



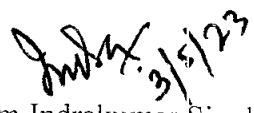
Fax : 0385-2414750
Phone : 0385-2414539
0385-2414629
E-mail : rims@rims.edu.in
Website : www.rims.edu.in

क्षेत्रीय आयुर्विज्ञान संस्थान, इम्फाल, मणिपुर
REGIONAL INSTITUTE OF MEDICAL SCIENCES, IMPHAL – 795 004.
(स्वास्थ्य और परिवार कल्याण मंत्रालय के अधीन एक स्वायत्त संस्थान, भारत सरकार)
(An Autonomous Institute under the Ministry of Health & Family Welfare, Government of India)

Expression of Interest (EOI)
Invitation for Expression of Interest (EOI) for appointment of Auditors of Regional
Institute of Medical Sciences (RIMS), Imphal

Regional Institute of Medical Sciences Imphal invites Expression of Interest (EOI) from firms of Chartered Accountants for empanelment for appointment as Internal Auditor for the Financial Year 2022-23 and further extendable for another three years on yearly renewable basis based on performance. The Terms & Conditions, format of application along with the scope of work etc. are attached herewith for reference and also available for download at www.rims.edu.in. Interested and eligible firms may submit their data/details/documents in two bids in two separate envelopes latest by **20th May, 2023** to the following address:

The Director,
Regional Institute of Medical Services, Imphal
Lamphelpat-795004


(Naorem Indrakumar Singh)
Deputy Director(Admn),
Regional Institute of Medical Sciences,
Imphal.



क्षेत्रीय आयुर्विज्ञान संस्थान, इम्फाल, मणिपुर

REGIONAL INSTITUTE OF MEDICAL SCIENCES, IMPHAL – 795 004.

(स्वास्थ्य और परिवार कल्याण मंत्रालय के अधीन एक स्वायत्त संस्थान, भारत सरकार)

(An Autonomous Institute under the Ministry of Health & Family Welfare, Government of India)

Eligibility Criteria for Chartered Accountant Firm:

- i. The Firms must be empanelled with ICAI and possess minimum 03 years' experience in carrying out Audit/Internal Audit of Government Autonomous body, Academic Institutions etc.
- ii. The firms should have its Head office/Branch in Imphal.
- iii. The Firms must have completed similar audit assignments (in Central/State autonomous bodies/Companies).
- iv. The firms must have an Audited Annual Turnover of ₹5 lakh in each financial year for the last 3 years in similar nature of work.

Specific Conditions:

1. The Offer is required to be submitted in two bid formats, i.e. "Technical Bid" and "Financial Bid," duly sealed in separate envelops. Both these envelops are required to be further sealed in a single envelop, which may be superscribed with the words "EOI for Appointment as Internal auditor of RIMS, Imphal" addressed to the "Director, RIMS, Imphal, Lamphelpat, Manipur- 795004".
2. The Technical Bid Comprises of:
 - i. Application in the prescribed format
 - ii. A copy of constitution/registration certificates of firm/organization issued by ICAI containing inter-alia,
 - a. Date of formation of the firm.
 - b. Details of applicants as on date, date of joining the firm, date of becoming member of the Institute and their own interest, if any.
 - iii. A copy of the latest partnership deed in the case of partnership firms.
 - iv. A copy of the IT Returns of last three years of the firm/ full time partners/ Sole Proprietor/Others along with photocopy of PAN Card/TIN No./GSTIN.
 - v. A copy of financial statement of the Firm along with Schedules for the preceding three financial years.
 - vi. Undertaking to be furnished by the Firm that there are no legal suit/criminal cases pending against Firm and its partners or having not been earlier convicted on grounds or moral turpitude or for violation of laws in force.
 - vii. Details of audit experience of the firm for the last 3 Years.

3. Financial Bid:

Financial Bid shall comprise of the Professional Fee to be charged from RIMS, Imphal for audit work as per the scope given for the Financial Year 2022-23. GST shall be quoted separately. The minimum Fee would be Rs.3,00,000/- (plus applicable taxes) per year of engagement.

General conditions:

1. All supporting documents must consist of the seal & signature of the authorized person of the firm.
2. Selection of the firm will be done only after detailed scrutiny of the credentials of the firm, their competency, no. of qualified Chartered Accountants and employees to be engaged for the Audit work experience etc. Suitable weightage will be given to firms / organizations, which have relevant experiences in auditing of Govt. Organization. Shortlisted applicants will be informed of the date/time for personal discussions, if required.
3. The engagement is initially for a period of 1 year which may be extended to a further period of upto 3 years (One year at a time) at the discretion of RIMS, Imphal on the same terms and conditions.
4. The fee payable for the services rendered for the financial year 2022-23 shall be as decided based on bidding and negotiation, if required and for the subsequent years may be enhanced upto 10% based on work volume and performance.
5. The selected Firm shall have to start the audit or any work as per the scope of work from the date of issuance of the letter for Audit work. The selected firm will also be required to comply with the instructions if any issued by RIMS, Imphal.
6. The successful applicant shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
7. The job description and other terms and conditions may be supplemented or modified at any time by RIMS, Imphal at its sole discretion and it shall be binding on the selected firm.
8. The Firm shall have to submit said reports to the Director, RIMS within given time frame without delay.
9. The payment of remuneration/Audit Fees as fixed will be made on satisfactory completion of the assignment. RIMS, Imphal will not pay any advance to the selected audit firm under any circumstances. All taxes, fees to be deducted or charged as per relevant laws in force and exclusion of GST will be quoted separately, if any.
10. The auditor shall not be provided with any special transport facility or accommodation, etc.
11. The competent authority of RIMS, Imphal reserves the right to annul any or all application without assigning any reason.
12. In case of any dispute, the decision of the Director, RIMS, Imphal shall be final and binding.

Sd/-
Deputy Director (Admn),
RIMS, Imphal

(On Firm's Letter Head)

To,

The Director, RIMS,
Lamphelpat, Imphal

Sub: Expression of Interest (EOI) from Chartered Accountant Firm for Appointment of
Internal Auditor of RIMS, Imphal

Sir/Madam,

In response to RIMS notification no. dated, I/we submit the EOI for
internal auditor for financial year 2022-23.

Details of Chartered Accountant firm are as follows:

1. Name of the firm:
2. Address of the Registered/Head Office:
3. Telephone no.:
4. E-mail address:
5. ICAI Registration No. with Region Name and Code No.:
6. Date of constitution of the firm:
7. TAN/PAN of the firm :
8. GSTIN :
9. Date since when the firm has a full time FCA:
10. Number of Full-Time Partners as on 1-4-2023:

Sl. No	Name of the Partner	Membership No.	Whether FCA / ACA	Date of joining the firm

11. Number of Part time Partners if any, as on 1-4-2023:
12. Number of Branches
13. Number of audit staff employed full- time with the firm as on 1-4-2023
 - (a) Full Time Chartered Accountant Employees :
 - (b) Articled / Audit Clerks :
 - (c) Other Audit Staff (With knowledge of book keeping and accountancy):

14. Details of Statutory/Internal Audit and other accounting work of any Govt. Companies/Autonomous body, and Academic Institutions etc.

Sl. No.	Name of the Auditee	Turnover of the Auditee (INR in Crs.)	Year of Audit	Type of Audit (Statutory/Internal)	Audit fees

15. Turnover of the Firm (last 3 years with supporting documents)

Year	Turnover (in INR)
2019-20	
2020-21	
2021-22	

Place:

Date:

Signature of authorized representative

Name:

Designation:

(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

(On Firms Letter Head)

FINANCIAL BID

1. Name of the firm :
2. Address :
3. GSTIN :

Item of Activity	Total Amount (₹)
Consolidated Remuneration/audit fees for Audit of Accounts of RIMS, Imphal for 2022-23 with activities listed in the scope of work	
GST applicable	
Total	

Place:

Date:

Signature of authorized representative

Name:

Designation:

TERMS OF REFERENCE FOR APPOINTMENT OF A CHARTERED ACCOUNTANT FIRM FOR INTERNAL AUDIT OF ACCOUNTS OF REGIONAL INSTITUTE OF MEDICAL SCIENCES (RIMS), IMPHAL FOR THE FINANCIAL YEAR 2022-23

Background

RIMS, Imphal is an autonomous body under the Ministry of Health and Family Welfare, Govt. of India, which imparts medical education and runs a teaching hospital. The annual budgetary grant from the MoHFW, GoI and utilization (un-reconciled figures) during 2022-23 is as under:

(Amount in Rs. Crore)

Head	Grant received	Grant utilized
Salary	380.00	380.00
General	47.61	47.61
Asset creation	183.66	183.66
SAP-General	7.00	7.00
Total	618.27	618.27

Objectives:

The objectives of the internal audit for the financial year 2022-23 is to seek a professional opinion on the financial statement of the institute for the financial year 2022-23 and to ensure that funds received and expenditure incurred are in accordance with the laid down financial regulations, rules and regulations and bye-laws of the institute, 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 in internal audit are as under:

1. Financial transactions

- a. Transactions are recorded as per principles of Generally Accepted Accounting Principles and Government accounting rules and are booked to proper accounting heads.
- b. Utilization of grants-in aid is in accordance with the terms laid down in the sanctions.
- c. Goods and services have been procured in compliance with the General Financial Rules and instructions of the Government of India.
- 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/statutory compliance.
- k. Verification of fixed deposit register and checking of interest received.
- l. Any other work related to Finance and accounts as may be requested by the management from time to time.

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 computer 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, I.T., TDS, etc., and verification of submission of various return to the competent authority in time.
- g. To check all statutory records/registers including Minute Books and to see that accounting effects of all the decisions taken at General Meeting/Board of Governors Meeting /Audit Committee Meeting are given in the Books of Account.

3. Preparation of financial Statements

The selected firm shall assist RIMS, Imphal in preparation of the financial statements in the **uniform format of accounts** prescribed by the Government of India without any additional fee to be paid by the society. The responsibilities of the firm also include reporting on the adequacy of statements. (The institute Tally for accounts matters.)

4. Accounting policy & standard

- a. To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
- b. Check all recorded entries comply with accounting standard make appropriate comments.

5. System Improvement

The selected firm shall report any lacuna noticed in the existing procedures, control systems, accounting records, registers and forms and suggest improvements thereon such as checklist for preparation and checking of bills, forms of indents, any other forms or any accounting records in consonance with the General Financial Rules and other extant Government rules.

6. Compliance to audit objections

The firm 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 Separate Audit Report of the Comptroller and Auditor General of India.

7. Reporting

After finalization of internal Audit, the firm shall submit Reports to the management within the given time frame. The internal audit may start after finalization of Annual accounts (to be completed within June end of the following Financial year).