



परमाणु ऊर्जा शिक्षण संस्था

(परमाणु ऊर्जा विभाग का स्वायत्त निकाय, भारत सरकार)

ATOMIC ENERGY EDUCATION SOCIETY

(An Autonomous Body under Department of Atomic Energy, Govt. of India)

केंद्रीय कार्यालय, वेस्टर्न सेक्टर, पञ्जिशं-6, अणुशक्तिनगर, मुंबई-400094

CENTRAL OFFICE, Western Sector, AECS-6, Anushaktinagar, Mumbai-400094

दूरभाष/Telephone : 25506658/25556468

AEES/ACCTS/EOI/Auditor/2021-22/2021/005

9th April 2021

Tender Inquiry No. 01

Expression of Interest

APPOINTMENT OF STATUTORY AUDITORS (Chartered Accountants),
For ATOMIC ENERGY EDUCATION SOCIETY, ANUSHAKTINAGAR, MUMBAI
FOR THE FINANCIAL YEAR 2021-2022

Applications are invited from CAG empanelled Chartered Accountants at Mumbai/ Navi Mumbai for appointment of Statutory Auditor of ATOMIC ENERGY EDUCATION SOCIETY for the Financial year 2021-2022 which is extendable to further two years based upon their performance.

Interested Audit Firms may submit their applications in prescribed PROFORMA for Technical BID given in Annexure V and Financial BID (Professional Fee) given in Annexure VI, after carefully going through the eligibility criteria and scope of work, Term of Reference and Important instructions given in Annexure I, II, III & IV.

It is requested to send your quotes in three sealed envelopes "separately", superscripting "**Technical bid**" and "**Financial bid**" along with a Demand Drafts in the third sealed envelope of Rs.500/- (non refundable) towards cost of tender and Earnest Money Deposit (EMD) of Rs.5000/- (no interest shall be paid at the time of refund) in favour of 'AEES, Mumbai' addressed to Accounts Officer, Atomic Energy Education Society, Central Office, Western Sector, Anushaktinagar, Mumbai-400094 and should reach by **20th April 2021 at 1600 hrs.**

The Technical Bid will be opened at Atomic Energy Education Society, Central Office, Western Sector, Anushaktinagar, Mumbai-400094 on **20th April 2021 at 1600 hours** in the presence of the bidders who wish to be present. The technical bids will be evaluated first and financial bid of technically qualified bidder will only be opened. Date of opening of the financial bid will be intimated separately.

Any further clarifications can be sought from Accounts Officer, AEES, Central Office, Western Sector, Anushaktinagar, Mumbai – 400094 telephonically on telephone number 25506658 or through email ao@aees.gov.in on or before 16th April 2021.

Encl: Annexure I to VI

(Secretary, AEES)

To

(To be published on AEES website and

91 to CAG Empanelled CA firms who are

Located at Mumbai/ Navi Mumbai region)

ELIGIBILITY CRITERIA

1. The Firm should have minimum 10 years of experience of Audit since the date of Registration of the firm.
2. The Firm should be empanelled with C&AG office for the year 2021-22 onwards.
3. The Firm should have minimum number of two qualified Chartered Accountants either as partners or employees.
4. The Firm should have minimum number of 10 staff (Articles/ Audit Clerks).
5. The location of the Firm should be at Mumbai/ Navi Mumbai.
6. The Firm should have conducted Statutory Audit at least of the following in last three years :
 - a) Five Autonomous Institutions/Statutory Bodies of Government of India or State Government.
 - b) Two Educational Institutions.
 - c) Three PSUs.
7. The average Yearly Turn-over in last three years of the Audited Educational Institutions/ Autonomous Body/ Statutory Body/ PSUs should not be less than Rs.50.00 crores. The auditor may furnish the necessary details of turnover.
8. The copy of work orders and completion certificate from the above organizations/ institutions shall be enclosed along with technical bid.
9. The self attested copies of registration & membership documents along with copy of GST Registration and PAN be attached with Technical bid.
10. The CA firm who has provided the services during the previous financial year 2020-21 need not to submit their quotes.

SCOPE OF WORK

Statutory Auditors should ensure that:-

1. The statutory requirements are complied with.
2. AEES rules and procedures have been followed.
3. Payments made to staff are as due and timely.
4. Review of accounting systems and internal control systems to ensure that no revenue leakage takes place.
5. Proper and adequate MIS exists for different levels of management.
6. Physical examination and verification of tangible assets is carried out.
7. Detection of systemic flows and suggestions for adopting corrective measures.
8. Compliance of the comments given by Statutory Auditor (C & AG) on the Statutory Auditors' Report.
9. Depute two article at least intermediate CA level for concurrent Audit and any other related work assigned by Institute.
10. The statutory auditor will offer tax advice and attend to all taxation matters for NIL Assessment orders under AEES and AESEPF PAN Numbers.
11. The statutory auditor is required to prepare annual Grant Utilization Certificate by 5th April of the succeeding year including Receipt & Payment Account and Half Yearly audit report of their findings and to advise any matter where financial prudence is focused in function of the AEES. Income & Expenditure, Receipt & Payment Account and Final Accounts to be prepared latest by 15th of June every year.
12. Brief details of work load of the AEES at present:-

- Number of the employees/ Officers/ Faculty	= 1500 No.
- Number of students	= 27000 Nos.
- Grants utilized during the FY 2020-21	= Rs. 220.00 Crores
- Employees Provident Fund Corpus as on 31.3.2021	= Rs.128.62 Crores

TERMS OF REFERENCE OF STATUTORY AUDITOR

Sr. No.	Details	Periodicity
1	Finance & Accounts	
A	To check all the entries of Cash books with vouchers and their recording in the original books of entries.	Half Yearly
B	To check the correctness of payments released in all respects and sanctions thereto.	Half Yearly
C	To scrutinize the general ledger pertaining to the income, expenditure and balance sheet items in order to ascertain the correctness of the entries posted.	Half Yearly
D	To scrutinize and check the bank reconciliation statement of all the bank accounts.	Half Yearly
E	To check the deposits with the banks and corresponding correctness of receipts of institutions (fees collected from students) and Interest due.	Half Yearly
F	To check the budget provisions and actual expenditure against it and highlight the variations for justification.	Half Yearly
G	To review and recommend the soundness, adequacy and application of accounting, internal controls and procedures.	Half Yearly
H	To check TCS,TDS, GST, TDS on GST ,Quarterly returns under 24Q &26Q for timely remittance thereof to the concerned Govt. Account	Half Yearly
I	To check all the receipt/ release of EMD's Security Deposits Performance Guarantee and related records.	Half Yearly
2	Final Accounts	
A	To assist in preparation of final accounts and consolidation of all 31 AEC Schools and Central Office, AEES before signing of Annual Accounts.	Yearly
B	To assist in the discussions with the Standing Audit Committee while finalization of Audit Reports, during Governing Council meetings, etc.	Yearly
c	To assist in the reply of Audit paras if any raised as required by Government auditors/CAG	Yearly
3	Other Services	
A	Updates/Changes in Statutory laws and Its implementation for AEES	From time to time
B	Filing of Annual Income Tax Return under AEES PAN and any other audit report required under the law including follow up with income tax department for its NIL Assessment with due statutory compliance	Yearly
C	Filing of Annual Income Tax Returns under AEES (E) Provident Fund Account PAN including follow up with income tax department for its NIL Assessment with due statutory compliance.	Yearly
D	To attend scrutiny assessment proceedings if case is selected for scrutiny & Appellate proceedings, if any appeal filed with Appellate Authority of Income Tax Department	As and when required
E	Advisory role in all tax related matter/statutory compliance	As and when required
F	Uploading of annual accounts of AEES to Charity Commissioner website & its due compliance	Yearly
G	Physical presence of Senior Partner/proprietor of the Audit firm.	At the time of finalization during Governing Council Meeting

IMPORTANT INSTRUCTIONS

1. Statutory Auditors should invariably discuss the draft audit report with AEES authorities, so that the minor discrepancies if any noticed should be rectified.
2. Statutory Auditor should not merely point out shortcomings/weaknesses but should give concrete suggestions for the system improvements and ensure compliance of the observations at AEES premises itself.
3. The statutory auditor is required to prepare the audit report in four parts as given as under:-

Part-I Action taken on previous Reports, if any.

Part-II Important items which, in the opinion of the Auditor, should be brought to the notice of the AEES Management .

Part-III Matters which, though erroneous, are minor in nature and would be adequate if rectified.

Part-IV Suggestions for improvement in Accounting system with reference to Accounting standards applicable to Autonomous Institutions.

4. The Auditors are required to adopt solution oriented approach while conducting the audit. They should identify the factors affecting the organization and suggest solution to mitigate adverse impact on the Growth and Overall Development of AEES.

PROFORMA FOR TECHNICAL BID
(Audit Experience/ Capability Criteria)

1. Name of Firm : _____
2. Address : _____

3. Name of responsible person, contact no. _____
and details who will coordinate for audit: _____
4. Whether your firm is empanelled _____
with CAG for the year 2021-22:
5. Empanelment no.: _____ (Self attested copy to be enclosed)
6. STABILITY OF FIRM :
i) Age in years _____
ii) No. of Branches _____
7. MAN POWER
i) No. of Partners : _____
ii) No. of Qualified Chartered Accountants : _____
iii) No. of Article/ Audit Clerks : _____

8. PROFESSIONAL EXPERIENCE :

- i) Statutory Audit conducted of the Autonomous Body/ Statutory Body:

Sr.No	Name of the organization	Period of assignment	Turnover (in crores)
01			
02			
03			
04			
05			

- ii) Statutory Audit conducted of the PSUs:

Sr.No	Name of the organization	Period of assignment	Turnover (in crores)
01			
02			
03			

- iii) Statutory Audit conducted of the Educational institutions:

Sr.No	Name of the organization	Period of assignment	Turnover (in crores)
01			
02			

Enclosures: as stated in Annex-I

Date:

Signature with Stamp of CA Firm

Tender Inquiry No-01 Annexure-VI
Expression of Interest
Appointment of Auditors

FINANCIAL BID
(Professional Fees)

The Firm may quote their professional fees in the following format:

1. Name of the Firm : _____
2. Headquarter Location : _____
3. GST No: _____
4. PAN No: _____
5. Professional Fees as detailed below:

Sr. No.	Particulars (Detailed specifications of works are in Annexure-III)	Periodicity	Quantity	Rate (in Rs)	Amount (in Rs) (f=dxe)
a	b	c	d	e	f
For auditing and certification of :					
1	AEES Revenue – Salary, General & Creation of Assets Account of Central Office AEES, Mumbai.	Half Yearly	Two		
2	AEES Employees Provident Fund accounts.	Half Yearly	Two		
3	AEES Employees GSLIS accounts.	Half Yearly	Two		
4	AEES Employees FRS accounts	Half Yearly	Two		
5	AEES Plan project Account of AEES Mumbai	Half Yearly	Two		
6	PUVVN Account of all AEC Schools & JC at Mumbai centre.	Half Yearly	Two		
7	Plan deposit accounts of all AEC Schools & Junior College at Mumbai centre.	Half Yearly	Two		
8	Common Pupils Fund Account (Corpus) maintained at Central office, AEES at Anushaktinagar, Mumbai	Half Yearly	Two		
9	Consolidated statement of all 14 centers of AEES under Revenue –Salary, General, Creation of Asset Account duly audited by respective Chartered Accountants at their centre.	Yearly	One		
10	Consolidated statement of all AEC Schools maintained by respective Principals under the head "Parmanu Urja Vidyalaya Vikas Nidhi"	Yearly	one		
11	Consolidated statements of Plan Deposit Account of all AEC Schools.	Yearly	one		
12	Filing of Annual Income tax returns under AEES PAN taking all the Income & expenditure of all Schools and central office accounts with required follow up action for 'Nil' assessment order to be received from income Tax Department and its all taxation matters.	Yearly	one		
13	Filing of Annual Income Tax Return under of AESEPF PAN with required follow up action for 'Nil' assessment order to be received from income Tax Department and its all taxation matters.	Yearly	one		
14	Uploading of data required on Charity Commissioner website with required follow up.	Yearly	one		
15	Valuation of Fixed Assets and arriving at Depreciated value of assets procured from Revenue Salary/General & Creation of Assets ,plan project ,Corpus & PUVVN account as per the condemnation reports and approval thereof.	Yearly	one		
16	Other related services as per Annexure-III	From Time to time	lump sum		
17		GST	one		
18	Total Professional Fee				

Note:*Payment will be released on Annual basis on submission of bills.

(Total Rupees _____ only)

1. Income Tax as applicable will be deducted at source.
2. Penalty Clause: In case of failure to complete the above assignments as per schedule, the amount quoted against respective item will not be paid and 0.5% of amount of Professional fee will be recovered as penalty.

Date:

Signature with Stamp of CA Firm

CHECK LIST

1. Three separate envelopes :
 - A) Superscripting “**Technical bid**” having duly filled in Annexure V with all supporting document’s self attested copies as stated in Annexure I.
 - B) Superscripting “**Financial bid**” having duly filled in Annexure VI.
 - C) Superscripting “ **Cost of Tender and EMD**” having Demand Draft of Rs.500/- towards cost of Tender and Demand Draft for Earnest Money Deposit(EMD) of Rs.5000/- in favour of “AEES, Mumbai”.
2. The Firm should have 10 years of experience of Audit since the date of Registration of the firm.
3. The Firm should be empanelled with C&AG office for the year 2021-2022 onwards.
4. The Firm should have minimum number of 02 qualified Chartered Accountants either as partners or employees.
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6. The location of the Firm should be at Mumbai/Navi Mumbai
7. The Firm should have conducted Statutory Audit at least of the following in last three years:
 - Five Autonomous Bodies/Statutory Body
 - Two Educational Institutions.
 - Three PSUs
8. The self attested copies of work orders of the above organizations/ institutions should be enclosed.
9. Necessary details of annual Turn-over of the Audited Educational Institutions/ Autonomous Body/ Statutory Body/ PSUs should not be less than Rs.50.00 crores
10. The CA firm who has provided the services during the previous financial year 2020-21 need not to submit their quotes.