



NOTICE INVITING TENDER

Notice inviting Tender for Engagement of Chartered Accountant firms for Audit of Accounts, Tax Matters & other Statutory Compliance on behalf of National Institute of Open Schooling

Due date & time for submission: upto 03:00 pm on 10.08.2022

Due date & time of Technical bid opening: at 03:00 pm on 12.08.2022



**NATIONAL INSTITUTE OF OPEN SCHOOLING
(ISO 9001:2015 Certified)
(An Autonomous Institution under Deptt. Of SE&L, MOE, Govt. of India)
A-24/25, Sector-62, Noida-201309, Uttar Pradesh**



National Institute of Open Schooling
(An Autonomous Institution under Deptt. Of SE&L)
(Ministry of Education, Government of India)
A-24/25, Sector-62, Noida-201309, Uttar Pradesh
Ph No. : 0120-4626981
E-mail: accountsofficer@nios.ac.in.
Website: www.nios.ac.in

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Important Points to Note

TENDER FOR CA Firm DOCUMENT NO.	F.No. 62-91/2011/NIOS/Fin
TENDER INVITED FOR	Appointment of CA Firm for the F.Y 2022-23
VALIDITY OF THE BID	21 days
PUBLISHING OF TENDER DOCUMENTS ON WEBSITE	21.07.2022 www.nios.ac.in
CLARIFICATION START DATE	21.07.2022
CLARIFICATION END DATE	10.08.2022 Upto 10:00 am
START DATE & TIME FOR SUBMISSION OF BID	21.07.2022 & 09:30 am to 05:30 pm From working days (Monday – Friday)
END DATE & TIME FOR SUBMISSION OF BID	10 th August, 2022 & 03:00 pm
TIME & DATE OF OPENING OF TECHNICAL BID	12 th August, 2022 & 03:00 pm
DATE AND TIME OF INTERACTION	Eligible bidders will be informed separately by mail
TIME & DATE OF OPENING OF FINANCIAL BID	Eligible bidders will be informed separately by mail
PLACE OF OPENING OF TECHNICAL BID & PRICE BID	National Institute of Open Schooling A-24/25, Sector-62, Noida-201309, Uttar Pradesh
FOR FURTHER DETAILS PLEASE VISIT	www.nios.ac.in



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NOTICE INVITING TENDER ON QCBS BASIS

- 1.1 National Institute of open schooling, an Autonomous body under the Ministry of Education, Govt. of India intends to engage Chartered Accountant Firms (already on the panel of C&AG or RBI) for Audit of Accounts and other Tax compliance related work, issue of certificates and appearance before Compliance Authorities on behalf of National Institute of open schooling, for the **Financial Year 2022-23**. The contract shall be initially for a period of one year i.e. FY 2022-23, which may be extendable for another two year on satisfactory performance and on the discretion of, NIOS on the same rate, terms and conditions as per original award.
- 1.2 National Institute of open schooling has been established as an autonomous institution under Ministry of Education, Deptt., School Education and Literacy, Govt. of India. It provides sustainable inclusive learning with universal and flexible access to quality school education and skill development. The mission of NIOS is to provide relevant, continuing and holistic education up to pre-degree level through Open and Distance Learning (ODL) system, contributing to the Universalisation of School Education and catering to the educational needs of the prioritized target groups for equity and social justice. NIOS is a self-sustaining body and registered under the Society Registration act, 1860 and has been granted exemption under Section 12AA of the Income Tax Act 1961. Statutory annual audit is conducted by Office of the Principal Director of Audit (Central), Prayagraj at NIOS Headquarters and audit report is submitted to MOE for laying the same in both the Houses of Parliament after the same is approved by General Body of NOS Society.
- 1.3 The detailed TENDER document indicating the scope of work, qualifying requirement, forms and process for submission of proposal for TENDER can be **obtained from National Institute of Open Schooling, A-24/25, Sector 62, Noida, Uttar Pradesh OR may be download from NIOS official website at www.nios.ac.in** on or before 10.08.2022 upto



03:00 pm. The proposal may be submitted to the “**Tender Box**” at Room No. 205 National Institute of Open Schooling, A-24/25, Sector 62, Noida, Uttar Pradesh on or before 10.08.2022 upto 03:00 pm. NIOS reserves the right to accept or reject any or all the offers at any stage of the process without assigning any reason thereof and no claim/dispute on this aspect shall be entertained.

- 1.4 The tender document consists of two volumes –**Volume-I** (Technical Bid) and **Volume-II** – (Financial Bid).
- 1.5 The complete tender document shall be submitted to the office of **Accounts Officer, Room No. 205 National Institute of Open Schooling, A-24/25, Sector 62, Noida, Uttar Pradesh**, as tender offer on or before the due date and time of submission.
- 1.6 Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Section-II Volume I Technical Bid and bidders are advised to submit below mention documents to qualify for the award of the contract.
 - a. The bidder should submit declaration on Rs. 100/- Stamp Paper stated that the bidder has not been blacklisted/ debarred by any Government department/agency / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.
 - b. Self-attested copies of all the documents required to meet the eligibility criteria, as per Format- I & Format-III along with relevant documents, in the Tender Document – Technical Bid shall be submitted.
 - c. The Tender shall be submitted in two-cover system. All pages of TENDER document dully filled and signed by the authorized signatory along with all supporting documents as mentioned in Volume-I TECHNICAL BID (duly signed) should be submitted in a sealed envelope duly super scribed as TECHNICAL BID. The covers shall be super scribed clearly whether it is “Technical Bid” (Envelope-I) or “Financial Bid” (Envelope-II). Both the envelopes, after being sealed properly, shall be put into a third envelope, which should be properly sealed before it is sent/ submitted. The third envelop will contain both technical and financial bids separately duly sealed and superscribed as TENDER for engagement of Chartered Accountant firms and addressed to the Secretary, National Institute of Open Schooling, A-24/25, Sector 62, Noida, Uttar Pradesh-201309.
 - d. Competent authority of NIOS reserves the right to cancel the tender process at any stage without assigning any reason thereof.



- e. The last due date of submission of bid will be 10.08.2022 at 03:00 pm unless otherwise notified. In the case of changes in the schedules, Deputy Director (Accounts), NIOS, will notify the same only through NIOS website i.e. www.nios.ac.in
- f. Bidders are requested kindly see the NIOS website i.e. www.nios.ac.in regularly for any update/information/corrigendum.
- g. If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection.



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GENERAL INFORMATION

National Institute of Open Schooling is an autonomous body established by the Ministry of Education, Government of India in the year 1989. The objectives of the NIOS are to providing a number of Vocational, Life Enrichment and community oriented courses besides General and Academic Courses at Secondary and Senior Secondary level. It also offers Elementary level Courses through its Open Basic Education Programmes (OBE).

The objects for which the NIOS is established are:

- To take steps for developing strategy plans for promoting and up scaling the Open Schooling programme in India;
- To provide technical and financial support to State Governments in India for setting up and up scaling of State Open Schools (SOSs);
- To develop needed action plan for making education equitable and inclusive for the marginalized and disadvantaged groups like girl/women, minorities, differently- able (physically and mentally challenged) etc.;
- To offer a wide spectrum of courses of study in general, vocational and continuing education and life enrichment courses up to pre-degree level;
- To develop need based Curricula and Self Learning Materials for (I) Open Basic Education (OBE), (II) Secondary and Senior Secondary Education, and (III) Vocational Education and Training (VET) Programmes with focus on skill development;
- To develop multi-media and multi-channel delivery modes for effective transaction of courseware to support courses and programmes;
- To provide effective student support services for facilitating learners by establishing study centres in agencies, organizations and institutions in India abroad;
- To conduct examinations and issue certificates to successful learners;
- To partner with National Literacy Mission under the Equivalency Programme for providing education/certification to neo-literates;
- To promote quality of learning in ODL through Monitoring, Supervision and Evaluation, maintaining equivalence of standards with the formal education system, while retaining its own distinct character;



- To undertake research, innovation and development activities in the area of Open Schooling and disseminate the findings to all stakeholders;
- To establish a data base on Open Schooling;
- To act as Resource Organization and Capacity Building Centre in open schooling at national as well as international level;



Section I

SCOPE OF WORK

National Institute of Open Schooling, India intends to engage experienced Chartered Accountant firm for Audit of Accounts & other related Tax Compliance work so that financial statements of the Institute depicts true & clear picture & all compliance under the Tax laws could be made within the allotted time frame.

1. The Chartered Accountant Firm would be required to carry out the activities indicated below:

- 1.1 Checking of all Types of Vouchers with Ledger posting and keep the records ready for Audit.
- 1.2 Verify and correct the Appropriateness of grouping of Expenditure to the relevant project Heads/ Programmes.
- 1.3 Confirmation of Periodical Cash and Bank Balances with all banks (Checking the transactions and Preparation of Balances of Term Deposits/ Investment and Interest there on. examination of Interest/Accrued interest certificates and its accounting.)
- 1.4 Debtor, Creditor reconciliation, Checking Receipts of advances of Clients.
- 1.5 Periodical vetting of Bank Reconciliation Statements for all Bank accounts, Trial Balances, Income Expenditure A/c as applicable Financial reporting Framework.
- 1.6 Vetting of Annual Accounts of NIOS HQs.
- 1.7 Full assistance & guidance till the preparation of Accounts & Financial Statements gets complete.
- 1.8 To conduct the Internal Audit of NIOS HQs and audit of MD Unit (CWC warehouse at Sahibabad).
- 1.9 Filing of Income Tax Returns and completion of Tax Audit as per Income Tax Act
- 1.10 To update about relevant changes/amendments/judgments in the Income Tax Act & Rules and GST Act & Rules (more specifically having implications on NIOS).
- 1.11 To advise on the tax-planning like benefits/rebates/deductions/exemptions available under Income Tax Act.
- 1.12 Filing of TDS Returns/Revised TDS Returns & Responding to Income tax/GST notices received on time to time, Dealing with TDS mismatch and Rectification of TDS Default if any..
- 1.13 Special Assignments as per the requirements (Quarterly Audit of Manpower Agencies as per the Labour Act, PF Act , ESIC Act and any other statutory law)
- 1.14 Filing of annual GST return (including TDS under GST) of all GSTIN of NIOS India.



- 1.15 Issuance of Form 16 and Form 16A and certification's like 15CA, 15CB and any other as per any statutory law. Appearing before Tax Authorities on behalf of NIOS (Income tax and GST)/Online Assessment on behalf of the NIOS (To examine any order/communication received from Income Tax/ GST Department and advise further course of action).
 - 1.16 Annual Audits & certification of special projects if any.
 - 1.17 Registration/Re-registration under various statutes (Registration under GST/any Other Act applicable to NIOS).
 - 1.18 Preparation and reply of Audit Para (Preparation of reply of Audit Para's raised by C&AG).
 - 1.19 Time bound Consultancy Services (To provide consultancy services in any other work related to Income Tax/GST/Accounts/Societies Act 1860/other statutory compliance applicable to NIOS).
 - 1.20 Certification required Statutory Compliance (e.g. Income tax, GST, Societies Act, Registrar of Newspapers for India, Other Certifications required Statutory Compliance applicable to NIOS).
 - 1.21 The selected CA Firm will be required to provide **Quarterly report** of its observations on regular Statutory Compliances to be followed by NIOS.
 - 1.22 The selected CA firm should nominate a consultant/CA to be physically present during meetings like FC (Finance committee), EB (Executive Board) and GB (General body) of NOS Society.
 - 1.23 The selected CA Firm should nominate a consultant/CA to visit NIOS on regular interval (3-4 hours a day) at least for 3 days in a week at the NIOS HQs at A-24/25, Sector 62, Noida, Uttar Pradesh.
- 2. The Chartered Accountant Firm to conduct the internal audit of 23 Regional Centers (list enclosed).**



Volume -I Technical Bid

Eligibility Criteria:

1) The Bidders/Applicants should fulfill the following eligibility criteria:

S. No	Eligibility Criteria	Minimum Marks	Maximum Marks	Documents to be submitted
1.	The Bidder should be a Chartered Firm/proprietary firm/LLP of Chartered Accountant registered in India having an experience of 10 (Ten) years. The experience will be considered from the date of Registration of CA Firm with ICAI. Minimum & maximum marks for 10 years' experience will be 05.	05	05	Certified copy of CA Partnership Firm Registration /LLP/registration of proprietary firm with Institute of Chartered Accountant of India.
2.	CA Firm shall have following experience: Having Experience of minimum 05 nos. annual accounts/Tax Compliance/ audits works with Central Govt Organisation, State Government Organisation, PSUs, and Autonomous Bodies who were having annual Budget/turnover of Rs. 200 crores or more (Marks for minimum 05 Audit works will be 15. For each additional audit experience, 01(one) additional mark will be awarded subject to maximum of 20 marks.	15	20	Copy of award letter issued by Central Govt Organisation, State Government Organisation, PSUs, and Autonomous Body must be submitted in technical bid. A Summary list of Work Experience.
3.	The Bidder should have minimum 01 (One) full time qualified FCA (at least hold certificate of practice for minimum 05 continuous years)	5	10	Details of Proprietor/List of the partners along with the resume giving the brief details of relevant experience and the membership



	as Partners/Proprietor (Experience of both past and present firm will be considered while calculating the experience of Partner). Minimum marks for the criteria will be 05 For each additional partner, 01 additional mark will be awarded subject to maximum of 10 marks.			number. Experience of Proprietor/Partner other than the present firm shall be indicated separately.
4.	Minimum Staff Strength should be 20 (Twenty) including Partner, Paid Assistant, Article Minimum and maximum marks for the criteria will be 05.	05	05	List of Staff Strength duly approved must be provided with other Bid document.
5.	Having Experience of minimum 02 nos. (Two) Special Audit/Investigation with Central Govt Organisation, State Government Organisation, PSUs, and Autonomous Body Minimum marks for the criteria will be 05. For each additional Audit, 1 additional mark will be awarded subject to maximum of 10 marks	05	10	Copy of award letter issued by Central Govt Organisation, State Government Organisation, PSUs, and Autonomous Body must be submitted with technical bid.
6.	The CA Firm/bidder should have minimum average turnover of Rs.100 lakhs during last three financial years i.e. 2018-19, 2019-20 and 2020-21. Minimum marks for the criteria will be 05. For each additional Rs. 05 (Five) Lakh turnover, one (01) additional mark will be awarded subject to maximum of 10 marks. Turnover for this purpose is rounded off to nearest Lakh for ease of marking.	05	10	Audited Balance Sheet & Profit and Loss Account duly certified along with Income Tax Return
7.	CA Firm should be registered with	05	10	Certified/Empanelment copy



	C&AG and/or RBI with minimum experience of 3 years Minimum marks for the criteria will be 05. For each year, 1 additional mark will be awarded subject to maximum of 10 marks.			issued by C&AG and RBI
	Total (A)	45	70	
8.	Interaction with Management Committee(B)	-	30	Any of the Active Partner will be required to present himself/herself before the committee.
1.	Understanding of Scope of Work, Work Plan including Approach and Methodology.		10	A detailed write-up on Bidder's Letter head to be submitted along with Bid.
2.	Overall Strategy in dealing with Notices, Defaults related to Income tax and GST matters.		5	PPT to be submitted at the time of presentation.
3.	Innovation and Creative ideas for developing better internal control system at NIOS.		5	PPT to be submitted at the time of presentation.
4.	Showcase of capability of firm in terms of dealing with C&AG Auditor's and their relevant (para's).		10	PPT to be submitted at the time of presentation.
	Total		30	
	Total Marks (A) +(B)		100	
	Other criteria's			
1.	The Bidder should have registered office (HQs) in Delhi/NCR			Proper documentary evidence
2.	The bidder should not have been barred/ black listed/ disqualified by CG/SG, PSUs, Autonomous Body, regulators/ statutory body in India			Declaration on Rs. 100/- Stamp Paper and notarized as per Format VII
3.	The Firm or any partner of the firm should not have any disciplinary matters pending with ICAI/RBI/CBI or any form and they should not have suffered any disqualification.			A self-declaration to be submitted on the letter head of the firm



Note:

- A. If the Bidders not meeting the above minimum mandatory qualification & criteria in all categories shall be treated as rejected and not be considered for any further evaluation.
- B. The eligibility based on which the audit firm initially qualify is required to be maintained by the firm throughout the contract period, failing which the contract can be terminated.
- C. **The bidder scoring at least 80% marks of Total 'A' (in Eligibility Criteria) will be selected for Interaction with Management Committee.**
- D. In case, any firm obtained minimum marks in each field of eligibility criteria but fails to achieve minimum score of 80% marks of Total 'A' (in Eligibility Criteria), on overall basis, shall be rejected and will not be considered for further process.
- E. The Technical bid prepared by the bidder shall comprise of:
 - (i) Unconditional Acceptance Letter as specified in Format II.
 - (ii) Eligibility criteria as specified in Format III along with all documentary evidences.
- F. Technical bid of only those bidders will be evaluated whose Eligibility Criteria Documents are found in order.
- G. Detailed technical evaluation will be carried out based on the Technical Bid along with all documents are evidence as mentioned above.
- H. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the eligibility criteria.
- I. Self-declaration needs to be signed by authorized signatory(s).

2) Interaction Session

- A. Eligible bidders will be called for interaction with management committee on a date which will be intimated by mail.
- B. Only eligible professional, as per tender criteria, is required to attend the same.



Section II

Volume -II

Financial Bids shall be opened only for technically qualified bidders.

The price shall be and inclusive of all applicable taxes & duties except GST as applicable.

The bidder shall quote the price in Indian rupees for the entire scope of work as per Financial Bid format (Format -IV)

While quoting the price in the financial bid (as per Format IV) kindly follow the notification dated 07/04/2016 issued by the ICAI regarding minimum fee.

TERMS OF PAYMENT:

All payments would be claimed by the Firm from NIOS on being due, and would be accepted for payment by Competent Authority of NIOS based on the satisfactory completion of the work in sole discretion of NIOS. The payment to the Firm under the contract shall be released after achieving the milestones as per the following terms:

Percentage of Audit Fee	Milestone/ stage completion
10% Payment	After submission of report in r/o first quarter
10% Payment	After submission of report in r/o Second quarter
10% Payment	After submission of report in r/o Third quarter
40% Payment	After Successful Completion of Internal Audit of all RC's preparation & certification of Annual Accounts and its audit by statutory auditor.
20% Payment	After Filing Annual Return and Issuing Form 16 & 16A
10% Payment	After approving Annual account from Finance Committee & Executive Board of NIOS (NOS Society)

The firm shall quote their Lump sum fee inclusive of all expenses/charges except Goods and Service Tax (GST) in the financial proposal. However, after successful completion of each milestone/stage or after completion of the whole assignment as per the tender terms & conditions and work order, the firm shall raise their invoice.



Section III

SPECIAL TERMS AND CONDITIONS

1. PERIOD OF CONTRACT

The Period of engagement of Chartered Accountant Firm shall be initially for 1 year subsequently extendable for further period of 1 year subject to satisfactory performance and appraisal given by Secretary NIOS and not exceeding 3 years in total for providing high quality services as per the requirements on the same rate, terms and conditions as per original award.

Further, in case of non-satisfactory performance during the execution of contract or any change in scope of work, the contract may be terminated by NIOS after Serving Notice.

Competent authority of NIOS has reserve the right to cancel the tender at any time without assigning any reason thereof.

Earnest Money Deposit/Bid Security: An **EMD of Rs. 50,000/- (Rs. Fifty Thousand Only)** in the shape of Demand Draft in favour of **The Secretary, NIOS, payable at NOIDA** shall be required to be enclosed with duly filled in/signed Technical proposal/Application Form. However, the EMD will be returned after the finalization of selection process and submission of Performance Security Deposit.

2. Performance Security/Guarantee

The successful bidder will have to submit the Performance Security/Guarantee to the value of 3% of the basic value of contract in the form of Demand Draft or through RTGS/NEFT as per details given below to NIOS within three days from the date of issue of Offer. The Performance Security/Guarantee so deposited will be retained till conclusion of the Fair and refunded along with balance payment without any interest.

NIOS Bank Details

Beneficiary	
Bank	
A/C	
IFSC	
MICR Code of Bank	
Address	



3. Submission of Tender

COVER – I DETAILS: TECHNICAL BID

The following documents shall be submitted with Technical Bid:

S.No	Particulars	Page no. of enclosed documents
1.	Copy of entire set of tender documents including duly signed and sealed by the authorized signatory in all pages, as a acceptance of Tender document along with the term & conditions of Tender Documents	
2.	Copy of the Certified copy of Registration with Institute of Chartered Accountant of India	
3.	Copy of the Resume of the partners giving the brief details of relevant experience with membership no.	
4.	Copy of CA Partnership Firm Registration /LLP with C&AG and RBI	
5.	Copy of Proof of execution of services / other credentials (e.g. appointment letter, certificate of completion indicating services provided etc.) and document proof showing annual Budget/turnover of Rs. 100crores or more of the organisation as per Eligibility Criteria no. 2	
7.	Copy of Audited Balance Sheet & Profit and Loss Account duly certified along with Income Tax Return.	
8.	Declaration about Blacklisted/Non-Blacklisted company Rs. 100/- stamp paper & notarized, as per Format VI.	
9.	Copy of PAN, TAN, GST No. and TDS GST No. of the Firm/LLP	
10.	Copy of GSTR 3B for Last quarter	
11.	Copy of 26AS for the Assessment Year 2019-20, 2020-21 and 2021-22	
12.	Copy of Unconditional Letter of Acceptance as per FORMAT-II	
13.	Undertaking/Declaration/Certificate as per Format III, V, VII,	

1. EVALUATION PROCESS:



- 1) **A proposal shall be considered responsive if –**
 - a) It is received by the proposed Due Date and Time.
 - b) All required documents including tender documents Stamped& Signed by the Authorized Person.
 - c) It contains the information and documents as required in the Tender Document.
 - d) It contained letter of Un-Conditional Acceptance of Company's letter Head. Letter of Power of Attorney in the name of the person signing on behalf of the Authorized Person.
 - e) It provides the information in reasonable detail. The NIOS reserves the right to determine whether the information has been provided in reasonable detail.
 - f) There are no significant inconsistencies between the proposal and the supporting documents.
 - g) The Technical qualification conforms to as specified in the eligibility criteria in the tender.
 - h) The NIOS reserves the right to reject any tender which in its opinion is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the NIOS in respect of such Tenders.
 - i) The NIOS would have the right to review the Technical Qualification and seek clarifications or other seeks necessary documents through email wherever necessary.
- 2) Since the tender involves selection based on pre-qualification criteria, the approved committee will examine and seek clarification, if any, and list out the firms, which are found technically qualified. **Cover-II Financial Bid of such tenders only will be opened.**
 - a) The date and time will be intimated to tenderers (Through Email) whose offers are found suitable and **Cover – II (Financial Bid) of such tenderers will be opened in the presence of their representative.**
 - b) The Fax/E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received through registered Post/Courier or through directly at NIOS HQs, Sector 62, Noida, Uttar Pradesh prior to closing time and date of the tender will be taken as valid. Delayed by Post/Courier is not the responsibility of NIOS and applications received after due date due to any reason shall be liable to be rejected in all manners.
- 3) The decision of NIOS in all matters regarding appointment of CA Firm will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the NIOS in this regard.

4) **OPENING OF TENDER**



- (a) The Technical Bid shall be opened in the presence of the bidders or their authorized representatives on 12.08.2022 at 03:00 pm at **National Institute of Open Schooling, A-24/25, Institutional Area, Sector 62, NOIDA, Uttar Pradesh 201309**
- (b) The Financial bid of those bidders who are technically qualified, shall be opened (Eligible Bidders will be informed separately by mail).
- (c) NIOS reserves the right to extend the date of receiving/opening of the bids.
- (d) NIOS reserves the right to call for any other details or information /documents from any of the bidder(s).

5) Selection Criteria

The final selection of the successful bidder from the technically qualified bidders be done by considering the technical bid and financial bid by using the following criteria and weightage: -

Criteria	Marks (weightage)	Method of allotting marks for Combined Score
Financial	20	The bidder with the lowest quote will be awarded 20 Marks and of the bidders will be awarded proportionately less marks. Forexample,if the lowestquoteisRs.60/-, the bidder quoting this price will get 20 marks. A bidderquotingRs.100/-will get $(60/100) \times 20 = 12$ marks.
Technical	80	The bidder with the maximum technical score will be Awarded 80 marks and other bidders will be awarded proportionately less marks. For example, if, the highest technical scoreis 90, bidder having this will get 80 marks. Bidder having technical score of 80 will get $[80/90] \times 80 = 71.11$ marks.
Total	100	

NOTES:

- a) **The Financial Bid as per Format V has to be submitted in separate envelop with technical bid.**
- b) **All marks will be rounded off upto 2 decimal places.**
- c) In case of a tie, preference will be given to the bidder with higher financial score i.e. having quoted the lower fee. In case of a tie in financial as well as technical score, the NIOS can award the assignment to any one of the bidders at its sole discretion.
- d) NIOS reserves the right to assign all or any of the scope of work to any of the technically qualified bidders.
- e) NIOS reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- f) The Financial Bids of the technically qualified bidder shall be opened in the presence of their representatives, on a specified date and time and Venue, which will be intimated to the Technically Qualified bidders.
- g) If there is a discrepancy between words and figures, the figures written in words shall prevail.



5. SIGNATURE OF BIDS/OFFERS

The offer must contain the name, designation, residence and place of business of the person or persons making the offer and must be duly signed and stamped on each page by the bidder with his usual signature.

Offer by a partnership firm must be furnished with full names of all partners and be signed with the partnership name, followed by the signature(s) and designation(s) of the authorized partner(s) or other authorized representative(s).

The Power of Attorney in the name of the person signing on behalf of the Auditor shall be furnished along with the offer.

The Auditor's (Bidder's) name stated on the proposal shall be the exact legal name of the firm.

Erasures or other changes in the offer shall be authenticated by the initials of the persons signing the bid.

6. Rejection of offer/Cancellation of contract

If the firm/LLP/organization gives wrong information in its offer, NIOS reserves the right to reject such offer at any stage or to cancel the contract, if awarded.

7. Conflict of Interest

Tender document requires that the selected CA Firm provide professional, objective, and impartial advice, and at all times hold NIOS interest paramount, strictly avoid conflicts with other assignment(s)/job(s) or their own corporate interests, and act without any expectation/consideration for award of any future assignment(s) from NIOS.



Section IV

GENERAL TERMS AND CONDITIONS

1. CLARIFICATIONS ON TENDER DOCUMENTS

A prospective Tenderer requiring any clarification on the Tender Document may notify through queries, only within the specified period. Request for clarifications, if any, must be received not later than 2 (two) working days prior to the deadline for submission of tenders. Details of such queries raised and clarifications furnished will be given through email without identifying the names of the Bidders who had raised the queries.

In case of any clarification on the terms/clauses mentioned in the tender, decision of the NIOS shall be final.

2. AMENDMENT OF TENDER DOCUMENT

Before the deadline for submission of tender, the Tender Document may be modified by NIOS by issue of addendum /corrigendum.

Addendum/corrigendum, if any, will be hosted at NIOS Website and shall become a part of the tender document. All Tenderers are advised to see the NIOS Website for addendum/corrigendum to the tender document which may be uploaded up to 1 day prior to the deadline for submission of Tender as finally stipulated.

To give prospective Tenderer reasonable time in which to take the addenda/ corrigendum into account in preparing their tenders, extension of the deadline for submission of tenders may be given as considered necessary by NIOS.

3. REJECTION OF BID

I. NIOS reserves the right to reject the conditional or incomplete offer.

II. NIOS also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Agreement, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of the grounds for NIOS action



4. WORK NOT TO BE LET OUT

Sub-contracting, in part or full, of the assignment awarded to the successful Bidder, is not permitted.

5. CONFIDENTIALITY CLAUSE

Any and all information in written, electronic media or oral form and disclosed to the CA Firm shall at all times remain the legal and absolute property of NIOS and the engaged CA Firm shall have no rights to use the information for any purpose other than that expressly authorized by NIOS.

6. Termination of services

The engagement of Consultant/Auditor can be terminated by the Secretary, NIOS without assigning any reason, whatsoever, at any time during the contract period.

7. SETTLEMENT OF DISPUTES

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by the NIOS.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.

If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration.

8. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.

9. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.

10. Bidder shall have proper infrastructure including lap- top, internet connection, stationery, etc. to carry out the work when they are required to work in NIOS premises. NIOS shall be providing only necessary furniture and electric connection to the CA Firm when they are required to work in NIOS premises.

11. The soft copies of the data/information pertaining to conducting Statutory Compliances and Internal Audit as well as the printouts of the data/information



provided during the contract period, shall be the property of NIOS and the CA Firm shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of NIOS at any stage.

- 12.** NIOS shall be authorized to make statutory deductions as applicable from the amount payable to the CA Firm.
- 13.** All the above terms & conditions, scope of work and guidelines as mentioned in Section I to Section VII shall form part and would be treated as terms and conditions of the contract.



Format: I

Tender Application and Technical Information
TENDER NO. : 62-91/2011/NIOS/Fin

National Institute of Open Schooling

From

To

The Secretary,
National Institute of Open Schooling

Dated:

Subject: Submission of Notice for tender for engagement of reputed Chartered Accountant firms for Audit of Accounts, Tax Matters & other Statutory Compliance on behalf of National Institute of Open Schooling, India (NIOS)

Dear Sir,

Being duly authorized to represent and act on behalf of
(Hereinafter referred to as "the Bidder") and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the project referred above.

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

Sr. no.	Particulars	Page no. of submitted documents
1.	Self- Attested copy of the Certified copy of Registration with	



	Institute of Chartered Accountant / Cost Accountant of India	
2.	Self- Attested copy of the Resume of the partners giving the brief details of relevant experience with membership no.	
3.	Self- Attested copy of Payroll listing for the qualified CA to fulfil the Eligibility criteria no. 3	
4.	Self- Attested copy of Proof of execution of services / other credentials (e.g. appointment letter, certificate of completion Indicating services provided etc.) and Audited P&L of the client as per Eligibility Criteria no. 2	
5.	Self- Attested copy of Audited Balance Sheet & Profit and Loss Account duly certified along with Income Tax Return and Acknowledgement/Assessment Order (if any) for the respective years are to be submitted.	
6.	Declaration about blacklisted on Rs. 100/- stamp paper & notarised as per Format- VI.	
7.	Self- Attested copy of PAN, TAN, GST No. and TDS GST No. of the Firm/LLP	
8.	ITR & Audit Report for the Assessment Year 2019-20, 2020-21 & 2021-22	
9.	Self- Attested copy of filed Format I, Format II, Format III and Format V	
10.	Chartered Accountant Certified Turnover Certificate as per Format-VII	
11.	Self- Attested copy of entire set of tender documents including Price bid, duly signed and sealed by the authorized signatory in all pages.	
12.	Self- Attested copy of Unconditional letter of acceptance as per Format II	
13.	Self-Declaration on letter head of company providing list of Partners or paid C.A.'s	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.



We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

Signature of the bidder or: _____ Authorized Signatory

Name of the bidder: _____

Company Seal: _____



Format: II

UNCONDITIONAL ACCEPTANCE LETTER

(To be given on Letter head along with Technical Bid)

To,
The Secretary
National Institute of Open Schooling
A-24/25, Institutional Area
Sector 62
NOIDA 201309

Sub: - Acceptance of NIOS Tender notice conditions

“Notice for tender for engagement of reputed Chartered Accountant firms for Audit of Accounts, Tax Matters & other Statutory Compliance on behalf of National Institute of Open Schooling for the Financial Year 2022-23.

Tender ID: 62-91/2011/NIOS/Fin

Sir,

I/We have read all the clauses, terms and conditions of tender by NIOS for “Appointment of Chartered Accountant Firm for Audit of Accounts & other Tax compliances related work & appearance before Assessment Authority on behalf of NIOS” and accept them unconditionally. I/We understand that in case of conditional offer my/our tender shall be summarily rejected.

I/We declare that I/We have not paid and shall not pay any bribe to any officer of NIOS for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of NIOS asks for bribe/gratification, I/We shall immediately report it to the Secretary, NIOS.

The required Bid Security Declaration Undertaking for this work has also been submitted and the Signed copy of Bid Security Declaration Undertaking is enclosed herewith.

Date:

Sincerely yours

Place:

(Signature of the Tenderer with rubber stamp)



Format: III

TECHNICAL BID

1	Name of the Firm/ LLP	
2	Complete Postal Address:	
3	Pin code / Zip code	
4	Contact Information Office Phone Number: Residence Phone Number: Mobile Number: Fax: E-Mail: Name & Designation of Contact Persons	
5	Year of Establishment: (enclose the copy of the registration certificate)	
6	Nature of Business	
7	Details of Partners with professional qualifications:	
8	Registration Details (attach proof) Firm/LLP Registration Number & Date: Income Tax PAN & TAN: GST Registration No.: TDS-GST Registration No.: Others, if any:	



9	Details of experience (should be supported with copy of work order/agreement: *Completion certificate to be enclosed.	Sl . No.	Year for which appointed	Name of the PSU/ Unit	Gross turnover/ Budget of the Govt Org /PSU/Autonomous Body	Nature of Assignment	Date of completion of assignment*
10	Turnover of Chartered Accountant Firm (Year wise)	S.no	F.Y 2018-19	F.Y 2019-20	F.Y 2020-21		
		Average Turnover:					
11	Registration/empanelment with RBI & C&AG	Empanelment with	Date of Empanelment		No of Years		
		C&AG					
		RBI					
11	Debarred/black listed by CBI/CVC/any other Government agencies: -	Yes/NO					
13	Bank Account Particulars: Name of the A/c holder Complete Bank Account No. Account type (SB/ CA) Name of the Bank Branch & Address Branch contact phone Nos. 11 digit IFS code						
I / we hereby confirm that the particulars given above are correct and complete and also undertake to advise any future changes to the above details.							
Name, seal & signature of the Authorized signatory							



Format: IV

Financial Bid in respect of National Institute of Open Schooling, India and its Regional Office
(To be filled by bidder on Letterhead of the Firm)

Name of Job/ services: Engagement of Chartered Accountant Firm

Name of Organization: National Institute of Open Schooling, India

TENDER NO.: 62-91/2011/NIOS/Fin

Name of Bidder:

Sl. No.	Description of Work	Unit	Amount (In Rs.)
1.	Consultancy fee as per (SCh I of Scope of work) Consolidated fees.' (Section 1):	Annually	
2	Internal Audit of 23 Regional Centres (list enclosed) as (Sch 2.of Scope of work).Consolidate fee.	Annually	
	Total Rs.		
	Total Rs. in words:		

Note:

1. The above rates shall be exclusive of GST. GST will be paid as applicable
2. Bill should be raised quarterly in favour of NIOS in triplicate copy for payments
 - With GSTIN number of NIOS clearly mentioned in the bill.
 - Quarterly report with suitable comments and suggestions
3. No TA/DA will be paid for work in the Head Office/Head Quarter.
4. Income tax will be deducted as per the rules.

Signature	
Name of signatory	
Designation of signatory	
Official seal	



Evaluation criteria for Financial Bids:

- 1.1 The bids should be unconditional. Conditional bids would be summarily rejected.
- 1.2 Financial Bids shall be opened only after due scrutiny of Technical Bids in respect of the technically eligible Bidders only.
(The Date & Time for opening of Financial Bids shall be intimated to the technically eligible Bidders later **through E-mail**).
- 1.3 Evaluations of bids shall be done on the basis of rates quoted in the financial bid separately.
- 1.4 If some discrepancies are found between the rates given in words and figures the rate as quoted in words shall be adopted.
- 1.5 **If any tie in price bids received from different bidders, then it shall be at the discretion of the Secretary (National Institute of Open Schooling, India) to select the suitable bidder.**
- 1.6 Disputes, if any, shall be resolved by sole Arbitration nominated by the Chairperson, National Institute of Open Schooling, India.



Format: V

SELF DECLARATION
(On Letterhead of the Firm)

I/We, name of the firm _____ declare that we have
Conducted following statutory audit/Internal audit/ Statutory Compliances/Investigation/Tax
Compliance works of Central Govt/State Govt/ PSU/ Autonomous Body as per detail given
below:

S. No.	Name of the Organisation	Financial year in which work conducted

Authorized Signatory (Partner):

Name & Seal of the Firm:

Date:

Place:



Format: VI

Declaration about Blacklisting/non blacklisting
(On Rs. 100 Stamp Paper & Notarized)

We hereby declare that we have not been black listed/ debarred by any Government department/agency / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

Authorized Signatory (Partner):

Name & Seal of the Firm:

Date:

Place:



Format: VII

Turnover Certificate
(To be submitted on letter head of the practicing Chartered Accountant Firm)

TO WHOMSOEVER IT MAY CONCERN

We have verified the books of accounts and related record of M/s. _____ situated at Address of the Firm/Agency _____ and on verification of the records, we hereby certify that average Turnover and net worth of this mentioned entity/firm during the last three financial years which are as under:

Sr. no	Financial Year	Turnover inRs.
1.	2018-19	
2.	2019-20	
3.	2020-21	
Total		
Average Annual Turn Over of last three years		
Avg. amount in word:		

Place: Sign and seal of Chartered Accountant

Date:

Name & Seal of the Firm:

Membership No:

Firm Reg. No:

UDIN:



List of NIOS regional centre's.

S.No	Regional Centre
1.	Hyderabad
2.	Pune
3.	Kolkata
5.	Guwahati
6.	Chandigarh
7.	Kochi
8.	Delhi
9.	Jaipur
10.	Patna
11.	Allahabad
12.	Bhopal
13.	Dehradun
14.	Bhubaneswar
15.	Vishakapatnam
16.	Bengaluru
17.	Gandhi Nagar
18.	Raipur
19.	Chennai
20.	Dharamshala
21.	Kota
22.	Gangtok
23.	Jammu