

**Nehru Yuva Kendra Sangathan
Core 4, 2nd Floor, Scope Minar,
Laxmi Nagar, District Centre, Delhi-92**

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 28 zonal offices located at state capitals. 6 zonal offices out of the above 28 are designated as Pay and Accounts Offices. Further details are available on the official website www.nyks.org.

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. 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 invite the Expression of Interest from the Chartered Accountant 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 Executive Director, Nehru Yuva Kendra Sangathan, , Core IV, 2nd floor, Scope Minar, Laxminagar District Centre, Delhi-92 or can be downloaded from the official website above.

Interested CA firms are requested to submit their EOI alongwith documents stipulated in the Expression of Interest in sealed cover by 07.09.2017 till 11.00 AM at the Reception Counter of Nehru Yuva Kendra Sangathan, H.Q. Delhi. Technical Bids will be opened by the committee on 08.09.2017 at 03.00PM at NYKS HQ Delhi.

3. Eligibility Criteria

- A. Applicant should be partnership firm.
- B. The firm must be empanelled with C&AG of India, Income Tax Department or RBI.
- 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.
- F. The firm must have experience of finalization of accounts of such societies.
- G. The firms will be appointed on the year to year basis with maximum period of three years.
- H. Local Chartered Accountant firms will be preferred for conducting audit of NYKs.
- I. Audit of Maximum 40 offices will be allotted to each firm.

4. Selection Procedure

Two Bid System as per GFR 2017 will be followed.:

The technical bid and the financial bid should be sealed in separate covers duly superscribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly superscribed. 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.

PAO Zone wise comparative statement will be prepared. Bidders are required to give their preferences for PAO Zone and also States falling under the respective PAO Zones. Demarcation of PAO zones may be seen at Annexure I.

Three to Four Audit firms will be appointed per PAO Zone on the basis of lowest bid amongst the qualified bidders for the PAO Zone on consolidated fee at the lowest rate (L1) within the PAO Zone.

Financial bid of Less than Rs. 3000/- for consolidated Audit fee per office will be rejected as being unresponsive.

Allocation of specific districts within the PAO Zone to successful bidders will be at the sole discretion of NYKS.

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 Sangatha

Name and Address at : B P Kushwaha
which EOI are to be submitted Jt. Director (Audit)
Nehru Yuva Kendra Sangathan
Core IV, 2nd Floor
Scope Minar,
Laxmi Nagar District Centre, Delhi-92

Fax : 011-22446069

Last date for submission of EOI

Submission : _____ till _____ PM

Opening : _____ at _____ PM

Terms of references

Part A : 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, NYK submit its 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: -

A 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 Straight Line Method (SLM).

SNo.	Category	Items covered	Rate of depreciation (Straight line method)
1	Computer & EDP machine	EDP machine, computer, printer, UPS	16.21%
2	Office furniture	Typewriter, Furniture, Fixture & Fittings, Other Office Equipments,	6.33%
3	Other Electronic Equipment	Refrigerator, Cooler & AC, , Fax, Fan and other Electric items	4.75%
4	Vehicle	Cars, Jeeps,	9.50%

		Motorcycle & Scooter, Cycle	
5	Vocational Trg & Sports Equipments	Sports Equipment, Vocational Trg Assets and Music instruments	4.75%
6	Land & Building	Building cost	On Land Nil On building 1.63%

- a. Scrutiny of expenditure on programmes against programme guidelines & action plan.
 - b. Scrutiny of payments made to instructor, Volunteer and Individual deployed in other projects.
 - c. 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.

B. Expected man hours required per office : One CA- 8 hrs
One Assistant - 8 hrs

C. 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 2016-17.
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.
- b) Balance Sheet and Income and Expenditure account, drawn by the auditors.
- c) Bank Reconciliation Statement as on 31st March, 2017 prepared by the NYK office
- d) List of fixed assets prepared by the office.
- e) List of registers maintained.
- f) Bank reconciliation statement.
- g) Certificate from concerned officer on completion of audit and sharing of major observations
- h) Written explanation from concerned officer on any observation, if collected.
- i) 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).
- j) Certificate regarding bank account for financial year 2016-17 in prescribed Performa.

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.

Nehru Yuva Kendra Sangathan reserves the right to cancel the assignment at any stage without assigning any reason.

Annexure to Part A**PAO State wise No of Kendra and State Office**

S.N.	PAO State	Name of State	No. of State Office	No. of NYKs Offices
01	Alipur, Delhi	Delhi	-	09
		Haryana	01	19
		Punjab	01	20
		Rajsthan	01	32
		Himachal Pradesh	01	12
		Jammu & Kashmir	01	14
		Chandigarh		01
02	Gandhi Nagar, Gujrat	Gujrat		25
		Lakshdeep		01
		Dadar Nagar Hawali		01
		Daman & Dev		02
		Madhya Pradesh	01	48
		Chattisgarh	01	16
		Maharastra	01	34
		Goa		02
03	Bhubneshwar, Orissa	Orissa		30
		West Bengal	01	23
		A & N island		06
		Bihar	01	38
		Jharkhand	01	22
04	Bangalore, Karnataka	Karnataka		27
		Kerala	01	14
		Tamilnado	01	30
		Andhra Pradesh	01	23
		Pondicherry		04
05	Lucknow, Uttar Pradesh	Uttar Pradesh		71
		Uttrakhand	01	13
		TNAC, Dehradun		01
06	Guwahati, Assam	Assam		27
		Arunachal	01	15

		Pradesh		
		Manipur	01	10
		Meghalaya	01	07
		Mizoram	01	08
		Nagaland	01	11
		Sikkim	01	04
		Tripura	01	04
	Total		22	623 NYKs

Part B Format for Technical Bid

(Company/Firm letter head)

[Date]

To,

Director (F.B.&A.)
Nehru Yuva Kendra Sangathan
Core IV, 2d Floor
Scope Minar, Laxmi Nagar District Center
Delhi-92

Ref: Expression of Interest Notice for Appointment of Internal Auditors for the year 2016-17.

Dear Sir,

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. Detail is given below :-

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

Detail of Branches

Name of Branch	Name of Branch Head	Address	Phone No. & M. No.

Constitution :
(Copy enclosed)

Particulars individuals partners :

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

Copy of last three years IT returns (enclosed)

Strength of paid staff (separate sheet)

Infrastructure available (separate staff)

Past experience (Experience of Firm only to be mentioned. Separate experience of partners with any other firm is not to be mentioned)

We fully understand and agree to comply that on verification, if any of the information provided here is found to be misleading 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 as such other documents, which may be required in this connection.

Dated this day of 2017

(Signature) (In the capacity of)

(Name)

Part C Format for Financial Bid

(Company/Firm letter head)

[Date]

1. State wise preferences and consolidated Audit fee including travelling expenses and Boarding lodging expenses for 623 Kendra and State Office

S.N.	Preferred PAO Zone (s)	State/UT in the order of preference	Consolidated Audit fee including travelling and B&L expenses
01		a) b) c)	
02		a) b) c)	
03		a) b) c)	

Note: Bid with consolidated Audit fee per office below Rs. 3000/- will be rejected.

Dated this day of 2017

(Signature) (In the capacity of)

(Name)