



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

**Navodaya Vidyalaya Samiti, Regional Office, Bay No. 26-27,
Sector 31-A, Chandigarh-160030**

**NAVODAYA VIDYALAYA SAMITI
(REGIONAL OFFICE), CHANDIGARH.**

**TERMS AND CONDITIONS FOR EMPANELMENT OF CHARTERED ACCOUNTANT
FIRMS FOR UNDERTAKING INTERNAL AUDIT WORK OF JNVs**

1. The Maximum remuneration / audit fee payable to CA Firm for conducting the Internal Audit of JNV is Rs.20000/- + GST per annum.
2. A common tender form has been agreed and approved by the, authority to be used by all the Regional Offices for empanelment of CA Firms which includes the following important contents: -
 - a. For appointment of CA Firms and their empanelment, the two bid system (Technical & Financial Bid) is to be followed. Those firms who fulfilled the criteria of Technical Bid and recommended by the Committee, their Financial Bid only will be opened for finalisation of empanelment.
 - b. The tender form fee is Rs.1000/- and EMD is Rs. 20,000/-.
 - c. The selection criteria and eligibility criteria of CA Firms have categorically been elaborated in the tender form and have to be followed without any deviation.
 - d. The other terms and conditions of empanelment have also been given in the tender form.
 - e. The detail of area and scope of audit work to be covered by the approved CA Firms along with minimum percentage of records to be checked and verified during the audit is enclosed with the tender form.
 - f. The other factor to be followed viz. Profile of Firms, Proforma of Financial Bid, evaluation & selection and Attendance Certificate of CA Firms to be given by Principal for payment purpose is enclosed.
3. The CA Firms should be registered with Institute of Chartered Accountants of India, having a working experience as a Firm for not less than 10 years is to be followed (Copy of Registration as a Firm issued by the Institute is to be furnished).
4. The CA so empanelled would act as Internal Auditor only and will submit the report and their findings & suggestions to Regional Office concerned (Deputy Commissioner of Regional Office) incorporating all the financial and accounting irregularities within a fortnight of Internal Audit completed. After analysis of the Audit Report by the Committee at RO level, the Report will be further reviewed and decided to accepted/rejected/re-audited. Accordingly, the accepted report will be further issued to JNV for compliance.
5. The CA Firms must have their office in the States comes under the Regional Office concerned for the audit.
6. The Firm must be empanelled with C & AG at least for five years. (Self-Attested copy of latest C&AG Empanelment Letter to be furnished).
7. The Firm must be having minimum two Fellow partner (FCA) as on

1st April, 2023 (Attested copy of Certificate from Institute to be furnished).

8. The Chartered Accountant Firms must have at least Four (04) qualified Chartered Accountants and the firm should have at least Twelve (12) qualified audit staff/ article clerk.
9. Out of Ten years' experience, at least five year of experience as on 31st March, 2023 of the CA firm must be conducting of Internal Audit of Central Government Organization/ State Government Institutions / PSUs preferably Educational Institutions etc. in the State which are having annual transactions / turnover exceeding Rs.5 Crores. (Self-Attested copies of Appointment Letters / Agreements / Work Orders issued by such Organisations / Bodies along with extract of Audited Financial Statements in support of income or expenditure to be furnished).
10. The Firm must be registered under Goods & Service Tax Act (Self-Attested GST Registration Certificate to be furnished).
11. The Firm must be having minimum Average Annual Income of Rs.50 Lakh during the last 03 Financial Years i.e. from 2020-21 to 2022-23 Self-Attested Copies of Audited Profit & Loss Statement and Balance Sheet to be attached). Provisional Income & Expenditure Statement and Balance Sheet will not be considered except for the financial year 2023-24).
12. The qualifying score in technical evaluation is proposed 70 Marks out of 100 Marks as per the evaluation of technical bid in Annexure-III.
13. There will be no restriction on the extent of depth of internal audit of the transactions of the units on the commercial/ managerial/personnel/accounting efficiency and proprietary aspects and Chartered Accountants will be free to have access to all records.
14. The Chartered Accountants Firms may be apprised the scope of work. The Chartered Accountants Firms shall ensure that the systems and procedures laid down by the Samiti in respect of purchases, administration, personnel, finance and accounts etc. as prescribed in the guidelines issued from time to time are fully adhered to.
15. The Chartered Accountants Firms while auditing may ensure proper monitoring and implementation of the management decisions, procedures and systems laid down for effective and smooth functioning of the Samiti.
16. The Chartered Accountants Firms while auditing may ascertain the adequacy / reasonableness and correctness of receipts / payments and ensure that these items are booked to "proper heads" of account.
17. Internal Audit by Chartered Accountants is to be conducted on the basis of available Rules/Regulations/Guidelines issued by Samiti

from time to time and as per provision available in "General Financial Rules" issued by Government of India.

18. The Chartered Accountants Firms shall also check whether the Internal Audit Observations Reports & Statutory Audit Observation Reports for the previous years are fully and justifiably complied with. Status of such outstanding, if any, is to be pointed out separately.
19. The persons handling the audit are required to maintain complete secrecy about the matters coming to their knowledge during the course of audit.
20. The Chartered Accountants Firms may be asked to submit fees acceptable for carrying out audit on the accounts of JNVs in the bid.
21. In addition to fees payable to Chartered Accountants, it may be mentioned in the offer letter that free boarding and lodging facilities as available in JNVs will be provided to their team. No other charges such as TA/DA visiting fee etc. shall be payable.
22. Internal Audit by Chartered Accountants may be done by the team of 3-4 members to be headed by Chartered Accountant or his representative to maintain the quality of audit.
23. Chartered Accountants Firms may intimate the JNV at least 15 days in advance about their programme so that records can be kept ready for internal audit.
24. It is proposed that 4 to 6 Chartered Accountants Firms may be empanelled to conduct the Internal Audit of JNVs of the Region and each of the Firm should not be allotted more than 10 JNVs for audit in a financial year.
25. The Internal Audit by Chartered Accountants Firm should be conducted by a team of 3 to 4 qualified members / staff including one ACA headed by FCA to maintain the quality of audit.

Navodaya Vidyalaya Samiti
(An autonomous body under Ministry of Education,
Department of School Education & Literacy)
Govt. Of India

REGIONAL OFFICE, BAY NO. 26-27, SECTOR 31-A, CHANDIGARH-160030

**EMPANELMENT OF REPUTED CHARTERED ACCOUNTANTS WITH NVS FOR
INTERNAL AUDIT OF JAWAHAR NAVODAYA VIDYALAYAS LOCATED AT PUNJAB,
HIMACHAL PRADESH, JAMMU & KASHMIR (UT) AND CHANDIGARH (UT) FOR THE
FINANCIAL YEAR 2023-24**

Background:

Jawahar Navodaya Vidyalayas are run by Navodaya Vidyalaya Samiti (NVS), an autonomous organisation under the Ministry of Education, Department of School Education & Literacy, Govt. of India. The NVS, Regional Office, **Chandigarh** having 58 nos. of JNVs in the state of **Punjab, Himachal Pradesh, Jammu & Kashmir (UT) and Chandigarh (UT)**.

The Navodaya Vidyalaya Samiti invites the tender for empanelment of Chartered Accountants for conducting Internal Audit of Jawahar Navodaya Vidyalayas under **Chandigarh** Region for the Financial Year 2023-24 which may be renewed for further **one year** subject to satisfactory performance and other factors with mutual consent. The interested Chartered Accountants Firms may submit their sealed offer super – scribing **“Proposal for Empanelment for conducting Internal Audit of JNVs by CAs** at the following address:

The Deputy Commissioner,
Navodaya Vidyalaya Samiti,
(Regional Office), Bay No. 26-27, Sector 31-A, Chandigarh-160030

The Tender form can be downloaded from the website <https://navodaya.gov.in/nvs/ro/Chandigarh/en/home/index.html>. and the cost of tender fees i.e. Rs. 1000/- which can be paid through Demand Draft /Bankers Cheque/ Digital mode (UTR No. must be enclosed) drawn in favour of “Deputy Commissioner, Navodaya Vidyalaya Samiti” payable at **Chandigarh** with following Bank account number amounting to Rs. 1000/- as Tender Form Fee must be attached with tender document. In absence of Demand Draft/Bankers Cheque/ digital mode the candidature of tenderer will not be considered.

Bank Account detail:

In Favour of	Bank Name and Account No.	IFSC Code
Deputy Commissioner, Navodaya Vidyalaya Samiti, Regional Office, Chandigarh.	State Bank of India 30024968073	SBIN0005864

TWO BID SYSTEM (Technical & Financial) shall be followed for this tender. Technical Bid along with supporting documents to be marked as Envelope/Cover "A". Financial Bid along with supporting documents to be marked as Envelope/Cover "B". Both envelopes should be kept in a separate envelope containing EMD Rs. 20,000/- (Rupees Twenty Thousand only) and tender form fees in the form of Demand Draft of Rs. 1000/- (Rupees One Thousand only) payable to Deputy Commissioner, NVS, RO, **Chandigarh**. This envelope should also contain the tender form complete in all respect sent by Registered/Speed Post only on the following address latest by **06.02.2023 to 27.02.2023** up to **5.30 pm**. No exemption is allowed to any firm for tender fees and EMD.

The Tender Envelope should have address of the firm clearly mention on the back of envelope as postal address. Late tender application will not be accepted and for postal delay the NVS will not be responsible. The Technical bid will be opened on **28.02.2023** by **11.00 AM** in presence of tenderers presented on the day at **NVS, REGIONAL OFFICE, BAY NO. 26-27, SECTOR 31-A, CHANDIGARH**.

Bidder should take due care to submit tender in accordance with requirement in sealed covers. Bid Evaluation Criteria, shall be the basis for evaluation of tenders. Bids submitted with incomplete information or information not in conformity with the Bid Documents will summarily be rejected. All the terms and conditions stated in the Bid document are final in nature and request for any subsequent alterations/modifications will not be entertained. While submitting the Bids, the Bidders must exercise utmost care to fill up the bid in all respect as per the specified terms and conditions. Submission of the bids amounts to acceptance of all terms and conditions mentioned therein.

Tenders are invited from Chartered Accountant Firm for empanelment as Chartered Accountants for the financial year 2023-24.

One firm can submit only one tender. If a Firm submit more than one tender, all the tenders submitted by that Firm will be rejected.

Important Information:

Sl. No.	Particulars	Information
1	Start Date or availability of Tender document in the official website of Regional Office, Chandigarh	Date: 06.02.2023 to 27.02.2023 Time: 9.00 A.M. TO 5.30 P.M.
2	Tender Form Fees	Rs. 1,000/- D.D. No./UTR No. Dated Name of D.D. Issuing Bank
3	Earnest Money Deposit	Rs. 20,000/- D.D. No./UTR No..... Dated Name of D.D. Issuing Bank
4	Last date and time for receipt of Tender at NVS, Regional Office, Chandigarh	Date: 27.02.2023 Time: 5.30 P.M.
5	Date and time for opening of Technical Bid.	Date: 28.02.2023 Time: 11.00 A.M.
6	Date and time for opening of Financial Bid.	Date: 03.03.2023 Time: 11.00 A.M.
7	Address for submission of Tender.	The Deputy Commissioner, Navodaya Vidyalaya Samiti, Regional Office, Bay No. 26-27, Sector 31-A, Chandigarh.
8	Phone No. of Sh. Rakesh Khanna, Assistant Commissioner (Admn.), Chandigarh	9530154438
9	Website of RO	https://navodaya.gov.in/nvs/ro/Chandigarh/en/home/index.html

Note: In case the last date for receipt of tender happens to be a holiday for Regional Office, Chandigarh for any reason, the activity will be held on the immediate next working day at the same time and place.

1. Eligibility Criteria:

The interested Bidders shall have to comply with the following criteria to participate in the tendering process: -

1. The Firms must be registered with the Institute of Chartered Accountants of India and working for not less than 10 years as on 1st April, 2023 (Self-Attested copy of Registration Certificate issued by Institute to be furnished).
2. The CA firms must have their office in the States comes under the Regional Office concerned for the audit.
3. The firm must be empanelled with C&AG at least for five years. (Self –Attested copy of latest C&AG Empanelment Letter to be furnished).
4. Must be having minimum two Fellow partner (FCA) as on 1st April, 2023 (Attested copy of Certificate from Institute to be furnished).
5. The Chartered Accountant Firm must have at least Four (02) qualified Chartered Accountants and the firm should have at least Twelve (12) audit staff / article clerk.
6. Out of Ten years' experience, at least five years of experience as on 31st March, 2023 of the CA firm must be the conducting of Internal Audit of Central Government Organization/State Government Institutions/PSUs preferably Educational Institutions etc. in the State which are having annual transactions/turnover exceeding Rs.5 Crores. (Self-Attested copies of Appointment Letters / Agreements / Work Orders issued by such Organisation/Bodies along with extract of Audited Financial Statements in support of income or expenditure to be furnished).
7. Must be registered under Goods & Service Tax Act (Self-Attested GST Registration Certificate to be furnished).
8. Must be having minimum Average Annual Income of Rs.50 Lakh during the last 3 Financial Years i.e. from 2020-21 to 2022-23 (Self-Attested copies of Audited Income & Expenditure statement and Balance Sheets to be attached). Provisional Income & Expenditure statement and Balance Sheets will not be considered except for the financial year 2023-24)

2. OTHER TERMS AND CONDITIONS OF THE CONTRACT

1. Chartered Accountant should ensure 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.
2. 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.
3. The persons handling the audit are required to maintain complete secrecy about the matters coming to their knowledge during the course of audit.
4. Internal Audit should be done by a team of 3-4 qualified members including one ACA in the line of Audit, headed by Fellow Chartered Accountant himself/herself to maintain the quality of Audit.
5. Chartered Accountant firm should intimate the detailed programme of Audit to the Principal JNV and this office at least 15 days in advance so that the records can be kept ready for internal audit.
6. 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.
7. Chartered Accountant would furnish the tour programme of all the allotted JNVs.
8. The rates quoted by the Chartered Accountants shall be valid upto 31/03/2024. No amendment in the rates will be accepted after the opening of tender & till the contract exists. The Contract Agreement can be extended further one more year on the same terms and conditions provided that the work of the Chartered Accountant is found satisfactory by the Samiti and agreed by CA Firm.
9. The payment of audit fees will be made after review of audit report by a committee constituted by Deputy Commissioner at NVS RO, Chandigarh to find out the quality of report therefore the report submitted by the C.A. should be in full satisfaction of the undersigned. In case of any deficiency, the report will be returned for further improvement. If the report is found still below satisfactory, no payment shall be released for that JNV.

- 10.If any allotted JNV is audited for less or more than 1 year (12 months), the payment would be made on pro-rata basis.
- 11.Payment of Audit Fee is subject to TDS as applicable. The CA should furnish photo copy of PAN card and GSTIN Certificate of the firm.
12. Payment of Audit Fees is subject to production of bank account details with IFSC code etc.
- 13.The audit fees should be quoted inclusive of Service Tax and TA/DA excluding GST, no extra payment in form of any Tax, Service Tax/TA/DA etc will be payable to C.A.
- 14.In addition to fees payable to Chartered Accountant free boarding and lodging facilities as available in the JNVs will be provided. These facilities will also be provided to their team for the reasonable and acceptable duration of audit.
- 15. Internal audit by Chartered Accountant is to be conducted on the basis of available rule/ regulations/ guidelines issued/ adopted GFR, FR, SR and Rules Regulations/ Guidelines issued by Samiti from time to time.**
- 16.The Chartered Accountant so appointed would act as Internal Auditor only and will issue report in two copies (as per the format given in annexure-II) along with their findings and irregularities noticed, to the Deputy Commissioner of Regional Office, Chandigarh within 15 days of the conduct of Internal Audit.
- 17.The findings and irregularities noticed by the C.A. will be reported to the Principal in the form of Audit Memo. The CA will discuss the audit memo with the Principal on the last working day of the audit and obtain replies of all the memos. Afterwards, the CA will issue detailed report on the basis of all the audit memos and its replies to the undersigned.
- 18.The audit fee will be paid by this office immediately after the receipt of audit report, submission of claim voucher/bill etc. and review report by the committee appointed by the undersigned as mentioned under point No.9. The Deputy Commissioner reserves right to blacklist debarred on low performance.

- 19.All the documents of tender form must be signed by the tenders with rubber stamp of the firm.
- 20.The Samiti is not bound to accept the lowest rate tender and reserves the right to accept or reject any or all the tenders without assigning any reasons whatsoever.
- 21.Canvassing in any form will result in disqualification.
- 22.Any dispute arising out of this empanelment shall be under jurisdiction of the judiciary of the indenting officer of the Area/District.

DEPUTY COMMISSIONER

AGREEMENT

I have gone through the above terms and conditions from SL. No. 01 to 22 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: _____

Authorized Signatory
(With full Name & Designation)

Seal:

Mobile No.....

Phone No.....

3. Award of Contract

1. Contract shall be awarded to the firm whose evaluated bid price will be the lowest in financial bid and the empanelled firms who qualified for technical bid and agreed for conducting the audit on the same L-1 rate.
2. The empanelled firms will be paid the single rate of audit fees which will be in accordance to L-1 rate subject to agree by the bidders who qualified the technical BID and are included in the panel.
3. 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 all the firms who empanelled will not be paid more than the reserve price as Audit fee.
4. The each of the approved empanelled CAs will be first allotted audit of two JNVs. So as to review the report by the review committee to check audit report in accordance to the decided norms, guidelines, rules and regulations, if the audit report is under satisfactory norms, then further audit work will be allotted to that firm.
5. The maximum audit to each CAs firm will be allotted not more than ten JNVs.
6. The panel of maximum 4 to 5 CAs firms will be finalized by the Samiti based on terms & conditions along with finalized audit fees.

4. Details of Area and scope of Audit Work:

1. Duration of the internal audit for the financial year 2023-24 will tentative to start from July 2023 to February 2024. The audit report must be submitted within 15 days from the date of completion of Audit.
2. Internal audit of books of accounts and all related records and submission of report on that basis.
3. Checking/Auditing of all type of Cash Book (Main/ Corpus/ Atal Lab/ Vigyan Jyoti/Skill Development etc.)
4. Checking/Auditing of head wise stores and stock registers and action taken on their Annual physical verification reports.
5. Observance of purchase procedure for procurement of goods and services through offline method as well as through GeM portal.
6. Checking/Auditing of registers in respect of recoveries of advance, deposits, EMD, tender form sale register, cheque /PFMS issue register, medical reimbursement register, CEA register, Property & Assets register, Register of donation & gift, register of losses/damages/theft article, Stamp record register, bill receipts and payment register, pay bills register etc
7. Checking/Auditing of mess records including stock register, daily issue record, Mess attendance register, mess menu register, monthly mess consumption register, MOD reports, food testing report, attendance of daily mess workers, records related to mess committee meeting, Mess expenditure per capita based on DCR and other related records of mess.
8. Building maintenance and repairs related records including Annual Action plan prepared by M&R committee in accordance to the guidelines issued by construction wings, related stock register, Minutes and decisions of M&R committee, verification reports of M&R work and other related records etc.
9. Checking/Auditing of store and stock of student toiletry items, Uniform and student's stationery including issue records of these items.
10. Checking of all monthly Accounts, bank reconciliation statement and Annual Accounts.

- 11.Contracts and agreements towards goods and services procured.
- 12.Vidyalaya Vikas Nidhi related documents cash book, ledger, receipts books, Data for eligible student for VVN Fee, Data for non-eligible student for VVN Fee, VVN class wise receipt register, monthly account of VVN, purchase procedure for purchase of items from VVN fund, stock register and assets register etc
- 13.Checking/Auditing of records of donation received from various sources such as fund /items received from State govt or other department and related stock register donation register and purchase procedure for purchase items through fund received from department.
- 14.Approval of hired vehicle in JNV, implementation of terms and conditions of agreement, mileage of vehicle and other related records
- 15.Deploying of man power through outsourcing agency related documents, procedure adopted for deploying of manpower, implantation of terms and conditions of Bid and other related records.
- 16.Approval of condemnation of stock and stores related documents, procedure for condemnation, Minutes of condemnation committee, deprecation charged, sanction order and disposal of stock and stores.
- 17.Follow-up action for outstanding Paras of internal audit and Accountant General Inspection report.
- 18.Retirement benefits claim - leave encashment, Gratuity, DLIS, CPF, NPS, GSLIS and NGTIS
- 19.Checking/Auditing of Pay bills, Income tax, annual increments and other deduction from pay of employees
- 20.Verification of Personal claims- TA/TTA/LTC/CEA/MEDICAL and other claims
- 21.Checking/Auditing of Library accession register, issue register, other periodicals register and disposal of library books in accordance to guidelines.
- 22.Checking/Auditing of Log book of generator and stock register
- 23.Verification of Service matter including pay fixation, leave account, service book and other personal file matters

24. Review and checking of the Grants received and its utilisation as per terms and conditions during the financial year for the specific purposes.
25. If the auditors observe any case of non-production of records or non-cooperation to the auditors, the auditors will take up the matter with the higher authority i.e., Deputy Commissioner of the Region.
26. Review all statutory obligation compliance such as Income Tax, Service Tax, GST, NPS, CPF, Professional Tax etc. and other statutory recoveries for employees under deputation from other Department.
27. Any suggestions and remedial measure for controlling the expenditure within sanctioned budget/ norms, if any, will be highly appreciated.
28. The Earnest Money (EMD) of successful bidder will be converted into security deposit (SD) amount for the period of contract and will be refunded after completion of entire audit work as per the work orders.
29. If the successful bidder denied to work or not responding within the prescribed time limit then the EMD of the bidder will be forfeited.
30. Tender shall be submitted in prescribed/ official tender document only. If submitted in any other form, the same shall be summarily rejected.

5. Verification of records to be check

The following record must be checked on the percentage indicated as mentioned below during internal audit to JNVs/ROs and NLI.

S.NO.	NAME OF RECORDS	Records to be checked on % indicated as below
1	CASH BOOK	100%
2	LEDGER A/C	50%
3	BANK RECONCILIATION STATEMENT	100%
4	CHEQUES BOOKS COUNTER FOLIO OTHER THEN PFMS PAYMENT	20%
5	T.R./CS-12	100%
6	PAY IN SLIPS/DEPOSIT SLIPS OF BANK	20%
7	ALL VOUCHERS RECEIPT AND PAYMENT	100%
8	PAY BILLS	100%
9	TA MORE THAN 4000/- PER CLAIMS	100%
10	LTC ALL CLAIMS	100%
11	TTA ALL CLAIMS	100%
12	MEDICAL CLAIMS UP TO 25000/- PER ANNUM PER EMPLOYEE	100%
13	CEA BILLS	20%
14	OTHER ADVANCE REGISTER	100%
15	PURCHASE FILES INCLUDING GeM PURCHASES ALOGWITH TENDER DOCUMENTS	
	(A) MESS	100%
	(B) STUDENT STATIONARY	100%
	(C) TOILETARY	100%
	(D) UNIFORMS	100%
	(E) M & R BUILDING	100%
	(F) FURNITURE	100%
	(G) EQUIPMENTS	100%
	(H) COMPUTER	100%
16	LIBRARY ACCESSION REGISTER	20%
17	SERVICE BOOKS AND PERSONAL FILES	
	(A) JNV STAFF	100%
18	STOCK REGISTERS	
	(A) CONSUMABLE	50%
	(B) NON -CONSUMABLES	25%

19	ANNUAL STOCK PHYSICAL VERIFICATION REPORT	100%
20	ASSETS AND PROPERTY REGISTER	50%
21	DONATION AND COLLECTION REGISTER	50%
22	MONTHLY ACCOUNT	
	(A) JNV (B) NPS (C) CPF (D) GSLIS (E) NVS NGTIS	50%
23	TELEPHONE REGISTER	10%
24	INTERNET REGISTER	50%
25	EM/SD REGISTER RO AND MAIN ACCOUNT	25%
26	AUDIT RECOVERIES/PARAS REGISTER MAINTAIN BY F&A WING	100%
27	LOG BOOK	
	(A) GENSET	50%
	(B) VEHICLE	50%
28	POSTAGE AND STAMP ACCOUNT	50%
29	ATTENDANCE REGISTERS	50%
30	CASUAL LEAVE REGISTER	20%
31	HIRED VEHICLE PROCEEDURE AND PAYMENT	100%
32	AMC OF VARIOUS EQUIPMENTS	50%
33	PAY FIXATION ON PROMOTION/ACP./SR.SCALE/MACP/PENALTY ETC	
	(A) TEACHING	50%
	(B) NON-TEACHING	50%
34	A-CPF ADVANCE JNV LEVEL	100%
35	SANCTION OF DOUBLE TRANSPORT ALLOWANCE	
	JNV STAFF	100%
36	TDS R/O STAFF/ FIRMS AND INCOME TAX CALCULATION	50%
37	MOBILE BILLS REIMBURSEMENT	50%
38	LEGAL FEE PAYMENT FILE	100%
39	ADVERTISEMENT PROCEDURE AND PAYMENT	100%
40	UTILISATION OF SANCTION OF SPECIAL M&R TO JNV	50%
41	AMA MEDICAL BILL CLAIM	100%
42	A.G. AUDIT FILES FOR VERIFICATION	100%

43	PREVIOUS INTERNAL AUDIT FILE CONDUCTED BY RO AND PENDING PARA" S	100%
44	BE/RE/FG BUDGET	100%
45	STAFF SANCTION	100%
46	STAFF ENGAGED ON CONTRACT/PART TIME/OUTSOURCING	100%
47	ANNUAL ACCOUNTS OF JNV	100%
48	DDR REPORTS	100%
49	STAFF OF JNVS ATTACHED TO R.O. FOR SHORT/LONG PERIOD	50%
50	SANCTION OF CONTRACT VEHICLE TO JNVS	30%
51	PFMS BALANCE WITH CASH BALANCE	100%
52	NEWS & PERIODICALS	10%
53	ITEMS ISSUED TO STUDENT REGISTER	25%
54	NVN RECORDS	
	A-RECEIPTS	100%
	B-PAYMENTS	100%
55	BILL RECEIPT REGISTER & PAYMENT PROCEDURE	100%
56	SHALLA DARPAN MOUDLES	50%
57	JNV ADMISSION FILE	10%
58	TRAINING RECORDS	
	A-JNVS	20%
59	CONDEMNATION OF UNSERVECIABLE ARTICLE REGISTER & RELATED DOCUMENTS	50%
60	ELCETRICITY RECOVERY FROM STAFF REGISTER	50%
61	RTI FEE REGISTER	20%
62	OTHER RECORDS	50%/100%

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6. Evaluation and Selection

1. The proposals shall be evaluated in two stages i.e. technical evaluation and financial evaluation.
2. The Financial Proposals shall be opened of those Firms who will qualify in the technical evaluation.
3. Selection will be based on the criteria and qualifying score as per the following.
4. The qualifying score in technical evaluation is 70 out of 100.
5. Format for evaluation of Technical Proposal is given below:-
6. Criteria for Evaluation of Technical Proposal

S.No.	Criteria	Maximum Marks
1	<u>No. of years of Registration with the Institute of Chartered</u> a) Between 10 to 12 years: 5 marks b) Above 12 years, up to 15 years: 7 marks c) Above 15 years: 10 marks 10	10
2	<u>No. of FCA Partners :</u> a) Between 2 to 5 nos.: 8 marks b) Between 6 to 10 nos.: 9 marks c) Above 10 nos.: 10 marks	10
3	Years of Experience in conducting Internal Audit with annual transactions/turnover exceeding Rs 5 Crores in Educational/Central/State Govt. /Autonomous body only	20
4	<u>Annual Income (last three Financial Years i.e. 2020-21 to 2022-23) :</u> a) Between Rs 50 lakh to Rs 75 lakh: 12 marks b) Above Rs 75 lakh, up to Rs 100 lakh: 15 marks c) Above Rs 100 lakh: 20 marks	20
5	Firms having experience in conducting Internal Audit of State Govt. Organizations or State Autonomous Bodies for at least 3 years in last five Financial Years i.e. from 2018-19 to 2022-23: 40	40
	Total	100

7. Financial bid will be opened in the presence of the technically qualified firm's representatives, who attend in person. The date of opening of Financial Bid will be communicated separately to the technical qualified firm.

ANNEXURE – I**Profile of the Firm (To be furnished along with the Technical Bid in Cover “A” on the Letter Head of the Firm)**

Sl No	Particulars	Details
1	Name and Address of the Chartered Accountants Firm.	
2	Date of Registration with Institute of Chartered Accountants of India. (Self-Attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished.)	Date of Incorporation/Registration: Date of Opening of Main Office or Branch Office:
3	Year of empanelment with C&AG. (Self-Attested copy of latest C&AG empanelment letter to be attached.)	
4	No. of FCA Partners as on 1st April, 2023. (Self Attested copy of latest Constitution Certificate from Institute of Chartered Accountants of India to be furnished.)	
5	Name, Designation, Contact No. and Address of the Contact Person/Local Representatives.	
6	Years of experience (as on 31st March, 2023) in conducting Internal Audit with annual transactions/turnover exceeding Rs 5 Crores in Educational/Central/State Govt. /Autonomous body only (Self-Attested copies of Appointment Letters/ Agreements/ Work Orders issued by such Organizations along with extract of Audited Financial Statements in support of income or expenditures to be furnished of such Organizations.)	Separate sheet may be attached, if needed comprising of following details: 1. Name of Client 2. Date of Contract 3. Duration of Engagement 4. Contract Value 5. Contract Status (Completed/Ongoing)
7	Firms having experience in conducting Internal Audit of Central/State Govt. Organizations/ State Autonomous Bodies/Educational Institutes for at least 3 years in last five Financial Years i.e. from 2018-19 to 2022-23. (Self-Attested copies of	

	Appointment Letters/Agreements /Work Orders issued by such Organizations to be furnished.)	
8	No. of Staff of the Firm (Self-Attested copy of documentary evidence in this respect to be furnished.)	
9	Date of Registration under Goods & Service Tax Act. (Self-Attested Goods and Service Tax Registration Certificate to be furnished.)	
10	Annual Income of the Firm for last three Financial Years i.e. from 2018-19 to 2022-23. (Self-Attested copies of Audited Income & Expenditure statement and Balance Sheets to be attached. Provisional Income & Expenditure statement and Balance Sheets will not be considered.)	
11	Any other details the Firm would like to furnish (Example: Awards & Accreditations.)	

Note:

- (i) Information may be furnished in separate sheet (s) wherever necessary.
- (ii) In case of documents, they should be self-Attested photocopies.

We hereby agree with all the terms and conditions of the NVS and we hereby undertake to abide by same.

Date :

Place :

Authorized Signatory
(Signature and Seal of the Authorized Signatory)

FINANCIAL BID**(To be furnished in Cover “B” on the Letter Head of the Firm)****Name and Address of the Bidder:****Price Details:**

Sl.No .	Particulars	Rate Per Annum Per JNV (Rs.) (Excluding GST)
01	Audit Fees for the scope of work as per NVS	

The Consolidated Audit fee should be quoted inclusive of all TA/DA/Boarding/Lodging etc.

Total Price inclusive of all Taxes Excluding GST: Rs..... (in words)

..... GST will be paid at the applicable rate.

Note:

If there is a discrepancy between words and figures, the amount written in words shall be taken as final rate.

We hereby agree with all the terms and conditions of the NVS and we hereby undertake to abide by same.

Date :

Place :

Authorized Signatory
(Signature and Seal of the Authorized Signatory)

Format for Evaluation of Technical Bid

S.No.	Criteria	Maximum Marks	Marks Obtained	Remarks
1	<u>No. of years of Registration with the Institute of Chartered</u> a) Between 10 to 12 years: 5 marks b) Above 12 years, up to 15 years: 7 marks c) Above 15 years: 10 marks	10		
2	<u>No. of FCA Partners:</u> a) Between 2 to 5 nos.: 8 marks b) Between 6 to 10 nos.: 9 marks c) c) Above 10 nos.: 10 marks	10		
3	Years of Experience in conducting Internal Audit with annual transactions/turnover exceeding Rs 5 Crores	20		
4	<u>Annual Income (last three Financial Years i.e. 2020-21 to 2022-23) :</u> a) Between Rs 50 lakh to Rs 75 lakh: 12 marks b) b) Above Rs 75 lakh, up to Rs 100 lakh: 15 marks c) c) Above Rs 100 lakh: 20 marks	20		
5	Firms having experience in conducting Internal Audit of State Govt. Organizations or State Autonomous Bodies for at least 3 years in last five Financial Years i.e. from 2018-19 to 2022-23:40	40		
	Total	100		