

**राजस्थान स्टेट एड्स कन्ट्रोल सोसायटी**  
**निदेशालय चिकित्सा एवं स्वास्थ्य सेवायें,**  
**स्वास्थ्य भवन, तिलक मार्ग, सी-स्कीम, जयपुर (राजस्थान)**  
(दूरभाष सं. 0141-2225532, 2222452 फ़ैक्स न. 0141-2221792)

**RSACS/Proc./CA Appointment/2023-24/ 1456**  
**E-TENDER ENQUIRY**

**Dated 16-6-23**

Proposals are invited from Chartered Accountants Firms for conducting Statutory and Internal Audit for the Year 2022-23 & 2023-24.

To,.....  
Dear Sir/Madam,

**SUB: - Request for Proposals for procuring services of CA firms for conducting Statutory and Internal Audit of the Distt. Units/Peripheral Units, All NGO's RSACS Accoents and any other specified work**

1. Proposal should consist online through E-Procurement portal Technical Bid & Financial Bid separately each.

<b>Brief Description</b>	
Statutory and Internal Audit of the Accounts of RSACS at State/District Level units/ Peripherals units and NGO's institutions in Rajasthan	Statutory Audit of RSACS H.Q. and Internal Audit of Peripherals units and NGO's in all Rajasthan.
Estimated Fees for Internal Audit for Peripheral Uinitis & NGO's (Per Year)	Rs.7,50,000/- (Inclusive all taxes & Expenses)
Estimated Fees for Statutory Audit (Per Year)	Rs.50,000/- (Inclusive all taxes & Expenses)

2. Funds received from Govt. of India (GOI) and other funding gencies will be used for implementation in this programme.

**3. BID PRICE**

- The contract shall be for the statutory audit at head office and internal audit for district level and peripherals units & all NGOS. Corrections, if any, shall be made by crossing out, initialing, dating and rewriting.
- The bidder shall quote separate price for Statutory Audit at Head Office, Jaipur and for Internal Audit at district level.
- All duties, GST, taxes and other levies payahle by the contractor under the contract shall be included in the total price.
- CA services will be procured for the financial year 2022-2023 & 2023-2024 as per terms & conditions and initially work order will be given for one Year only.
- The rates quoted by the bidder shall be fixed for the duration of the contract i.e 2 years and shall not be subject to adjustment on any account.
- The prices shall be quoted in Indian Rupees only.

4. Each bidder shall submit only one financial bid.

**5. VALIDITY OF BID**

Technical bid shall remain valid for a period of not less than 90 days after the deadline date specified for submission.



## 6. EVALUATION OF CRITERIA

The procuring entity shall evaluate Technical bid on the basis of marks scored by bidder and compare the bid determined to be substantially responsive i.e. the bid will be evaluated as per Score Sheet mentioned at Annexure 'F' and minimum qualifying will be 70% marks and according to necessary requirement (responsive bid) for completion of statutory audit and internal audit.

(a.) are properly signed; and

(b.) Confirm to the terms and conditions and specifications.

(c) The Financial bids of only those bidders who have scored at least 70% in the technical evaluation shall be opened. Evaluation of Financial bid will be done separately for both the categories i.e. for Statutory Audit & Internal Audit at district level and no queries will be entertained for this.

7. (a) CA Firms has to submit Financial bid for Statutory and Internal Audit of the State SACS/Distt. Units/Peripheral units, all NGO's of RSACS Accounts and any other specified work separately or order will be awarded only for one type of work either statutory audit and internal audit.

(b) In the event of one CA firm is found lowest for both category of work i.e. Statutory Audit and Internal Audit, then the firm has to select one category of work for Internal Audit only. In that scenario, L2 bidder for Statutory Audit will be asked to match L1 price and then the work will be awarded

## 8. AWARD OF CONTRACT

The procuring entity will award the contract to the bidder whose bid has been determined to be substantially responsive and who has offered the lowest evaluated bid price.

8.1 Notwithstanding the above, the procuring entity reserves the right to accept or reject any bid and to cancel the bidding process and reject all bids at any time prior to the award of the contract.

8.2 The bidder whose contract is accepted will be notified of the award of the contract by the purchaser prior to the expiration of the bid validity period. The terms of the accepted offer shall be incorporated in the work order.

9. Selected firm will be awarded the work order for conducting Internal Audit for the peripheral units or statutory audit, as the case may be, initially for 1 year. Firm will be awarded the work order for subsequent year based on the successful performance in the first year.

10. 10% deduction of the fee will be effected in case the awarded firm does not submit the audit report as per the timelines mentioned in TOR, Appendix-1 for each part report submitted on quarterly basis and for statutory audit on annual basis. Maximum penalty upto 10% will be levied on the firm, if it does not perform the work as per the Terms & Conditions of the contract.

11. In the condition of failure of work, selected CA Firms may be black listed and order can be cancelled. Order may be awarded to L<sub>2</sub> Firm on the basis of matching L<sub>1</sub> prices for this work and the procuring entity reserves the right to cancel the order in this condition.

12. Payment shall be made on the basis of timely and satisfactory completion of work of Audit.

/shopping method

एड्स का बचाव ही उपचार है।

h/v

— 9 —



13. Bid Security. Rs. 16,000/- (in words Rs Sixteen Thousand only) is to be deposited in the form of DD/BC in favour of Project Director, Rajasthan State AIDS Control Society, Jaipur.
14. Successful bidder shall have to deposit @ 5% of the Work cost as Performance Security Deposit in form of DD/BC in favor of Project Director, Rajasthan State AIDS Control Society, Jaipur alongwith stamp bond worth rupees 500/- duly signed with in period of 7 days from the date of the issue of office order.
15. We look forward to receiving your Proposal/Bid and thank you for your interest in this project.
16. In case of selection of one type of audit to any Firm, then other type of Audit work will not be awarded to same Firm. According Annexure 'H'
17. The applicant firm has experience in audit of financial statement or internal audit of (i) Project financed by trilateral or multilateral agencies, or (ii) Agencies implementing Govt. projects or (iii) Public Sector undertaking in Health Sector
18. The firm must have Head office in Rajasthan and branch office should in jaipur. it will be ensured by the CA Firm be that if the RSACS representative contract to the CA Firm their must be competent and responsible person to attend the RSACS representative. If branch office situated in jaipur if proof not attached the technical bid will be rejected and financial bid will not open.
19. Period of appointment of auditor shall be initially for a period of one year, and if services are found suitable, the appointment may be extended further on an annual basis. Performance shall be primarily assessed on the basis of quality and timeliness of the report. A cooling period of 2 years may be kept for CA firms who have audited a particular SACS continuously for a period of three years. According Annexure 'B'

**Enclosed:-**

1. Request for Proposals for Statutory and Internal Audit of the RSACS Accounts Annexure A'
2. Terms of Reference for Statutory Audit Annexure 'B'
3. Terms of Reference for Internal Audit Annexure 'C'
4. Capability Statement "D"
5. Scope of Works Annexure 'E'
6. Standard Evaluation Sheet for Evaluation of the Technical Bids of the External Auditors (CA Firms) Annexure 'F'
7. Affidavit (Non-Black list) Annexure 'G'
8. Financial Bid Annexure 'H'
9. Certificate of last three year turn over Annexure 'I'

RSACS/Proc./CA Apointment/2023-24/ 1456

Copy to the following for Information & further N/A.

1. Joint Director (Finance), RSACS, Jaipur
2. Office Notice Board.
3. Guard File.

(Dr. Ravi Prakash Sharma)  
Director (AIDS) &  
Project Director, RSACS  
Dated 16-6-23

Director (AIDS) &  
Project Director, RSACS

/shoping method

एड्स का बचाव ही उपचार है।



# राजस्थान स्टेट एड्स कन्ट्रोल सोसायटी

निदेशालय चिकित्सा एवं स्वास्थ्य सेवायें,

स्वास्थ्य भवन, तिलक मार्ग, सी-स्कीम, जयपुर (राजस्थान)

(दूरभाष सं. 0141-2225532, 2222452)

क्रमांक:-एड्स/ प्रोक्तो./CA-Appointment/2023-24/ 1457

दिनांक:- 16-6-23

ई-निविदा सूचना

राजस्थान स्टेट एड्स कन्ट्रोल सोसायटी में CA Appointment for Statutory & Internal Audit हेतु सम्बन्धित सी.ए. फर्म से निर्धारित प्रपत्र में ई-प्रोक्तोरमेन्ट प्रक्रिया से वेबसाईट <http://eproc.rajasthan.gov.in> पर निम्नानुसार ऑनलाइन ई-निविदाएँ दिनांक . **28.06.2023 को दोपहर 12:30 बजे** तक आमंत्रित की जाती हैं तथा दिनांक **28.06.2023 को सांय 04.30 बजे** ई-निविदायें खोली जावेगी।

विवरण	अनुमानित राशि (रु. लाखों में)	ई-निविदा शुल्क(रु.)	प्रोसेसिंग शुल्क	ई-निविदा प्रपत्र प्रस्तुत करने की प्रारम्भिक तिथि	ई-निविदा प्रपत्र प्रस्तुत करने की अंतिम तिथि एवं समय	ई-निविदा प्रपत्र खोलने की तिथि एवं समय
CA Appointment for Statutory & Internal Audit	7.50 लाख (Internal Audit) 0.50 लाख (Statutory Audit)	200/-	500/-	16.06.2023	28.06.23 12:30PM	28.06.23 4:30 PM



ई-निविदा प्रपत्र वेबसाईट "<http://eproc.rajasthan.gov.in>" से डाउनलोड किया जा सकता है एवं वेबसाईट "<http://www.sppp.raj.nic.in>" पर देखा जा सकता है। ई-निविदा ऑनलाइन इलेक्ट्रॉनिक फॉरमेट में वेबसाईट "<http://eproc.rajasthan.gov.in>" पर ही प्रस्तुत की जाएगी। (i) ई-निविदा प्रपत्र शुल्क राशि रु. 200/- (DD/BC In favour of Project Director, Rajasthan State AIDS Control Society, Jaipur), (ii) प्रोसेसिंग फीस राशि रु. 500/- (DD/BC In favour of MD, RISL Jaipur), (iii) Bid Security Rs. 16,000/- (DD/BC In favour of Project Director, Rajasthan State AIDS Control Society, Jaipur), व (iv) Affidavit of Non Black List (On Rs. 50/- Non Judicial Stamp Paper) व्यक्तिशः/ डाक द्वारा दिनांक **28.06.2023 दोपहर 12.30 बजे** तक कार्यालय परियोजना निदेशक, राजस्थान स्टेट एड्स कन्ट्रोल सोसायटी, जयपुर में जमा करवाना आवश्यक है। इन दस्तावेजों के अभाव में संबंधित फर्म की ई-निविदा पर विचार नहीं किया जायेगा।

(डॉ० रविप्रकाश शर्मा)  
निदेशक-एड्स एवं  
परियोजना निदेशक, RSACS



## NOTICE INVITING BID (NIB)

Unique Bid Number	
NIB Reference no.	
Name and Address of the Procuring Entity	Project Director, Rajasthan State AIDS Control Society, Jaipur
Name & Address of the Programme Officer In-Charge	Project Director, Rajasthan State AIDS Control Society, Jaipur
Subject Matter of Procurement	CA-Appointment for Statutory & Internal Audit
Method of Procurement	e- procurement
Bid Evaluation Criteria (Selection Method)	L-1
Website for downloading Bidding document, Corrigendum, Addendum etc.	<a href="http://eproc.rajasthan.gov.in">http://eproc.rajasthan.gov.in</a>
Tender Fees	<u>200/- (DD/BC In favour of Project Director, Rajasthan State AIDS Control Society, Jaipur)</u>
Processing Fees	<u>500/- (DD/BC In favour of MD, RISL, Jaipur)</u>
Estimated Cost for Statutory & Internal Audit	8,00,000/- (7.50 लाख Internal Audit & 0.50 लाख Statutory Audit)
Bid Security	<u>Rs. 16000/-(DD/BC In favour of Project Director, Rajasthan State AIDS Control Society, Jaipur)</u>
Period of Sale of Bidding Document (Start/End Date)	Start date 16-06-2023 End date 28-06-2023 (12.30 PM)
Affidavit (Non Blacklist)	<u>On Rs. 50/- non Judicial stamp paper (Annexure 'G')</u>
Date/Time/Place of Technical Bid Opening	28-06-2023 (4:30 AM), RSACS Jaipur
Date/Time/Place of Financial Bid Opening	After Technical evaluation completion (RSACS Jaipur)
Bid Validity	90 days



## निविदादाता के संबंध में सामान्य सूचनाएँ

श्रेणी जिसके लिये निविदा प्रस्तुत की जा रही है:-

1	निविदादाता का नाम	
2	निविदादाता फर्म/कम्पनी का नाम व पंजीकृत कार्यालय का पता	
3	पता  ई-मेल वेबसाइट	
4	संबंधित व्यक्ति का नाम पद मोबाईल नम्बर फैक्स ई-मेल	
5	फर्म का रिजिस्ट्रेशन प्रमाण-पत्र, GST प्रमाण-पत्र	
6	PAN no. प्रमाण-पत्र	
7	फर्म के टर्न ओवर का प्रमाण-पत्र CA से प्रमाणित Annexure 'I' वर्ष 2020-21 वर्ष 2021-22 वर्ष 2022-23	
8	फर्म के Profit & Loss A/c & Balance Sheet की CA द्वारा प्रमाणित की प्रति वर्ष 2020-21 वर्ष 2021-22 वर्ष 2022-23	
9	हस्ताक्षरित निविदा प्रपत्र एवं शर्तें	
10	रु0 50/- नॉन-ज्यूडिशियल स्टाम्प पेपर पर Non Black Listing का शपथ -पत्र Annexure 'G'	
11	निविदादाता द्वारा घोषणा	
12	फर्म का प्रकार (लिमिटेड प्राइवेट लिमिटेड, साझेदारी फर्म, प्रोपराईटरी फर्म इत्यादि)	
13	कार्यानुभव यदि कोई हो	
14	कोई अन्य सूचना यदि कोई हो	

निविदादाता के हस्ताक्षर  
दिनांक व पूर्ण पता मुहर सहित



/shopping method

एड्स का बचाव ही उपचार है।





**Request for Proposals for conducting Statutory Audit and Internal Audit of Rajasthan State Aids Control Society, Jaipur to interested CAG empanelled Chartered Accountant Firms**

The State Control Societies (SACS) are responsible for implementing the National AIDS Control Programme (NACP) Phase V in the states. The government of India has received a credit (Credit-4299-IN) from the funds pooled by the world bank, other funding agencies/Pool Fund/Domestic Budget and GFATM in various currencies together known as Pool Funds and from the Global Fund for HIV/AIDS, TB & Malaria in channels called Rounds. GFATM in various currencies towards the cost of Fourth National HIV/AIDS Control Project and it is intended that part of the proceeds of this credit will be applied to eligible payments under the contracts for which this RFP is being issued. Rajasthan State AIDS Control Society (RSACS) is a registered society 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. Rajasthan State AIDS Control Society releases fund to peripheral organizations like NGOs, hospitals under the government sector. Hence it is essential to assess as to how the peripheral units have discharged their fiduciary responsibilities.

**RFP**

1. Request for Proposals are invited from interested CAG empanelled Chartered Accountant firms in the state of Rajasthan to conduct the statutory audit AND Internal Audit of the RAJASTHAN State AIDS Control Society for the financial year 2022-2023 and 2023-24.

**Eligibility & Assessment Criteria;**


The RFP and capability will be assessed against evidence of skills & experience in providing accounting services in the state.

**Requirements**

The RFP should be sent along with the Capability Statement including a profile of the organization relevant technical and geographical coverage along with the financial turnover for the last three financial years. A format for the Capability Statement is available on the RSACS website [http://: www.rsacs.in](http://www.rsacs.in)

Individual CVs are not required at this stage. Any RFP with adequate information, those which do not meet the above criteria, or those received after the closing date will not be short listed. RFP should be concise and focused as possible to give evidence of the above requirements including the capability statement and organization profiles. RFP needs to be sent to the **Project Director, Rajasthan Aids Control society, Jaipur.**

**Request for Proposals for short listing Chartered Accountant Firms for the audit of the accounts of State SACS / Dist. 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) .....

© PAN No. of the Firm .....

2. ICAI Registration No .....Region Name.....

Region Code No .....

3. (a) Date of constitution of the firm

(b) Date since when the firm has a full time FCA

4. Full time partner / Sole proprietor of the firm as on 1<sup>st</sup> January.....

Sl. No Continuous association with the firm Number of FCA Number of ACA

(a) Less than one year

(b) 1 year or more

Noted : Please attach the copy of Firms Constitutions certificate issued by

ICAI as on 1.1.2022

5. Number of Part time Partners if any, as on 1<sup>st</sup> January, 20226. Number of Full time Chartered Accountant as on 1<sup>st</sup> January, 2022

7. Number of audit staff employed full-time with the firm

(d) Articles / Audit Clerks .....

(e) Other audit Staff (with knowledge of book  
Keeping and accountancy) .....

(f) Other Professional Staff (Please specify) .....

8. Number of Branches if any (Please mention  
Places & Locations) .....

If „Yes, details may be given on a separate sheet.

(If Yes, a brief note on the procedure adopted is to be enclosed)

9. 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)

10. Fees earned by the firm for the last 3 years

Type of Audit	Particulars
Statutory & Internal / Branch Audit	
Statutory & Internal / Concurrent Audit	
Total of the above	

A

7

b/l



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

I/We the sole proprietor / partners of M/S .....  
Chartered Accountants do hereby jointly and severely verify and declare:-

1. 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 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;
2. That the firm proprietor or partners have not been debarred or cautioned by / ICAI during the last five year (if cautioned give details);
3. 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
4. That the constitution of the firm as on 1<sup>st</sup> January of the relevant year shown in the Request for proposals is the same as that in the Constitution Certificate issued by the ICAI

Sl.No	Name of the Partner /Sole Proprietor	Membership registration number	PAN No	Dates 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.....Page

Signature of Proprietor / Sole





## **Terms Of Reference for Statutory Auditor**

Terms of reference for Appointment of a Chartered Accountant Firm for Statutory and Internal Audit of Accounts and Expenditure of Rajasthan State AIDS Control Society (RSACS) under NACP-Phase V program for the year 2022-23 & 2023-24.

### **Background**

The RAJASTHAN State AIDS Control Society is a registered Society which is implementing the centrally sponsored programme of National AIDS Control Programme (NACP-V) being implemented by National AIDS Control Organization (NACO), Department of AIDS Control (DAC) as per the memorandum between the Government of India and State Government. Funds are received from the sources. World Bank and Domestic Budget pooled together known as Pool Funds and from the Global Fund for HIV/AIDS, TB & Malaria in channels called Rounds. All of which together constitute the NACP V financials envelope.

### **Programme Objectives**

The key programme objectives of NACP-V are

1. Reduce New Infections by 50% (2007 baseline of NACP IV)
2. 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.

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

### **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 RAJASTHAN State AIDS Control Societies at the end of each financial year and of the funds received and expenditures for the accounting period ended March, 31, 20....., as reported by Financial Statements fund wise (Pool Fund and Round wise in case of GFATM)

The SACS 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 (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 liabilities. This assessment is required to be carried out for each every year of project implementation and specific comments on these aspect 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 purpose 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 receipts 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 comment on adequacy of limit on cash payment is 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 on year.
- (i) An assessment of the compliance of previous audit observations 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 audit of the peripheral units/ NGOs the auditor should cover sample not less than 10 of total SACS contracted NGOs and 5 % of the peripheral units other than NGOs. The auditor would to physically visit the various field offices. The details of coverage of NGOs/peripheral units should be separately indicated in the Audit Report.

Method of sampling SACS contracted NGOs: 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 the remaining may be those covered in the audit of the previous year.

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 (rational to be provided in the audit report) in consultation with the SACS preferably the selected units shall be the one with highest grants/budget released by SACS. On annual basis, atleast 75% of the audited peripheral units should be new and the remaining may be those covered in the audit of the previous year.

### **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.

### **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 World Bank and the Round wise IUFRs of the GFATM. 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 guideline 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 IUFR 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 IUFRs as the basis for reimbursement.

### **Time Period for Submission**

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

### **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 NDBS) 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 according to AAP 2022-23 & 2023-24.
- f) Report inappropriate cash payment, 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 along with management comments both on the observations and suggested recommendations.

### 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

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

S. No	Key professionals	Description of services to be provided	Experience	No. of persons and person days(per 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 8 years of experience as a partner with expertise in the area of statutory 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 Accountant with at least 5 years of experience in statutory 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. expertise in procurement audit desirable	Sufficient numbers 05-20 days
4	Team Member (article clerk)	Field level audit (including visits to a sample of Peripheral units)	Assistant with experience in internal audit and report writing. Experience in procurement audit desirable	Sufficient numbers 05-20 days



### **Period of Appointment**

Period of appointment of auditor shall be initially for a period of one year, and if services are found suitable, the appointment may be extended further on an annual basis. Performance shall be primarily assessed on the basis of quality and timeliness of the report. A cooling period of 2 years may be kept for CA firms who have audited a particular SACS continuously for a period of three years.



**INTERNAL AUDIT OF NGOs/CBOs/DAPCU/PERIPHERAL UNITS  
UNDER THE STATE AIDS CONTROL SOCIETY (SACS)  
UNDER THE NATIONAL AIDS CONTROL PROGRAMME PHASE-IV**

The internal audit will be carried out on a concurrent quarterly basis and will cover a sample of NGOs and district units/sub district units selected on a percentage basis. It should be conducted so as to cover all districts and peripheral units at least once in 3 years. It should be ensured in the internal audit that the prescribed accounting system including regular bank reconciliation is strictly followed. This will include physical verification of assets, inventories etc. A sample questionnaire (checklist) is provided below.

In States where there is a large number (more than 25) of NGOs/CBOs, separate auditors/panel of auditors may be appointed for on-site audit of NGOs. In States where the number of such NGOs/ CBOs is less than 25, the internal auditor of SACS may also cover NGOs

**Timing for audit and submission of the audit report**

Quarter of audit ending	Audit of NGOs, DAPCU and peripheral units	Submission of report
June	July 16 to 30	August 15
Sept	Oct 16-30	Nov 15
Dec	Jan 16 -30	Feb15
March	April 16 -30	May15

**Outputs that will be required of the Internal Auditor**

The internal auditors should furnish a quarterly audit report (alongwith the checklists) to the State Project Director with an executive summary of the critical issues/ finding that require attention of the senior management. A copy of the executive summary must be sent to NACO and a copy of the report must also be placed with the Executive Committee of SACS. The report should be structured in a manner giving the observations/ weaknesses, the implications, suggestions for improvement and the management comments. The status of the actions taken by the management on the recommendations of the previous report should also be provided.

→ A ah

W



# ANNEX: CHECKLIST FORMAT

S.No.	Activity	Particulars	Y	N	Remarks
1.	NGOs	<p><u>Selection/TSU</u></p> <ul style="list-style-type: none"> <li>• Is there a TSU to support NGO/CBO activities and does it have a finance staff ?</li> <li>• Has the financial management capacity of the NGO been assessed by the TSU and the process documented during the selection process ?</li> <li>• Are there any critical FM capacity issues identified during selection process? How are these issues planned to be addressed?</li> <li>• Are contract files maintained properly?</li> <li>• Does the contract with the NGO contain the Financial Management aspects?</li> </ul> <p><u>FM Staffing and Training</u></p> <ul style="list-style-type: none"> <li>• Does the NGO/CBO have the required FM staff? Has the current staff been trained on financial management under the project?</li> </ul> <p><u>Flow of Funds</u></p> <ul style="list-style-type: none"> <li>• Are the tranche releases to NGOs in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines? Also, comment on timeliness of releases by SACS.</li> <li>• Are funds released to the NGOs/CBOs without settlement of previous advance or without receipt of quarterly financial report?</li> </ul> <p><u>Accounting</u></p> <p>Are accounts maintained as per the requirements of NGO/CBO Guidelines? Are the accounts updated?</p>			

*[Handwritten signatures and initials]*




		<p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> <li>• Check SOEs submitted during the period under audit against books of accounts and certify the correctness of the SOEs and eligibility of expenditure</li> <li>• Is the NGO/CBO timely in submitting financial reports to the SACS? Please comment on the reasons for delay and period of delay. In case of delay, what actions are being taken by the NGO/CBO to address this issue?</li> </ul> <p><u>Internal Audit - Compliance</u> Has the NGO/CBO submitted timely and satisfactory compliance on the audit of previous period (s)?</p> <p><u>External Audit</u></p> <ul style="list-style-type: none"> <li>• Have annual audited financial statements received by SACS from the NGOs?</li> </ul> <p><u>Recovery from NGOs</u> Were any recoveries made from the NGOs pursuant to audit objections?</p> <p><u>Review by TSU</u></p> <ul style="list-style-type: none"> <li>• Are on-site visits to the NGOs made by the finance staff of the TSU?</li> <li>• Is the financial review of NGOs by the TSU adequate in terms of the quality and frequency?</li> </ul>			
2	Peripheral Units	<p><u>Sanction/Flow of Funds</u></p> <ul style="list-style-type: none"> <li>• Has a sanction letter been issued to the peripheral unit for the proposed activity?</li> <li>• Are the financial management, financial reporting and date of settlement of advance indicated in the sanction letter?</li> <li>• Is the settlement of advance received by peripheral units from SACS done on time and is it supported by a proper utilization certificate?</li> </ul>			

Am  
5  
all  
w



		<ul style="list-style-type: none"> <li>• Are subsequent tranches released to the peripheral units without settlement of the first advance?</li> </ul> <p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> <li>• Check SOEs/UCs submitted during the period under audit against books of accounts and certify the correctness of UC/SOE and eligibility of expenditure</li> <li>• Comment on the quality and adequacy of the financial records maintained by the peripheral units (for the sample covered during the course of quarterly internal audit). Attach a separate sheet where necessary.</li> <li>• Comment on internal controls e.g., cash payments above the limit, proper authorization of payments etc.</li> </ul>			
	Payments and receipts	<ul style="list-style-type: none"> <li>• Are the payments for expenditures in line with the approved annual work plan?</li> <li>• Are the payments properly approved in line with the financial delegation?</li> <li>• Are the supporting documents adequate, filed properly and easily accessible?</li> <li>• <i>Salary Payments</i>: are payments supported by adequate and updated staff records (signed contracts, attendance register etc.)?</li> <li>• Comment on timeliness of payments, including salary payments</li> <li>• Is there a serial control over payment, receipt and journal vouchers?</li> <li>• Are the expenditures/ payments charged to the correct account code and head of expenditure?</li> <li>• Is the system generated voucher used as the basis for approval of payments?</li> <li>• Comment on the process flow and what improvements can be made.</li> </ul>			
4	Overall Monitoring of advances	<ul style="list-style-type: none"> <li>• Is the system for monitoring and control of advances (including staff</li> </ul>			






		<p>advance) adequate? Are advance registers updated?</p> <ul style="list-style-type: none"> <li>• Is there a large number of overdue advances?</li> <li>• Is an ageing report generated for review by the project director on a periodic basis?</li> <li>• Are adequate actions taken by NGO/peripheral units for recovery of advances?</li> </ul>			
5	Operation of bank account.	<ul style="list-style-type: none"> <li>• Is there a dedicated bank account for the project and are all cheques signed by two signatories?</li> <li>• Is the bank reconciliation carried out on a monthly basis and checked and signed by the signatories?</li> <li>• Are there any un-reconciled or un-accounted for balances?</li> <li>• Are payments made by crossed cheque/ draft?</li> <li>• Is there adequate physical control over cash, receipt books and blank cheque books?</li> </ul>			
6	Fixed Assets and Stocks	<ul style="list-style-type: none"> <li>• Have the procurement procedures prescribed in the Procurement Manual followed by the NGOs for procurement of assets?</li> <li>• Are these supported by adequate and valid supporting documents?</li> <li>• Are the assets procured documented in the fixed assets register mentioning location etc?</li> <li>• Carry out a sample verification of fixed assets in NGOs/CBOs and the peripheral units/ DAPCU.</li> <li>• Are assets received in kind also recorded in the fixed asset register, mentioning the date of receipt, location etc?</li> <li>•</li> <li>• Has any material been purchased for the activity?</li> <li>• Has the purchased material been entered in the stock register? Is it upto</li> </ul>			

Handwritten signatures and initials in blue ink, including a large 'S' and 'W' with 'AN' below it.



		<p>date and physical stock is in agreement with book balances?</p> <ul style="list-style-type: none"> <li>• Is there a regular system of annual physical verification of assets and six-monthly verification of stocks?</li> </ul>			
7	Other Issues	Any other issues that the firm may like to address			

Signature of the CA Firm



Annexure 'D'

**Request for Proposals for short listing Chartered Accountant  
Firms for the Audit of the accounts of RSACS /District  
Units/Peripheral institutions and any other specified work  
(CAPABILITY STATEMENT)**

**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 Code No. \_\_\_\_\_  
 Region Name \_\_\_\_\_
3. (a) Date of constitution of the firm: \_\_\_\_\_  
 (b) Date since when the firm has a full time FCA \_\_\_\_\_
- S.No. Full time partners/sole proprietor of the firm as on date of the tender \_\_\_\_\_
- 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
- The Constitution of the firm as on the date of tender.
4. Number of Part time Partners if any, \_\_\_\_\_
5. Number of Full time Chartered Accountant, \_\_\_\_\_
6. 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. 3 to 6)
- (d) Audit of private limited companies \_\_\_\_\_
7. Number of Branches if any (please mention \_\_\_\_\_  
 Places & locations)
8. 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. Trusts  
 If 'yes', details may be given on a separate sheet. Yes/No
9. Whether the firm is implementing quality control  
 Policies and procedures designed to ensure that  
 All audit are conducted in accordance with Statement  
 On Standard Auditing Practices. Yes/No  
 (if yes, a brief note on the procedure adopted is to be enclosed)
10. Are there are any court/arbitration/legal cases  
 Against the firm Yes/No







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

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

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

Note:- Scope of work- For necessary details is available on this website.

PROPOSAL FOR REQUEST FOR PRPOSALS OF CHARTARED ACCOUNTANTS FIRMS SHOULD REACH LATEST BY ..... ON DATED ..... AT FOLLOWING ADDRESS:-  
PROJECT DIRECTOR, RAJASTHAN STATE AIDS CONTROL SOCIETY, DIRECTORATE MEDICAL & HEALTH SERVICES, SWASTHYA BHAWAN, TILAK MARG, C-SCHEME, JAIPUR (RAJ).





## Scope of Work

1. ऑडिट रिपोर्ट का समय एवं रिपोर्ट निम्नानुसार प्रस्तुत करने का प्रावधान है:-

**Audit of NGO's/ DAPCU & Peripheral Units and any other specified work**

Quarter of Audit ending	Audit of NGO's (No of NGO's :50 approx.) (No of NGO's may be increased )	Audit of DAPCU & Peripheral Units (No of Units : 350 approx.) (No of Unit's may be increased )	Submission of Report
June	-	July 16-30	15 <sup>th</sup> Aug
Sept	Oct 10-15	Oct 16-30	15 <sup>th</sup> Nov
Dec	-	Jan 16-30	15 <sup>th</sup> Feb
March	April 20-25	April 16-30	15 <sup>th</sup> May

### Statutory Audit and any other specified work

Audit Period	Submission of Report
In the month of April	In the month of April/May

2. पेरिफेरल यूनिट की रिपोर्ट एवं एन.जी.ओ की रिपोर्ट छःमाही प्रेषित करनी होती है।
3. ऑडिट रिपोर्ट में निम्न Contents होने चाहियें
  1. Introductory Paragraph
  2. Scope Paragraph
  3. Findings
  4. Issue and Suggestions
  5. Recommendations
4. ऑडिट रिपोर्ट में औपचारिक प्रमाणिकरण शब्द 'True and Fair' एवं Drugs & Pharmaceutical पर व्यय को पृथक दर्शाते हुए Activity wise व्यय का वार्षिक ' Fund Utilisation Certificate' सम्मिलित है।
5. पेरिफेरल यूनिट में Annexure 1. Checklist Format Annexure 2. Post Award Checklist for Procurement of Works/Goods Annexure 3. Post Award Checklist for Hiring of Contract Staff/IEC/Others Consultants Annexure 4 Qualitative Assessment Checklist. एवं एन.जी.ओ की रिपोर्ट Annexure 2. Post Award Checklist for Procurement of Works/Goods Annexure 3. Post Award Checklist for Hiring of Contract Staff/IEC/Others Consultants Annexure 4 Qualitative Assessment Checklist की प्रस्तुत करनी होती है।



**Standard Evaluation Sheet for Evaluation of the Technical Bids of the External Auditors (CA Firms)**

S. No.	Criteria	Marking Slabs	Max. Marks	Marks Obtained	Remarks
1	No. of Partners - FCA/ACA	FCA-3 ACA-2	10		
2	Years Of Experience Partner A + Partner B+ Partner C + Partners D	Less than 7 years- 1 marks to each partner More than 7 year- 3 marks to each partner	10		
3	Years of Partners Association with their firm Partner A + Partner B+ Partner C + Partners D	0.6 for one year association of one partner	10		
4	No. of Staff- i. Qualified ii. Semi Qualified iii. Others	For Each qualified staff member 01 mark For Each Semi qualified staff member 1/2 mark For Each Other qualified staff member 1/2 mark	10 5 5		
5	Nature of Experience (Giving turnover/project cost/Years of Experience of the entities/projects audited) i. Health Sector Audit/Accounting ii. Govt. Social Sector iii. Private Sector iv. Other Social Sector	2 marks for each audit 1 marks for each audit 1 marks for each audit 1 marks for each audit	10 10 5 5		
6	No. of Branches	5 marks for Rajasthan Head Office 2 marks for each branch other than in Rajasthan 3 marks for all branches or office other than Rajasthan	10		
7	Total turnover of the firm in last 3 years 2020-21 2021-22 2022-23	Average 0-15.00 Lacs - 0 Marks Average 15.01-25.00 Lacs - 6 Marks 25.01 & 50.00 - 8 Marks 50.01 & Above -10 Marks	10		

Committee member will check the CA Proposals (RFP) according to points mentioned in the above sheet and marks will be allotted in each column up to the maximum of prescribed limits as per guidelines mentioned accordingly.

Firm will be shortlisted on the basis of fulfilling the above criteria and on the basis of finalisation of financial bids accordingly.

To qualify in the technical bid the bidder should secure at least 70 Marks

Name of the Member

Signature with Date

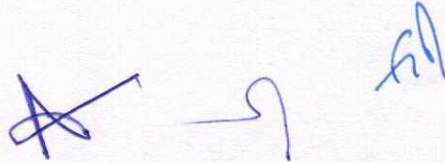


**शपथ-पत्र**  
**(50 रुपये के नॉन-ज्यूडिशियल स्टाम्प पर)**

मै./हम घोषणा करता हूँ/करते हैं कि हमने ऑडिट का कार्य जहाँ कही भी किया है उस कार्य में विगत 3 वर्षों में कार्य समय पर पूर्ण न होने के कारण हमें किसी भी सरकारी विभाग/उपक्रम/कम्पनी द्वारा ब्लैकलिस्ट नहीं किया गया है।

हम यह भी घोषणा करते हैं कि हमें किसी भी न्यायालय में ऑडिट कार्य के संदर्भ में कोई वाद लम्बित नहीं है तथा इस विषयान्तर्गत हमें किसी भी न्यायालय द्वारा दण्डित नहीं किया गया है।

निविदादाता के हस्ताक्षर  
दिनांक व पूर्ण पता मुहर सहित





## Annexure 'H'

**FORMAT OF FINANCIAL BID****Part "A"**

S. No.	Brief Description	Price (Including all Taxes and Expenses) (In Rs.)
		<b>Statutory Audit of SACS</b>
1	Statutory Audit of the RSACS, Jaipur	
<b>In Words:</b>		

**Part "B"**

S. No.	Brief Description	Price (Including all Taxes and Expenses) (In Rs.)
		<b>Internal Audit of NGO's &amp; Peripherals Units</b>
1	Internal Audit of the Accounts of RSACS at State/District Levels for units/ Peripherals and all NGO's institutions in Rajasthan as per annexure	
<b>In Words:</b>		

**Note :-**

- Price of Audit services should be provided separately for Statutory Audit and Internal Audit of NGO's & Peripherals Units as above in Part "A" and Part "B".
- In case of selection of one type of audit to any Firm, then other type of Audit work will not be awarded to same Firm.

Signature of CA Firm with seal



**वार्षिक टर्न ओवर प्रमाण पत्र**  
(सीए/ऑडिटर द्वारा प्रमाणित)

प्रमाणित किया जाता है कि फर्म ..... का विगत तीन वर्षों का टर्न ओवर निम्नानुसार है। प्रमाणित किया जाता है कि उक्त प्रमाण-पत्र सत्य व सही है। फर्म की विगत तीन वर्षों की Audited Balance Sheet/Profit & Loss A/c संलग्न है।

क्र.सं.	वर्ष	टर्न ओवर (राशि लाखों रुपये में)
1	2020-21	
2	2021-22	
3	2022-23	
	कुल टर्न ओवर	
	औसत टर्न ओवर	

दिनांक:

निविदादाता के हस्ताक्षर  
दिनांक व पूर्ण पता मुहर सहित नाम मय

अंकेक्षक/सनदी लेखाकार का  
हस्ताक्षर एवं पंजीकरण संख्या

→



