

Date: 15th April, 2019

Branch Audit

B-14A, 2nd Floor, Sector 62, Gautam Budh Nagar, Noida-201307, UP

Application for Empanelment of Branch Auditors in HLPPT for the F. Y. 2019-20

To whomsoever it may concern

Hindustan Latex Family Planning Promotion Trust (HLPPT) invites applications from eligible/interested Chartered Accountant Firms for empanelment as Branch Auditors for conducting Branch Audit of projects for the period 01.04.2019 to 31.03.2020.

Terms and conditions for Appointment, detailed TOR and Evaluation criteria are furnished in the empanelment document as Annexure 1.

Eligible / interested Chartered Accountant Firms who are agreeable to the terms & conditions, may apply in prescribe format as Annexure 2 along with requisite documents for evaluation of Firm on or before 30.04.2019.

Note:-Application may be submitted either in hard copy through courier, speed post or by hand at -14A, 2nd Floor, Sector 62, Gautam Budh Nagar, Noida-201307, UP or through email on our id as dbahukhandi@hlppt.org.

For any clarification or query, please contact **Mr. Deepak Bahukhandi**, Manager Finance- Internal Audit, (T): 0120-4673600, E-mail: dbahukhandi@hlppt.org

Annexure 1

1. TERMS AND CONDITIONS

- i. HLPPT will empanel as Branch Auditor for a period of one year.
- ii. HLPPT reserves the right to terminate the empanelment of the firm followed by providing 30 days written notice at any time without assigning any reason thereof.
- iii. The empanelled firm must maintain absolute secrecy and confidentiality.
- iv. The empanelled firm shall not, without HLPPT prior written consent, disclose the project report, information related to projects etc. to any person other than a person employed by the Firm during performance of the Contract/work order.
- v. The empanelment under this tender is not assignable by the empanelled CA firm. The empanelled firm shall not assign its contractual authority to any other third party (**No consortiums allowed**). The empanelled firm should not assign or sublet the empanelment or any part of it to any other firm in any form. If found doing so, shall result in termination of empanelment.
- vi. In case the empanelled firm is found in breach of any condition(s) of tender at any stage during the course of matters, the legal action as per rules/laws, shall be initiated against the firm, besides being liable to be debarred and blacklisted for at least three years, for further dealings with HLPPT.
- vii. Firms with common partner should not submit the application separately. Such firms should submit the application on behalf of only one firm.
- viii. The bidder should not have been blacklisted by Government of India, any state government in India or by any multilateral agency.

2. TERMS OF REFERENCE

- i. The Auditor will audit the books of account according to the auditing and assurance standards issued by The Institute of Chartered Accountants of India and other auditing practices generally accepted and followed in India.
- ii. To ensure that accounts have been prepared in accordance with the generally accepted accounting principles followed in India.
- iii. The Auditor will ensure that Books of Accounts are being maintained as per the accounting standards issued by The Institute of Chartered Accountants of India.
- iv. The Auditor will ensure that internal control procedures are in place and will report the weaknesses in the internal control systems and give suggestions for improvement therein.

- v. The Auditor will verify the authenticity of expenses incurred by way of 100% vouching of transactions.
- vi. To verify the assets register and ensure that assets have been procured in accordance with the grant agreement and as per HLPPT's procurement procedures.
- vii. The Auditor will perform the physical verification of cash in hand.
- viii. To ensure that bank accounts are reconciled with the books of account on monthly basis and all the entries arising out of the reconciliation are properly reported.
- ix. To ensure that all statutory compliances applicable to the organization are duly complied with.
- x. To ensure that the inter-branch reconciliation is being done on regular intervals.
- xi. To ensure that grant funds have been used in accordance with the conditions of the agreement and only for the purposes for which the Grant fund was provided.
- xii. To verify whether the project expenditure is being incurred correctly as per the approved budget available for each line item. Wherever deviations are seen it is to be ensured that proper permission is obtained from competent authority and copy of the same produced in support of the same.
- xiii. Auditor will verify whether periodic reports (both financial & program related) are submitted to Donor within agreed deadlines as per agreement with Donor.
- xiv. To ensure that procurement procedures satisfies the general SOP.
- xv. To verify that all necessary accounting documents, records and registers have been maintained as per Donor agreement.
- xvi. The Auditor is required to certify Balance Sheet, Grants Utilization Statement, Income & Expenditure Accounts, and other schedules forming part of financial statement of Project at the end of financial year along with the opinion on the true and fair view of the financial statements.

In addition Auditor is required to certify quarterly Utilization certificate and the statement of Expenditure showing budget allocation under each line item, amount spent for the reporting period, and the balance available, if required.
- xvii. The Auditor may issue management letter, if required, on quarterly basis.
- xviii. The books of account are required to be audited from 01-04-2019 to 31-03-2020 on quarterly basis.
- xix. The HLPPT reserves the right to cancel the appointment in case assignment is not performed as per given terms of reference.

3. EVALUATION CRITERIA

Sl. No.	Criteria	Maximum points
1	Year of establishment of firm (minimum 3 years).	25 (Twenty Five)
2	Number of Partners, Senior partners and their qualifications-5 points per Partner	20 (Twenty)
3	Exposure of the firm as Statutory Auditors	20 (Twenty)
4	Number of Qualified Assistants-5 points per Assistants	15 (Fifteen)
5	Experience in the NGO sector	10 (Ten)
6	Empanelled with Donor agency or the Comptroller and Auditor General of India.	10 (Ten)

*For empanelment of branch auditor, the cut off marks to qualify the same will be 60 marks.

Annexure 2
Covering Letter

From

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Chartered Accountants,
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To

HLFPPT
B-14A, 2nd Floor, Sector 62,
Gautam Budh Nagar,
Noida-201307, UP

Dear Sir,

Sub: Application for empanelment for Branch Audit -2019-20

We hereby confirm that terms & conditions for appointment, detailed TOR and Evaluation criteria mentioned in the tender documents are agreeable to us and are submitting the application along requisite supporting for evaluation and empanelment of our firm for Branch Audit of HLFPPPT's projects.

Thanking you,

Yours faithfully,
For Chartered Accountants

Proprietor / Partner (with seal)

Encl: as Above