
Open Tender for appointment of an external auditor

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| Tender Number | 2016-3537/MU/CLIL@INDIA/Audito1 |
| Name of work | Conducting an external audit and producing an 'external audit report' (audit type II) for Erasmus+ CBHE project |
| Opening of the call for tender | August 23, 2017 |
| Last date of submission | September 15, 2017 |
| Announcement of result | September 30, 2017 |
| Estimated cost of work (Excluding travel, if any) | Rs. 1,40,000 |

Project name - CLIL@India

Developing Content and Language Integrated Learning – Resource and Training Centre for A multilingual India

www.clilatindia.in

Department of European Studies, Manipal University
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This Tender is free of charge

Quotes are invited from agency/company/individuals to carry out the audit of CLIL@India project.

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1. Introduction

About the project – CLIL@India

CLIL@India is a three-year project co-funded by the Erasmus+ programme of the European Union to introduce CLIL methodology and pedagogy in India.

The aim of the project is to adapt the CLIL approach to the Indian context, and pilot CLIL modules in primary schools – both public and private. The project will also disseminate knowledge to relevant stakeholders such as academics, educational non-profit organizations, and policy makers.

The CLIL@India consortium involves many prestigious European and Indian partners:

- Manipal University, India (Coordinator)
- University of Castilla La Mancha, Spain,
- University of Milano, Italy,
- University of Latvia, Latvia,
- Symbiosis International University, Pune,
- Pondicherry University, Pondicherry,
- Chitkara University, Chandigarh.

About Manipal University

Manipal University, formerly known as the Manipal Academy of Higher Education, is located in Manipal, Karnataka on the west coast of India in an environment-friendly campus. It is certified by the ISO 9001:2000 and 14001:2004, which is a series of voluntary standards on the Quality and Environmental Management Systems (EMS) by ISO. The University has its off-campus in Mangalore and Bangalore and off-shore campuses in Dubai and Malaysia. It is one of the pioneering education providers in the country with structured education system, nearly 2500 faculty members, state-of-the-art facilities and active international collaborations. Manipal University constitutes 28 institutions and independent departments, offering over 300 programs. Around 28000 students coming from across 57 countries are pursuing their studies in Manipal University. www.manipal.edu

Under the supervision of the Vice Chancellor, the Department of European Studies (DES) – developer and coordinator of CLIL@India - is a step further in Manipal University's commitment to the internationalization of higher education and multidisciplinary studies. DES was established in December 2009 with a funding from the Delegation of European Union to India and became the only such department in any private university in India. It has the endorsement of the Delegation of European Union to India and the support of European institutions and organizations. It offers a multidisciplinary platform for studies in business and economics, history and international relations, law and governance, language, society and culture of Europe. www.desmanipal.edu

2. Purpose of the audit

The purpose of the audit is to produce *Report of Factual Findings on the Final Financial Report*. The report is to provide the Education, Audiovisual and Culture Executive Agency with a reasonable

assurance that the costs as well as the receipts have been declared by the beneficiary in the Final Financial Report in accordance with the relevant legal and financial provisions of the Grant Agreement.

3. Eligibility criteria

- The external auditor must be independent from the beneficiary;
- The external auditor must be qualified to carry out statutory audits of accounting documents in accordance with national legislation implementing the Directive on statutory audits of annual accounts and consolidated accounts
- The auditor shall ensure that the work has been undertaken:
 - in accordance with the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Auditing and Assurance Standards Board (IAASB) of IFAC;
 - in compliance with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) of IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Agency requires that the auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants.

Submitting joint tenders is possible by forming a consortium, however the consortium must appoint a lead partner. Subcontracting is not permitted on this contract

4. Scope of Work

The auditor/s are expected to obtain an understanding of the following documents/agency guidelines/budget headings

- Terms and Conditions of the Grant Agreement
 - A signed copy of the Grant Agreement, its annexes and other relevant information. Particular attention should be paid to the Description of the Action and the Budget;
 - The Final Financial Report (which includes a narrative and a financial section).
- Beneficiary's legal and VAT status
- Final Financial Report and the Grant Agreement
- Rules for Accounting and Record Keeping
- Exchange Rates

The auditors shall verify the evidences provided by the beneficiary

The beneficiary will allow the auditor to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the Action.

The auditor shall verify the conformity of expenditure with the budget and analytical review

- The auditor should carry out a substantive review of the expenditure headings in the Final Financial Report;

- The auditor should verify whether there have been amendments to the budget of the Grant Agreement;
- The auditor should verify that the budget in the Final Financial Report corresponds to the budget of the Grant Agreement (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Grant Agreement;
- The auditor should verify any transfers between budget headings by comparing the initial budget with the budget in the Final Financial Report and checks that the provisions of concerned Articles of the Grant Agreement have been complied with.

What percentage of expenditure needs to be verified by the auditor?

The Expenditure Coverage Ratio ('ECR') represents the total amount of expenditure verified by the auditor expressed as a percentage of the total amount of expenditure reported by the beneficiary in the Final Financial Report (i.e. funded from EU funds and other sources).

The auditor ensures that the overall ECR is **at least 70%**. If the exception rate is less than 10% of the total amount of expenditure verified (i.e. 7% of total expenditure), the auditor finalises the verification procedures and continues with reporting. If the exception rate is greater than 10%, the auditor is required to extend the verification procedures until the ECR is at least 85%. In addition to reaching the minimum coverage of total expenditure stated in the previous two paragraphs, the auditor must ensure that the ECR for each expenditure heading in the Final Financial Report is at least 10%.

Finally, to provide the beneficiary an independent report of Factual Findings on the Final Financial Report. (Template is available with the beneficiary. It is mandatory to follow the provided format)

5. Period of work

The Erasmus+ CBHE project CLIL@India is a three-year project. The project period is October 15, 2016 to October 14, 2019. The audit work will take place at the end of the project.

6. Documents required for tender application

It is expected that bidders are experienced and competent to carry out the tasks specified in the scope of the work. Interested bidders are expected to submit:

1. Detailed Portfolio
 - Details of the partners/firm (e.g. Name, qualifications, address, areas of operation etc.);
 - Major audit works in the past
2. Detailed Work Estimation (Based on the requirements illustrated in the call)
 - A draft work plan reflecting the above elements and expected time required for each stage;

- Financial Bid: provide a detailed breakup of cost of work you are proposing

7. How to apply

Interested bidders are invited to send the a) Detailed Portfolio and b) Detailed Work Estimation not later than the September 10, 2017 via email to projects.mces@manipal.edu.

Please include in the subject line “2016-3537/MU/CLIL@INDIA/Auditor1”.

Applicants are asked to carefully read and understand the needs of the tender fully before applying and that any queries be directed ASAP to projects.mces@manipal.edu. If any problems of interpretation arise in the course of drawing up the Tender documents, interested parties may submit queries via e-mail for further information.

There is no commitment on the part of CLIL@India to accept any tender or part thereof that is received in response to the Call for Tenders. CLIL@India reserves the right to accept Tenders with non-substantial defects and to reject tenders received after the deadline for receipt of Tenders, without indemnity or justification.

8. Evaluation and award of the contract

The Tender Evaluation Committee will evaluate the applications with respect to following criteria

Exclusion Criteria

- If the bid amount exceeds the maximum ceiling of cost of work
- Incomplete/ambiguous applications
- If the auditor is not independent from the beneficiary

Selection Criteria

- Relevant experience
- Quality of the proposal
- FINANCIAL BID

Award Criteria

- FINANCIAL BID
- European Union’s principle “Best value for money” of awarding contracts will be followed, meaning that the winning tender is the one offering the best quality/price ratio, taking into account the criteria announced in the specifications.

1. Key contacts

Mr Sanjay Pawar – projects.mces@manipal.edu

CLIL@India Office – office.clil@manipal.edu