

KENDRIYA VIDYALAYA SANGATHAN

REGIONAL OFFICE- BHU CAMPUS VARANASI

Request for Proposal (RFP)

For hiring services of CA firms for internal audit of KVs falling under jurisdiction of Varanasi Region.

Kendriya Vidyalaya Sangathan was registered as a Society under the Societies Registration Act (XXI of 1860) on 15th December, 1965. The objectives for which the Sangathan has been established, are detailed in the Memorandum of Association and Rules reproduced at . The Sangathan administers the scheme of Kendriya Vidyalayas formulated by the Government of India in the Ministry of Human Resource Development. It has a three tier management structure with Headquarters at New Delhi, Regional Offices to manage a cluster of schools and Kendriya Vidyalayas spread all over the country and abroad.

Kendriya Vidyalaya Sangathan is an autonomous body under ministry of MHRD. Kendriya Vidyalaya Sangathan is fully funded by Grants in aid from MHRD. Kendriya Vidyalaya Sangathan consist of 25 Regional Offices and approx. 1100 Kendriya Vidyalaya's with its head Quater at New Delhi. KVS RO Varanasi is one such RO have jurisdiction over approx 32 Kendriya Vidyalayas situated at Allahabad , Varanasi, and Eastern UP.

Details of RFP : Detailed Request for Proposal (RFP)/ Tender Document.

Bidding Schedule:

- (i) Date from which RFP can be obtained from Regional Office/ downloaded from KVS RO VARANASI Website :**04.06.2015**
- (ii) Date of Pre-bid conference: **10.06.2015**
- (iii) Last date and time for submission of proposal to KVS RO Varanasi: **22.06.2015 02:00 PM**
- (iv) Date and time of opening of Tender: **22.06.2015 04:00 PM**

Venue of pre-bid Conference: The Chamber of Deputy Commissioner, KVS RO Varanasi.

-Sd-

**Deputy Commissioner
Kendriya Vidyalaya Sangathan
Regional Office-Varanasi**

Address:-

The Deputy Commissioner
Kendriya Vidyalaya Sangathan
Regional Office-Varanasi
BHU Campus-221005

Tender document for allotment of work of professional service of Chartered Accountant for KVS RO Varanasi

Bidding Schedule

The detailed schedule for the same is as follows:-

1	Issue of blank Bid Document	Tender document will be also available on the Office website and it may be downloaded and be sent along with RFP. The hard copy of the same is forwarded to you from this office through registered post.
2	Website address of KVS RO Varanasi	www.kvsrovaranasi.com
3	Amount of earnest money deposit	Rs. 5000/- (Rupees Five Thousand Only)
4	Date of Issue of Tender Document	04.06.2015
5	Date of Pre-Bid Meeting	10.06.2015
6	Date of submission of tender	22.06.2015 02:00 PM
7	Date and Time of Opening of RFP/BID	22.06.2015 04:00 PM

SECTION-I

Instructions to Bidders

1. SCOPE OF WORK

1.1 Work is mainly bifurcated in two parts:

- A) Part 1: School Fund Account (**GOVT. GRANT ACCOUNT**)
- B) Part 2: Vidyalaya Vikash Nidhi Accounts(**FEE COLLECTED AT VIDYALAYA LEVEL**)

1.2 **Details of work Part 1: School Fund Accounts**

- a) Bank Reconciliation, Trial Balance, Statement of Expenditure, Utilization of grant and finalization, scrutiny and comments on Annual Accounts in regard to adherence of Government policy applicable for disclosure and presentation of final accounts.
- b) Checking of vouchers, receipts of fee etc., statement of addition of Assets, salary register, adjustment of income accrued and scrutiny of establishment expenditure specifically pay and allowances, TA/DA, LTC, CEA, Medical reimbursement and other establishment bills.
- c) Checking of various statutory dues/taxes of the KVS to the concern authority. Filing of returns and solving the problems if any in these matters.
- d) To provide advice on Tax matters and liaison with tax authorities(Income Tax, Service Tax, Vat Etc) including TDS related to employees, contractors etc. and filing of returns thereof.
- e) Assisting in making the reply of statutory audit in consonance with the policy and guidelines of Kendriya Vidyalaya Sangathan issued from time to time.
- f) Submission of report of internal audit of Kendriya Vidyalaya's within a period of fortnight after completion of internal audit and providing advice for corrective methods .
- g) Checking and Scrutiny of funds utilization granted for specified purpose (Designated fund/Plan Fund) also commenting on procedure and utilization in accordance with guidelines issued for the purpose.
- h) Scrutiny of purchase procedure and approval of competent authority required for purchase made in Vidyalaya from government grant if any.

1.3

Details of work Part2: Vidyalaya Vikash Nidhi Account Fund

- a) Whether the prescribed charges of the Vidyalaya Vikas Nidhi are being collected on quarterly basis from the non exempted students.
- b) Whether the amount collected are being complied/maintained in the prescribed forms CS-11 and CS-54 as prescribed in Article 197 of the Accounts Code.
- c) Whether the Vidyalaya Vikas Nidhi funds are being managed by the Vidyalaya Management committee and the minutes of the meeting are being recorded in the Minutes Book duly signed by the members.
- d) To check the Vidyalaya Vikas Nidhi is being utilized for the approved purposes as laid down in Article 197 ibid.
- e) Whether the financial ceilings for the expenditure as laid down in Article 202 ibid are being adhered to.
- f) The purchases made should be accordance with purpose for which VVN can utilize as mentioned in Article 197 and approval of competent authority should also be obtained in accordance with Article 202. The procedure for purchase should adhered by the Vidyalayas as stipulated by Kendriya Vidyalayas Sangathan from time to time.
- g) It must also be ensured that whenever an advance from the Vidyalaya Vikas Nidhi is granted for the exception circumstances as prescribe in Article 205, the Account should be rendered within a month after the event is over. Further whether the note of advance has also been kept in the Register of the Advances and Recoveries maintained for the purposes of watching the adjustment thereof.
- h) Vidyalaya Vikas Nidhi funds are to be utilized for the planned program of activities aimed at overall school development including the extra curricular activities within a year, unutilized fund can be carried forward for a maximum period of three years, the unutilized funds are required to be transferred to Vidyalaya Vikas Nidhi Deposit Account of the Regional Offices. It should there for be seen in audit that this requirement is being followed except under the specific instruction of the Kendriya Vidyalaya Sangathan Hq..

Records to be seen during internal inspection

1. Cash Book (CS-22)
2. Ledger Accounts (CS-28)
3. Bank Reconciliation
4. Cheque Book and Pay-in-slips
5. Custody and verification of cash
6. Fidelity Bond
7. Audit of the accounts of receipts:
 - (a) Fines
 - (b) Miscellaneous Income
 - (c) Recovery of lost and damaged articles
 - (d) Recovery of over payments
8. Examination of paid vouchers.
9. Pay Bills (CS-14)
10. Travelling Allowances Bills (CS-17)
11. Tour/LTC Advances (CS-17A/17C)
12. Transfer TA Advance (CS-17B)
13. Medical Reimbursement claims (CS-32)
14. Children Education Allowance and Tuition Fee reimbursement.
15. Register of Contingent Charges (CS-19)
16. Records relating to construction, maintenance and Repair Works
17. Purchase Procedure
18. Purchase Files & Vouchers etc.
19. Earnest Money Register
20. Other claims Register
21. Library
 - (a) Accession Register (CS-26)

22. Service Books and leave accounts.
23. Vikas Nidhi Accounts.
24. Boarder Fee account and Hostel Accounts etc
25. All Stock & Store Register relevant vouchers/files
26. Register of assets
27. Other Miscellaneous records
 - (a) Register of Bills (CS-14)
 - (b) Register of Advances (CS-42)
 - (c) Donation and collection of additional funds, if any
 - (d) Punitive fine
 - (e) Monthly Accounts returns
 - (f) Annual Accounts
 - (g) Canteen contract, if any and
 - (h) Excursions and Educational Tours, if any
28. Valuable Register
29. Register to watch the receipt of funds from KVS (CS-7)
30. Combined register of daily attendance and fee collection,
 - Fee Receipt (CS-10)
31. Summary of daily/quarterly (CS-11)
32. Collection of fees.
33. Register of loss, damages due to theft & fire etc. (CS-47).
34. Minutes Book of various Committee.
35. Register of undisbursed amounts. (CS-62) [Art 97]
36. Allotment of GP Fund Account. (CS-43) [Art 147A (i)]
37. Broad Sheet of GP Fund transactions (CS-40) [Art 149 A (b)]
38. Register of Library fine (CS-53) [Art 65]
39. Class-wise summary of fees & fines collected (CS-55) [Art 217]
40. List of Articles recommended for write off (CS-49) [Art 187]

Part-2: "Technical Bid" containing :-

Documents to be attached along with Technical Bid as per annexure A

The following documents should be enclosed while submitting the tender as mentioned below;

- a) EMD in the form of FDR/TDR/ or Demand Draft.
- b) Duly attested copies of valid registration held by the bidder as on the date of Bid opening.
- c) Copy of Declaration of bidder as per Annexure-C has to be signed and attached.
- d) Copy of service tax registration.
- e) Copy of audited financial statement showing turnover of last three financial years.
- f) Copies income tax returns of the firm for last three financial years.
- g) Copies of experience certificate.
- h) Copy of authority letter to sign tender and related document or ICAI Constitutional Certificate.
- i) Copy of address of registered head/branch office in Varanasi

Part-3: "Commercial Bid"

Duly filled prescribed Bid form (Commercial Bid as per Annexure B)

- a) Tenderer need to fill fee for each of work as mentioned in clause 1 scope of work i prescribed format as per Annexure B:, However a decision to finalize tender will be taken on the basis of total fees.
- b) The Significant data required for estimation of internal audit work and expenditure of TA/DA such as address/location of KVs , Number of Section in each KV, Number of Student in each KVs , Number of Staff employed in each KV.(Annexure C)

5. PERIOD OF VALIDITY OF BIDS

The Bids shall be valid up to 31st March 2016.

6. PERIOD OF CONTRACT

The Contract shall initially be for financial year 2015-16. However, strictly on the basis of the satisfactory performance it may be extended for a period extending up to next financial year at the sole discretion of the Deputy Commissioner, KVS RO Varanasi.

7. RIGHT OF ACCEPT/ REJECT ANY BID

KVS RO VARANASI reserves the right to accept or reject any bid, and to annul the bidding process and reject all bids at any time without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for the action.

8. PERFORMANCE SECURITY

The successful bidder will have to furnish a Performance Security of an amount of Rs. 10,000(Ten Thousand) either in the form of Bank Guarantee valid for 18 months issued by the Scheduled Bank of FDR/TDR (term-18 months) or Demand Draft in favour of Deputy Commissioner, Kendriya Vidyalaya Sangathan Regional Office Varanasi. In respect of interest if any due on the Performance Security this office will not be liable for it. The Performance Bank Guarantee should remain valid up to six months beyond the validity of the contract.

9. CORRUPT OR FRAUDULENT PRACTICES

(I) KENDRIYA VIDYALAYA SANGATHA , REGIONAL OFFICE –VARANASI requires that the Bidder under

this bid observes the highest standard of ethics during the procurement and execution of such contract.

(ii) In pursuance of this policy, the terms are set forth as follows:

- a) "Corrupt Practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of the public official in the procurement process or in contract execution.
- b) "Fraudulent practice" means misrepresentation of facts in order to influence the procurement process or execution of a contract to the detriment of the Department and includes collusive practice among Bidder (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the Department of the benefits of the free and open competition.
- c) KENDRIYA VIDYALAYA SANGATHAN , REGIONAL OFFICE –VARANASI will reject a proposal for award if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question.
- d) KENDRIYA VIDYALAYA SANGATHAN , REGIONAL OFFICE –VARANASI will declare a firm ineligible, either indefinitely or for a specified period of time, for award of the contract if at any time it determines that the firm has engaged in corrupt and fraudulent practices in competing for or in execution the contact.

10. PENALTY

(I) In case the service provider fails to execute the work, a penalty will be imposed which has to be decided on the gravity of the complaint by the Deputy Commissioner, Kendriya Vidyalaya Sangathan Regional Office- Varanasi.

11. FORFEITURE OF EMD/ PERFORMANCE SECURITY

The Earnest Money may be forfeited if a Bidder withdraws its tender during the period of bid validity or in case of a successful Bidder, if the Bidder fails:

- a) To sign the contract in accordance with the terms and conditions.
- b) To furnish Performance Security as specified in the terms and conditions within specified time

12. SUBMISSION OF BIDS

The complete tender document may be submitted in the office either by hand or be sent through post.

13. MISCELLANEOUS

The successful Bidder's Earnest Money will be discharged upon the Bidder executing the Contract and furnishing the Performance Security. Unsuccessful Bidder's Earnest Money will be discharged returned within 30 days after the expiry of the period of tender offer validity prescribed by the Sangathan.

14. CONDITIONS OF TENDER

- A. The Contract is for financial year 2015-16 and work as described in Scope of Work as clause 1 of the tender. The contract may be terminated by either party after giving a notice period of 15 days.
- B. The tenderer should give his/her full permanent as well as temporary address in tender form and also provide name, address, contact details of CA(s) who will take care Sangathan work.
- C. **Every tenderer must attach FDR or TDR or DD amounting Rs. 5000/- on any scheduled bank as earnest money in favour of KVS VARANASI REGION payable at Varanasi at the time of award of contract.** Any tender accompanied by Cheque in lieu of earnest money/performance security shall also be summarily rejected.
- D. The earnest money deposit of the unsuccessful tenderer will be returned after 30 days from the date of opening of the tenders or on receipt of the written request for refund thereof.
- E. The earnest money of the successful tenderer may be adjusted against performance security of Rs. 10000/- through an FDR or TDR or DD drawn in favour of KVS VARANASI REGION payable at Varanasi .
- F. The earnest money of the successful tenderer will be liable to be forfeited as liquidated damages in the event of any evasion, refusal or delay on his part in signing the agreement. The earnest money of the tenderer who intimates the withdrawal of his tender in breach of conditions of contract and who evades or refuses to sign the Contract Bond on acceptance of his tender within a period of its validity will also be liable to forfeiture up to **31st March 2016**.
- G. The tender will remain valid for sixty days from the date of opening.
- H. No compensation will be allowed for fluctuation in the market rates.
- I. Unless a person, who's tender, is accepted, have to signs the contract within 10 days after he is required to do so, the earnest money deposited by him will be liable to forfeiture and the acceptance of his tender may be withdrawn.
- J. The condition of contract attached should be carefully studied by the tenderer before filling the tendered rates. No claim is entertained afterwards.
- K. The successful tenderer shall be required to enter into an agreement with the Sangathan. The schedule of quantity and prices filled in by the successful tenderer and the conditions of contract, the conditions of tender of the successful tenderer and letter of acceptance of the tender shall form a part of agreement to be signed. The cost of stamp papers required for the agreement will be borne by the successful bidder. The cost of stamp paper shall not be less than Rs. 100/-.
- L. The tender along-with earnest money in sealed cover, super subscribed "tender for service of CA for KENDRIYA VIDYALAYA SANGATHAN REGIONAL OFFICE-VARANASI shall be received on or before **20.06.2015 , 02:00 PM**.

- M. The technical bid will be opened on the same day at same time in the presence of tenderers or their representative duly authorised in writing who may be present at that time.
- N. The Sangathan reserves the right to accept or reject any tender without assigning any reason thereof. It will not be obligatory for the KVS RO VARNASI to award contract to any tenderer without assigning reason.
- O. The tenderer who do not fulfil all or any of the above conditions or are incomplete in any respect are liable to be rejected.
- P. The tenderer shall have to sign the all the pages of tender document
- Q. The tenderer is not allowed to make additions/ alteration in the tender paper, such additions and alteration shall be at the tenderer's own risk and the tender is liable to rejection. Conditional tenders shall not be accepted.
- R. Timing for work will be office working hours on working days of the Sangathan.
- S. Subletting of the work will not be permitted.
- T. This contract is subject to the legal jurisdiction of Varanasi(UP)
- U. The service provider will get his employees verified from civil police.
- V. In case of any dispute the decision of the Sangathan will be final and binding on both the parties.
- W. Salary of employees/articles of the CA firm shall be as per guidelines of ICAI or GOI.
- X. The service provider shall have in no manner any right, title or interest in any document of the Sangathan and should in no manner use other than as prescribed in contract/agreement.
- Y. In case of any public holidays/ Sangathan holidays on any scheduled date, the same scheduled work will be done on next working day.
- Z. All statutory dues be deposited and returns be filed or certificates be prepared as per concerned act or law in force. Internal audit report be provided before last days of next month at the time of internal audit.

SECTION-II
Conditions of Contracts

- 1. PERFORMANCE SECURITY**

The amount of Performance Security shall be liable to be forfeited if performance found unsatisfactory. The Performance security is also liable to be forfeited if the services provider.

 - a) Fails to adhere to the terms of the Contract.
 - b) Delays in execution of work.
 - c) Over Charges.
- 2. TERMINATION FOR DEFAULT**

The Sangathan may, without prejudice to any other remedy, for breach of contract, by written notice of default sent to the bidder terminated the Contract in whole or part:

 - a) If the bidder fails to provide any or all of the services within the period(s) specified in the Contract.
 - b) If the bidder fails to perform any other obligation(s) under the Contract.
 - c) If the bidder, in the judgment of the Sangathan has engaged in corrupt or fraudulent practices in competing for or in executing the Contract.
- 3. CONDITION OF PAYMENT**

Payment will be made to service provider after receiving satisfactory report of work from officer/ Audit in Charge as per clause 1. Scope of work and rates as mentioned in **Annexure B** and as per contract agreement.
- 4. ARBITRATION**

The Contract is based on mutual trust and confidence. Bothe the parties agree to carry out the assignment is good faith. If any dispute or difference of any mind Whatsoever (the decision whereof is not herein otherwise provided for) shall arise between the sangathan and the Bidder in connection with or arising out of the Contract, whether during the contract period or completion and whether before or after termination, abandonment or breach of the contract shall be referred to and settled by sole arbitration of the Deputy Commissioner, Kendriya Vidyalaya Sangathan Regional Office Varanasi who shall give written award of his decision to the Bidders. The decision of the Deputy Commissioner, Kendriya Vidyalaya Sangathan Regional Office Varanasi will be final and binding.
- 5. PENALTY**

Work is time bound, each and every work should be completed in due time or a penalty @ 1% per week will be imposed. All statutory dues be deposited and returns be filed or certificates be prepared as per concerned act or law in force. Quarterly internal audit report be provided within the fortnight of completion of internal audit Vouching reconciliation, etc. For all accounts of work be done at the time of internal audit.

Technical Bid Document

Technical Bid Document Format for “Hiring Service of Chartered Accountant Firm for Internal Audit “

❖ PRIMARY DETAILS

1. Name of the Chartered Accountant Firm:

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

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3. Contact Telephone No. & Mobile No. :

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4.PAN NO.

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5. Registration with VAT/Service Tax:

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6. Audit Planning

Number of Team	Team Member in each team	Covering units at a time	Periods required for completing audit

Name & address of tendered

Technical Bid

Technical Bid Document Format for “ Hiring Service of Chartered Accountant Firm for Internal Audit

S.NO	PARTICULARS	ATTACHED	REMARKS
1	Copy of valid Registration (valid up to 31.03.2016)	<u>Yes/No</u>	
2	Declaration for not convicted by the court of law annexure C		
3	Copy of audited financial statement for the last three financial years (mention total turnover for three years in remarks column)		
4	Copy of experience certificate for last three years in educational Institute, out of which at least one year in educational Institute of GOI.(Certificate(s) required, work order will not serve the purpose)		
5	Copy of service tax registration(mention service tax registration number in remarks column)		
6	EMD of Rs. 5000/-		
7	Copy of ITR of last three financial years		
8	Tender document(all pages) signed by tenderer		
9	Registered Head office or Branch at Varanasi		
10	Copy of authorization letter/ICAI constitutional certificate showing name		

(Signature of the Tenderer)
With name and Seal

Place :

Date :

Commercial Bid

Commercial Bid Document Format for “ Hiring Service of Chartered Accountant Firm for Internal Audit

S.No	Name of Kendriya Vidyalaya	Audit Fees per KV per Year	Expenditure per KV per annum towards TA/DA	Total expenditure per KV per annum	Remarks

Note:

1. The Significant data required for estimation of internal audit work and expenditure of TA/DA such as address/location of KVs , Number of Section in each KV, Number of Student in each KVs , Number of Staff employed in each KV.(Annexure C)
2. **No of units for which internal audit work can be undertaken by a single firm should be also me mentioned distinctly by a note. In case of any restriction in regard to no. Of units for which internal audit work can be undertaken that should be mentioned separately and clearly in the commercial bid only.**

Sl.No	Name of KV	Address of KV	No.of Section	Student	Staff
1	AFS Bamrauli Allahabad	BAMRAULI ALLHABAD- 211012	3	1389	67
2	COD Chheoki, Allahabad	COD CHHEOKI ALLAHABAD- 212105	1	563	34
3	IIIT Jhalwa, Allahabad	ALLHABAD IIIT JHALWA- 211012	1	630	33
4	AFS Manauri Allahabad	AFS Manauri, Allahabad- 211012	4	1914	86
5	ITI Naini Allahabad	ALLHABAD NAINI U.P - 211010	1	528	37
6	New Cantt. Allahabad	ALLHABAD NEW CANTT VD Road Topkhana Bazar Allahabad-211001	5	3569	104
7	Old Cantt. Allahabad	ALLHABAD OLD CANTT Teliyarganj-211004 Allahabad	4	1906	88
8	IFFCO Phulpur, Allahabad	ALLHABAD ,PHULPUR Ghiyanagar-212404	2	807	49
9	CRPF Phaphamau Allahabad	CRPF, Phaphamau Allahabad-211013	1	642	34
10	Azamgarh	AZAMGARH Heerapatti Dist- Azamgarh-2776001	2	881	48
11	Ballia	BALLIA, P.O Zeerabasti Dist- Ballia-277001	2	1012	49
12	Basti	BASTI, PO Ganeshpur Dist- Basti-272001	2	840	55
13	Chero Salempur	CHERO SALAMPUR, Dist- Deoria-274509	1	402	25
14	Chitrakoot	CHITRAKOOT,PO Sitapur- 210204	1	378	23
15	Chopan	CHOPAN,Dist Sonbhadra- 231205	1	507	36
16	Deoria	DEORIA, ITI Parisar Jail Road Deoria-274001	1	421	26
17	Ghazipur	GHAZIPUR,Govt Opium &	1	413	26

		Alkaid's Works, Ghazipur-233001			
18	No1 AFS Gorakhpur	AFS No.1GORAKHPUR-273002	5	2415	96
19	No.II FCI Gorakhpur	No-II FCI GORAKHPUR-273007	4	1752	78
20	Mau	MAU Post Dumraon, Dist-Mau-275101	3	1443	67
21	Mughalsarai	MUGHALSARAI Dist Chandauli-232104	5	2366	97
22	NTPC Rihand Nagar	RIHAND NAGAR Dist-Sonbhadra-231223	1	544	46
23	NTPC Shakti Nagar	NTPC Shaktinagar, Dist Sonbhadra-231222	1	522	40
24	Amhat Sultanpur	SULTANPUR, AMHAT Dist. Sultanpur 228001	3	1221	65
25	BHU Varanasi	VARANASI BHU, Varanasi-221005	3	1673	67
26	DLW Varanasi	VARANASI DLW, Kanchanpur, Varanasi-221004	3	1500	70
27	39 GTC Varanasi	VARANASI 39 GTC, Varanasi Cant-221002	4	1718	79
28	No.IV Varanasi	VARANASI NO IV, DLW Campus Varanasi-221004	1	440	26
29	Gonda	KV GONDA Rail Parisar Baragaon Dist-Gonda-271002	1	494	35
30	ITI Mankapur	KV ITI Mankapur Dist Gonda-271308	1	857	48
31	Gangrani, Kushi Nagar	KV Gangrani, Udit Narayan Intermidate College, Gangrani Padrauna, Kushinagar 274304	1	210	17