

**Nehru Yuva Kendra Sangathan
Ground Floor, 4- Jeevan Deep Building,
Parliament Street, New Delhi- 01**

TENDER NOTICE NO: NYKS/AUDIT-INTERNAL/2022-23

Invitation for Expression of Interest from Chartered Accountant Firm

Nehru Yuva Kendra Sangathan invites Expression of Interest from Chartered Accountant firms for drawing a panel of Internal Auditors for our District Level 623 Nehru Yuva Kendra (NYKs) and 23 State Offices for the audit of financial year 2022-23. The panel may be extended on mutual consent on same rates, terms & condition for further two years. To be eligible, the firm must have C&AG empanelment for 2022-23. The Firm should have at least three years' experience of Internal Audit of 100% aided societies registered under the Society's Act, 1860 and fully funded by the Central/State Government or any central/state govt. body including autonomous organizations and PSUs. Interested and eligible firms may submit their offline Technical & Financial Bid latest by 18.07.2023.

Director (F,B & A)

Nehru Yuva Kendra Sangathan
Ground Floor, 4- Jeevan Deep Building
Parliament Street, New Delhi - 110001
TENDER NOTICE NO: NYKS/AUDIT-INTERNAL/2022-23

1. Background: Nehru Yuva Kendra Sangathan (NYKS or the Sangathan referred to hereinafter) is an Autonomous body of the Ministry of Youth Affairs and Sports, Government of India, registered under Societies Act, 1860 with mandate to work for the development of rural youth. NYKS has 623 district level offices at district headquarters and 29 State offices located at state capitals. 6 State offices out of the above 29 are designated as Pay and Accounts Offices. Further details are available on the official website www.nyks.nic.in

Internal Audit of accounts of the Sangathan and its field offices are done annually by Chartered Accountant firms appointed every year from the panel of firms maintained by the Sangathan provided further that such firms are empanelled with C&AG for the relevant year. NYKS is in the process to select the fresh panel for Audit for financial year 2022-23.

2. Invitation: NYKS invites Expression of Interest from Chartered Accountancy firms for appointment as Internal Auditors. The EOI document containing the details such as eligibility criteria, terms of reference, Scope of work etc. can be obtained from the Office of the Director(Finance), Nehru Yuva Kendra Sangathan, Ground Floor, 4- Jeevan Deep building, Parliament Street, New Delhi or can be downloaded from the official website above under the menu Resources →Tenders.

Interested CA firms are requested to submit their EOI along with documents stipulated in the Expression of Interest in sealed cover by 18.07.2023 in the Office of the Director (F, B & A), Nehru Yuva Kendra Sangathan, at Ground Floor, 4-Jeevan Deep Building, Parliament Street, New Delhi.

3. Eligibility Criteria

- A. Applicant should be partnership firm.
- B. The firm must be empanelled with C&AG of India for the relevant year of audit i.e. 2022-23
- C. The firm should be in existence for a minimum period of five years.
- D. The firms should have at least two Fellow Members (FCAs) as partners.
- E. The firms must have at least Three Years' experience of Internal Audit of 100% aided societies registered under the Societies Act 1860 and fully funded by the Central/State Government or any central/state govt. body including autonomous organisations and PSUs.

The Selected firms will be appointed on year to year basis with maximum period of three years. Local Chartered Accountant firms will be preferred for conducting audit of District Level Nehru Yuva Kendras and Audit of a maximum 40 offices will be allotted to each firm (subject to certain practical exceptions).

4. Selection Procedure

4.1 Two Bid System as per GFR will be followed:

The technical bid and the financial bid should be sealed in separate covers duly super scribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly super scribed. Bid documents for technical (**Annexure- I**) and financial bids (**Annexure-II**) submitted in same envelope and without super scribed shall not be considered and rejected. The technical bids will be opened at the first instance and evaluated by a designated committee or authority. At the second stage financial bids of only the technically acceptable offers will be opened for further evaluation and ranking before selection.

4.2 Since all the states of India have NYK offices therefore, States have been divided into 21 groups. Some smaller states have been clubbed together and some UTs have been attached to states.

4.3 Bidders are asked to bid for only one state/group out of the list provided at **Annexure - III**. State/Group wise comparative statement will be prepared for final selection.

4.4 One group will have one firm to be selected on the basis of least consolidated cost per Kendra/office quoted in the financial bid for that group/state.

4.5 Late bids (i.e. bids received after the specified date and time for receipt of bids) will not be considered in any circumstances and shall be rejected without giving any reason.

4.6 Conditional Bids will not be accepted & will outrightly be rejected.

4.7 Corrigendum/Addendum, if any, shall be hosted on NYKS website **www.nyks.nic.in only**. NYKS reserve the right to amend or discontinue/cancel the process or any part thereof at its absolute directions at any point of time.

5. Name and Address of contact Person

Name of Client: Nehru Yuva Kendra Sangathan

Name and Address at which EOI are to be submitted S. P Pattnaik
Director (FB&A)
Nehru Yuva Kendra Sangathan
Ground Floor, 4- Jeevan Deep Building
Parliament Street, New Delhi - 110001
Tel: 011-23442800/23442811

Tentative Schedule of Tender Process

SN	Details	Date	Time
01	Publishing of Bid	03.07.2023	03:00 PM
02	Pre Bid Meeting (Optional)	06.07.2023	11:30 AM
03	Last date for submission of Bid	18-07-2023	4:00 PM
04	Opening of Technical Bids	20-07-2023	11:30 AM
05	Opening of Financial Bids & Selection of L1 agency	28-07-2023	11:00 AM
06	Address for submission of bid Place of Opening Bids	Nehru Yuva Kendra Sangathan, Ground Floor, 4-Jeevan Deep Building, Parliament Street, New Delhi-110 001	
07	Office Contact No. Email ID	011-23442800 (extension no. 811) nyksaudit@gmail.com	

Any change in the above schedule shall be informed through email.

PART B- TERMS OF REFERENCE

1. For 623 NYKs and 23 State Offices

SCOPE OF WORK

The accounts of district level Nehru Yuva Kendras are maintained manually. Online funds for establishment and programme expenses, as advance, are released by Pay & Accounts Offices. NYKs after incurring expenditure as per budgetary norms and programme guidelines, submit utilization certificate to Pay & Accounts Office for first six months and then quarterly. At the year-end, NYKs submit their Receipt & Payment Account, with final Utilization Certificate with head-wise cumulative expenditure during the year, to the Pay & Accounts Office where the advances released to NYKs are adjusted. During 2022-23, District Level/State Level offices raised bill to respective PAOs till July 2022 and for further period drawn themselves at their office level.

The Internal Audit should cover the following: -

1. Audit of all financial transactions including verification of cash and assets of the Office. All expenses bills submitted for payment to respective PAOs will be scrutinized for genuineness of expenditure and conformity with accounting principles & against books of accounts maintained in the office, budget allocation, utilization certificates duly authenticated by concerned State Directors, vouchers and other supporting details. Broadly, the following would form the part of audit programme of financial transactions.

- a. Scrutiny of receipts of grants from NYKS and any other Agency and reconciliation of it with Kendra's A/Cs. The Auditor will get the statement of fund released to each Kendra from concerned PAO before proceeding.
- b. Scrutiny of Establishment expenses.
- c. Scrutiny of Expenditure on capital account inter-alia purchases and advances.
- d. Physical verification of stock and cash as on date of the audit.
- e. The auditor will charge depreciation on assets under following six categories, according to the rate of depreciation under Written Down Value (WDV).

S No.	Category	Rate of depreciation (Written Down Value method)
1	Furniture & Fixture	10.00 %
2	Machinery and Plant (Vehicle, Machinery)	15.00%
3	Machinery and Plant (EDP & Computer)	40.00%
4	Land & Building (only land)	10.00%

- f. Scrutiny of expenditure on programmes against programme guidelines & action plan.
- g. Scrutiny of payments made to instructor, Volunteer and Individual deployed in other projects.
- h. Field inspection to establish authenticity of expenditure, wherever necessary.

2. Review of accounting of financial system being followed at the field offices, Highlighting the weaknesses and recommendation for improvement.
3. Review of observations of previous audit and action taken to rectify the same.
4. Expected man hours required per office : One CA- 8 hrs
One Assistant - 8 hrs

PROCEDURE TO BE FOLLOWED BY AUDIT TEAM

1. Tentative audit schedule will be submitted to the concerned PAO cum State Director Office. Audit to start only on written confirmation of the schedule. Actual date of audit at any field office within 2 days either way from the tentative schedule will be considered normal. A deviation beyond this limit will have to be reconfirmed.
2. Auditors will visit the office concerned for the conduct of audit. Under no circumstances, records should be called to another location.
3. Balance Sheet and Income and Expenditure account will be drawn by the auditors on basis of Receipt & Payment Accounts prepared by NYKs in the proforma approved by C&AG.
4. Major observations of audit should be discussed with the officer concerned and certificate obtained.
5. Before proceeding for Audit, the auditor should get statement of advances released to concerned NYK by PAO & NYKS Hqrs during 2022-23 from PAO/Hqrs office.
6. Audit report will have the following annexure duly verified by the audit.
 - a) Receipt and Payment Account along with schedules duly signed by the DD/DYO and APS/APA will be provided to Audit by NYK concerned.
 - b) Balance Sheet and Income and Expenditure account, drawn by the auditors.
 - c) Bank Reconciliation Statement as on 31st March, 2023 prepared by the NYK office.
 - d) List of fixed assets prepared by the office.
 - e) List of registers maintained.
 - f) Certificate from DD/DYO on completion of audit and sharing of major observations along with prescribed format of reporting.
 - g) Written explanation from concerned officer on any observation, if collected.
 - h) Undertaking from concerned officer that the office has only one bank account and the Auditor ensure that the Bank Account is functioning with the signature of both DD/ District Youth Officer and Accounts & Programme Assistant (APA).
 - i) Certificate regarding bank account for financial year 2022-23 in prescribed proforma.
7. Audit reports with certified set of accounts, including balance sheet and income & expenditure account, receipt & payment account and relevant schedules and certificates in four sets to be submitted to respective PAOs within a month of completion of audit.
8. Nehru Yuva Kendra Sangathan reserves the right to cancel the assignment at any stage by serving seven days' notice.
9. Firms will be given scores on the basis of information provided in the technical bid document and firms scoring as per the criteria, as decided by the CEC, will be considered successful in technical bidding. Reference document for evaluation of technical bids is attached at **Annexure- IV** :-

Annexure –I (Format for Technical Bid)

(Company/Firm letter head)

[Date]

To,

Director (F.B.&A.)
Nehru Yuva Kendra Sangathan
Ground Floor, 4- Jeevan Deep Building,
Parliament Street, New Delhi-01

Ref: **Expression of Interest Notice for Appointment of Panel of Internal Auditors for the year 2022-23-reg.**

Dear Sir,

With reference to the tender notice of Nehru Yuva Kendra Sangathan dated 03.7.2023 for Expression of Interest on above mentioned assignment, we hereby submit our proposal. We confirm that the information contained in the response or any part thereof including its exhibits and other documents to be delivered to Nehru Yuva Kendra Sangathan is true, verifiable and complete. Details are as given below –

Name of Firm :
Date of Establishment :
Address :
Phone No. & Mobile No. :
Email :
Registration No. of firm with ICAI :
(Copy enclosed)

CAG empanelment No. :
(copy enclosed)

1. Minimum eligibility Criteria:

Criteria	Mention Yes or No	Documents required
Whether you are a partnership firm		Latest Firm Constitution certificate from ICAI
Are you enrolled with CAG panel for 2022-23		CAG enrollment certificate 2022-23
Whether you have been in existence for a minimum period of five years		Latest Firm constitution certificate from ICAI
Whether you have at least two		Latest Firm constitution certificate from

Fellow Members (FCAs) as partners		ICAI
Whether you have at least three years' experience of Internal Audit of 100% aided societies registered under the Society's Act, 1860 and fully funded by the Central/State Government or any central/state govt. body including autonomous organizations and PSUs.		Copies of Mandate/letter of engagement/ certificate of completion issued by the organization duly self-attested by a partner of the CA firm.

2. Other details

Particulars	Response	Documents required
No. of years of experience of the firm		Latest Firm constitution certificate from ICAI
Average Turnover of the firm in last three years 2019-20, 2020-21 & 2021-22.		Copies of audited Balance Sheet and P & L Accounts for the financial years 2019-20, 2020-21 & 2021-22.
No. of Internal Audit done in the last 3 years of 100% aided societies registered under the Society's Act, 1860 and fully funded by the Central/State Government or any central/state govt. body including autonomous organizations and PSUs		Copies of mandate/letter of engagement/certificate of completion issued by the organization duly self-attested by a partner of the CA firm
No. of Partners (FCA)		Firm constitution certificate from ICAI

3. Details of Branches of the Firm

Name of Branch	Name of Branch Head	Full Address	Phone No. & Mob. No.

4. Particulars individual partners:

S. No.	Name	Age	ICAI Membership No.	Whether pass DISA/CISA	Whether FCA or ACA

5. Strength of paid staff:

Designation	No. of employees

6. Details of Infrastructure available:

7. Documents to be attached:-

Sr. No.	Attached Documents	Attached at Annexure
1	Latest Firm constitution certificate from ICAI	
2	CAG enrolment certificate for 2022-23	
3	Copies of Mandate/letter of engagement/certificate of work completion particularly issued by the 100% aided societies registered under the Society's Act, 1860 and fully funded by the Central/State Government or any central/state govt. body including autonomous organizations and PSU organization. The copies should be duly self-attested by a partner of the CA firm.	
4	Copies of audited Balance Sheets and P & L Accounts for the financial years 2019-20, 2020-21 & 2022-23	
5	Copies of last three years IT returns.	

We fully understand and agree to comply that on verification, if any of the information provided here is found to be misleading during the short listing process, we are liable to be dismissed from the selection process or termination of the contract during the Audit, if selected to do so.

We agree for unconditional acceptance of all terms and conditions set out in the EOI document. It is hereby confirmed that I/We are entitled to act on the behalf of our firm and empowered to sign this document as well such other documents, which may be required in this connection.

Dated this day of 2023

(Signature) (In the capacity of)

(Name)

Annexure-II

(Format for Financial Bid)

(Company/Firm letter head)

[Date]

1. State/Group wise preference as per list given in Annexure-III and consolidated Audit fee including travelling expenses, Boarding & lodging expenses and any other related expenses per Kendra/office.

Group/ State Bidding For (See List Annexure III)	Basic Rate (for a particular state/group) in Figures To Be Entered By The Bidder In Rs.	GST Amount	Any Other Taxes	TOTAL AMOUNT Without Taxes In Rs.	TOTAL AMOUNT With Taxes In Rs.

Grand Total = (In words-----)

Note :

1. ***One firm can bid only for one group/state out of the groups mentioned in the above Table at Annexure-III . Bid application for more than one Group/State (mentioned in Annexure III in the above table) by a single firm shall be rejected.***
2. **The bid amount should be inclusive of all taxes and NYKS shall not pay any amount in excess to the bid amount. Due TDS will be deducted from the payments as per extent rule.**

Dated this day of 2023

(Signature) (In the capacity of)

(Name)

Annexure-III

Sr. No.	States	Kendras	SO	Total
1.	A & N, WB, Sikkim	33	2	35
2.	Andhra Pradesh, 1 district of Puducherry, Telangana	24	2	26
3.	Bihar	38	1	39
4.	Punjab Chandigarh	21	1	22
5.	Chhattisgarh	16	1	17
6.	Dadar & Nagar Haveli, Daman & Diu, Gujarat	28	0	28
7.	Arunachal Pradesh	15	1	16
8.	Assam, Meghalaya	34	1	35
9.	Delhi, Haryana	28	1	29
10.	Maharashtra	36	1	37
11.	Himachal Pradesh, J & K	26	2	28
12.	Jharkhand	22	1	23
13.	Karnataka	27	0	27
14.	Kerala, lakshadeep, 1 district of Puducherry	16	1	17
15.	Madhya Pradesh	48	1	49
16.	Manipur, Mizoram, Nagaland, Tripura	33	4	37
17.	Odisha	30	0	30
18.	Tamil Nadu, 2 district of Puducherry	32	1	33
19.	Rajasthan	32	1	33
20.	Uttarakhand and UP – I*	41	1	42
21.	UP – II**	43	0	43
	Total	623	23	646

*Includes all offices of Uttarakhand and Saharanpur, Muzaffarnagar, Bijnaur, J. P. Nagar/Amroha, Moradabad, Rampur, Bareilly, Pilibhit, Shahjahanpur, Badaun, Meerut, Bulandsheher, Lakhimpur, Baghpat, Ghaziabad, GautamBuddh Nagar, Aligarh, Etah, Farukhabad, Sitapur, Hardoi, Kannauj, Mathura, Hathras, Agra, Firozabad, Mainpuri, Etawah.

** Includes all the remaining offices (districts) of Uttar Pradesh.

Annexure- IV (Scores as per the criteria to be decided by the Consultancy Evaluation Committee)

S. No.	Criteria		Maximum Marks
1	No. Of years of experience of the firm		25
	Less than 5 years 5 to 8 years 8 to 12 years More than 12 years	0 marks 10 marks 15 marks for every additional 2 years, 2 marks subject to maximum of 25 marks in this category	
2	Average Turnover of the CA firm in the last three years 2019-20, 2020-21 and 2021-22		25
	Turnover less than Rs. 10 Lakhs Turnover between Rs. 10 Lakh to Rs. 20 Lakh Turnover between Rs. 20 Lakh to Rs. 30 Lakh Turnover above Rs. 30 Lakhs	10 Marks 15 Marks 20 Marks 25 Marks	
3	No. of Internal Audit done in the last 3 years of 100% aided societies registered under the society's Act 1860/ any state govt. body/ any central govt body/autonomous body		25
	1-2 3-4 5-6 7-8 Above 8	5 marks 10 marks 15 marks 20 marks 25 marks	
4	No. Of Partners (FCA) 5 marks per FCA upto maximum of 25		25