



कृषिमूला ऋद्धिः

Comptroller Office
Navsari Agricultural University, Navsari-396450, Gujarat.

Tender Document

For

Hiring Service of Chartered Accountant Firm for Internal
Audit & Financial System Control of Navsari Agricultural
University

NAU/CMPT/01-2014-2015

Table of contents

Chapter	Title	Page No.
1	Tender Notice - NAU/CMPT/01-2014-2015	3
2	Instructions to bidders for Online Tender Participation	4
3	Outline of Works & Services, Terms and Conditions	5
4	Expenditure details of last 4 years for reference	6
5	Tender Fee, EMD and Security Deposit	7
6	Payment Terms	7
7	Technical Bid Document	8-9
8	Bid Submission & Check List Document required to submit	10

Chapter 1: Tender Notice - NAU/CMPT/01-2014-2015

Hiring Service of Chartered Accountant Firm for Internal Audit & System Control of Navsari Agricultural University

Bids from experienced Chartered Accountant Firms are invited for the work of Internal Audit and System Control in Navsari Agricultural University for the period of 2 years (2014-15 & 2015-16). The bids are invited by e-tender through website www.nprocure.com

Tender Fee	Rs. 500/-
Period for Bid Document Downloading	29/05/2014 to 18/06/2014
Pre Bid Meeting & Presentation	09 /06/2014 at 11:30 hrs.
Last date for submission of tender fee, EMD and other documents by RPAD/courier/Speed Post	20/06/2014 up to 18.00 Hrs.
Probable date for verifying physical documents and opening tender	21/06/2014 at 10:00 hrs.
Bid Validity period	120 Days
Earnest Money Deposit (EMD)	Rs. 24,000/-
Security Deposit	Rs. 40,000/-
Technical documents available on	au.nprocure.com or www.nprocure.com

Accounts Officer-cum-Comptroller

Chapter 2: Instructions to bidders for Online Tender Participation

1. All tender documents can be downloaded free from the website <http://au.nprocure.com> or <http://www.nprocure.com>
2. All bids should be submitted online on the website <http://au.nprocure.com> or <http://www.nprocure.com>
3. All bids should be digitally signed. For the details regarding digital signature certificate and related training involved the below mentioned address should be contacted

(n)Code Solutions
A division of GNFC
301, GNFC Infotower, Bodakdev,
Ahmedabad 380054 (India)
Tel. : +91 79 26857316 / 17 / 18
Fax : +91 79 26857321
Toll Free Number : 1-800-233-1010
www.ncodesolutions.com

4. The user can get a copy of instructions to online participation from the website <http://au.nprocure.com> or <http://www.nprocure.com>
5. The service provider should register on the website through the "New User" link provided at the home page, the registration on the site should not be taken as registration or empanelment or any other form of registration with the tendering authority.
6. The application for training and issue of digital signature certificates should be made at least 72 hours in advance to the due date and time of tender submission.
7. For all queries regarding use of digital signature certificate should be addressed to personnel in M/s. (n)Code Solutions.
8. For all queries regarding tender specifications and any other clauses included in tender should be addressed to personnel in tendering office address provided below

Comptroller Office,
Navsari Agricultural University,
University Bhavan, Eru Char Rasta,
Navsari – 396 450 (Gujarat)
E-mail: comptroller@nau.in
Phone No.: 02637 282-771-75 Ext. 407 (O), 282736 (R)
Fax No.: 02637 282765

Chapter 3: Outline of Services, Terms and Conditions

The works of "Internal Audit & System Control of Navsari Agricultural University" will be executed under all the units of University located in 7 districts (Navsari, Surat, Valsad, Dang, Tapi, Bharuch and Vyara). It consist all the Offices of Drawing & Disbursement Officers, Cash Offices, Treasury Offices as well as Controller Branch/Account Branch, Provident Fund / Pension Branch. Appointed auditor agency has to execute complete auditing works of income and expenditure bases on the record documents on the quarterly basis in the manner of following listed terms and conditions.

Terms and Conditions:

1. Expenditure bills other than salary bill, having amount 1,00,000 rupees or above required to be regularly pre-audit on weekly basis.
2. Required to check/verify the drawn budgets prepared by all units/sub-units of university as per sanction scheme(s). Drawl expenditures of pay and allowances in budget required as per sanction post /filled post /vacant post of the scheme. Similarly, drawl recurring / non-recurring expenditures required to be as per actual necessity of the scheme. Sanction post required to be verified with appropriate resolutions.
3. Monitoring of scheme wise grant and account registers under all unit/sub-unit, verified the drawn expenses and expenses covered within the grant limit and principally appropriate for the scheme. If drawn expenses are beyond the grant limit or expenses are principally inappropriate, the proper justification required to be collected from head of unit/sub-unit and it need to be reported with accurate reasons.
4. Cash book opening and closing balance required to be check and verified. Also, required to be verified that the income recorded under cash book is as per Receipt /Chalan /Credit memo /Debit-memo. In addition to this verify that the cash book income must credit on timely manner and further transferred to University Fund Account on timely manner. Required to check all the associative registers and accounts are managed properly.
5. Expenses recorded under cash book need to be verified against appropriate records (like Expense vouchers, Debit memo, Book adjustment order, bank passbook and bank statements). Verification need to be done for received receipts of payment made and appropriately file with vouchers.
6. Income and Expenses of each scheme required to be recorded under appropriate register and reconciliation for the same need to be with Account & Comptroller office records every month and certificate of reconciliation is required to be maintained. Auditor has to monitor such certificate and if unit/sub-unit fails to follow it need to be report.
7. Required to check that all the transaction made with/using bank required to be recorded as like bank passbook / bank statement details. Also, reconciliation required between cash book and bank passbook / bank statement at the end of every month, as well as it need to be certified under cash book. If it is failed to do so, in fulfilment auditor should took action and make it completed by responsible officer.
8. Sanction from appropriate officer is required as per delegation of power is allocated in university statute, and if agency is fixed for any purchase sanction is required from appropriate

committee. Auditor must scrutinized such things also ensured that the item should be recorded under appropriate destock register.

9. University is sanctioning monthly permanent advance to unit /sub-unit bases on the nature of work of unit /sub-unit and it will remain with unit /sub-unit. Need based expenses made under it will be transferred to P.A. register and fund need to be recouped. Auditor has to monitor that wheatear unit /sub-unit is following the process and maintaining P.A. register.
10. Bases on the designation some of the university officers are allowed to take advance amount in the form of Abstract and the expenses details required to be submitted within three month period from it. Saved money from this advance need to deposit in one month from withdraws date. Auditor need to scrutinize this process whether everything is executed as per university rules.
11. Details regarding farm production and selling required to be done as per cash memo / debit memo. Also same need to be credited to NAU Fund account further. Auditor has to verify it.
12. Need to be verifying that all the units/sub-units is doing their expenses as per provision given under Statute - 121 and within the provision of grant.
13. Verification of annual account need to done bases on Statute, Rules, Regulations, Notification and policy framed by university.
14. While old destock item is processed for Write-off it should be recorded to appropriate register and if process of Write-off is made using auction the received amount of it need to credit under appropriate budget head. This need to be monitor accurately.
15. For raised audit issues: If any audit issue raised under unit /sub-unit it should be resolved at the same place with appropriate documents. If the fulfilment of audit issue is not taken care by unit /sub-unit it should be noted in audit report. And in the next audit quarter auditor has to scrutinize such past quarter audit report. In case of repetitive fail situations bring to the notice of comptroller with appropriate report.
16. Existing account system and Delegation of Power is available with all offices, or even can be took from Comptroller office if required.
17. Auditor has to provide AUC (Audit Utilization Certificate) based on received grant and made expediters in various university schemes.
18. University Annual Account report(s) in the prescribed format of university required to be prepared by auditor.
19. At the end of the quarter auditor has to submit report on prescribe format (Performa-1) covers all audit issues in 10 days to Comptroller, NAU.
20. Each Quarterly Audit is recorded in (Performa-2) register available in all offices where Auditor and Head of unit sign in all quarterly report in the register.
21. Auditor has to submit (Performa-3) report covering activity taken by auditor team.
22. Auditor may suggest betterment in the process if they found in process system adopted by university, if university is seeing any constructive idea from auditor it could be implemented to strengthen account/financial system of university.
23. Auditor is having solo responsibility to settle/guide audit related issues if raised in future by Local Fund / ICAR / AG / Special Audit for the year where internal audit process is carried out. And has to assist offices to resolve audit related issues of financial year 2013-14 if required during Local Fund / ICAR / AG / Special Audit.

24. Bill of auditor will be paid quarterly bases after receiving quarterly report before past quarter. For, last quarter bill will be paid when annual audit process is completed. Service Tax will be paid as per government rules in the bill and TDS will be deducted as per government norms in all the bills. No extra payment will be made. TA / DA / any other allowance could not be added in the bill amount.
25. All Income Tax TDS (24Q, 26Q) related works for all DDOs, Quarterly Return File, Form 16 to employee, Guidance in income tax related queries and issues need to be covered.

Chapter 4: Expenditure details of last 3 years for reference

Expenditure Vouchers (Last 3 Years)

Sr. No.	Financial Year	Vouchers
1	2010-11	17,034
2	2011-12	17,894
3	2012-13	19,496
4	2013-14	18,979

Expenditures (Last 3 Years)

Sr. No.	Financial Year	Total Grant (figures in Lakh)	Expenditure (figures in Lakh.)	Income (figures in Lakh.)
1	2010-11	14,148.16	12,057.62	514.48
2	2011-12	13,806.94	13,806.94	755.91
3	2012-13	13,241.91	13,966.14	583.52
4	2013-14	16,374.51	14,713.00	1143.65

Chapter 5: Tender Fee, EMD and Security Deposit

Bidder has to submit non refundable Tender Fee Rs. 500 in the form of Bank Draft in favor of "Navsari Agricultural University Fund A/c", payable at Navsari.

The bidder shall furnish an Earnest Money amounting to Rs. Rs. 24,000 (Rupees Twenty Four Thousands Only).

Earnest Money: Tender shall be accompanied by an earnest money, without which tenders will not be considered. The amount should be deposited in the form of Bank Draft in favor of

“Navsari Agricultural University Fund A/c”, payable at Navsari.

Refund of earnest money: The earnest money of unsuccessful Bidder will be refunded.

Forfeiture of earnest money: The earnest money will be forfeited in the following cases:

- When Bidder withdraws or modifies the offer after opening of tender but before acceptance of tender.
- When Bidder does not execute the agreement if any, prescribed within the specified time.
- When the Bidder does not deposit the security money after the work order is given.

Security Deposit: Successful bidder shall deposit Rs. 40,000 (Rupees For

ty Thousands) as the security/performance guarantee money in the form of Bank Draft in favor of “Navsari Agricultural University Fund A/c”, payable at Navsari.

Refund of Security Deposit: The amount of security deposit will be refunded after completion of successful service period.

Forfeiture of Security Deposit: The security deposit will be forfeited in the following cases:

- When works/services are not successfully executed as per requirement mentioned in the tender document.
- When successful bidder terminate the service in between the contract period.

Tender Fee, EMD, Security Deposit and Document Submission Address:

Comptroller Office,
University Bhavan,
Navsari Agricultural University,
Eru Char Rasta, Navsari – 396450 (Gujarat)

Chapter 6: Payment Terms

Payment shall be made on quarter basis on completion of auditing of every quarter, and final bill will be paid on completion of checks and auditing of the financial year. Service tax will be paid as per Government Rules on amount of every quarter bill and TDS will be deducted from bill.

Chapter 7: Technical Bid Document

Technical Bid Document Format for "Hiring Service of Chartered Accountant Firm for Internal Audit & System Control of Navsari Agricultural University"

Tender Notice No.: NAU/CMPT/01-2013-2014

Page-I

❖ PRIMARY DETAILS:

1. Name of the Chartered Accountant Firm:

2. Address of C. A. Firm (Office Address):

3. Contact Telephone No. & Mobile No.:

4. PAN No.:

5. Registration with VAT / Service Tax:

6. Demand Draft Details:

	D.D. No. & Date	Value	Name of Bank with Branch
Tender Fee			
EMD			

7. Audit Planning

Number of Team	Team Member in each team	Covering units at a time	Periods in Month

* At present NAU consist total 48 units.

**NAME & ADDRESS OF TENDERER
WITH SEAL AND SIGNATURE**

Page-II

❖ **TECHNICAL DETAILS:**

1. If the Tenderer is a Firm / Company, please enclose copies of the Memorandum & Articles of Association:
Copies enclosed YES / NO
2. Information of existing Business / Transactions being operated by the Tenderer - Furnish details
3. Details of the authority vested with the Tenderer for making the offer in case of company.

❖ **DETAILS TO BE SUBMITTED:**

1. The Firm of Chartered Accountants shall have at least one FCA Partner
2. The Firm of Chartered Accountants / Partner shall disclose that they have no direct and / or indirect interest in accepting the assignment of NAU.
3. The Firms having prior experience of internal audit in Government/Semi-government/Organization will only be considered and documents of past experience of such work is required to be submitted.

DECLARATION

I / We hereby declare that I/We have read the terms and conditions contained in the Tender Document Notification before submitting the Tender and I/We am/are furnishing the above information to the best of my/our knowledge and information. In case Licensor finds that any of the information furnished by me/us is false at a later date, I/We am/are liable for the action being initiated by the licensor, against me/us including cancellation of my/our Quotation / Licensor without giving any notice.

I/We further declare that I/We have not submitted any other quotation in response to the above Tender Notification through my/our relatives or association:

**NAME & ADDRESS OF TENDERER
WITH SEAL AND SIGNATURE**

Chapter 8: Bid Submission & Check List Document required to submit

❖ Physical Submission:

1. Tender Fee Demand Draft
2. EMD Demand Draft
3. Technical Bid Document (Chapter – 7)
4. All necessary and applicable documents inquired under Chapter – 7

❖ Online Submission in nprocure.com:

1. Technical Bid Document (Chapter – 7)
2. All necessary and applicable documents inquired under Chapter – 7

Bid Submission

1. Bid submission (Price Bid) will only consider under nprocure.com.
2. Bidder is requested to carefully read price bid document under nprocure.com and fill price bid accordingly under nprocure.com
3. If Bidder is submitting Price Bid or any other price related offered in physical submission in such case bidder will be disqualified from tender.