



National Institute of Open Schooling

(An Autonomous Organization Under Department of
School Education & Literacy, MHRD, Govt. of India)

**A-24/25, Institutional Area, Sector-62, Noida-
201309(U.P)**

**TENDER FOR APPOINTMENT OF CHARTERED
ACCOUNTANTS FIRM**

The National Institute of Open Schooling (NIOS) intends to invite Tender from reputed and experienced Chartered Accountants firms based in Delhi/NCR for appointment as Internal Auditor for conducting the Internal audit of its Regional Centres and Sub Regional Centres of NIOS and also for providing onsite training in Accounting to NIOS personnel.

Interested firms of practicing Chartered Accountants empanelled with Comptroller & Auditor General of India and RBI having committed professionals/resource persons may apply to the Secretary, NIOS on prescribed proforma. For further details please refer to NIOS website: www.nios.ac.in

Secretary

**Tender Inviting Expression of Interest (EoI) for
Appointment of a Delhi/NCR based Chartered
Accountants Firm for conducting Internal Audit of
Regional Centres of NIOS**

Headquarters:

**NATIONAL INSTITUTE OF OPEN SCHOOLING
(ISO 9001:2008 Certified)**

(An Autonomous Institution under MHRD, Govt. of India)

A-24/25, Sector-62, Noida-201309, G. B. Nagar, Uttar Pradesh

Phone: 0120-4089869, 4089823 Fax: 0120-2403172

NATIONAL INSTITUTE OF OPEN SCHOOLING

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SECTION-I
EXPRESSION OF INTEREST (EoI) INFORMATION THROUGH
TENDER

**Name of Assignment: Limited Tender inviting Expression of Interest (EoI)/Tender for
appointment of a Chartered Accountants Firm for Conducting Internal Audit of
Regional Centres (RCs) of NIOS**

Important Information

| Sl. No. | Event | Information to the bidders |
|---------|--|---|
| 1. | Last Date & time of Submission | 20th July, 2018 up to 2.30 PM. The envelope containing the document completed in all respects duly sealed & super scribed (<i>EoI/Tender for appointment of a Chartered Accountants Firm</i> addressed to the Secretary, NIOS shall be dropped in the Tender Box kept in Room No. 211, Second Floor, A-24/25, Sector-62, Noida-201309. The (EoI)/Tenders received after due date & time shall not be entertained. |
| 2. | Date, time & venue of Opening | 20th July, 2018 up to 3.00 PM. Room No. 211, Second Floor, A-24/25, Sector-62, Noida-201309. |
| 3 | Expression of Interest (EoI)/Tender Document | The details can be downloaded from www.nios.ac.in . under the given link "Tender Notice." www.eprocure.gov.in/NIOS website. |
| 4. | Address for communication | A-24/25, Sector-62, Noida-201309, G. B. Nagar, Uttar Pradesh Phone: 0120-4089869, Fax: 0120-2403172 |
| 5. | Contact Person | Assistant Director (Accounts), Room No. 211, Second Floor, A-24/25, Sector-62, Noida-201309, Gautam Budh Nagar, U. P. Phone: 0120-4089869. Or Accounts Officer, Room No. 202, 2nd Floor, A-24/25, Sector-62, Noida-201309, Gautam Budh Nagar, U. P. Phone: 0120-4089823. |

SECTION-II PREFACE

The National Institute of Open Schooling (NIOS) is an autonomous institution under Ministry of Human Resource Development, Deptt. of 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 of Income Tax under Section 10 of Clause 23 (C), sub clause (VI). Statutory annual audit is conducted by Office of the Principal Director of Audit Allahabad at NIOS Headquarters and audit report is submitted to M.H.R.D. for laying the same in both the Houses of Parliament after the same is approved by General Body of NOS Society. The Regional Centres send their monthly Account with relevant Bank statements and all supporting Documents to NIOS Headquarters regularly.

NIOS is governed by a General Body, an Executive Board and a Finance Committee. The Chairman of NIOS is the Chief Executive Officer (CEO) who functions through five departments-Academic, Vocational Education, Student Support Services, Evaluation and Administration.

NIOS reaches out to its prioritized client groups which include school drop-outs and marginalized groups such as rural youth, urban poor, girls and women, scheduled castes, scheduled tribes, backward classes, differently abled and ex-service personnel and weaker sections of society through a network of 6585 Study Centres (AIs/AVIs) spread all over the country and abroad. Since 1991, more than 3.30 million learners have been certified in the Secondary, Sr. Secondary and Vocational Education courses. The annual intake is on an average more than 5 lakh plus learners. The cumulative enrollment is more than 2.71 million learners. With its Headquarter at NOIDA, U.P., the institute has twenty one (21) Regional Centres (RCs) located at Allahabad, Bhopal, Chandigarh, Delhi, Guwahati, Hyderabad, Jaipur, Kolkata, Kochi, Patna, Pune, Dehradun, Bhubaneswar, Bengaluru, Gandhinagar, Raipur, Chennai, Ranchi, Dharamshala, Visakhapatnam and Gangtok (Sikkim). Besides three (3) Sub-Regional Centre at Darbhanga (Bihar), Kota (Rajasthan) and Shillong (Meghalaya) have been established which caters to the needs of NIOS learners. In addition to core academic activities i.e. the Secondary, Sr. Secondary and Vocational Education courses, the institute has ventured into following educational projects entrusted to it for benefit of the masses:

- Assessment and Certification for the National Digital Literacy Mission (NDLM)
- NLMA for Assessment and Certification
- Accredited Social Health Activist (ASHA) for enhancement of their competence and professional credibility to provide healthcare services to the community
- MoU with Indian Army for education of Army Jawans to complete 10th and 12th course.
- MoU with DGT for offering skill courses and awarding academic equivalence to ITI learners
- D.El.Ed Programme in ODL mode for the untrained in-service teachers at the elementary level.
- Undertaken Health Project in the State of Bihar for providing skill training to the untrained health workers.
- MoU signed with Ministry of Textile (MoT)
- Planning to launch Yoga Teacher Training Programme

Expenditure incurred by Regional Centres including Sub Regional Centres under their jurisdiction during the year 2017-18 is given below:

| S. No. | Regionl Centre | Annual Expenditure of Regional Centres |
|---------------|-----------------------|---|
| 1 | Allahabad | Rs.55,88,990/- |
| 2 | Bengaluru | Rs.24,51,112/- |
| 3 | Bhopal | Rs.48,72,331/- |
| 4 | Bhubaneswar | Rs.28,70,105/- |
| 5 | Chandigarh | Rs.1,29,82,414/- |
| 6 | Chennai | Rs.24,06,047/- |
| 7 | Dehradun | Rs.1,12,75,510/- |
| 8 | Delhi | Rs.78,78,841/- |
| 9 | Dharamshala | Rs.34,68,558/- |
| 10 | Gandhi Nagar | Rs.25,00,245/- |
| 11 | Guwahati | Rs.56,20,915/- |
| 12 | Hyderabad | Rs.14,84,154/- |
| 13 | Jaipur | Rs.57,33,451/- |
| 14 | Kochi | Rs.70,69,817/- |
| 15 | Kolkata | Rs.52,25,740/- |
| 16 | Patna | Rs.64,17,316/- |
| 17 | Pune | Rs.36,38,764/- |
| 18 | Raipur | Rs.7,61,466/- |
| 19 | Ranchi | Rs.24,32,564/- |
| 20 | Visakhapatnam | Rs.29,57,611/- |
| Total | | Rs. 9,76,35,951/- |

SECTION-III SCOPE OF WORK

The National Institute of Open Schooling (NIOS) intends to appoint a Chartered Accountants Firm empanelled with Comptroller and Auditor General of India (CAG) to conduct internal audit of its Regional Centres located in various cities of the country and to properly guide the NIOS personnel responsible for maintenance of error free accounts in accordance with the standard procedure of accounting across Headquarter and Regional Centres of NIOS.

For this purpose Expression of Interest (**EoI**) is invited from the interested Chartered Accountants Firm through Limited Tender as per the terms and conditions given in the enclosed Tender Documents containing the information about EoI, preface, scope of work, Instruction and EoI Format under **Section-I, II, III, IV and V** respectively.

The Chartered Accountants Firm would be required to constitute an independent and competent team of professionals to conduct the Internal Audit of Regional Centres (RCs) of NIOS in accordance with the standards/procedure of Internal Audit. The detailed scope of work for Internal Audit is at **Annexure- A**.

1. Initially the Chartered Accountant Firm will be engaged for one year only and the task will be assigned on quarterly basis subject to its satisfactory completion of the task within the stipulated time. The tenure may be extended further subject to the satisfactory performance of the firm, on year to year basis for a maximum period of two more years.
2. If performance of the firm is found to be satisfactory, and the competent authority of the institute and the Chartered Accountant firm mutually agrees to extend the tenure for another year, the appointed Chartered Accountant firm shall be required to arrange Internal Audit of Regional Centres as done in the 1st year or as per the instructions of the institute from time to time.

The NIOS invites EoI super scribing the name of the assignment for consideration.

TIMELINES:

| Schedule | For the period | Remarks |
|--|---|---|
| Annual Internal Audit of 21 Regional Centres of NIOS | 1 st April, 2017 to 31 st March, 2018 | The Chartered Accountant firm shall be required to complete the assignment within the stipulated time frame of 8 months. There will be no Internal Audit during the month of April/May and October/November due to Public Examinations of NIOS. |

The Internal Audit of Regional Centres shall commence immediately after award of work. The Internal Audit of each of Regional Centres shall be carried out as per schedule approved by the institute. The Plan of Internal Audit shall be drawn barring the months of April/May and October/November when NIOS organizes countrywide Public Examinations and personnel posted at the RC/SRC are deputed on various examination duties. On an average, the Chartered Accountant firm shall have to cover 3 Regional Centres every month so as to complete the assignment within the stipulated time frame of 8 months. For Regional Centres, the teams of professionals will devote 5 working days on Internal Audit of each Regional Centre.

NIOS, as and when required, shall seek expert advice on overall streamlining and improvement of the existing procedure of budgeting/accounting of Regional Centres. The volume of the actual work may be estimated from the expense incurred by each Regional Centre during 2017-18 as mentioned in **Section II** of EoI.

The errors and discrepancies noticed during the course of internal audit shall be discussed with the Regional Director in detail and the Staff members at Regional Centres shall be guided properly by the Audit firm. As far as possible, the Audit firm, during the course of internal audit, shall make earnest efforts to settle the adverse observations/ discrepancies/errors after they are rectified by the Regional Centre. However, a note to that effect shall be recorded by the Audit firm in their Audit Report.

Consolidated Internal Audit reports shall be submitted to the Secretary, NIOS on Quarterly/annual basis in Duplicate after completion of each quarter/year. The Teams constituted by the Chartered Accountant firm shall be required to visit NIOS Headquarter/Regional Centre as and when required, or as per scope of work and above Timelines. Internal Audit shall be conducted within the office premises of Regional Centres.

The **Internal Audit** should be executed by a competent team of professionals comprising of at least 1 qualified Chartered Accountants with at least 3 years of experience and 2 semi-qualified staff {CA/CMA, CS, Inter CA/CMA, MBA (Finance) M.Com} who have strong exposure & experience in Accounts and Tally operations and should be closely supervised by a partner level person who will oversee and arrange the Internal Audit at each Regional Centre and the headquarters.

The findings of the Chartered Accountant firm during the Internal Audit of Regional Centres shall be advisory and guiding in nature. Therefore, findings/observations made by the firm shall be reported with remedial measures for information and taking appropriate action thereupon by the institute. However, any fraud/ embezzlement noticed during the course of audit should be reported to the Secretary, NIOS in a separate sealed cover. Any loss due to fire, theft, burglary etc. may also be brought to the notice of the Secretary, NIOS.

SECTION-IV INSTRUCTIONS

PRICE BASIS AND PAYMENTS:

The proposal should include all-inclusive lump sum price (including TA/DA, Boarding & Lodging and other out of pocket expenses, contingencies etc.) in Indian Rupees only, for the entire scope of work covered under the Terms of Reference on a firm price basis (with no escalation provision for whatever reason) valid till the complete execution of the assignment as per the format of Financial Proposal **(Form-2)** in a separate envelope duly sealed. The Contract price and the scope of work also include any services, etc. which is not specifically identified but are required for completion of the assignment. Service Tax, if any, at the applicable rates should be quoted separately in the price bid. TDS will be deducted as per norms of Government of India.

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 Fee | Milestone/ stage completion |
|-------------------|--|
| 20% Payment | After Successful Completion of Internal Audit of 1 st Batch of 5 Regional Centres and acceptance of report. |
| 20% Payment | After Successful Completion of Internal Audit of 2 nd Batch of 5 Regional Centres and acceptance of report. |
| 20% Payment | After Successful Completion of Internal Audit of 3 rd Batch of 5 Regional Centres and acceptance of report. |
| 40% Payment | After Successful completion of Internal Audit of 4 th Batch of 6 Regional Centres and furnishing/acceptance of final/consolidated reports |

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. Thus, the Invoice shall have two components –i.e. Lump sum Internal Audit & Training fee with applicable tax whereas second component shall have claim for reimbursement of other expenses/ charges incurred by the firm.

PENALTY PROVISIONS:

1. Delay in completion of Internal Audit: A penalty of Rs. 200/- per day shall be imposed on the firm in case of any unjustified delay in successful completion of Internal Audit at the sole discretion of Secretary, NIOS subject to a maximum of 5% of total amount of fee as and when due.
2. Change in team of professional carrying out the assignment during the period of Audit: A penalty of Rs. 1000/- shall be imposed on every change in members of professionals deployed for carrying out of Internal Audit, any relaxation in the matter due to genuine cause, will be at the discretion of Secretary, NIOS but not exceeding thrice in the entire tenure of contract.

Note:- Overall penalty amount in any case shall not be in excess of 5% of total bill due to be released.

TAXES AND DUTIES:

NIOS shall be entitled to deduct applicable tax (if any) at source as per Indian Laws from all payments due to the Firm under the contract.

As regards the Indian Income Tax, surcharges on Income Tax and any other Corporate tax, NIOS shall not bear any such tax liability, whatsoever, irrespective of the mode of contracting. The Firm shall be liable and responsible for payment of all such taxes, if attracted under the provisions of the law. In this connection, attention of Firm is invited to the provisions of Indian Income Tax Act and the circulars issued by the Central Board of Direct Taxes, Government of India from time to time.

RIGHT TO ACCEPT/ REJECT THE PROPOSAL

NIOS reserves the right to accept or reject the proposal at any time prior to award of Contract, without thereby incurring any liability to the Firm concerned or any obligation to inform the Firm concerned of the grounds for the institute's action.

CONFIDENTIALITY:

The firm shall not disclose the documented management systems to any third party including their internal department.

SUB-CONTRACTING:

Firm to whom the work awarded shall not sub contract the work to any other parties either in part or full.

ELIGIBILITY CRITERIA:

The firm should be Empanelled with the Comptroller and Auditor General of India and possess the minimum eligibility criteria as under:

- a) No. of years of experience : 5 years
- b) Empanelled with the Comptroller and Auditor General of India
- c) No. of Qualified ISA/ DISA/CISA/CIA/Partner or employee : Two
- d) No. of Qualified/Semi qualified staff: 3 each
- e) Experience: 5 assignments of similar nature in Central Government, Autonomous Educational Institution/Boards/Council/Universities, Govt. Companies, PSUs in last three years
- f) Annual Turnover: Minimum Rs.50 Lakh in each year during last three years
- g) Firm having HO/Branch office registration in Delhi/NCR

Professional firms meeting the above minimum eligibility criteria shall furnish requisite copies of documents, certificates, work order, completion certificate from the respective bodies/institutions/offices, statement of Profit & Loss duly audited in support including empanelment with Comptroller and Auditor General of India. Certificate of incorporation from ICAI. Professional firms meeting the above minimum eligibility criteria would be considered for opening financial bids for selection of bidder on the overall lowest (**L-1**) commensurate quoted fees, other charges by the professional firm except Service Tax. Taxes and duties, if applicable, shall be quoted separately.

TENDERING PROCESS:

The tender documents will consist of two envelopes which shall be sealed and super scribed as “**Technical Proposal (Form-1)**” and “**Financial Proposal (Form-2)**” respectively. Both the said two envelopes (Technical proposal and Financial Proposal) should be kept inside a third envelop, super scribed as “Tender for Engagement of a Delhi/NCR based Chartered Accountants firm for conducting Internal Audit of Regional Centres of NIOS”.

Envelop-1 consists:-

- (i) Covering Note for Technical Proposal (Annexure- B)
- (ii) **Form-1 (Technical Proposal)**
- (iii) Undertaking on firms letter head (Annexure-C, D, E & F).
- (iv) A copy of constitution/ registration certificates of firm/organization issued by the ICAI containing inter-alia.
- (v) Date of formation of the firms/other organization with a full time FCA.
- (vi) Details of partners / Sole Proprietor / CA Employees as on date, date of joining the firm, date of becoming FCA, and their other interest, if any.
- (vii) Membership certificate of practice
- (viii) Copy of CAG empanelment registration certificate (mandatory for selection).
- (ix) A copy of the latest partnership deed in the case of partnership firms.
- (x) A copy of the IT return of the firm/ full time partners / the Sole proprietor/others as the case may be for the last three years along with photocopy of PAN Card.
- (xi) A copy of service tax registration certificate.
- (xii) A copy of financial statement of the firm along with schedules for the preceding three financial years.
- (xiii) Details of court cases / arbitration cases / or any other case pending against the Firm /organization, if any.
- (xiv) Details of professional experience of the firm/organization for the last 3 years may be given in the specified format. (Only assignments which carry a fee of Rs. 50,000/- and above should be mentioned).

Envelop-2 consists:-

Form-2 (Financial proposal)

Interested professional firm may send the bid latest by **at 14:00 Hrs.** Technical Proposal shall be opened on **at 14:30 Hrs.** Financial bid of technically qualified bidders only (as per eligibility criteria) shall be opened on a later date **at 16:00 Hrs.**, which will be intimated to technically qualified Chartered Accountant Firms separately.

In case of any further information in this regard, please contact as per details mentioned hereunder well before the submission of EoI/Tender.

Assistant Director (Admn.)/Accounts Officer.

Address: A-24/25, Sector-62, Noida-201309, G. B. Nagar, Uttar Pradesh

Contact No: 0120-4089869/0120-4089823:[E-Mail: audit@nios.ac.in](mailto:audit@nios.ac.in)/accountsofficer@nios.ac.in

1. Comprehensive Internal Audit

The Internal Audit shall map admission data of the Regional Centres for last 5 years with respect to significant increase or decrease in trend of enrollment, registration for examination and also in management of projects, flagship programmes of the institute to assess performance.

2. Accounting policy & standard

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

3. System Improvement

The firm will report any lacuna noticed in the existing procedures and suggest improvement and how the same can be effectively remedied. Any duplication of work noticed or unnecessary work or data noticed will be highlighted and reported.

4. Liaison

The selected professional firm will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met out. To suggest the measures of economy for cost control.

5. The Chartered Accountants firm so appointed would be required to look into the compliance of previous Internal Audit and observations/objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at latter stage, to settle the Internal Audit observations in the Internal Audit report of this assignment.

6. Others

- a. Ensuring TDS compliance.
- b. Ensuring Stocktaking of Fixed Assets/Inventory System.
- c. Any other related matters of importance.

7. **Reporting:** After finalization of Internal Audit, the Internal Auditor shall submit Internal Audit Report on the Accounts Internal Audited as per timelines given in Section- III.

The errors and discrepancies noticed during the course of internal audit shall be discussed with the Regional Director in detail and the Staff members at Regional Centre shall be guided properly by the Audit firm. As far as possible, the Audit firm, during the course of internal audit, shall make earnest efforts to settle the adverse observations/ discrepancies/errors after they are rectified by the Regional Centres. However, a note to that effect shall be recorded by the Audit firm in their Audit Report.

8. **GENERAL:** The appointed firm would be given access to all Books of Accounts, Procurement documents, Legal documents, Sanction letters of NIOS, and all other documents and information which they think necessary for the purpose of Internal Audit. The Internal Auditors may make specific observations with respect to the efficiency of financial procedure, the accounting system and in general, the administration and management of the Regional Centres.

Tally accounting package is operational at each RC and they are connected to the server of the institute at headquarters. The personnel handling the accounts of the Regional Centre are supposed to synchronize their data with headquarters on day to day basis

Hence, professional firm to be engaged by the institute for conducting Internal Audit of Regional Centres shall not be, in any manner, responsible for preparation of Annual Accounts of the institute.

General Conditions

1. Selection of firm will be done only after detailed scrutiny of the credentials of the firm, their competency, no. of qualified Chartered Accountants & employees to be engaged for the Internal Audit work experience etc. Suitable weightage will be given to firms, which have relevant experiences in similar kind of professional work.
2. The selected Firm will have to start the Internal Audit within 10 days from the date of issuance of the letter of appointment from NIOS.
3. The Internal Audit of Accounts Regional Centres of NIOS as per the assigned work has to be completed in a time bound manner as specified in **Section- III**.
4. The selected firm will be required to comply with the instructions if any issued by the NIOS.
5. The successful tenderer shall not be entitled to claim any additional amount for any reason whatsoever for the above Internal Audit.
6. In case of any dispute, the decision of Chairman, NIOS shall be final and binding on the firm.
7. **Earnest Money Deposit/Bid Security:** An EMD of **Rs.25,000/- (Rs. Twenty Five Thousand only)** in the shape of Demand Draft in favour of the Secretary, NIOS, payable at Noida, G.B. Nagar shall be required to be enclosed with duly filled in/signed Technical proposal (Form 1)/Application Form. However, the EMD will be returned after the finalization of selection process.
8. **Performance Security:** The successful Firm shall have to furnish a Fixed Deposit Receipt or a Bank Guarantee equivalent to 7% of the quoted fee, in favour of Secretary, National Institute of Open Schooling, Noida as interest free performance security within a fortnight on acceptance of the contract, which shall be released at the time of expiry of the contract. The Institute shall have the right to deduct any amount due from the firm at the time of termination/expiry of the contract.
9. The terms and conditions enumerated in this document can be modified at any time by NIOS at its sole discretion.

National Institute of Open Schooling**OBJECTIVES**

The objectives of the Internal Audit is to seek a professional opinion on the maintenance of books of accounts maintained by the Regional Centre and to ensure that funds received and expenditure incurred are in accordance with the laid down financial regulations, prescribed Procurement procedures, and other orders issued from time to time as well as to ensure proper maintenance of books of accounts and other relevant documents at all levels.

ESSENTIAL FEATURES

The essential features of the Internal Audit of accounts are

- a) To make critical review of the system of book keeping, accounting and internal control procedures,
- b) To make such tests and enquiries as the Internal Auditors consider necessary to form an opinion as to the reliability of the records as a basis for preparation of accounts.
- c) To verify accounts with reference to the books of accounts i.e., ledgers, journals and other subsidiary and supporting records to see that the accounts are in agreement with the books of accounts, and

Scope

The Internal Audit will be carried out in accordance with the Generally Accepted Internal Auditing Principles and as per the Guidelines contained in the Internal Internal Audit Manual of NIOS. It will include tests and controls, as the Internal Auditors feel necessary under the circumstances. The major areas to be covered are as under:-

1. Internal Audit to cover the areas ensuring that,

- a. Reconciliation of fee paid by the learners against enrollment for admission and registration for examination, particularly the fee received by Regional Centres in the shape of demand draft, shall be analyzed for total fee due, fee received during the block/ year and realized in the NIOS a/c and differences (+/-), if any.
- b. Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
- c. Transactions are in accordance with significant accounting policies of the institute, delegation of financial powers, GFR-2017 and Govt. rules as applicable from time to time.
- d. Utilization of external/Project funds is in accordance with financing agreements & rules.
- e. Goods and services have been procured in compliance with the GFR-2017 with prior approval of the competent authority
- f. Transactions are duly supported by proper supporting documents.
- g. Propriety of the transactions.
- h. Checking of the maintenance of books of accounts and records.
- i. Checking of the bank reconciliation statements.
- j. Checking of component wise, category-wise and account head wise expenditures.
- k. Checking of various taxes/statutory compliance.

2) Maintenance of Financial Books & Tally record

- a) Writing the Cash Book & Bank Book regularly;
- b) Maintenance & synchronization of Tally records
- c) Reconciliation of accounts w.r.t. Cash Book and Bank Statement regularly at the end of every month;
- d) Weekly transfer of money from the Secretary A/c at Regional Centres level to Hd. Qtr. Leaving the minimum balance not exceeding Rs.10,000/-
- e) Control on Frequently drawl of Cash (Heavy amount) from Regional Director A/c;
- f) Increasing the numbers of debit and credit ;
- g) Stale cheques
- h) Reconciliation of Fees a/c w.r.t the learner enrolled and appeared in the public examination;
- i) Follow up of GFR-2017 for Purchase of goods & Services and finance management
- j) Maintenance of Stock Register/Asset Register for consumable and Non-consumable items;
- k) Annual Physical Verification of stocks;
- l) Maintenance of files & records properly;
- m) Payment of Advances to Examination Centres and their timely adjustment;
- n) Keeping huge amount, some time exceeding lakhs (Without specific purpose) in Regional Director's A/c
- o) Maintenance of Ledger;
- p) Maintenance of contingent Advance Register & Expenditure Control Register
- q) Timely execution of Agreement for Security Services, Hiring Regional Centre Accommodation on rent , Housekeeping services and contract for providing taxi services;
- r) Annual Maintenance Comprehensive Contract for equipment & machinery in Regional Centre including Computer, Printers, Fax, Scanner and DG Set etc;
- s) Payment of Personal Contact Programme grants to AIs/AVIs/Study Centres under the PCP guidelines their utilization and adjustment.
- t) Sale of waste paper/ disposal of used and unused Answer Books etc. and maintenance of 'Sale A/c'
- u) Maintenance of account in respect of payment from Project Account
- v) Procurement of computer and peripherals, stationery items, furniture & equipment with the prior approval of the competent authority in terms of GFR-2017
- w) Payment to the Experts for participation in NIOS Workshop/Seminar/Meeting etc. either for the development of course material/translation in Regional Language, payment of TA/DA etc.
- x) Procedure of writing off the losses and method of making entries in Cash Book/Bank Book and Ledger
- y) Files pertaining to Legal & RTI cases alongwith the list of pending cases
- z) Maintenance of files & ledger pertaining to payment of late sitting charges.
- aa) Maintenance of records of staff members of contractual and daily wages staff
- bb)** Maintenance of files/records of electricity & water charges, telephone bills, maintenance charges of equipments & furniture including maintenance of Generator, Xerox machines, Computer hardware.

SECTION- V EOI FORMS
(On Firm's Letter Head)
Covering Note for Technical Proposal

Annexure-B

To
The Secretary,
National Institute of Open Schooling (NIOS)
A-24/25, Sector-62,
Noida-201309,
G.B. Nagar, Uttar Pradesh

Sub: Appointment of a Delhi/NCR based Chartered Accountants Firm/Professional firm for conducting Internal Audit of Regional Centres of NIOS.

Sir,

1. With reference to your Tender No: No.- NIOS/Internal Audit /2018/01 Dated:..... for appointment of a Professional Chartered Accountant Firm for conducting Internal Audit of Regional Centres of NIOS. I/we wish to apply for the same. **Technical Proposal (Form-I)** duly signed and authenticated is enclosed.

2. Further, I/we hereby certify that: I/we have read the provisions of all the clauses and confirm that notwithstanding anything stated elsewhere to the contrary, the stipulation of all clauses of Tender are acceptable to me/us and I/we have not taken any deviation to any clause.

3. I/we further confirm that any deviation to any clause of Tender found anywhere in the bid, shall stand unconditionally withdrawn, without any cost implication whatsoever to the NIOS.

4. Further, it is to confirm that our offer shall remain valid for acceptance for a period of 120 days from date of opening of Financial bids.

5. Further, EMD in the Shape of Demand Draft of Rs.25,000/-(Rs. Twenty Five Thousand only)in favour of **"The Secretary, NIOS"**, payable at **Noida, G.B. Nagar** is enclosed.

Signature.....
Full name.....
Designation/Firm Name.....
Address with Phone.....
FAX & Mobile No:
E-Mail :.....
Seal

Note:

- a) In absence of above declaration/certification, the response is liable to be rejected and shall not be taken into account for evaluation.
- b) Bidders are advised to check & tick the respective checklist of documents being submitted.
- c) Bidders not submitting the required supporting documents for fulfilling the criteria will be summarily rejected without any further clarification.

Technical Proposal

(Form-I)

APPLICATION

Details to be filled by Chartered Accountants firm for the Internal Audit of Regional Centres:

| Sl. No. | Particulars | Details |
|----------------|--|---|
| 1 | Name of the firm | |
| 2 | Address of the Registered/Head Office | |
| 3 | Telephone No. and E-mail address | |
| 4 | ICAI Registration No. with Region Name and code no. | |
| 5 | CAG Empanelment No. | |
| 6 | Date of constitution of the firm | |
| 7 | PAN no. of the Firm & GST No. of the firm | |
| 8 | Date since when the firm has a full time FCA | |
| 9 | Number of Full-time Partners as on 31-03-2018 (Details to be provided in “ Annexure-D ” | |
| 10 | Number of Full Time qualified Chartered Accountants Employees and articlesvas on 31-03-2018 | |
| 11 | Number of Branches (Details to be provided in “ Annexure-E ” | |
| 12 | Whether the firm is engaged in Internal Audit Training of Educational Institution, Council, Board, Universities and Govt. Companies/PSU, Autonomous and Academic Institutions etc. (If yes, details may be given “ Annexure-F ” | |
| 13 | Turnover of the Firm (last 3 years) minimum Rs.50.00 Lakh in each year. i.e. in 2014-15, 2015-16 &2016-17. | |
| 14 | Details of Experience | |
| 15 | Details of EMD of Rs.25,000/- | Demand Draft no..... drawn on Bank in favour of the Secretary, NIOS, payable at Noida, Gautam Budh Nagar, U. P. |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On Firms Letter Head)

Annexure-D

Details of Full Time Partners of the Firm

| Sl. No | Name of the Partner | Membership No. | Whether FCA / ACA | Date of Joining the Firm (full time) | Station & Region where Residing At Present |
|--------|---------------------|----------------|-------------------|--------------------------------------|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On Firms Letter Head)

Annexure – E

Particulars of Branches (including foreign branches, if any)

| Sl. No | Station at which located | Complete address with PIN Code & Telephone No. | Name of the partner in charge of the branch | Date of opening of the branch | Region |
|--------|--------------------------|--|---|-------------------------------|--------|
| | | | | | |
| | | | | | |

(Signature of Authorized Person with Seal of the Firm)

Place:.....

Date:.....

(On Firms Letter Head)

Annexure- F

Details of Statutory/Internal Internal Audit Work / Any Other Accounting Work of Academic Institutions under Central Govt./ Autonomous Educational Institutions, Council, Board, Universities etc. during the last five years.

| Name of Client | Type of Internal Audits (Tick appropriate Box) | |
|--|---|-----------------------|
| | Statutory | Internal Audit |
| Autonomous Educational Institutions | | |
| Board Council Universities | | |
| Academic Institutions | | |
| Govt. Companies PSU | | |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On Firms Letter Head)**Undertaking**

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

1. that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
2. that the firm, or partners has not been debarred or cautioned by ICAI during the last five years, (if debarred, give details);
3. that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949;
4. that the constitution of the firm as on 31st March of the relevant year shown is same as that in the constitution certificate issued by the ICAI.

| Sl. No. | Name of the Partner | Membership Registration No. | PAN No. | Signature of partner |
|---------|---------------------|-----------------------------|---------|----------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

(Signature of Authorized Person with Seal of the Firm)

Place:.....

Date:.....

Financial Proposal

(Form-2)

(On Firm's Letter Head)

(To be kept in a separate Envelope sealed properly while sending the proposal)

To
The Secretary,
National Institute of Open Schooling (NIOS)
A-24/25, Sector-62, Noida-201309,
G. B. Nagar, Uttar Pradesh

Subject: Appointment of Chartered Accountants Firm/Professional firm for conducting Internal Audit of Regional Centres of NIOS.

Table for Quoting Fee for the Assignment in terms of the Tender.

| Particular | Price bid (all inclusive) shall be quoted in (Rs.....) for the entire scope of work covered under the Terms of the Tender on a Firm price basis (With no. escalation provision for whatever reason) valid till the complete execution of the assignment. | |
|--|---|-----------------|
| | In figure | In words |
| Internal Audit: All –inclusive Lump sum fee (including TA/DA, Boarding & Lodging and other out of pocket expenses/contingencies etc. | | |

Please Note:

- (i) **The above quoted Lump sum fee shall be inclusive of all expenses/charges except Goods Services Tax (GST).**
- (ii) **The firm shall raise its Invoice as per payment terms enumerated in the Tender.**
- (iii) **In case of any discrepancy in Fee between figures and the amount mentioned in Words, the Fee mentioned in Words shall be taken into cognizance.**

Date:
Place:

Signature.....
Full name.....
Designation/ Firm Name.....
Address.....
Phone..... FAX.....
Mobile No..... E-Mail.....
Seal