



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, पऊशिस-6, अणुशक्तिनगर, मुंबई-400094
CENTRAL OFFICE, Western Sector, AECS-6, Anushaktinagar, Mumbai-400094

Ref.No.AEES/Tax Consultant/2024/Tender No.2/1413

18.01.2024

23

**Sub.: Hiring of Services from Chartered Accountant for Tally
Implementation & Tax Consultation, Depreciation assessment
for all AEC Schools/JC & AEES Central Office, Mumbai- reg.**

The Registers/books of accounts in AEES are maintained as per GFR 210 (New 235) and written manually. The preparation of Trial Balance, Balance sheet, Receipt & Payment account and the finalization of all accounts in AEES are prepared manually in standard format as per directions of DAE vide communication No. 29/7/2001/R&D-II/1176 dated 30/01/2002. As per revised guidelines of CBSE vide Ref. No. CBSE/ACBW/2017 dated 13/07/2017 & CBSE/Office of Chairperson/01 dated 01/08/2018 necessary directions were issued by AEES to all AEC Schools to maintain the books of accounts in Tally vide letter No. AEES/Accts/Tally Prog./2018/315 dated 17/04/2018 and subsequent reminder vide letter No. AEES/ACCTS/REVENUE ACCT/2021-22/45 dated 07/04/2022 and tally software was provided to all AEC Schools in April, 2017. Copies placed on file.

It is necessary to switch from manual accounting methods to an automated system like Tally. Adopting tally or similar accounting software can lead to increased accuracy, efficiency and compliance while saving time and resources. Automated systems reduce the risk of human errors that are common in manual accounting such as calculation mistakes and data entry errors. Tally ensures accurate and error free calculations, minimizing the chances of discrepancies in financial statements. IIV and Statutory auditors while carrying out audit of manual books of accounts also insisted to maintain the books of accounts in automated system.

Till last financial year the Income Tax Challans were generated manually and submitted to the concerned State Bank of India along with the cheque towards payment of Income Tax recovered from the bills of various agencies / suppliers / employees from their salary etc.

The Income Tax Department has started new system w.e.f. 01.04.2023 for generation of Income Tax Challan through online for the financial year 2023-24 and the Income Tax is required to be remitted to Government account at Bank counter by way of cheque along with the online generated challan only.

It has been observed that after implementing the system of generating Online Income Tax Challan, some difficulties are being faced by the Dealing Assistants of AEC Schools in generating the Online Income Tax Challans and remitting TDS in Government account through respective banker. In the absence of proper guidance and delay in submission of cheques results in delayed payment attracting thereby Penalties / Interest.

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Also it has been brought to the notice by Principals / Auditor that the Quarterly returns by some of AEC Schools were not submitted in time resulting thereby penalties with interest at Mumbai.

Also, while submission of ITR 5/7 for the financial year 2022-23 onwards, it is mandatory to mention whether the books of accounts are maintained in the computer system. A copy of ITR submitted for the financial year 2022-23 where it is mentioned as No in column No. 4 is placed on the file.

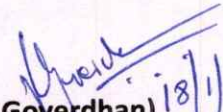
To avoid such recurrence and notice from Income Tax department, it is necessary that services of Chartered Accountant for timely download of prescribed challans (remittance of TDS), submission of returns and also to maintain the automated books of accounts of AEC Schools/JC & Central Office, Mumbai, it is proposed to hire services of Chartered Accountant for Tally implementation, Tax matters, Depreciation assessment etc. The Consultant who is by profession Chartered Accountant will maintain the automated books of accounts of AEC Schools/JC & Central Office, Mumbai & keep necessary checks on filing the Income Tax Returns in time, submission of quarterly reports, generation of Form 26Q & 24Q and issue of Form 16A/Form 16 and also to keep updated statutory requirement.

For timely compliance as per CBDT directives, provisions of Income Tax Act 1961, Section 17AA, 192 & 200(3), provisions of GFR, CBSE guidelines interested audit firms are requested to submit their quotes in two sealed envelopes separately superscripting "Technical bid" and "Financial bid" should reach by 5th February 2024.

The Technical Bid will be opened at Atomic Energy Education Society, Central Office, Western Sector, Anushaktinagar, Mumbai-400 094 on 5th February 2024 at 1600 hours in the presence of the bidders who wish to be present. Financial bid will be opened only of bidders who have technically qualified at a later date to be informed separately.

Any further information required can be obtained from Senior Accounts Officer, AEES Central office, Western Sector, Anushaktinagar, Mumbai-400 094 in writing or telephonically on telephone number 25506658.

A brief Scope of work to be carried by said Chartered Accountant is enclosed as **annexure 'A'**.


(P Goverdhan) 18/1/24
Secretary, AEES

To

SCOPE OF WORK

AEES is running 6 schools, 01 Junior College and Central Office at Mumbai. The Chartered Accountant has to interact with the Heads of respective AEC School/JC & Section Heads of Central Office AEES and to collect the information of Tax recovered & paid by them from the payment of suppliers/salary bill of their school along with soft copy for compilation.

AEES is having two PAN :

1. One AEES PAN for all 30 schools/JC and Central Office for all the revenue under the Head Salary/General for 15 centres & PUVVN fee of students is accounted there under.
2. Separate AEES Provident Fund PAN is also maintained and annual Income Tax Returns submitted for subscription of employees provident fund received & investments carried there from as per Ministry of Finance Guidelines.

Initially Chartered Accountant Articles will carry the preparation of Tally accounts, generation of all reports, trial balances etc. Chartered Accountant will be responsible to train the Dealing Assistant who are maintaining books of accounts of AEC Schools/JC & Central Office, Mumbai and keep necessary checks on filing the Income Tax returns in time, submission of quarterly reports, generation of Form 26Q & 24Q and issue of Form 16A/Form 16 and also to keep updated statutory requirement including changes in the Tax regime, filing of annual returns etc.

The following matters in detail will be covered under these services:

1. Financial and Accounts Review:

The financial and accounts review shall be done on monthly basis and shall include the following tasks :

- a) Incorporation of all financial transactions -- Receipts, Payments and Journal Vouchers including bill number generation.
- b) Review of levy of Liquidity Damage / Retention
- c) Accounting for depreciation on Fixed Assets & its assessment.
- d) Review of Internal control / Check systems in accounting of all vouchers.

2. Annual Financial Statement Closing Process :

This includes following tasks :

- a) All required physical and financial reconciliation.
- b) Bank Balance confirmation with Cash / Bank book.
- c) General Ledger Review and preparation of Trial balances.
- d) Assisting in finalization of Balance Sheet and other financial statements.
- e) Consolidation of PUVVN Account of all 31 Schools
- f) Consolidation of Revenue Account of 14 centres.
- g) Preparation of Consolidated Account in Charity Commission format
- h) Assisting Statutory Auditors during Statutory Audit.



3. Statutory Compliances – Goods and Service Tax :

- a) Defining GST& TDS rates for deduction before arranging payment to contractors.
- b) Analyzing and guiding the applicability of GST on various transactions which are liable to deduct the GST-TDS from the supplier and pay to the government with all the rules and regulations of GST.
- c) Preparation of GST-TDS Challan and submitting the same for depositing within due date.
- d) Filing of GST-TDS monthly return within stipulated time.
- e) Consultancy for day to day query to all schools.

4. Statutory Compliances – Income Tax :

- a) Data entry and e-filing of quarterly e-TDS in Form 24Q (TDS on employees), Form 26Q (TDS on Contractors, Professionals, Suppliers)
- b) Preparing and filing of correction return in case of default notices issued by Income Tax Department for 24Q & 26Q.
- c) Generation of Form 16 for employees in digital format.
- d) Generation of Form 16A to Contractors, Suppliers, Professionals etc. in digital format.
- e) Furnishing of filed copies of all e-TDS Statements in digital format and submission of copy of acknowledgement and Form 27A in Hard Copy.
- f) Preparation of replies to be submitted to Income Tax Departments in case of any query or notice in received from them.
- g) To attend Income Tax related matters as and when arises with respective schools/central office.
- h) All the matters / audit para arising during the contract period shall be handled by the Consultant without any additional cost.
- i) Deployment of Firms representative(s) having knowledge of accounting / Tally for 5 days a week from 10.00 a.m. to 05.00 p.m. for verification and necessary rectification of accounting work to be done by the users in Tally Prime Software. This shall involve Receipt, Payments, Journal and adjustment entries, Cash / Bank passed in accounting software.
- j) Duration of contract will be 01.04.2024 to 31.03.2025 of financial year 2024-25 which includes preparation of Trial balance and all financial statements of accounts. If the services found satisfactory, the contract period will be extended for further 2 years.
- k) Though the contract work order will be for the period 01.04.2024 to 31.03.2025, the work pertaining to the period 01.04.2023 to 31.03.2024 is also to be carried out before 31st May 2024.

5. Work to be done in Tally Software :

- (I) Company wise – Head of Accounts to be incorporated
 - Head of Accounts * Ledger * Sub-ledger
- (II) Opening Balance-as per last Balance Sheet to be incorporated
- (III) Day to Day Posting
 - Payment of Vouchers *Receipts
 - Adjustment Entries * Contra Entries
- (IV) Account Tally with Ledger Book and Cash Book, Bank Book.
- (V) Month wise Bank Reconciliation – with Bank, Ledger etc.

- (VI) Month wise Tally details should Tally with
 - Receipt & Payment * Ledger
 - Income Tax * GST
 - Salary * Pension
 - Gratuity * Withheld Gratuity
 - Other Ledgers etc.
- (VII) Purchase / Depreciation / Condemnation / Addition / Deletion of Fixed Assets.
- (VIII) Journal Entries / Adjustment Entries.
- (IX) Refund of Advances / Fees / Deposits
- (X) Settlement of Advances / Deposits / Imprest
- (XI) Online Fees to be reconciled with Bank (Receipts)
- (XII) Provisions / Loans Liability / Outstanding should be tally with Ledger
- (XIII) Current Assets
- (XIV) Monthly details of Income Tax of 26Q / 24Q and GST for filing of Income Tax / GST Returns
- (XV) Export / Import / Back up of Tally every month.
- (XVI) Protection of Password in Tally for each school/entity.

6. Implementation of Depreciation in PUVVN A/c

- a) Assessment of capital item with school under PUVVN.
- b) Collection of GFR from all AEC Schools & its compilation.
- c) Calculation of Depreciation at CDBT rate applicable for relevant period.
- d) Incorporation of Depreciation amount in PUVVN Schedule 2.

7. Work to be done by Professional :

- a) Articles must be expert in handling Tally Software.
- b) TDS quarterly filing such as 26Q and 24Q.
- c) Financial Transactions carried are to be entered in Tally software & generation of reports..
- d) Usage of tally is to be trained to the dealing assistants in each AEC School/JC/Central Office.
- e) The method of generating reports from Tally is to be trained to Dealing Assistants in AEC Schools / JC.
- f) TDS Challans are to be generated and to be trained to Dealing Assistant.
- g) Person should visit all the 07 Institutions and Central Office in Mumbai thrice a week and to check the financial transactions in respect of TDS recovery and payment.
- h) All the financial transactions carried in Schools / Central Office is to be checked physically and necessary corrections to be carried shall be advised to the Dealing Assistants immediately for required action/records..
- i) Cash Books / Ledger etc. are to be verified in the offices of AEC Schools at Mumbai.
- j) Discrepancies noticed are to be brought to the notice of Heads of AEC Schools / JC, Mumbai as well as to Sr. Accounts Officer in Central Office periodically.

TECHNICAL BID
(Experience/ Capability Criteria)

1. Name of Firm
:
2. Address
:
3. Name of responsible person, contact no. and details who will coordinate for Tax Consultancy :

4. Membership No. of Institute of Chartered Accountants of India:

5. STABILITY OF FIRM :
i) Age in years _____
ii) No. of Branches _____
6. MAN POWER
i) No. of Partners _____
ii) No. of Qualified Staff on payroll : . _____
7. PROFESSIONAL EXPERIENCE :

i) Tax Consultancy provided to the Autonomous Body/ Statutory Body/PSU:

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

ii) Tax Consultancy provided to the Educational institutions:

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

Date:

Signature with Stamp of Firm

FINANCIAL BID
(Annual Professional Fees)

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

1. Name of the Firm : _____
2. a) Address: _____
b) Branches, if any _____
3. Headquarter Location : _____
4. Annual Professional Fees : _____

Sr. No	Particulars	Amount (in Rs)
	Please refer scope of work in Annexure A	
1	Financial and Accounts Review	
2	Annual Financial Statement Closing Process :	
3	Statutory Compliances – Goods and Service Tax :	
4	Statutory Compliances – Income Tax :	
5	Work to be done in Tally Software :	
6	Implementation of Depreciation in PUVVN A/c	
	Add : Tax (GST/Service) @ _____	
	TOTAL	

5. GST / Service Tax Registration No. _____
6. PAN No. _____

Date:

Signature with Stamp of Firm