



**INSTITUTE OF ADVANCED VIROLOGY**  
**Bio 360 Life Sciences Park, Thonnakkal**  
**Thiruvananthapuram-695317**

**NOTICE INVITING TENDER**

**APPOINTMENT OF AUDITOR & TAX CONSULTANT**

**Tender No: IAV/239/FIN/2025-01 dated: 04.04.2025**

# INSTITUTE OF ADVANCED VIROLOGY(IAV)

## NOTICE INVITING TENDERS

Institute of Advanced Virology (IAV) is an autonomous institute under Science and Technology Department, Government of Kerala. Director, IAV invites sealed tenders in two bid system from Chartered Accountant/firms having the prescribed qualifications for functioning as the auditor and tax consultant of the Institute for the FY 2025-26.

|                                                                                                          |                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| NIT Number                                                                                               | IAV/239/FIN/2025-01                                                                                                              |
| Due date and time for receipt of quotations                                                              | 11.04.2025 13.00 Hrs                                                                                                             |
| Date and time for opening of quotations                                                                  | 11.04.2025 15.00 Hrs                                                                                                             |
| Date up to which the rates are to remain firm for acceptance                                             | <b>30/06/2025</b>                                                                                                                |
| EMD (Refundable)<br>(In the form of DD favoring Director, Institute of Advanced Virology payable at TVM) | Rs. 10,000/-                                                                                                                     |
| Designation and address of officer to whom the tender is to be addressed                                 | The Director<br>Institute of Advanced Virology<br>Bio 360 Life Sciences Park<br>Thonnakkal, Thiruvananthapuram, Kerala – 695 317 |
| Mode of bidding                                                                                          | Two Cover                                                                                                                        |

Director

## **GENERAL TERMS AND CONDITIONS OF THE TENDER**

### **ELIGIBILITY CRITERIA:**

The eligibility criteria fixed for participating in the tender are as follows:

- The CA/firm should have valid registration with ICAI
- The CA/firm shall be empaneled with C&AG to undertake audit of autonomous institutions under government.
- The bidder should have a registered office at Thiruvananthapuram, Kerala
- The bidder should have minimum 05 years' experience in carrying out audit of Government organisations, Autonomous bodies/Academic Institutions under state/central government.

### **SCOPE OF WORK**

The Audit shall be carried out in accordance with the guidelines fixed by the Government of Kerala/Government of India and other Generally Accepted Auditing Principles and will include tests and controls, which feels necessary under the circumstances. The scope of auditing works involves inspection of the documents to ensure compliance of the following factors

Auditor would be given access to all Books of Accounts, Procurement documents, Legal documents, Sanction letters of IAV, and all other documents and information which they think necessary for the purpose of audit. The auditors may make specific observations with respect to the efficiency of financial procedure, the accounting system and in general, the administration and management of the organization.

### **GENERAL AUDIT**

- (a) Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
- (b) Utilization of funds is in accordance with the fixed guidelines.

- (c) Funds are utilized for purposes for which they are provided.
- (d) Goods and services have been procured in compliance with laid down Govt. policies/rules/orders.
- (e) Transactions are duly supported by proper supporting documents.
- (f) Propriety of the transactions.
- (g) Checking the maintenance of books of accounts and records.
- (h) Checking the bank reconciliation statements.
- (i) Checking of component wise, category-wise and account head wise expenditures.
- (j) Checking of investments, short term deposit etc. made from time to time.
- (k) Checking of payment of various taxes/statutory compliance.
- (l) Verification of fixed deposit register and checking of interest received.
- (m) To check all statutory records/ registers including Minute Books and to see that accounting effects of all the decisions taken by the Executive Committee/Board of Governors Meeting are given in the Books of Account.
- (n) To give executive summary incorporating all points/matters; which are of important nature.

### **TAX CONSULTANCY SERVICES**

- (a) Calculating and evaluating periodic Income Tax /GST liabilities.
- (b) Assessing, processing, and preparing periodic Income Tax /GST/other statutory returns as per law.
- (c) Filing of periodic Income Tax /GST/other statutory returns on behalf of the Institute.
- (d) Settling of observations/objections raised by the Income Tax /GST authorities on behalf of the Institute.
- (e) Representing institute in disputes with Income Tax /GST authorities.

### **FINANCIAL BOOKS**

- (a) Verification of Bank Book Journal, Vouching of Imprest Cash.
- (b) Scrutiny of General Ledger, Staff Advance Registers, loan outstanding

entries, etc.

- (c) Verification of cash, cheques on hand etc. as on date of closing of FY.
- (d) Verification of all vouchers and sheets to ensure correct coding and accounting head.
- (e) Scrutiny of general ledger and verification of Income and Expenditure Statement, Balance sheet and other Schedules.
- (f) Verification of Salary/ Consultancy payments, EPF, IT-TDS, etc., and verification of submission of various returns to the competent authority in time.
- (g) Verification of all financial information completely, promptly and confirm whether after the necessary authorisation was recorded.

### **COMPREHENSIVE AUDIT**

The areas covered by comprehensive audit shall cover comparison of the results shown in the current period financial statements with prior periods and if available, with budgets and forecasts, investment decisions, delegation of financial powers and management of information systems, organisational effectiveness, management of equipment, facilities etc.

### **ACCOUNTING POLICY & STANDARD**

- (a) To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
- (b) Review of Accounts.
- (c) Check all recorded entries for compliance with accounting standard.

### **SYSTEM IMPROVEMENT**

Report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work of unnecessary nature noticed shall be highlighted and reported.

**The Chartered Accountant/ firm so appointed would be required to give:**

- (a) Audit Certificates and issue any other certificate as may be required by the institute from time to time without any additional fee to be paid by the institute.
- (b) Statements in annual report that describes the work of Institute of Advanced Virology. The responsibilities of the audit also include reporting on the adequacy of statements.

**LIAISON**

- (a) The selected Auditor(s) will liaise with the Institute authorities for the periodical meetings to review the progress of the work and to ensure requirements are fully met.
- (b) Suggest the measures for cost control and increase the revenue of the Institute.
- (c) The Chartered Accountant/firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at later stage, to settle the same during the audit report of this assignment.

**REPORTING**

- (a) Any transactions of serious nature which is unusual/ not normal to the usual course of business or any other un-healthy practices, persistent irregularities observed during the physical verification, transactions of fraudulent nature, other serious irregularities like disbursements without proper sanction/ incomplete documentation/ irregularities as per guidelines, as a whole on a monthly basis shall be reported.
- (b) The serious irregularities, if any, noticed shall be covered exhaustively in the executive summary/periodic reports to be submitted.
- (c) After finalization of Audit, the Auditors shall submit Audit Report on the Accounts audited on or before 31<sup>st</sup> May 2026.

## **Documents to be submitted along with the bid**

The interested Chartered Accountant/Firms are required to enclose photocopies of the following documents (self-attested) along with their technical bid:

- (a) Membership certificate of practice
- (b) Proof of empanelment with C&AG
- (c) Registration firm with ICAI
- (d) PAN Card & GST registration.
- (e) Latest IT return filed by firm/ partners
- (f) Undertaking to be furnished by the Firm that they are not blacklisted by any Government authorities, there are no legal suit/criminal cases pending against the firm and its partners or having not been earlier convicted on grounds or moral turpitude or for violation of laws in force.

All entries in the technical bid should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorized signatory may be attached.

The competent authority of Institute of Advanced Virology (IAV) reserves the right to annul any or all application without assigning any reason.

## **OTHER TERMS & CONDITIONS**

Institute may advise the audit firm to disengage any of its staff deputed for audit, with 24 hours prior intimation, in case of any negligence/misbehavior on the part of that particular staff is observed.

## TECHNICAL BID

### Details of Chartered Accountant/firm for functioning as auditor & tax consultant / of Institute of Advanced Virology (IAV) for the financial year 2025-2026

| Sl. | Particulars                                                                                                                                                                                                                                  | Details |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 1   | Name of the firm/Chartered Accountant                                                                                                                                                                                                        |         |
| 2   | Address of the Firm/ Registered Office                                                                                                                                                                                                       |         |
| 3   | Details of registered office at Thiruvananthapuram with Telephone no. and e-mail address (Attach proof)                                                                                                                                      |         |
| 4   | ICAI Registration No. with region name and code No. (Attach copy of registration)                                                                                                                                                            |         |
| 5   | Details of empanelment with C&AG (Attach copy of empanelment)                                                                                                                                                                                |         |
| 6   | Experience in years                                                                                                                                                                                                                          |         |
| 7   | GST registration details                                                                                                                                                                                                                     |         |
| 8   | Number of Full Time Chartered Accountant employed by the firm as on date                                                                                                                                                                     |         |
| 9   | Whether the firm is engaged in any Statutory/Internal/Concurrent Audit and other accounting work of any Govt. Companies/Autonomous body/Academic Institutions etc. (If yes, provide details as per format in “Annexure- A” and attach proof) |         |
| 10  | Turnover of the Firm (last 3 years) (Attach proof)                                                                                                                                                                                           |         |
| 11  | Details of the EMD for Rs.10,000/- (Attach demand draft drawn in favour of Director, Institute of Advanced Virology payable at Thiruvananthapuram)                                                                                           |         |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:



**DETAILS OF ATTACHMENT**

| SI No | Description                                                      | Yes/No |
|-------|------------------------------------------------------------------|--------|
| 1     | Whether submitted the technical bid in the prescribed format     |        |
| 2     | Whether submitted DD for Rs.10000/- as EMD                       |        |
| 3     | Whether submitted the undertaking in the prescribed format       |        |
| 4     | Whether submitted the financial bid in separate sealed envelope. |        |

(Signature of Authorized Person with Seal of the Firm)

Place:  
Date:

(On Firms Letter Head)

Annexure-A

Details of Statutory/Internal Audit Work / Any Other Accounting Work of Govt./Listed Companies, Autonomous body, Academic Institutions, etc. in hand with the firm/undertaken in the last five year as on 31-3-2024.

| Name of Client                | Type of Audits (Tick appropriate Box) |                          |                          |
|-------------------------------|---------------------------------------|--------------------------|--------------------------|
|                               | Statutory                             | Tax                      | Internal/other           |
| <b>Academic Institutions</b>  |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Co-operative Societies</b> |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Companies</b>              |                                       |                          |                          |
| • PSU                         | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            |                                       |                          |                          |
| • Others                      |                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Insurance Companies</b>    |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              |                          |                          |
| 3.                            | <input type="checkbox"/>              |                          |                          |
|                               |                                       |                          | <input type="checkbox"/> |
| <b>Autonomous bodies</b>      |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> |                          |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> |                          |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

**(On Firms Letter Head)**

**UNDERTAKING**

I/We the partners of M/s....., Chartered Accountants do hereby jointly and severally verify and declare –

- (a) I/We \_\_\_\_\_ have carefully gone through and understood the contents of the tender and its terms & conditions and I/we undertake to abide myself/ourselves by all the terms and conditions set forth.
  
- (b) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from consideration but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under
  
- (c) that the firm, or partners has not been debarred or cautioned by ICAI during the last five years.
  
- (d) that the constitution of the firm as on 1<sup>st</sup> April of the relevant year shown is same as that in the constitution certificate issued by the ICAI.

| <b>Sl. No.</b> | <b>Name of the Partner</b> | <b>Membership Registration No.</b> | <b>PAN No.</b> | <b>Signature of partner</b> |
|----------------|----------------------------|------------------------------------|----------------|-----------------------------|
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |

**(Signature of Authorized Person with Seal of the Firm)**

**Place:**  
**Date:**

**FINANCIAL BID**  
**(On Firms Letter Head)**  
**(Attach separately in a sealed envelope)**

To:

The Director.  
Institute of Advanced Virology (IAV)  
Bio 360 Life Sciences Park, Thonnakkal, Trivandrum  
Kerala -695317

Sub: Financial bid for functioning as auditor & tax consultant of Institute of Advanced Virology for the FY 2025-2026

Ref: **Tender No: IAV/239/FIN/2025-01 dated: 04.04.2025**

**Sir,**

I/We the undersigned have examined the notice inviting tenders referred above and understood the scope of work for functioning as auditor & tax consultant of Institute of Advanced Virology (IAV) for the FY 2025-2026. We confirm that the firm is empaneled with C&AG of India for undertaking the audit of the Institute.

We are ready to undertake the assignment at a total amount of Rs. .... /-  
(Rupees .....)

The above fee is inclusive of GST and all other charges.

**(Signature of Authorized Person with Seal of the Firm)**

**Place:**

**Date:**