



“Bid Document for Empanelment of Chartered Accountants Firms for undertaking Internal Audit work of Jawahar Navodaya Vidyalayas under Navodaya Vidyalaya Samiti, Pune Region”

-Regional Office-

Raut Road, 1st & 2nd floor, BSNL Telephone Exchange Building,
Guru Nanak Nagar, Bhavani Peth, Pune – 411 042.

Navodaya Vidyalaya Samit, Pune Region

**Tender Form for Empanelment of Chartered Accountants for Audit of
Jawahar Navodaya Vidyalayas under Pune Region for 12 months for the
Year 2022-23**

F.No. NVS-PR/F & A/IA-CA/2022-23/

Date.....

Sealed tenders are invited from the reputed Chartered Accountant Firms for empanelment for conducting the Internal Audit of Jawahar Navodaya Vidyalayas located in the state of Maharashtra, Gujarat and Goa, and U.T. Diu, Daman and Silvassa under the control of NVS Pune Region for the financial year 2022-23 which may be extended for the financial year 2023-24 & 2024-25, on the same terms and conditions and subject to the satisfaction of the competent authority.

The firms are requested to go through below mentioned terms & conditions of the tender forms and submit the rates as professional fees including all taxes/GST/ Service tax/ TA/DA charges and other incidental charges etc.

The tender should be submitted in two parts as part 'I' and 'II' and separate envelopes stating the kind of bid should be used for both the bids.

Part-I-Technical Bid

Part 'II' – Financial Bid

Important Dates & Time:

Tender Publishing Date	25.11.2022 (Friday)
Tender Form Cost	NIL
Earnest Money/Security Deposit	Rs. 10,000/- (Rupees Ten Thousand only) through online mode
Bank Details	1. <u>Name of Account</u> : DEPUTY COMMISSIONER NAVODAYA VIDYALAYA SAMITI RO PUNE 2. <u>Name of Bank</u> : Union Bank of India, Bhawani Peth, Pune 3. <u>A/c No.</u> : 370002010916608 4. <u>IFSC</u> : UBIN0538141 (Do not forget to write the name of your firm in the narration)
Tender Document Download Start & End Date	Start date: 25.11.2022 at 11:00 AM Onwards. Last date : 12.12.2022 till 05:00 PM
Date and Time of Opening of Technical Bid	13.12.2022 at 10:00 AM Onwards.
Place of opening the Technical Bid	Navodaya Vidyalaya Samiti, Regional Office, Raut Road, 1 st & 2 nd floor, BSNL Telephone Exchange Building, Guru Nanak Nagar, Bhavani Peth, Pune- 411 042.

**TERMS AND CONDITIONS FOR TENDER OF EMPANELMENT OF
CHARTERED ACCOUNTANTS**

1. The CA firms must have their office in Maharashtra/ Gujarat/Goa/ Daman/ Diu/ Silvassa (at any one place) for the audit of JNVs situated in the state of Maharashtra, Gujarat, Goa, and U.T. Diu, Daman & Silvassa. Related document like office/Shop Registration, GST Registration etc is to be submitted.
2. The firm should be registered with CAG. Copy of the same should be enclosed.

3. Criteria for Technical Bid:

The bidder criteria for Chartered Accountant Firms is mentioned below and related documents are to be submitted along with details as under:-

- A. The Chartered Accountant firm must have minimum 10 years experience of Internal Audit of an organisation under the Central Government, PSUs and other Government educational institutions. Copies of relevant contracts/work order/execution certificate by Client with order value as valid proof is to be submitted along with bid in support.
- B. The detail of qualified staff is to be submitted in the given proforma (excluding typist, stenographer, computer operator, secretary etc.)

S.No.	Name of Employee	Designation	Qualification	Experience (nature of work)	Experience (Period)

C. Detail of Audit Staff available

S.No.	Name of Employee/ C.A.	Designation	Qualification	Experience (nature of work)	Experience (Period)

4. The firm should submit a copy of Registration issued by Institute of Chartered Accountants of India along with other related documents for having Registration of the firm as proof for minimum 10 years experience as registered firm.
5. The Earnest Money to the tune of Rs. 10,000/- (Rupees Ten Thousand only) will be deposited along with tender through online mode (details mentioned above). The copy of online payment/ passbook including UTR no. should be submitted alongwith the bid documents.

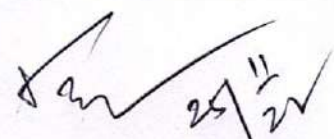
This Earnest money of the successful bidder will be converted into security deposit which will be refunded to the concerned firm, without any interest

- there on, after the completion of audit work assigned to them (including submission of satisfactory audit report).
6. The Earnest money of the unsuccessful bidder will be refunded within 30 days after finalisation of empanelment.
 7. The Chartered Accountants firm will be required to conduct audit/ internal check of all transactions including purchase procedure, accounting etc. of the allotted JNVs.
 8. There will be no restriction to the extent of depth of Internal Audit of the transactions of the units on the commercial/ managerial/ personnel/ accounting efficiency and proprietary aspects and the Chartered Accountant will be free to access all records.
 9. The Chartered Accountant will ensure that the system and procedures laid down by the Samiti in respect of purchases, administration, personnel, finance & accounts, electric meters etc. as prescribed in the guidelines issued time to time are fully adhered to, by the JNVs.
 10. Chartered Accountant should ensure whether proper monitoring and implementation of the management's decisions, procedures and systems laid down for effective and smooth functioning of Samiti have been adopted and followed by the Principal.
 11. Chartered Accountant will have to ascertain the adequacy/ reasonableness and correctness of receipts/ payments and ensure that these items are accounted in the proper heads of accounts.
 12. Chartered Accountant will also check whether the Internal Audit observation reports & statutory audit observation reports for the previous years are fully and justifiably complied with, status of such outstanding audit para, if any, is to be pointed out separately.
 13. The team handling the audit are required to maintain complete secrecy about the matters coming to their knowledge during the course of audit.
 14. 100% vouching will have to be done for the entire period of audit.
 15. Internal Audit should be done by a team of 3-4 qualified members in the line of Audit, headed by Chartered Accountant himself/herself to maintain the quality of Audit.
 16. Chartered Accountant firm should intimate the detailed programme of Audit to the concerned Principal of JNV and this office at least 15 days in advance so that the arrangements may be made ready for the internal audit.
 17. Internal audit by Chartered Accountant is to be conducted on the basis of available rule/ regulations/ guidelines issued/ adopted General Financial Rules, FR & SR and Rules Regulations/ Guidelines issued by Samiti from time to time.

18. The Chartered Accountant so appointed would act as Internal Auditor only and will issue report in two copies (as per the format given) along with their findings and irregularities noticed, to the Deputy Commissioner, Navodaya Vidyalaya Samiti, Regional Office, Pune within 10 days of the conduct of Internal Audit.
19. The final audit report of Chartered Accountants will be reviewed by a committee at NVS RO Pune to find out the quality of report. Therefore the report submitted by the C.A. should be at 100% satisfaction of the undersigned. In case of any deficiency, the report will be returned for further improvement. If the report is not found satisfactory based on review committee report, no payment shall be released to Chartered Accountant for the audit of that JNV.
20. Audit should be conducted during normal working hours of JNV in the office only. No record should be taken to any other place i.e. to Guest House/ Hotel.
21. **The financial bid will be opened only to those CA firms who qualify the technical BID and related criteria.**
22. The rates quoted by the Chartered Accountants shall be valid upto 31/03/2023. No amendment in the rates will be accepted after the opening of tender & till the contract exists. The Contract Agreement can be extended for 01 year on the basis of quality of duty performed during the audit and for another 01 year depending upon the satisfaction of the undersigned.
23. This office has also kept a reserve price as audit fees per JNV for 12 months audit. If required, same will be disclosed at the time of opening of the tender and the firms selected for empanelment will not be paid more than the reserve price as Audit fee.
24. The firms approved for this purpose will be paid the single rate of audit fees which will be in accordance to L-1 rate or reserve price rate, whichever is less subject to agreement of the bidders who qualify the technical BID and are included in the panel.
25. If any allotted JNV is audited for the period of more than 12 months, the payment would be made on pro-rata basis. In case of audit for a part of the financial year, the payment will be made on monthly basis by dividing the quoted amount by twelve and multiplied by the number of months for which audit was conducted.
26. Payment of Audit Fee is subject to TDS as applicable. The CA should furnish photo copy of PAN card of the firm.
27. No extra payment in form of any Tax, Service Tax/GST/ TA/DA etc will be payable to C.A., and rates should be quoted inclusive of all Taxes.
28. In addition to fees payable to Chartered Accountant, free boarding and lodging facilities as available in the JNVs will be provided by the Samiti.

These facilities will also be provided to their team for the reasonable and acceptable duration of audit.

29. Internal Audit of allotted JNVs must be completed within the stipulated time as mentioned in the work order/ allotment letter.
30. The audit fee will be paid by this office after the receipt of satisfactory audit report, submission of claim voucher/bill etc. and review report by the committee appointed by the undersigned as mentioned under point No.19.
31. The Payment will be released through Govt. PFMS mode and the approved empanelled CAs have to submit their bank details in advance.
32. Each of the approved empanelled CAs will primarily be allotted audit of two JNVs so as to review the report by the review committee to check whether report is in accordance as per the decided norms, guidelines, rules and regulations and if the report is satisfactory, then further audit will be allotted.
33. The maximum audit to each CA firm will not be allotted for more than ten JNVs.
34. The panel of maximum 4 to 5 CA firms will be finalized by the Samiti based on terms & conditions alongwith finalized audit fees.
35. Incomplete application or application without requisite enclosures will not be entertained.
36. The firm allotted the work to conduct internal audit of JNVs shall not in any case sub-appoint/sub-let/transfer/assign this work to other Chartered Accountant firm. If found, it will attract debarring the firm.
37. The tentative area and scope to be covered during audit alongwith the standard format of audit report is enclosed at **Annexure-A** and the approved empanelled CA have to follow the same as standard and uniform area and scope of audit work alongwith standard format of audit report.
38. The undersigned reserves the rights for cancellation of empanelled Chartered Accountant firm at any point of time without assigning any reason. Decision of Deputy Commissioner, NVS, R.O. Pune will be final.
39. The Deputy Commissioner, NVS RO, Pune also reserves the rights to reject or accept any or all tenders without assigning any reason/s thereof.
40. In case of any dispute, the decision of Deputy Commissioner, NVS, R.O. Pune will be final and binding and under the jurisdiction of Pune (Maharashtra) only.


DEPUTY COMMISSIONER

AGREEMENT

I have gone through the above terms and conditions from SL. No. 01 to 40 and agree to abide by all these Terms and Conditions.

Encl.: Tender enclosed

Chartered Accountants

Full Name & Rubber Stamp of firm)

Registration No.

Place: _____

Date: _____

PART-1-TECHNICAL BID
TO BE GIVEN IN ENVELOPE -1

TECHNICAL DETAIL FOR ENPANELMENT OF CHARATERED ACCOUNTANT FIRMS FOR THE AUDIT OF JAWAHAR NAVODAYA VIDYALAYAS OF PUNE REGION AND AUDIT FEE RATE.

With reference to your advertisement dated _____ in the newspaper _____, our firm requires to introduce for empanelment as Internal Auditor for one year with the following details: -

1.	Name & Address of the firm							Documents enclosed
2.	Service Registration/Details							
3	GST Details							
4	PAN Details							
5	TIN No. Details, if applicable							
6	Details of Partners of firm (Name, Qualification with Registration No. of Certificate issued by ICAI (Copy enclosed)	S.No.	Name	Qualification	Registration No.			
7	Details of Registration	Registration No. of firm		Year of Registration	Year of issue			
8	Complete Address of Branch Offices							
9	Details/Name & Address of the organization in central/ Govt. office/Autonomous body of educational institutes. audited during last 10 years (if space give is less, attach separate sheet for information)	S.No	Name of Institute	Status of Org. (State, Central Govt / PSU/ Autonomous body)	Year of Audit	Order No. & Date	Remarks	
		Note : Separate sheet duly signed be attached. Proof of experience be enclosed.						
10	Details of the amount deposited for Earnest Money	Name: Amount : Date : Name of Bank : UTR No.						
11	CAG empanelment number and other details, if empanelled.							

- i. That the particulars given are complete and correct and that any of the statements made or the information so furnished in the application form if at later found not correct or false or if there has been suppression of material information, the firm/ organization would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act and the regulations framed there under;
- ii. That the firm / organization, or partners has not been debarred or cautioned by ICAI during the last three year. (if debarred, give details);
- iii. That individually we are not engaged in any other activity which would be deemed to be in practice of the Chartered Accountants Act;
- iv. That the constitution of the firm/ organization as on date as shown in the Expression of Interest is same as that in the constitution certificate issued by ICAI.

We hereby declare that all the information submitted by us for empanelment is true and the certificates/ documents are all genuine. In case any information/ document is found as untrue/misleading, the NVS may take necessary action, including de-empanelment / black listing of the firm/member, as deemed fit.

We have gone through all the terms and conditions mentioned at S.No. 1 to 40 as per the tender documents received from your office and shall abide by the same. Accepting the terms and conditions laid by your Office, we have signed the same and copy attached herewith.

Chartered Accountants
(Full Name & Rubber Stamp of firm)
Registration / Membership No.

Place:
Date:

PART-2-FINANCIAL BID
TO BE GIVEN IN ENVELOPE -2

**FINANCIAL BID ENPANEMENT OF CHARATERED ACCOUNTANT FIRMS FOR THE
AUDIT OF JAWAHAR NAVODAYA VIDYALAYAS OF PUNE REGION AND AUDIT FEE
RATE**

With reference to your advertisement dated _____ in the newspaper _____, our firm introduces to be empanelled as Internal Auditor for the year 2022-23 with the following details: -

1.	Name & Address of the firm	
2.	Rate for audit of per year (12 Months) per JNV (Inclusive of GST/Service Tax/TA/DA and all other taxes and charges)	Rs. Per year (12 Months) per JNV as audit fee.
3.	Firm's Bank A/c. Details: (Name of bank, A/c no. , IFSC,etc)	

We have gone through all the S.No. 1 to 40 terms and conditions as per the tender documents received from your office and shall abide by the same. Accepting the terms and conditions laid by your Office, we have signed the same and copy attached herewith.

Yours faithfully,

Chartered Accountants
(Full Name & Rubber Stamp of firm)
Registration / Membership No.

Place:
Date:

CHECKLIST OF DOCUMENTS TO BE SUBMITTED ALONGWITH TENDER FORM

Sl. No.	Particulars	Whether enclosed (Yes/ No)
1	Tender Form with Technical Detail in Part-1 Technical Bid(Separate Envelope)	
2	Tender Form with financial Detail in Part-2- Financial Bid(Separate Envelope)	
3	Duly signed terms & conditions	
4	Copy of Certificate of Practice	
5	Valid Registration Certificate of the firm.	
6	Tender envelope has been signed by the Firm along with seal.	
7	Copy of PAN Card has been attached.	
8	If any other(s) required documents/information is needed as per Tender document has been attached.	
9	Copy of registration of CA firm with CAG	

Signature & Stamp

Note: Please sign on all the pages of Tender documents with seal.

**FORMAT OF AUDIT REPORT
NAVODAYA VIDYALAYA SAMITI
REGIONAL OFFICE, PUNE**

Internal Audit Report of Jawahar Navodaya Vidyalaya _____ Distt.
_____ for the period from _____ to _____ conducted by M/s.
_____ Chartered Accountant _____.

The Internal Audit of JNV _____ Distt. _____ was conducted
by M/s _____ C.A. _____ during the
period from _____ to _____ and audit has been covered for the period
from _____ to _____. The Internal Audit has been conducted on the
basis of records submitted by JNV _____ on random basis.

The names of members of Audit team are as follows:-

1. _____
2. _____
3. _____
4. _____

The Principal during the Audit tenure are as follows:

1. _____ from _____ to _____
2. _____ from _____ to _____
3. _____ from _____ to _____
4. _____ from _____ to _____

The memos issued by the Audit team have been discussed with the Principal on
date _____. Thereafter Internal Audit reports have been prepared.

PART-I

Records not maintained/incomplete maintained by JNV.

- 1.
- 2.
- 3.

PART-II

- (A) Details of pending Audit reports of Accountant General (Report wise & para wise details be mentioned).
- (B) Details of pending Audit report of Internal Audit conducted by NVS RO/CA (Report wise & para wise details be mentioned).

PART-III Current Audit

- (A) Major & Serious Irregularities

- 1-
- 2-

- (B) Financial & procedural irregularities

- 1-
- 2-

PART-IV General Discrepancies

AREA & SCOPE OF THE AUDIT

1. Cash book maintenance (Petty & main cash book).
2. Ledger Accounts.
3. Bank Reconciliation.
4. Cheque Book & Deposit in slip.
5. Custody of cash.
6. Receipt of amount.
7. Voucher of petty cash book.
8. Payment & Receipt vouchers of main cash book along with purchase procedure, GFR Rules & samiti plan & policy.
9. Pay Bills- checking of pay & allowance in the light of pay fixation, rules & regulation of 7th Pay Commission.
10. TA, TTA, LTC claims in the light of rules.
11. TA, TTA, LTC Advance & their settlement.
12. Medical reimbursement claim.
13. Children Education Assistance reimbursement as per 6th Pay & hostel subsidy reimbursement.
14. Contingent Expenditure.
15. Expenditure on works & M & R Building.
16. Complete purchase procedure and tender/quotation documents in the light of samiti purchase procedure & GFR Rules.
17. Checking of suitable power load (maximum 75 KVA) in the electricity bills and any penalty thereof including the PF factor of the motor, etc.
18. Outstanding statutory liabilities towards the Income tax deptt. as per Traces portal , etc.
19. Timely settlement of retirement dues after receipt of funds from the Regional office.
20. Compliance of NVS circular regarding NPS Oversight mechanism, etc.

21. Timely submission of CBSE fees and penalty, if any.
22. Service book, leave accounts & personal files as per rules framed under the concerned rules.
23. All stock registers, physical verification, issue of articles etc.
24. Library/Accession Register.
25. Register of Assets.
26. Property Register.
27. Register of advance.
28. Postage registers.
29. All the registers prescribed by the samiti
30. Mess Accounts – Main Stock register, issue indent, menu register, attendance register, food testing report, mess committee records, issue register etc.
31. Condemnation & disposal of consumable and non-consumable items.
32. Annual Accounts & their annexure (Cash basis & accrual basis).
33. Record related to Vikas Nidhi – student wise collection register, cash book. Expenditure & details of outstanding amount etc. and Corpus Expenditure.
34. Records related to Vehicles including Vehicle on contract basis and log book
35. Log book of Generator set.
36. Log book of Photo Copier Machine.
37. Debt, Deposit & Remittance details & follow up action for settlement/recovery of outstanding dues/advance.
38. Record related to different types of committee.
39. Follow up action on previous outstanding audit paras of Internal audit/AG audit.
40. Follow up action on all important circular guidelines & instruction issued by samiti Hqrs. & NVS, RO, Pune.
41. Leave Account, Stamp Account, Telephone, etc.


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