

No. RFP No. 01/EO/TRRDA/2020-21

Agartala, Dated 11<sup>th</sup> September 2020

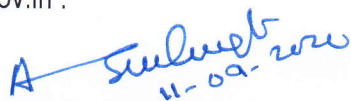
**Notice Inviting Request for Proposal**

The Empowered Officer, Tripura RRDA, on behalf of the Governor of Tripura, invites 'Request for Proposal' for Internal Audit of PMGSY funds/works for the financial year 2019-2020 in sealed cover from empanelled Chartered Accountants with C & AG of India.

Last date of submission is 03-10-2020 upto 3.00 pm in the O/o the Empowered Officer, TRRDA

Details can be obtained from O/o the Empowered Officer, Tripura RRDA, Secretariat Building, Agartala during office hour.

Please visit <https://eprocure.gov.in/epublish> and [www.pmgstenderstrp.gov.in](http://www.pmgstenderstrp.gov.in) .

  
Empowered Officer, Tripura RRDA  
Secretariat Building, Capital Complex,  
Agartala, West Tripura, 799006

No. 4(19)/PMGSY/Internal Audit/2020/5298-317

Agartala, Dated 11<sup>th</sup> September 2020

Copy to –

- 1-5. The Chief Engineer, PWD (R&B)/Building/Water Resource/DWS/NH, Tripura, Agartala.
6. The Director of Information, Cultural Affairs Government of Tripura, Agartala with request to arrange for publication in Local and National News Papers as per Format-A.
7. The Addl. Chief Engineer, PWD (PMGSY) and SQC, TRRDA, Secretariat Building, Agartala, Tripura.
- 8-9. The Superintending Engineer, PWD (PMGSY) Circle, Agartala/ Kumarghat.
- 10-14. The Superintending Engineer, PWD ( R & B), 1<sup>st</sup> Circle/2<sup>nd</sup> Circle/3<sup>rd</sup> Circle/4<sup>th</sup> Circle/5<sup>th</sup> Circle.
- 15-16. The Superintending Engineer –I & II , O/o the Empowered Officer, TRRDA & Chief Engineer, PWD (PMGSY) , Agartala
- 17-19. The Executive Engineer, PWD (PMGSY), Agartala /Ambassa /Kumarghat.
20. The Financial Controller , Tripura RRDA , Agartala.
21. Notice Board.

### Terms of reference (TOR)

Notice inviting Request for Proposal (RFP) from Chartered Accountants empanelled with C & AG of India will be received up to 3.00 p.m. on 03.10.2020 in the Office of the Empowered Officer, Tripura RRDA, Secretariat Complex, Agartala and the Bid Document shall be opened at 3.30 p.m. on 03.10.2020, If possible, in the chamber of Empowered Officer, TRRDA in presence of the intending bidders or their authorized representatives may remain present during opening of RPF, if they desire.

#### **General instructions:-**

The bidders are to satisfy themselves by actual site visit as regards nature of business and other obligation of the TRRDA in every aspect before submission of bid. No claim or excuse on this account will be entertained at any stage later on.

#### **Objectives of Internal Audit-**

The objectives of the internal audit are to:

- i) review the adequacy of the project financial management arrangements, including adherence to the PMGSY Operational and Accounting manuals; and
- ii) provide the project management with timely information on financial management aspects of the project to enable appropriate corrective / follow-up action;

#### **Scope of Work:-**

The audit will be carried out in accordance with the relevant national standards of auditing, 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 –

The internal audit will be carried out for full financial year in accordance with the relevant national standards of auditing and will include such tests and controls as the auditor considers necessary under the circumstances. When conducting internal audit, special attention should be paid to the following:-

- i) Ensure that the accounting and financial management systems remain reliable and effective in design and to assess the extent to which they are being followed;
- ii) Review the efficacy, adequacy and application of accounting, financial and Operating controls and thereby ensure the accuracy of the books of accounts;
- iii) Verify that the system of internal check is effective in design and operation in order to ensure the prevention of and early detection of defalcations, frauds, misappropriations and misapplications;
- iv) Identify areas of significant inefficiencies in the existing systems and suggest necessary remedial measures;
- v) Confirm the existence of financial propriety in all decision and verify compliance to government and statutory requirements.
- vi) Confirm that the agreed procurement procedures and arrangements have been followed for works, goods and services.
- vii) Check that all expenditure incurred from Programme Fund Account, Administrative Expenses Fund and Maintenance Expenses Fund Accounts has the necessary supporting documents and have been incurred in accordance with the PMGSY/Government of India rules.
- viii) Confirm that Bank Authorization given to PIUs for incurring expenditure under the project is used for purpose intended to. To establish this, the auditor should visit PIUs and conduct such audit/tests as may be deemed appropriate and necessary for the purpose of the audit.

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- ix) That adequate records are maintained regarding the assets created such as Laboratory Equipments, IT equipments etc. and assets acquired by the project, including details of cost, identification and location of assets
- x) That physical verification of assets is being carried out with due diligence.

The Internal Auditor may look into the areas which he/ she considers necessary based on the examination of the records /accounts of the PIUs / SRRDA.

**Extent and coverage of internal audit:-**

The extent and coverage of examination of accounts /records will be as follows:

- i) The internal auditor shall exercise such checks of accounts and records as are necessary for providing assurance on the compliance with the Programme Guidelines relevant provisions/ Rules and procedures in respect of awarded and on-going contracts. He will exercise 100% check in respect of the vouchers relating to the month having maximum number of transactions and all documents/registers/books etc. in respect of one completed contract including liquidated Damages. All contracts awarded since last audit will be examined by him. In respect of maintenance of roads, all records relating to one contract completed at least a year back will be examined by the auditor. This is the minimum percentage of check required to be exercised by internal audit, however, the internal audit may increase the coverage of audit, if scrutiny of the accounts and records suggest so.
- ii) The auditor will vouch all payment vouchers, bank statements and transfer entry vouchers in respect of the months selected.
- iii) A list showing the months / year for which vouching has been carried out shall be mentioned in the report.
- iv) Routine errors of omissions or commissions noted during the course of internal audit may be rectified on the spot.

The Internal Auditor Firm shall check the records of PIUs/SRRDA for the period 2018-19. However, records of earlier period can be checked, if required, wherever necessary.

**The internal audit should pay special attention to see that:-**

- i. Bank Reconciliation Statement till the month prior to audit is duly been carried out by the PIUs/ SRRDA;
- ii. The amount of Statutory / tax deductions at source have timely been remitted to the accounts of the concerned authorities;
- iii. All the Bank Guarantees tendered by the contractor have been posted in Register of Bank Guarantees ;
- iv. the Register has been reviewed each month by the Officer-in-charge of PIU for timely renewal and release;
- v. the Bank Guarantees are effective throughout till the amount of advance has been fully recovered from the contractor against which the Bank Guarantee was tendered by him; and
- vi. the monthly account of March should have a note showing the details of Bank Guarantees or Interest Bearing Securities held by the PIUs and their effectiveness

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The Internal Auditor shall comment on the effectiveness of the mechanism available in the PIUs/ SRRDA for ensuring compliance with observations of the earlier audit reports. He shall report on the corrective action taken on the observations of the earlier audit reports and also list out the serious observations made by statutory auditor/AG/C&AG which have not yet been complied with.

### Accounting System-

A common accounting system has been developed for the projects which are based on Central Public Works Accounting System and double entry accounting system (Mercantile Accounting). The accounting and financial management system of PMGSY has been codified in the following manuals developed by the NRRDA:-

- a) PMGSY Accounts Manual Programme Fund;
- b) PMGSY Accounts Manual Administrative Expense Fund;
- c) PMGSY Accounts Manual Maintenance Expenses Fund; and
- d) User Manual for the Online Management Monitoring and Accounting System (OMMAS).

The Ministry of Rural Development has also laid down guidelines for PMGSY programme which are codified in a book called PMGSY Programme Guidelines. All these publications are available on the website [www.pmgsy.nic.in](http://www.pmgsy.nic.in) and [www.pmgsyonline.nic.in](http://www.pmgsyonline.nic.in)

### Internal Audit Reports –

1. The internal audit report should be structured in a manner to provide the following: (a) audit observations; (b) implications of the observations; (c) suggested recommendations; (d) management's comments/agreed actions and (e) status of action taken on the previous recommendations. In addition, the internal auditor should prepare and submit a consolidated report, summarizing the individual unit wise reports and highlighting the critical issues which require the immediate attention of the SRRDA. The reports should be submitted to the management of the SRRDA.
2. The auditor should discuss results of audit with the officer in-charge of PIU / SRRDA in each phase and all important observations will be brought to his notice for taking timely corrective and preventive action.
3. The report in respect of PIU shall be submitted in triplicate for each phase of audit to the Chief Executive Officer of the SRRDA, with two CDs of the report.
4. Internal auditor will send two copies to the Officer-in-charge of PIU.
5. As regards SRRDA, the internal audit report will be submitted to the head of the SRRDA.

### General –

The auditor will be given access to all legal documents (agreements), correspondence, financial manuals, notices from the Project Management/State Implementing Units and any other information associated with the project as deemed necessary by the auditor. The Internal Auditor Firm should familiarize themselves with the procedures laid down in the following publications:

- a) the tripartite agreement on Banking Arrangements, guidelines for banking arrangement codified in the PMGSY Programme Guidelines,
- b) accounting system of PMGSY codified in the PMGSY Accounts Manual Programme Fund , PMGSY Administrative Expenses Fund and Maintenance Expenses Fund Accounts Manual,
- c) PMGSY Supplemental Operation Manual

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- d) MoU executed in between NRRDA, Government of Tripura , NBCC Ltd and HSC Ltd.
- e) PMGSY Online Management, Monitoring and Accounting System.
- f) Standard Bidding Document.

The Internal Auditor Firm entrusted with the job of internal audit should deploy some personnel who are conversant with Public Works Account System of Central PWD/State PWD at Divisional level.

**Completion period –**

10 (Ten) days from date of issue of Letter of Award (LOA).

**Validity of bids: -**

Bids shall remain valid for 90 days from the last date of submission of bid as mentioned in RFP by TRRDA, unless otherwise specified. A Bid valid for a shorter period shall be treated as non-responsive by TRRDA.

**Qualifying requirements for bidders: -**

The audit firm must be experienced in conducting Statutory/Internal Audit of PMGSY Funds in any SRRDA during the last 10(Ten) years, otherwise the bidder will not be eligible for the bid.

Financial bid of bidder whose technical bids are found " Responsive" will be opened by the bid inviting authority. Date and time for opening of financial bid will be intimated to the bidder subsequently.

**Documents Comprising the RFP -**

The Bid shall be submitted in two fold in **separate sealed envelope** subscribing Technical Bid and Financial Bid. Mentioning RFP No., Name of job and Tender opening date –

**Technical Bid-**

Containing Documentary Evidence of the RFP fulfilling the Qualifying Requirements stipulated in the TOR. The document to be submitted shall include copies of the relevant work order / Award letters / Agreements etc. and corresponding completion certificates issued by the concerned clients.

The applicants shall also submit all such other documents deemed necessary in support of their meeting the stipulated qualifying requirement and its credentials.

Valid registration certificate including PAN, GST and Registration number of Institute of Chartered Account of India and CAG empanelled Certificate, if any.

**Financial Bid –**

In the financial part the Price should be quoted both in figures and words in Indian currency.

**Payment terms: -**

No advance payment will be made in any circumstances.

No part payment will be entertained.

The rate scheduled by the Tripura RRDA for Internal Audit for the Financial Year 2019-2020 is Rs 60,000.00 (Rupees Sixty thousand) only plus applicable taxes. (No TA / DA will provide to the successful bidder). The price should be quoted both in figures and words in Indian currency excluding all taxes.

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**Award of Contract: -**

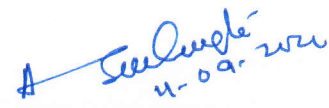
TRRDA shall award the Contract to the successful Bidder whose bid has been determined to be substantially responsive and acceptable and lowest evaluated Bid, provided further that the Bidder is determined to be qualified to perform the Contract satisfactorily. TRRDA shall be the sole judge in this regard.

TRRDA reserves the right to accept or reject any bid, and to annul the bidding process and reject all bids at any time prior to award of contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for such action.

**Signing of Contract: -**

TRRDA shall notify the successful Bidder that its bid has been accepted, TRRDA shall send the Bidder the detailed Letter of Award.

Within 3 (Three) day of receipt of the detailed Letter of Award, the successful Bidder shall submit in writing unconditional acceptance of the Letter of Award.

  
(Er. Alakes Sengupta)  
Empowered Officer, TRRDA  
Secretariat Building, Capital Complex  
Agartala, West Tripura, 799006

