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**Dr. APJ ABDUL KALAM GOVT. COLLEGE****Estd. - 2011****(Affiliated with Gujarat University, Ahmedabad)**

Beneficiary college under RUSA, MHRD, Registered on AISHE MHRD portal

Dadra and Nagar Haveli Ucchha Shikshya Samiti, Silvassa-396230

**Phone No: 9429427117 - Email: dnh.sihl2011@gmail.com - Website: dnh.nic.in/APJGC**

No. EDN/SIHL/CA/ACCTT/2012/103/Vol-I/

Date: \_\_\_-07-2019

**APPOINTMENT OF INTERNAL AUDITORS - EXPRESSION OF INTEREST****HIRING SERVICES OF CHARTERED ACCOUNTANT'S FIRM FOR INTERNAL AUDIT OF "DR. APJ ABDUL KALAM GOVT. COLLEGE" and DADRA AND NAGAR HAVELI "UCCHHA SIKSHYA SAMITI" - FOR THE FINANCIAL YEAR 2019-20, EXTENDABLE FOR FURTHER MAXIMUM PERIOD OF TWO YEARS, IF MUTUALLY AGREED UPON BY BOTH THE PARTIES**

The Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti invites 'Expression of Interest' (EOI) from the firms of Chartered Accountants who meet all the conditions in the eligibility criteria listed below for carrying out internal audit of the Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti initially for the financial year 2019-20 and extendable for further two year, if mutually agreed upon by both parties, as per the Terms of Reference provided in the EOI. Subject to empanelment with C &AG

**Detailed EOI:** Detailed Expression of Interest (EOI) comprising Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be either downloaded from the website [www.dnh.nic.in](http://www.dnh.nic.in) or can be collected from the O/o Principal, Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli between 11.00 am to 2.00 pm on payment of ` 500/- (Rupees Five hundred only). The agency who downloads from the website will have to pay EOI fees by DD only in favour of "Dr.APJ Abdul Kalam Govt.College".

**Important Dates:**

- i. Last date for collection of EOI from Office : 10/08/2019
- ii. Date for pre-bid conference : 05/08/2019
- iii. Last date for submission of Proposal : 12/08/2019
- iv. Date of opening of financial bid : 14/08/2019 (if possible)

Venue for Pre-bid Conference: Pre-bid Conference would be held at O/o the Principal, Dr. APJ Abdul Kalam Govt. College , Dokmardi, Silvassa (UT of D&NH).  
Time: 12.30 pm

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**BHAGWANJEE JHA**

Principal/Member Secy.(EC)

Dr. APJ Abdul Kalam Govt. College/DNHUSS

Copy to:

1. Notice Boards of the College.
2. The Director (Information Technology), DNH Silvassa with a request to display the notice on official website of Dadra & Nagar Haveli.
3. The Chief Publicity Officer, DNH, Silvassa for publishing the advertisement in leading news paper.

# **Expression of Interest (EOI)**

**Appointment of Internal Auditor for**

**“Dr. APJ Abdul Kalam Govt. College”**

**“Dadra and Nagar Haveli Ucchha Sikshya Samiti”**

**FOR THE FINANCIAL YEAR 2019-20, EXTENDABLE FOR MAXIMUM PERIOD OF  
FURTHER TWO YEARS, IF MUTUALLY AGREED UPON BY BOTH PARTIES**

## EXPRESSION OF INTEREST (EOI)

Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti, invites Proposal from **Chartered Accountants firms** meeting the minimum eligibility criteria for providing their services for the internal audit for the financial year 2019-20 extendable for maximum further two years if mutually agreed upon by both the parties.

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and the eligibility criteria for selection of the C. A. firms are given in the following paragraphs.

### **Terms of Reference (ToR)**

#### **Background**

The Dadra & Nagar Haveli Ucchha Sikshya Samiti has started the degree college of Arts, Commerce & Science College viz. Dr. APJ Abdul Kalam Govt. College, which is affiliated to the Gujarat University, Ahmedabad.

The Funds are received through the Grant-in-Aid from the UT Administration of Dadra & Nagar Haveli as well as from the Ministry of Human Resource and Development.

**Objective of audit services:** The objective of the audit is to ensure that Ministry/UT Administration receives adequate, independent, professional audit assurance that the grant proceeds provided by Ministry/UT Administration are used for purposes intended in line with approved Budget and that the Annual Financial Statements are free from material mis-statements.

The objective of the audit of the financial statements i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules (Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR) is to enable the auditor to express a professional opinion as to whether (1) the financial statements give a true and fair view of the Financial Position at the end of each fiscal year and the funds received and expenditure incurred for the accounting period ended March 31, 2020 and (2) the funds were utilized for the purposes for which they were provided.

The books of accounts as maintained by the Dr. APJ Abdul Kalam Govt. College and Dadra & Nagar Haveli Ucchha Sikshya Samiti shall form the basis for preparation of the financial statements as well as the consolidated financial statements for the Ucchha Sikshya Samiti as a whole.

**Standards:** The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of

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Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

**Scope & Coverage of audit:** In conducting the audit special attention should be paid to the following:

1. To ensure that all the accounting entries are made properly and correctly and Certify to that effect on **quarterly basis**.
2. To 'e-file' promptly TDS every quarter and TDS on GST return monthly and attend remarks, if any, relating thereto. Liaison with Tax Authorities like IT, GST etc., if necessary.
3. To assist in Finalization of Accounts at the financial year end.
4. Checking of each voucher and corresponding entry in ledger, cash Book & Petty Cash book.
5. Physical verification of fixed assets.
6. Verification of Dead Stock Register.
7. Verification of Stamp uses register.
8. Verification of Stationery Register.
9. Verification of Library Book Purchase Register.
10. Verification of sports instrument stock register
11. Verification of Science Lab equipment and chemicals purchase/stock register.
12. To extend help in preparation of final accounts after completion of trial balance of the Dr. APJ Abdul Kalam Govt. College, Dadra and Nagar Haveli Uchha Sikshya Samiti, Silvassa.
13. Verification of TDS deduction ( GST & IT) and its payment to the credit of Government also the issuance of relevant certificate for tax deducted at source.
14. Appraisal of the efficiency of accounting system and procedure and also measuring and evaluation the effectiveness of internal control system.
15. Report on quarterly basis to be submitted to the Principal, Dr. APJ Abdul Kalam Govt. College, Dadra and Nagar Haveli Uchha Sikshya Samiti, Silvassa covering above noted points.
16. Assessments of documents and financial projection feasibility reports.
17. Timely conduct of internal Audit and submission of internal Audit Reports quarterly and annually as well.
18. Assisting during C&AG Audit and preparation of reply of the queries issued by C&AG Auditors/ Income tax department or any other statutory authorities.
19. The scope of Internal Auditor will be reviewed by the Principal, Dr. APJ

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Abdul Kalam Govt. College, Dadra and Nagar Haveli Ucchha Sikshya Samiti, Silvassa in consultation with the Internal Auditor from time to time.

### **Financial Statements:**

Financial Statements are required to be submitted to this office on regular intervals i.e. Quarterly, Half yearly and as directed by the Competent Authority. Financial Statements shall include following:

- i. Audit Opinion.
- ii. Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any.
- iii. Income & Expenditure account for the period ending as decided.
- iv. Receipt and Payment Account for the period ending as decided.
- v. Other Schedules to the Balance sheet as appropriate, but which shall include
  - Statement of Fixed Assets in the form of a Schedule,
  - Schedule of Loans and Advances
  - Schedule of all Cash & Bank Balances (attach bank reconciliation statements)
  - Statement of expenditure
- vi. Notes on Accounts showing the accounting policies followed in the preparation of accounts and in the any other significant observation of the auditor.
- vii. Action Taken Report on the previous year's audit observations.

### **Management Letter:**

In addition to the audit reports, the auditor will prepare a "Management Letter" in which the auditor should summarise the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:

- Furnish comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
- Report on the level of compliance with the financial internal control, procedures as documented;

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- Report any procurement which has not been carried out as per the procurement manual etc.
- Communicate matters that have come to the attention during the audit which might have significant impact on the implementation; and
- Bring to Society's attention any other matter that the auditor considers pertinent.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments on the Observations/ recommendations have to be obtained and reported

### Reporting and Timing

The Internal Audit Report should be submitted within 2 weeks of completion of Internal Audit procedure or latest by 1 ½ month from the ending of each quarter, whichever is earlier, to the Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti should then promptly forward **3 copies (Spiral Bound) and also soft copy in Excel and Scanned is also to be submitted in mail or CD** of the audited financial statements and audit report along with the **Utilisation Certificates** signed by the Competent Authority and Auditor both, if any.

### Additional Instructions to Auditors

- a. Audit Report of the Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti shall include audit of all the transactions.
- b. The Auditor shall maintain due confidentiality with regard to the matters/vouchers of the Dr. APJ Abdul Kalam Govt. College, Dadra and Nagar Haveli Ucchha Sikshya Samiti, Silvassa.
- c. The auditor will specifically mention in the audit report about the coverage of audit (SHOULD MENTION THAT AUDIT HAVE BEEN DONE BY HIM) on these components and also will ensure that the releases and expenditures are duly separately reflected in each program financial statements.
- d. The auditor shall also append the Checklist (CHECKLIST FOR AUDITOR)
- e. The auditor shall also furnish an audited Statement of Expenditure(SoE) for the last quarter (showing cumulative and head wise expenditure for the completed period) along with the Audited Statement of Accounts.
- f. Audit Opinion as per the Model Format provided.
- g. The auditor should be given access to any information relevant for the purpose of conducting the audit.
- h. Management Letter as provided along with the comments.

### Eligibility Criteria:

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- I. The firm must be empanelled with C & AG for the year 2018-19, 2019-20 and the particulars of the Firm H.O., B.O. and Partners and paid Chartered Accountants should match with the certificate issued by ICAI not later than 1st January of the year under audit, without which the application of the firm would not be considered.
- II. The firms having B.O. or H.O. within the UT of Dadra & Nagar Haveli or neighbouring states will be given preference.
- III. Firms must qualify following minimum criteria:

Sr No.	Particulars*	Minimum Criteria
1.	Number of Full Time Fellow Partners associated with the firm for not less than 3 years (As per Certificate of ICAI as on 1.1.2019) i.e. <b>such partners should continue to be a fellow member during all the three years</b>	2
2.	Turnover of the firm (Average annual in last three financial yrs.)	Minimum 10 Lakhs
3.	No. of Years of Firm Existence as per ICAI Certificate	5 Yrs.
4.	No. of assignments: Experience of audit of Government-Aided Societies (other than Audit of Charitable Institutions & NGOs) in the last 3 years	2

- a. Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.
- b. **Supporting Documents for Eligibility Criteria:** Following supporting documents must be submitted by the firm along with the technical proposal:
  - i. For Sr. No. 1 above, the firm must submit an attested copy of Certificate of ICAI as on 1.1.2019.
  - ii. For Sr. No. 2, the firm must submit, a copy of the balance sheet for the last three years or a Certificate issued by any C.A. Firm may also be provided in this regard giving the break-up of Fees (Audit Fee, Taxation and Others).
  - iii. For Sr. No. 4, the firm must submit a copy of the appointment letters from the auditee organizations. Branch Audit of any Bank shall not be considered while taking into account the total number of assignments.
- IV. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organisation in respect of any assignment or behaviour. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organisation in respect of any assignment or behaviour. A certificate in this regard may be furnished on the letter-head of the firm and must be signed by the authorized person.

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## Guidelines for Submitting the Proposals:

### A. General Guidelines:

Agencies are required to submit the proposal as per the guidelines and formats detailed-out in the following paras:

- i. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked **“TECHNICAL PROPOSAL”** Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked **“FINANCIAL PROPOSAL”** followed by the name of the assignment, and with a warning **“DO NOT OPEN WITH THE TECHNICAL PROPOSAL”**. The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked **“DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED”**. The Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be cause for rejection of proposal. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.
- ii. **Team Composition:** The team(s) for the assignment must be headed by a qualified Chartered Accountant with one semi-qualified C.A. (C.A. Inter) and two support staff (Junior Auditor).

**The firm shall give an undertaking that the team members are proficient in the UT's official language (both oral and written).**

- iii. **Single Proposal:** A firm should submit only one proposal. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
- iv. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- v. Financial proposals submitted by the firm should be valid for 12 months from the date of submission of the proposal by the firm.
- vi. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- vii. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- viii. Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha



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Sikshya Samiti reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organisation.

**B. Technical Proposal:**

- i. Letter of Transmittal
- ii. Eligibility criteria
- iii. Details of the Firm along with Details of Partners
- iv. Details of Qualified Staff & Semi-qualified Staff
- v. Brief of relevant experience

**C. Financial Proposal:**

- i. The financial bid shall be submitted for the professional (audit) fee to be charged by the firm. This audit fee quoted shall be ***inclusive of TA/DA and taxes as applicable.***
- ii. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee.

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Form -1

**Letter of Transmittal**

To,  
The Principal/Member Secretary,  
Dr. APJ Abdul Kalam Govt. College,  
Dadra & Nagar Haveli Ucchha Sikshya Samiti  
Dadra & Nagar Haveli, Silvassa,  
Naroli - 369 235

Sir,

We, the undersigned, offer to provide the audit services for [Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti] in accordance with your Expression of Interest dated [Insert Date]. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The prices quoted by us in the Financial Proposal are valid till 12(twelve) months from the date of submission of the quotation. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that Dr. APJ Abdul Kalam Govt. College, Dadra & Nagar Haveli Ucchha Sikshya Samiti is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

( )

Form-2

Eligibility Criteria

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Sr No.	Particulars*	Minimum Criteria	Firm's statistics
1.	Number of Full Time Fellow Partners associated with the firm for not less than 3 years (As per Certificate of ICAI as on 1.1.2019) i.e. <i>such partners should continue to be a fellow member during all the three years</i>	2	
2.	Turnover of the firm (Average annual in last three financial yrs.)	Minimum 10 Lakhs	
3.	No. of Years of Firm Existence as per ICAI Certificate	5 Yrs.	
4.	No. of assignments: Experience of audit of Government-Aided Societies (other than Audit of Charitable Institutions & NGOs) in the last 3 years.	2	

**Note:** Please refer “Eligibility Criteria” section on page 7 for guidance/conditions and attach appropriate supporting thereto. The EOI inviting authority reserves the right to verify the statistics provided before awarding the contract.

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**Form -3****Particulars/Details of the Firm**

Sl. No.	Particulars	Supporting Documents required to be submitted along with this Form
1.	Name of the Firm	
2.	Address of the Firm:	
	Head Office	Phone No: Fax No: Mobile of Head Office In-charge
	Branch Office 1,2,3... (Particulars of each branch to be given)	Phone No: Fax No: Mobile of Branch Office In-charge
3.	Firm Income Tax PAN No.	Attach copy of PAN card
4.	Firm service Tax Registration No.	Attach copy of Registration
5.	Registration No. with ICAI	
6.	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG for the year under Audit.
7.	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8.	Turnover of the Firm in last three years	Attach balance sheet of the last three years or a C.A. Certificate.
9.	Annual Average Turnover with Break-up of Fee towards Audit, Income Tax matters and others (Specify)	Provide a Chart
10.	Audit Experience of the Firm: 1. Number of Assignments in Educational Institution/ Externally Aided Projects/Social Sector Audit (Other than audit of Charitable Institutions)	Copy of the Offer Letter & the Fee Charged.
11.	Details of Partners: Provide following details: • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Experience • Whether the partners is engaged full time or part time with the firm.	Attested copy of Certificate of ICAI as on 1.1.2019.

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**Form -4****A. Details of Qualified Staff (Chartered Accountants)***(Please provide attested copy of Certificate of ICAI as on 1.1.2019 for each qualified Staff)*

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1.						
2.						
...						

**B. Details of Semi-qualified Staff (including Article Clerks etc)**

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
<b>Semi Qualified Staffs:</b>						
1.						
2.						
...						
<b>Article Clerks:</b>						
1.						
2.						
...						
<b>Others:</b>						
1.						
2.						
...						



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Form - 6**FORMAT FOR FINANCIAL BID**

Particulars	Total Amount (in Rupees)
<p>One year AUDIT FEE (<b><i>Inclusive of TA/DA, Service Tax and Cess on Service tax and/or other taxes as applicable from time to time</i></b>)</p> <p><b>Note:</b> Percentage of funds involved shall not be a basis of quoting the Audit Fee.</p>	<p>Both in Numeric and in Words.</p> <p>Rs. _____/-</p> <p>(Rupees _____</p> <p>_____</p> <p>Only).</p>

( )

Authorized Signatory,  
With Seal of the Firm