

**Central Council for Research in Unani Medicine
Ministry of AYUSH**

Notice Inviting Tender (NIT)

Proposals are invited from Delhi based eligible Chartered/Cost Accountant Firms for appointment of Chartered Accountants firm for carrying out Internal Audit (IA) of CCRUM with specific terms and conditions. The contract shall be initially for a period of one year i.e. F.Y. 2021-22, which may be renewed for another three years on yearly basis subject to satisfactory performance of the Firm and with the mutual consent of both the parties. Interested Chartered/Cost Accountant Firms can download the NIT document containing detailed terms and conditions, scope and eligibility criteria from the official website: www.ccrum.res.in

The Tender (both technical and financial) by eligible Chartered/Cost Accountant Firms shall reach the Office of the undersigned within due date and time (i.e. 1st April, 2021 upto 3:00 PM.) in the prescribed format and manner. Proposals received after due date and time shall be rejected.

One Firm can submit only one NIT. If a Firm submits more than one NIT, all the NITs submitted by that Firm will be rejected.

Important Information:

S.No.	Particulars	Information
1.	Date of accessibility of NIT submission on CCRUM website	11 th March, 2021
2	Earnest Money Deposit	Rs. 10,000/-
3	Last Date and Time for receipt of NIT at CCRUM, New Delhi	1 st April, 2021 upto 3:00 P.M.
4	Date of opening of Technical Bid	3:30 P.M. on 1 st April, 2021
5	Date of opening of Financial Bid	To be intimated later on to the successful technical qualified bidder
6	Contact No. Email Id:	8179699019 ccrumhq@gmail.com
7	Website	www.ccrum.res.in
8	Place of Opening Technical Bid	CCRUM Hq., 5 th Floor, Conference Room, 61-65, Institutional Area, Opp - 'D'Block, Janakpuri, New Delhi - 110058

Note:- In case the closing date for opening of NIT document or/and last date for receipt of NIT happens to be a holiday, the activity will be held on the immediate next working day at the same time & place.



Subject: - Tender for appointment of Chartered Accountants firm for carrying out Internal Audit (IA) of CCRUM for the year 2021-22 onwards....

1. Background:-

The Central Council for Research in Unani Medicine (CCRUM) is an autonomous organization under the Ministry of Ayurveda, Yoga & Naturopathy, Unani Medicine, Sidhha and Homoeopathy (AYUSH), Government of India. It was established on 30th March, 1978 under the Society Registration Act. 1860. However it started functioning from 10th January, 1979. It has 23 centers under CCRUM out of which two are Central Research Institute, Eight are Regional Research Institute, two are Regional Research Centers and six are Clinical Research Unit. It has presence in 15 to promote/propagate and under take Research or any other programmes in Unani Medicine.

2. Scope of work and terms of Appointment:

The illustrative (but not exhaustive) list of tasks to be performed for Internal Audit by Practicing Chartered Accountants (CA) firm Partnership/Proprietorship/ Individual is given as under: -

- i) The Internal Audit shall be carried out Quarterly and the scope of work for this is given in **Annexure A** to the NIT
- ii) Three sets of Audit Report shall be submitted to the Office of DG, CCRUM, Delhi on completion of Internal Audit as per the given time Schedule.
- iii) The Audit Report should clearly mention the following:
 - a) The method and size of sample selected for audit. Further, it may be ensured that 100% data has been checked and verified from the books of accounts of Unit Audited.
 - b) The list of documents/ records verified to ascertain the accuracy of the Audit conducted.
- iv) The details of write off action required at the Institute.
- v) Payment of Professional Fee shall be made every quarter for the proportionate amount of Annual Professional Fee on Submission of the certified internal audit report.
- vi) The records required for the verification/ reconciliation shall be intimated to Section Incharge of Council in advance so that the same are made available.
- vii) before submission of the audit report, the internal Auditor shall discuss the draft Audit report with the Head of Accounts Unit of CCRUM
- viii) The report should include area of concern with reference to audit.
- ix) Considering the reporting requirement, the internal audit report shall be prepared in the prescribed format as per Annexures D & E of NIT.
- x) The firm/ bidder has to provide any other information pertaining to audit as requested by CCRUM from time to time without charging any additional Professional Fee.

3. Eligibility Criteria:-

- a) Experience of CA firms – The firm should have a minimum Professional experience of 10 (Ten) years.
- b) No. of Partners of the Firms – The firm should have minimum 3 (three) nos. of partners
- c) Annual Turnover of the firm – The Firm should have minimum annual turnover of 50 lakhs during each of last three years.
- d) No. of Statutory Audit/ Internal Audit – The firm should have an experience of carrying out minimum 5 (Five) nos. of statutory Audit/ Internal Audit of Limited Company/ Public Ltd. Co. having a minimum turnover of 10 crores (At least 5 companies) in any of the last 3 financial years.
- e) No. of qualified CA's with the firm – The firm should have atleast 2 employee Chartered Accountants on the date of Tender submission
- f) CA firms should be Delhi based as the office of CCRUM is in Delhi

A handwritten signature in blue ink, followed by the date '11/3/2021' written in blue ink.

4. Bidding Process: -

CCRUM has adopted two stage of bidding process for selection of the firm. The Technical Bid (Envelope – I) consisting of documents in support of eligibility criteria and Financial Bid (Envelope – II) containing the rate quoted by the firm. The Technical Bid will be opened first and the documents submitted will be evaluated w.r.t. eligibility criteria and on the basis of marks stated below. The financial bid shall be opened only for successful technical qualified bidders.

Evaluation of Technical Bid for the qualification / empanelment of Auditors for Financial Bid shall be made on the following basis: -

S. NO.	Particulars	Maximum Marks	Marks
1.	Experience of CA firms	20	
	At least 10 years		15
	> 10 to 15 years		17
	> 15 years and above		20
2.	Number of Partners in CA firms	20	
	At least 3 Partners		15
	> 3 – 5 Partners		18
	6 partners and above		20
3	Annual Turnovers of the firm (Average of last 3 years)	20	
	At least INR 50 lakhs		15
	INR 51 lakhs to INR 75 lakhs		17
	INR 76 lakhs to INR 100 lakhs		18
	INR 100 lakhs and above		20
4	No. of Companies (registered under companies Act) audited in the capacity of Statutory auditors and/ or Internal Auditors having a minimum turnover of 10 crores (at least 5 companies) in any of the last 3 Financial Years	20	
	At least 5 companies including PSUs		12
	More than 5 to 7 companies including PSUs		14
	More than 7 to 10 companies including PSUs		17
	More than 10 companies		20
5.	No. of qualified CA in the full time employment with the CA firms	20	
	At least 2 CA's		14
	> 3-6 CA's		16
	> 6 CA's and above		20
		100	

The names of the first six (06) firms having maximum marks shall be shortlisted. The firm quoting the lowest rate shall be awarded the work initially for 2 (two) years extendable for further 1 (one) year on year basis depending upon the satisfactory performance and at the discretion of the Management of AAICLAS.


11/3/2021

5. **Documents to be submitted in Envelope I (Technical Bid) –**
- In respect of eligibility criteria Serial No. 1 & 2, Photocopy/ scanned copy of Certificate issued by the Institute of Chartered Accountants of India as on 1st February, 2017 duly certified by any partner.
 - In respect of eligibility criteria Serial No. 3, copy of Balance Sheet and P&L Account for the year ended 31st March, 2018, 31st March, 2019 and 31st March, 2020 specifying the turnover shall be enclosed. The above must be certified by any partner of the bidder.
 - In respect of Serial No. 4 list of Companies audited as on 31st March, 2018, 31st March, 2019 and 31st March, 2020 duly certified by any partner of the bidder in the following format as under:

S.No.	Name of the Company	Whether as Internal Auditor/ Statutory Auditor	Year of Auditing	Turnover of the Company
-------	---------------------	--	------------------	-------------------------

- In respect of Serial No. 5, list of CA employees duly certified by any partner.
- A copy of GST No.
- A copy of PAN No. allotted by Income Tax Department.

6. **Financial Bid to be submitted in Envelope II (Financial Bid) in Firm's Letter Head (As per Annexure – I)**

7. **Tender Opening:-**

a) **Complete Schedule/ Submission Schedule**

- Last date of Submission of Tender Documents : 3 P.M. on 1st April, 2021
- Date of opening of Technical Bid : 3:30 P.M. on 1st April, 2021
- Date of opening of Financial Bid : to be intimated later on to the successful technical qualified bidder

- b) **The Technical and Financial Bid shall be opened in presence of bidder(s) who may wish to be present.**

General Note: -

- All the Supporting documents should be certified/ attested by any partner.
- The selection of the CA firm for Internal Audit amongst the shortlisted firm, based on the Technical Parameters, shall be determined based on the overall L1 position of the firm considering the fee quoted by the firm.
- Tender submitted through mail or in the form of FAX or unsealed envelope will be rejected.
- In case any bidder fails to submit the documents in support of qualifying requirements (QR), the offer of the bidder shall be rejected and his Financial Bid shall not be opened.
- Acceptance/ Rejection of Bids: - The Management of CCRUM reserves the right to accept or reject all or any bids without assigning any reason whatsoever.
- Dispute: In case of any dispute arising during execution of contract, an amicable solution may be arrived at with discussion of reconciliation. However, in case of any dispute remaining unresolved, decision of DG, CCRUM will be final and binding on both the parties to the contract.
- Any clarification regarding the tender can be obtained from SH. Mohammed Parvez, Accounts Officer, CCRUM, New Delhi, Tel. no. 8178699019, email id: mohammadparvez087@gmail.com upto 15 March, 2021

FINANCIAL BID

The interested CA firm may quote their professional fees (all inclusive) in the following format :-

S. No.	Particulars	Amount (in Rs.)
1	Annual Professional fee for Internal Audit (in two phases) for the financial year 2021-22 & 2022-23	
	GST	
	Grand Total	

Grand Total Professional fees (Including GST) in words

.....

Signature of Nodal Partner With name and Firm Seal

Scope of work for Internal Audit of CCRUM:

- Cash book/Cash Vouching
- Bank book/Bank Vouching
- Purchase book/ Purchase vouching
- Journal book/ vouching
- Bank Reconciliation
- FDR and Interest thereon
- Opening Balances Checking and inter unit reconciliation
- Scrutiny of ledgers
- Review of Bank Guarantee (contractors) management and systems
- Payment to contractors
- Other Expenditure
- Tendering system
- Budgetary control
- Payroll Accounting
- Statutory/Legal Compliance
- Data System Security
- Review of system
- Audit (whether the observation of Govt audit/Statutory audit as contained in previous reports, got settled or necessary steps taken for expeditious settlement of audit paras
- Re-organization Income
- Project implementation (Efficiency and economy in project implementation
- The audit reports to be submitted along with corrective/suggestive measures, if any are to be submitted immediately on completion of audit as per format of internal audit report. If the auditor observes any case of non production of records or non-cooperation to the auditors, the auditor will take up the matter with the higher authority and get their audit procedure completed instead of merely reporting such cases in their report.
- You will also follow guidelines on Internal Audit Procedures issued by ICAI guidelines of this matter.
- The Audit Report shall also incorporate the management response of each observation.