

“BIDDING DOCUMENT FOR Expression of Interest (EOI) AT DHS for engagement of CAG empanelled Chartered Accountant firms (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society w.e.f. the financial year 2017-2018 and onwards.

2017 - 18

GOVERNMENT OF TRIPURA
DIRECTORATE OF HEALTH SERVICES ..

No. F. 3.(5-25)/Proc/Audit (Finance)/TSACS/2016-17

Dated , Agartala, the -----

NOTICE INVITING Expression of Interest (EOI):

Expression of Interest (EOI) are invited through website <https://tripuratenders.gov.in> in two bid system (Technical and Price Bid) for engagement of CAG empanelled **Chartered Accountant firms** (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura SACS w.e.f. the financial year 2017-2018 and may be for a period of three years.

1. No. F. 3.(5-25)/Proc/Audit (Finance)/TSACS/2016-17..... for engagement of CAG empanelled **Chartered Accountant firms** (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura SACS.

The tender document will be available on the departmental website <https://tripuratenders.gov.in> and can be downloaded w.e.f. 9th JUNE 2017.

Director of Health Services.
Government of Tripura,
Agartala

GOVERNMENT OF TRIPURA
DIRECTORATE OF HEALTH SERVICES

“BIDDING DOCUMENT FOR Expression of Interest (EOI) AT DHS for engagement of CAG empanelled Chartered Accountant firms (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society w.e.f. the financial year 2017-2018 and onwards.

2017 - 18

No. F. 3.(5-25)/Proc/Audit (Finance)/TSACS/2016-17

Dated,.....2017

Name of work: Expression of Interest (EOI) for engagement of CAG empanelled **Chartered Accountant firms** (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura SACS

1. Certified that this DNie-T contains 12 (**Twelve**) pages numbered from 1 to 12.
2. Header of every page is bearing the text “BIDDING DOCUMENT FOR **Expression of Interest (EOI)** AT DHS for engagement of CAG empanelled Chartered Accountant firms (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society w.e.f. the financial year 2017-2018 and onwards.

Assistant Project Director, Tripura State AIDS Control Society	Assistant Director (Finance), Tripura SACS
Representative of North Eastern Technical Support Unit (NETSU), Guwahati (Finance/Administration)	I/c, Procurement Section, Tripura SACS
Joint Director Of Health Services (Store & Purchases), Directorate of Health Services	

DRAFT NIE-T No. F. 3.(5-25)/Proc/Audit (Finance)/TSACS/2016-17

Draft Notice inviting EOI for engagement of CAG empanelled **Chartered Accountant firms** (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura SACS **is hereby APPROVED.**

(Dr. J.K. Dev Varma)
Director of Health Services
Government of Tripura

NOTICE INVITING EXPRESSION OF INTEREST (EOI)

LIST OF IMPORTANT DATES IN CONNECTION WITH THE BID FOR THE WORK.

Name of work: for engagement of CAG empanelled Chartered Accountant firms (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society for the financial year 2017-2018 and onwards.

TABLE - I

1.	Completion period for the work:	2 (Two) months.
2.	Date of Publishing of Tender	Date: 8th , Month: 06, Year: 2017
3.	Period of downloading of Bidding Documents at https://tripuratenders.gov.in	From Date: 9th , Month 06, Year: 2017
		To Date: 30th , Month: 06, Year: 2017
4.	Pre Bid Meeting	Date: 16th , Month: 06, Year: 2017
5.	Place of Pre Bid Meeting	Office of the DHS, Agartala, West Tripura.
6.	Deadline for online Bidding:	Date: 30th , Month: 06, Year: 2017 Time 16.00 Hours.
7.	Time and Date of Opening Bid/Bids:	Date: 06th, Month: 07, Year: 2017 Time 14.00 Hours.
8.	Place of Opening Bids:	Office of the DHS, Agartala, West Tripura.
9.	Last date of Bid Validity:	Date: 06th, Month: 12, Year: 2017
10.	Officer inviting Bids:	Director of Health Services Government of Tripura Agartala, West Tripura

“BIDDING DOCUMENT FOR Expression of Interest (EOI) AT DHS for engagement of CAG empanelled Chartered Accountant firms (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society w.e.f. the financial year 2017-2018 and onwards.

2017 - 18

Notes: All the above mentioned time are as per clock time of e-procurement website <https://tripuratenders.gov.in>

**DIRECTORATE OF HEALTH SERVICES
GOVERNMENT OF TRIPURA
AGARTALA, TRIPURA (WEST)**

NOTICE INVITING-EOI.

EOI for engagement of CAG empanelled Chartered Accountant firms (C. A. firm) for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society for the financial year 2017-2018 and onwards is hereby invited through website <https://tripuratenders.gov.in> by the Director of Health Services, Government of Tripura, Agartala (on behalf of the Governor of Tripura) from CAG empanelled Chartered Accountant firms (C. A. firm) only for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society for the financial year 2017-2018 and onwards.

Call for Expressions of Interest: Chartered Accountant Firms for the Quarterly Internal Audit of Peripheral Units and NGOs of Tripura State AIDS Control Society.

- A. The State AIDS Control Society (SACS) is responsible for implementing the National AIDS Control Programme (NACP) in the State of Tripura
- B. SACS is a registered organisation under the control of the State Government and it is the nodal organisation for all the HIV/AIDS prevention and control work that is taken up in the State. SACS releases fund to peripheral organizations like NGOs and hospitals under the Government sector. Hence it is essential to assess as to conduct a Quarterly Internal Audit of Peripheral Units and NGOs under the provision of the Societies
- C. Expressions of Interest are invited from CAG empanelled Chartered Accountant firms to conduct the Quarterly Internal Audit of Peripheral Units and NGOs of the SACS/MACS for a financial year 2017-18 onwards.
- D. Quarterly Internal Audit Fee was for Rs. 2,10,400/- per quarter (Internal Audit Fee Rs. 80,400/- + Reimbursement claim for Rs. 1,30,000/-) inclusive all taxes during the FY 2016 - 17.

Eligibility & Assessment Criteria;

The EOI and capability will be assessed against evidence of skills and experience in providing accountancy services in the State.

The tender may remain valid up to 31/03/2020
Date of PRE-BID meeting will be held on 16/06/2017.

TERMS & CONDITIONS

1. The EOI shall have to be submitted as per the procedure within the given timeline, as mentioned under Table I.
2. The EOI's are to be opened on as per the given date, as mentioned under Table I. Quotationers or their representatives may remain present at the time of opening of quotations. No separate invitation will be sent to the bidders.
3. The EOI should be submitted in 2 (Two) parts namely Technical bid and Financial bid with necessary documents, detailed below. The Technical part shall contain all details regarding the items offered, terms & condition and submission of documents etc. i.e. the Technical bid shall contain everything except the financial rate offered. The Financial bid shall contain only the rate offered by the agencies /firm/ person. While processing the EOI the Technical bid will be examined first and the eligible agencies/firm/person fulfilling all requirements will be short listed. Thereafter Financial part of only short listed agencies / person will be considered.
4. The interested bidders should furnish the bids in 2 (Two) parts, namely “Financial Bid” and “Technical Bid”.

List of the documents to be scanned and uploaded within the period of bid submission

TECHNICAL DOCUMENT (PART- A)

SL	Narrations:	Partnership	Sole proprietorship
	Status of the Firm:		
1a.	Name of the firm (in Capital Letters)		
1b	Address of the Head Office along with e – mail id/ contact numbers, both landlines and mobiles		
1c	PAN Card no. of the Firm		
2a	ICAI Registration No		
2b	Region Name		
2c	Region Code No		
3	Empanelment number with C & AG		
4a	Date of the constitution of the firm		
4b	Date since when the firm has a full time FCA		
5	Full time partner/Sole proprietor of the firm as on 1 st January:		
Sl.	Continuous association with the Firm	Number of FCA	Number of the ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 year		
(c)	5 years or more but less than 10 years		
(d)	15 years or more.		
Note	Please attach a copy of the Firm's Constitution Certificate issued by ICAI as on		
6	Number of Part time Partners if any, as on 1 st January,		
7	Number of the Full time Chartered Accountant as on 1 st January		
8	Number of the Audit staff employed full- time with the firm		
8a	Articles/Audit Clerks		
8b	Other audit Staff (with knowledge of book Keeping and accountancy)		
8c	Other Professional Staff (Please specify)		

	Company/Corporation or co-operative institution etc. If 'yes', details may be given on a separate sheet.			
11	Whether the firm is implementing quality control Policies and procedures designed to ensure that all audit are conducted in accordance with Statements on Standard Auditing Practices. (If yes, a brief note on the procedure adopted is to be enclosed)			Yes/No
12	Are there are any Court / arbitration Legal cases against the firm			
13	Fees earned by the Firm for the last 5 years			
	Type of Audit	PSU/ Autonomous Body	Companies in Private Sector	Bank

Supporting Documents for Eligibility Criteria: Following supporting documents must be uploaded by the firm along with the technical proposal:

- The firm must upload an attested copy of Certificate of ICAI as on 01.01.2017.
- The firm must give details of the staff (e.g. name, address, qualification, post, designation etc.).
- The firm must upload a copy of the appointment letters from the auditee organizations.
- The firm must upload a copy of the balance sheet for the last three years and copy of Service Tax return.

PART-B

Undertaking:

I/we the sole proprietor / partners of M/SChartered Accountants do hereby jointly and severally verify and declare:-

- That the particulars given are complete and correct and that if any of the statement made or the information so furnished in the application form is latter found not correct or false had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- That the firm proprietor or partners have not been debarred or cautioned by / ICAI during the last five year (if cautioned give details);
- That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949
- That the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is the same as that in the Constitution certificate issued by the ICAI

Sl.	Name of the partner / Sole Proprietor	Membership registration number	PAN No	Dates of payment of fees for the relevant year A/B*	Signature of the partner / Sole Proprietor

*A for membership / B for issue of certificate of Practice

Enclosed: Number of pages:

Place:

Date:

Signature of Proprietor / Sole

Standard Evaluation Sheet for Evaluation of the Technical Bids of the External Auditors(CA Firms):

	Criteria	Remarks	Max. Marks	Marks Obtained
1.	No. of partners: FCA/ACA		10	
2.	Years of experience: Partner A + Partner B + Partner C + Partner D +		10	
3.	Years of Partners association with the firm: Partner A + Partner B + Partner C + Partner D +		10	
4.	No. of Staff:			
	i. Qualified		10	
	ii. Semi Qualified		5	
	iii. Others		5	
5.	Nature of experience: (giving turnover/project cost/ years of experience of the entities/projects audited)			
	i. Health sector audit		20	
	ii. Govt. social sector		5	
	iii. Other social sector		5	
6.	No. of Branches		10	
7.	Total turnover of the firm in last three years		10	
		Total	100	
<p>Note: 1. In the Invitation Letter, CA Firms will be asked to give details of all these criteria while applying. 2. CA firms will also provide their latest Certificate of Firm Constitution as on 1st January of the current year issued by ICAI and their latest Income Tax Return duly acknowledged by IT Department. Firms not able to provide these two documents will not be considered. 3. Each member of the evaluation committee will fill up this form separately. 4. 50:50 weightage will be given to Technical bid: Financial bid</p>				
Name of the Member:		Signature with date:		

Terms of Reference for Appointment of a Chartered Accountant Firm for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura SACS of Tripura State AIDS Control Society under the NACP for the Year 2017-18 (Financial Audit)

Background

The **Tripura State AIDS Control Society** is a registered Society which is implementing the centrally sponsored National AIDS Control Programme being implemented by National AIDS Control Organisation (NACO) as per the memorandum between the Government of India and State Government.

Objective of Audit

The objective of the audit of the Financial Statements (Balance Sheet, Income and Expenditure and Receipts and Payments) is to enable the auditor to express a professional opinion on the financial position of the Tripura State Aids Control Society at the end of each fiscal year and of the funds received and expenditures for the accounting period, quarter ended June 17, September 17, December 17 and March 18, as reported by the Financial Statements.

The TI – NGOs’ / Peripheral Units accounts (books of account) will provide the basis for preparation of the Financial Statements and are established to reflect the financial transactions in respect of the project.

Scope

The quarterly internal audit will be carried out in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- a. An assessment of the adequacy of the project financial management arrangements, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities. This would be done in every year of project implementation and specific comments on this aspect would be provided by the auditor annually in the Management Letter.
- b. All funds sent by GOI/ State Society as grant-in-aid have been used in accordance with the conditions laid down in the Project Implementation Plan and World Bank agreements and only for the purposes for which the funds were provided. Any other interim instruction related to financial audit vis a vis **issuance of quarterly audited UCs**, if any, from NACO needs to be carried out.
- c. All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- d. All expenditure, including procurement of goods and services has been carried out as per the procurement manual of the program.
- e. All the goods procured and issues are supported by valid receipts and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly.
- f. Comments of general nature are to be avoided. Audit comments should be backed by specific instances with documental proof and any deviation from the prescribed procedure should be brought to the notice.
- g. The expenditures reported as per the quarterly FMR also are in agreement with the audited expenditure / books of accounts and variances are documented.

Financial Statements

The financial statements should include:

- a. A summary of funds received, showing the grant-in-aid from GOI/Tripura SACS and funds received from other sources, donors, if any separately
- b. A summary of expenditures shown under the main project activities of expenditures.
- c. A Balance Sheet showing accumulated funds of the project, bank balances , other assets of the project.

Reconciliation with the Financial Reports

In addition to the audit of Financial Statements, the auditor is required to audit the Interim Financial Reports (IFRs) used as the basis for the disbursement by the World Bank/DFID. The auditor should apply such tests and controls as the auditor considers necessary under the circumstances. These should be carefully compared for project eligibility with the relevant financing agreements and the Project Implementation Plan for guidance when considered necessary. The following are required to be annexed to the project financial statements:

- i. When ineligible expenditure, if any, is identified as having been included in the withdrawal applications, these should be noted separately by the auditor in an annexure.
- ii. The amount of expenditure reported in the IFR should be reconciled with the amount appearing under the summary of expenditures of the receipts and payments statement.

Audit Opinion

Besides a primary opinion on the financial statements, the audit report of the Society Accounts should include a separate paragraph commenting on the accuracy and propriety of expenditures shown in the Statements of expenditure and the extent to which the Donor/Agency can rely on IFRs as the basis for reimbursement.

Time Period for Submission

The audited financial statements along with quarterly audited UCs including the audit report should be sent to Tripura SACS within 6 (Six) weeks of quarter ending, as detailed in 'Operational Guidelines for Financial Management 2007.

Management Letter

In addition to the audit reports, the auditor should prepare a “management letter” in which the auditor should:

- a. Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit.
- b. Identify specific deficiencies and areas of weakness (if any) in systems and internal controls and make recommendations for their improvement including adequacy of control over peripheral units and NGOs, if required; where a sample of peripheral units are covered by the auditor, the observations, if any, on such units should be listed in an annexure.
- c. Comment on the adequacy of segregation of duties in the SACS.
- d. Report on the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines.
- e. Report any procurement which has not been carried out as per the procurement manual issued by NACO.
- f. Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
- g. Bring to attention any other matter that the auditor considers pertinent.

The observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and management comments on the observations/ recommendations from the Management.

General

The auditor should be given access to all legal documents, correspondence, financial manual, procurement manual, NGO/CBO guidelines and notices from NACO and any other information associated with the project as deemed necessary by the auditor.

Key Personnel

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:

- a. The audit team should be led by a Chartered Accountant with a minimum of 5 (Five) years experience in audit.
- b. The audit team should include sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.
14. The applicant Agency (bidder) should be a Registered Organization/Firm.
15. The agency shall offer rate both in figure and words for the service as a package inclusive of all taxes.
16. The list and detail of person's along with reserved personal who are likely to be engaged should be submitted.
17. The following self attested document should be submitted along with EOI-(i) PAN card (ii) Copy of the registration certificate (iii) Up to date Professional Tax Clearance Certificate. (iv) Up to date Service Tax Return. (v) Working Experience: minimum of 3 years experience in this background (public sector & private sector) with proof. Non Submission of any document as stated above will lead to cancellation of EOI.
18. The successful agency shall provide services within 15 (fifteen) days of issuing work order. The list and detail of person's along with reserved personal who are likely to be engaged should be submitted. No insurance charge is admissible.
19. The whole process will be governed as per the 'Operational Guidelines for Financial Management', published by National AIDS Control Organisation in September 2007.
20. The successful agency/firm shall contain individual personal details, like name, address, educational qualification, nationality, age etc. The information furnished shall be supported by documentary evidence.
21. The EoI and capability will be assessed against evidence of skills and experience in providing accountancy services in the State.
22. Tax/ Vat/ GST should be mentioned clearly and separately both in figures & in words. All taxes and VAT will be deducted as per norms.
23. No claim for advance payment will be entertained. Payment will be made by Account Payee Cheque/ through RTGS/ PFMS on bill basis. No enhancement of rates within the contract period will be entertained.
24. The contract period shall be for 1 (one) year from the date of issue of Work Order initially which may be extended further based on performance.
25. The agency/firm shall deploy personal on all working days.
26. Any kind of dispute or violence related to duty staff would not be entertained and should be replaced by new persons by the agency immediately.
27. The undersigned reserves the right to discontinue the services of the C.A. firm within 24 hours notice without assigning any reason.
28. The Authority reserves the right to accept or reject any quotation without assigning any reason, whatsoever. The EOI may be accepted or rejected either in part or the whole.
29. The agency shall be responsible for conduct and performance of each personal deployed by it.
30. Any settlement of legal dispute would have to be made at Agartala jurisdiction.

Director
Health Services
Government of Tripura

Documents to be kept in “My Document” folder of Bidder - The following documents, as per standard format detailed in bid document, or as per standard dictated by Regulatory/ Statutory bodies, in addition to the documents required for Part A, Part B and Standard Evaluation Sheet for Evaluation of the Technical Bids of the External Auditors (CA Firms) and shall be scanned and uploaded along with the bid document as per requirements.

Sl	Name of the Documents
1	Letter of Transmittal (<i>Form T-1</i>)
2	Technical document (<i>Part A</i>)
3	Undertaking (<i>Part B</i>)

For each above mentioned document, the bidders shall scan in **100 dpi resolution** into PDF and upload them as per the folder structure provided in his/her “**My Document**”, which is available to all bidders after login his/her registration in the application <https://tripuratenders.gov.in> **This operation is expected to be completed, before commencement of actual bidding by the bidder.**

Financial Documents:-

A. BOQ

Form T-1

Letter of Transmittal

To,
The Director of Health Services,
Government of Tripura,
Agartala, Tripura (West)

Sir,

We, the undersigned, offer to provide the services for Quarterly Internal Audit of Peripheral Units and NGOs under Tripura State AIDS Control Society w.e.f. the financial year 2017-2018 and onwards, in accordance with your EOI dated [Insert Date]. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that Tripura State AIDS Control Society is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,