No: Leho/1446/2026
Dt: 1/9/2026

LEHO -Ladakh Environment and Health Organisation

G.H. Road Skara Juk Leh-Ladakh 194101 India.

**REQUEST FOR QUOTATION (RFQ)**

For External Audit and Evaluation of Completed Project'

Quotations are invited from reputed Chartered Accountants for conducting an **external audit of the books of account** for the project titled:

**"Broad Recognition and Institutional Structuring of Ecotourism in Ladakh through Strengthening Local Civil Society Actors"**

**Project Period:** August 2022 – July 2026

**Project Cost:** - Rs. 4,24,84,182

**Funded by**: Ecoselva, Germany

**Implemented by**: Ladakh Environment and Health Organization (LEHO)

**Project Area**: The following18 villages of Leh and Kargil Districts, Union Territory of Ladakh

1. Achinathang
2. Wanla
3. Tia
4. Nimoo
5. Mangu
6. Garkhone
7. Skampuk
8. Panamik
9. Chulungkha
10. Khardong
11. Tangste
12. Mudh
13. Nyoma
14. Gya
15. Stakmo
16. Chiktan
17. Muskoo
18. Bhimbhat

1. Background

Ladakh Environment and Health Organization (LEHO), with financial support from Ecoselva, Germany, implemented the project "Broad Recognition and Institutional Structuring of Ecotourism in Ladakh through Strengthening Local Civil Society Actors" during the period from August 2022 to July 2026.

The project was implemented in 18 villages across Leh and Kargil Districts of the Union Territory of Ladakh, with the overall objective of promoting ecotourism, strengthening local civil society actors, developing community-based tourism systems, and contributing towards sustainable and locally owned tourism development in Ladakh.

As the project has now been completed, LEHO intends to appoint an independent and reputed Chartered Accountant/CA firm to conduct an external audit and financial evaluation of the project.

2. Objective of the Assignment

The primary objective of the assignment is to conduct an independent external audit and evaluation of the financial management and utilization of project funds during the project implementation period.

The appointed CA firm shall independently examine the project accounts, supporting documents, expenditure records and financial procedures and provide an audit report/financial evaluation report in accordance with applicable accounting and auditing standards and the requirements of the funding agency.

**3. Scope of Work**

The external audit should include the following auditing and control measures.

1. Verifying accounting records for correctness and completeness.
2. Verifying the financial report in which all project-related revenues and expenditure must be shown andfor which it must be confirmed that receipts are provided for all revenues and expenditure.
3. Verifying how the provided project funds have been managed. This includes:
    i. Project funds transferred to the project partner during the project term.
    ii. Interest earned during the project term from project funds transferredto the project partner.
    iii. Other revenues from the project activity.
4. Verifying to what extent the funds have been used appropriately for the purpose of carrying out theplanned project objectives and activities.
5. Verifying the cost-effectiveness of expenditure with regard to financial resources (to be usedeconomically and as effectively as possible).
6. Verifying that the cost plan is being adhered to by means of a comparison of objectives and effects(based on the most recent valid budget).
7. Review the project bank account(s) and reconciliation statements.

8. Verifying the economic use of project equipment.
9. Verifying the procured inventory, where it is being held and whether it has been/is being used appropriately for the purposed of carrying out the planned project objectives and activities.
10. Verifying and confirming the project –relevant documentation is complete and correct.

11. Verifying that all agreements fundamental to the project are being adhered to (Contracts, German private executing agency guidelines, BMZ funding requirements, P/ private executing agencies and BMZ contract award guidelines).

## 4. Deliverables

The selected CA firm shall submit:

1. External Audit Report covering the complete project period.
2. - Audited financial statements/project financial statement.
3. - Statement of project income and expenditure.
4. - Statement of fund utilization, wherever applicable.
5. - Management letter highlighting observations, weaknesses, irregularities and recommendations.
6. - Any other financial statements or schedules required by the funding agency/Ecoselva or considered necessary by the auditor.

## 5. Eligibility Criteria for the Chartered Accountants.

1. Registration: Must be a firm/LLP registered with the Institute of Chartered Accountants of India (ICAI), holding a valid Firm Registration Number (FRN).
2. Standing: Minimum 10 years of continuous existence as a practicing firm.
3. Partners: At least 2 full-time partners, with at least one Fellow Chartered Accountant (FCA).
4. Disciplinary Record: No pending or adverse disciplinary finding against the firm or its partners by ICAI in the preceding 5 years.
5. Relevant Experience: Must have conducted at least 3 audits of externally/donor-funded projects (foreign-funded NGOs, FCRA-registered entities, or similar) in the last 5 years.

6.. Documentation: Must submit firm profile, FRN certificate and a list of similar assignments handled, along with the quotation.

**Deadline:** Quotations must be submitted by **15th September 2026, 4:00 PM**

**Chairman**

Purchase committee                    Dated 31th August 2026

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