

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	26-06-2025 14:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	26-06-2025 14:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Ministry Of Home Affairs
विभाग का नाम / Department Name	Na
संगठन का नाम / Organisation Name	National Forensic Sciences University
कार्यालय का नाम / Office Name	382007
क्रेता ईमेल / Buyer Email	buycon3.nfsu.tr@gembuyer.in
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, as per scope of work; Audit Firm, CA Firm
अनुबंध अवधि / Contract Period	2 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	8 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य /Estimated Bid Value	204000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	30

(a). ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

Campus Director
382007, NA, National Forensic Sciences University, Ministry of Home Affairs, Radhanagar, VIP Road, Agartala,
West Tripura, 799001
(Dr. H. K. Pratihari)

विभाजन/Splitting

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

3. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:As per scope of work and ATC

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:As per scope of work and ATC

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:As per scope of work and ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualificationAs per scope of work and ATC

Number of XX fulltime CA's required and YY professional audit staff:As per scope of work and ATC

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1749628080.pdf](https://www.icaai.org/Portals/0/1749628080.pdf)

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, As Per Scope Of Work; Audit Firm, CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , as per scope of work
Type of Financial Audit Partner	Audit Firm , CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Investigating fraud , Deterring , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per scope of work
Type of Industries/ Functions	Educational Institute
Frequency of Progress Report	as per scope of work
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	as per scope of work
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Shreeman Ghosh	799001,National Forensic Sciences University, Tripura Campus, VIP Road, Radhanagar, Adjacent to Buddha Mandir, Agartala,Tripura-799001	1	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

3. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in

the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला

सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा |/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

Scope of work : Internal Auditor

1. Auditing of Annual Accounts for the Financial Year 2024-2025, 2025-2026 & 2026-2027.
2. Verification and Checking of Financial Transaction.
3. Checking of Bank reconciliation Statements.
4. Filing, Reviewing, checking & applicability of all statutory obligations/ compliances such as GST, TDS on GST, TDS, Income Tax, NPS, Professional Tax etc on or before the due date as per the provisions of the concerned Act(s).
5. Internal Audit of Purchase files, vouchers, purchase proposals, records of different departments/sections etc to ensure that the same is being made in compliance with the Institute's Rules and procedures, General Financial Rules (GFRs) and other applicable rules of Govt of India.
6. Report risk management issue and internal control deficiencies identified and provide recommendations for improving Institute's operation.
7. Review and verify the provisions of accrued expenditure and income.
8. Review and checking of outstanding balances in students fee receivable, creditors account, advances etc.
9. Review and checking of the Grants received and its utilization as per the terms and conditions.
10. Review, checking & reconciliation of Tuition fees and other fees received by the Institution from the students.
11. Review and verification of additions to Fixed Assets, Fixed Assets registers and physical verification.
12. Review and verification of the record/system of bill payment to various contractors and also to review the compliance on them with terms of contract with user.
13. Suggestion of improvement of the existing system of Accounting and Management information system from time to time.
14. Review and verification of the expenses incurred with the approved Budget.
15. Review and verification of the last statutory/Internal Audit comments and compliances.
16. Vouching, Ledger Scrutiny, verification of internal audit of Books of Accounts, ancillary records on monthly basis and submission of reports on quarterly basis.
17. Verification of unspent balance report, utilization certificate and other reports.
18. Provide opinion on all Notices, Queries & Intimations received from the statutory authorities and preparation of its reply.
19. Verification of Income Tax computation sheet (along with the Income Tax declaration Form and proof on investment) of all employees.
20. To apprise the Institute on regular basis about applicability of Circulars/Notifications issued by the Govt/Tax Department (like Income Tax, TDS, GST & other statutory body etc)
21. To review, checking and certification of Utilization certificate, Statement of Expenditure, Funds received under different project/heads, sponsored/funded projects.
22. Internal Auditors or their representatives should visit the Institute on a timely basis, minimum once in a month or depending upon the urgency of the work assigned. Attendance records will be maintained.
23. Internal Auditors or their representatives should coordinate and represent the reply from institute side(if any) to the Government Authorities such as Income Tax office, GST office etc.
24. Internal Auditors should frame relevant check list and follow the same.
25. Supports in all types of Statutory/Legal Compliances.
26. The Audit reports to be submitted along with corrective/suggestive measures, if any, are to be submitted immediately on completion of audit as per format of internal Audit Report.

27. Physical verification Reports of Assets.
28. Professional Fee would be paid on receipt of Quarterly Audit Report.
29. Any other work(s) assigned from time to time.
30. In the event of any dispute or difference arising out of or in any way touching or concerning this agreement whatsoever (except as to matter the decision of which is specifically provided under this contract) the same shall be referred to the sole arbitration of the Director, NFSU Tripura Campus or his nominee on mutual agreement between both the parties.
31. The contract shall be initially for a period of Two year commencing from the award of contract and may be extended further up to another One year subject to satisfactory performance and compliance of all terms and conditions of the agreement. On the expiry of the contract, the University reserves the right to renew the contract on monthly/quarterly/six monthly/yearly basis on the terms and conditions that may then be mutually agreed upon till the finalization of new contract.
32. The CA Firms whose Head Office is at Agartala will be given preference.
33. Preference shall be given to firms having experience of audit in Universities/Colleges/Autonomous Bodies.
34. If the services of the firm are not found satisfactory, they will be issued a written notice for improvement by the Institute Authority. If satisfactory improvement is not found (within 15 days) after this notice, a final notice will be issued to the firm by the Institute Authority to terminate the contract without prejudice to any rights or privileges accusing to either party prior to such termination. During the period of notice, both parties shall continue to discharge their duties and obligation.
35. The Institute also reserves the right to terminate the contract by giving 15 days' notice to the agency without assigning any reasons thereof. Decision of the Institute in this regard shall be final and binding.
36. The Institute in any situation will not be under any obligation to pay compensation or make the payment for which services are not rendered.
37. All information given to or made available to the selected C.A. firm by virtue of this tender, which is identified as proprietary or confidential information, will be safeguarded by the selected C.A. firm and shall not be disclosed to any individual or organization without the prior written approval of the Institute.
38. If more than one bidder is ranked L-1 in the GeM portal or multiple L-1 bidders have quoted the same price, the selection amongst the L-1 bidders will be made through Random Algorithm executed by GeM system.

Minimum Eligibility Criteria

1. The Chartered Accountant Firm should be registered with the Institute of Chartered Accountants of India (ICAI) and should have PAN number and GST Registration number.
2. The firm should have their registered head office in Agartala and which should be operation during last 5 years.
3. The Chartered Accountant Firm should have minimum 02 Full Time FCA.
4. Average Annual Turnover during last three (03) financial year i.e 2021-22,2022-23 and 2023-24 (Must attach certified issued by other than bidding CA Firm). The Firm should also be a Profit making Firm
5. The Chartered Accountant Firm should have minimum 2 years of work Experience in Universities/Colleges /Autonomous Bodies.
6. The Firm should have minimum 5 number of Staff Strength with EPF/ESIC Registration
7. A certificate in the prescribed format regarding blacklisting/non-blacklisting of firm/agency must be uploaded.
8. The **minimum** bid value of the tender is Rs 2,04,000/-(excluding applicable GST), bidder quoting below Rs 2,04,000/- (excluding applicable GST) will be disqualified/rejected.

S.No	Particulars	Minimum bid value in Rs (excluding GST)
(a)	Auditing of Annual Accounts for the Financial Year 2024-2025	20,000.00
(b)	Completion of complete scope of work and Auditing of Annual Accounts for the Financial Year 2025-2026	92,000.00
(c)	Completion of complete scope of work and Auditing of Annual Accounts for the Financial Year 2026-2027	92,000.00
Total		2,04,000.00

Bid Opening : Evaluation Process and Selection Criteria

1. Bid shall be evaluated based on the minimum eligibility criteria and supporting documents attached by the bidders. Bidders are advised to attach all supporting documents.
2. No documents will be accepted in support of minimum eligibility criteria after the last date of submission of bids.
3. Bidders will be awarded a technical bid score on the following parameters :-

S.No	Particulars	Marks	Supporting documents are placed at page No
(a)	The firm should have their registered head office in Agartala and which should be operation during last 5 years. <i>Must attach supporting documents which substantiate the claim.</i>	10	
(b)	No. of Full Time FCAs over and above of minimum (i.e 02) [01 mark for each additional Full Time FCAs beyond 02] <i>must attach documentary evidence which substantiate the claim</i>	5	
(c)	Average Annual Turnover during last three (03) financial year i.e 2021-22,2022-23 and 2023-24 (Must attach certified issued by other than bidding CA Firm). The Firm should also be a Profit making Firm. Above Rs 100 Lakhs Above Rs 90 Lakh and upto 100 Lakh Above Rs 80 Lakh and upto 90 Lakh Above Rs 70 Lakh and upto 80 Lakh Above Rs 60 Lakh and upto 70 Lakh Rs 50 Lakh and upto 60 Lakh	20 17 12 08 05 03	
(d)	Should have minimum 2 years of work Experience in Universities/Colleges /Autonomous Bodies. <i>must attach documentary evidence which substantiate the claim</i> Above 5 years Above 3 years upto 5 years Above 2 years upto 3 years	30 20 10	
(e)	Number of ongoing Contracts (as on last date of submission of tender) for relevant services. 05 Marks for each running contract. Must attach documentary evidence/work order which substantiate the claim	20	
(f)	Staff Strength of the Firm with EPF/ESIC Registration <i>must attach documentary evidence which substantiate the claim</i> 25 staff & above Above 15 staff upto 24 staff Above 5 staff upto 14 staff	15 10 05	
	Total	100	

Note : Bidders who achieve minimum 70 marks in the above will be declared Technically Qualified and will be eligible for Financial Bid evaluation.

**Non-Blacklisting Declaration
(To be given on Letter Head)**

To,
The Campus Director
National Forensic Sciences University, Tripura Campus
Radhanagar, VIP Road
Agartala- 799001

Sub : Declaration for Non-Blacklisting

Gem Bid Reference No

I, S/o Shri..... aged years, working
as Proprietor/Managing Partner/Director of M/s having its registered office
at do hereby solemnly affirm and declare on oath as under :-

1. That I am competent to swear this affidavit being proprietor/Managing Partner/Director of M/s
2. That my firm M/s is proprietorship/partnership firm/company is participating in tender for Internal Auditor.
3. That I hereby confirm and declare that my/our firm/company M/s and my/our firm/company have not been black listed/delisted or banned/debarred by any Institutional agencies/Govt Dept/Public Sector undertaking in the last **FIVE** years.
4. That I further undertake that in case any of the facts contained above and in our tender document is found other-wise or incorrect or false at any stage, my/our firm/company, companies shall stand debarred from the present and future tenders of the NFSU for the two years.

Signature of proprietor/Managing Partner/Director with official Seal

Name :

Date:

S.No	Particulars	Minimum bid value in Rs (excluding GST)	Quoted price
(a)	Auditing of Annual Accounts for the Financial Year 2024-2025	20,000.00	
(b)	Completion of complete scope of work and Auditing of Annual Accounts for the Financial Year 2025-2026	92,000.00	
(c)	Completion of complete scope of work and Auditing of Annual Accounts for the Financial Year 2026-2027	92,000.00	
Total		2,04,000.00	