

**NOTICE INVITING QUOTATIONS**

***Engagement of a Chartered Accountant Firms  
for Professional Consultancy Services (Accounts,  
Taxation and other Allied Services) at AIIMS  
Patna,***



**ALL INDIA INSTITUTE OF MEDICAL SCIENCES (AIIMS), PATNA**

**Phulwarisharif, Patna, Bihar-801507, India**

**Website :[www.aiimspatna.edu.in](http://www.aiimspatna.edu.in) Email: [fa@aiimspatna.org](mailto:fa@aiimspatna.org)**

**“NOTICE INVITING QUOTATION (NIQ) FOR ENGAGEMENT OF A CHARTERED ACCOUNTANT FIRMS FOR PROFESSIONAL CONSULTANCY SERVICES (ACCOUNTS, TAXATION AND OTHER ALLIED SERVICES) AT ALL INDIA INSTITUTE OF MEDICAL SCIENCES, AIIMS , PATNA - 801507**

**CRITICAL DATE SHEET**

1.	<b>NIQ Publishing Date</b>	<b>29 May 2025</b>
2.	<b>NIQ Document Downloading Start Date</b>	<b>29 May 2025</b>
3.	<b>Pre-NIQ Conference and Clarification place and date</b>	<b>30 May 2025 F&amp;CAO, AIIMS, PATNA 801507</b>
	Last Date and Time for Submission of Quotation	<b>05 June 2025</b>
4.	Last Date and Time of Receipt of Earnest Money Deposit (Hard Copy)	<b>05 Jun 2025</b>
5.	Date and Time of Opening of Technical Bids	<b>06 Jun 2025</b>
6.	Earnest Money Deposit/Security Deposit (EMD)	Rs 20,000/- (Through DD/RTGS/NEFT)
7.	Performance Security	Shall be converted into performance security
8.	Tentative Schedule for completion of Techno Commercial Evaluation subject to inputs from respective Committee/Authority	<b>06 Jun 2025</b>
9.	Date and Time of Opening of Financial Bids	<b>06 Jun 2025</b>
10.	Tentative schedule for awarding of contract including institutional requirement, justification of cost on approval of the Competent Authority	<b>09 Jun 2025</b>

**Note:** The Bidders/Tenderers can download the NIT document from AIIMS website at [www.aiimspatna.edu.in](http://www.aiimspatna.edu.in)

NOTE:- Bidders can also submit the EMD with payment online through RTGS/Internet Banking in Beneficiary name

AIIMS PATNA

Account no. - 579310110002528

IFSC CODE – BKID0005793

---

**Mandatory requirements:**

The Tenderer must submit the documents, fulfill the conditions mentioned below. Non- submission of the mandatory required documents shall make the bid liable to be summarily rejected.

1. Must have provided the Professional Services (Audit, Internal Audit, Book Keeping, Taxation or other Advisory Services, etc.) to Central Autonomous Bodies (i.e., Govt. Higher Educational Institutions, University etc.) for at least 1 year in last 5 years. (Supporting documents to be enclosed with Technical Bid)
2. The firms/partners must have experience of 10 years in practice.
3. The firm should have at least 2 or more partners/Directors.
4. The Tenderer should have minimum average annual turnover of Rupees Forty Lakh (in the name of CA firm submitting offer) during preceding three financial years (Supporting documents i.e. Copy of Audited Financial statements of each year to be enclosed with Technical Bid). In the event, the turnover details/ Copy of Audited Financial statements for the immediate preceding year i.e. 2024-25 is not available then the bidder may submit and attach the turnover details /copy of audited financial statement for the year 2021-22,2022-23and 2023-24.
5. The tenderer should have its Head Office at Patna. **The address proof be attached.**
6. No partners or the firm should have been debarred by the C&AG or ICAI during last 5 years
7. No disciplinary case/proceedings are pending before any court of law/authority/ICAI against any partner or the Firm.
8. The CA Firm must be registered under GST and provide GST Regd. Number. The CA firm must be registered under Income Tax Act & provide PAN Number. The firm shall provide the proof of address of its partner(s).

19

- 
9. **EMD/Bid Security-** In place of a Bid Security, bidders to submit a Bid Security declaration accepting that if they withdraw or modify their Bids during the period of validity, or if they are awarded the contract and they fail to sign the contract, or to submit a performance security before the deadline defined in the request for bids document, they will be suspended for the period of time specified in the request for bids document from being eligible to submit Bids for contracts with the entity that invited the Bids.
10. **Duration:** One year from the date of Work-order and further extendable by one year based on performance at the discretion of the Competent Authority of AIIMS, Patna.
11. **Remuneration:** Professional fee shall be paid on monthly basis for the services rendered. The monthly payment would be limited to 95 percent of the monthly bid value (Total bid value / 12 months). The cumulative withheld amount on account of such 5% deduction from monthly bill would be released after six months from the date of submission certified Balance Sheet in each year.

**Extra Remuneration:** For preparation of Utilisation Certificate (UC) for research project, additional payment towards administrative charges @ Rs.2000/- annually for UCs per project will be paid. The Research project means the externally funded projects headed by PI (Principal Investigator).

12. **Performance Security Deposit-** Performance Security Deposit equivalent to 3% of the value of the work order to be deposited within 30 days from the date of issue of work order in the form of Account Payee Demand Draft / Fixed Deposit Receipt (FDRs) from a commercial bank/Bank Guarantee from a Commercial Bank in favour of "The Director, AIIMS Patna"/Online payment through AIIMS portal. The Performance Security should remain valid for a period of 60 days beyond the completion of all contractual obligations of the vendor.

**Terms & Conditions:**

13. The applicant firm must attach the proof of registration (No. and Date) with ICAI and letter of empanelment with CAG along with the application form.
14. The firm must submit an undertaking that there is no litigation pending in any court against the firm and firm has never been blacklisted by any Govt./Private organization.
15. No extra charges will be paid over and above the prescribed rates. The rates be quoted as per the financial bid format attached herewith.
16. No TA/DA shall be paid to carry out the job to any person deputed by the firm. TDS / other taxes / deductions shall be recovered from the bill raised by the firm, as applicable.
17. Tenderer shall submit a declaration regarding EMD with technical bid. The successful bidder shall submit performance security deposit as per clause 13.
- 

19. Financial Bid will be opened only of the bidders who qualify in the Technical Bid.
20. Bidders are advised to satisfy themselves about the quantum of work (attached Annexure A and B) before submitting their bids. No extra charges consequent on any misunderstanding or otherwise shall be allowed.
21. The Institute reserves the right to accept or reject the bids and cancel the process without any information.
22. The term shall be initially for one financial year (extendable on the basis of satisfactory performance).
23. The contract can be terminated with one month prior notice on either side. If firm ends the contract without any notice Security Deposit amount Rs. 20,000/- (Rs. Twenty Thousand Only) shall be forfeited. If the performance of the firm is not found satisfactory the Security Deposit amount Rs. 20000/- shall be forfeited and contract shall stand terminated.
24. The firms / representatives can attend the opening of Financial Bids.
25. Format for Technical Bid and Financial Bid are attached herewith and application must be given in due formats. Incomplete applications shall not be entertained.
26. Institute shall not be liable for any claim / compensation / insurance / loss for injury / mishappen / theft etc. to any person / life / belongings of the CA Firm / representative/ partner/ employees etc. during their presence in the University Campus / travel to/from University for performance of work etc.

**Successful bidder shall have to give acceptance to the scope and terms & conditions of the NIQ & Work Order within 05 days from the award of work.**

27. The Chartered Accountant shall mandatorily visit once in a month to monitor the work (if done by the articles/staff of CA) and shall address the queries/concerns of the Institutions in timely manner.
28. The tenderer must not subcontract the work to any other firm.
29. The CA firm will work in strict confidence and will ensure that the information of University Accounts is dealt in strict confidence and secrecy.
30. The Tenderer will be debarred from getting the assignment in future in AIIMS, Patna and present assignment will be null and void, in the following cases:
  - i. In case, the Tenderer obtains the assignment on the basis of false information / false statement/false documents.
  - ii. In case, the Tenderer does not take up the assigned work in terms of work order.
  - iii. In case, the Tenderer violates any of the stipulation from 16 and 17.
  - iv. In case, the performance of assignment is found to be unsatisfactory by the competent authority.

14

31. The tenderer should submit the tender strictly as per terms and conditions laid down in the tender document signed by Authorized Signatory, by due date.
32. For seeking any clarification regarding tender, the Prospective Tenderer may contact through email at fa@aiimspatna.org for this purpose.
33. The bidder shall submit a Declaration as per Annexures.
34. Bidders must sign the copies of the attached documents. In the event of any documents found fabricated/ forged/ tampered/ altered/ manipulated during verification and subsequent event, then the Security Deposit of the bidder shall be forfeited, thereby tantamount to disqualification from future participation in the tenders of AIIMS Patna.
35. The proposals received shall be scrutinized and the final outcome, if any, shall be intimated to the concerned at their notified address/e-mail.
36. The AIIMS reserves its right to reject any/ all the proposals without offering any reason thereof.
37. The L1 shall be declared on Overall Basis.
38. **Termination clause**-If at any time the Institute is not satisfied with the services provided by the firm, the Institute (AIIMS Patna) may terminate the contract after giving a notice of one calendar month. While, the firm, if it wishes to terminate the services, has to provide 3 month notice to the Institute.
39. AIIMS Patna reserves the rights to accept/reject any bid in full or in part or accept any bid other than the lowest bid without assigning any reason thereof. Any bid containing incorrect and incomplete information shall be liable for rejection.



**Technical Bid Form**

1)	Name of the Firm	
2)	Complete Postal Address	
3)	Telephone number	
4)	E-mail address	
5)	Date of establishment of the Firm	
6)	GSTIN	
7)	Firm registration no.	
8)	Unique Code No.	
9)	Permanent Account Number (PAN)	
10)	Number of full time partners (CA & CMA)	CA..... and CMA..... (Total.....)
11)	Details of the partners (as per Appendix 1)	
12)	No. of qualified CAs/ CMAs employed	
13)	No. of skilled staff- qualified in IPCC or CMA Inter	
14)	No. of other assistants employed	
15)	Details of experience of the firm in Audits (as per Appendix2 (A))	
16)	Details of experience of the firm in Internal Audits (as per Appendix 2(B))	

I declare that:

- (a) The firm or no partner of the firm has been subjected to any disciplinary proceedings initiated by the, Institute of Chartered Accountant of India or Institute of Cost Accountant of India or the CAG of India.
- (b) The firm or no partner has been debarred or blacklisted by any Government /Semi -Government organization/institution in India or abroad.

**Signature of Authorized Signatory with  
Seal of the firm**





**Financial Bid Form**

1. Name of the Firm :

2. Complete Postal Address :

3. Annual Remuneration for carrying out Professional Consultancy Services in AIIMS Patna.  
(Including all costs but excluding applicable Taxes)

(Amount in rupees - in words)

-----  
-----

(Amount in rupees - in figures)

-----

\* Besides above, for each utilisation certificate for research projects separate payment as detailed in clause 23 of Schedule V will be provided.

Signature of Authorized Signatory with the  
Seal of the firm

**TENDER FORM**  
**(On the letter head of the concern submitting the bid)**

To  
**The Director,**  
**AIIMS, Patna.**

**Ref.: Tender No. Dated**

Sir,

**I/We understand that you are not bound to accept the lowest offer or bound to assign any reasons for Rejecting our tender.**

**I/We hereby agree to pay all taxes and levies (as per actuals) GST, VAT, Income Tax, Work Contract Act, Octroi, duties, levied by the government, as prevailing from time to time, on such items for which the same are levied, and the rates quoted by me/us are basic with taxes quoted separately.**

**I/We do hereby undertake that, until a formal notification of award, this bid, together with your written acceptance thereof shall constitute a binding Order upon me/ us.**

**I/We declare that I/we have not been de barred by any Government/ Semi Government undertaking till date.**

**That this offer shall be valid for 120 days from the last date of submission of bid.**

**That the rates quoted are not higher than the rates quoted for same work for any government/undertaking.**

**That I/we undertake to indemnify AIIMS, Administration.**

Yours faithfully,

(Signature of bidder)

Dated this \_\_\_\_\_ day of \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

**PROFILE OF ORGANIZATION**

1. **Name of concern** :
  
2. **Status of the concern** :  
(Proprietary/Partnership/Private/Govt./Others(Specify)  
(Support with documents)
  
3. **Postal Address** :
  
4. **Telephone** :
  
5. **Fax** :
  
6. **E-mail** :
  
7. **Web site** :
  
8. **Year of Establishment** :
  
9. **Activities/Services Offered** :
  
10. **PAN** :
  
11. **Name of the Head of the** :  
**Organization/Managing Director**

**Date :**

**Place**

**Signature of Authorized Signatory**



## Evaluation Criteria

### Criteria for Technical Bid Evaluation

	Parameters	Marks	Max
1	Experience of the firm - No. of years *		25
	less than 10 years	00	
	10 to 15 years	20	
	Above 15 years	25	
2	Full Time Chartered Accountant (FCA) Partners Stationed at Patna (The Partners shall produce their Aadhaar Card/Voter Card/Passport other Govt ID, as Proof of Address for being stationed in Patna)		10
	Less than 02	00	
	02 & Above	10	
3	Minimum average annual turnover during preceding last 3 financial years (Proof of ITR must be attached)		25
	Rs 05 lakhs to Rs 10 lakhs	0	
	Rs 10 lakhs to Rs 25 lakhs	10	
	Rs 25 lakhs to Rs 40 lakhs	20	
	Above Rs 40 lakhs	25	
4	The firm has its head office:		10
	Other place	00	
	At Patna	10	
5	No. of Institute/Central Autonomous Bodies/ (INI Institute of National Importance /Central Universities/Higher Educational Institutions) to whom services have been provided during last 5 FY. (FY 2020-2021, 2021-2022, 2022-23, 2023-24 and 2024-25). (Experience will be considered Institution wise & Not year wise)		30
	a) As Taxation Consultants.		
	01 Institutions	05	
	02 to 03 Institutions	10	
	More than 03 Institutions	15	
	b) As Internal Auditor or Professional Consultancy Services.		
	01 Institutions	05	
	02 to 03 Institutions	10	
	More than 03 Institutions	15	
	Maximum Marks		100

\* Date from which CA Firm is constituting as a Partnership Firm.

The following formula will be used to evaluate the overall ranking of the qualified tenders.

$$\text{Overall Score} = \frac{\text{Score of Technical Bid} \times 60}{\text{Highest Score of Best Technical Bid}} + \frac{\text{Lowest financial Bid} \times 40}{\text{Price of Financial Bid}}$$

Selection of tender will be based on overall score calculated from the above formula. An example of the same is presented below: QCBS (Technical : Financial = 60:40)

- (i) A bidder must score at least an overall minimum score of 60 in the technical evaluation in order to be technically qualified.
- (ii) The financial evaluation will be only for technically qualified bidders. The lowest priced qualified bidder will get the maximum financial score (40) while the others will have a prorated score lower than 40. More specifically, the financial score of a technically qualified bidder is calculated as financial score =  $40 * (\text{lowest price bid}) / (\text{price bid of the bidder})$ .
- (iii) In the case of two or more technically qualified firms having the same highest scores, the firm having the highest average annual Income in last 3 Financial Years immediately preceding to the year of award.
- (iv) AIIMS, Patna reserves the right to negotiate the quoted price, only with the successful bidder to arrive at the fair and reasonable price.
- (v) A Technical Bid containing commercial details or Revelation of Prices in any form or by any reason before opening the Financial Bid shall not be considered.
- (vi) The institute reserves the right to seek clarifications or additional information/documents from any bidder regarding its technical bid. Such clarification(s) or additional information/document(s) shall be provided within the time specified for the purpose. Any request and response thereto shall be in writing. If the bidder does not furnish the clarification(s) or additional information/document(s) within the prescribed date and time, the proposal shall be liable to be rejected.

**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, PATNA**  
**Phulwarisharif, Patna (Bihar)**

**Annexure – A Scope of Work for Preparation of Annual Accounts and Internal Audit of Accounts of AIIMS, Patna for F.Y. 2024 – 2025 to 2025 – 2026**

1. To complete the Internal Audit of the accounts of the Institution and compile the accounts of the Institution in the manner according to the Uniform Format for Autonomous Bodies issued by C&AG and to present the annual accounts before the Finance Committee & Board of Governors (BOG), AIIMS Patna.
2. The final accounts for the **FY:2024-25** of the Institution duly audited and signed by the CA firm must be submitted by **25<sup>th</sup> June 2025** and subsequently final accounts for the **FY:2025-26** would be submitted within due date i.e, **25<sup>th</sup> June 2026**.
3. The major areas to be checked during Internal Audit and compilation of accounts include:
  - a. To check the vouchers at AIIMS Patna and rectification of the vouchers, if any, on spot during verification in consultation with the Finance Department of the Institution.
  - b. Verification of the reconciliation of fees and other revenues with accounts records.
  - c. Checking of all the financial transactions to ensure compliances relating to Accounting Standards, Correct Classification of expenses, Use of Correct Ledger and Cost Centre in Accounting, Arithmetical accuracy together with compliance related to various Tax Laws viz. TDS, GST, etc.
  - d. To check and verify salary deduction of all employees like EPF, GPF, NPS, CGEGIS, PT etc. on monthly, quarterly & annual basis and advise and suggest for rectifications immediately during verification to ensure timely corrections.
  - e. To review, verify and suggest rectification and propose for adjustment of various advances, creditors etc. and to extend timely advise for its settlement/recovery.
  - f. To scrutinize the cash book (including Hospital cash book) on

1/18

- g. To monitor maintenance of Fixed Deposit/Investment records and calculation of accrued interest and suggest rectifications therein, if any, for proper changes in the financial records.
  - h. To monitor maintenance of Fixed Assets Register/Record and ensure proper capitalization of the assets and corresponding depreciation on the assets as per the prescribed rates applicable for the Institution.
  - i. To check bank reconciliation statements (BRS) for all bank accounts of the Institute (Including Research/Project Bank Accounts) duly reconciled with the books of account of the Institute and suggest necessary rectifications, wherever required.
  - j. To check/review statutory returns (monthly, quarterly & annual) and propose necessary rectification/correction therein pertaining to Income Tax, TDS on GST, GST, TDS (IT), PT, Labour Cess etc.
  - k. In addition to the above, the CA Firm should ensure verification and rectification of all transactions not limited to the above which would ensure proper presentation of the Annual Accounts of the Institute in compliance with the norms prescribed and amended by C&AG from time to time.
4. The CA firm is expected to represent the Institution before any Government Department pertaining to financial matters as and when required for the purpose of resolving the issues/queries as raised by such Department from time to time and also provide professional consultancy/advice to the Institute as and when required.
  5. The CA firm is also expected to prepare replies to all the audit points/paras as may be raised by C&AG during their audit and timely compliance thereof in consultation with the finance department of the Institution.
  6. The CA firm based on need would also be required to audit accounts of special funds like ICMR, NIMHANS, DST etc. and preparation of utilization certificate.

AM

F&Cto

AM

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, PATNA  
Phulwarisharif, Patna (Bihar)

Annexure - B

Scope of Taxation and Other Consultancy Work of AIIMS, Patna during  
F.Y. 2025 - 2026

1. To ensure timely filing of the annual Income Tax Returns of the Institution in proper ITR form as prescribed by the Income Tax Department.
2. The CA firm is required to reply to notices as may be given by the Income Tax/GST Department pertaining to assessments, demands and other taxation matters for immediate and timely compliance thereof in consultation with the Finance Department of the Institution.
3. To compile, check and verify data/calculations of all taxes, like GST, TDS, TDS on GST, Professional Taxes (PT), Commercial Taxes, Labour Cess etc. on a monthly, quarterly & annual basis, as may be required and ensure timely filing of returns.
4. To give an opinion on various taxation related issues as and when requested by the Finance Department of the Institution.
5. To suggest and help the Institution in obtaining **(80G, 12AA/AB certification)** and in adhering to all mandatory/statutory compliances with respect to all kinds of tax matters, including exemptions thereof.
6. To represent the Institution before the taxation authorities as and when required for the purpose of resolving the issues/queries as raised by such authorities from time to time and also providing professional consultancy/advice to the Institute as and when required.

SM.

FICAO

12

---

**How to submit NIQ Documents:**

- A) Master Envelope super scribing on the top “Sealed Quotation for Engaging Chartered Accountant Firm for Consultancy Services for at AIIMS, Patna” should contain Envelope A and Envelope B
- B) Envelope A marked as “Technical Bid” will contain all the following documents invariably:
  - a. Duly signed and sealed Forms on CA Firm Letter head
  - b. Duly signed copy of PAN Card of the Firm,
  - c. Duly signed copy of GST Registration no. Only GST Registered Firm are eligible to participate.
  - d. Duly signed copy of CA Firm’s registration certificate issued by ICAI.
  - e. Experience of minimum 5 years as on 31.03.2023 will be counted from the date of registration of the CA firm by ICAI. (Date of Registration of CA Firm should be clearly mentioned in document submitted).
  - f. Proof of Engagement with Central Autonomous Bodies/ INIs/Central Universities, etc.
  - g. Security Deposit of Rs.20,000/- Attached with technical bid.
- C) Envelope B marked as “Financial Bid” will contain duly filled quotation (Schedule-A). +

**Note: The L1 firm shall be decided on the basis of the lowest grand total of overall score of technical bid(subject to fulfillment of mandatory requirement- Clause 1 to 8),and financial bid (exclusive of GST, which shall be paid on actual as applicable),**