

Tender Call Notice for Selection of
Chartered Accountants Firms for
Conducting Maintenance & Audit
of GP Accounts of
Nayagarh District

Bid Paper cost: Rs.6000/-

FINANCIAL YEAR - 2017-18

DISTRICT RURAL DEVELOPMENT AGENCY: NAYAGARH

No. 2463 Dt. 02.08.2019

EXPRESSION OF INTEREST

**ENGAGEMENT OF CHARTERED ACCOUNTANT FIRMS FOR
MAINTENANCE & AUDIT OF ACCOUNTS OF GRAM PANCHAYATS OF
NAYAGARH DISTRICT**

FOR THE FINANCIAL YEAR 2017-18

Sealed quotations are invited from the Chartered Accountant Firms out of the up to date empanelled list of C & AG for maintenance & Audit of Gram Panchayat Accounts of Nayagarh District for the financial year 2017-18. The engagement of Chartered Accountants Firms shall be selected through two Bid systems i.e. (Technical & Financial) separately. The Technical qualified Chartered Accountant Firms only can participate in Financial Bid.

- 1). Last date of receipt of Quotation paper : - Dt. 19.08.2019 by 5.00PM
- 2). Opening of Quotation paper : - Dt 20.08.2019 at 11.00 AM

The detail terms & conditions along with Quotation /Tender paper will be available in Nayagarh District website i.e. www.nayagarh.nic.in

Collector, Nayagarh
01/08/19

**ENGAGEMENT OF CHARTERED ACCOUNTANT FIRMS
FOR MAINTENANCE & AUDIT OF ACCOUNTS OF GRAM PANCHAYATS
OF NAYAGARH DISTRICT
FOR THE FINANCIAL YEAR 2017-18**

NAYAGARH DISTRICT consist of 08 Blocks and 194 Gram Panchayat. The GPs are maintaining separate different accounts mainly on SFC, CFC, GP Fund, MGNREGS, PDS, OAP, Harishchandra Sahayata etc.

The undersigned invites offers in **TWO PARTS** (Technical and Financial) from interested Chartered Accountant Firms meeting all the criteria as mentioned in the enclosed **Annexures**. The Chartered Accountant Firms should submit their offer in the **prescribed format (Annexure / Sub- Annexure)** of this tender.

1. SCOPE OF WORK

- A. Conducting audit of books of accounts of the respective GPs and ancillary records and submit report on yearly basis on various schemes and programmes.**

Detailed activities of the services mentioned in Scope of Work are as follows:-

- a) 100% verification of vouchers, Head of Account wise entries as Receipts & Payments in Cash Book / other financial statements.
- b) Ensure arithmetical accuracy of all entries and all transactions recorded in Subsidiary Cash Books, Stock Register and reflected in Main Cash book.
- c) Prepare monthly analysis of Opening & Closing Balance taking unadjusted advances and fund position in different banks and post office.
- d) Reconciliation/Compilation of all Bank Accounts and Ledgers.
- e) Ensure all financial transactions are recorded in Cash Book and reflected in Pass Book and any deviation found is to be reported to the authority immediately.
- f) Ensure correctness of accounts and suggest necessary action points, if any, for rectification of same.
- g) The C A Firm / Members of the firm shall visit at least two times in a month (i.e during period of audit).
- h) Prepare the Trial Balance and Annual Financial Statements i.e. Receipt & Payment A/c, Income & Expenditure A/c and Balance Sheet Scheme-wise and Consolidated.
- i) After completion of the assigned work, the CA Firm shall mandatorily give there overall findings / views / suggestions / comments etc. for proper maintenance of accounts adopting latest available procedures.

2. TIME PERIOD OF ENGAGEMENT:

The selected Chartered Accountant Firm will be engaged for two Accounting Year i.e. 2017-18 which may be renewed for another one year on satisfactory completion of the assigned work. But the same CA Firm shall not be engaged for consecutive second term i.e. beyond three years. The undersigned however, reserves the right to discontinue the

services of the Chartered Accountant Firm at any time during the period by serving one week notice.

TIME SCHEDULE:

The selected firm should submit the audit report within 32 working days from the date of agreement.

REPORTING

The Firm will submit the Audit Report of 2017-18 (three sets) meant for GP, Block, and District Panchayat Office, Nayagarh.

GENERAL

The firm will be given access to all information relevant for the purpose of conducting the audit. This would normally include Books of Accounts, all documents, correspondence, and other information associated with GPs. In addition to the audit report and the annual financial statement the firm should submit audit observation.

3. QUALIFICATION CRITERIA OF THE CA FIRM

A) The bids of only those firms will be considered, which satisfy the following eligibility criteria:

The Chartered Accountant Firm should:

- registered with The Institute of Chartered Accountants of India (ICAI) and have Income Tax Permanent Account Number (PAN) and Service Tax Registration (GST).
- based at Odisha and empanelled as per latest order of Comptroller and Auditor General of India (C&AG).
- have minimum 10 years of experience after its registration.
- have at least 5 years of external audit experience in similar kind of State level Govt Institutions / Training Institute / Societies under Panchayati Raj Department.
- Last three years average annual turnover should not be less than 10.00 lakhs.
- have at least two Partners.
- have minimum three nos. other Audit staff in addition to the Partners.
- not have been blacklisted by any govt. or any other organization. Authorized Signatory (s) of the firm to **submit an undertaking** to this effect.
- **An undertaking** to the effect that no person of the firm / partner is related to any employee of the DRDA nor have any interest in their activities.
- submit relevant documents duly attested by the authorized signatory in support of the eligibility criteria given above.

B) -The audit team for conduct of audit at DRDA must comprise of one Audit Manager and three Audit staff.

-The audit manager must be a CA qualified at least 3 years of post qualification experience.

-The Audit staffs must have 3 years of audit experience in similar nature of work.

4. PAYMENT TERMS

The payment against the services provided by the firm is subject to the following terms and conditions:

- a. The price quoted by the firm, should be valid for the entire contract period. Payment shall be made at agreed rates as decided by the selection Committee and as per instruction communicated by the Govt. in PR Deptt Letter No 13423 dt 14.8.2015. All payments shall be made by the concerned Sarapanches of the GPs after completion of work and submission of audit reports with web hosting in the respective Govt. Portal of Panchayati Raj and DW Dept. Odisha, BBSR. No price variation would be allowed during the contract period.
- b. The paper cost of Rs.6000/- shall be deposited in shape of D.D in favour of P.D.DRDA, Nayagarh and payable at Nayagarh and attached with the application. The EMD amounting to Rs.70,000/- shall be accompanied with the application in shape of DD in favour of P.D.DRDA, Nayagarh and payable at Nayagarh.
- c. After successful completion of the assigned work for the year 2017-18 further engagement for the period of 218-19 shall be considered.
- d. Service tax will be paid at prescribed rate under GST Rule.
- c. TDS will be deducted as per Income Tax Act/Rule.

5. SUBMISSION OF TENDER PAPER

- i) **ANNEXURE – A** duly filled Qualification-cum-Technical Bid along with all supporting documents duly signed with Seal of the authorized Partner of the Firm should be submitted in one sealed envelope super scribed as – “TECHNICAL BID”.
- ii) **ANNEXURE – B** duly filled Financial Bid should be submitted in a separate sealed cover super scribed as “FINANCIAL BID”.
- iii) The above two envelopes containing Annexure-A and Annexure-B should be placed in One Covering Envelope and sealed super scribed as “**TENDER FOR HIRING OF CHARTERED ACCOUNTANT FIRM FOR GPs**”.
- iv) The technical bid should not contain any indication of price offered; else the entire bid will be rejected.
- v) The tender paper should reach the following address latest by 5.00 PM on dt _____ to the Project Director, DRDA Nayagarh, Odisha only by Speedpost/Regd post. Tender paper received after the due date and time shall be rejected.
- vi) Date & time of opening of bid is . 2019 at ____ AM/PM. The interested bidders or their authorized representatives are requested to remain present at the time of opening of bid.
- vii) The authority reserves the right to accept or reject any or all the offers received or cancel the bidding process at any stage prior to award of contract and without assigning any reason thereof.
- viii) Any dispute that may arise will be settled at Nayagarh Court.

6. EVALUATION OF TECHNICAL BIDS

- (I) The Technical Bid received by DRDA, Nayagarh and those meeting the above criteria, would be taken up for detailed evaluation as per the technical evaluation criteria, described in the Annexures below. The Bidders would be evaluated and assigned marks against the maximum score of 100 marks. The selection will be made basing on highest marks.
- (II) After the selection in Technical Bid and the Financial Bid will be opened in the presence of the representative of the firm.
- (III) The CA Firm quoting least cost will be considered for Audit /maintenance of GP accounts subject to decision of the selection committee.


Collector, Nayagarh

ANNEXURE - A

QUALIFICATION-CUM-TECHNICAL BID

[TO BE FILLED IN BY BIDDER AND ENCLOSE SUPPORTINGS AS INDICATED]

Sl. No.	Particulars	Firm's Strength and Capacity	
1.	Chartered Accountant Firm	Name & Address of the Firm	
		Name and address of the Authorized Partner (s)	
		Telephone STD Code	
		Mobile No (s):	
		e-Mail ID:	
		(Submit copy of supporting document regarding address)	
2.	Qualification criteria	Mention Registration Number and Date of Registration	
a)	The CA Firm should be registered with the Institute of Chartered Accountants of India (ICAI) for minimum 10 years and must possess permanent account number (PAN) under Income Tax and registration number under Service Tax	(Submit copies of the registration certificates) & (Partnership Deed)	
		PAN NO of the CA Firm (Submit copy)	
		Service Tax Registration No. (Submit copy) & (copy of 3yrs IT Returns)	
b)	The CA Firm should be empanelled with Comptroller and Auditor General of India (C&AG)	Empanelment Number (Submit copy of evidence)	

c)	Average Gross Professional Fees received / earned by the CA Firm for the last 3 (three) years i.e. (2016-17, 2017-18 & 2018-19) ending on 31 st March 2019	<p>Average Gross Professional Fees received / earned</p> <p>Rs (in figure)</p> <p>Rs. (in words)</p> <p>Provide copies of the Audited Financial Statements of last three years.</p> <p><u>SUB-ANNEXURE -A1</u></p>
d (i)	The Firm should have at least 5 years experience	<p>No. of institutes where similar services were provided in the last 5 years</p> <p>Nos. (in figure)</p> <p>Nos. (in words)</p> <p>Details to be provided as per <u>SUB-ANNEXURE A-2.</u></p> <p>(Attach copy of Works Orders as evidence)</p>

d (ii)	The Firm should have at least five year experience of providing services of External Auditing,	Institute where the services were provided during the last 5 (five) years. Nos. (in figure) Name of the Institutes Details to be provided as per SUB-ANNEXURE A-3. (Attach copies of work orders as evidence)
e	CA Firm should have minimum 2 (Two) Partners	Partners :- Nos. (in figure) Nos. (in words) Submit the details of the Chief Functionaries of the CA firm as provided in SUB-ANNEXURE – A4
f.	Numbers of other staff on payroll of Firm (Minimum three)	No of other staff performing audit/accounting work (in fig and words) CV should be attached

Certified that the above particulars are correct. In the event of any information found to be incorrect, be it at any time, DRDA, Nayagarh is at liberty to reject the proposal / work awarded to this CA Firm.

Date:

Signature:

Name and Designation with Office Seal

SUB-ANNEXURE: A1

Details of CA Firm's Professional Income
[Gross Professional Fees received/ earned]

Rs _____ in Lakh

Particular	Financial Year 2016-17	Financial Year 2017-18	Financial Year 2018-19	Average Annual
Gross Professional Fees received / earned *				

* Furnish the Audited Accounts of the Firm and copy of the Acknowledgement of Annual Income Tax Return for all the 3 (three) years

Signature:

Date:

Name and Designation with Office Seal

SUB-ANNEXURE: A2

Details of CA Firm's Experience of Similar Services during the last 5 (five) years]

Sl. No.	Name of the Assignment	Name of the Assignment [Start date / End date]	Name of the Client	Nature of the Assignments (Please specify the work involved as detailed in Scope of work)	Details of the Supporting Documents provided
1.					
2.					
3.					
4.					
5.					
6.					

Furnish the copy of the documentary evidence in support of the information provided above.

Please attach additional sheets, if required.

Signature:

Date:

Name and Designation with Office Seal

SUB-ANNEXURE: A3

Details of CA Firm's Experience of providing Services as per Scope of Work during the last 5 years.

Sl. No.	Name of the Assignment	Name of the Institute	Nature of the Assignments as per the scope of work of this tender	Nature of the Supporting Documents provided
1.				
2.				
3.				
4.				
5.				
6.				

Furnish the copy of the documentary evidence in support of the Information provided above.
Please attach additional sheets, if required.

Signature:

Date:

Name and Designation and Office Seal.

SUB-ANNEXURE A-4
Details of CA Firm's Partners

Sl. No.	Name of the Member	Designation	Membership No.	Status(FCA/ACA)
1.				
2.				
3.				
4.				
5.				

Furnish the copy of the documentary evidence in support of the information provided above.

Signature:

Date:

Name and Designation and Office Seal

ANNEXURE-B

FINANCIAL BID*

(To be filled in by bidder)

PRICE QUOTATION FORMAT

NAME OF THE FIRM _____

SI No	Name of the Work	Amount in Rs (per GP/ per annum)
01	Audit/maintenance of GP accounts fees minimum Rs.18,000/- per annum (Inclusive of all taxes)	

(Rupees

Only)

* [The above quoted fee is inclusive of Professional Fee, Taxes and Cost of manpower i.e. travelling, lodging and fooding etc.]

We are agreed to all the tender conditions and payment terms and the fee quoted above by the Firm will not change during the contract period.

Signature of the Firm

Date

Place