

**Sports Authority of India
(THIRUVANANTHAPURAM)**

REQUEST FOR PROPOSAL (RFP)

for

**Selection of an Agency among CA firms empanelled with CAG for Conduct of Internal Audit for 4 years
(2017-18, 2018-19, 2019-20 & 2020-21) for Sports Authority of India, Regional Centre,
Thiruvananthapuram and NCOE/STC Units in Kerala, Tamil Nadu, Puduchery & Lakshadweep**

Location: Thiruvananthapuram

Reference No: 1/SAI/LNCPE/IA/Accounts

Date: _____

Issued by:

Sports Authority of India

Lakshmi Bai National College of Physical Education

Kariavattom PO

Thiruvananthapuram-695 581

1. INVITATION FOR RFP

- a. Sports Authority of India, LNCPE, Thiruvananthapuram invites Request for Proposal, from Chartered Accountant firms empanelled with CAG in single stage two bid system for the following services

Brief Scope of work
Conduct of Internal Audit for 4 years (2017-18, 2018-19, 2019-20 & 2020-21) of Sports Authority of India, Regional Centre, Thiruvananthapuram and NCOE/STC Units in Kerala, Tamil Nadu, Puduchery & Lakshadweep. As detailed in Annexure -VII

2. INSTRUCTION TO THE BIDDERS

- a. RFP has to be prepared and submitted in two envelopes (A & B) in sealed covers as per the Schedule as more particularly specified in Clause 2 of this RFP.
- b. Firms are advised to visit the Accounts Section, SAI, LNCPE, Thiruvananthapuram for understanding the details of job work.
- c. RFP will not be sold/ issued manually from SAI.

3. BID SCHEDULE

1	Name of the Bid	Request for Proposal (RFP) for Selection of an Agency for Conduct of Internal Audit for 4 years (2017-18, 2018-19, 2019-20 & 2020-21) of Sports Authority of India, Regional Centre, Thiruvananthapuram and NCOE/STC Units in Kerala, Tamil Nadu, Puduchery & Lakshadweep.
2	Method of selection	Least Cost Selection in single stage with two bid system.
3	Bid Security Declaration	To be submitted as per ANNEXURE VI-A
4	Performance Security	3% of the Original Contract value
5	Sealed Technical & Financial Bid to be submitted separately in a Single Cover	Sealed Technical Bid in Envelope 'A' and Financial Bid in Envelope 'B' in a Big Envelope Superscribed " Tender for Internal Audit " .
6	Name of the SAI's official for addressing queries and clarifications	The Principal & Regional Head SPORTS AUTHORITY OF INDIA, LNCPE, KARIVATTOM PO THIRUVANANTHAPURAM- 695 581 Email: sailncpe@gmail.com

7	RFP Validity Period	45 days
8	RFP Language	English
9	RFP Currency	INR
10	Consortium	Not Allowed
11	Sub-contracting	Not Allowed
12	Joint Venture	Not Allowed
13	Schedule of RFP Process	
	Task	Key Dates
	RFP issual date	13.08.2021
	Last date of receiving queries	03.09.2021
	RFP Due Date	06.09.2021
	Opening of RFP Technical Bids	07.09.2021
	Opening of RFP Financial Bid	To be Communicated

ELIGIBILITY CRITERIA

4.1 Firms who do not meet the required Qualification/Eligibility Criteria mentioned in this RFP shall be treated as non – responsive and will not be considered further.

S. No.	Pre-Qualification Criteria	Supporting Document
A.	Legal Status	
1.	The bidder should be a legal entity registered under the relevant statute for the last 5 years.	Copy of 'Certificate of Incorporation' or Registration Certificate duly attested by authorized signatory.
2.	The Bidder must be empanelled with CAG.	Copy of Certificate
3.	The bidder must enclose PAN card details and GST registration details.	Self attested Copies of documents, duly attested by

		authorized signatory.
4.	Bidders declared blacklisted by any Central/ State Government sector/ Public Sector Units/ Autonomous bodies/ Public Sector Banks/ Statutory bodies due to corrupt, fraudulent or any other unethical business practices as on date of bid submission shall not be eligible.	Undertaking signed by the authorized signatory that the Bidder has not been debarred. Annexure V
B.	Financial Capacity	
1.	Average annual financial turnover should be at least INR 25 lakhs irrespective of estimated cost involved during the last three years, ending 31 st March of the previous Financial Year (i.e. FY 2017-18, 2018-19 and 2019-20).	Self attested copy of audited financial Statements for 3 financial years duly authenticated by CA i.e. FY 2017-18, 2018-19, 2019-20.
C.	Technical Capacity	
1.	The bidder should have satisfactorily conducted internal audit for at least 3 years in any of the Central Govt./State Govt./PSU's/Autonomous Institutions during the last 5 years.	Copy of satisfactory completion report duly signed by not less than an officer below the rank of Office Superintendent.
2.	The firm should have on their roles a minimum of 2 Chartered Accountant each with experience of not less than 5 years as 31.03.2021.	<i>List thereof should be enclosed as supporting document duly endorsed by Head of the Firm or HR Head of the Firm.</i>
D.	Fit and Proper Person: Bidder should be Fit and Proper person as per the criteria defined in this RFP document.	<i>Self-certificate and/or Letter of Undertaking to this effect on Bidder's letter head signed by Bidder' authorized signatory</i> <i>Undertaking as per Annexure I to be submitted.</i>

5. RFP VALIDITY

5.1 The RFP shall remain valid for acceptance for a period of 45 days (forty five days) days after the RFP Due Date (Last date and time of submission of RFP) prescribed in the RFP. Any RFP valid for a shorter period shall be treated as unresponsive and rejected. On completion of the validity period, unless the Firm withdraws the RFP in writing, it will be deemed to be valid until such time that the Firm formally (in writing) withdraws the same.

5.2 In exceptional cases, the Firm's may be requested by SAI to extend the validity of their RFP up to a specified period. The Firm's, who agree to extend the RFP validity, are to extend the same without any change or modification of their original RFP.

5.3 In case the day up to which the RFP are to remain valid falls on or subsequently declared a holiday or closed day for SAI, the RFP validity shall automatically be extended up to the next working day.

6. RFP PROCESS

- 6.1. RFP issued by the SAI constitutes a request for Bids from eligible Firms (as determined in accordance with the eligibility criteria as Clause 4 above) to be Service Provider (after evaluation of eligible bidders), subject to the terms of this RFP and the Service Agreement.
- 6.2. This RFP is no more than a request for proposal, and it does not and is not intended to constitute a contract or a grant of any rights or licenses, or an offer which is capable of acceptance by any Bidder or any other person. The grant of any rights or formation of any contractual relationship shall be conditional upon acceptance by SAI of the Bidder's Bid and the execution of the Service Agreement by both SAI and the Bidder/Service Provider.
- 6.3. This RFP is only illustrative in nature and all narrations are intended to be used by the applicant as preliminary background information. This RFP does not necessarily contain all the relevant information in relation to the Bid process and SAI reserves the right to withdraw the RFP and/ or add, amend, review the requirements or information contained in this RFP at any time prior to the submission of the Bid, save in relation to the eligibility criteria, technical requirements and the evaluation principles of the Bids.
- 6.4. Upon selection of a Bidder by SAI and the selected Bidder/ Service Provider shall enter into a detailed contract/agreement ("**Service Agreement**")incorporating the provisions of this RFP and the successful Bid
- 6.5. SAI may issue Letter of Intent (LoI) before execution of the service agreement, if required.

7. BID PRICES

- 7.1. The Bidder providing services shall quote only in Indian Rupees.
- 7.2. The Bidder shall indicate in the Price Schedule provided in RFP all the specified components of prices shown therein. All the columns shown in the price schedule should be filled in as required.
- 7.3. If any firm quotes NIL charges / consideration, the bid shall be treated as unresponsive and will not be considered.
- 7.4. Firm Price: The prices quoted by the Bidder shall remain firm and fixed during the currency of the Contract and will not be subject to variation on any account.

8. SUBMISSION OF BIDS

- 8.1. Bids to be submitted through POST / COURIER only.
- 8.2. SAI will open the RFP at the specified date and time and at the specified place as indicated in the Bid Schedule.

- 8.3.** In case the specified date of Bid opening falls on or is subsequently declared a holiday or closed day for SAI, the Bids will be opened at the appointed time on the next working day.
- 8.4.** Authorized representatives of the Bidders, who have submitted Bids on time may attend the bid opening provided they have their Letters of Authority from the corresponding Bidders.
- 8.5.** The Technical Bid is to be opened at the prescribed time and date as indicated in RFP Bid schedule. During the Technical Bid opening, the Bid opening official(s) will read the Salient Features of the Bids like brief description of the services offered and any other special features of the Bids, as deemed fit by the Bid opening official(s).
- 8.6.** Financial bids of the technically qualified Bidders shall be opened at the scheduled date, time. The authorized signatories/ representatives of such Bidders who wish to attend the financial bid opening may please do so by showing their bid acknowledgement slip.
- 8.7.** Clarification of Bidding Documents: A Bidder requiring any clarification or elucidation on any issue of the Bidding Documents may take up the same with SAI in writing. SAI will respond in writing to such request in pre-bid conference as per the bid schedule.

9. FORMAT OF SUBMISSION OF BIDS

- 9.1.** All documents are to be signed and submitted .
- 9.2.** The Bids submitted must be without any overwriting, interlineations, corrections, double typing, etc.
- 9.3.** Bidder must ensure that the Technical Bid do not contain any information pertaining to Commercial bid/Prices. In exceptional circumstances, at its discretion, SAI may solicit the Bidder's consent for an extension of the validity period. The request and the responses thereto shall be made in writing or by email.

10. DOCUMENTS TO BE SUBMITTED

- 10.1.** All the documents are to be mandatorily submitted as per the instruction detailed in this RFP document.
- 10.2.** The following documents are to be submitted with the RFP.

Sl. No.	Criteria	Document to be submitted online
1.	Eligibility Criteria	As Mentioned in clause 4
2.	Technical Evaluation Documents	As Mentioned in clause 11
3.	Financial Bid	As per Required Format given at <i>Annexure III.</i>
4	Authorized Signatory	Scanned copy of Power of Attorney in favour of

		<p>Authorised signatory of Bidding Documents.</p> <p>OR</p> <p>Signed and scanned copy of Board's resolution(s) in favour of Authorized signatory of the bidder.</p>
5.	Declaration regarding Acceptance of all terms and Conditions of the RFP and its subsequent amendments	A declaration confirming Acceptance of all terms and Conditions of the RFP and its subsequent amendments without any deviation.

11. FINANCIAL EVALUATION CRITERIA

11.1. Evaluation of Financial Bids and Selection of Bidder:

- i. Financial bid should be submitted separately in ENVELOPE 'B' . All prices should be in Indian Rupees.
- ii. The quoted price shall be inclusive of all expenses and taxes.
- iii. The least cost proposal will be ranked as L-1 and the next higher and so on will be ranked as L-2, L-3 etc. The least cost proposal (L-1) will be considered for award of contract.
- iv. The bidder who has quoted least cost (L-1) will be awarded the work subject to fulfilment of other parameters and terms and conditions of RFP.
- v. In the event of two or more technically qualified bidders quoting same lowest rates (L1), the proposal with the highest average annual turnover would be considered as the successful bidder for the purpose of award of works.

11.2. Performance Security to be furnished in the form of an Account Payee Demand Draft, Fixed Deposit Receipt, Bank Guarantee from a Commercial bank or online payment in an acceptable form safeguarding the purchaser's interest in all respects. Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.

13. Time Frame for Submission of Audit Reports

The work should be completed within 45 – 60 days from the date of commencement of work, which shall not be later than 10 days from the date of acceptance of letter of award and audit report should be submitted within 15 days from the date of completion of the Audit.

14. TERMS OF PAYMENT

Payment will be made after acceptance of the Report by the Competent Authority .

14.1 Penalty

- i. Subject to the provision of Force Majeure under GCC, any unexcused delay by the supplier in maintaining its contractual obligations towards performance of services shall render the contractor liable to any or all of the following sanctions:
 - a. Imposition of Penalties,

- b. Forfeiture of its Performance Security and
 - c. Termination of the Contract for default.
- ii. If the firm fails to deliver any part or all of the services or fails to perform the services within the time frame(s) incorporated in the contract, deduct from the contract price, as penalty charges a sum equivalent to 0.5% per day of delay or part thereof on delayed supply of services until actual delivery or performance, subject to a maximum of 10% of the contract price. Once the maximum 10% is reached, SAI will consider termination of the contract as per agreement and initiate remedies available under law for the loss and damages caused to SAI.
 - iii. SAI will make payment after necessary deductions of penalty.
 - iv. In the event of any loss occasioned to the SAI, as a result of any lapse on the part of the contractor which will be established after an enquiry conducted by the SAI, the said loss can be claimed from the firm up to the value of the loss. The decision of the SAI in this regard will be final and binding on the firm.
 - v. Time shall be the essence of the Agreement, however, for delay in service deliverables reasons not pertaining to selected bidder, SAI shall take decision on extension of such timelines and levy of penalty.
 - vi. The penalty may be levied after giving the service provider, an opportunity to explain the deviation and delay in the deliverables. In case the SAI is not satisfied with the justifications provided by the service provider, then the penalty shall be levied.

15. TAXES & DUTIES

The Contractor shall be entirely responsible for payment of all/any type of taxes, etc. to any authority against this contract. Only statutory variations in the rate of taxes on services if stipulated in Contract shall be allowed to the extent of actual payment by the Contractor.

16. ANNEXURES

ANNEXURE I: BID SUBMISSION FORM

(On Bidder's letter head)

Date_____

To

The Principal & Regional Head
Sports Authority of India-LNCPE
Kariavattom PO
Thiruvananthapuram - 695581

Ref.: Your Bidding Document No. _____ dated _____

We, the undersigned have examined the above-mentioned Bidding Document, including amendment/corrigendum No. _____, dated _____ (*if any*), the receipt of which is hereby confirmed. We now offer to provide Services relating to undertaking the job for Conduct of Internal Audit for 4 years (2017-18, 2018-19, 2019-20 & 2020-21) for Sports Authority of India, LNCPE Thiruvananthapuram and its NCOE/STC Units.

If our Bid is accepted, we undertake to provide services as mentioned above in accordance with the Scope of Services as specified as per Annexure-VII, Special conditions of Contract and General Conditions of Contract of the Bidding Documents.

We further confirm that, if our Bid is accepted, we shall provide you with a performance security of required amount in an acceptable form of this RFP for due performance of the contract, including amendment/ corrigendum if any as per clause 11.2 of the RFP.

We agree to keep our Bid valid for acceptance for 45 days or for subsequently extended period, if any, agreed to by us. We also accordingly confirm to abide by this Bid up to the afore-said period and this Bid may be accepted any time before the expiry of the afore-said period. We further confirm that, until a formal contract is executed, this Bid read with your written acceptance thereof within the afore-said period shall constitute a binding contract between us.

I/we certify that we fulfil the "Fit and Proper Person" criteria as mentioned in this RFP document.

We further understand that you are not bound to accept the lowest or any Bid you may receive against your above-referred Bid Reference.

We confirm that we do not stand deregistered/banned/blacklisted by any Govt. Authorities.

(Signature of the Bidder)

Name, Address and seal of the Bidder: _____

ANNEXURE II: BID SECURING DECLARATION FORM

Date: _____

Tender No. _____

To

The Principal & Regional Head
Sports Authority of India-LNCPE
Kariavattom PO
Thiruvananthapuram - 695581

I/We understand that, according to your conditions, bids must be supported by a Bid Securing Declaration.

I/We accept that I/We may be disqualified from bidding for any contract with you for a period of one year from the date of notification if I am /We are in a breach of any obligation under the bid conditions as below:

- a) withdraws/modifies/amends the submitted bid against this RFP, impairs or derogates from the tender, during the period of bid validity specified in this tender.; or
- b) having been notified of the acceptance of our Bid by the purchaser during the period of bid validity
 - (i) fail or refuse to execute the contract, or
 - (ii) fail or refuse to furnish the Performance Security, in accordance with the terms of this tender document.

I/We understand this Bid Securing Declaration shall cease to be valid if I am/we are not the successful Bidder or upon

- (i) the receipt of your notification of the name of the successful Bidder and submission of required Performance Security, in accordance with the terms of this tender document; or
- (ii) thirty days after the expiration of the validity of my/our Bid.

Signed: (insert signature of person whose name and capacity are shown)
in the capacity of: (insert legal capacity of person signing the Bid Securing Declaration)
Dated on _____ day of (insert date of signing)

Corporate Seal (where appropriate)

ANNEXURE III : PRICE SCHEDULE

To

The Principal & Regional Head
Sports Authority of India-LNCPE
Kariavattom PO
Thiruvananthapuram – 695581

Ref.: Your Bidding Document No. _____ dated _____

Dear Sir,

We hereby quote the following rates for undertaking the job for Conduct of Internal Audit for 4 years (2017-18, 2018-19, 2019-20, 2020-21) of Sports Authority of India, LNCPE Thiruvananthapuram and its NCOE/STC Units in terms of Scope of Work as stipulated in the present RFP.

S.N.	Particular	Lump sum amount to be quoted exclusive of GST	Amount of GST	Total quoted amount
1	Conduct of Internal Audit for 4 years (2017-18, 2018-19, 2019-20 & 2020-21) for Sports Authority of India, LNCPE Thiruvananthapuram			
2	Conduct of Internal Audit for 4 years (2017-18, 2018-19, 2019-20 & 2020-21) for NCOE / STC CENTRES as per Annexure - VI			
Total				

Note :-

- i. Audit to be conducted at the respective units as per Annexure VI.
- ii. Quoted price shall be inclusive of all expenses and taxes.
- iii. The contract shall be awarded to the responsive bidder who is overall L1.

Date _____

Place _____

(Signature of the Bidder)

Name, Address and seal of the Bidder: _____

ANNEXURE IV: NEFT MANDATE FORM

From: M/s.

Date:

To

The Principal & Regional Head
Sports Authority of India-LNCPE
Kariavattom PO
Thiruvananthapuram – 695581

Sub: NEFT PAYMENTS

For remittance of our payments using RBI's NEFT scheme, our payments may be made through the above scheme to our under noted account.

NATIONAL ELECTRONIC FUNDS TRANSFER MANDATAE FORM

Name of City	
Bank Code No.	
Bank 's name	
Branch Address	
Branch Telephone / Fax no.	
Contractor's Account No.	
Type of Account	
IFSC code for NEFT	
IFSC code for RTGS	
Contractor's name as per Account	
Telephone no. of Contractor	
Contractor's E-mail ID	

(Signature of the Bidder)

Name, Address and seal of the Bidder: _____

Confirmed by Bank

Enclosed a copy of Cancelled Cheque

ANNEXURE V: NON-BLACK LISTING DECLARATION

(On Bidder's letter head)

<Location, Date>

To,

The Principal & Regional Head
Sports Authority of India-LNCPE
Kariavattom PO
Thiruvananthapuram – 695581

Subject: Non-Blacklisting declaration in connection with RFP No: _____ dated XX/XX/2021 for Selection of Agency for Preparation and Compilation of Accounts for SAI

Dear Sir,

This is to notify you that our Firm/Company/Organization <provide Name of the Firm/Company/Organization> intends to submit a proposal in response to invitation for RFP No: _____ dated XX/XX/2021 for Selection of Agency for Preparation and Compilation of Accounts for SAI. In accordance with the above we declare that:

- a. We are not blacklisted by any Central/ State Government/ agency of Central/ State Government of India or any other country in the world/ Public Sector Undertaking/ any Regulatory Authorities in India or any other country in the world for any kind of fraudulent activities.

Sincerely,

[BIDDERS NAME]

Name and title of authorised Signatory:

Signature

ANNEXURE VI: LOCATION OF NCOE / STC CENTRES

Sl.No	Name of state & Centre
	Kerala
01.	Regional Centre LNCPE, Trivandrum
02.	NCOE Trivandrum
03.	NCOE, Alleppey
04.	STC Kollam
05.	STC Trissur
06.	STC Calicut
07.	STC Thalassery
08.	Golf Academy, Trivandrum
	Tamil Nadu
09	STC Chennai
10	STC Salem
11	STC Mailadumthurai
	UT of Puduchery
12	STC Puduchery
13	STC Yaanam
	UT of Lakshadweep
14	STC Androth

ANNEXURE VI-A**FORMAT OF DECLARATION IN LIEU OF EMD/BID SECURITY****(To be submitted on the Bidder's Letter Head)**

I/We(Insert Name and Address of Bidder) am/are submitting this declaration in lieu of Bid Security/Earnest Money Deposit for the Tender for(Insert Title of the Tender) (Tender No.....), thereby fully accepting that I/We will be suspended and shall not be eligible to participate in the Tenders invited by SAI LNCPE Trivandrum, for a period of Two years from the date of such Suspension Orders, under the following circumstances:-

- a) If after the opening of Tender, I/We withdraw or modify my/our Tender during the period of validity specified in the Bid Documents (including extended validity, if any) or do not accept the correction of the Tender Price pursuant to any arithmetical errors.
- b) If after the award of work, I/We fail to furnish the required Performance Security or sign the Contract, within the time limits specified in the Departmental Tender Document.

Signature of the Tenderer with seal

ANNEXURE VII: SCOPE OF SERVICES**1. INTERNAL AUDIT & QUANTUM OF CHECK :-**

An Internal Audit Party will conduct a general review of all the accounts records maintained by an office since the last inspection or in case of new units since the formation of that office, Apart from the general review, it should also conduct a detailed check of accounts records of two months, which will include March, & September of every year. The extent and nature of checks will include the following :-

1. Detailed scrutiny of accounts records required to be maintained in the Units/Centre/Sub-Centre.
2. Verification of payment and accounting procedure followed by the DDO's to see in particular that the scopes of checks on various types of sanctions are adequate and that the proper procedure is followed in finalization of Pension Cases
3. Verification of the extent and frequency of control and checks exercised by the Heads of various Units/Centres/Sub-Centres in order to locate any lacunae in procedures whereby frauds or defalcations may be possible either individually or in collusion. Where necessary, steps to remove such lacunae will be suggested.
4. Scrutiny of sanctioning and purchase procedures in the office inspected so as to ensure that they are free from all defects or lacunae
5. Checking of procedures in this regard to disposal of assets to ensure that there exists adequate scrapping/condemning procedure.
6. Scrutiny of general office management procedures adopted by the heads of Units/Centres/Sub- Centres, so as to suggest tightening up administrative and financial control, savings in expenditure or streamlining of accounting.
7. Audit Should be conducted at 100% vouching of the selected months and test checking for all other months & verification of service records, personal claims etc.
8. The Audit party should issue Audit Memos /Enquires during the Audit and collect the replies and should accommodate all the Memos and its replies as an Annexure in the Report given to Internal Audit Cell.
9. All the Memos/observations should be discussed with/brought to the notice of the Head of the Centre concerned, from time to time/at the end of the day, but, before completion of the Audit.
10. Compliance of Audit paras of previous years is to be ensured.
11. All accounts records required to be maintained are maintained in the prescribed forms, and the accounts are compiled accurately and in correct manner.
12. Payments are made in accordance with the rules and orders governing them and the arithmetical calculations are correct.
13. Last claims of government servants are correctly paid and over payments if any, brought to the notice of concerned DDO for appropriate action
14. Recoveries/deductions made from the bills are in order.
15. Pay fixations are correct.
16. All payments and receipts are duly accounted for.
17. All transactions are accounted for under the correct heads of account and the classification is checked by the JAO/AO to the extent prescribed.

18. Various broadsheets, objection books and calendar of returns are maintained properly, the broadsheets are closed regularly every month, and the differences between broadsheets and ledger figures analyses and steps taken to clear them expeditiously.
19. The balances outstanding under various debt, deposit, suspense and remittance heads are reviewed at periodical intervals and steps taken to clear the same as expeditiously as possible.
20. Interest wherever required has been correctly calculated and accounted for.
21. GPF accounts are maintained properly and agreed by maintaining the prescribed broadsheets, no missing debts/credits and unspotted items are kept outstanding for unduly long periods and the annual accounts are closed and statement of accounts issued by the due dates.
22. Foreign Service contributions, wherever necessary are recovered correctly.
23. Loans and advances and grants-in-aid are correctly paid and over payments, if any, brought to the notice of concerned DDO for appropriate action
24. Bank reconciliation is done regularly and discrepancies if any pointed out promptly and rectified.
25. The instructions for maintenance of Cash Book, Stock & Store Accounts, Log Book, Sanction Register, Expenditure Control Register and other accounts records are duly observed.
26. Accounts Payee cheques (issued in favour of SAI employees and third parties being payable only to concerned payee) are entered in Cash-book and delivered after proper acknowledgement.
27. Purchases are made as per rules and orders governing them where lowest quotations are not accepted, the reasons thereof are recorded.
28. All sub vouchers have been properly cancelled.
29. Monthly/Annual Accounts received from various Training Centres are properly examined in Regional Offices and properly compiled.
30. Audited Accounts/Utilization certificate received from adopted schools ABSC's are properly scrutinized and expenditure properly accounted for.
31. The expenditure under the various scheme does not exceed the laid down norms/scales.
32. That the demands are raised promptly in the manner required by Law and that no amount due to SAI is left outstanding in its books without sufficient reasons.
33. That the collections and refunds are accounted for regularly and properly under the appropriate heads of accounts.
34. That proper safeguard exists to ensure that there is no will ful omission or negligence to levy or collect revenue receipts.
35. That double refunds. fraudulent or forged refund orders or other losses of revenue through fraud default or mistake are promptly brought to light and investigated
36. That all receipts collected by Stadia/Unit/Centre/Sub-Centre are promptly remitted to Bank or DDO as the case may be and the receipt as per their records is reconciled with those booked in Monthly/Annual Accounts.
37. The months which are to be verified at 100% vouching are March & September .
38. All the transactions involving the payment exceeds Rs. 50,000/- are to be Audited at 100%.

2. DRAFTING AND PROCEDURE FOR SUBMISSION OF INSPECTION REPORT :-

The inspection report should be couched in polite language. Offensive or strong words, sarcastic language etc., should on no account figure in the report. No suppositions or allegations should be included in the report. Only facts should be mentioned and inevitable conclusions drawn. There should be no reference to responsibility being fixed for any irregularity;

The report should be submitted in 2 two parts. Viz. The Part – I consists the observations of serious in nature /frauds/lapse/losses/diversions of funds/ exceeding the delegation of powers /violation of rules in purchases, reimbursement of personal claims/contingent payments /overpayments/non adherence of the recoveries suggested by the AG/AGACR Audits/wrong booking of exp. etc.