

TENDER DOCUMENT

**Rythu Sadhikara Samstha(RySS)
Department of Agriculture
Government of Andhra Pradesh**

**Tender Notification for empanelment of Internal Auditor for the Financial
Year 2024-25 towards Auditing the accounts of RySS District Project Units**



Address:

**Rythu Sadhikara Samstha (RySS),
1st Floor, Sri Sahasra, Apartments
Opp: Hosanna Mandir Guntur,
Andhra Pradesh- 522034.**

Contact No: 0863 2940145

Website: www.apecurement.gov.in

E-mail: eprocurementryss@gmail.com

SECTION –I
Invitation to Bidders

Ref. No.: RySS/NF/48/2023-PROC

Subject: Tender for empanelment of Internal Auditor for the Financial Year 2024-25
towards Auditing the accounts of RySS District Project Units -reg

Sir/Madam,

- a) Bids are invited on the e-procurement platform from Chartered Accountants firms from Andhra Pradesh and Telangana empanelment of internal auditors for conducting audits and other statutory services for the Financial year FY:2024-25 at the RySS State Office and District Offices located at 26 districts of Andhra Pradesh The details of bidding conditions and other terms can be downloaded from the electronic procurement platform and the bidders have to register on the e procurement market place of Government of Andhra Pradesh i.e. <http://tender.apecurement.gov.in> .
- b) Bidders are advised to study this Tender document carefully before submitting the Bids in response to the Tender notice. Submission of a Bid in response to this notice shall be deemed to have been done after careful study and examination of this document with full understanding of its terms, conditions and implications.
- c) All the participating bidders who submit the bids have to pay an amount @ 0.03% of their final bid value online with a cap of Rs. 10,000/- for quoted value of purchase up to Rs.50 crores and Rs.25000/- if the purchase value is above Rs.50 crores & GST as applicable and as levied by Govt. of India as transaction fee through online in favour of MD, APTS. The amount payable to APTS is non-refundable.
- d) RySS will not accept tenders from blacklisted Firms or undependable firms, the companies whose past performance with RySS was found to be poor due to delayed and/or erratic audits, frequent audit failures, and also against whom there have been adverse reports of sub-standard quality as defined in the other parts of the Bidding document.
- e) The bidders need to scan and upload the required documents as per the Check list given. Such uploaded documents pertaining to technical bid need to be attached to the tender while submitting the bids online.
- f) RySS will consider only the bids submitted through online. But it is compulsory to submit offline, the Self-attested copies of all those uploaded documents of technical bid, signed undertaking of the tenderer to the Rythu Sadhikara Samstha(RySS),1st Floor, Sri Sahasra, Apartments Opp: Hosanna Mandir Guntur, Andhra Pradesh-522034. to reach by 27th June 2024 2024 04:00 PM
- g) Bid submissions both offline and online will only be considered.

NOTE:

- After uploading the documents, the copies of the uploaded technical bid documents along with Online Transaction Details in respect of EMD and Tender document fee have to be submitted. Physical submission of price bids will not be entertained.
- For any clarification and further details on the above tender please contact us during office hours (10:00 AM to 5:00PM) on working days: Telephone No: 0863-2940145 or Email: eprocurementryss@gmail.com

SECTION –II
Tender Schedule

Tender ID	737836
Tender Inviting Authority	Rythu Sadhikara Samstha(RySS)
Tender Reference No	RySS/NF/48/2023-PROC
Bid Document Download Start Date & Time	14 th June 2024 06:30 PM
Bid Document Download End Date & Time	25 th June 2024 2024 05:00 PM
Bid closing date/time	27 th June 2024 2024 04:00 PM
Pre-bid conference meeting (online/offline)	18 th June 2024 12:00 PM
Last Date/Time for submission of written clarifications.	20 th June 2024 05:30 PM
Bid opening date/time	27 th June 2024 2024 05:00 PM
PQ Stage Bid Opening Date & Time	27 th June 2024 2024 05:00 PM
Commercial Stage Bid Opening Date & Time	03 rd July 2024 04:00 PM
Tender Type	Open Tender
Transaction Fee Payable	All the participating bidders who submit the bids have to pay an amount @ 0.03% of their final bid value online with a cap of Rs. 10,000/- for quoted value of purchase up to Rs.50 crores and Rs.25000/- if the purchase value is above Rs.50 crores & service tax applicable as levied by Govt. of India on transaction fee through online in favour of MD, APTS. The amount payable to APTS is non-refundable.
Bid Processing Fee	Rs. 2000 INR
Minimum Fees	Rs.10,000/- (Per year and Per District)
Bid Security (EMD)	3% of the Contract Value
Bid Submission Platform	Online through e-Procurement (https://tender.apeprocurement.gov.in)
Bid Validity	365 days from the date of opening of the Price Bid.
Contact e-mail id	eprocurementryss@gmail.com
Contact Details/Telephone, Fax:	0863 2940145

Note:

- The dates stipulated above are fixed and under no circumstances they will be changed unless extended by an official notification or happen to be Public Holidays.
- For assistance in the online submission issues, the bidder may contact the help desk of M/s. VUPADHI (<https://tender.apeprocurement.gov.in>) at their e-mail address: contact@vupadhi.com

Clarifications:

- a) Prebid Meeting Link:

Join Zoom Meeting

<https://us02web.zoom.us/j/85951327770?pwd=6wrDftj0ewDoGUFi8aXT27KiUARUgj.1>

Meeting ID: 859 5132 7770

Passcode: rUGa+N5F

- b) After uploading the documents on the portal, the physical copies of (1) qualification and technical bid documents (Form 1 to Form 9 and other supporting documents) (2) Transaction copy of Online Payment of EMD/BG/exemption Certificate and (3) Transaction copy of Online Payment of Bid Processing Fee will have to be submitted at “Rythu Sadhikara Samstha, First Floor, Sahasra Apartment Block – 2, Opposite Hosanna Mandir, Amaravathi Road, Gorantla, Guntur, Andhra Pradesh – 522 034”.
- c) The Financial bid must be submitted online only. The physical copies submitted by the bidder **shall not include price bid (Form 10)**. Submission of physical copy of Form 10 – Price Schedule Form or disclosure of prices before the commercial bid opening will result in disqualification of the respective bid.
- d) Queries, if any can be made through e-mail only on eprocurmentryss@gmail.com on or before the date as mentioned in the above table. The queries shall be submitted through e-mail including the following details - reference to the Tender name, Tender number, clause, serial number of the item and the query description. Queries received via any mode other than e-mail id mentioned above will not be entertained.
- e) The addendum/ corrigendum, if any shall be published on <https://apcnf.in/tenders/> as well as on e-procurement platform <https://tender.apecurement.gov.in>. The Bidders shall submit the bids after issue of clarifications duly considering the changes made if any.
- f) The queries should only be sent in the following format on the company's official letterhead.

S.No.	Page No. (Tender Ref.)	Clause (Tender Ref.)	Query Description (Tender Ref.)
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- g) Bidders are responsible for incorporating/complying with the changes/ amendments made by RySS.

SECTION-III

Term of Reference for an Internal Auditor

1. Introduction

Government of Andhra Pradesh is implementing the AP Community-managed Natural Farming (APCNF) programme through Rythu Sadhikara Samstha (RySS), a not-for-profit company established by the Department of Agriculture, Government of Andhra Pradesh, since 2016.

APCNF transformative solution includes adhering to zero-chemical usage; following core principles – microbial seed coating and enhancing soil microbiome through Amruthams; Achchaadana (to keep the ground covered with dry, wet and live much and cover-intercrops); plant management through local inputs; local-indigenous seeds; and moving towards minimal tillage.

APCNF is farmer-centric, follows farmer to farmer extension system and is driven by their innovations and supported by evidence from scientific research, as and when these become available. APCNF's vision is to reach all its 6 million farmers and bring 8 million of its cultivable land under Natural Farming by 2027.

2. Objective of the Audit

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organization. The objective of the current internal audit is to seek a professional opinion on the adequacy of internal control framework and adherence to the internal control procedures provided in various guidelines, manuals etc., identifying areas for improvement and critical weaknesses, if any and that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at all levels.

3. Scope of Work:

3.1 Internal Audit of 26 Districts DPMUs of RYSS:

1. 100% vouching/verification of bills and vouchers of RySS District Project Units (DPMUs).
2. Visit all the 26 districts Hal yearly for an internal audit
3. Report audit observations to concerned officials and follow up for compliances, including:
 - Compliance with applicable legislation
 - Controls to monitor expenditures at all levels of the Programme and other financial transactions
 - Support in compliance with observations of previous audits and external/statutory audits
 - Mechanisms and registers for the tracking and safeguarding of assets purchased and their deployment
 - Retention of accounts, accounting physical and electronic data, and supporting documentation (backup systems and procedures, etc.)
 - Methods/Mechanisms of Procurement of Goods and Services
4. Prepare and share halfyearly expenditure reports and analysis with management.
5. Advise and support all taxation-related matters, including:
 - Advising on TDS under income tax.
 - Filing e-TDS returns of the company.
 - Advising on GST and filing of returns.

- Filing TDS returns.

3.2 Support to Statutory Audit:

Coordinate, facilitate, and liaison with statutory auditors appointed by C & AG of India, and C & AG department auditor.

4. Criteria for Selection of Auditors

1. C&AG empanelled major audit firms: Chartered Accountant firms that are empanelled with C&AG for the year 2023-24 only will be eligible for the audit of the RySS
2. Selection through Open Tender through e-procurement portal: The selection of the Auditor should be through an Open Tender basis.
3. Preference of firms having H.O./Local Branch office in the Andhra Pradesh State: The first preference will be given to bidders with head office at Vijayawada/Guntur.
4. In case of a tie preference will be given to that Firm which was established earliest.
5. Firms have to give an undertaking that the audit team members are proficient in the State official language (both oral and written) and will be headed by a Chartered Accountant on a regular basis.
6. Audit firms with 5 partners or more are eligible to bid.

5. Eligibility Criteria:

1. **Historical Financial Performance:** Submission of audited balance sheets with UDIN and ITR-V, other financial statements acceptable to the Trust, for the **last three (3) Audited** years to demonstrate the current soundness of the bidder's financial position, profits, net worth sheets positive and its prospective long-term profitability for last three financial years
2. **Average Annual Turnover:** Minimum average annual turnover of Rs 24 lakhs calculated as total certified NS e Audited payments received for contracts in progress or requirement balance completed, within the last three (3) years
3. Experience: Experience in Audit works of at least
 - i. One work of Rs Ten (10) lakhs in the specified last three financial years or
 - ii. Two works of Rs Eight (8) lakhs each in the specified last three financial years
 - iii. Three works of Rs Six (6) lakhs each in the specified last three financial years.

******Audit Balance Sheets and Appointment Letters to be enclosed**

6. Key Personnel

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:

1. **The audit team should be led by a Chartered Accountant with a minimum of 10 years experience in audit.**
2. **The audit team should include a sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.**

7. Terms and conditions:

1. The validity of the empanelment will be for one year.
2. The Audit shall be completed within the scheduled dates as defined in the engagement letter.
3. Payment shall be released after the submission of the Audit Report.
4. No advance payment shall be made.
5. The CEO, RySS reserves the right to reject all or any applications without assigning any reason whatsoever.
6. In case of any dispute remaining unresolved, decision of the CEO, RySS will be final and binding on both the party. Firm which fulfill the above minimum criteria may apply.

8. The other major points related to Statutory Audit is as follows:

1. To ensure the timely completion of the audit, DPMUs ensure that the books of accounts are ready before the start of the audit. Further, timely availability of information to the auditors will be ensured for the completion of the audit on time.
2. After the completion of the audit, RYSS organizes a meeting with the auditors to discuss the audit observations.
3. A copy of the working papers of the auditors shall be retained by the Chief Finance Officer.

9. Contract Period

The selected Chartered Accountant Firm will be required to provide the above-mentioned services as Statutory Auditors initially for one accounting year that is 2024-25.

10. Reporting and Timing

1. The final Audit Report should be submitted to the CEO, RySS then promptly forward 3 copies (Spiral Bound) and a soft copy in MS Excel / MS Word and Scanned (Both) is also to be submitted by mail or CD of the audited financial statements signed by the CFO and Auditor both.
2. Penal provision on failure to complete the Audit on time: To ensure timeliness on the part of the Auditor, if the RySS feels that despite providing all information, documents, and updated books of accounts, there was a delay in submission of the Audit Report from the auditor and in finalizing the issues raised by RySS administration, the RySS may deduct the audit fees @ 5% per month from the due date of completion of the audit. A clause in this regard shall be incorporated in the contract agreement. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the RySS has the right to waive off the penalty. Further, before imposing a penalty, the firm may be allowed to be heard.
3. The auditor shall be given access to any information relevant to the purpose of conducting the audit, in addition to all financial and procurement records, and instructions issued by RySS administrative orders issued by the RySS.
4. The RySS shall make sure that the complete cash book, ledgers, vouchers and other financial statements are ready at the time of the visit of auditors.
5. Auditors should submit a half-yearly report to CEO, RySS, and the Concerned DPM.

11. EMD (Bid Security)

3% of the quoted amount will be deposited as EMD and the amount payable Online on the eprocurement platform.

12. Refund of Security Deposit (EMD)

In case of unsuccessful bidders whose tenders are not considered for placing order, the Earnest Money Deposit will be refunded without any accrued interest within three months of the final decision for selection of Agency / Firm

Rythu Sadhikara Samastha, reserves the right to forfeit part or full security deposit amount without assigning any reason if bidder is found in violation of all any of the tender conditions.

Annexures – Bid Submission Formats

Annexure-1 Letter of Transmittal

To

The Chief Executive Officer,
Gorantla, Opp Hosanna Mandir,
Guntur District, Andhra Pradesh-522034
Sir,

We, the undersigned, offer to provide the audit services for Rythu Sadhikara Samstha in accordance with your Request for Proposal dated _____.

We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till four months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any Competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that Rythu Sadhikara Samastha is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that | have authority of [insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,
()

Annexure – 2: Format for Pre-qualification Bid
(On company letter head)

Sl.NO	Particulars	Supporting documents required to be submitted along with form
1	*Name of the firm	
2	Address. Of the Firm;	Attach proof of address of the firm
3	*Name & Mobile No. of In-charge	
4	Date of establishment of the Firm	Attach a copy of Partnership Deed
5	*Date of establishment Head Office/Branch Office at Vijayawada	
6	Firm Income Tax PAN No.	Attach copy of PAN card
7	Firm GST Registration No.	Attach copy of Registration
8	Firms Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI website showing the name & address and partners etc.
9	Empanelment No. with C & AG	Attach proof of empanelment with C&AG confirming that the firm is eligible for major PSU audits.
10	Details of Partners: a.No. of Full Time Fellow Partners associated with the Firm b.Name of Each Partner c.Date of becoming ACA and FCA (Please attach firm constitution certificate issued by ICAI) d.Date of joining the Firm e.Membership No. f. Qualification g.Experience h.Whether partner engaged full time or part time with firm. i. Contact Mobile No, email and full address of The partner.	Attested copy of Certificate of ICAI not before 01.04.2024 (Use separate paper if necessary to furnish Partners details)
11	*Audit Experience of the Firm Last three years a. Assignments in "Commercial/Statutory" Audit ' b. And other audit Assignments if any	Please submit a separate abstract of the works as specified at 11(a) & (b) each along with the relevant proofs

12	Financial performance Balance sheets for last three years with UDIN	Supporting Documents are to be attached online and offline		
13	Audited works for the last three financial Years a. One work of 10 Lakhs (Name of the work) or b. Two works of 8 Lakhs (Name of the works) or c. Three works of 6 Lakhs (Name of the works)	Supporting Documents are to be attached online and offline		
14	Any AG Audit Experience?	Yes/No		
15	Experience in any Government Organization audit If yes,	Yes/No If yes,		
		Organization Name	Type of Audit	Volume of Expenditure in Rs.
16	Experience in auditing any International Organization/Internationally financed project	Yes/No If yes,		
		Organization Name	Type of Audit	Volume of Expenditure in Rs.

The Documents related to Financials should be furnished with UDIN.

*Those without UDIN will be rejected.

Annexure-3 Undertaking on Acceptance of Terms and Conditions in Tender
(On company letter head)

Undertaking on Acceptance of Terms and Conditions in Tender

Date: dd/mm/yyyy

To

The Chief Executive Officer,
Gorantla, Opp Hosanna Mandir,
Guntur District, Andhra Pradesh-522034

Sir / Madam,

Sub.: Undertaking on acceptance of terms and conditions of this Tender.

Ref.: Tender No: <TENDER REFERENCE NUMBER> Dated <DD/MM/YYYY>

I have carefully gone through the Terms & Conditions contained in this tender document.

I hereby confirm that all the provisions of this tender Document & Corrigendum / Addendum issued are acceptable to my company. I further certify that I am an authorized signatory of my company and am, therefore, competent to make this declaration.

Yours faithfully,

Authorized Signatory

Name of

Signatory:Date:

Place:

Note: This undertaking should be on the letter head of the bidder and should be duly signed and sealed by the authorized signatory of the bidder.

Annexure-4 Undertaking on litigation(s)

(On company letter head)

To

The Chief Executive Officer,
Gorantla, Opp Hosanna Mandir,
Guntur District, Andhra Pradesh-522034

Undertaking on litigation(s)

This is to certify that << COMPANY NAME >> is not involved in any major litigation that may have an impact of affecting or compromising the delivery of services as required under this Tender.

Yours faithfully,

Authorized Signatory

Name of Signatory:

Date:

Place:

Note: This undertaking should be on the letter head of the bidder and should be duly signed and sealed by the authorized signatory of the bidder.

Annexure-5 Price Schedule

Particulars	GST	Total Amount (in Rupees)
Audit Fee per half year per DPMU		Total in Numeric and in Words
Audit Fee per annum per DPMU		Total in Numeric and in Words

Total bid price _____

In words _____

- i) Conditional discounts will not be considered for evaluation.
- ii) In case of a discrepancy between unit price & total price, the unit price shall prevail.
- iii) The total price quoted above is the price inclusive of all taxes
- iv) The total price quoted above will be taken as the final amount including all taxes.
- v) Any other charges applicable should also clearly mention in the price quoted.

Place

Signature