



GOVERNMENT OF WEST BENGAL
DIRECTORATE OF RASHTRIYA UCHCHATARA SIKSHA ABHIYAN (RUSA)
DEPARTMENT OF HIGHER EDUCATION
6th FLOOR, BIKASH BHAVAN, SALT LAKE, KOLKATA – 700091
e-mail address : rusahedwb@gmail.com phone - 03323342555

No: 428-EH/RUSA- 31/22 Date: 18-08-2022

Notice for inviting quotation for Audit of Accounts of RUSA for 8(Eight) years (from 2014-15 to 2021-22) of RUSA Fund.

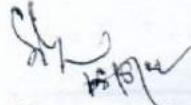
RUSA Directorate is inviting quotation for preparation for Audit of Accounts of RUSA West Bengal Fund for eight years (from 2014-15 to 2021-22) from reputed Chartered Accountant Firms. Interested Firms may submit quotation in a sealed envelope at the above mentioned address within 02-09- 2022 at 2.00 pm at Room No.619, 6th Floor, Bikash Bhawan.

Sd/-
O.S.D & Deputy Secretary.

No: 428/1- EH/RUSA- 31/22 Date: 18-08-2022

Copy forwarded to –

- 1) The D.P.I. WB, Bikash Bhawan.
- 2) The Director, Technical Education.
- 3) The SPD, West Bengal Sarba Siksha Mission,
- 4) Notice Board of Higher Education Department.
- 5) IT Cell HED, IT Cell is requested to upload the Notice in Website of Higher Education Department.


O.S.D & Deputy Secretary.

TENDERDOCUMENT
FOR
ENGAGEMENTOFCHARTEREDACCOUNTANTFIRMFOR
ORAUDIT OF ACCOUNTS OF RUSA
AT
RUSA DIRECTORATE
www.https://banglaruchchashiksha.wb.gov.in
BIKASH BHAVAN 6TH FLOOR, SALT LAKE KOLKATA-91

Schedule:

Date from which Tender Documents can be downloaded : 20/08/2022 at 11.00 AM.

Last Date for Submission of Tender :02/09/2022.

Opening of Technical Bid :05/09/2022 at 3.00PM.

NOTICE INVITING TENDER

APPOINTMENT OF AUDITOR FOR AUDIT OF ACCOUNTS OF RUSA FOR THE FINANCIAL YEAR FROM -2014-2015 TO 2021-2022

Sub:TenderforEngagement ofAuditor

Ref:TenderNoticeNo:

Date: 00.00.2022

Sealed tenders are invited under two bid system (i.e. Technical & Financial) by the RUSA DIRECTORATE for engagement of Auditor for the Financial Year From — 2014-15 To 2021-2022 .

The tender document with completed details of tender including experience required, scope of work and terms and conditions can be downloaded from the website www.banglaruchchashiksha.wb.gov.in

The last date for submission of Sealed tender is: 02/09/2022 The technical Bids will be opened on 05/09/2022 at 3:00 PM.

Earnest Money Deposit (EMD): The Earnest Money Deposit (EMD) of Rs. 10,000/- (Rupees Ten Thousand only) must be submitted in the form of Demand Draft drawn in favour of "WEST BENGAL STATE COUNCIL OF HIGHER EDUCATION" payable at KOLKATA along with tender documents. EMD will be refunded to the unsuccessful bidders without any interest within one month of completion of the tendering process. EMD received from the successful bidder will be kept as Security Deposit till the completion of the assignment. Tenders received late or without EMD shall be summarily rejected.

TWO BID SYSTEM shall be followed for this tender. Bidder should take due care to submit tender in accordance with requirement in sealed covers. Bid Evaluation Criteria, shall be the basis for evaluation of tenders. Bid submitted with incomplete information or information not in conformity with the Bid Documents will summarily be rejected. All the terms and conditions stated in the Bid Document are final in nature and request for any subsequent alterations/modifications will not be entertained. While submitting the Bids, the Bidders must exercise utmost care to fill up the bid in all respect as per the specified terms and conditions. Submission of the bids amounts to acceptance of all terms and conditions mentioned therein.

Tender is invited from Chartered Accountant Firms for appointment as Auditors for the Financial Year From --2014-15 To 2021---2022.

Background:

Annexure – I.

The key objectives of RUSA are to improve access, equity and quality in higher education through planned development of higher education at the state level. Objectives include creating new academic institutions, expanding and upgrading the existing ones, developing institutions that are self-reliant in terms of quality education, professionally managed, and characterized by greater inclination towards research and provide students with education that is relevant to them as well the nation as a whole.

Annexure–II.

Notice Inviting Tender (NIT)

Proposals are invited from eligible Chartered Accountant Firms for engagement as Auditors of RUSA Directorate vide service contract with specific terms and conditions. The contract shall be for the audit of accounts for the period of 8 years i.e. Financial Year from -2014-15 To 2021---2022.

Interested Chartered Accountant Firm can download the Tender document containing detailed terms and conditions, scope and eligibility criteria from the official website :[www. https: // banglaruchchashiksha.wb.gov.in](http://www.https://banglaruchchashiksha.wb.gov.in)

The proposals (both technical and financial) by eligible Chartered Accountant Firms shall reach the Office of the undersigned within due date and time (i.e. 02/09/2022 upto 2:00 PM.) in the prescribed format and manner. Proposals received after due date and time shall be rejected.

One Firm can submit only one NIT. If a Firm submit more than one NIT, all the NITs submitted by that Firm will be rejected.

Important Information:

Sl.No.	Particulars	Information
01	Start Date or availability of Tender document in the official website.	20/08/2022 at 11.00AM
02	Earnest Money Deposit.	Rs.10,000/-
03	Last date and time for receipt of Tender at West Bengal Pollution Control Board.	02/09/2022 Upto 2.00PM
04	Date and time for opening of Technical Bid.	05/09/2022 at 3.00PM
05	Address for submission of Tender.	RUSA DIRECTORATE BIKASH BHVAN, ROOM NO 619, 6 TH FLOOR, SALT LAKE, KOLKATA-91
06	Contact Phone No.	033-23342555
07	Website	https://banglaruchchashiksha.wb.gov.in

Note: In case the last date for receipt of NIT happens to be a holiday for Government of West Bengal for any reason, the activity will be held on the immediate next working day at the same time & place.

Terms of Reference

1. Eligibility Criteria:

The interested Bidders shall have to comply to the following criteria to participate in the tender in process:-

1. Must be registered with the Institute of Chartered Accountants of India and working for not less than 10 years as on 1st April 2022. (Self-Attested copy of Registration Certificate issued by Institute

to be furnished.)

2. The firm must be empanelled with C&AG in major list at least for five years. (Self-Attested copy of latest C&AG Empanelment Letter to be furnished.)
3. Must be having minimum one Fellow partner and two Associated Member as on 1st April 2022 (Self-Attested copy of latest Constitution Certificate from Institute to be furnished.)
4. Must be having a minimum five years of experience as on 31st March, 2022 in conducting Audit with State Govt. Department/Statutory Board/Corporation or other PSU under Govt. of West Bengal
5. C A Firms with annual turnover exceeding Rs.30 Lakhs (Self-Attested copies of Appointment Letters/Agreements/Work Orders issued by such organization/Bodies along with extract of Audited Financial Statements in support of income or expenditures to be furnished)
6. C A Firms Must be registered under Goods & Service Tax Act. (Self-Attested GST Registration Certificate to be furnished)
7. Must be having minimum Average Annual Income of Rs.25 Lakh during the last 3 Financial Years i.e. from 2018-19 to 2020-21. (Self-Attested copies of Audited Profit & Loss Accounts and Balance Sheets to be attached.)
8. The Chartered Accountant Firm must have at least Four (04) qualified Chartered Accountants and the firm should have at least Ten (10) audit staff/article clerk.

2. Detailed scope of Work:

1. The RUSA Directorate intends to appoint Auditor for the Financial Year 2014-2015 To 2021-2022. Duration of audit for the said Financial Year will be within 15 working days and the same will tentatively start from August 2022 to till 31st August 2022. The audit report must be submitted within 5 days from the date of completion of Audit.
2. Audit of books of accounts and ancillary records and submission of report on that basis.
3. Report risk management issue and internal control deficiencies identified and provide recommendation for improvement measure of Directorate operation.
4. Review all statutory obligation compliance such as Income Tax, Service Tax, Professional Tax, STDS etc.
5. Review and verify all the records relating to the expenditure of the RUSA whether all expenditure are approved and passed by the competent authority. Any suggestions and remedial measure for cost control, if any will be highly appreciated.
6. Review and checking of the Grants received and its utilization as per terms and conditions during the Financial Year for the specific Projects/Programs etc.
7. To check all the transactions with the Cash Book & Bank Book and with the Bank Statement. Treasury Deposit A/c. should also be verified.

To verify Stock Register for Capital items in general effective utilization of such assets.

8. Audit observation of Govt. Audit/Statutory Audit as contained in previous reports, got settled or necessary steps taken for expeditious settlement of Audit Paras.

9. If the auditor observes any case of non-production of records of non-cooperation to the auditors, the auditor will take up the matter with the higher authority and get their audit procedure completed instead of merely reporting such cases in their report.
10. To follow the guidelines on Audit Procedures issued by ICAI.
11. The Audit Report shall also incorporate the management response of each observation.

3. Process of Audit:

1. Auditor's field personnel will segregate the audit observations and discuss the same with the concerned Office head for having an in depth understanding of the issue and prepare the draft audit report accordingly.
2. The draft audit report will be discussed by senior level personnel of the audit Firm with the departmental heads RUSA. If the auditor is satisfied the para will be dropped or otherwise the para could be considered and incorporated in the Audit Report.
3. All the document receipt during the course of audit should be return after completion of the audit and it shall be your responsibility to ensure that all documents and information received from the RUSA will be used exclusively for the audit purposes and should be kept confidential and not to be disclosed to third party at any point of time.
4. In case any serious financial irregularity and Points relating to grave deficiencies, if found the same may be communicated to the Management immediately without waiting for the time of submission of the report.

4. Responsibilities of the Service Provider:

Following are the responsibilities of the Firm (Service Provider):-

1. Engage at least 4 working days for each Financial Year.
 - a) One qualified professional (with at least 3 years post qualification experience)
 - b) One Semiqualfied (with three years' experience)
 - c) One or two experienced Audit Assistant as per requirement (at least B.Com or above)
2. Personnel deployed should ensure proper conduct of the deployed personnel in the office premises and should carry Laptops.
3. The personnel deployed should be polite, cordial and efficient. The Firm shall be responsible for any act of indiscipline on the part of the persons deployed.

5. Other Terms and Conditions:-

1. The RUSA Directorate intends to appoint Auditor for the Financial Year 2014-2015 to 2021-2022. Duration of the audit for the 8 Financial Year will be for 4 days and the same will tentative to start from first week of August 2022 to till 4th week of August 2022. The audit report must be submitted within 5 days from the date of completion of Audit.

2. The Chartered Accountant Firm should furnish the profile of the Firm with specific proposal, if any and program of the Audit work in details.
3. The Chartered Accountant Firm should furnish valid Constitution Certificate as on 01.01.2022 issued by the Institute. Proof of empanelment with C&AG along with copies of appointment letters for audit of PSUs for the last three years should also be furnished.
4. The audit fees should be quoted inclusive all charges such as conveyance, fooding and lodging etc. No accommodation will be provided to the Internal Auditor during the period of audit. GST will be paid extra as applicable.
5. The payment of audit fees will be made within 30 days from the date of the receipt of the bill by account payee cheque on receipt of pre-receipted bill in duplicate and after the submission of Internal Audit reports in triplicate satisfactorily in line with audit objectives and terms and conditions.
6. No advance payment will be made on any account.
7. The Firm shall start providing services (actual engagement of personnel) within 3 days of issue of Letter of Award/Intimation.
8. The audit will be conducted during the office hours of the RUSA.
9. Tenders without EMD and Tender cost shall be summarily rejected.
10. The Earnest money deposit (EMD) of successful bidder will be converted into Security Deposit (SD) amount for the period of contract and will be refunded on request of the bidder after completion of entire audit work.
11. If the successful bidder denied to work or not responding within prescribed time then EMD of the successful bidder will be forfeited.
12. Tenders shall be submitted in prescribed/official tender document only. If submitted in any other form, the same shall be summarily rejected.
13. Each page of tender documents is required to be signed by the Nodal Partner of CA firm. The documents/certificates in support along with the tenders shall also be signed by the Nodal Partner.
14. RUSA Directorate reserves the right to terminate the appointment in whole or in part in case of performance found unsatisfactory.

6. Instruction to Bidders:-

i) Submission of the Proposal

a) The proposal shall be submitted in a sealed envelope at RUSA Directorate with clear inscription as "PROPOSAL FOR ENGAGEMENT OF AUDITOR OF RUSA NIT REFERENCE NO....." on top of it before due date and time.

b) The Proposal shall be in two parts i.e. Cover-A and Cover-B. "Cover-A" shall contain the Technical Proposal and "Cover-B" shall contain the Financial Proposal.

c) Technical and Financial Proposal shall be submitted separately in sealed covers with clear inscription as "TECHNICAL/FINANCIAL PROPOSAL; NIT REFERENCE NO....." on top of respective covers and both these sealed envelopes shall be sealed in a third envelope with required inscription on it as mentioned in Clause (a) above.

d) Any material omission in the proposal shall make the proposal unacceptable at the discretion of the management and the bid will be liable to be rejected.

e) The Proposal shall remain valid till 120 days of the date of submission of the proposal or award of the assignment whichever is earlier.

ii) Content of the Proposal

a) The technical proposal in addition to proof of eligibility shall contain:

- i) All the information, documents and clarifications as required under Annexure-III.
- ii) Copy of the Tender Documents signed on every page by the duly authorized Signatory.

b) The Financial Proposal shall be submitted in the format given in Annexure-IV.

iii) Evaluation and Selection

a) The proposal shall be evaluated in two stages i.e. technical evaluation and financial evaluation.

b) The Financial Proposal shall be opened of those Firms who will qualify in the technical evaluation

c) Selection will be based on the Quality & Cost. The qualifying score in technical evaluation is 60 out of 100. Format for evaluation of Technical Proposal is given below:-

Criteria for Evaluation of Technical Proposal

Sl.No	Criteria	Max. Marks
01	No. of years of Registration with the Institute of Chartered Accountants of India: a) Between 10 to 12 years: 5 marks b) Above 12 years, upto 15 years: 7 marks c) Above 15 years: 10 marks	10
02	No. of FCA Partners: a) Between 3 to 5 nos.: 8 marks b) Between 6 to 10 nos.: 9 marks c) Above 10 nos.: 10 marks	10

03	Yearsof Experienceinconducting InternalAuditwith annualturnoverexceedingRs50Crores	20
04	AnnualIncome(lastthreeFinancialYearsi.e.2017-18to2019-20) : a) BetweenRs50lakh toRs75lakh:12marks b) AboveRs75lakh, uptoRs100lakh:15marks c) Above Rs100lakh:20marks	20
05	FirmshavingexperienceinconductingInternalAuditofState Govt. Organizations or State Autonomous Bodiesforatleast3yearsinlastfiveFinancialYearsi.e.from 2015-16to 2019-20	40
TOTAL		100

a) In case two or more technically qualified firms quote the same lowest price, the firm with the higher mark in the technical bid shall be awarded the contract.

b) In case two or more technically qualified firms having same technical scores quote the same lowest price, the firm having the highest average annual income in last 3 Financial Years immediately preceding to the year of award among the lowest bidders shall be awarded the contract.

c) Any effort by a firm to influence RUSA Directorate in its decision on bid evaluation or placement of Work Order may result in rejection of the firm's offer.

d) In case two or more technically qualified firms quote the same lowest price, the firm with the higher mark in the technical bid shall be awarded the contract.

e) In case two or more technically qualified firms having same technical scores quote the same lowest price, the firm having the highest average annual income in last 3 Financial Years immediately preceding to the year of award among the lowest bidders shall be awarded the contract.

f) Any effort by a firm to influence RUSA Directorate in its decision on bid evaluation or placement of Work Order may result in rejection of the firm's offer.

ANNEXURE-II

Brief Description of Audit and Accounts of the RUSA Directorate:-

Statutory Auditor of the State Board is appointed by the CAG from their empanelled Auditor. In addition to that accounts of the State Board is also audited by the CAG inspection wing and Performance audit is also conducted by the CAG directly to some specific project/program/work etc.

Accounts of the RUSA are manually and maintained centrally at its Head Office.

ANNEXURE-III

Standard Format for Evaluation of Technical Proposal

Sl.No	Criteria	Max. Marks	Marks Obtained	Remarks
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01	No. of years of Registration with the Institute of Chartered Accountants of India: d) Between 10 to 12 years: 5 marks e) Above 12 years, upto 15 years: 7 marks f) Above 15 years: 10 marks	10		
02	No. of FCA Partners : d) Between 3 to 5 nos.: 8 marks e) Between 6 to 10 nos.: 9 marks f) Above 10 nos.: 10 marks	10		
03	Years of Experience in conducting Internal Audit with annual turnover exceeding Rs 50 Crores	20		
04	Annual Income (last three Financial Years i.e. 2017-18 to 2019-20) : d) Between Rs 50 lakh to Rs 75 lakh: 12 marks e) Above Rs 75 lakh, upto Rs 100 lakh: 15 marks f) Above Rs 100 lakh: 20 marks	20		
05	Firm having experience in conducting Internal Audit of State Govt. Organizations or State Autonomous Bodies for at least 3 years in last five Financial Years i.e. from 2015-16 to 2019-20	40		
	TOTAL	100		

The Audit Program will start from tentatively Aug, 2022 and will continue till Aug, 2022. There will be two teams, consisting of three (03) members in each team and each team should comprise one qualified Accountant and other two senior assistant (Semi Qualified). The Audit Report must be submitted within 5 days from the closing date of Team Audit Work.

GST will be paid at the applicable rate.

Note: If there is a discrepancy between words and figures, the amount in words shall prevail.

We hereby agree with all the terms and conditions of the RUSA and we hereby undertake to abide by same.

Date :

Place:

Authorized Signatory
(Signature and Seal of the Authorized Signatory)