

Appointment of Statutory Auditor

Terms of Reference (ToR) for engagement of Statutory Auditor for All India Football Federation.

1. Instruction to the Applicant.

(A) Background:

All India Football Federation (AIFF) is an autonomous body registered under the Society Act 1960 and is the apex administrative body to govern the game of football in India. The AIFF is recognized as a National Sports Federation for the discipline of football by the Ministry of Youth Affairs and Sports, Government of India and affiliated with international governing body FIFA/AFC.

(B) Objective:

Request for proposal ("RFP") are invited only from CAG Empaneled Chartered Accountant (CA) Firms to conduct Statutory audit of the Federation in accordance with the standard/ procedure of audit.

(C) Coverage of the Audit:

Initial engagement period of appointment will be for one year for the financial year 2022-23, based on the satisfactory performance, the tenure may be further extended year to year basis for a maximum period of five years.

(D) Scope of Audit:

Audit should cover the examination of all aspects of an entity relevant to financial statements

Auditor should assess the sufficiency and appropriateness of the information contained in the accounting records and other source data

evaluate accounting systems and internal controls.

perform necessary tests, enquiries and other verification procedure of accounting transactions and account balances.

After completion of audit signed Balance sheet, Income & Expenditure Account, cash flow statement and notes of accounts should be submitted with Form 10B for ITR return.

Reviewing the system & procedures

Vouching of the transactions.

Verification of Assets & Liabilities

Statutory Compliances

To determine whether the information is properly disclosed in the financial statements, audit may involve

- comparing the financial statements with the underlying record
- considering the judgements used by management in preparing the financial statements.

Auditor is not expected to perform duties which fall outside the scope of his competence.

Limitations, if any, on the scope of audit that impairs the auditor's ability to express an unmodified opinion should be set out in his report.

Expression of Opinion

On true and fair view of state of Affairs as reflected by Balance Sheet.

On true and fair view of Financial Results as reflected by Statement of Income & Expenditure Account.

(E) Timeline:

The auditor will submit their report along with auditor report before 30th September the financial year.

2. Eligibility & Selection

(A) Eligibility Criteria

Any interested Chartered Accountants' Firm shall be eligible to apply for the assignment, subject to meeting the following eligibility criteria.

- (i) Empaneled with Comptroller & Auditor General of India.
- (ii) Minimum average annual turnover of Rs. 3.0 Crores during last three financial years.
- (iii) Registered with the Institute of Chartered Accountants of India for not less than 10 years as on the date of application.
- (iv) Shall have minimum of five FCA partners or employees working with the firm for not less than 3 years continuously.

(B) Submission of Proposal

Interested eligible Chartered Accountant Firms shall apply for the assignment in the format along with required information and documents as per the format given in Annexure – 1, 2 & 3 within due date and time for submission i.e. on 25/04/2023 at 5.00 PM. The proposal can be submitted either through courier or registered post only in the following address.

Mailing Address:

**The Secretary General
All India Football Federation
Football House, Phase-1
Sector-19, Dwarka
New Delhi – 110075
& email at aiff.tenders@the-aiff.com
with the subject “Appointment of
External Auditor”**

(C) Evaluation of Proposal

The technical proposal of the eligible applicants firms shall be evaluated on the basis of empanelment status, work experience and financial and technical capacity.

(D) Selection of Auditor

Proposal submitted by eligible firms shall be evaluated to ensure that only those firms who are conforming to the eligibility criteria are shortlisted for technical evaluation. All eligible firm shall be appointed by the Finance & Audit Committee of AIFF. The decision of appointing authority with regard to appointment will be final.

FORMAT FOR TECHNICAL PROPOSAL

Sl. No	Particular	Details
1.	Name of the Firm	
2.	Address of the Head office of the Firm with Telephone number and name of contact person	
3.	Date of Establishment of Firm	
4.	Firm's Income Tax PAN No.	
5.	Firm's GST Registration No.	
6.	ICAI Registration Number of the firm and date.	
7.	Empanelment number with C&AG of India and Date	
8.	Total Numbers of Partners with the firm	a) FCA: b) ACA: (list to be attached)
9.	Annual Turnover for last three years	a) 2019-20: b) 2020-21: c) 2021-22:
10.	Audit Experience of the Firm: Statutory audit Assignment in Autonomous Body/Non-Profit Organizations. (Attach relevant documentary evidence)	

Documents to be submitted along with the above information:

- a) Copy of Registration certificate of the firm with ICAI
- b) Copy of Empanelment with C&AG of India in support of the above
- c) Copy of Income tax return for last three years in support of firms annual turnover for last three years.
- d) List of partners with the status as to FCA/ACA.

(To be written in the letterhead of the firm)

Undertaking

I / we do hereby declare that the above-mentioned information are true and correct and I / we also undertake to abide by the terms and condition of the contract and would make compliance of terms laid-down in the contract if executed by us with All India Football Federation (AIFF).

Date :

Place :

Signature of Authorised Signatory of the Firm along with seal of firm

ACKNOWLEDGEMENT AND FINANCIAL PROPOSAL

To

The Secretary General
All India Football Federation
Football House, Dwarka
New Delhi

Sub : Submission of Proposal for appointment of External Auditor of AIFF.

Madam / Sir,

- 1) Having carefully examining the entire ToR and having obtained all the requisite information about the assignment, we do hereby propose to provide the desired professional service as detailed.
- 2) Our Professional Fees for the aforesaid assignment shall be Rs.
(Rupees.....).
- 3) The Statutory Audit Fees shall be inclusive of all expenses incidental and necessary to carry out the audit assignment. The GST shall be claimed separately as per the prevailing etc.
- 4) We agree to abide by this financial proposal / bid for a period of 60 days from the date of its opening.

Yours faithfully

Signature of the authorized signatory