

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	08-12-2025 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	08-12-2025 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	45 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Education
विभाग का नाम/Department Name	Department Of School Education And Literacy
संगठन का नाम/Organisation Name	Navodaya Vidyalaya Samiti
कार्यालय का नाम/Office Name	Jaipur
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	24 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Exemption for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years Of Experience and Turnover	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	4
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	600000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	20000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से

बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

DEPUTY COMMISSIONER
NAVODAYA VIDYALAYA SAMITI, REGIONAL OFFICE, JAIPUR SECTOR-5, SHIPRA PATH, NEAR PARISHKAR COLLEGE, MANSAROHAR, JAIPUR (RAJ.) 302020 .
(Dr.ajay Kumar)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover, shall upload the supporting documents to prove his eligibility for exemption.
3. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.
4. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover shall upload the supporting documents to prove his eligibility for exemption.
5. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
6. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

7. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
8. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
9. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
10. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Conducting Internal Audit of Jawahar Navodaya Vidyalaya located at different parts of the Jaipur Region
Type of Industries/Functions	Empanelment of Reputed Chartered Accountants firms with NVS for conducting internal audit of Jawahar Navodaya Vidyalaya under Jaipur Region
Frequency of Progress Report	As per documents
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per documents
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Bimal Kumar Jha	302001,Navodaya Vidyalaya Samiti, Sector-5, Near Parishkar College, Behind HCG Hospital, Mansarovar, Jaipur-302020 (Rajasthan)	1	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

DEPUTY COMMISSIONER,NVS, RO, JAIPUR
payable at
UNION BANK OF INDIA, MANSAROVAR, JAIPUR

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

2. Forms of EMD and PBG

Bidders can also submit the EMD with Banker's Cheque in favour of

DEPUTY COMMISSIONER,NVS, RO, JAIPUR
payable at
UNION BANK OF INDIA, MANSAROVAR, JAIPUR

Bidder has to upload scanned copy / proof of the BC along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

3. Forms of EMD and PBG

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

DEPUTY COMMISSIONER, NVS, RO, HQRS A/C
Account No.

508702010081529
IFSC Code
UBIN0574902
Bank Name
UNION BANK OF INDIA,
Branch address
MADHYAM MARG, OPPOSITE SFS POST OFFICE, MANSAROVAR, JAIPUR

.
Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

4. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

DEPUTY COMMISSIONER, NVS, RO , JAIPUR
payable at
UNION BANK OF INDIA, MANSAROVAR, JAIPUR

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

5. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Payment online through RTGS / internet banking also (besides PBG which is allowed as per GeM GTC). On-line payment shall be in Beneficiary name

DEPUTY COMMISSIONER, NVS,RO,HQRS A/C
Account No.
508702010081529
IFSC Code
UBIN0574902
Bank Name
UNION BANK OF INDIA,
Branch address

UNION BANK OF INDIA, MADHYAM MARG, OPPOSITE SFS POST OFFICE, MANSAROVAR, JAIPUR

. Successful Bidder to indicate Contract number and name of Seller entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer in place of PBG within 15 days of award of contract.

6. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

NAVODAYA VIDYALAYA SAMITI, REGIONAL OFFICE, JAIPUR

ADDITIONAL TERMS & CONDITIONS

FOR EMPANELMENT OF REPUTED CHARTERED ACCOUNTANTS FIRM WITH NVS FOR CONDUCTING INTERNAL AUDIT OF JAWAHAR NAVODAYA VIDYALAYAS LOCATED AT DIFFERENT PARTS OF THE JAIPUR REGION

1. Eligibility Criteria:

The interested Bidders shall have to comply with the following criteria to participate in the tendering process: -

1. The Firms Must be registered with the Institute of Chartered Accountants of India and working for not less than 10 years as on 1st April, 2025 (Self-Attested copy of Registration Certificate issued by the Institute to be furnished).
2. The CA firms must have their office in any of the States (Rajasthan/Haryana/ Delhi) come under the Regional Office, Jaipur for the audit.
 3. The firms must be empanelled with C & AG at least for five years. (Self -Attested copy of latest C& AG Empanelment Letter to be furnished).
 4. Must be having minimum two Fellow partner (FCA) as on 1st April, 2025 (Attested copy of Certificate from the Institute to be furnished).
 5. The Chartered Accountant firms must have at least Four (04) qualified Chartered Accountants and the firm should have at least Twelve (12) audit staff / **article clerk**.
 6. Out of Ten years' experience, at least five years of experience as on 31st March, 2025 of the CA firm must be the conducting of Internal Audit of Central Government Organization/State Government Institutions/PSUs preferably Educational Institutions etc. in the State which are having annual transactions/turnover exceeding Rs.24 Lakh. (Self-Attested copies of Appointment Letters / Agreements / Work Orders issued by such Organisation/Bodies along with extract of Audited Financial Statements in support of income or expenditure to be furnished).
 7. Must be registered under Goods & Service Tax Act (Self-Attested GST Registration Certificate to be furnished).
 8. Self-Attested copies of Audited Income & Expenditure statement and Balance Sheets for last 03 financial years to be attached. Provisional Income & Expenditure statement and Balance Sheets will not be considered except for the financial year 2024-25.

2. OTHER TERMS AND CONDITIONS OF THE CONTRACT

1. Chartered Accountant should ensure proper monitoring and implementation of the management's decisions, procedures and systems laid down for effective and smooth functioning of Samiti have been adopted and followed by the Principal.
2. Chartered Accountant will have to ascertain the adequacy/ reasonableness and correctness of receipts/ payments and ensure that these items are accounted in the proper heads of accounts.
3. The persons handling the audit are required to maintain complete secrecy about the matters coming to their knowledge during the course of audit.
4. Internal Audit should be done by a team of 3-4 qualified members including one ACA in the line of Audit, headed by Fellow Chartered Accountant himself/herself to maintain the quality of Audit.
5. Chartered Accountant firm should intimate the detailed programme of Audit to the Principal JNV and this office at least 15 days in advance so that the records can be kept ready for internal audit.
6. Audit should be conducted during normal working hours of JNV in the office only. No record should be taken to any other place i.e. to Guest House /Hotel.
7. Chartered Accountant would furnish the tour programme of all the allotted JNVs.
8. The rates quoted by the Chartered Accountants shall be valid up to 31/12/2026. No amendment in the rates will be accepted after the opening of tender & till the contract exists. The Contract Agreement can be extended for further one more year beyond the initial contract period of one year (1+ 1 year) on the same terms and conditions provided that the work of the Chartered Accountant is found satisfactory by the Samiti and agreed by CA Firm.
9. **The payment of audit fees will be made after review of audit report by a committee constituted by Deputy Commissioner at NVS RO, Jaipur to find out the quality of report, therefore the report submitted by the C.A. should be in full satisfaction of the undersigned**

d. In case of any deficiency, the report will be returned for further improvement. If the report is found still below satisfactory, no payment shall be released for that JNV.

10. If any allotted JNV is audited for less or more than 1 year (12 months), the payment would be made on pro-rata basis.
11. Payment of Audit Fee is subject to TDS as applicable. The CA should furnish photo copy of PAN card and GSTIN Certificate of the firm.
12. Payment of Audit Fees is subject to production of bank account details with IFSC etc.
13. The audit fees should be quoted inclusive of Service Tax and TA/DA excluding GST, no extra payment in form of any Tax, Service Tax/TA/DA etc will be payable to C.A.
14. In addition to fees payable to Chartered Accountant free boarding and lodging facilities as available in the JNVs will be provided. These facilities will also be provided to their team for the reasonable and acceptable duration of audit.
- 15. Internal audit by Chartered Accountant is to be conducted on the basis of prevailing rule/ regulations/ guidelines issued/ adopted GFR, FR, SR and Rules Regulations/ Guidelines issued by Samiti from time to time.**
16. The Chartered Accountant so appointed would act as Internal Auditor only and will issue report in two copies (as per the format given in annexure-II) along with their findings and irregularities noticed, to the Deputy Commissioner of Regional Office, Jaipur within 15 days of the conduct of Internal Audit.
17. The findings and irregularities noticed by the C.A. will be reported to the Principal in the form of Inter Office Audit Memo during the audit. The CA will discuss the audit memo with the Principal on the last working day of the audit and obtain replies of all the memos. Afterwards, the CA will issue detailed report on the basis of all the audit memos and its replies to the undersigned.
- 18. The audit fee will be paid by this office immediately after the receipt of audit report, submission of claim voucher/bill etc. and review report by the committee appointed by the undersigned as mentioned under point No.9. The Deputy Commissioner reserves the right to blacklist/ debar on low performance.**
19. All the documents of tender form must be signed by the tenders with rubber stamp of the firm.
20. The Samiti is not bound to accept the lowest rate tender and reserves the right to accept or reject any or all the tenders without assigning any reasons whatsoever.
21. Canvassing in any form will result in disqualification.
22. Any dispute arising out of this empanelment shall be under jurisdiction of the judiciary of the indenting officer of the Area/District.

DEPUTY COMMISSIONER

AGREEMENT

I have gone through the above terms and conditions from SL. No. 01 to 22 and agree to abide by all these Terms and Conditions.

Encl.: Tender enclosed

Place: _____

Date: _____

Authorized Signatory (With full Name & Designation)

Seal:

Mobile No.....

Phone No.....

3. Award of Contract

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1. Contract shall be awarded to the firm whose evaluated bid price will be the lowest in financial bid and the firms who qualified for technical bid and agreed for conducting the audit on the same L-1 rate.
2. The empaneled firms will be paid the single rate of audit fees which will be in accordance with L-1 rate subject to agreement by the bidders who qualified the technical BID and are included in the panel.
3. This office has also kept a reserve price as audit fees per JNV for 12 months audit. If required, the same will be disclosed at the time of opening of the tender and all the firms which are empaneled will not be paid more than the reserve price as Audit fee.
4. The each of the approved empaneled CAs will be first allotted audit work of two JNVs so as to review the report by the review committee to check audit report in accordance with the prescribed norms, guidelines, rules and regulations, if the audit report is under satisfactory norms, then further audit work will not be allotted to that firm.
5. The maximum audit to each CAs firm will be allotted not more than ten JNVs per year.
6. The panel of maximum 4 to 5 CAs firms will be finalized by the Samiti based on terms & conditions along with the finalized audit fees.

4. Details of Area and scope of Audit Work:

1. Duration of the internal audit for the financial year 2024-25 will tentatively start from January, 2026 . The audit report must be submitted within 15 days from the date of completion of Audit.
2. Internal audit of books of accounts and all related records and submission of report on that basis.
3. Checking/Auditing of all type of Cash Book (Main/ Corpus/ Atal Lab/ Vigyan Jyoti/Skill Developme

nt etc.)

4. Checking/Auditing of head wise stores and stock registers and action taken on their Annual physical verification reports.
5. Observance of purchase procedure for procurement of goods and services through offline method as well as through GeM portal.
6. Checking/Auditing of registers in respect of recoveries of advance, deposits, EMD, tender form sale register, cheque /PFMS issue register, medical reimbursement register, CEA register, Property & Assets register, register of donation & gift, register of losses/damages/theft article, Stamp record register, bill receipts and payment register, pay bills register etc
7. Checking/Auditing of mess records including stock register, daily issue record, Mess attendance register, mess menu register, monthly mess consumption register, MOD reports, food testing report, attendance of daily mess workers, records related to mess committee meeting, Mess expenditure per capita based on DCR and other related records of mess.
8. Building maintenance and repairs related records including Annual Action plan prepared by M&R committee in accordance to the guidelines issued by construction wings, related stock register, Minutes and decisions of M&R committee, verification reports of M&R work and other related records etc.
9. Checking/Auditing of store and stock of student toiletry items, Uniform and student's stationery including issue records of these items.
10. Checking of all monthly Accounts, bank reconciliation statement and Annual Accounts.
11. Contracts and agreements towards goods and services procured.
12. Vidyalaya Vikas Nidhi related documents cash book, ledger, receipts books, Data for eligible student for VVN Fee, Data for non-eligible student for VVN Fee, VVN class wise receipt register, monthly account of VVN, purchase procedure for purchase of items from VVN fund, stock register and assets register etc
13. Checking/Auditing of records of donation received from various sources such as fund /items received from State govt or other department and related stock register donation register and purchase procedure for purchase items through fund received from department.
14. Approval of hired vehicle in JNV, implementation of terms and conditions of agreement, mileage of vehicle and other related records
15. Deploying of man power through outsourcing agency related documents, procedure adopted for deploying of manpower, implantation of terms and conditions of Bid and other related records.
16. Approval of condemnation of stock and stores related documents, procedure for condemnation, Minutes of condemnation committee, deprecation charged, sanction order and disposal of stock and stores.
17. Follow-up action for outstanding Paras of internal audit and Accountant General Inspection report.
18. Retirement benefits claim - leave encashment, Gratuity, DLIS, CPF, NPS, GSLIS and NGTIS
19. Checking/Auditing of Pay bills, Income tax, annual increments and other deduction from pay of employees
20. Verification of Personal claims- TA/TTA/LTC/CEA/MEDICAL and other claims
21. Checking/Auditing of Library accession register, issue register, other periodicals register and disposal of library books in accordance to guidelines.
22. Checking/Auditing of Log book of generator and stock register

23. Verification of Service matter including pay fixation, leave account, service book and other personal file matters.
24. Review and checking of the Grants received and its utilisation as per terms and conditions during the financial year for the specific purposes.
25. If the auditors observe any case of non-production of records or non-cooperation to the auditors, the auditors will take up the matter with the higher authority i.e., Deputy Commissioner of the Region.
26. Review all statutory obligation compliance such as Income Tax, Service Tax, GST, NPS, CPF, Professional Tax etc. and other statutory recoveries for employees under deputation from other Department.
27. Any suggestions and remedial measure for controlling the expenditure within sanctioned budget/ norms, if any, will be highly appreciated.
28. The Earnest Money (EMD) of successful bidder will be converted into security deposit (SD) amount subject to validity for the period of contract and will be refunded after completion of entire audit work as per the work orders.
29. If the successful bidder denied to work or not responding within the prescribed time limit then the EMD of the bidder will be forfeited.

5. Verification of records to be check

The following record must be checked on the percentage indicated as mentioned below during internal audit to JNVs/ROs and NLIs.

S.NO.	NAME OF RECORDS	Records to be checked on % indicated as below
1	CASH BOOK	100%
2	LEDGER A/C	50%
3	BANK RECONCILIATION STATEMENT	100%
4	CHEQUES BOOKS COUNTER FOLIO OTHER THEN PFMS PAYMENT	20%
5	T.R./CS-12	100%
6	PAY IN SLIPS/DEPOSIT SLIPS OF BANK	20%
7	ALL VOUCHERS RECEIPT AND PAYMENT	100%
8	PAY BILLS	100%
9	TA MORE THAN 4000/- PER CLAIMS	100%
10	LTC ALL CLAIMS	100%
11	TTA ALL CLAIMS	100%
12	MEDICAL CLAIMS UP TO 25000/- PER ANNUM PER EMPLOYEE	100%
13	CEA BILLS	20%
14	OTHER ADVANCE REGISTER	100%

15	PURCHASE FILES INCLUDING GeM PURCHASES ALOGWITH TENDER DOCUMENTS	
	(A) MESS	100%
	(B) STUDENT STATIONARY	100%
	(C) TOILETARY	100%
	(D) UNIFORMS	100%
	(E) M &R BUILDING	100%
	(F) FURNITURE	100%
	(G) EQUIPMENTS	100%
	(H) COMPUTER	100%
16	LIBRARY ACCESSION REGISTER	20%
17	SERVICE BOOKS AND PERSONAL FILES	
	(A) JNV STAFF	100%
18	STOCK REGISTERS	
	(A) CONSUMABLE	50%
	(B) NON -CONSUMABLES	25%
19	ANNUAL STOCK PHYSICAL VERIFICATION REPORT	100%
20	ASSETS AND PROPERTY REGISTER	50%
21	DONATION AND COLLECTION REGISTER	50%
22	MONTHLY ACCOUNT	
	(A) JNV (B) NPS (C) CPF (D) GSLIS (E) NVS NGTIS	50%
23	TELEPHONE REGISTER	10%
24	INTERNET REGISTER	50%
25	EM/SD REGISTER RO AND MAIN ACCOUNT	25%
26	AUDIT RECOVERIES/PARAS REGISTER MAINTAIN BY F&A WING	100%
27	LOG BOOK	
	(A) GENSET	50%
	(B) VEHICLE	50%
28	POSTAGE AND STAMP ACCOUNT	50%
29	ATTENDANCE REGISTERS	50%
30	CASUAL LEAVE REGISTER	20%
31	HIRED VEHICLE PROCEEDURE AND PAYMENT	100%

32	AMC OF VARIOUS EQUIPMENTS	50%
33	PAY FIXATION ON PROMOTION/ACP./SR.SCALE/MACP/P ENALTY ETC	
	(A) TEACHING	50%
	(B) NON-TEACHING	50%
34	A-CPF ADVANCE JNV LEVEL	100%
35	SANCTION OF DOUBLE TRANSPORT ALLOWANCE	
	JNV STAFF	100%
36	TDS Return/Office STAFF/ FIRMS AND INCOME TAX CALCULAT ION	50%
37	MOBILE BILLS REIMBURSEMENT	50%
38	LEGAL FEE PAYMENT FILE	100%
39	ADVERTISEMENT PROCEDURE AND PAYMENT	100%
40	UTILISATION OF SANCTION OF SPECIAL M&R TO JNV	50%
41	AMA MEDICAL BILL CLAIM	100%
42	A.G. AUDIT FILES FOR VERIFICATION	100%
43	PREVIOUS INTERNAL AUDIT FILE CONDUCTED BY RO AND PE NDING PARA'S	100%
44	BE/RE/FG BUDGET	100%
45	STAFF SANCTION	100%
46	STAFF ENGAGED ON CONTRACT/PART TIME/OUTSOURCING	100%
47	ANNUAL ACCOUNTS OF JNV	100%
48	DDR REPORTS	100%
49	STAFF OF JNVs ATTACHED TO R.O. FOR SHORT/LONG PERIOD	50%
50	SANCTION OF CONTRACT VEHICLE TO JNVs	30%
51	PFMS BALANCE WITH CASH BALALNCE	100%
52	NEWS & PERIODICALS	10%
53	ITEMS ISSUED TO STUDENT REGISTER	25%
54	NVN RECORDS	
	A-RECEIPTS	100%
	B-PAYMENTS	100%
55	BILL RECEIPT REGISTER &PAYMENT PROCEDURE	100%
56	SHALLA DARPAN MOUDLES	50%
57	JNV ADMISSION FILE	10%
58	TRAINING RECORDS	
	A-JNVs	20%

59	CONDEMNATION OF UNSERVECIABLE ARTICLE REGISTER & RELATED DOCUMENTS	50%
60	ELCETRICITY RECOVERY FROM STAFF REGISTER	50%
61	RTI FEE REGISTER	20%
62	OTHER RECORDS	50%/100%

The shall be evaluated in two stages i.e. technical evaluation and financial evaluation.

- The Financial Proposals shall be opened of those Firms who qualify in the technical evaluation.
- Financial bid will be opened in the presence of the technically qualified firm's representatives, who attend in person. The date and time of opening of Financial Bid will be communicated separately to the technically qualified firm.

ANNEXURE - I

Profile of the Firm (To be furnished along with the Technical Bid in Cover "A" on the Letter Head of the Firm)

SI No	Particulars	Details
1	Name and Address of the Chartered Accountants Firm.	
2	Date of Registration with Institute of Chartered Accountants of India. (Self-Attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished.)	Date of Incorporation/Registration: Date of Opening of Main Office or Branch Office:
3	Year of empanelment with C&AG. (Self-Attested copy of latest C&AG empanelment letter to be attached.)	
4	No. of FCA Partners as on 1st April, 2025. (Self-Attested copy of latest Constitution Certificate from Institute of Chartered Accountants of India to be furnished.)	
5	Name, Designation, Contact No. and Address of the Contact Person/Local Representatives.	
6	Years of experience (as on 31st March, 2025) in conducting Internal Audit in Educational/Central/State Govt. /Autonomous body only (Self-Attested copies of Appointment Letters/ Agreements/ Work Orders issued by such Organizations along with extract of Audited Financial Statements in support of income or expenditures to be furnished of such Organizations.)	Separate sheet may be attached, if needed comprising of following details: 1. Name of Client 2. Date of Contract 3. Duration of Engagement 4. Contract Value 5. Contract Status (Completed/Ongoing)
7	Firms having experience in conducting Internal Audit of Central/State Govt. Organizations/ State Autonomous Bodies/Educational Institutes for at least 3 years in last five Financial Years i.e. from 2022-23 to 2024-25. (Self-Attested copies of Appointment Letters/Agreements /Work Orders issued by such Organizations to be furnished.)	
8	No. of Staff of the Firm (Self-Attested copy of documentary evidence in this respect to be furnished.)	

9	Date of Registration under Goods & Service Tax Act. (Self-Attested Goods and Service Tax Registration Certificate to be furnished.)	
10	Annual Income of the Firm for last three Financial Years i.e. from 2022-23 to 2024-25. (Self-Attested copies of Audited Income & Expenditure statement and Balance Sheets to be attached. Provisional Income & Expenditure statement and Balance Sheets will not be considered.)	
11	Any other details the Firm would like to furnish (Example: Awards & Accreditations.)	

Note:

- (i) Information may be furnished in separate sheet (s) wherever necessary.
- (ii) In case of documents, they should be self-Attested photocopies.

We hereby agree with all the terms and conditions of the NVS and we hereby undertake to abide by same.

Date :

Place :

**Authorized Signatory
(Signature and Seal of the Authorized Signatory)**

ANNEXURE - II

Attendance Certificate to be issued to the Chartered Accountants by the Principal JNV after completion of Audit

S.No.	Name of Audit Team Members	Designation	Qualification of Team Member	Date of Audit Inspection
1				
2				
3				

4				
5				

Note: While submitting the Audit Report to NVS Regional Office, this Attendance Certificate must be attached with the Audit Report as well as with Bill.

Signature of Chartered Accountant

Signature of Principal

अस्वीकरण/**Disclaimer**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.

11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---