

Sports Authority of India (SAI)

EOI No. 01-35003(02)/1/2023-24-HO-IFB-109/2

**Invitation for
Expression of Interest (EOI)
For**

Internal Audit of SAI for the FY 2023-24

Date: 29.10.2024

**Sports Authority of India (SAI)
Gate No. 10, Jawaharlal Nehru Stadium Complex (East Gate) Lodhi Road, New Delhi -
110003**

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1. ABOUT

Sports Authority of India, (hereafter referred as “SAI”) an autonomous organization established by Ministry of Youth Affairs & Sports, Government of India proposes to invite applications from CA firms (only Delhi based CAG Empaneled CA Firms) empaneled with CAG for Conduct of Internal Audit of Sports Authority of India (12 Regional centers + 01 SAI Head Office) for the year 2023-24. The detailed “Scope of work” and deliverables are mentioned at S.No. 2 and 2 (a).

The eligible and desirous CA Firm having following qualification and experience may apply as per the prescribed format at Annexure attached in the EOI along with the enclosing self-attested documents showing length of experience, empanelment in government organization / Institutions / Govt. department / PSUs / Bank, enrollment certificate and any other documents as desired by the CA firm.

2. RESERVED RIGHTS

The SAI reserves the right to:

- a) Cancel this notice at any stage of the process without assigning any reason thereof and no claim/ dispute in this regard shall be entertained.
- b) To reject any/ all applications without assigning any reason thereof.
- c) To relax or waive any of the conditions stipulated in this document as deemed necessary in the best interest of SAI without assigning any reason thereof.
- d) Revise the requirement at a later stage as and when required.
- e) In the event of any mis-statement or misrepresentation being discovered or detected in the information furnished from the documents submitted by the Applicant in response to this EOI or at any later stage, or in the event of any contravention by the Applicant of any condition or criterion stipulated, SAI shall terminate or cancel the appointment / engagement of the Applicant, and nothing shall be payable or be paid by SAI to the Applicant as compensation/damages or penalty.

3. SCOPE OF WORK & TIMELINE

The scope of the work requires the successful applicant to undertake the Internal Audit of Sports Authority of India (12 Regional centers + 01 SAI Head Office) for the year 2023-24. The requirements may evolve over time.

The work should be completed within 3 (Three) months after completion of Financial Year or award of contract to the selected applicant, whichever is later. The term of association shall be for 04 (Four) months from the date of execution of contract/agreement, or until completion of all contractual obligations as per EOI whichever is later.

The resources with proper qualifications as required by SAI should be deployed within 15 days from the date of notification of award so as to complete the deliverables as mentioned above.

3.1 QUANTUM OF CHECK REQUIRED AT EACH REGIONAL CENTRE and SAI HO: -

An Internal Audit Party will conduct a general review of all the accounts records maintained by an office since the last inspection or in case of new units since the formation of that office, apart from the general review, it should also conduct a detailed check of accounts records of three months, which will include March & September. The extent and nature of checks will include the following: -

1. Detailed scrutiny of accounts records required to be maintained in the Units/Centre/Sub-Centre.
2. Verification of payment and accounting procedure followed by the DDO's to see in particular that the scopes of checks on various types of sanctions are adequate and that the proper procedure is followed in finalization of Pension Cases.
3. Verification of the extent and frequency of control and checks exercised by the Heads of various Units/Centers/Sub-Centers in order to locate any lacunae in procedures whereby frauds or defalcations may be possible either individually or in collusion. Where necessary, steps to remove such lacunae will be suggested.
4. Scrutiny of sanctioning and purchase procedures in the office inspected so as to ensure that they are free from all defects or lacunae
5. Checking of procedures in this regard to disposal of assets to ensure that there exists adequate scrapping/condemning procedure.
6. Scrutiny of general office management procedures adopted by the heads of Units/Centers/Sub- Centers, so as to suggest tightening up administrative and financial

- control, savings in expenditure or streamlining of accounting.
7. Audit Should be conducted at 100% vouching of the selected months and test checking for all other months & verification of service records, personal claims etc.
 8. The Audit party should issue Audit Memos /Enquires during the Audit and collect the replies an should accommodate all the Memos and its replies as an Annexure in the Report given to Internal Audit Cell.
 9. All the Memos/observations should be discussed with/brought to the notice of the Head of the Centre concerned, from time to time/at the end of the day, but, before completion of the Audit.
 10. Compliance of Audit paras of previous years is to be ensured.
 11. All accounts records required to be maintained are maintained in the prescribed forms, and the accounts are compiled accurately and in correct manner.
 12. Payments are made in accordance with the rules and orders governing them and the arithmetical calculations are correct.
 13. Last claims of government servants are correctly paid and over payments if any, brought to the notice of concerned DDO for appropriate action
 14. Recoveries/deductions made from the bills are in order.
 15. Pay fixations are correct.
 16. All payments and receipts are duly accounted for.
 17. All transactions are accounted for under the correct heads of account and the classification is checked by the AD/SO/Assistant to the extent prescribed. No unauthorized head of account is operated.
 18. Various broadsheets, objection books and calendar of returns are maintained properly, the broadsheets are closed regularly every month, and the differences between broadsheets and ledger figures analyses and steps taken to clear them expeditiously.
 19. The balances outstanding under various debt, deposit, suspense and remittance heads are reviewed at periodical intervals and steps taken to clear the same as expeditiously as possible.
 20. Interest wherever required has been correctly calculated and accounted for.
 21. GPF accounts are maintained properly and agreed by maintaining the prescribed broadsheets, no missing debts/credits and unspotted items are kept outstanding for unduly long periods and the annual accounts are closed and statement of accounts issued by the due dates.
 22. Foreign Service contributions, wherever necessary are recovered correctly.

23. Loans and advances and grants-in-aid are correctly paid and over payments, if any, brought to the notice of concerned DDO for appropriate action
24. Bank reconciliation is done regularly and discrepancies if any pointed out promptly and rectified. There is no undue delay in finalization of pension cases.
25. The instructions for maintenance of Cash Book, Stock & Store Accounts, Log Book, Sanction Register, Expenditure Control Register and other accounts records are duly observed.
26. Account Payee cheques (issued in favour of SAI employees and third parties being payable only to concerned payee) are entered in Cash-book and delivered after proper acknowledgement.
27. Purchases are made as per rules and orders governing them where lowest quotations are not accepted, the reasons thereof are recorded.
28. All sub vouchers have been properly cancelled.
29. Monthly/Annual Accounts received from various Training Centers are properly examined in Regional Offices and properly compiled.
30. Audited Accounts/Utilization certificate received from adopted schools/ STCs/ NCOEs/ ABSC's/ NSTCs, etc. are properly scrutinized and expenditure properly accounted for.
31. The expenditure under the various scheme does not exceed the laid down norms/scales.
32. That the demands are raised promptly in the manner required by Law and that no amount due to SAI is left outstanding in its books without sufficient reasons.
33. That the collections and refunds are accounted for regularly and properly under the appropriate heads of accounts.
34. That proper safeguard exists to ensure that there is no will ful omission or negligence to levy or collect revenue receipts.
35. Those double refunds. fraudulent or forged refund orders or other losses of revenue through fraud default or mistake are promptly brought to light and investigated.
36. That all receipts collected by Stadia/Unit/Centre/Sub-Centre are promptly remitted to Bank or DDO as the case may be and the receipt as per their records is reconciled with those booked in Monthly/Annual Accounts.
37. The months which are to be verified at 100% vouching are March & September.
38. All the transactions involving the payment exceeds Rs. 50,000/- are to be Audited at 100 % .
39. Audit team should exercise audit on all services matters like fixation of pension with release of pensionary benefits on superannuation or otherwise as per Pension Rules, Pay

Fixation on promotion as per Pay Rules, Grant of MACP, TA/DA claims as per TA/ DA Rules etc.

3.2 DRAFTING AND PROCEDURE FOR SUBMISSION OF INSPECTION REPORT REQUIRED AT EACH REGIONAL CENTRE:

The inspection report should be couched in polite language. Offensive or strong words, sarcastic language etc., should not be figure in the report. No suppositions or allegations should be included in the report. Only facts should be mentioned, and inevitable conclusions drawn. There should be no reference to responsibility being fixed for any irregularity.

The report should be submitted in 2 two parts. Viz. The Part – I consists the observations of serious in nature /frauds/lapse/losses/diversions of funds/ exceeding the delegation of powers/ violation of rules in purchases, reimbursement of personal claims/contingent payments/ overpayments/non-adherence of the recoveries suggested by the AG/DGACE/ wrong booking of exp. etc.

4. DOCUMENTS TO BE SUBMITTED

The following documents are to be submitted through “e-procurement portal”

Sl. No.	Criteria	Document to be submitted
I. General Documents		
1.	Authorized Signatory	Scanned copy of Power of Attorney in favor of Authorized signatory of EOI Documents. OR Signed and scanned copy of Board resolution in favor of Authorized signatory of the applicant (Sample Attached at <u>Annexure III</u>)
2.	Declaration regarding Acceptance of all terms and Conditions of the EOI and its subsequent amendments	A declaration confirming Acceptance of all terms and Conditions of the EOI and its subsequent amendments without any deviation.
II. Qualification Documents		
A	Applicant Status	Copy of Certificate of Incorporation, Partnership Deed etc. Copy of Registration Certificates with the GST & IT(PAN) Authorities.
B	CAG Empanelment	Copy of relevant valid empanelment
C	Average Annual Turnover	Certificate by Statutory Auditor/Chartered Accountant stating turnover and net positive worth in required financial years as per <u>Annexure I</u> .
D	Manpower	CVs as per format at <u>Annexure II</u> .
E	Fit and Proper Person	Required Self Declaration

Note:

Wherever applicable, the above documents shall be used for evaluation purpose as well. It is the responsibility of Applicant to go through the EOI to ensure furnishing of all required

documents in addition to above. All the applications so submitted must be **unconditional**. Applicants should make sure that all the pages should be **numbered**, and **an index** should be attached as first page with the EOI. The authorized signatory of the Applicant must sign the EOI with proper name, designation duly stamped at appropriate places and initial all the remaining pages of the EOI. SAI reserves its right to demand for original documents as and when required. Non-production of original documents shall be considered as a material deviation and may render the cancellation of application, at the discretion of SAI.

The applicant should submit their documents through “E-procurement portal” **latest by 09.11.2024**. Any application received after the cut-off date/ time will not be considered/ entertained.

5. QUALIFICATION CRITERIA

S.No.	Pre-Qualification Criteria	Supporting Document (To be submitted at the time of submission of EOI)
A. Legal Status		
i.	The applicant should be a legal entity registered under the relevant statute for the at least last 30 years.	Copy of 'Certificate of Incorporation' or Registration Certificate duly attested by authorized signatory.
ii	The Applicant must be empanelled with CAG.	Copy of Certificate duly attested by authorized signatory.
iii	Applicant must have at least 8 (Eight) full time qualified CA partners	Copy of ICAI Certificate duly attested by authorized signatory.
iv	Applicant must have at least 5 FCA partners, of which at least four (04) partners should have been in practice in the firm for a minimum period of ten years.	Copy of Certificate duly attested by authorized signatory (Format of CV at Annexure- II)
v	Applicant must have at least 2 DISA OR CISA (ISCA, USA) qualified CA partners.	Copy of Certificate duly attested by authorized signatory.
vi	Applicant must have qualified partners having Certificate Course on: 1. Forensic Accounting & Fraud Detection (FAFD), 2. Public Finance & Government Accounting (PFGA) and 3. GST	Copy of Certificate duly attested by authorized signatory.
vii	Applicant should not stand debarred/blacklisted on the last day of submission of offer by any Central/ State Government sector/ Public Sector Units/ Autonomous bodies/ Public Sector Banks/ Statutory bodies due to corrupt, fraudulent or any other unethical business practices.	Undertaking signed by the authorized signatory that the Applicant has not been debarred.

viii	The Applicant must have head office in Delhi.	Copy of Certificate duly attested by authorized signatory.
B. Financial Capacity		
ix	Average annual financial turnover should be at least INR 1 Crore irrespective of estimated cost involved during the last three years, ending 31 st March of the previous Financial Year (i.e. FY 2021-22, 2022-23 and 2023-24).	Self-attested copy of audited financial Statements for 3 financial years duly authenticated by CA i.e. FY2021-22, 2022-23 and 2023-24 (Annexure- I)
C. Technical Capacity		
x	The Applicant should have work experience of providing services of Internal Audit and Preparation of Accounts to at least 3 central-funded autonomous bodies or institutions in India in last 5 years.	Copy of appointment letter duly attested by authorized signatory.
D. Fit and proper person		
xi	Applicant should be Fit and Proper person as per the criteria defined in this EOI document.	Self-certificate and/or Letter of Undertaking to this effect on Applicant's letter head signed by Applicant's authorized signatory.

Conditions for Fit and Proper Person: For the purpose of determining whether a Applicant is a 'Fit and Proper Person', SAI may take the indicative criteria mentioned below:

- a. Financial integrity of the Applicant.
- b. Ability of the Applicant to undertake all obligations set out under this EOI.
- c. Absence of convictions or civil liabilities against the Applicant.
- d. Absence of any previous debarment of the Applicant, in accordance with the General Financial Rules, 2017, provided such debarment is still existing.
- e. Absence of any disqualification as specified below:
 - Conviction of the Applicant or any of its respective directors, partners, executives, or key managerial personnel by any judicial body for any offence involving moral turpitude, economic offence, securities laws or fraud or any offence under the

Prevention of Corruption Act, 1988 or the Indian Penal Code, or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.

- Admission of an application for winding up or liquidation under the Insolvency and Bankruptcy Code, 2016 (IBC) or any Applicable Laws against the Applicant or any of its or their respective directors and partners.
- Any action or proceeding being initiated under the Insolvency and Bankruptcy Laws under the Applicable Law, including but not limited to declaration of Insolvency or Bankruptcy, disqualification or de-recognition by any professional body being initiated against the Applicant.
- Current or previous banning of the Applicant or its respective directors, partners, executives, or key managerial personnel by the governing body of any organization from involvement in the administration of or any form of participation in such organization, for any reason.
- Default by The Applicant or any of its or their respective directors, partners, executives, or key managerial personnel of any of its obligations to a financial institution or has defaulted on any of its obligations to a financial institution in the last 3 (three) financial years.
- The Applicant should not have been barred by the Central Government, any State Government, a statutory authority, or a public sector undertaking, as the case may be, from participating in any project, and the bar subsists as on the date of the Proposal.

Note:

- Documentation required against each criterion is detailed in point 5 above.
- Applicants, who do not meet the required Qualification Criteria mentioned in this EOI shall be treated as non – responsive and their applications will not be considered further process.

ANNEXURE -I

Annual Turnover

S. NO.	FINANCIAL YEAR	ANNUAL TURNOVER (INR)
1.	2021-22	
2.	2022-23	
3.	2023-24	

Certificate from the Statutory Auditor

This is to certify that the average turnover of the applicant from in the last three years is Rs. _____ . (In words)

Name of the audit firm:

Seal of the audit firm Date:

(Signature, name and designation of the authorized signatory)

Note:

In case the applicant does not have a statutory auditor, it shall provide the certificate from its chartered accountant (CA) that ordinarily audits the annual accounts of the Applicant.

In case audit of the firm is pending for the FY 2023-24 is pending, provisional accounts certified by CA may be considered. Audited accounts and Report prior to 2020-21 will not be accepted.

ANNEXURE -II

FORMAT FOR CV

Name of Firm:	
Name of Professional:	
Position:	
Date of Birth:	
Country of Citizenship/Residence:	

Education:

Name of Institution	Degree Obtained	Year of Obtainment

Countries of work experience:

Employment Record

Name of Organization	Position Held	Duration

Total Work Experience (Relevant) (in years)

Brief Write-up of overall experience:

Work Experience:

Detailed Tasks Assigned	Reference to Prior Work/Assignments that Best Illustrates Work Experience
	Name of Assignment: Year: Client: Project Details: Main project features: Position Held: Activities performed:

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	•

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Purchaser.

Name of Expert/ Personnel Signature Date

Endorsement of HR Department/Head of Academic Department.

ANNEXURE 'III' | POWER OF ATTORNEY

(Note- Board resolution in case of company)

Know all men by these presents, we, (name of Firm and address of the registered office) do hereby constitute, nominate, appoint and authorize Mr. /Ms.....son/daughter/wife and presently residing at, who is presently employed with us and holding the position of as our true and lawful attorney (hereinafter referred to as the “Authorized Representative”) to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our proposal for Engagement with SAI including but not limited to signing and submission of all applications, proposals and other documents and writings, participating in pre- proposal and other conferences and providing information/ responses to SAI, representing us in all matters before SAI, signing and execution of all contracts and undertakings consequent to acceptance of our proposal and generally dealing with SAI, in all matters in connection with or relating to or arising out of our Proposal for said Project and/or upon award thereof to us till the entering into of the Agreement with SAI.

AND we do hereby agree to ratify and confirm all acts, deeds and things lawfully done or caused to be done by our said Authorized Representative pursuant to and in exercise of the powers conferred by this Power of Attorney and that all acts, deeds, and things done by our said Authorized Representative in exercise of the powers hereby conferred shall and shall always be deemed to have been done by us.

IN WITNESS WHEREOF WE, THE ABOVE-NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS DAY OF, 2024.

For

(Signature, name, designation, and address)

Witnesses:

1.

2.

Notarized Accepted

.....

(Signature, name, designation, and address of the Attorney)

Notes:

The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executant(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure. The Power of Attorney should be executed on a non-judicial stamp paper of INR 100 (Hundred) and duly notarized by a Notary Public.