

TIRUMALA TIRUPATI DEVASTHANAMS: TIRUPATI

Request for Proposal.

1. INTRODUCTION:

On behalf of the Executive Officer, T.T. Devasthanams, Tirupati online R.F.P.s are invited by the Office of the Chief Audit Officer, TTD, Tirupati for availing the services of Chartered Accounting Firms for undertaking **Internal Audit activities of TTD & its allied Trusts** on contract basis

The Participants shall submit their response through Bid submission to the RFP on e-Procurement platform at **www.a procurement.gov.in** by following the procedure given below. The CA Firm would be required to register on the e procurement market place **www.a procurement.gov.in** or **https://tender.a procurement.gov.in** and submit their bids online. Offline bids shall not be entertained by the TTD for the tenders published in e-procurement platform.

TTD reserves the sole right for carrying out any amendments/ modifications / changes including any addendum to this RFP. Such amendments / modifications / changes including any addendum to this RFP shall be notified on TTD website www.tirumala.org under the Tenders section.

Participants are advised to study the tender document carefully. Submission of bids shall be deemed to have been done after careful study and examination of the RFP document with full understanding of its implications.

Any clarifications from participants or any change in requirement will be posted on TTD website. Hence, before submitting bids, participants must ensure that such clarifications / changes have been considered by them. TTD will not have any responsibility in case some omissions are done by any participant.

In case of any clarification required by TTD to assist in the examination, evaluation and comparison of bids, TTD may, at its discretion, ask the participants for clarification. The response / Clarification shall be in writing and no change in the price of substance of the bid shall be sought, offered or permitted.

Please note that all the information required as per the RFP document needs to be provided. Incomplete information in these areas may lead to non-eligibility and thereby, non-selection.

Modification And/ Or Withdrawal of Bids: Bids once submitted will be treated as final and no further correspondence will be entertained. No bid, once submitted, shall be allowed to be modified. No participant shall be allowed to withdraw the bid, if they happen to be the successful bidder.

TTD has the right to reject any or all bids received without assigning any reason whatsoever.

Earnest Money Deposit (EMD) and Security Deposit (SD)

The Bidder shall furnish an Earnest Money Deposit (EMD) of INR 25,000 (Indian Rupees Twenty-Five Thousand only) at the time of submission of the bid. The EMD may be submitted either:

- (a) through online payment mode as specified in the e-procurement portal; or
- (b) in the form of an unconditional and irrevocable Bank Guarantee issued by any Nationalized/Scheduled Commercial Bank in favour of the Executive Officer, TTD, valid for a period of not less than 180 (One hundred and eighty) days from the last date of bid submission, or as may be specified in the Bid Data Sheet.

In case the EMD is submitted in the form of a Bank Guarantee, the Bidder shall upload a scanned copy of the same along with the bid and produce the original Bank Guarantee for verification as and when required by the Authority.

Bids submitted without the prescribed EMD or without valid proof of submission shall be liable for rejection.

Upon award of the Contract, the successful Bidder shall furnish a Security Deposit (SD) equivalent to 2.5% (two point five percent) of the total Contract Value, in the form of online payment or Bank Guarantee, as may be specified by the Authority.

The EMD of the successful Bidder may be adjusted towards the Security Deposit, and the balance amount, if any, shall be remitted within the time period specified in the Letter of

Award.

Failure of the successful Bidder to furnish the required Security Deposit within the stipulated time shall constitute sufficient grounds for cancellation of the award and forfeiture of the EMD, at the sole discretion of the Authority.

The EMD of unsuccessful Bidders shall be refunded without interest, in accordance with the provisions specified in this RFP.

2. Contract Period & Schedule of RFP

The contract period will be for one (1) year, commencing from the date of agreement. The contract may be renewed, at TTD's sole discretion, on a yearly basis subject to satisfactory performance evaluation, but shall not exceed a total of three (3) years.

Critical Information

Sl. No	Information	Details
1	Bid Inviting authority	Tirumala Tirupati Devasthanams, Tirupati
2	RFP No. and Date	TTD-69021(32)/20/2026-CAUO SEC TTD, 30.03.2026 – Internal Audit of TTD & its allied Trusts
3	Bid document download Start Date & Time	04.04.2026, 05.00PM
4	Earnest Money Deposit (EMD)	Rs.25,000 /- (Rupees Twenty five only). The EMD should be through online payment or through NEFT/RTGS or through Bank Guarantee.
5	Last Date for submission of written queries for clarifications (through email only)	07.04.2026, 03:00PM Email: auditadmin@tirumala.org
6	Date of pre-bid meeting	09.04.2026, 03:00 PM
7	Release of response to clarifications and issuance of corrigendum	10.04.2026, 5.00 PM
8	Bid document download End date	18.04.2026, 12Noon

	& Time	
9	Bid Validity Period	90 days
10	Last date (deadline) for submission of Bids	18.04.2026, 02.00PM
11	Submission of Cost of RFP/ Earnest Money Deposit (EMD)	18.04.2026, 04.00 PM
12	Technical Bid opening	18.04.2026, 04.30PM
13	Technical presentation by bidders (For bidders qualifying pre-qualification criteria only)	Technical presentation will begin on 21.04.2026, 11AM onwards in alphabetical order of bidder name. Each bidder will be given 20 minutes slot to present.
14	Opening of Financial Bids (For bidders qualifying technical qualification criteria only)	21.04.2026, 04.00PM
15	Contact Person for queries	The Chief Audit Officer, TTD, Tirupati
16	Addressee for Communication	Office of the C.Au.O., Room No. 224, 1st floor, TTD Administrative Building, K.T. Road, Tirupati –517501
17	Deadline/last date for furnishing performance security (PBG)	Within 15 days from the date of issue of Work Order
18	Performance security value (Performance Bank Guarantee)	2.5% of the annual contract amount in the form of on line payment or bank guarantee (from Nationalized/ Scheduled Banks only)
19	Performance security validity period	1 year from the date of signing of the agreement
20	Deadline / last date for signing agreement	Within 15 days of receipt of the Work Order

Important Note: Prospective Internal Audit firms (Bidder) are requested to remain updated for any notices/amendments/clarifications etc. to the Tender Document through the e-tender portal. No separate notifications will be issued for such notices/amendments/clarifications etc. in the print media or individually.

Contact for Information: Office of the C.Au.O., Room No. 224, 1st floor, TTD Administrative Building, K.T. Road, Tirupati -517501. Ph.No: 0877-2264929; Mail ID: auditadmin@tirumala.org

3. ELIGIBILITY CRITERIA (MANDATORY)

The intending CA Firm must satisfy the following minimum criteria as of March 31, 2025.

- a) The firm shall be a Category-I Chartered Accountancy Firm empaneled with C&AG. Firms having Head Office outside Andhra Pradesh shall have an operational Branch Office within Andhra Pradesh.
- b) The Chartered Accounting Firm should have a minimum of 25 (Twenty-Five) years of standing in practice.
- c) The firm shall have at least 10 partners, of which not less than 50% shall be FCA.
 - ✓ At least 3 partners shall have a minimum continuous association of 15 years with the firm.
 - ✓ At least 2 partners shall have a minimum continuous association of 10 years with the firm.
 - ✓ For eligibility and scoring, only partners with minimum 10 years continuous association in the applicant firm shall be considered.
- d) The CA Firm must have at least 50 staff including qualified/ semi- qualified/ Article and other staff and must be able to depute 15 - 20 people simultaneously at any point of time.
- e) The firm shall have conducted at least 20 Government / Public Sector / Statutory or Internal Audits during the preceding five financial years, out of which at least 3 audits shall pertain to entities having annual gross receipts exceeding ₹500 Crore.
- f) The firm shall have an average annual gross receipt of not less than ₹400 Lakhs during the immediately preceding three financial years. Revenues of associate firms may be considered only where the applicant firm holds not less than 70% control, supported by consolidated audited financial statements.
- g) The firm shall have minimum five (5) years' experience in auditing Non-Profit Organizations / Institutions registered under Section 12AA / 12AB or Section 8 of the Companies Act, 2013.
- h) During the last five financial years, the firm shall have conducted at least four (4) audits of Non-Profit Organizations / Section 8 Companies / Hindu Religious Trusts

having annual receipts or corpus exceeding ₹100 Crore.

- i) Firms which have carried out Internal Audit of TTD or its allied Trusts during the immediately preceding three (3) years shall not be eligible
- j) Firms having partners whose close relatives (parents or children) are employed in TTD shall not be eligible.

Additional Conditions

- a) All firms shall file an undertaking and declaration that they shall not outsource or sublet the audit work allotted to them. If at any time such instance of outsourcing comes to the knowledge of TTD, the services of the firm shall be terminated forthwith. The audit fee will not be paid in the event of any outsourcing or sublet. ICA firm card issued by ICAI regarding the status of its CAs i.e, either as employee or as partner also to be enclosed.
- b) Other than the approved protocols, no firm or its members shall seek any favor from TTD either directly or through its staff which may compromise their independence as internal auditor.
- c) After appointment as internal auditor, if any disciplinary proceedings are initiated against the firm by any regulator including NFRA or ICAI, the firm shall stand disqualified and their services shall stand terminated immediately.
- d) Canvassing in any form to secure the appointment of internal auditor will disqualify the firm in participating in any services of TTD and their application will not be considered for further.
- e) None of the partner at any stage should have been indicted for any professional misconduct and no disciplinary proceedings should have been initiated or pending against the partners by the ICAI or any other competent authority.

4. Scope of the Work:

The Chartered Accountancy firm is expected to undertake the following:

- 1. Audit on Income and Expenditure and identification of leakages
- 2. Income, Expenditure, Stores, inventory and material reconciliation
- 3. Verification of all note files for evaluation of process
- 4. Audit of accounts w.r.t recording of transactions against the transactions done

at the institution level. Audit of transactions on the basis of classification of heads of Income and expenditure account and balance sheet.

5. Identification of Risk areas and its effect on financial transactions
6. Auditing and evaluation of missing internal controls
7. Comment over documentation procedure
8. Transactional analysis on the basis of data available for each type or mode of transaction and exceptional issues
9. Performance audit
10. System sophistication and improvement measures and their helpfulness to financial prudence.
11. Revelations of fraudulent, abnormal, suspicious and exceptional transactions
12. Any other Audit assignment as given by the management from time to time in relation to their area of work.
13. Chartered accountant firms handling internal audit of Tirumala Tirupati Devasthanams (TTD) should focus on financial transparency, compliance, and risk management for large-scale donations, offerings, and expenditures. Their work should ensure accountability in a high-volume, cash-heavy environment.
14. Firms conduct comprehensive audits of income (e.g., donations, hundi collections) and expenditures to identify leakages and irregularities. They shall verify stores, inventory, and material reconciliations, while scrutinizing transaction recordings against institutional processes.
15. Key activities include pinpointing risk areas, assessing missing internal controls, and evaluating documentation procedures. They perform transactional analysis across payment modes, reveal fraudulent or exceptional transactions, and conduct performance audits.

5. Personnel Deployment

The Firm must deploy the following manpower on a full-time basis:

Type of activity	Personnel	Qualifications & Experience	No.
Overall Supervision	Senior Level personnel	Partner of the firm a qualified Chartered Accountant with at least 15 years of post-qualification experience.	1

For Audit work at Head Office	Middle Level personnel	A qualified Chartered Accountant in full time employment with at-least 3 years post qualification	1
	Jr. staff	Pass in the intermediate examination of the Institute of Chartered Accountants of India along with articleship completion certificate.	Not less than 10 in which 70% of the candidates shall be with CA (inter) qualification.

6. The selection process and Evaluation criteria

- Only firms that meet the minimum Eligibility Criteria (Section 3) will be evaluated. The technical evaluation will be based on the following 100-point scoring system.
- TTD shall select 2 Chartered Accountant firms based on the total score on QCBS model.

SCORING TERMS

Sl. No.	Item	Total Score
1	<p>(a) Partner Experience: Cumulative experience of all eligible partners (with minimum 10 years association in the firm) as on 31.03.2025. Partners, whose experience is either outside of applicant firm or less than Ten years in the said firm, are not considered for scoring. (20 marks)</p> <p>(b) Staff Strength: The firm's having more than 50 employees excluding partners.(10 marks)</p>	30
2	<p>(a) Firm Revenue: The Firm must have minimum average gross receipts of at least Rs.400 Lakhs each in the last 3 years. The revenue consideration of the firm should also include revenues from associate firms (including PAN INDIA and OVERSEAS), provided the main firm holds/ controls a minimum of 70%. Both firms should have same line of activity only (20 marks).</p> <p>(b) Audits Handled: Total number of organizations (Statutory/Internal) during the last five years have the revenue more than Rs. 500 cr. (20 marks)</p>	40
3	<p>(a) CAG Empanelment & Govt. Audits: The Category1 Firm must have empanelment with C&AG. Total number of years of experience in Auditing Services that includes Statutory/Internal/Tax audit in Government sectors combined with coverage of number of Trusts and Non Government sectors having registered under Sec.12AA/12AB. The services with consultancy nature are not considered. (20 marks)</p> <p>(b) CISA/DISA: Number of employees and Partners/employees with CISA/DISA qualification.(5 marks)</p> <p>(c) NPO/Hindu Religious Trust Audit: During last 5 years at least 4 audits must have been executed in any non- governmental organizations that enjoys 12AA/12AB exemption or Section 8 of Companies act 2013(Section 25 of Companies Act 1956) or Hindu religious trusts having receipts or corpus more than 100 crores per annum.(5 marks)</p>	30
Total		100

Scoring Methodology:

The scoring methodology for the seven scoring items listed above is as follows:

Sl. No.	Item
1a	<p>Partner Experience: Cumulative experience of all partners of above 65 years of standing should be eligible for marking. 1 mark for every 5 years of cumulative standing experience in the said firm of all partners subject to maximum of 20 marks. Cumulative experience shall mean the sum total of post-qualification experience (in years) of all partners who have been associated with the firm for at least 10 years. In computing cumulative experience of partners, experience outside the applicant audit firm as well as of those partners whose experience falls below 10 years are excluded. Experience Details of each partner in the firm is to be given to support value entered in this field.</p>
1b	<p>Staff Strength: The firm's employee strength more than 50 employees excluding partners should be eligible for marking. If the firm crosses the requirements of eligible number of employees then for every 10 employees 1 mark will be given up to a maximum of 10 marks including 1 mark for the first 50 employees.</p>
2a	<p>Firm Revenue: The firms average revenue above Rs.400 Lakhs for last three years should be eligible for marking. If firms Revenue crosses the requirement of eligible criteria, 1 mark for every Rs. 50 lakhs earning of the total average revenue as per the audit reports for last three years, subject to maximum of 20 marks. The firm showing the combined revenue of branches and associates, the criteria of associate is required to be fulfilled. The audited statement of Standalone and group consolidation is to be submitted.</p>
2b	<p>Audits Handled: The experience of firm conducting audit of 3 Large entities whose turnover should be more than Rs.500 crores should be eligible for marking. 15 marks for 3 entities, 1 Mark for every additional entities subject to an overall maximum of 20 Marks.</p>
3a	<p>CAG Empanelment & Govt. Audits: The Category1 Firm must have empanelment with C&AG and the firm's audit experience of above 20 Government Sector organization including Trust registered under Sec. 12AA/12AB should be eligible for marking. 1 Mark for every audit in excess of 20 audits in Government sector Trust with 12AA/12AB registration, subject to maximum of 20 marks.</p>
3b	<p>CISA/DISA: The firm's partner or employee having qualification in Technology enabled audit should be marked with 2 Marks for every partner holding CISA/DISA and 1 mark for employees subject to a maximum of 5 Marks.</p>

3c	<p>NPO/Hindu Religious Trust Audit: During last 5years at least 4 audits must have been executed in any non- governmental organizations that enjoys 12AA/12AB exemption or Section 8 of Companies act 2013 (Section 25 of Companies Act 1956) or Hindu religious trusts having receipts or corpus more than 100 crores per annum. 1 Mark for every such audit in excess of 4 audits up to a maximum of 5 marks.</p>
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Note: In all computation, the fractional values (i.e. fractional years of experience or value below Rs. 10 lakhs or Rs. 1 lakh) are ignored.

7. Submission of Proposals

Bidders must submit their proposal in two parts:

Part A: Technical Proposal: This shall include all forms and documents related to Eligibility (Section 3) and Evaluation Criteria (Section 5) including:

- Part A & B forms from the RFP.
- Registration Certificates (Firm & ICAI).
- Experience certificates.
- Last 3 years' Audited Statements and ITRs.
- PAN and GST Registration.
- Latest Firm constituency certificate.
- CAG empanelment details.
- Certified copies of DISA/CISA of partners / Employees
- Certified copies of salary payments.
- A copy of this RFP document, **duly signed on each and every page**

Part B: Financial Proposal:

- The Financial Proposal must be submitted **separately**.
- The proposal shall state a **fixed, all-inclusive monthly remuneration** (in INR) for providing the services and personnel as defined in this RFP.
- This fee must be exclusive of GST, which will be paid extra as applicable.
- No additional conditions should be attached to the financial bid

Part C: Evaluation Methodology (QCBS)

The selection shall be based on **Quality & Cost Based Selection (QCBS)**.

Weightage:

- Technical Score (T): 70%
- Financial Score (F): 30%

Minimum qualifying marks: 70 for Technical evaluation. Only bidders scoring **70 or above** shall qualify for financial evaluation.

Financial Evaluation

- Financial bids of only technically qualified bidders will be opened.
- The lowest bid (L1) will be given **100 marks**.
- Other bids will be scored using formula:
- L1 stands for the lowest Financial Bid among all the eligible Bidders (i.e., Eligible bidders include those meeting the eligibility criteria and scoring 70 marks or more in the technical evaluation)

Financial Score = (L1 / Bid Price) X 100

Final Score Evaluation:

Final Score = (Technical Score×0.70)+(Financial Score×0.30)

Selection of Bidders:

The **top two (2) bidders** based on the Final Score shall be selected for the assignment.

The fee quoted by the **L1 bidder** shall be offered to the **second selected bidder (L2)**.

In the event that the **second ranked bidder (L2)** does not accept the L1 price, the offer shall be extended to the **next ranked bidder (L3)** at the **L1 price**.

This process shall continue sequentially to the next eligible bidder (L4, L5, etc.), based on ranking, until a bidder accepts the L1 price.

GENERAL TERMS AND CONDITIONS OF THE CONTRACT

1. The contract period will be for one year from the date of awarding of the contract renewable if required on yearly basis on evaluation by TTD and in any case not exceeding three years. Date of commencement of this contract will be as per the schedule prescribed by the TTD.
2. Time is the essence of the contract and accordingly all endeavors should be made to complete the work within the stipulated time and any extension beyond the given date should be by way of proper approval.
3. Tirumala Tirupati Devasthanams being a religious Institution and a place of public religious worship also having sub shrines, utsavams, mantapams, tanks and other necessary appurtenant structures is strictly desirous to have personnel only from Hindu Religion
4. This Contract is a contract for execution of services and it shall be the endeavor of the Chartered Accountancy Firm to provide the appropriate personnel to execute the services and in case if the performance or behavior of any personnel is not up to the expectation of TTD or found inappropriate, the Firm shall replace the personnel immediately on the intimation from TTD
5. Without the knowledge of the Chief Audit Officer, the person deployed for this work should not be replaced and alternate arrangement should be made within 24 hours in the absence of regular staff and their output should match with the outputs given by regular personnel and should not lead to day to day work getting affected.
6. TTD and Allied Trusts are having right to postpone or cancel the assignment and/or shorten the extension of its duration if necessary. However, every effort will be made to give early notice of such charges. In the event of termination, the amount shall be paid for the services rendered for carrying out the assignment till the date of termination or parts thereof, and any other information and documentation gathered under this contract prior to the date of termination shall be handed over to TTD and Allied Trusts.
7. The Chartered Accountancy Firm will be responsible for staff compensation, employment liability, and insurance for the candidates during this assignment. The Chartered Accountancy Firm may also maintain comprehensive general liability insurance including contractual liability coverage adequate to cover the

indemnity of obligation against all damages, cost and charges and expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of its staff.

8. The Chartered Accountancy Firm shall indemnify and hold harmless to TTD and TTD and Allied Trusts against any/and all claims, demands and/or judgments of any nature brought against TTD or TTD allied Trusts arising out of the services by the consulting firm and its staff under this contract. The obligation under this paragraph shall survive even after the termination of this contract.
9. **Obligation on the part of Service Provider:** The Chartered Accountancy Firm during the term of this contract and after its termination shall not reveal any information or provide data directly or indirectly to any agency. Any breach of this condition is liable to be sued in the jurisdictional court of law and damages are chargeable as decided by the TTD.
10. **Prohibited Sub Contracting:** The Chartered Accountancy Firm shall not assign this contract to a sub-contractor fully or any portion of it. Further the contract or any part, shares or interest of the contract is not to be transferred or assigned by the contractor directly to any person whomsoever.
11. **Disclosure of information:** The Chartered Accountancy Firm also agree that, all knowledge and information not with in the public domain which may be acquired during the carrying out of this contract, shall be for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly or indirectly disclosed to any person whatsoever, except with the written permission of TTD.
12. **Payment: No advance payment of Fee will be made.** Agreed Fee of contract is valid during the currency of the contract. The renewal of contract after one year will be based on evaluation by TTD. The payments are made by TTD and Allied Trusts through online transfers. The contractee chartered Accountant firm is responsible in discharging all liabilities under various acts applicable to the transactions made by it during the currency of this contract. All statutory liabilities shall be borne by the Chartered Accountancy firm only.

13. The payments will be processed only on submission of the Audit report duly signed by the senior partner for every such and such period as prescribed and after acceptance of such report by the TTD.

Documents required:

- A. Periodical Bills
- B. Periodical Audit report

The above documents required are not exhaustive and it is to be specifically noted that without the above documents, the bills of the firm shall not be processed by respective TTD and Allied Trust.

14. The Chartered Accountancy Firm shall be responsible for the payment of wages, salary allowances and any statutory contributions on behalf of the personnel employed and for others in pursuance of the contract with TTD and Allied Trusts. The TTD and Allied Trusts are not liable on this count. The agency shall also hold and renew such of the licenses, registration, permit etc., and maintain/furnish such of the records as may be required under any Law or relevant rules from time to time on demand.
15. TTD reserves the right to give preference to any Agency in the interest of the Organization at any time before the acceptance of the R.F.P. and the decision of the TTD is final and binding on R.F.P.s without any recourse.
16. TTD reserves the right to charge any penalty or withhold payment for any unsatisfactory service rendered by the agency without prejudice to its other rights. The Chartered Accountancy Firm is further liable to reimburse/compensate the respective TTD and Allied Trusts or third party for any loss, damage, injury, harm etc., caused or arisen out of the negligence, rashness or any other act of its personnel employed or breach of contract. **The order of the Executive Officer in this regard under this clause is final.** The Executive Officer may enhance or reduce the penalty leviable or cancel the penalty.
17. TTD and Allied Trusts reserves the right to terminate/amend/modify the contract without assigning any reason or advance notice to the Chartered Accountancy Firm. Similarly, the terms of the R.F.P. may be amended/modified by TTD and Allied Trusts, if necessary, to ensure competitiveness and quality of service. The terms and conditions of the contract include R.F.P. Rules specified in this document.

18. TTD reserves the right to add/delete/change/modify any or all the conditions mentioned in the R.F.P. document including its annexures if any and the said addition/deletion/changes/modifications can also be incorporated in the agreement to be entered in to with the R.F.P. at a later date irrespective of R.F.P. conditions mentioned in the notice inviting R.F.P. or in the R.F.P. document and further if required the same can be incorporated in a form of codicil as the case may be and the same will be binding on the contract without any recourse.
19. If the Chartered Accountancy Firm in the opinion of TTD and Allied Trusts, fails or neglects to comply with any of the terms and conditions of the contract or with any orders issued, then in such a case, TTD and TTD allied Trusts shall without prejudice to any other right or remedies under this contract as a right and be entitled to cancel the contract by giving a notice in writing to the CA Firm without being liable to pay any compensation for such cancellation.
20. **Force Majeure:** If, at any time, during the continuance of this contract, the performance in whole or in part by either party of any obligation under this contract is prevented or delayed by reasons of any war or hostility, acts of the public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restrictions, strikes, lockouts or act of God (hereinafter referred to as events) provided notice of happenings of any such eventuality is given by either party to the other within 21 days from the date of occurrence thereof, neither Party shall by reason of such event be entitled to terminate this contract nor shall either party have any claim for damages against other in respect of such non-performance or delay in performance, and deliveries under the contract shall be resumed as soon as practicable after such an event come to an end or cease to exist, and the decision of TTD and Allied Trusts as to whether the deliveries have been so resumed or not shall be final and conclusive.
21. In the case of failure by the Chartered Accountancy Firm to take up the work within the period specified, the Executive Officer, or any other Officer authorized by him shall have the powers to reject such contract and to engage any other Chartered Accountancy Firm and excess of cost so incurred by the concerned officer, TTD, over the contract price together with all charges and expenses attached to the provision of service shall be recoverable from the failed Chartered Accountancy Firm.
22. The interested Chartered Accountancy Firm shall submit the R.F.P. duly signed in each and every page and should also mention that the conditions of the R.F.P. are thoroughly studied by them and they are agreeable to the conditions. Otherwise the R.F.P. will not be accepted.

23. In the event of any breach of agreement at any time by the audit firm, the Contract will be terminated by the TTD without any compensation payable to the firm. The contract may also be put to an end at any time by the TTD, on giving (7) seven days' notice to the Chartered Accountancy Firm. Further any dispute arising will be subject to the jurisdiction of courts of law at Tirupati and High Court of AP.
24. The participants for the sake of uniform comparison should not add any condition in R.F.P and such of those R.F.P.s, which stipulate any condition, are liable for rejection.
25. During the period of the contract, the prevailing Income Tax/ GST (inclusive of surcharge on IT), Education cess on IT/GST and taxes as applicable from time to time will be deducted from the gross payment of each bill of the contract as per the applicable provisions of the respective acts.
26. TTD and Allied Trusts reserves the right to reject any R.F.P. or any items in the R.F.P. or all the R.F.P.s without assigning any reason therefore.
27. TTD and Allied Trusts reserves the right to accept or reject any R.F.P. and to cancel the process and to reject all R.F.P.s at any time prior to the award of the contract without assigning any reasons and also under no obligation to inform the affected bidders the ground of acceptance or rejection of the same. In this regard, the decision of the TTD and Allied Trusts is final and binding on the CA Firms without any recourse.
28. Further, it is to specifically be accepted by the CA firm when the R.F.P. is filed before T.T. Devasthanams that the acceptance or rejection of the R.F.P. by TTD and allied Trusts or methodology adopted by TTD and allied Trusts in short- listing the Firms for the supply of R.F.P. requirements shall not become a cause of Action or Ground for the bidder to initiate any legal action before any Court or Courts of Law for obtaining any order, Injunction, direction etc., from the Hon'ble Court or Courts to stall the proceedings in TTD.
29. It is specifically accepted by the Chartered Accountancy Firms that no employee of the said firm shall under no circumstances be treated or deemed to be an "Employee" of TTD and TTD Allied Trusts and TTD shall not have or be asked to or expected to accept or accepted any responsibility or liabilities as an "Employer" to any of the employees of the Chartered Accountancy Firm for the reason of making any payment continuously or extending any facility under this contract.

I / We read and accept the above Terms and conditions of
this proposal.

Place :

Date:

Authorized Signatory of the CA FIRM.

TIRUMALA TIRUPATI DEVASTHANAMS: TIRUPATI

Request For Proposal for Internal Audit Services in TTD

Part A: Basic Firm Details

1	Name of the Audit Firm	
2	Address of Registered Office	
3	Address of the branch office in the state of Andhra Pradesh (In the case of firms whose registered office is located outside Andhra Pradesh)	
4	Date of Registration of Firm	
5	Date of Registration at C&AG for empanelment	
6	Number of Partners (please provide the details of partners in Annexure 1)	
7	Total Cumulative experience of the eligible partners as mentioned at SI.No.1 under the scoring terms (please provide the latest firm constitution certificate issued by ICAI)	
8	Total Number of employees other than partners as on 31/03/2025 and the expenditure incurred on payment of their salaries.	
9	Number of Government entities that are having more than Rs.500 crores of gross receipts and audited by the applicant firm. (If in the case of audit of branch/ division of an entity, such branch/ division shall alone have turnover more than Rs.500 crore)	

Part B: Scoring Details

Please enter the values on the following items which are used for scoring. The values entered in this have to be accurate and support document should be provided after short listing. Firms which provided incorrect information shall be disqualified.

Sl. No.	Item	Enter your value
1	Sum total of years of association of all eligible partners in the firm of 65 years of standing should be eligible for marking. 1 mark for every 5 years of cumulative standing experience in the said firm of all partners subject to maximum of 20 marks. In computing cumulative experience of partners, experience outside the applicant audit firm as well as of those partners whose experience falls below 10 years are excluded. Experience Details of each partner in the firm is to be given to support value entered in this field.	
2	The firms Revenue above Rs.400 Lakhs should be eligible for marking. If firms Revenue crosses the requirement of eligible criteria. 1 mark for every Rs. 50 lakhs earning of the total revenue of the last 3 financial years as per audited statements subject to maximum of 20 marks. The firm showing the combined revenue of branches and associates, the criteria of associate is required to be fulfilled. The audited statement of Standalone and group consolidation is to be submitted.	
3	The Category1 Firm must have empanelment with C&AG and the firm's audit experience of above 20 Government Sector organization including Trust registered under Sec. 12AA/12AB should be eligible for marking. 1 Mark for every audit in excess of 20 audits in Government sector Trust with 12AA/12 AB registration, subject to maximum of 20 marks.	
4	The experience of firm conducting audit of 3 Large entities whose turnover should be more than Rs.500 crores should be eligible for marking. 15 marks for 3 entities, 1 Mark for every additional entities subject to an overall	

	maximum of 20 Marks.	
5	The firm's employee strength more than 50 employees excluding partners should be eligible for marking. If the firm crosses the requirements of eligible number of employees then for every 10 employees 1 mark will be given up to a maximum of 10 marks including 1 mark for the first 50 employees.	
	The firm's partner or employee having qualification in Technology enabled audit should be marked with 2 Marks for every partner holding CISA/DISA and 1 mark for employees' subject to a maximum of 5 Marks.	
7	During last 5 years at least 4 audits must have been executed in any non-governmental organizations that enjoys 12AA/12AB exemption or Section 8 of Companies act 2013 (Section 25 of Companies Act 1956) or Hindu religious trusts having receipts or corpus more than 100 crores per annum. 1 Mark for every such audit in excess of 4 audits up to a maximum of 5 marks.	

The CA firm shall furnish the following documents

- i) Certificate of Registration of firm / Certificate by ICAI.
- ii) Individual membership/ certificate of practice issued by ICAI.
- iii) Individual CISA/ DISA certificates of partners/ employees of the firm.
- iv) Relevant experience certificate for Accounting and Audit works handled.
- v) Last 3 years Audited Statements and Income Tax returns with Acknowledgment of CA firms.
- vi) The CA firm shall furnish PAN number and GST Registration Number.
- vii) The CA firm shall submit the latest Firm constituency certificate.
- viii) C&AG registration for empanelment as category 1 Firm.
- ix) Copies of appointment letters issued by C&AG along with fee details determined for each audit.
- x) Proofs of letters of appointment and agreements by Government organizations/ Trusts/ NGOs for carrying out Statutory/ Internal.

