

NOTICE INVITING TENDER

Appointment of Internal Auditor in Rajiv Gandhi National Aviation University (RGNAU), Fursatganj, D.T., Raebareli, Uttar Pradesh – 229001 For The Financial Year 2016-17.

Tenders are invited from Chartered Accountants Firms (CA Firms) for appointment as *RGNAU* Internal Auditors for the Financial Year 2016-17. The interested CA firms may submit their tender in the prescribed proforma provided herein, which includes Notice Inviting Tender, Eligibility Criteria, Scope of Work, General Terms and Conditions, Technical Bid (Experience and Capability Criteria) as per **Annexure - I** and the Financial Bid (Professional Fee) as per **Annexure – II**. The tender documents may be downloaded from MoCA (Ministry of Civil Aviation) website www.civilaviation.gov.in from **April 29, 2017 10.00 AM to May 29, 2017 16.00 PM Hrs.**

The sealed tender may be submitted in one big envelope superscripting “Internal Auditor for RGNAU” containing two separately sealed small envelopes, one for "Technical Bid" and another for "Financial Bid" superscripting as such and addressed to Vice Chancellor, *RGNAU, Office, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003*. The sealed tender must be dropped in the tender box only, at *RGNAU, Office, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003* on or before **May 29, 2017 16.00 PM Hrs.**

The technical bid envelope must contain the technical bid format in prescribed Performa as per **Annexure - I** along with a demand draft of Rs. 500/- (non-refundable) towards cost of tender and Earnest Money Deposit (EMD) of Rs. 5,000/- (non-interest bearing) favoring Rajiv Gandhi National Aviation University and payable at New Delhi with all relevant documents in support of eligibility and experience criteria.

The financial bid envelope must contain only the financial bid format as per **Annexure – II**. The financial bid shall include professional fee / charges for all services including expenses for boarding / lodging of staff to be incurred in carrying out the internal audit services. RGNAU will not accept any claim other than professional fee / charges etc. specified in financial bid.

The technical bid will be opened on **May 31, 2017 at 16.00 PM Hrs.** in the presence of the bidders who wish to be present. The Financial bid will be opened on the date which will be communicated to only those bidders who are found technically qualified after evaluation of eligible technical bid as per selection criteria provided.

The interested CA firms are advised to read carefully the entire tender document before submitting their tender and the tender documents not received in prescribed format and/or are found incomplete in any respect will be summarily rejected. Any further clarifications can be sought from *RGNAU, Office, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003, in person.*

ELIGIBILITY CRITERIA:-

The interested CA firms are advised to read and understand the eligibility criteria mentioned herewith before submitting their tender:-

The CA firm should have at least an experience of 10 years from the date of registration of the firm. (Copy of self attested registration certificate is required be submitted)

SCOPE OF WORK:-

The RGNAU internal auditor has to cover all issues relating to the internal audit including the issues as specified below:-

1. The checking and verification of the cash book and to ensure that the cash-in-hand is reconciled with cash book records.
2. The checking and verification of all bank books and to ensure that the bank books are reconciled on monthly basis and necessary actions are taken for unmatched transactions.
3. The checking and verification of payment transactions on test check basis to ensure that they are made as per the generally accepted accounting principles and the RGNAU rules.
4. The checking and verification of fees / incomes / receipts on test check basis and the review of the reconciliation of fees / income /receipts to ensure that no revenue leakage exists.
5. Checking and verification of Government Grants (Central / State) received and utilized and their quarterly reconciliation.
6. The scrutiny of all assets and liabilities accounts to ensure their correctness.
7. The review of fixed assets register / records and their reconciliation with accounting records.
8. The review of liability registers and their reconciliation with accounting records.
9. To ensure the compliance with applicable statutory requirements like Income Tax, Service Tax, EPF etc.
10. To ensure that the salary to staff is being paid as per their terms and condition and to ensure the correctness of pay fixation.
11. Carrying out the physical verification of fixed assets and inventories at least once in a financial year and their comparison with the accounting records and reporting of the variations, if any.
12. Ensure that outstanding staff loans and advances are recovered as per the stipulated terms / RGNAU rules.

13. Review of inter-campus transactions by way of debit notes and /or credit notes and their quarterly reconciliation i.e the inter- campus- reconciliation.
14. Ensure reconciliation of earnest money deposits (EMD) register and security deposit (SD) register with the Accounting records.
15. Checking and verification of procurements of capital items to ensure that prescribed procedure mentioned in RGNAU purchase policies have been followed.
16. Ensure that payment for AMC and service contracts were made as per the Agreement terms and conditions.
17. Ensure that the RGNAU policies, rules, regulation and procedures are adhered to is all accounting matters and transactions.
18. Review of accounting and internal control systems for particulars type of financial transactions and suggestions for improvements where weak lacunae is accounting and internal control systems are observed.
19. Detection of systemic flaws and suggestions for adopting the corrective measures.
20. Advice RGNAU on risk assessment and risk mitigation mechanism.
21. Reporting of outstanding C&AG audit paras at the end of each reporting period of internal audit with remarks of RGNAU for non-compliance / non-settlement.
22. To advice on income tax, service tax, sales tax, excise duty and custom laws etc. applicable to RGNAU time to time. To help in preparation and submission of necessary compliance with applicable laws.
23. Preparation of income tax return and submission of same to income tax authorities.
24. Preparation and filling of e-TDS quarterly returns within applicable due date.
25. To carry out internal audit of RGNAU on quarterly basis and submit the final internal audit report to appropriate authority within a period of 60 days after the end of relevant quarter.
26. To ensure that the team deputed to carry out the internal audit should consist of at least one CA and two articles / audit clerks.
27. The finalization, auditing and certification, with signature and seal of the CA firm, of the financial statements and the consolidated financial statement there for RGNAU within two months i.e May 31 from the end of each financial year.
28. To discuss the draft internal audit report of the Campus with the Campus Director and incorporate their comments before issuing final internal audit report. For internal audit report of the Head Office, the inputs of Director (F&A) will be obtained before issue of final internal audit report.

29. The internal audit report is to be prepared in four parts as given below:-

- Part - I: Management Summary and Suggestions
- Part - II: Detailed Internal Audit Report (for Current Quarter)
- Part – III: Action Taken Report (Current / Previous)
- Part – IV: Non-Compliance with Previous Reports**

TERMS AND CONDITIONS:-

1. Each page of tender documents is required to be signed by the Nodal Partner of CA firm. The documents / certificates in support along with the tender shall also be signed by the Nodal Partner.
2. Tenders without EMD will be summarily rejected.
3. The earnest money deposit (EMD) of successful bidder will be converted into Security Deposit (SD) amount for the period of contract and will be refunded on request of the bidder after completion of period as well as the obligation of internal audit of RGNAU.
4. Tender shall be submitted in prescribed / official tender document only. If submitted in any other form, the same shall be summarily rejected.
5. The tender documents shall be written legibly and free from erasing, corrections and over-writing, otherwise the bid will be rejected.
6. If any date mentioned above happens to be a holiday, then the next working day will be the relevant date.
7. RGNAU reserves the right to accept/reject any/all offer(s) without assigning any reason.
8. RGNAU reserves the right to cancel this tender process at any time without assigning any reason before the selection of centralized internal of auditors and the tendered shall not be entitled to claim any damage or compensation due to such cancellation.
9. This tender is subject to the jurisdiction of the **local courts at Delhi only**. All disputes arising out of the tender process shall have the jurisdiction of the **local courts at Delhi only**.
10. Tenders received in the single-bid system i.e. having the technical bid as well as financial bid in the same small envelope shall be rejected.

11. RGNAU will not accept any claim other than professional fee / charges etc. specified in financial bid. The minimum fee payable by RGNAU is Rs. 15,000/-, in addition to the fee payable for signing of utilisation certificate.
12. The RGNAU internal auditor should not have any disputes with any of the client. If any disputes comes to knowledge of RGNAU at any point of time, then the services of internal auditor would be terminated.
13. Any tender received not in conformity the aforesaid terms and conditions may not be considered and same will be rejected.

TECHNICAL BID

(The details to be provided)

General Information		
1	Name of the CA Firm	
2	Date of Registration of CA firm	
3	Registered / Main Office Address	
4	Whether firm is empanelled with C&AG for 2016-17	
5	C&AG empanelled no.	
6	Name of Nodal Partners	
7	Contact No. of Nodal Partner	
8	No. of Branches in India (Attach a list along with address)	

Other Information		
1	No. of Partners (as on closing date of tender)	
2	No. of CA Employees (as on closing date of tender)	
3	No. of Article / Audit Clerks (as on closing date of tender)	

Evaluation Criteria		Maximum points	conditions
1	No. of years of experience	20	10 years – 10 points 10-15 year – 15 points Above 15 years – 20 points
2	Whether firm has peer review by members of ICAI for any financial year 2000-01 to 2015-16 (The year of peer review shall be mentioned)	10	10 years – 05 points Above 10 years – 10 points
3	Whether the CA firm have its registered / main Office at Delhi	05	
4	Number of times, the CA firms, have executed the work of statutory and /or internal audit for similar type of clients / organization (Provide list of eligible clients / organization along with their turnover financial year wise and enclose their appointment letters)	50	Statutory / internal audit – (10 to 20) – 15 points (20 to 30) – 30 points (30 to 40) – 40 points Above 40 – 50 points
5	Annual turnover of CA firm for (Enclose Copies of IT Returns) FY 2013-14 FY 2014-15 FY 2015-16	15	Annual turnover 1 lakh to 10 lakh – 5 points Above 10 lakh – 15 points

FINANCIAL BID

The interested CA firm may quote their professional fees (all inclusive) in the following format:-

Sr. No.	Particulars	Amount (in Rs.)
1	Annual Professional fee for Internal Audit	
2	Annual Professional fee for finalization and auditing / certification of financial statements for 2016-17 along with all schedules, accounting policies and notes on accounts at the end of financial year and the finalization / auditing / certification of the consolidated financial statement	
Total Annual Professional fee		

Signature of Nodal Partner

(With name and Firm Seal)