



SAMABIKAS Nepal

समविकास-नेपाल



Notice issue date: 2025-08-05

SAMABIKAS Nepal

Request for Proposal (RFP) for Appointment of External Auditor

SAMABIKAS Nepal, a non-profit, non-governmental, rights-based organization working to uplift marginalized communities, invites proposals from qualified Chartered Accountant firms to conduct the statutory audit for the fiscal year 2081/82.

Objective of the Assignment

To conduct an independent audit of SAMABIKAS Nepal's financial transactions and provide an audit opinion in accordance with Nepal Accounting Standards for NPOs (NAS for NPOs), applicable laws, and donor requirements.

Eligibility Criteria

Interested audit firms must:

- Be registered with the Institute of Chartered Accountants of Nepal (ICAN).
- Have good experience auditing NGOs/INGOs or donor-funded projects.
- Be free from any conflict of interest with SAMABIKAS Nepal.

Proposal Submission Requirements

Firms are requested to submit:

- Technical and Financial Proposals (in separate sealed envelopes).
- Company Registration, PAN/VAT, and Tax Clearance Certificates.
- ICAN Affiliation Certificate.
- CVs of audit team members.
- Evidence of prior relevant experience.

Selection Process

The selection will be based on **Quality and Cost-Based Selection (QCBS)** with a technical: financial weightage of **60:40**.

Deadline for Submission

All proposals must be submitted in a password protected via Email samabikas@gmail.com on later than **Date :12 Aug-2025** or envelope addressed below. **For the turnover 1-5 cores.**

The Chairperson
SAMABIKAS Nepal



Office Address: Sanfebagar Municipality 04, Achham

Contact: 097-590150 / Email: samabikas@gmail.com



Sanfebagar Municipality, Ward No: 4, Achham



+977-97-625045



samabikas@gmail.com



<https://www.samabikas.org/>



<https://www.facebook.com/samabikas/>



SAMABIKAS Nepal
समविकास-नेपाल

Regd. no. 174

Terms of Reference (ToR)
for the Appointment of External Auditor

Fiscal Year: 2081/82

1. Background

SAMABIKAS Nepal (meaning "Equity and Development") is a rights-based, non-partisan, non-discriminatory, and non-religious organization established by gender and rights activists. Its mission is to support marginalized and excluded communities, particularly those affected by caste and gender discrimination, in transforming their socio-economic conditions and advancing toward a just and equitable society. The organization is legally registered with the District Administration Office, Achham (Registration No. 174, dated 15 August 2004), affiliated with the Social Welfare Council (No. 13143), and holds PAN 301853589 from the Internal Revenue Office, Dhangadhi.

2. Purpose and Objectives of the Audit

- Provide reasonable assurance regarding the accuracy and completeness of financial transactions.
- Ensure that financial records adhere to SAMABIKAS Nepal's policies, national laws, and applicable accounting standards.
- Deliver an independent audit report and management letter in compliance with national and international auditing principles.

3. Scope of the Audit

- Cover all financial activities of SAMABIKAS Nepal for FY 2081/82.
- Verify all income and expenditures against original documents (vouchers, contracts, and agreements).
- Assess the maintenance of accounting records and supporting documentation.
- Review compliance with tax regulations, procurement guidelines, payroll systems, and internal controls.
- Examine inventory/fixed asset records.
- Evaluate the effectiveness of internal control systems and suggest areas for improvement.



- Ensure compliance with NAS for NPOs, internal policies, and donor agreements.

4. Audit Methodology

- Conduct risk-based audit planning.
- Use sampling techniques where applicable.
- Utilize both digital and manual records for verification.
- Perform physical inspections and conduct interviews with relevant staff.
- Review prior audit findings and assess the status of implemented recommendations.

5. Audit Procedures

a. RFP and Selection Process:

- o Issue a Request for Proposal (RFP) inviting bids from eligible audit firms.
- o Evaluate proposals using predefined technical and financial criteria.
- o Final selection to be endorsed by an authorized board committee.

b. Engagement:

- o Appoint the selected firm with a formal agreement and attached ToR.
- o Require the submission of an audit plan and schedule.

c. Execution:

- o Conduct on-site audits at the central office as per the approved plan.
- o Complete fieldwork and share draft audit findings.
- o Conduct a debriefing meeting with SAMABIKAS Nepal.
- o Finalize and submit the complete audit report, incorporating management feedback.

6. Deliverables

a. Audit Report

- Statement of responsibilities (auditor and management).
- Description of audit scope and methodology.
- Independent auditor's opinion on financial statements.
- Assessment of internal controls and fund utilization.



SAMABIKAS Nepal

समविकास-नेपाल

b. Management Letter

- Identified weaknesses in systems and controls.
- Recommendations for improvements.
- Compliance observations.
- Management responses to audit findings.

c. Debriefing Meeting

The auditor shall present key findings to SAMABIKAS Nepal's executive, finance, and program teams, ensuring clarity and resolution of any outstanding issues.

7. Auditor Independence and Qualifications

- Be registered with the Institute of Chartered Accountants of Nepal (ICAN).
- Have no conflict of interest with SAMABIKAS Nepal.
- Auditor must have relevant audit experience with NGOs, INGOs, or donor-funded projects.
- Provide CVs of the proposed team members detailing qualifications, relevant experience, and quality control mechanisms.

8. Evaluation Criteria

After evaluation of the proposals by the procurement committee, the auditor will make an award to the applicant whose proposal provides the best value considering both technical and financial aspects. There will be 60% marks for technical evaluation and 40 % marks for financial evaluation.

Quality Cost Based Selection method with technical: financial weightage of 60:40

Technical Score [60] = Combined score assessed based on stipulated evaluation criteria

| Evaluation Criteria | Maximum Marks |
|-------------------------------------|---------------|
| Firm Experience and Qualifications | 10 |
| Team Composition and Qualifications | 20 |
| Audit Methodology and Approach | 10 |
| Legal and Statutory Compliance | 15 |
| References and Reputation | 5 |
| Total | 60 |

Financial Score [40] =

Financial Proposal X Price of Lowest Offer

Price of Proposal

9. Legal Requirements

Bidders must submit copies of

- Firm Registration Certificate

Sanfebagar Municipality, Ward No: 4, Achham

+977-97-625045

samabikas@gmail.com

<https://www.samabikas.org/>

<https://www.facebook.com/samabikas/>

- PAN/VAT Registration
- Latest Tax Clearance Certificate
- ICAN Affiliation Certificate

10. Timeline

Specific audit dates, duration, and submission deadlines will be determined during the inception meeting. The final report must be submitted by the mutually agreed deadline.

11. Access to Records and Facilities

The auditor will be provided full access to:

- All financial documents (manual and digital)
- Contracts, agreements, and bank statements
- Program and administrative staff for interviews

12. Payment Terms

- Final payment will be released upon satisfactory submission and approval of the audit report.
- Lodging, meals, and travel expenses will be reimbursed by SAMABIKAS Nepal based on actual receipts.
- Payment will be processed via cheque or bank transfer.

13. Confirmation of Understanding

Submission of a proposal implies acceptance of the terms outlined in this ToR.

SAMABIKAS Nepal

Mrs. Satya Swar

Chairperson

Date: 05 August 2025

