

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	13-10-2025 13:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	13-10-2025 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Uttarakhand
विभाग का नाम / Department Name	Medical Health And Family Welfare Department Uttarakhand
संगठन का नाम / Organisation Name	Uttarakhand State Aids Control Society (usacs)
कार्यालय का नाम / Office Name	Sahastradhara Road Dehradun
वस्तु श्रेणी / Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	6 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Exemption for Turnover	Yes   Partial   Turn over value - 3 (in lakhs)
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है / Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / <b>Minimum number of bids required to disable automatic bid extension</b>	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	10
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	200000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	Bank Of Baroda
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

(a). ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

#### लाभार्थी /Beneficiary :

Member Secretary  
SAHASTRADHARA ROAD DEHRADUN, Medical Health and Family Welfare Department Uttarakhand, Uttarakhand  
State AIDS Control Society (USACS),  
(Member Secretary)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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**एमएसई खरीद वरीयता/MSE Purchase Preference**

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
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1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover, shall upload the supporting documents to prove his eligibility for exemption.
2. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
3. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
4. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017.
5. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
6. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
7. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1757667277.pdf](#)

## Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )

### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Sales, Services and Revenue
Frequency of Progress Report	yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	yearly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	Yes

### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

### प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Jaswant Singh Bisht	248001,RED CROSS BUILDING, DANDA LAKHOND, SAHASTRADHARA ROAD DEHRADUN	1	<ul style="list-style-type: none"><li>Number of Months for which Post Audit Support is required : 12</li></ul>

### क्रता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

#### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

## 2. Generic

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

## 3. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

## 4. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

## अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

**---धन्यवाद/Thank You---**

## **REQUEST FOR PROPOSAL**

**for**

**FOR SELECTION OF CAG EMPANELLED CHARTERED  
ACCOUNTANT (CA) FIRMS TO CONDUCT INTERNAL  
AUDIT OF NGOs, PERIPHERAL UNITS OF  
UTTARAKHAND**

**Uttarakhand State AIDS Control Society  
(USACS)**

**Member Secretary  
Uttarakhand State AIDS Control Society, Red Cross Building  
Danda Lakhond, Sahastradhara Road, Dehradun.  
Ph. 0135-2608885, E-mail. Proc.usacs@gmail.com**

## 1 DISCLAIMER

The information contained in this Request for Proposal document (“RFP”) or subsequently provided to Applicants, whether verbally or in documentary or any other form by or on behalf of the Authority or any of their employees or advisers, is provided to Applicants on the terms and conditions set out in this RFP and such other terms and conditions subject to which such information is provided.

This RFP is not an agreement and is neither an offer nor invitation by the Authority to the prospective Applicants or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this RFP. This RFP includes statements, which reflect various assumptions and assessments arrived at by the Authority in relation to the Applicant. Such assumptions, assessments and statements do not purport to contain all the information that each Applicant may require. This RFP may not be appropriate for all persons, and it is not possible for the Authority, its employees or advisers to consider the objectives, technical expertise and particular needs of each party who reads or uses this RFP. The assumptions, assessments, statements and information contained in this RFP, may not be complete, accurate, adequate or correct. Each Applicant should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate sources.

Information provided in this RFP to the Applicants is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Authority accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

The Authority, its employees and advisers make no representation or warranty and shall have no liability to any person including any Applicant under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the RFP and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP or arising in anyway in this Selection Process.

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise however caused arising from reliance of any Applicant upon the statements contained in this RFP.

The Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this RFP.

The issue of this RFP does not imply that the Authority is bound to select an Applicant or to appoint the Selected Applicant, as the case may be, for the Applicant and the Authority reserves the right to reject all or any of the Proposals without assigning any reasons whatsoever.



## 1. INTRODUCTION

### 1.1 Background

#### 1.1.1 The Project

The Uttarakhand State AIDS Control Society is a registered Society which is implementing the centrally sponsored National AIDS Control Programme (NACP-V) being implanted by National AIDS Control Organization (NACO) as per the memorandum between the Government of India and State Government. Funds are received from the sources for HIV/AIDS, in channels called Rounds. All of which together constitute the NACP V financial envelop.

Uttarakhand State AIDS Control Society (USACS) (the “Authority”), proposes Selection of CAG Empanelled Chartered Accountant (CA) Firms (the “Consultant/Firm”) to Conduct Internal Audit of NGO’s, Peripheral Units etc. of Uttarakhand for FY 2023-24 & 2024-25 (the “Project”) extendable maximum upto three (3) years on yearly basis subject to satisfactory services.

#### 1.1.2 Objectives

The key programme objectives of NACP are Prevention of new infections in high risk groups and General population through:

- I. Provide comprehensive care and support to all persons living with HIV/AIDS and treatment services for all those who require it.

To achieve the above objectives, the following key strategies have been identified:

- I. Intensifying and consolidating prevention services with a focus on HRGs and vulnerable population.
- II. Expending IEC services for (a) general population and (b) high risk groups with a focus on behavior change and demand generation.
- III. Increasing access and promoting comprehensive care, support and treatment.
- IV. Building capacity at National, State, District and facility levels.
- V. Strengthening Strategic Information Management Systems.

#### 1.1.3 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 Uttarakhand State Aids Control Society at the end of each fiscal year and of the funds received and expenditures for the accounting period ended **March 31, 2024 and March 31, 2025** as reported by the Financial Statements. The Uttarakhand State Aids Control Society 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.

1.1.4 With a view to inviting bids for the Project, the Authority has decided to conduct a feasibility study for determining the technical feasibility and financial viability of the Project. If found technically feasible and financially viable, the Project may be awarded to a CAG Empanelled CA Firm (the 'Selected Applicant') selected through a competitive bidding process. The Project would be implemented in accordance with the terms and conditions stated in the agreement to be entered into between the Authority and the Selected Applicant (the 'Agreement')

#### 1.1.5 Location -

The selected Internal Audit firms will cover all 13 districts of Uttarakhand : Dehradun, Haridwar, Tehri Garhwal, Pauri Garhwal, Uttarkashi, Chamoli, Rudraprayag, Nainital, US Nagar, Almora, Champawat, Pithoragrah and Bageshwar.

The team shall visit at each location approximate 100 NGOs/Peripheral units whom UCs / SOEs received and incorporated in Annual Financial Statements etc. so that a quality audit is not compromised.

### 1.2 RFP

The Authority invites Proposal (the 'Proposals') for selection of a CAG Empanelled CA Firm (the 'Consultant/Firm') to Conduct Internal Audit of NGO's, Peripheral Units of Uttarakhand for FY 2023-24 & 2024-25 (the 'Project') on the Terms and Conditions mentioned in the RFP document.

The Authority invites Proposals from the Consultant herein collectively referred to as (the "Applicants") who fulfill the pre qualification criteria indicated in clause 2.2 for Selection of CAG Empanelled CA Firms to Conduct Internal Audit of NGO's, Peripheral Units of Uttarakhand for FY 2023-24 & 2024-25 (the "Project").

The Authority intends to select the Applicant through an open competitive bidding process (e-tender) in accordance with the procedure set out herein.

### 1.3 Due diligence by Applicants

Applicants are encouraged to inform themselves fully about the assignment and the local conditions before submitting the Proposal by paying a visit to the Authority and the Project site, sending written queries to the Authority, and attending a Pre-Proposal Conference on the date and time specified.

### 1.4 Validity of the Proposal

The Proposal shall be valid for a period of not less than 180 days from the Proposal Due Date (the "PDD").

**1.5 Brief description of the Selection Process**

The Authority has adopted a two stage selection process (collectively the “**Selection Process**”) in evaluating the Proposals comprising technical and financial bids to be submitted online. In the first stage, a technical evaluation will be carried out as specified in Clause 3.1. based on this technical evaluation, a list of short- listed applicants shall be prepared as specified in Clause 3.2. In the second stage, a financial evaluation will be carried out as specified in Clause 3.3. Proposals will finally be ranked according to their combined technical and financial scores as specified in Clause 3.4. The first ranked Applicant (the “Selected Applicant”) may, if necessary, be invited for clarifications and reconfirmation of commitments and its obligations under this RFP, while the second ranked Applicant will be kept in reserve.

**1.6 Currency conversion rate and payment**

All payments to the Consultant shall be made in INR in accordance with the provisions of this RFP. The Consultant may convert Rupees into any foreign currency as per Applicable Laws and the exchange risk, if any, shall be borne by the Consultant.

**“RFP for Selection of CAG Empanelled Chartered Accountant (CA) Firms to Conduct Internal Audit of NGO’s, Peripheral Units of Uttarakhand for FY 2023-24 & 2024-25 (the “Project”)**

**2. INSTRUCTIONS TO APPLICANTS**

**A. GENERAL**

**2.1 Scope of Proposal**

2.1.1 Detailed description of the objectives, scope of services, deliverables and other requirements relating to this Firm are specified in this RFP and Terms of Reference (TOR) attached as Appendix 1. The manner in which the Proposal is required to be submitted, evaluated and accepted is explained in this RFP.

2.1.2 Applicants are advised that the selection of Firm shall be on the basis of an evaluation by the Authority through the Selection Process specified in this RFP. Applicants shall be deemed to have understood and agreed that no explanation or justification for any aspect of the Selection Process will be given and that the Authority’s decisions are without any right of appeal whatsoever.

2.1.3 The Applicant shall submit its Proposal in the form and manner specified in this Part-2 of the RFP. The Technical proposal shall be submitted in the form at Appendix 1 and the Financial Proposal shall be submitted in the format provided at Appendix 5. Upon selection, the Applicant shall be required to enter into an agreement with the Authority.

**2.1.4 Key Personnel**

As the project is implemented by a registered society within the Government, it is pre-requisite that the key personnel should be familiar with the government accounting and financial procedures. The table below sets out minimum team requirements:

S.N.	Key professionals	Description of services to be provided	Experience	No. of persons and person days (as State depends on size & expenditure incurred by that state)
1.	Partner/Audit Manager	Overall coordination & planning and team leadership reporting liaison with client	Qualified Chartered Accountant with at least 15 years of experience as a partner with expertise in the area of internal audit planning execution and reporting	1 person 02- 08 days
2.	Audit Team Leader	Responsibility to lead the audit teams in the field planning and execution of the audits, discussions with head of office at state and report writing and finalization	Qualified Chartered Accountants with at least 7 years of experience in internal audit with expertise in procurement audit desirable and with ability to lead the team and interact with senior level government officials	1 person 05-20 days
3.	Team Member (Qualified CA)	Field level audit (including visits to a sample of NGO/peripheral units)	Person with experience in General Financial Rules, budgets, and financial rules of the Govt. experience in procurement audit desirable	Sufficient numbers 05-20 days
4.	Team Member (article clerk)	Field level audit (including visit to a sample of peripheral units)	Assistant with experience in internal audit and report writing. Experience in	Sufficient numbers 05-20 days

## 2.2 Pre Qualification Criteria/Minimum Conditions of Eligibility

2.2.1 Applicants must read carefully the minimum conditions of eligibility (the “**Conditions of Eligibility**”) provided herein. Proposals of only those Applicants who satisfy the Conditions of Eligibility will be considered for evaluation.

2.2.2 To be eligible for evaluation of its Proposal, the Applicant shall fulfill the following Minimum Eligibility Criteria:

(i) The capability will be assessed against evidence of skills and experience in providing accountancy/audit services in last five years. The firm should submit online through GEM Portal.

(a) Copies of Work Orders/Completion Certificates - at Least one for each previous five years

(b) a copy of PAN card,

(c) copy of ICAI registration certificate,

(d) copy of GST registration and

(e) proof of empanelment with C&AG of India for major audits

Application not supported by such documents will be summarily rejected.

(ii) The proposal should be sent online through GEM Portal along with an ‘Application Form and Capability Statement’ including a profile of the organization, relevant technical and geographical coverage along with the turnover for the last 3 financial years. A format for ‘Application form and Capability Statement’ is available below.

Extract of the audited Profit & Loss Statement and Balance Sheet must be attached.

(iii) The Firm should have at least Four (4) qualified CA and four (4) graduate professionals of audit background on the rolls of the institution. Self Certification by the authorized signatory must be attached along with the Individuals CVs

2.2.3 While submitting a Proposal online through GEM Portal, the Applicant should attach clearly marked and referenced continuation sheets in the event that the space provided in the specified forms in the Appendices is insufficient. Alternatively, Applicants may format the specified forms making due provision for incorporation of the requested information.

## 2.3 Number of Proposals

An Applicant is eligible to submit online through GEM Portal only one Application for the Project.

## 2.4 Cost of Proposal

The Applicants shall be responsible for all of the costs associated with the preparation of their Proposals and their participation in the Selection

Process. The Authority will not be responsible or in any way liable for such costs, regardless of the conduct or outcome of the Selection Process.

## **2.5 Acknowledgement by Applicant**

2.5.1 It shall be deemed that by submitting the Proposal online, the Applicant has:

- a. made a complete and careful examination of the RFP;
- b. received all relevant information requested from the Authority;
- c. acknowledged and accepted the risk of inadequacy, error or mistake in the information provided in the RFP or furnished by or on behalf of the Authority;
- d. satisfied itself about all matters, things and information, including matters referred to in Clause 2.5 herein above, necessary and required for submitting an informed Application and performance of all of its obligations there under; and
- e. agreed to be bound by the undertaking provided by it under and in terms hereof.

2.5.2 The Authority shall not be liable for any omission, mistake or error on the part of the Applicant in respect of any of the above or on account of any matter or thing arising out of or concerning or relating to RFP or the Selection Process, including any error or mistake therein or in any information or data given by the Authority.

## **2.6 Right to reject any or all Proposals**

2.6.1 Notwithstanding anything contained in this RFP, the Authority reserves the right to accept or reject any Proposal and to annul the Selection Process and reject all Proposals, at any time without any liability or any obligation for such acceptance rejection or annulment, and without assigning any reasons thereof.

2.6.2 The Authority reserves the right to reject any Proposal if:

- a. At any time, a material misrepresentation is made or uncovered, or
- b. The Applicant does not provide, within the time specified by the Authority, the supplemental information sought by the Authority for evaluation of the Proposal.

Such misrepresentation/ improper response may lead to the disqualification of the Applicant. If such disqualification /rejection occur after the Proposals have been opened and the highest ranking Applicant gets disqualified / rejected, then the Authority reserves the right to consider the next best applicant, or any other measure as may be deemed fit in the sole discretion of the Authority, including annulment of the Selection Process.

## **B. DOCUMENTS**

### **2.7 Contents of the RFP**

2.7.1 This RFP comprises the Disclaimer set forth hereinabove, the contents as listed below and will additionally include any Addendum / Amendment issued in accordance with Clause 2.9:

#### **RFP**

- 1 Introduction
- 2 Instructions to Applicants
- 3 Criteria for Evaluation
- 5 Pre-Proposal Conferences
- 6 Miscellaneous

**Appendix 1:** Terms of Reference

**Appendix 2 :** Letter of Proposal

**Appendix 3 :** Statement of Legal Capacity

**Appendix 4 (a):** Application form

**Appendix 4 (b)** Capability Statement'

**Appendix 5 :** Financial Proposal

### **2.8 Clarifications**

2.8.1 Applicants requiring any clarification on the RFP may send their queries to the Authority in writing before the date mentioned in the Schedule of Selection Process at Clause 1.8.

#### **"Queries/Request for Additional Information concerning RFP**

The Authority shall endeavor to respond to the queries within the period specified in pre-bid meeting. The responses will be sent through GEM Portal. The Authority will post the reply to all such queries on the Official Website and copies thereof will also be circulated to all Applicants without identifying the source of queries.

2.8.2 The Authority reserves the right not to respond to any questions or provide any clarifications, in its sole discretion, and nothing in this Clause shall be taken or read as compelling or requiring the Authority to respond to any question or to provide any clarification.

### **2.9 Amendment of RFP**

2.9.1 At any time prior to the deadline for submission of Proposal on line through GEM Portal, the Authority may, for any reason, whether at its own initiative or in response to clarifications requested by an Applicant, modify the RFP



document by the issuance of Addendum/ Amendment and posting it on the and by conveying the same to the prospective Applicants.

- 2.9.2 All such amendments will be notified in through GEM Portal to all Applicants. The amendments will also be posted on the Official Website along with the revised RFP containing the amendments and will be binding on all Applicants.
- 2.9.3 In order to afford the Applicants a reasonable time for taking an amendment into account, or for any other reason, the Authority may, in its sole discretion, extend the Proposal Due Date.

## **C. PREPARATION AND SUBMISSION OF PROPOSAL**

### **2.10 Language**

The Proposal with all accompanying documents (the “**Documents**”) and all Communications in relation to or concerning the Selection Process shall be in English Language and strictly on the forms provided in this RFP. No supporting document or printed literature shall be submitted online with the Proposal unless specifically asked for and in case any of these documents is in another language, it must be accompanied by an accurate translation of the relevant passages in English, in which case, for all purposes of interpretation of the Proposal, the translation in English shall prevail.

### **2.11 Format and signing of Proposal**

- 2.11.1 The Applicant shall provide all the information sought under this RFP. The Authority would evaluate only those Proposals that are received online in the specified forms and complete in all respects.
- 2.11.2 The Applicant shall prepare one original set of the Documents comprising the Proposal (together with originals/ copies of documents required to be submitted online along therewith pursuant to this RFP).
- 2.11.3 The Proposal shall be typed or written in indelible ink and signed by the authorised signatory of the Applicant who shall initial each page, in blue ink. All the alterations, omissions, additions, or any other amendments made to the Proposal shall be initialed by the person(s) signing the Proposal. The Proposals must be properly signed before submitting online by the authorized representative
- 2.11.4 Applicants should note the Proposal Due Date, for online submission of Proposals. Applicants are reminded that no supplementary material will be entertained by the Authority, and that evaluation will be carried out only on the basis of Documents received online by the closing time of Proposal Due Date. Applicants will ordinarily not be asked to provide additional material information or documents subsequent to the date of submission.

## 2.12 Technical Proposal

2.12.1 Applicants shall submit the technical proposal in the formats at Appendix 2 (the 'Technical Proposal')

2.12.2 While submitting the Technical Proposal, the Applicant shall, in particular, ensure that;

- a) All forms are submitted online in the prescribed formats and signed by the prescribed signatories;
- b) CVs of all Professional Personnel have been included;
- c) The CVs have been recently signed and dated in blue ink by the respective Personnel and countersigned by the Applicant. unsigned/ countersigned CVs shall be rejected;
- d) The CVs shall contain an undertaking from the respective Key Personnel about his/her availability for the duration specified in the RFP;
- e) Key Personnel would be available for the period indicated in the TOR;

2.12.3 Failure to comply with the requirements spelt out in this Clause 2.12 shall make the Proposal liable to be rejected.

2.12.4 The Technical Proposal shall not include any financial information relating to the Financial Proposal.

2.12.5 The Authority reserves the right to verify all statements, information and documents, submitted by the applicant in response to the RFP. Any such verification or the lack of such verification by the Authority to undertake such verification shall not relieve the Applicant of its obligations or liabilities hereunder nor will it affect any rights of the Authority thereunder.

2.12.6 In case it is found during the evaluation or at any time before signing of the Agreement or after its execution and during the period of subsistence thereof, that one or more of the eligibility conditions have not been met by the Applicant or the Applicant has made material misrepresentation or has given any materially incorrect or false information, the Applicant shall be disqualified forthwith if not yet appointed as the Selected Applicant either by issue of the LOA or entering into of the Agreement, and if the Selected Applicant has already been issued the LOA or has entered into the Agreement, as the case may be, the same shall, notwithstanding anything to the contrary contained therein or in this RFP, be liable to be terminated, by a communication in writing by the Authority without the Authority being liable in any manner whatsoever to the Applicant, as the case may be.

In such an event, the Authority shall forfeit and appropriate the Bid Security as mutually agreed pre-estimated compensation and damages payable to the Authority for, inter alia, time, cost and effort of the Authority, without

prejudice to any other right or remedy that may be available to the Authority.

### **2.13 Financial Proposal**

2.13.1 Applicants shall submit the financial proposal in the format provided at Appendix-5 (the “**Financial Proposal**”) clearly indicating the total fees in both figures and words, in Indian Rupees, and signed by the Applicant’s authorised signatory. In the event of any difference between figures and words, the amount indicated in words shall be taken into account.

2.13.2 This bid is being conducted under the QCBS system and hence the technical scores from the stage of all qualified bidders will be taken into account and added to financial score as explained in section 3 of RFP document

### **2.14 Proposal Due Date**

2.14.1 Proposal should be submitted online as per date specified in Gem Tender document.

2.14.2 The Authority may, in its sole discretion, extend the Proposal Due Date by issuing an Addendum through GEM Portal.

### **2.15 Late Proposals**

Proposals received on line by the Authority after the specified time on Proposal Due Date shall not be eligible for consideration and shall be summarily rejected.

### **2.16 Modification/ substitution/ withdrawal of Proposals**

2.16.1 No Proposal shall be modified, substituted, or withdrawn by the Applicant after its submission.

## **D. EVALUATION PROCESS**

### **2.17 Evaluation of Proposals**

2.17.1 The Authority shall open the Proposals on the Due Date, and in the presence of the Applicants who choose to attend. The “Technical Proposal” received online shall be opened first. The “Financial Proposal” received online will be opened on later date.

2.17.2 Prior to evaluation of Proposals, the Authority will determine whether each Proposal is responsive to the requirements of the RFP. A Proposal shall be considered responsive only if:

- a) It is received in the form specified.

- b) it is received by the Proposal Due Date including any extension thereof.
- c) it is signed and marked as stipulated in Clause 2.11 and 2.14;
- d) it contains all the information (complete in all respects) as requested in the RFP;
- e) it does not contain any condition or qualification;
- f) Applicant is not non-responsive in terms hereof.

2.17.3 The Authority reserves the right to reject any Proposal which is nonresponsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the Authority in respect of such Proposals.

2.17.4 The Authority would subsequently examine and evaluate Proposals in accordance with the Selection Process specified at Clause 1.6 and the criteria set out in Section 3 of this RFP.

2.17.5 After the technical evaluation, the Authority shall prepare a list of pre-qualified and shortlisted Applicants in terms of Clause 3.2 for opening of their Financial Proposals. Before opening of the Financial Proposals, the list of pre-qualified and shortlisted Applicants along with their Technical Score will be made. The Authority will not entertain any query or clarification from Applicants who fail to qualify at any stage of Selection Process.

2.17.6 Applicants are advised that Selection will be entirely at the discretion of the Authority. Applicants will be deemed to have understood and agreed that no explanation or justification on any aspect of the Selection Process or Selection will be given.

2.17.7 Any information contained in the Proposal shall not in any way be construed as binding on the Authority, its agents, successors or assigns, but shall be binding against the Applicant if the Firm is subsequently awarded to it.

## **2.18 Confidentiality**

Information relating to the examination, clarification, evaluation, and recommendation for the selection of Applicants shall not be disclosed to any person who is not officially concerned with the process or is not a retained professional adviser advising the Authority in relation to, or matters arising out of, or concerning the Selection Process. The Authority will treat all information, submitted as part of the Proposal, in confidence and will require all those who have access to such material to treat the same in confidence. The Authority may not divulge any such information unless it is directed to do so by any statutory entity that has the power under law to require its disclosure or is to enforce or assert any right or privilege of the statutory entity and/or the Authority.

## 2.19 Clarifications

- 2.19.1 To facilitate evaluation of Proposals, the Authority may, at its sole discretion, seek clarifications from any Applicant regarding its Proposal. Such clarification(s) shall be provided within the time specified by the Authority for this purpose. Any request for clarification(s) and all clarification(s) in response thereto shall be in writing.
- 2.19.2 If an Applicant does not provide clarifications sought under Sub-Clause 2.23.1 above within the specified time, its Proposal shall be liable to be rejected. In case the Proposal is not rejected, the Authority may proceed to evaluate the Proposal by construing the particulars requiring clarification to the best of its understanding, and the Applicant shall be barred from subsequently questioning such interpretation of the Authority.

## E. APPOINTMENT OF CONSULTANT

### 2.20 Selected Applicant

- 2.20.1 The first ranked Applicant (the “**Selected Applicant**”) may, if necessary, be invited for clarifications and reconfirmation of commitments and its obligations under this RFP deployment of Key Personnel, methodology and quality of the work plan.

### 2.21 Indemnity

The Firm shall, subject to the provisions of the Agreement, indemnify the Authority for any direct loss or damage that is caused due to any deficiency in services.

### 2.22 Award of Consultant

After selection, a Letter of Award (the “LOA”) shall be issued, by the Authority to the Selected Applicant and the Selected Applicant shall, within 7 (seven) days of the receipt of the LOA, sign and return the LOA in acknowledgement thereof. In the event the duplicate copy of the LOA duly signed by the Selected Applicant is not received by the stipulated date, the Authority may, unless it consents to extension of time for submission thereof, forfeit the Proposal Security of such Applicant, and the next eligible Applicant may be considered.

### 2.23 Execution of Agreement

After acknowledgement of the LOA as aforesaid by the Selected Applicant, it shall execute the Agreement within the period of 07 days from the date of issuance of LOA. The Selected Applicant shall not be entitled to seek any deviation in the Agreement.

### 2.24 Commencement of Assignment

The Firm shall commence the Services within seven days from the date of signing of the Agreement.

**2.25 Proprietary data**

All documents and other information provided by the Authority or submitted by an Applicant to the Authority shall remain or become the property of the Authority. Applicants and the Firm, as the case may be, are to treat all information as strictly confidential. The Authority will not return any Proposal or any information related thereto. All information collected, analysed, processed or in whatever manner provided by the Firm to the Authority in relation to the Firm shall be the property of the Authority.

### 3. CRITERIA FOR EVALUATION

#### 3.1 Evaluation of Technical Proposal

3.1.1 The Technical Capability Proposal for the Project would be evaluated on the following basis:

S.N.	Criteria	Sub Criteria	Scoring	Max Score	Documentation
1.	Specific Experience of the audit firm relevant to the assignment	Experience in audit of projects supported by the World Bank	2 points for each audit of project supported by the world Bank completed during the last 5 years	10	• Details of such audits completed with copies of appointment letters.
2.	Adequacy of the proposed methodology and work plan in responding to the Terms of Reference and Bank/requirements	Quality of the audit methodology proposed for the assignment	Refer grade given at the end	25	Detailed Audit Work Plan covers following areas: <ul style="list-style-type: none"> <li>• Compliance with NACO Guidelines Accounts manual etc.</li> <li>• For expend on WB contracts, fund utilization in accordance with the project legal agreement/s;</li> <li>• Assessment of Internal control environments</li> <li>• Procedure for seeking independent Balance confirmation from banks and contractors</li> <li>• Management letter preparation.</li> </ul>
		Detailed work Plan meeting the requirement of the assignment	Adequacy and practicality of the Audit work plan suggested for the assignment in achieving the timelines provided in the RFP	5	
		Organisation and staffing proposed for the assignment	•1 point for each qualified staff (other than Team Leader and Audit Manager) proposed for the assignment	5	Composition of the team proposed for the assignment briefing their qualifications
3.	Key professional staff qualification s and competence for the assignment of the Team Leader/Audi	•General Experience	•1 point for every year completed as partner signing audit reports.	3	Certificate from the firm listing the entities whose audit reports have been signed by the partner.
		•Adequacy for the assignment	•3 points for each audit of project supported by the world bank conducted either as audit partner or as Audit Manager	15	Details of such audits completed with copies of relevant appointments letters and position of the staff in the audit As above

	t Partner		•1 point for each audit of entities working in the relevant sector conducted either as Audit Partner or as Audit Manager	5	Details of such audits completed with copies of relevant appointments letters and position of the staff in the audit As above
		•Experience in region and language	•1 Point each for knowledge of local language (Reading, speaking and writing)	3	
4.	Key Professional staff qualification and competence for the assignment separately of the Audit Manager	•General experience	•1 point for each additional year of PQE beyond 5 years	3	
		•Adequacy for the assignment	•3 points for each audit of project supported by the World Bank Conducted either as Audit Partner or as Audit Manager	15	Details of such audits completed with copies of relevant appointment letter and position of the staff in the audit
			•1 point for each audit of project supported by other bilateral or multilateral agencies (e.g. DFID, ADB, UNDP etc) conducted either as Audit Partner or Audit Manager	5	As above
		•Experience in region and language	•1 point for each audit conducted in the region b y the staff post qualification.	3	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit.
			•1 point each for knowledge of local language (Reading, Speaking and writing)	3	
Total				100	

3.1.2 The minimum qualifying marks of the Technical Evaluation is 70.

3.1.3 The Financial bids of those bidders would be opened who secure at least 70 in their Technical Capability Proposal.

3.1.4 Technical Score should be denoted as “ $S_t$ ” and shall be used to compute the final score in combination with Financial Score

### 3.2 Evaluation of Financial Proposal

3.2.1 The financial evaluation will be carried out as per this Clause 3.2. Each Financial Proposal will be assigned a financial score  $S_f$ . For financial evaluation, the total cost indicated in the Financial Proposal will be considered.



- 3.2.2 The Authority will determine whether the Financial Proposals are complete, unqualified and unconditional. The cost indicated in the Financial Proposal shall be deemed as final and reflecting the total cost of services. Omissions, if any, in costing any item shall not entitle the firm to be compensated and the liability to fulfill its obligations as per the TOR within the total quoted price shall be that of the Firm. The lowest financial proposal (FM) will be given a financial score (SF) of 100 points. The financial scores of other proposals will be computed as follows:

$$SF = 100 \times FM/F$$

(F = amount of Financial Proposal of the Applicant)

- 3.2.3 Combined and final Evaluation

Proposals will finally be ranked according to their combined technical  $S_t$  And financial  $S_f$  scores as follows:

$$S = S_t \times Tw + S_f \times Fw$$

Where S is combined score, and Tw and Fw are weights assigned to technical and financial proposal that shall be 0.80 and 0.20 respectively.

- 3.2.4 The Selected Applicant shall be the First Ranked Applicant (having the highest score). The Second Ranked Applicant shall be kept in reserve and may be invited for negotiations in case the first ranked Applicant withdraws, or fails to comply with the requirements specified in Clause 2.23, 2.24 and 2.25 as the case may be.

#### 4. FRAUD AND CORRUPT PRACTICES

- 4.1 The Applicants and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the Selection Process. Notwithstanding anything to the contrary contained in this RFP, the Authority shall reject a Proposal without being liable in any manner whatsoever to the Applicant, if it determines that the Applicant has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice (collectively the **“Prohibited Practices”**) in the Selection Process. In such an event, the Authority shall, without prejudice to its any other rights or remedies, forfeit and appropriate the Proposal Security or Performance Security, as the case may be, as mutually agreed genuine pre-estimated compensation and damages payable to the Authority for, inter alia, time, cost and effort of the Authority, in regard to the RFP, including consideration and evaluation of such Applicant’s Proposal.
- 4.2 Without prejudice to the rights of the Authority under Clause 4.1 hereinabove and the rights and remedies which the Authority may have under the LOA or the Agreement, if an Applicant or Consultant, as the case may be, is found by the Authority to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the Selection Process, or after the issue of the LOA or the execution of the Agreement, such Applicant or Transactional Advisor shall not be eligible to participate in any tender or RFP issued by the Authority during a period of 2 (two) years from the date such Applicant or Consultant, as the case may be, is found by the Authority to have directly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.
- 4.3 For the purposes of this Clause, the following terms shall have the meaning hereinafter respectively assigned to them:
- a) “corrupt practice” means (i) the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the action of any person connected with the Selection Process (for avoidance of doubt, offering of employment to or employing or engaging in any manner whatsoever, directly or indirectly, any official of the Authority who is or has been associated in any manner, directly or indirectly with the Selection Process or the LOA or has dealt with matters concerning the

Agreement or arising there from, before or after the execution thereof, at any time prior to the expiry of one year from the date such official resigns or retires from or otherwise ceases to be in the service of the Authority, shall be deemed to constitute influencing the actions of a person connected with the Selection Process; or (ii) engaging in any manner whatsoever, whether during the Selection Process or after the issue of the LOA or after the execution of the Agreement, as the case may be, any person in respect of any matter relating to the Project or the LOA or the Agreement, who at any time has been or is a legal, financial or technical consultant/ adviser of the Authority in relation to any matter concerning the Project;

- a) “fraudulent practice” means a misrepresentation or omission of facts or disclosure of incomplete facts, in order to influence the Selection Process;
- b) “coercive practice” means impairing or harming or threatening to impair or harm, directly or indirectly, any persons or property to influence any person’s participation or action in the Selection Process;
- c) “undesirable practice” means (i) establishing contact with any person connected with or employed or engaged by the Authority with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the Selection Process; or (ii) having a Conflict of Interest; and
- d) “restrictive practice” means forming a cartel or arriving at any understanding or arrangement among Applicants with the objective of restricting or manipulating a full and fair competition in the Selection Process.

## 5. PRE-PROPOSAL CONFERENCE

- 5.1 Pre-Proposal Conference of the Applicants shall be convened at the designated date, time and place. A maximum of two representatives of each Applicant shall be allowed to participate on production of an authority letter from the Applicant.
- 5.2 During the course of Pre-Proposal Conference, the Applicants will be free to seek clarifications and make suggestions for consideration of the Authority. The Authority shall endeavour to provide clarifications and such further information as it may, in its sole discretion, consider appropriate for facilitating a fair, transparent and competitive Selection Process.

## 6. Key Personnel

### 6.1. Key Personnel

As the project is implemented by a registered society within the Government, it is pre-requisite that the key personnel should be familiar with the government accounting and financial procedures. The table below sets out minimum team requirements:

S.N.	Key professionals	Description of services to be provided	Experience	No. of persons and person days (as State depends on size & expenditure incurred by that state)
1.	Partner/Audit Manager	Overall coordination & planning and team leadership reporting liaison with client	Qualified Chartered Accountant with at least 15 years of experience as a partner with expertise in the area of internal audit planning execution and reporting	1 person 02-08 days
2.	Audit Team Leader	Responsibility to lead the audit teams in the field planning and execution of the audits, discussions with head of office at state and report writing and finalization	Qualified Chartered Accountants with at least 7 years of experience in internal audit with expertise in procurement audit desirable and with ability to lead the team and interact with senior level government officials	1 person 05-20 days
3.	Team Member (Qualified CA)	Field level audit (including visits to a sample of NGO/peripheral units)	Person with experience in General Financial Rules, budgets, and financial rules of the Govt. experience in procurement audit desirable	Sufficient numbers 05-20 days
4.	Team Member (article clerk)	Field level audit (including visit to a sample of peripheral units)	Assistant with experience in internal audit and report writing. Experience in	Sufficient numbers 05-20 days

- 6.2. The key personnel, whose details are included in the bid, shall be full time employees of the firm.
- 6.3. The finally selected Applicant would provide copies of contract of key personnel.
- 6.4. Any deviation in fulfilment of clause 6.2 would be deemed to be a fraudulent practice and the bid will be disqualified. The bidders in such situation may also be debarred from participation in future bids in the State of Uttarakhand.

- 6.5. The TA shall submit Curriculum Vitale (CV's) of all the Key Personnel mentioned in Clause 6.1 above. The CV of an individual Key Personnel can be submitted by one Firm only. If the CV of an individual Key Personnel is submitted by more than one Firm in response to this RFP Document, it will cause disqualification of all the Firm submitting the same CV.
- 6.6. If an individual Key Personnel makes a false disclosure regarding his qualification, experience or other particulars, or his commitment regarding availability for the Project is not fulfilled at any stage after signing of the Agreement, he shall be liable to be debarred for any future assignment of the Authority for a period of 5 (five) years. The award of this Project to the Applicant may also be liable to cancellation in such an event.

## 7. MISCELLANEOUS

- 7.1 The Selection Process shall be governed by, and construed in accordance with, the laws of India and the Courts at Dehradun shall have exclusive jurisdiction over all disputes arising under, pursuant to and/or in connection with the Selection Process.
- 7.2 The Authority, in its sole discretion and without incurring any obligation or liability, reserves the right, at any time, to:
- a) suspend and/or cancel the Selection Process and/or amend and/or supplement the Selection Process or modify the dates or other terms and conditions relating thereto;
  - b) consult with any Applicant in order to receive clarification or further information;
  - c) retain any information and/or evidence submitted to the Authority by, on behalf of and/or in relation to any Applicant; and/or
  - d) independently verify, disqualify, reject and/or accept any and all submissions or other information and/or evidence submitted by or on behalf of any Applicant.
- 7.3 It shall be deemed that by submitting the Proposal online through GEM Portal, the Applicant agrees and releases the Authority, its employees, agents and advisers, irrevocably, unconditionally, fully and finally from any and all liability for claims, losses, damages, costs, expenses or liabilities in any way related to or arising from the exercise of any rights and/or performance of any obligations hereunder, pursuant hereto and/or in connection herewith and waives any and all rights and/or claims it may have in this respect, whether actual or contingent, whether present or future.

## 8. Payment to the Firm

The full payment (100%) to the Selected Applicant/Firm shall be made only after the final audit report and a final statement, identified as such, shall have been submitted by the Firm and approved as satisfactory by the Authority.

**DESCRIPTION OF THE SERVICES (AS PER TOR)****Terms of Reference (TOR)****1.0 Objectives**

The key programme objectives of NACP are Prevention of new infections in high risk groups and General population through:

- II. Provide comprehensive care and support to all persons living with HIV/AIDS and treatment services for all those who require it.

To achieve the above objectives, the following key strategies have been identified:

- VI. Intensifying and consolidating prevention services with a focus on HRGs and vulnerable population.
- VII. Expending IEC services for (a) general population and (b) high risk groups with a focus on behavior change and demand generation.
- VIII. Increasing access and promoting comprehensive care, support and treatment.
- IX. Building capacity at National, State, District and facility levels.
- X. Strengthening Strategic Information Management Systems.

**2.0 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 Uttarakhand State Aids Control Society at the end of each fiscal year and of the funds received and expenditures for the accounting period ended **March 31, 2024 and March 31, 2025** as reported by the Financial Statements. The Uttarakhand State Aids Control Society 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.

**3.0 Location -**

The selected Internal Audit firms will cover all 13 districts of Uttarakhand : Dehradun, Haridwar, Tehri Garhwal, Pauri Garhwal, Uttarkashi, Chamoli, Rudraprayag, Nainital, US Nagar, Almora, Champawat, Pithoragrah and Bageshwar.

The team shall visit at each location approximate 100 NGOs/Peripheral units whom UCs / SOEs received and incorporated in Annual Financial Statements etc. so that a quality audit is not compromised.



#### 4.0 Scope

The audit 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 (i) adequacy and effectiveness of accounting, financial and operational controls and needs for revision of the same, if any; (ii) level of compliance with established policies, plans and procedures; (iii) reliability of accounting systems, data and financial reports; (iv) methods of remedying weak controls or creating them where there are none, and; (v) verification of assets and specific comments on these aspects are required be provided by the auditor annually in the Management letter;
- (b) All funds sent by GOI/State Society as grant-in-aids should be appropriately classified as (i) Utilized; and (ii) Un-utilized. Utilization of funds shall be recognized as expenditure based on actual amount spent in accordance with the conditions as laid down in the project Implementation Plan and relevant financing agreements and only for the purposes for which the funds were provided.
- (c) All funds have been used in accordance with the relevant financial norms and financial regulations 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 procured in accordance with relevant provisions of the procurement procedures prescribed for the program. Proper documents namely purchase orders, tender documents. Invoices, vouchers, receipts pay bills, TA bills etc, are duly maintained and linked to the transactions.
- (e) All the goods procured and issues are supported by valid receipt and issue documents and are recorded in the stock/inventory registers and the closing balances worked out correctly. Special attention is needed on payment through cash and comments on adequacy of limit on cash payment are therefore solicited.
- (f) Expenditure incurred with reference to the budget allocation approved by NACO/DAC. In case the budget allocation is exceeded, proper re-appropriation duly approved by the competent authority has been obtained.
- (g) The expenditures reported as per the quarterly IUFR/CPFMS are in agreement with the audited expenditure/books of accounts and variances are documented.
- (h) An assessment of closing advances including staff advances. Present an ageing report of the outstanding advances for more than one year.
- (i) An assessment of the compliance of previous audit observation raised. If any. The audit report should include a separate Para in this regard.

- (j) Based on the assessment of the adequacy of the internal audits of the peripheral units/NGOs the auditor should cover a sample. Not less than 10% of total SACS contracted NGOs and 5% of the peripheral units other than NGOs. The auditor would need to physically visit the various field offices. The details of coverage of NGOs/ peripheral units should be separately indicated in the
- (k) Method of sampling for SACS contracted NGOs Audit Report. Out of 10% the NGOs to be audited. 5% (in number) will be the NGOs to whom highest Grant in aid (GIA) (annual contract value) is being provided and the remaining 5% of the sample shall be selected by the auditors (rational to be provided in the audit report) in consultation with the SACS. On annual basis, at least 50% of the audited NGOs should be new and there may be those covered in the audit of the previous year.
- (l) As per NACO, GOI guidelines a note on audit report is to be given as per checklist.
- (m) Auditor has to submit audit report as per time schedule.
- (n) Auditor has to perform all the work of audit in the premises of concerns unit's office.

Method of sampling for peripheral units other than NGOs: On a yearly basis 5% (in number) of the total peripheral units to whom funds are being transferred during the year of audit, for implementing program activities. The sample shall be selected by the auditors to be provided in the audit report) in consultation with the SACS refer by the selected units shall be the one with highest grants/budget released by SACS. On annual basis, at least 75% of the audited peripheral units should be new and the remaining may be those covered in the audit for the previous year.

## 5.0 Financial statements

The financial statements should include:

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

## 6.0 Reconciliation with the Financial Reports

In addition to the audit of Financial Statements. The auditor is required to audit the Interim Unaudited Financial Reports (IUFRs) used as the basis for the disbursement by the Round wise IUFRs of the GFATM. The auditor should apply such tests and controls as the auditors considers necessary under the circumstances. These should be carefully compares 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;

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

#### **7.0 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 IUFR's as a basis for reimbursement.

#### **8.0 The Period for submission**

The audited financial statements including the audit report and management letter should be sent as within 60 days from the close of the financial year.

#### **9.0 Management Letter**

In addition to the audit reports, the auditor should prepare a "management letter" fund wise (Pool Fund Round wise of the GFATM and for DBS) 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; where a sample of peripheral units are covered by the auditor, the observations, if any, on such units should be listed in an annex:
- 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) Report inappropriate cash payments, if any.
- g) Compliance of previous audit observations raised in management letter by previous auditor.
- h) Comment on the adequacy of the system of adjustment of advances including staff advances.
- i) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and

- j) 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.

#### 10.0 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.

#### 11.0 Key Resources:

As the project is implemented by a registered society within the Government, it is pre-requisite that the key personnel should be familiar with the government accounting and financial procedures. The table below sets out minimum team requirements:

S.N.	Key professionals	Description of services to be provided	Experience	No. of persons and person days (as State depends on size & expenditure incurred by that state)
1.	Partner/Audit Manager	Overall coordination & planning and team leadership reporting liaison with client	Qualified Chartered Accountant with at least 15 years of experience as a partner with expertise in the area of internal audit planning execution and reporting	1 person 02-08 days
2.	Audit Team Leader	Responsibility to lead the audit teams in the field planning and execution of the audits, discussions with head of office at state and report writing and finalization	Qualified Chartered Accountants with at least 7 years of experience in internal audit with expertise in procurement audit desirable and with ability to lead the team and interact with senior level government officials	1 person 05-20 days
3.	Team Member (Qualified CA)	Field level audit (including visits to a sample of NGO/peripheral units)	Person with experience in General Financial Rules, budgets, and financial rules of the Govt. experience in procurement audit desirable	Sufficient numbers 05-20 days
4.	Team Member (article clerk)	Field level audit (including visit to a sample of peripheral units)	Assistant with experience in internal audit and report writing. Experience in	Sufficient numbers 05-20 days

**Letter of Proposal**  
(On Applicant's letter head)

**To**

Uttarakhand State AIDS Control Society  
Red Cross Building, Directorate of Medical Health & Family Welfare  
Danda Lakhond, Sahstradhara Road,  
Dehradun- 248001  
Email : proc.usacs@gmail.com

Ref: Your Letter no. -----dated-----

**Sub: Selection of CAG Empanelled Chartered Accountant (CA) Firms to Conduct Internal Audit of NGO's, Peripheral Units of Uttarakhand for FY 2023-24 & 2024-25 (the "Project")**

Dear Sir,

We, the undersigned, offer to provide the services for the above in accordance with your RFP dated *(insert date)*, and our Proposal. We are hereby submitting our Proposal, which includes this Eligibility Document, and a Financial Proposal for the above mentioned work.

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. Our Proposal is binding upon us and subject to the modifications resulting from contract negotiations, if any.

We understand that you are not bound to accept any Proposal you receive.

We remain,  
Yours sincerely,

Signatures  
(Authorised Signatory)  
Name of Firm  
Address

Appendix 3

**Statement of Legal Capacity**

*(To be forwarded on the letter head of the Applicant)*

**To**

Uttarakhand State AIDS Control Society  
Red Cross Building, Directorate of Medical Health & Family Welfare  
Danda Lakhond, Sahstradhara Road,  
Dehradun- 248001  
Email : proc.usacs@gmail.com

**Sub: Selection of CAG Empanelled Chartered Accountant (CA) Firms to Conduct Internal Audit of NGO's, Peripheral Units of Uttarakhand for Financial Year 2023-24 & 2024-25 (the "Project")**

We have read and understood the RFP in respect of the captioned project provided to us by USACS.

We hereby agree and undertake as under:

Notwithstanding any qualifications or conditions, whether implied or otherwise, contained in our Proposal we hereby represent and confirm that our Proposal is unqualified and unconditional in all respects and we agree to the terms of proposed agreement, draft of which also forms a part of the RFP document provided to us.

Dated this \_\_\_\_\_ Day of \_\_\_\_\_, 2025.

Name of the Firm

\_\_\_\_\_  
Signature of the Authorized Person

\_\_\_\_\_  
Name of the Authorized Person

**Capability Statement for short listing Chartered accountant Firms for Internal Audit for the Financial year 2023-24 & 2024-25**

**Firms for the audit of the accounts of Uttarakhand AIDS Control Society**

**District**

**Units/peripheral institutions**

PART\_A

Status of the Firm

Partnership

Sole Proprietorship

1. (a) Name of the firm (in Capital letters) \_\_\_\_\_  
 (b) Address of the Head Office \_\_\_\_\_  
 (Please also give telephone no. \_\_\_\_\_  
 and e-mail address) \_\_\_\_\_  
 (c) PAN No. of the firm \_\_\_\_\_
2. ICAI Registration No. \_\_\_\_\_ Region Name \_\_\_\_\_  
 Region Code No. \_\_\_\_\_
3. Empanelment number with C&AG;-
4. (a) Date of constitution of the firm:  
 (b) Date since when the firm has a full time FCA
5. Full-time Partners/Sole Proprietor of the firm as on 1<sup>st</sup> January, \_\_\_\_\_  

S. No.	Continuous association with the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

Note: Please attach the copy of Firm's Constitution Certificate issued by ICAI as on .1.1 2020

6. Number of Part time Partners if any, as on 1<sup>st</sup> January, \_\_\_\_\_
7. Number of Full time Chartered Accountant as on 1<sup>st</sup> January, \_\_\_\_\_
8. Number of audit staff employed full-time with the firm
  - (a) Articles/Audit Clerks \_\_\_\_\_
  - (b) Other Audit Staff (with knowledge of book \_\_\_\_\_

keeping and accountancy)

(c) Other Professional Staff (please specify) \_\_\_\_\_

(list to be attached for Sl. No. 5 to 8)

9. Number of Branches if any (please mention \_\_\_\_\_

places & locations)

10. Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company/Corporation or co-operative institution etc. If 'yes', details may be given Yes/No

on a separate sheet.

11. Whether the firm is implementing quality control Policies and procedures designed to ensure Yes/No

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)

12. Are there are any court/arbitration/ Yes/No

legal cases against the firm

(If yes, give a brief note of the cases indicating its present status)

13. Fees earned by the firm for the last 5 years

Type of audit	PSU/Autonomous body	Companies in private sector	Banks
Statutory/Branch Audit/			
6-monthly audit review			
Internal/Concurrent Audit			
Total of the above			



**PART - B****Undertaking**

I/We the sole proprietor/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 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;

(ii) that the firm proprietor or partners have not been debarred or cautioned by ICAI during the last five years ( if cautioned give details);

(iii) 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;

(iv) that the constitution of the firm as on 1<sup>st</sup> 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. No	Name of partner/sole Proprietor	Membership registration Number	PAN No.	Date of payment of fees for the relevant year__ A/B*	Signature of partner/sole proprietor

\*A for membership

B for issue of Certificate of practice  
(seal of the firm)

Place

Date

Encl \_\_\_\_\_ pages

**Signature of Proprietor/Sole Partner**

## FINANCIAL PROPOSAL

## MODEL AUDIT REPORT

**(For Project Financial Statement)**

The Member Secretary,  
Uttarakhand State AIDS Control Society,  
Danda Lakhond, Sahatradhara Road, Dehradun

**Introductory Paragraph**

We have audited the accompanying financial statements of the National AIDS Control Project-Phase V (financed under Govt. of India as of March 31, 2024 & of March 31, 2025). Our responsibility is to express an opinion on these financial statements based on our audit.

**Scope Paragraph**

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**Opinion Paragraph**

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Uttarakhand State Aids Control Society for the year ended March 31, 2024, & March 31, 2025 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

[Name and Address of  
Audit Firm]

[Date - Completion Date  
of Audit]

**Notes:**

- 1) A "Source and Application of Funds" statement is always required for each project. A balance
- 2) Sheet is also required where the project has assets and liabilities.
- 3) In case a qualified opinion or disclaimer is given by the auditor, the audit report should state in
- 4) A clear and informative manner all the reasons for such an opinion.
- 5) Audit report has to be accompanied by
  - a. Management Letter

- b. Listing on ineligible claims, if any
- c. Reconciliation of expenditure as per IFR with the actual expenditure as reported in the audited financial statements
- d. Annexure on whether there are any exceptions with adherence to the procurement procedures

**PART- B**  
**(Financial Proposal for Internal Audit)**

To,

The Member Secretary,  
 Uttarakhand State AIDS Control Society,  
 Danda Lakhond, Sahatradhara Road, Dehradun (Uttarakhand)

Dear Sir:

We the undersigned, offer to provide the consulting services for [Insert a title of assignment] in accordance with your Request for Proposal dated [Inset Date ] and our Technical Proposal. Our attached Financial Proposal is for the sum of (Insert amount(s)).

Our professional charges for the above assignment are as follows:

S.No.	Particulars	Per units fees	Total No. of Units	Amount (in Words)	Amount (in Figures)
1.	Professional fees for conducting Internal audit for NGOs/Peripheral Units etc. including all charges for 6 months				
3.	GST				
	<b>Total Amount</b>				

S.No.	Particulars	Per units fees	Total No. of Units	Amount (in Words)	Amount (in Figures)
1.	Professional fees for conducting Internal audit for NGOs/Peripheral Units etc. including all charges for one year.				
3.	GST				
	<b>Total Amount</b>				

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized signature [in full and initials]: \_\_\_\_\_

Name and Title of Signatory: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

Address: \_\_\_\_\_

**Signature of the CA Firm**