



State Agricultural Management and Extension Training Institute

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Agricultural Training Centre

Ramakrishna Mission Ashrama, Narendrapur, Kolkata: 700 103

(A Branch Centre of Ramakrishna Mission, Belur Math, Howrah, West Bengal- 711 202)

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No. ATC/NDP/ 118/ 90 /2023-24

Dated: 22/07/2023

NOTICE INVITING TENDER

E-Tenders (Electronic Tenders) are invited in prescribed format from the CAG empanelled registered Chartered Accountant Firms/Other Entities (with at least two full time FCA as partners), for the engagement for conducting Statutory Audit of Receipts & Payment Accounts, Income & Expenditure Accounts, Balance Sheet, Utilization Certificate and others Necessary Schedules etc. and related Statements of **23 ATMA districts, 347 blocks, SNC and SAMETI and the audit work for two small project (DAESI) at 8 Nos. different ATC / SCTC (Fulia, Kalyani, Burdwan, Chinsurah, Paschim Medinipur, Malda, Coochbehar & Narendrapur) and CCIM at 5 Nos. different ATC / SAMETI (Chinsurah, Burdwan, Fulia, Coochbehar & Narendrapur) separately, of Total transaction around Rs. 85.0 Crore** Centrally (from state) disbursed under ATMA scheme and 2 small projects (A Govt. Agricultural Scheme), in the State of West Bengal for the financial year 2022-23 as per Terms & Conditions furnished below. They must have experience of at least five years in preparing conducting audit in Govt. offices/Projects in Social Sectors having expenditure of **Rs. 10 Crore or more per annum** and they must have received an average fee of **Rs. 10.00 Lakh or more per annum**, as professional income. The Audit Firm should have minimum five years of CAG empanelment registration.

The Bids are invited in two parts as under: -

- The Techno Commercial Bid consisting of all technical details along with commercial terms and conditions.
- Price or Financial Bid indicating total price for the service / documentation of the system in the Technical Bid.

Both Technical Bid and Financial Bid are to be submitted concurrently duly digitally signed in the website <https://wbtenders.gov.in>

REQUEST FOR TENDER DOCUMENT: -

Intending bidders can search and download NIT and other tender documents electronically by logging on to the website <https://wbtenders.gov.in> using his DSC. This is the only mode of collection of Tender Documents.

The E-Tenderers' are required to submit two types of bids viz. Technical & Financial (SOQ) in formats, prescribed in Annexure-1, Annexure-2, Annexure-3 & Annexure-4 separately.

This E-Tender is governed by the following **Terms and Conditions: -**

- E-Tender must be submitted through the website <https://wbtenders.gov.in> using his DSC. Technical bid for preparing conducting Audit of ATMA and Financial bid for rate of fees for conducting Audit of ATMA (SOQ) to be downloaded from the notification in the website (<https://wbtenders.gov.in> & www.sametiwb.org).
- Any EMD amount received after the fixed date & time will not be considered.
- In addition, it may be noted that incomplete Technical and/or Financial Bids in any form will be out rightly rejected.
- The term full time partner / employee does not include those persons who are:
 - Partners in other firms.

- b. Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice.
 - c. Partners who earn more professional income from other sources than their income from the firm.
 - d. Partners who earn less than Rs 20,000/- p.m. on an average as partner's salary & share of profit from the firm.
5. The E-Tender must be submitted in the prescribed format given in the attachment (Annexure – 1, Annexure – 2 Annexure – 3, Annexure – 4 and SOQ). Only the E-Tenders in the prescribed format accompanied with all requisite documents would be considered.
 6. The firm should have experience of conducting of statutory audit of Government of West Bengal for at least 2 financial year w.e.f. last 5 years, preferably such project should have covered most of the districts of West Bengal.
 7. All full time partners should invariably sign the undertaking appended as Annexure to the Tender. Similarly, all the full time CA employees of the firm/organization should sign in the column provided at Annexure to the Technical Bid.
 8. Details of experience of the firm/organization for **the last 3 years** in the following proforma. (**average turnover Rs. 40,00,000/- and above** should be mentioned)

Name of the area / Govt.	Name of the Govt. Department / Project in Agriculture / Social Sector	Years of Accounts a) 2021-22 b) 2020-21 c) 2019-20 d) 2018-19 e) 2017-18	Fees charged for each of the assignments in each year	Nature of Special Assignment	Name of the Full Time Partner / Employers who supervised the works or signed the financial statements and who is still working in the firm

9. **EMD and SECURITY DEPOSIT:**

- (a) Earnest Money Deposit of Rs. 15,000=00 of in the form of Bank Draft drawn on a Nationalized Bank in favour of the “**Ramakrishna Mission Ashrama, Narendrapur, OTP**”, payable in Kolkata shall be submitted along within stipulated time. Scan copies of demand draft for earnest money deposit (if applicable) should be uploaded as Statutory Documents / Technical File in the website (<https://wbtenders.gov.in>). If any Firm is exempted from payment of EMD, copy of relevant Government Order needs to be furnished.
- (b) The EMD of the successful tenderer will be retained and converted into part of security deposit.
- (c) EMD for unsuccessful tenderer(s) will be refunded after completion of Tender process or in the event of cancellation of such process.
- (d) No interest will be payable on EMD and Security Deposit.
- (e) If the performance of successful tenderer is not satisfactory in the audit process in terms of time / norms, the EMD may be forfeited by the authority.

10. **OPENING AND SCRUTINY:**

- (a) E-Tenderers may remain present at the time of opening of the E-tenders.
- (b) Technical Bid not accompanied by copies of any/all of the following documents will be rejected :-

i)	The E-tender documents must be signed only by the Authorised partner of the firm. Copy of letter of authorization for signing E-tender documents with necessary seal and signature shall be submitted.
ii)	Every correction in the E-tender documents shall be attested by the Authorised partner of the firm.
iii)	In last five years' experience documents to be submitted for preparing conducting audit in Govt. offices/Projects in Social Sectors having expenditure of Rs. 10 Crore or more Per Annum and they must have received an average fee of Rs. 10.00 Lakh or more Per Annum , as professional income.
iv)	The firm should have experience of conducting of statutory audit of Government of West Bengal for at least 2 financial year w.e.f. last 5 years

v)	Details of experience of the firm/organization for the last 5 years (average turnover Rs. 40,00,000/- and above) should be mentioned)
vi)	If there is previous experience of ATMA audit, must be mentioned. (See Annexure-I) and work order of that must be submitted.
vi)	ANNEXURE-1, ANNEXURE-2, ANNEXURE-3 & ANNEXURE-4 (must be submitted the supporting documents) and SOQ must be submitted
vii)	CAG empanelment number along with document must be submitted and the Audit Firm should have minimum five years of CAG empanelment registration.
viii)	A tentative plan of work must be submitted (day wise & district wise etc.) (Format attached) (see ANNEXURE-4)
ix)	Earnest Money Deposit of Rs. 15,000=00 of in the form of Bank Draft drawn on a Nationalized Bank in favour of the Ramakrishna Mission Ashrama, Narendrapur, OTP , payable in Kolkata shall be submitted along within stipulated time. E-Tenderers claiming exemption from payment of Earnest Money and/or Security Deposit shall submit the requisite document duly authenticated.
x)	Valid Trade Licence.
x)	Valid P. Tax clearance certificate.
xi)	A copy of Constitution Certificates of firm issued by the ICAI containing inter-alia.
xii)	Date of formation of the firm(s)/organisation(s) with full time FCAs / FICWAs.
xiii)	Details of partners / Employees as on 1 st January 2023, date of joining the firm(s)/organization(s), date of becoming <i>FCA / FICWA</i> , their other interest, if any, <ul style="list-style-type: none"> • A copy of the latest partnership deed in the case of partnership firms. Letter of authorization for signing Tender documents. • A copy of the acknowledgement of the IT return of the firm/organization and of all full time partners for last available year and a copy of computation of income of full time partners. • A copy of financial statement of the firm / organization along with schedules for the preceding financial year.

- (c) The Financial Bids of only the technically qualified bidders will be opened by the E-tender committee. E-Tender Committee will recommend for acceptance or rejection of the E-tender to the E-Tender accepting authority. **Financial Bid (SOQ) will contain total fees including GST & others.**

11. **PERFORMANCE OF WORK :**

The entrusted work for preparing Final Accounts and **audit are to be completed within 50 working days from the date of placing order.** The plan of work for conducting the audit work, details given in the first paragraph of the notice, must be submitted.

12. **PENALTIES FOR NON-COMPLIANCES, VIOLATIONS AND NON PERFORMANCE:**

If successful bidder refuses to accept the offer the earnest money will be forfeited, otherwise the said amount will be converted as a part of security money. If the entrusted work is not completed within due time or defective accounts are submitted both, the EMD / Security Deposit will be forfeited and the firm will be black listed for three years debarring it from participation in any E-tender of the Institution.

13. **LEGAL TERMS AND COMPLIANCES:**

- a) The successful E-tenderer, after acceptance of the rate communicated by the Director SAMETI, Narendrapur shall execute an agreement in the prescribed format covering all the terms & conditions on a non-judicial stamp paper (purchased in the name of the E-tenderer) of Rs.10/= at the cost of the E-tenderer within three days from the date of receipt of the letter of acceptance, excluding the date of receipt of the latter. If the successful E-tenderer fails to execute agreement within this period, his EMD will be forfeited and the firm will be black listed for three years for participation in any E-tender of this institution.
- b) In respect of any dispute arising out of implementation of this Tender, the decision of the E_Tender Accepting Authority shall be final.

- d) E-Tender will remain valid for one year from the date of execution of the agreement which can be extended for a further period of three months observing Govt. Rules.
- e) For any legal remedies, the Courts at Kolkata shall only have the jurisdiction.

14. RIGHTS RESERVED:

The E-Tender Accepting Authority / Committee reserves the right to accept or reject any E-tender even after opening of Technical Bid or Financial Bid without assigning any reason whatsoever and does not bind itself to accept the lowest Tender.

The Tender Inviting Authority has right to transfer the order of the Tender to the next highest scoring bidder, if the successful tenderer is found non-satisfactory in the process in terms of time / norms and also the EMD of the bidder will be forfeited.

15. MODE OF PAYMENT:

No advance payment will be made.

Payment will be made after submission of the required Final Accounts/Audit Report/ Utilization Certificates of all sections and duly acceptance of the same by the Competent Authority / Authorities.

16. GENERAL CONDITIONS:

- a) The successful bidder will selected on the basis of **OVERALL SCORE** (Technical : Financial = 70 : 30), details of which given below,

Technical Evaluation Criteria (In each case documents must be submitted by the bidder)

SI	Particulars	Marks	Total Marks
i)	No. of years of Registration with CAG empanelment: <ul style="list-style-type: none"> • Minimum 5 Years • Above 5 Years upto 8 Years • Above 8 Years 	5 Marks 10 Marks 15 Marks	15 Marks
ii)	No. of FCA <ul style="list-style-type: none"> • Between 2 to 5 nos. • Between 6 to10 nos. • Above 10 nos. 	10 Marks 15 Marks 20 Marks	20 Marks
iii)	Year of Experience in conduction audit of State Government <ul style="list-style-type: none"> • Minimum 5 Years • 6 Years to 8 Years • 9 Years and above 	15 Marks 20 Marks 25 Marks	25 Marks
iv)	Year of Experience in conduction audit of ATMA Scheme <ul style="list-style-type: none"> • 1 Year to 2 Years • 3 Years to 4 Years • 5 Years and above 	10 Marks 15 Marks 20 Marks	20 Marks
v)	Average Turnover of the Audit Farm (last three financial year i.e 2018-19 to 2020-21) <ul style="list-style-type: none"> • Minimum 40 Lakh to 50 Lakh • Above 50 Lakh to 60 Lakh • Above 60 Lakh 	10 Marks 15 Marks 20 Marks	20 Marks
TOTAL TECHNICAL BID SCORE			100 Marks

Technical Bid & Financial Bid both will be consider for **OVERALL SCORE**. Selection of tender will be based on **OVERALL SCORE** (Technical : Financial = 70 : 30)

TECHNICAL SCORE = [(Bidder Score of Technical Bid X 70) / Highest Score of Technical Bid]

FINANCIAL SCORE = [(Lowest Financial Bid X 30) / Price of Bidder's Financial Bid]

OVERALL SCORE = [(Bidder Score of Technical Bid X 70) / Highest Score of Technical Bid] + [(Lowest Financial Bid X 30) / Price of Bidder's Financial Bid]

Example

Bidder	Score of Tech. Bid	Price of Fin. Bid	Overall Score
<Company 1>	90	280	[(90X70)/90]+[(260X30)/280]=97.85
<Company 2>	80	270	[(80X70)/90]+[(260X30)/270]=91.10
<Company 3>	80	260	[(80X70)/90]+[(260X30)/260]=92.22

** The highest **OVERALL SCORE** will be considered for awarding the contract.

- b) E-Tenderer should quote the rates in figure as well as in words.
- c) Every page of the E-tender paper along with all tender documents must be signed by the Authorised representatives of the firm.
- d) Successful E-tender will produce all original documents before execution of agreement.
- e) Final acceptance of E-tender will depend on the recommendation of the E-Tender Committee.

17. **PLEASE NOTE**

- a) Audit of Accounts works to be done for 347 ATMA blocks, 23 ATMA districts, State Nodal cell (SNC) and SAMETI and the audit work for two small project (DAESI) at 8 Nos. different ATC / SCTC (Fulia, Kalyani, Burdwan, Chinsurah, Paschim Medinipur, Malda, Coochbehar & Narendrapur) and CCIM at 5 Nos. different ATC / SAMETI (Chinsurah, Burdwan, Fulia, Coochbehar & Narendrapur) separately
- b) Audit works must be completed within 50 working days from the date of service order.
- c) The place of the audit work will be mainly at the 23 district head quarters (In some cases Sub-divisions / Blocks / ATC) and SAMETI.
- d) CAG empanelment number along with document must be furnished along with rate quotation
- e) **Audit work must be complying with PFMS Reports** of ATMA Scheme of each unit at each level (Block / District / State)
- f) **Two copies of the audit report of each must be submitted to the Director SAMETI, along with another one copy of each to the concerned office (District, Block, ATC etc.) within stipulated time.**
 - (i) Following reports must be submitted
 - (A) Report of individual block of a district
 - (B) Consolidated report of all blocks of each district
 - (C) Report of District Head Quarter activity + disbursement to different blocks etc.
 - (D) Report exclusively for District Head Quarter activity
 - (E) Individual District Whole Report (IDWR) :: Consolidated report of all block of each district (B) + Report exclusively for District Head Quarter activity (D) ie. [(E) = (B) + (D)]
 - (F) Consolidated report of all districts ie. [(F) = (E1) + (E2) + (E3).....+ (E23)]
 - (G) Report of SNO
 - (H) Report of SAMETI
 - (I) Report of whole ATMA scheme [(I) = (F) + (G) + (H)]
 - (ii) Audit report of Additional State Share related to ATMA Scheme.

- (iii) Audit report of individual complete DAESI & CCIM course for each batch wise (not financial year wise)
 (iv) Utilization Certificates of all the above.

g) **Total Fees & others**

- **The Minimum Audit Fees :: Rs. 3,90,000.00 (Rupees Three Lack Ninety Thousand Only) (including GST & Others)**
- Travelling & Food and lodging arrangement to be made by the audit firm by their own. However accommodation at district level may be arranged on request on payment basis.
- Previous experience of ATMA audit (detail: name of the office, year, approximate amount of transaction audited), if any must be mentioned. (See Annexure-I) and work order must be submitted.
- Furnish document of credential in favour of carrying out the workload in specified time.
- A tentative plan of work must be submitted (see Annexure –IV).

18. **IMPORTANT DATE & TIME SCHEDULE OF TENDER: -**

SL	DESCRIPTIONS	DATE	TIME
1	Tender opening date	24/07/2023	04:00 P.M.
2	Tender Submission start date	24/07/2023	04:00 P.M.
3	Tender Submission closing date	09/08/2023	02:00 P. M.
4	Last date for submission of EMD	08/08/2023	02:00 P. M.
5	Bid opening date for technical proposals (online) (Technical Bid)	11/08/2023	02:00 P. M.
6	Uploading list for technically qualified bidder	Online	
7	Bid opening date for financial proposals (Online) (Financial Bid)	To be notified later	
8	Acceptance & issue of Work Order	To be notified later	



Director, SAMETI

ANNEXURE – I

DETAILS OF THE FIRM

SL	PARTICULARS	FILLED THE FIRM DETAILS
1	Name of the Firm	
2	Address of the Head Office of the Firm	Office Address: Phone No. : E-Mail : Name of Office In-Charge : Mobile No. of Office In-Charge :
3	Branch Office Details	<u>Branch 1</u> Location (State) : Branch Full Address: Phone No. : E-Mail : Name of Office In-Charge : Mobile No. of Office In-Charge :
		<u>Branch 2</u> Location (State) : Branch Full Address: Phone No. : E-Mail : Name of Office In-Charge : Mobile No. of Office In-Charge :
4	Firm Income Tax PAN No. (Document must be attached)	
5	Firm TAN No. (Document must be attached)	
6	Firm GST Registration No. (Document must be attached)	
7	Firm's Registration No. with ICAI (Document must be attached)	
8	Empanelment No. with CAG (Document must be attached)	
9	Date of Establishment of the Firm	
10	Partner Details of the Firm	<u>FCA Partner Details</u> Total No. of Partners : No. of Partners less than 5 years : No. of Partners greater than 5 years and less than 10 years: No. of Partners greater than 10 years :

		<u>ACA Partner Details</u> Total No. of Partners : No. of Partners less than 5 years : No. of Partners above 5 years and less than 10 years : No. of Partners above 10 years :
11	Number of Qualified / Semi Qualified Staff (The staff who have qualified CA / CS / CMA will be considered as qualified staff)	No. of Qualified Staff : No. of Semi Qualified Staff :
12	Turnover of the Firm in last five years (Document must be attached)	<u>Turnover in</u> FY 2021-2022 : FY 2020-2021 : FY 2019-2020 : FY 2018-2019 : FY 2017-2018 :
13	Last five years in preparing conducting audit in Govt. offices/Projects in Social Sectors having expenditure of Rs. 10 Crore or more per annum (Document must be attached)	<u>Total Expenditure of Govt. Audit</u> FY 2021-2022 : FY 2020-2021 : FY 2019-2020 : FY 2018-2019 : FY 2017-2018 :
14	Last five years in preparing conducting audit in Govt. offices/Projects in Social Sectors having professional / audit fees of Rs. 10.0 Lacs or more per annum (Document must be attached)	<u>Total Professional / Audit Fees of Govt. Audit</u> FY 2021-2022 : FY 2020-2021 : FY 2019-2020 : FY 2018-2019 : FY 2017-2018 :
16	Whether the Firm has done any audit work of ATMA scheme previously? (Furnish detail)	Year of Engagement :: Name of the office :: Amount of transaction audited (year wise) :: Amount of fees charged (year wise) ::
15	EMD Details of Rs. 15000/=	Demand Draft No.....Date..... Bank & Branch Name ::

Signature of Authorised Partner

ANNEXURE – 2
Undertaking

We the following partners / others of M/Sdo hereby jointly and severally verify and declare –

- I. That the particulars given are complete and correct and that any of the statements made or the information so furnished in the application form is later found to be incorrect or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the relevant Act and regulations framed there under.
- II. **That the firm/organization or any of its proprietor or partners has not been debarred or cautioned by ICWA/ICWAI or any other professional body during the last three years.** (if debarred, give details);
- III. That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be as practice under the relevant provisions of CA/ICWA Act.
- IV. That the constitution of the firm/organization as on 1st January of the last available year shown in the tender is same as that in the constitution certificate issued by the ICWAI/ICWA, where applicable.

Sl. No.	Name of the partner/ Others	Membership registration no	PAN	Dates of payment of the fees for issue of certificate of practice	Signature of partner/Others

(Seal of the Firm/ Organization)

Place :

Date :

Enclosures : Pages

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For office use only

Whether firm/ organization has prepared Final Accounts / Conducted Yes / No

Audit in Govt. Offices / Projects in Social Sector

Checked by

Verified by

Updated by

➤ **Details of Full Time CA/ICWA Employees**

Sl No	Name	Membership No.	Whether FCA/ ACA/ FICWA/ AICWA	Date of joining the firm/organization as full time employee	Whether has ISA(Information systems Audit/CISA or any other equivalent qualification, specify the qualification)(if yes please attach a copy of the certificate)	Signature of the Employee

➤ **Details of other employees**

Sl No.	Name	Designation	Date of Joining the Firm

➤ **Particulars of Branches (including foreign branches if any)**

Sl No.	Complete address with Pin & Telephone no.	Name of the partner/other in charge of the branch	Date of opening the branch

Seal and Signature of the E-Tenderer

ANNEXURE – 4

A tentative plan of work (day wise & district wise etc.)

DAY	NAME OF THE BLOCK / DIST. / SNO / SAMETI	REMARKS
Day-1	<Dsit. Name>	Audit work
Day-2	<Dsit. Name>	Audit work
Day-3	<Dsit. Name>	Audit work
Day-X1	SAMETI	Audit work of SAMETI
Day-X2	SAMETI	Audit work of SNC
Day-X3	Audit Office	Compiling report and preparation of draft Audit Report
Day-X4	SAMETI Office	Discussion / consultation on Draft Audit Report with SAMETI / SNC
Day-X5	Audit Office	Preparation of final Audit Report
Day-X6	Audit Office	Printing, Binding of Audit Report (3 copies each)
Day-50	SAMETI Office	Submission of Final Audit Report

Seal and Signature of the E-Tenderer