

राजकीय होटल प्रबंधन, खान-पान प्रौद्योगिकी एवं अनुप्रयुक्त पोषाहार संस्थान, रामनगर
STATE INSTITUTE OF HOTEL MANAGEMENT, CATERING TECHNOLOGY
& APPLIED NUTRITION, RAMNAGAR

(पर्यटन विभाग, उत्तराखंड सरकार एवं पर्यटन मंत्रालय, भारत सरकार के अधीन एक स्वायत्त निकाय)

(An autonomous body under Department of Tourism, Government of Uttarakhand and Ministry of Tourism, Government of India)

Ref. No.: 484 /IHMRMR/S&P/CA/2025-26

Date:08/01/2026

TENDER DOCUMENT FOR EMPANELMENT OF CA FIRM

SUGGESTED CONDITIONS & REQUIREMENTS

The Institute intends to appoint CAG empanelled resourceful and experienced Audit Firm (CA Firm) for checking, auditing, taxation, preparation, verification & certification of annual account of State Institute of Hotel Management Catering Technology and Applied Nutrition, Ramnagar, Nainital, Uttarakhand (Under Department of Tourism, Government of Uttarakhand) for the financial year 2025-26, 2026-27 & 2027-28. The format of Proposal/Application form, Scope of Work, Terms & Conditions, rate of Audit & Professional fee can be downloaded from Institute's website www.ihmramnagar.com.

State Institute of Hotel Management, Ramnagar is an Academic Institution and its affairs are governed by Department of Tourism, Government of Uttarakhand. IHM, Ramnagar is an autonomous and registered under the Society Registration Act 1860. The Institute is a non-profit making trust and is registered under Society. The Institute is required to maintain the following Accounts;

1. Receipt & Payment (Actual basis)
2. Income & Expenditures (Accrual basis)
3. Balance Sheet as on date i.e., 31st March of each financial year.

It is mandatory that the Audited Accounts together with auditor's report shall be got approved by the Board of Governors of the Society within 06 months of the close of the financial year. Annual Report & Audited Accounts of similar IHMs may please be referred to their website. You may please furnish us the quotation indicating Audit Fee with GST if any for checking, verification & certification of Annual Audit of books of accounts and preparation of Audit Report of the Institute for the financial year 2025-26, 2026-27 & 2027-28 as auditor in a sealed envelope.

The Format/Application Form. Terms & Condition & Professional fee with all taxes to be submitted to this office in sealed envelope latest by 28/01/2026 up to 5 P.M. at Institute of Hotel Management, Ramnagar, Sawaldehy West, Ramnagar, Nainital 244715 Uttarakhand. The sealed envelope containing application from & professional fee to be opened on 29/01/2025 at 3 P.M. at Institute of Hotel Management, Ramnagar, Sawaldehy West, Ramnagar, Nainital 244715 Uttarakhand.



Terms of Reference:

1. The Institute of Hotel Management, Ramnagar an academic Institution desires to appoint CAG empanelled CA Firm for the purpose of carrying out audit of Institute on annual basis.
2. The Auditor should be empanelled with CAG.
3. The Firm must have Office in Nainital.
4. It will be the responsibility the Auditor to carry out accurate and current audit.
5. The appointment of Auditor will be effective from the date of awarding the contract and work of audit will commence from the date mentioned in letter of appointment.
6. The Auditor shall raise their bills for fees after completion of the audit and submitting a report.
7. The scope of work is specified in Annexure-I.
8. Format for Proposal/ Application of Audit Firm is specified as Annexure-II.
9. Format for Financial Proposal is specified as Annexure-III.
10. The Auditor shall place qualified personnel for Audit work.
11. Auditor shall submit final Audit Report before 31st August of each calendar year for the year ended on 31st March of every financial year.
12. The Auditor shall carry out the assignment in accordance with the highest standard. professional and ethical competence and integrity as prescribed by the code of conduct of the Institute of CA of India, New Delhi.
13. Any further clarification on the scope of work can be obtained from Principal, IHM, Ramnagar by written correspondence or through email.
14. For more information about the Institute see our website www.ihmramnagar.com.



[Dr. Sanjay Singh]
Principal
SIHM Ramnagar

SCOPE OF WORK

1. Preparation of annual accounts as per format prescribed by Department of Finance/Tourism, Government of Uttarakhand or Ministry of Tourism, Government of India from time to time along with all necessary closing journal entries in tally as well as preparation of itemized fixed assets schedule for the purpose of charging depreciation and other associated work including liaising with C&AG and Accountant General (Audit), Uttarakhand and preparation of reply to them.
2. Providing assistance for book keeping, preparation and finalization of accounts, balance sheet and other statements of accounts.
3. Generation and issuance Preparation of Form 16 of employees and contractors.
4. Preparation and filling of Income Tax return for salaried (24Q) and others case (26Q) on quarterly basis.
5. Computation of Tax Liabilities of all employees for taxes to be deducted in terms of Income Tax Act.
6. Income Tax representation on behalf of the Institute (if any)
7. Preparation and filing of GST returns (if any)
8. GST representation on behalf of Institute (if any)
9. Presentations of Management related Executive Summaries and Discussions before the Board.
10. Conducting of Statutory Audit at the end of the Financial Year.
11. The firm is required to depute one personnel with at requisite experience in accounting and auditing under reputed registered firm and visit FCA partner of the firm for execution of work to ensure timely completion of work. Further, it may be noted that timely completion of work is the sole responsibility of the firm and whenever required, firm has to deploy additional trained and experience manpower to complete the work on time.

Chartered Accountants is required to certify/Comment on the following in the Audit Report.

- i. Opening Balance & Closing balance of the receipt and payment accounts tallies with that cash Book.
- ii. Opening Balance adopted tallies with closing balance of last year.

- iii. Annual Income and Expenditure statements shall reflect all details with actual basis.
- iv. Funds have been used for the purpose for which they were received,
- v. There does not exist any minus balance at any stage during the year.
- vi. Cash book, Ledger/Journal written on accrual account basis to be checked.
- vii. Bank reconciliation is being done regularly.
- viii. All receipts/refunds have been correctly accounted for and remitted.
- ix. Receipt & Payments vouchers prepared on actual / accrual basis to be checked.
- x. To advice the Institute from time to time for taking remedial actions for old outstanding entries in Bank Reconciliation Statement (if any)
- xi. To advice the Institute from time to time for taking corrective steps so that IHM Ramnagar are prepared in perfect manner

Also comments on the following.

- i. They will specifically comment on Bank reconciliation.
- ii. 100% Verification of registers and vouchers of the Institute.
- iii. Bank reconciliation certificate must be certified by the C.A himself.
- iv. At the End of Auditing, the Balance Sheet/Income & Expenditure/Receipt Payment with its schedules/Annexures to be certified by Chartered Accountant before 31st August of each financial year.

Certificates

I/we undersigned hereby certify that we have gone through the above.

Date:

Sign:

Seal of Office/firm proprietor:

Name & Designation:

Format for Proposal/Application of Audit Firm

- 1 Name of the Firm:
- 2 Registered Address:
- 3 Address of Branch offices (if any):
- 4 Empanelment Certificate from CAG to be enclosed:
- 5 ICAI registration No. :
- 6 Date of Establishment of Firm:
- 7 PAN No. of Firm:
- 8 GST Registration No. (if applicable):
- 9 Experience Government Audit:Years
- 10 List of Government Clients (Last 3 Years).

Name of The Institution	Year of Audit	Fees Received for Audit Work

*Attach copies of work orders

Certificates

I/We Undersigned hereby certify that all the information mentioned above is true and correct.

Date:

Sign:

Name & Designation:

Seal of Office/Firm Proprietor:

FORMAT FOR FINANCIAL PROPOSAL

<u>Rate of Audit & Professional Fee (excluding GST) for One (01) Financial Year in Rupees (Digits and Words) to be Filled up by The CA Firm.</u>

Terms & Conditions:

1. Audit & Professional fees mentioned above is inclusive of all the cost (Miscellaneous Expenses & Transportation charges).
2. No escalation of Audit Fees will be given during the year.
3. Fees quoted above are inclusive of all expenses/cost. GST will be paid extra by the institute if applicable.
4. Above audit fee charges for one financial year shall remain same and uncharged for all three f/y 2025-26, 2026-27 & 2027-28.

Date:

Sign:

Seal of Office/Firm Proprietor:

Name/Designation: