

UTTARAKHAND STATE AIDS CONTROL SOCIETY

Medical, Health & Family Welfare, Uttarakhand
Sehstradhara Road, Danda Lakhond, Dehradun
Ph. 0135- 2608885. website <http://usacs.org.in>
E-mail- proc.usacs@gmail.com

RFP for Selection of Statutory Auditor

Financial year	:	2023-24
Date of uploading online tender form	:	10.02.2024
Pre-bid meeting	:	15.02.2024 (In USACS office)
Bid submission start date	:	19.02.2024 from 02.00 PM
Bid submission End date	:	29.02.2024 upto 02:00 PM
Opening of Technical Proposal	:	29.02.2024 at 03.00 PM
Minimum fees	:	Rs. 38,600.00 (Including all taxes and charges) <i>(No bid will be considered if found their quoted rates are below minimum fees.)</i>

REQUEST FOR PROPOSAL

for

FOR SELECTION OF CAG EMPANELLED CHARTERED ACCOUNTANT (CA) FIRMS TO CONDUCT STATUTORY AUDIT OF USACS

Uttarakhand State AIDS Control Society (USACS)

Member Secretary
Uttarakhand State AIDS Control Society, Red Cross Building Danda
Lakhond, Sahastradhara Road, Dehradun.
Ph. 0135-2608885, website <http://usacs.org.in>
E-mail. proc.usacs@gmail.com

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.

INTRODUCTION

1. Background

i. The Project

The Uttarakhand State AIDS Control Society is a registered Society which is implementing the centrally sponsored National AIDS Control Programme (NACP-IV) 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: NACO which 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 Statutory Audit of Uttarakhand for FY 2023-24 (the “Project”) extendable maximum upto three (3) years on yearly basis subject to satisfactory services or as per direction given by competent authority of USACS.

ii. Objectives:

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

- a. 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:

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

iii. 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, 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.

- vi. 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’)

v. Location -

The selected Statutory Audit firms will conduct the audit of Uttarakhand State AIDS Control Society, Sehstradhara Road, Danda Lakhond, Dehradun.

vi. RFP

The Authority invites Proposal (the ‘Proposals’) for selection of a CAG Empanelled CA Firm (the ‘Consultant/Firm’) to Conduct Statutory Audit of USACS office of the financial year 2023-24.

The Authority invites Proposals from the Consultant herein collectively referred to as (the “Applicants”) who fulfill the pre qualification criteria indicated for Selection of CAG Empanelled CA Firms to Conduct Statutory Audit of USACS for FY 2023-24 (The “Project”).

The Authority intends to select the Applicant through an open QCBS process in accordance with the procedure set out herein.

a. 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.

b. Validity of the Proposal

The Proposal shall be valid for a period of not less than 90 days from the Proposal Due Date (the “PDD”).

c. 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. The authority has adopted two stage selection first EOI stage and second RFP stage. The society will observe the EIO capability statement as per EOI selection criteria and firms who are short listed in EOI process then compare the combined Technically and financially as per selection criteria. The firm who has selected as per highest rank will be given offer for signing the contract agreement for conducting the statutory audit of USACS.

d. 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.

e. Schedule of Selection Process

The Authority would endeavor to adhere to the following schedule:

Sr. No.	Event Description	Estimated Date
1.	Pre-Proposal Conference	15.02. 2024 in USACS office at 11.30 AM
2.	Authority response to queries	Member Secretary, USACS
3.	Opening of on line Technical Proposals (RFP)	29.02. 2024 at 03.00 PM

f. Pre-Proposal Conference and Submission of Proposals

The date, time and venue of Pre-Proposal Conference shall be:

Date: 15.02. 2024

Time: 11:30 AM

Venue: Office of Member Secretary, Uttarakhand State AIDS Control Society, Directorate of MH&FW, Danda Lakhond, Sahastradhara Road, Dehradun

vii. Communications

a. All communications of Proposal should be addressed to:
Uttarakhand State AIDS Control Society,
Danda Lakhond, sahatradhara Road, Dehradun
Phone: 0135-2608885

b. Email :

proc.usacs@gmail.com

viii. All communications, including the envelopes, should contain the following information, to be marked at the top in bold letters:

“RFP for Selection of CAG Empanelled Chartered Accountant (CA) Firms to Conduct Statutory Audit of USACS for FY 2023-24 (the “Project”)

2. FRAUD AND CORRUPT PRACTICES

i. 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.

ii. Without prejudice to the rights of the Authority 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.

iii. 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;

- b. “fraudulent practice” means a misrepresentation or omission of facts or disclosure of incomplete facts, in order to influence the Selection Process;
- c. “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;
- d. “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
- e. “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.

3. Terms of Reference (TOR)

i. 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:

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- e. Strengthening Strategic Information Management Systems.

ii. 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, 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.

iii. Location -

The selected Statutory audit firms will conduct the statutory audit of USACS of the financial year 2023-24.

iv. 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 (World Bank/GFATM agreements, etc) 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) The auditor should submit its report before 10 days for filing of ITR last date.

v. 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. 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, and liability, if any.

vi. 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 Govt. of India, World Bank and 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.
3. The amount of expenditure reported in the IUFRR should be reconciled with the amount appearing under the summary of expenditures of the receipts and payments statement.

i. 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 IUFRR's as a basis for reimbursement.

ii. The Period for submission

The audited financial statements including the audit report and management letter + form 10 B should be sent as within 60 days from the close of the financial year.

iii. Management Letter

In addition to the audit reports, the auditor should prepare a "management letter" fund wise 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) Comment on the adequacy of segregation of duties in the SACS.
 - c) Report on the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project.
 - d) Report any procurement which has not been carried out as per the procurement manual issued by NACO.
 - e) Report inappropriate cash payments, if any.
 - f) Compliance of previous audit observations raised in management letter by previous auditor.
 - g) Comment on the adequacy of the system of adjustment of advances including staff advances.
 - h) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
 - i) Bring to attention any other matter that the auditor considers pertinent.
4. 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.

i. 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.

ii. 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. Hence to conduct statutory audit Of Uttarakhand State AIDS Control Society there should be one Partner/Audit Manager, one Audit Team Leader, one Qualified CA and one article clerk and the required days of work should be five days. There will be no unit visit.

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 Statutory Audit of Uttarakhand State AIDS Control Society for FY 2023-24 (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, 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

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 Statutory Audit of Uttarakhand State AIDS Control Society for FY 2023-24 (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 _____, 2024.
Name of the Firm

Signature of the Authorized Person

Name of the Authorized Person

Appendix 3

Capability Statement for short listing Chartered accountant Firms Statutory Audit for the Financial year 2023-24

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

PART_A

Status of the Firm	Partnership	<input type="text"/>	Sole Proprietorship	<input type="text"/>
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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 date.

S. No.	Continuous association with the firm	Number of FCA	Number of ACA
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(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. 2024

6. Number of Part time Partners if any, as on 1st January, 2024

7. Number of Full time Chartered Accountant as on 1st January, 2024

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 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. 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 and World Bank grant No _____) as of March 31, 2024. 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, 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.
-

Criteria (Detailed) and Scoring Scheme for Short Listing at the EOI stage.

Criteria	Scoring	Max. Points	Documentation	Specify the Page No.
1. Long standing of the firm.	1 point for each year of existence over 10 years	10	Date of Constitution of the firm as evidenced from the firm constitution certificate issued by ICAI	
2. Turnover of the firm for the last three financial years (FY) from audit and assurances services "Specified Turnover")	<ul style="list-style-type: none"> ➤ 15 points for Specified Turnover of Rs. 50 lacs or above in each of the last three FYs. ➤ 8 points for Specified Turnover of Rs. 50 lacs and above in at least two of the last three FYs. ➤ 4 points for Specified Turnover of Rs. 25 lacs and less than Rs. 50 lacs. 	15	Self-certified: the PAF will provide the total turnover and the Specified Turnover. "Turnover" would mean the professional fee earned excluding service tax and traveling, if billed separately.	
3. Experience and Association of Partners.	<ul style="list-style-type: none"> ➤ 3 points for each Partner with PQE of 10 years or more with the firm. ➤ 2 points for each partner with PQE of 5 years or more with the firm. ➤ 1 points for each Partner with PQE of more than 1 year with the firm. 	15	List of partners with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI	
4. Experience and Association of qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project)	<ul style="list-style-type: none"> ➤ 3 points for each full time staff with PQE of 10 years or more with the firm. ➤ 2 points for each full time staff with PQE of 5 years or more with the firm. ➤ 1 points for each full time staff with PQE of more than 1 year with the firm. 	10	List of full time staff with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI Documentation showing the qualification and experience of staff other than CAs	
5. Experience of the firm during the last 5 years in audit of Financial Statements/Internal Audit of:			List of the clients audited by the firm and signed under the firm name only, giving the date of issue of the audit report and self attested copies of the appointment letters (only assignments in respect of which audit report has been issued during the last 5 years from date of Eoi and pertaining to project as a whole should be included)	
a. Projects financed by bilateral or multilateral agencies	3 points for each project	15		
b. Project in the same sector (other than above)	3 points for each project	15		
c. Agencies implementing government projects (other than above)	3 points for each agency	15		
6. Presence in the state where project headquarters is located.	<ul style="list-style-type: none"> ➤ 5 points if the head office of the applicant firm is located in the same state as the project headquarters.. ➤ 3 points if a branch office of the applicant firm is located in the same state as the project headquarters for at least 5 years and headed by a partner of the firm. ➤ 1 point if either the branch is in existence for less than 5 years but more than 3 years or is headed by a qualified employee. 	5	Latest firm constitution certificate issued by ICAI. Date of establishment of the branch and name of Partner/CA qualified employee in charge of the firm.	
TOTAL =		100		

Technical proposal evaluation –Criteria and Scoring Scheme

S.N.	Criteria	Sub Criteria	Scoring	Max. Score	Documentation	Specify the Page No.
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	<ul style="list-style-type: none"> • 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. (Refer page No. 23) Audit Methodology Evaluation.	25	Detailed Audit Work Plan covers following areas: <ul style="list-style-type: none"> • Compliance with NACO Guidelines Accounts manual etc. • For expend on WB contracts, fund utilization in accordance with the project legal agreement/s; • Assessment of Internal control environments • Procedure for seeking independent Balance confirmation from banks and contractors • Management letter preparation. 	
		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 qualifications and	•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.	

	competence for the assignment of the Team Leader/Audit 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	
			•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		

AUDIT METHODOLOGY EVALUATION

S. No.	Methodology	Max. Score
1.	Overall approach to the audit assignment for providing opinion on the project financial statements, the adequacy of internal controls and funds have been utilized for the intended purposes in accordance with the project legal agreement/s and have been correctly reported in the IFR.	10
2.	Opinion on the compliance with Bank's procurement guidelines.	5
3.	Approach in preparing the Management Letter.	5
4.	Quality assurance mechanism.	5
	Total	25