

**PWD (B&R) DEPARTMENT, HARYANA
NIRMAN SADAN, SECTOR-33-A, CHANDIGARH**

THE SERVICES OF A FIRM OF CHARTERED ACCOUNTANTS FOR THE INTERNAL AUDIT OF ACCOUNTS OF VARIOUS PIU's (IN THE FIELD) & SRRDA (AT HEAD OFFICE), HaRRIDA (PMGSY) FOR THE **F.Y. 2023-24** ARE REQUIRED. INTERESTED CAs FIRMS HAVING THEIR OFFICES AT CHANDIGARH/PANCHKULA/MOHALI ONLY MAY APPLY. FOR FURTHER DETAILS PLEASE VISIT OUR WEBSITE <http://haryanapwd.gov.in>. EARLIER, THE LAST DATE OF SUBMISSSION OF APPLICATIONS WAS FIXED FOR 28th JUNE, 2024 UP-TO 5.00 P.M. NOW, THE LAST DATE IS FIXED FOR 18TH JULY, 2024 UP-TO 5.00 P.M.

**Haryana Rural Roads and Infrastructure Development Agency
PWD (B&R) Department, Haryana, Nirman Sadan, Plot No. 1,
Sector 33-A, Chandigarh.**

**“TENDER NOTICE FOR THE APPOINTMENT OF INTERNAL AUDITORS FOR
HARRIDA (PMGSY) FOR THE F.Y. 2023-24”**

“TERMS OF REFERENCE”

1. INTRODUCTION

The Internal Audit is an Organization aims at helping the Management to achieve the organizational activities, goals and targets. PMGSY Accounts Manuals (Programme Fund and Administrative Expenses Fund Account) provide that the SRRDA will appoint Internal Auditors as a management aid to ensure the True & Fair record of accounts. The auditors should have experience of public works audit. SRRDA may identify, with the help of the NRRDA, competent organizations for this task.

In the absence of Internal Audit the possibility of committing irregularities or misappropriation/diversion of funds, etc may not be ruled out, besides the issues relating to inefficiency and ineffectiveness remaining unaddressed. Internal audit helps in identification of the gaps in implementation of the Programme and taking timely corrective measures to improve the Financial and Project Management. Reports of the Statutory Audit and ‘Notes on Accounts’ submitted by the SRRDAs have revealed several weaknesses in the book keeping and Financial Management. Therefore, the provisions relating to Internal Audit in the Accounts Manual need to be followed in letter and spirit.

HaRRIDA (PMGSY) required to conduct the Internal Audit of the accounts of various PIU’s (In the field) and SRRDA (At Head Office) for the F.Y. 2023-24 from the reputed firm of Chartered Accountants as per guidelines of National Rural Road Development Agency (NRRDA), Ministry of Rural Development (Govt. of India), New Delhi.

2. QUALIFICATIONS AND EXPERIENCES

The CA Firm should have the Professional standing of around 15 years. The firm should consist of at least Five CA's (including 03 FCA's). The firm of Chartered Accountants having their offices at Chandigarh/Panchkula and Mohali can apply for the above-said job/work. The firm should also have the experience of Public Works Audit & also of the prestigious organization of Haryana. The CA Firm should have at least the turn-over of **Rs. 25.00 lacs to Rs. 30.00 lacs per annum** in each of last 3 years (supported documents must be attached). The firm must have its GST Registration Number.

The Firm of CA should have good reputation and also be registered with the Comptroller Auditor General of India, New Delhi/Reserve Bank of India. The firm should have been officially associated in any capacity at least five companies/ banks/ Govt. organizations/Semi-Govt. organizations.

3. WORK TO BE EXECUTED (Special attention):-

- (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 audited at source have timely been remitted to the accounts of the concerned tax authorities;
- (viii) The Bank Guarantees tendered by the contractor have been posted in Register of Bank Guarantees;
- (ix) The Register of Bank Guarantee has been reviewed each month by the Officer-in-Charge of PIU for timely renewal and releases, etc;
- (x) 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;

- (xi) PMGSY funds have been utilized for the purpose for which they were sanctioned;
- (xii) 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.

4. DUTIES OF THE INTERNAL AUDIT:-

- 9. Study of accounting procedures prescribed PMGSY Accounts Manual- Programme Fund, PMGSY Administrative Expenses Fund Accounts Manual, PMGSY Programme Guidelines, PMGSY Operations Manual and PMGSY Conditions of Contract (SBD) so as to ensure that they are correct, adequate and free from any defects or lacunae;
- 10. Study the PMGSY Standard Bidding Document (SBD) with a view to ensure that contracts have been drawn strictly in accordance with SBD and payments to contractors for work done, refund of security deposit, recovery of advances/liquidated damages etc; have regulated as per contract;
- 11. Watch over the implementation of the prescribed procedures and the orders issued by MoRD and NRRDA from time to time.
- 12. Security and check of payments and accounting work of the finance wing of SRRDA and PIUs;
- 13. Investigation of important arrears in accounting and other connected records;
- 14. Coordination with SRRDA regarding internal audit procedures;
- 15. Periodical review of all accounts records of general office management procedures adopted by the heads of offices locally where these have financial and accounting implications so as to suggest tightening up administrative and financial control, savings in expenditure or streamline of accounting; and

16. To apprise the management regarding position of Accounts Audited by the Statutory Auditors.

5. **JOB TO BE EXECUTED**

The firm of Chartered Accountants, if selected, will conduct the Internal Audit of the accounts of various PIU's (In the field) and also the accounts of SRRDA (At Head Office) (**Annexure-I**) for the **F.Y. 2023-24** on the basis of scope of work detail of which can be downloaded from the website of <http://haryanapwd.nic.in> OR get the copy of the same from this office personally on any working day. The firm of Chartered Accountants will undertake the Internal Audit on **Half-Yearly Basis** viz. **April, 2023 to September, 2023** and **October, 2023 to March, 2024** and submit the report for 1st half year i.e. 1st April, 2023 to September, 2023 in the 1st phase and for 2nd half year i.e. **October, 2023 to March, 2024 in the 2nd phase** along-with Executive Summary of the Reports to the Management of SRRDA (At Head Office) latest by **15th September, 2024**.

6. **TECHNICAL AND FINANCIAL PROPOSALS**

Interested firms of Chartered Accountants must submit the **“Technical”** and **“Financial”** Proposals in two separate sealed envelopes (with respective marking in bold letters).

The first envelope marked **“TECHNICAL PROPOSAL”** should include description of the bidder's general experience of the assignment, the qualification and competency of the personnel proposed for the assignment in response to suggested Terms of Reference (Annexure II) in Forms **T-1, T-2, T-2A and T-3**. The first envelope should not contain any cost information whatsoever. The second envelope marked **“FINANCIAL PROPOSAL”** should contain the detailed price offer in Form

F-1 and F-1A for the internal audit. The rates for Internal Audit for each unit/per PIU's (in the field) and also SRRDA (at Head Office) should be mentioned in form **No. F-1A**. Both the sealed envelopes should again be placed in a sealed cover.

7. TIME/PERIOD OF SUBMISSION OF BIDS

The CA firm should submit their documents/Bio-data, complete in all respect (**“Technical” and “Financial” Proposals**) in the manner prescribed above in the office of the SRRDA i.e. Executive Engineer, (PMGSY), Room No. 408 (3rd floor) Nirman Sadan, Haryana PWD (B&R) Complex, Plot No. 1, Sector 33-A, Chandigarh-160020 latest by 18th July, 2024 up-to 5.00 P.M.

HaRRIDA (PMGSY) reserves the right to reject all or any of tender without assigning any reason thereof.

Issued by
Executive Engineer-Cum-
Treasurer, HaRRIDA

Form No. T-1 (Refer to Para 8 of Appendix

1) Financial turn-over of the firms audited by the Internal Auditor Firm during the last three years.

S. No.	Name of the Organization audited (year wise) during the last 3 years	Financial Turnover of the organization audited* (Rs. in lakhs)
1	2	3
1	2021-22	
	(i)	
	(ii)	
	(iii)	
	Total (2021-22)	
2	2022-23	
	(i)	
	(ii)	
	(iii)	
	Total (2022-23)	
3	2023-24	
	(i)	
	(ii)	
	(iii)	
	Total (2023-24)	

Signature of Authorized Representative of Internal Auditor Firm

Seal of the Internal Auditor Firm

***Authentic supporting documents to be attached.**

Form No. T-2 (Refer to Para 8 of Appendix 1)

Details of qualifications and experience of key personnel

Sr. No.	Name of senior personnel	Qualification of key personnel				Experience	
		Educational	Professional			Audit of Public Works accounts experience (1 point to each key personnel)	Experience of autonomous body/PSU of State or Central Govt. (1 point to each key personnel)
			FCA	ACA	DISA		
Point to be awarded			8 (Maximum)	7 (Maximum)	5 (Maximum)	5 (Maximum)	5 (Maximum)

Signature of Authorized Representative of Internal Auditor Firm

Seal of the Internal Auditor Firm

CURRICULUM VITAE (CV) FOR PROPOSED PROFESSIONAL STAFF

1. Proposed Position:

[For each position of key professional separate Form T-2A will be prepared]:

2. Name of Firm:

[Insert name of firm proposing the staff]:

3. Name of Staff:

[Insert full name]:

4. Date of Birth:

5. Nationality:

6. Education Qualification:

[Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and year of obtainment]:

7. Membership of Profession Associations:

8. Other Training:

9. Employment Record:

[Starting with present position, list in reverse order every employment held by key personnel since passing out CA examination, giving for each employment (see format here below): dates of employment, name of employing organization, positions held.]:

From [Year]: to [Year]: Employer:

Positions held:

Location:

Activities performed:

From [Year]:

to [Year]:

Employer:

Positions held:

Location:

Activities performed:

From [Year]: to [Year]: Employer:

Positions held:

Location:

Activities performed:

Note: Write tasks performed under various employer year-wise.

10. Detailed Tasks Assigned

[List all tasks to be performed under this Assignment/job]

11. Certification.

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if engaged.

Date:

[Signature of key personnel]

Place:

Verified

Signature of Authorized Representative of Internal Auditor Firm

Form No. T-3 (Refer to Para 3 of Appendix 1)

Details of No. of team to be deployed with details of personnel in each team.

No. of team	Name of the team leader/support staff of the team	Position held in the Internal Auditor firm by the team leader		Audit experience in years	
		FCA or ACA or DISA	Support staff's designation	Audit of Public Works accounts experience	Autonomous bodies/PSU of State/Central Government
1	2	3	4	5	6
Team 1					
Team 2					
Team 3					
Team 4					
Team 5					
Team 6					

Team 7					

Signature of Authorized Representative of Internal Auditor Firm

Seal of the Internal Auditor Firm

Form No. F-1 (Refer to Para 9 of Appendix 1)

Price Bid

1.	Name of work:	
2.	Name of Internal Audit Firm:	
3.	Audit fees per annum (Excluding Service Tax/GST etc.):	Rs..... (In Figures). (Rupees..... (In words)

Signature

(Authorized Representative of Internal Auditor Firm)

Seal of the Internal Auditor Firm

Note:-

1. Service Tax as applicable on the date of payment will be paid extra by the SRRDA.
2. Goods Service Tax (GST) will be Charged extra.
3. The rates quoted are for one year which will be applicable for next year also, if the contract is extended to second year.
4. TDS or other Statutory deductions as applicable in the State will be deducted by the SRRDA at the rates notified by Government of India from time to time from each bill.

Form No. F-1 A (Refer to Para 9 of Appendix 1)

Break up of Cost Estimate of Services

Sr. No.	Particulars	Amount (Rs.)
1.	Remuneration to Staff	
2.	Out of pocket Expenses	
3.	Contingency Charges	
4.	Total cost	

Signature

(Authorized representative of Internal Auditor Firm)

Seal of the Internal Auditor Firm

Note:- The amount of total of cost estimate (F-1A) should agree with the total amount written in Price Bid (F-1). In case of discrepancies in the amounts, the amount quoted in Price Bid Form F-1 would prevail.

Annexure-1 (Refer Para 6 of Appendix 1)

List of PIUs/SRRDA and their location

Sr. No	Name of PIU/SRRDA	Locations
1.	DPIU of Ambala P-1	Executive Engineer, Ambala P-1
2.	DPIU of Ambala P-2	Executive Engineer, Ambala P-2
3.	DPIU of Bhiwani	Executive Engineer, Bhiwani
4.	DPIU of Charkhi Dadri	Executive Engineer, Charkhi Dadri
5.	DPIU of Faridabad	Executive Engineer, Faridabad
6.	DPIU of Palwal	Executive Engineer, Palwal
7.	DPIU of Fatehabad	Executive Engineer, Fatehabad
8.	DPIU of Gurgaon P-1	Executive Engineer, Gurgaon P-1
9.	DPIU of Gurgaon P-2	Executive Engineer, Gurgaon P-2
10.	DPIU of Nuh	Executive Engineer, Nuh
11.	DPIU of Hisar P-1	Executive Engineer, Hisar P-1
12.	DPIU of Hansi	Executive Engineer, Hansi
13.	DPIU of Jhajjar	Executive Engineer, Jhajjar
14.	DPIU of Bahadurgarh	Executive Engineer, Bahadurgarh
15.	DPIU of Jind	Executive Engineer, Jind
16.	DPIU of Narwana	Executive Engineer, Narwana
17.	DPIU of Kaithal P-1	Executive Engineer, Kaithal P-1
18.	DPIU of Kaithal P-2	Executive Engineer, Kaithal P-2
19.	DPIU of Karnal P-1	Executive Engineer, Karnal P-1
20.	DPIU of Karnal P-2	Executive Engineer, Karnal P-2
21.	DPIU of Kurukshetar P-1	Executive Engineer, Kurukshetra P-1
22.	DPIU of Kurukshetra P-2	Executive Engineer, Kurukshetar P-2
23.	DPIU of Narnaul	Executive Engineer, Narnaul
24.	DPIU of Panipat	Executive Engineer, Panipat
25.	DPIU of Rewari	Executive Engineer, Rewari
26.	DPIU of Rohtak P-1	Executive Engineer, Rohtak P-1
27.	DPIU of Sirsa P-1	Executive Engineer, Sirsa P-1
28.	DPIU of Sirsa P-2	Executive Engineer, Sirsa P-2
29.	DPIU of Sonipat P-1	Executive Engineer, Sonipat P-1
30.	DPIU of Sonipat P-2	Executive Engineer, Sonipat P-2
31.	DPIU of Naraingarh	Executive Engineer, Naraingarh
32.	DPIU of Yamunanagar	Executive Engineer, Yamunanagar
33.	HSAMB, Panchkula	Executive Engineer, HSAMB Panchkula
34.	DPIU of Panchkula	Executive Engineer, Panchkula
35.	Programme Fund, Maintenance Fund & Administrative Expenses Fund Accounts	O/o SRRDA, Nirman Sadan, Sector-33/A, Chandigarh.