

Nehru Yuva Kendra Sangathan
4- Jeevan Deep Building, Ground Floor
Sansad Marg, New Delhi, Delhi-01

Tender Notice No.: NYKS/Audit-Internal/2019-20

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 623 NYKs and 23 State Offices for next 03 year starting from the financial year 2019-20. To be eligible, the firm must 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 organisations and PSUs. Interested and eligible firms may submit their Technical & Financial Bid latest by **28.02.2020 till 03.00 PM**. Detailed terms & conditions and bid document are available on official website www.nyks.nic.in.

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

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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. Field offices include 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 empaneled with C&AG for the relevant year. The panel is being reconstructed. It has also been decided that, once the CA firm is found suitable on technical ground, appointment will be made on basis of the lowest consolidated fee.

2. Invitation: NYKS invites Expression of Interest from Chartered Accountancy firms for appointment as Internal Auditors. The EOI document containing the detail such as eligibility criteria, terms of reference, Scope of work etc. can be obtained from the Office of the Joint Director(Finance), Nehru Yuva Kendra Sangathan, 4- Jeevandeep building, Ground Floor, Sansad Marg, New Delhi, Delhi-01 or can be downloaded from the official website above.

Interested CA firms are requested to submit their EOI along with documents stipulated in the Expression of Interest in sealed cover by **28.02.2020 till 3.00 PM** in the Office of the Joint Director (F, B&A), Nehru Yuva Kendra Sangathan, Delhi.

3. Eligibility Criteria

- A. Applicant should be partnership firm.
- B. The firm must be empaneled with C&AG of India for the relevant years of audit.
- 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 society's Act 1860 and fully funded by the central/state government or any central/state govt. body including autonomous organisations and PSUs.

It is also informed that the 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 NYKs and Audit of a maximum 40 offices will be allotted to each firm (subject to certain practical exceptions).

4. Selection Procedure

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. The technical bids will be opened at the first instance and evaluated by a competent 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.

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

Bidders are asked to bid for one state/group out of the list provided at annexure I. State/Group wise comparative statement will be prepared for final selection.

All groups will have 1 firm each selected on the basis of Least consolidated cost per Kendra/office quoted in the Financial bid for that group/state.

Late bids (i.e. bids received after the specified date and time for receipt of bids) will not be considered.

5. Name and Address of contact Person

Name of Client: Nehru Yuva Kendra Sangathan

Name and Address at: S. P Pattnaik

which EOI are to be submitted

Joint Director (FB&A)

Nehru Yuva Kendra Sangathan

4- Jeevan Deep Building, Ground Floor

Sansad Marg, New Delhi, Delhi - 110001

Tel: 011-23442816

Last date for submission of EOI – **28th Feb 2020 by 3 PM**

Opening of technical bid: **28th Feb 2020 at 3.30 PM (any change of date will be communicated)**

Opening of Financial bid: to be informed later

Disclaimer: In case of any dispute, final decision will be taken by NYKS. NYKS reserves the right to cancel the process of tender at any stage without assigning any reason.

PART B- TERMS OF REFERENCES

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.

The Internal Audit should cover the following: -

1. Audit of all financial transactions including verification of cash and assets of the Office. All expenses 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 ZD, 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 PAO office before proceed.
- 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%
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- 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 during 2019-20.
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 Youth Coordinator and Accounts Clerk cum Typist 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, 2020 prepared by the NYK office.
 - d) List of fixed assets prepared by the office.
 - e) List of registers maintained.
 - f) Certificate from concerned officer on completion of audit and sharing of major observations
 - 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 Youth Coordinator and Accounts Clerk cum Typist (ACT).

- i) Certificate regarding bank account for financial year 2019-20 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.

S. 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	14	1	15
8	Assam, Meghalaya	34	1	35
9	Delhi, Haryana	28	1	29
10	Maharashtra	37	1	38
11	Himachal Pradesh, J & K	26	2	28
12	Jharkhand	22	1	23

Annexure-I

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*	42	1	43
21	UP – II**	43	0	43
	Total	624	23	647

***Includes all offices of Uttrakhand 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.**