



पूर्वोत्तर आयुर्वेद एवं होम्योपैथी संस्थान
NORTH EASTERN INSTITUTE OF AYURVEDA &
HOMOEOPATHY (NEIAH)

भारत सरकार, आयुष मंत्रालय के अधीन एक स्वायत्त संस्थान
An Autonomous Institute under the Ministry of AYUSH, Government of India
माऊदियाँदियाँ, शिलांग, मेघालय- 793018
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Expression of Interest (EOI)

Invitation for Expression of Interest (EOI) for appointment of Internal Auditors of North Eastern Institute of Ayurveda & Homoeopathy (NEIAH), Shillong

The North Eastern Institute of Ayurveda & Homoeopathy (NEIAH) is a Society registered under the Societies Act, 1860 and an Autonomous Institute under Ministry of AYUSH, Government of India. NEIAH has its permanent campus at Shillong, Meghalaya.

North Eastern Institute of Ayurveda & Homoeopathy (NEIAH) invites Expressions of Interest from firms of Chartered Accountants for empanelment for appointment as Internal Auditors for the Financial Year 2024-25 and further extendable on yearly renewable basis based on performance. The Chartered Accountant firm so appointed would prepare and file the NEIAH tax returns with the authority and also appear before the Income Tax officer, on behalf of NEIAH, to get necessary assessment order, as and when the tax scrutiny happens.

To be eligible, the firm should have its Head office in Shillong / Guwahati and possess minimum 05 years' experience in carrying out Statutory Audit/Internal Audit/Concurrent Audit of Government/Listed Companies, Autonomous body, Academic Institutions, etc. The firm should empanelment with CAG of India. Interested and eligible firms may submit their data/details/documents of the firm alongwith professional fees to be charged in sealed cover to the **Director, NEIAH, Shillong** latest by **7th April, 2025**.

The EOI is to be submitted in Two separate sealed envelopes (1. Technical Bid & 2. Financial Bid) and both the envelopes are to be placed in another envelop. This outer envelop is to be Super scribed as "**EXPRESSION OF INTEREST**".

The interested Chartered Accountant's Firms are required to enclose photocopies of the following documents (self-attested):

- Membership certificate of practice;
- Empanelment with CAG of India;
- PAN Card;
- Latest IT return filed by firm;
- Latest IT returns of Partners;
- Service Tax registration certificate;

- g. Document in support of financial turnover of the firm;
- h. Undertaking to be furnished by the Firm that there are no legal suit/criminal cases pending against Firms and its partners or having not been earlier convicted on grounds or moral turpitude or for violation of laws in force.

All entries in the Application form should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorized signatory may be attached.

The competent authority of North Eastern Institute of Ayurveda & Homoeopathy (NEIAH) reserves the right to annul any or all application without assigning any reason.

APPLICATION

Details of Chartered Accountant firm for the Internal Audit of North Eastern Institute of Ayurveda & Homoeopathy (NEIAH) for the financial year 2024-25:

Sl. No	Particulars	Details
1	Name of the firm	
2	Address of the Registered/Head Office	
3	Telephone no. and E-mail address	
4	ICAI Registration No. with Region Name and Code No.	
5	Date of constitution of the firm	
6	PAN No. of the firm	
7	Date since when the firm has a full time FCA	
8	Number of Full-Time Partners as on 1-4-2024 (Details to be provided in " Annex-A ")	
9	Number of Part time Partners if any, as on 1-4-2024	
10	Number of Full Time Chartered Accountant Employees as on 1-4-2024	
11	Number of Branches (Details to be provided in " Annex-B ")	
12	Whether the firm is engaged in any Internal/Internal/Concurrent Audit and other accounting work of any Govt. Companies/Autonomous Body, and Academic Institutions etc. (If yes, details may be given " Annex-C ").	
13	Turnover of the Firm (last 3 years)	

(On Firms Letter Head)

Annex-A

Details of Full Time Partners of the Firm

Sl. No	Name of the Partner	Membership No.	Whether FCA / ACA	Date of joining the firm (full time)	Station & Region where residing at present

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On Firms Letter Head)

Annex - B

Particulars of Branches (including foreign branches, if any)

Sl. No	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner in charge of the branch	Date of opening of the branch	Region

(Signature of Authorized Person with Seal of the Firm)

Place:
Date:

(On Firms Letter Head)

Annex- C

Details of Statutory/Internal Audit Work / Any Other Accounting Work of Govt./Listed Companies, Autonomous body, Academic Institutions, etc. in hand with the firm/undertaken in the last five year as on 31-3-2024.

Name of Client	Type of Audits (Tick appropriate Box)		
	Statutory	Internal	Tax
Academic Institutions			
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Co-operative Societies			
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Companies			
• PSU			
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Others			
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insurance Companies			
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Autonomous bodies			
1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On Firms Letter Head)

Undertaking

I/We the following partners of M/s. _____, Chartered Accountants do hereby jointly and severally verify and declare –

- (i)** that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- (ii)** that the firm, or partners has not been debarred or cautioned by ICAI during the last five years, (if debarred, give details);
- (iii)** that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountant Act, 1949;
- (iv)** that the constitution of the firm as on 1st April of the relevant year shown is same as that in the constitution certificate issued by the ICAI.

Sl. No.	Name of the Partner	Membership Registration No.	PAN No.	Signature of partner

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Annexure D

Proforma of Financial Bid

Sl. No.	Particulars	Rate (in Rs.)	
		in figure	In Words
1	Internal Audit		
2	E filing of TDS and Income Tax Return		
	Total (1+2)		

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

SELECTION CRITERIA (POINT ALLOCATION)

Sl. No.	Particulars	Points to be allocated	Maximum Points	Supporting Documents
1	Year of establishment of Audit firm / Limited Liability Partnership firm	a) 25 years or more – 20 points b) 15-24 years – 15 points c) Less than 15 years – 10 points Cut off date shall be last day of the month previous to month in which bids are invited.	20 (Twenty)	Registration Certificate of the firm issued by the Institute of Chartered Accountants of India (ICAI). Information related to the year of establishment of Head Office, Branch Offices etc. as indicated in the Certificate.
2	No. of Partners in the Audit firm / Limited Liability Partnership firm who with the firm for a minimum period of 1 year as on date of application.	a) 1 (one) for each partner who is ACA. b) 2 (two) for each partner who is FCA.	20 (Twenty)	Registration Certificate of the firm issued by the Institute of Chartered Accountants of India (ICAI).
3	No. of Qualified Assistants (Chartered / Cost Accountants) employed with the firm.	a) 2 (two) for each qualified Assistant who is ACA / ACMA	20 (Twenty)	Copy of details filed with the Institute of Chartered Accountants of India (ICAI) / Cost Accountants of India (ICWAI)
4	Experience of the firm in Statutory / internal audit of PSU / Govt. Autonomous Body	a) 4 (four) for PSU / Govt. Autonomous Body for per Year	20 (Twenty)	Copies of appointment orders for Statutory / internal audit in any central / state of PSU / Govt. Autonomous Body
5	Turn over of audit firm in FY 2016-17, 2017-18 & 2018-19,	a) More Than Rs. 100 lacs per year – 20 points b) Rs. 50 – 100 lacs per year – 15 points c) Rs. 10 – 50 lacs per year – 10 points d) Less than 10 lacs per year – 5 points	20 (Twenty)	The audited annual accounts of the audit firm.

The bidder who secures minimum 70 marks in the technical evaluation based on above-mentioned parameters shall only be considered for financial bid opening.

SCOPE OF WORK FOR THE INTERNAL AUDITOR OF NEIAH

TERMS OF REFERENCE FOR APPOINTMENT OF A INTERNAL AUDITOR FOR THE AUDIT OF ACCOUNTS OF North Eastern Institute of Ayurveda & Homoeopathy (NEIAH) FOR THE FINANCIAL YEAR 2024-25.

BACKGROUND

The North Eastern Institute of Ayurveda & Homoeopathy (NEIAH) is a registered society under Societies Act 1860. NEIAH has been established by the Ministry of AYUSH to provide healthcare facilities to the people of NE Region and Sikkim under Ayurveda & Homoeopathy system of medicines. The Institute has Ayurveda & Homoeopathy colleges along with a 60 bedded Ayurveda Hospital and 20 bedded Homoeopathy Hospital, Pharmacy, a Clinical Diagnostics Laboratory etc.

OBJECTIVES

The objectives of the Internal audit for the financial year 2024-25 is to seek a professional opinion on the financial statement of North Eastern Institute of Ayurveda & Homoeopathy (NEIAH) for the financial year 2024-25 and to ensure that funds received and expenditure incurred are in accordance with the laid down financial regulations, prescribed Procurement procedures, and other orders issued from time to time as well as to ensure proper maintenance of books of accounts and other relevant documents at all levels.

Scope

The Internal Audit will be carried out in accordance with the Generally Accepted Auditing Principles and will include tests and controls, as the auditors feel necessary under the circumstances. The major areas to be covered are as under:-

1. Internal Audit to cover the areas ensuring that,

- (a) Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
- (b) Counterpart funds are utilized for purposes for which they are provided.
- (c) Goods and services have been procured in compliance with law.

- (d) Transactions are duly supported by proper supporting documents.
- (e) Propriety of the transactions.
- (f) Checking the maintenance of books of accounts and records.
- (g) Checking the bank reconciliation statements.
- (h) Checking of component wise, category-wise and account head wise expenditures.
- (i) Checking of investments, short term deposit etc. made from time to time.
- (j) Checking of various taxes/Internal compliance.
- (k) Verification of fixed deposit register and checking of interest received.
- (l) Physical Verification of Fixed Assets & Stocks.
- (m) To check all Internal records registers including Minute Books and to see that accounting effects of all the decisions taken at Governing Body Meeting / Executive Committee Meeting / Standing Finance Committee Meeting / Relevant Committees or core are given in the Books of Account.
- (n) To give executive summary incorporating all points/matters; which are of very important nature.

2. Financial Books

- (a) Verification of Bank Book Journal, Vouching of Imprest Cash.
- (b) Scrutiny of General Ledger, Staff Advance Registers, Commenting on loan outstanding entries, etc.
- (c) Verification of cash, cheques on hand etc. as on 31st of March every year.
- (d) Verification of all vouchers and sheets ensure correct coding and accounting head.
- (e) Scrutiny of general ledger and Verification of Income and Expenditure Statement, and Balance sheet and other Schedules.
- (f) Verification of Salary/ Consultancy payments, P.F, TDS (I.T.), TDS (GST), etc., and verification of submission of various return to the competent authority in time.
- (g) Verification of all financial information completely, promptly and after the necessary authorization was recorded.

3. Comprehensive audit

The areas covered by comprehensive audit may cover comparison of the results shown in the current period financial statements with prior periods and if available, with budgets and forecasts, investment decisions, delegation of financial powers and management of information systems, organizational effectiveness, management of equipment, plant and machinery etc.

4. Accounting policy & standard

- (a) To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
- (b) Review of Accounts.
- (c) Check all recorded entries comply with accounting standard.

5. System Improvement

The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work or unnecessary data noticed will be highlighted and reported.

6. The Chartered Accountant firm so appointed would be required to give:-

- (a) The Audit firm appointed is required to prepare the Statement of Accounts for the Financial Year based on record available with the Institute.
- (b) Audit Certificates and issue any other certificate as may be required by the Institute from time to time without any additional fee to be paid by the Institute.
- (c) Statements in annual report that describes the work of North Eastern Institute of Ayurveda & Homoeopathy (NEIAH). The responsibilities of the audit also include reporting on the adequacy of statements.

7. Liaison

The selected Auditor(s) will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.

8. To suggest the measures for cost control and increase the revenue of the Institute.

9. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at latter stage, to settle the audit qualifications in the Internal Audit report of this assignment.

10. Reporting

After finalization of Audit, the Internal Auditors shall submit Audit Report on the Accounts Audited.

11. Others

The Chartered Accountant firm so appointed would prepare and file the NEIAH tax returns with the authority and also appear before the Income Tax officer, on behalf of NEIAH, to get necessary assessment order, as and when the tax scrutiny happens.

GENERAL

Auditor would be given access to all Books of Accounts, Procurement documents, Legal documents, Sanction letters of NEIAH, and all other documents and information which they think necessary for the purpose of audit. The auditors may make specific observations with respect to the efficiency of financial procedure, the accounting system and in general, the administration and management of the organization.