

Inviting EXPRESSION OF INTEREST (E O I)

Sealed E.O.I. in two (2) bid systems is hereby invited for engagement of Chartered Accountant Firms (C.A. Firm) for conducting of **Statutory Audit** of Tripura SACS initially for one year i.e. for the financial year 2019-2020 (1st April, 2019 to 31st March, 2020) and up to the financial year 2021-2022 on the basis of performance of the previous 1st year i.e. FY 2018-2019.

Details terms and conditions etc may be collected from the Procurement Division of Tripura State AIDS Control Society on all working day between 11 a.m. to 3 p.m. till 20th November, 2019 or may be down loaded the same from the Government website-www.health.tripura.gov.in. The last date of receiving E.O.I. is up to 3-00 p.m. of **26th November, 2019**. The tender quotation will be opened on **27th November, 2019** at 3 p.m. if possible.



(Dr.P.K. Majumder)

Project Director

Tripura State AIDS Control Society,
Agartala:Tripura.

No.F.3.(5-25)/Proc/Audit(Finance)/TSACS/2019-20

Call for Expressions of Interest: Chartered Accountant Firms for The Statutory Audit of Tripura State AIDS Control Society.

1. The State AIDS Control Societies (SACS) is responsible for implementing the National AIDS Control Programme (NACP) in the state of Tripura.
2. SACS is registered organization under the control of the State Government and it is the nodal organization 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 provision of the societies.
3. Expressions of Interest are invited from CAG empanelled Chartered Accountant firms to conduct the statutory audit of the SACS/MACS for a financial year 2019-2020 and up to the period of 2021-2022.

Eligibility & Assessment Criteria;

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

For Further Information

For further information on NACP, interested bidders are requested to contact the following email id:

Tsacs_sanjit@Yahoo.in or Tel No.:0381-232 1614

The Contact person is: Assistant Director, Finance, TSACS.

The prescribed minimum fee for the instant Statutory Audit for the financial year 2017-18 of Tripura SACS is fixed at Rs. 1,19,600.0 (Rupees One lakh Nineteen Thousand Six Hundred) only including of service taxes and re-imbusement claim if any.

TERMS AND CONDITION

1. The EOI shall have to submit in sealed cover addressed to the Project Director, Tripura State AIDS Control Society, Health & Family Welfare Department Govt. of Tripura Akhaura Road, Opp. IGM Hospital Agartala, Tripura (West) on or before **27th November, 2019**.
2. The envelope is to be super scribed clearly with EOI's number, date, subject and last date of submission.
3. The EOI's are likely to be opened on **30th November, 2019** at 3 p.m., if possible. Quotationers or their representatives may remain present at the time of opening of quotations. No separate invitation will be sent to the bidders.
4. The EOI should be submitted in 2 (Two) parts namely Technical bid and Financial bid in 2 (two) separate sealed envelopes indicating on the cover as to which one is the Technical bid and which one is Financial bid. The 2 (two) envelopes shall, thereafter, be placed inside a larger seal cover and the same may be submitted. 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 opened 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 opened.

Expression of interest for short listing Chartered Accountant Firms for the **Statutory Audit of Tripura SACS** w.e.f. the financial year 2019-2020 and up to the period of 2021-2022.

PART-A

| SL | Narrations: | | | |
|------|--|---------------------|-----------------------------|---------------------|
| | Status of the Firm: | | Partnership | Sole proprietorship |
| 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 5 year | | | |
| (d) | 15 years or more | | | |
| Note | Please attach a copy of the Firms Constitution Certificate issued by ICA 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) | | | |
| | (list to be attached for Sl. No. 5 to 8) | | | |
| 9 | Number of Branches if any (please mention Places & Locations with full addresses) | | | |
| 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 on a separate sheet. | | | |
| 11 | Whether the firm is implementing quality control policies and procedures designed to ensure that all audit are conducted 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 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 |
| | | | | |

PART-B

Undertaking:

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

- i. 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 firmed there under;
- ii. That the firm proprietor or partners have not been debarred or cautioned by / ICAI during the last five year (if cautioned give details);
- iii. That individually we are not suggested 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 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

Place:

Date:

Encl.....Page

Signature of Proprietor / Sole

(Seal of the firm)

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 xperience 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. Total marks given by all the members will be totalled and the Audit work will be awarded to the firm obtaining maximum marks.</p> | | | | |
| Name of the Member: | | Signature with date: | | |

Terms of Reference for Appointment of a Chartered Accountant Firm for External Audit of Accounts of Tripura. State AIDS Control Society under the NACP-Phase III program for the Year 2019-20 (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.

Objectives 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 , ended March, 2018 , as reported by the Financial Statements.

1. Saturation of coverage of high risk groups with targeted interventions (TIs);
 2. Scaled up interventions in the general population;
 3. Increasing the proportion of people living with HIV/AIDS who receive care, support and treatment
 4. Strengthening the infrastructure, systems and human resources in prevention, care, support and treatment programmes at the district, state and national levels;
 5. Strengthening a nation-wide strategic information management system.
- Reductions in the rate of HIV spread would be reflected in the stabilization of the annual percentage increase in HIV prevalence. India's strengthened capacity to respond to HIV/AIDS would be measured by the percentage of states & municipalities in which AIDS Control Societies are functioning and effectively managing the targeted intervention component.

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 Societies at the end of each fiscal year and of the funds received and expenditures for the accounting period ended March 31, 2018, as reported by the Financial Statements.

The TSACS 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 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 these aspect would be provided by the auditor annually 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 UC, 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 have been carried out as per the procurement manual of the program.
- (e) All the goods procured and issue 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.
- (g) Based on the assessment of the adequacy of the internal audit of the peripheral units/ NGOs the auditor should cover a sample of the peripheral/NGOs as part of the audit.

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.
- (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:

1. When ineligible expenditure, 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 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 including the audit report should be sent to NACO by June, 30 of the following financial year.

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; where a sample of peripheral units are covered by the auditor, the observations, if any, on such units should be listed in an annex were.
- 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 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.

1. The applicant Agency (bidder) should be a Registered Organization/Firm.
2. The agency shall offer rate both in figure and words for the service as a package inclusive of all taxes.
3. The list and detail of person's along with reserved personal who are likely to be engaged should be submitted.
4. 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.
5. The successful agency shall provide service 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.
6. No insurance charge is admissible.
7. 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.
8. The EoI and capability will be assessed against evidence of skills and experience in providing accountancy services in the State.
9. Tax/ GST should be mentioned clearly/ separately both in figures & in words. All taxes will be deducted as per norms.
10. No claim for advance payment will be entertained. Payment will be made by Account Payee Cheque/ through RTGS on bill basis every quarter. No enhancement of rates within the contract period will be entertained.
11. 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.

12. The agency/firm shall deploy personal on all working days.
13. 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.
14. EOI shall be received only through Speed post /Registered / Courier service addressed to the Project Director Tripura State AIDS Control Society, opposite to IGM Hospital, A.K. Road Agartala West Tripura indicating EOI for " Engagement of of C.A. Firm for Statutory Audit of Tripura SACS w.e.f. the financial year 2019-2020 and onwards.". The EOI received after the specified date and time will be rejected and the undersigned will not be liable for any delay on the part of postal /courier.
15. The undersigned reserves the right to discontinue the services of the C.A. firm within 24 hours notice without assigning any reason.
16. 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.
17. The agency shall be responsible for conduct and performance of each personal deployed by it.
18. If the agency to whom the work order will be issued fails to materialize the work order within the stipulated period of time.,
19. Any settlement of legal dispute would have to be made at Agartala jurisdiction.

(Dr. P.K.Majumder)
Project Director
Tripura State **AIDS** Control Society,
Agartala:Tripura.