

**NOTICE INVITING TENDER
FOR
SELECTION
OF
CHARTERED ACCOUNTANT FIRM
FOR STATUTORY AUDIT
OF
STARPARD AND BRAIPRD
(Kalyani unit of STARPARD)
FOR
F.Y. 2024-25**

**Society for Training & Research
on
Panchayats & Rural Development
(STARPARD)
Department of Panchayats & Rural Development
Government of West Bengal**



NOTICE INVITING TENDER (NIT)

The Society for Training & Research on Panchayats & Rural Development (STARPARD) under the Department of Panchayats and Rural Development, Government of West Bengal is inviting NIT (NIT) for Selection of Chartered Accountant Firm for Statutory Audit of STARPARD and BRAIPRD (Kalyani unit of STARPARD) For F.Y. 2024-25 from willing consultancy firms having head office/ branch office at Kolkata, through <https://wbttenders.gov.in> for the Selection of Chartered Accountant Audit Firm for Statutory Audit of STARPARD and BRAIPRD (Kalyani unit of STARPARD) For F.Y. 2024-25.

Please go through the attached NIT bid document along with Bidder Pre-qualification Criteria

The details of the NIT are given below:

1. NIT No. : NIT/005/STARPARD Date 20.11.2024 .
2. Description of services: Selection of Chartered Accountant Firm for Statutory Audit of STARPARD and BRAIPRD (Kalyani unit of STARPARD) For F.Y. 2024-25
3. **Opening Date & Time for Submission of NIT : 22.11.2024 (Friday) at 3 pm**
Closing Date & Time for Submission of NIT : 06.12.2024 (Friday) at 3 pm
4. **Date & Time of opening of NIT :** (a) Technical Bid **09.12.2024 (Monday) at 3 pm**
(b) Financial Bid: After Evaluation of Technical Bid
5. Correspondence details: The Member Secretary, STARPARD &
Joint Secretary to the Government of West Bengal
Department of Panchayats & Rural Development
Block: DD, Plot No. 18/9, Sector-I, Bidhannagar, Kolkata.
West Bengal. Pin Code 700064.

STARPARD Helpdesk e-mail id: starpard.procurement@gmail.com
Bid no. & title to be mentioned in the subject of the email.

Phone no. (033) 2985 0203/ 2359 2930
from 10.30 am to 5 pm from Monday to Friday [except: Govt. Holidays]



No. NIT/005/STARPARD

Date 20.11.2024

NOTICE INVITING TENDER (NIT)

Subject: NIT for Selection of Chartered Accountant Firm for Statutory Audit of STARPARD and BRAIPRD (Kalyani unit of STARPARD) For F.Y. 2024-25

- A) BACKGROUND:-** The Society for Training & Research on Panchayats & Rural Development (STARPARD) under the Department of Panchayat and Rural Development (P&RD), Government of West Bengal was set up in 1997-98 with its Registration No. S/86755 of 1997-98, registered under West Bengal Societies Registration Act, 1961 (Act No. XXVI of 1961) with a set of objectives related to training & research on Panchayats & Rural Development. Presently the registered office of the restructured STARPARD is the Department of Panchayats & Rural Development, Government of West Bengal, Joint Administrative Building, HC-7 (6th to 10th Floors), Sector-III, Bidhannagar, Kolkata-700106. Administrative Office & Work Office of STARPARD is located at Mrittika Bhaban, Block DD, Plot: 18/9, Sector-I, Bidhannagar, Kolkata: 700064.
- B) STARPARD, being a registered society, needs to engage an audit firm for the Statutory Audit of STARPARD and BRAIPRD (Kalyani unit of STARPARD) For F.Y. 2024-25.**
- C) INVITATION OF BIDS:-** STARPARD invites NIT from Audit Firms for the Selection of Chartered Accountant Firm for Statutory Audit of STARPARD and BRAIPRD (Kalyani unit of STARPARD) for F.Y. 2024-25.
- D) SCOPE OF WORK**
The Chartered Accountant firm shall deal with all Statutory audit related matters including tax audit, filing of income tax return, scrutiny of utilization certificates (UCs) etc. for the office of STARPARD and BRAIPRD (Kalyani unit of STARPARD) For F.Y. 2024-25 keeping in mind the relevant provisions for a government not-for-profit society like STARPARD within due date.

Time Frame: Maximum time frame of three (03) months from the time of issuance of Letter of Engagement (LoE) or before due date of furnishing of audit report & filing of Income tax return, whichever is earlier.



The role and responsibility of the Auditor:

1. Responsibility of Auditor for Financial statements

Reasonable assurance about whether the financial statements as a whole are free from materials misstatement according to Standards of Auditing (SAs).

2.. Audit Observations

(a) **Classification of audit observations:** For each of the audit observations, the auditor should classify it either as a Major or a Minor observation.

To arrive at the classification, both the amount (quantity) and nature (quality) of misstatements need to be considered.

(b) **Quantification of audit observations:** To the best extent possible, the auditor should quantify the impact of the misstatement, so that implication of the findings can be assessed.

(c) **Observations should be as specific as possible.**

(d) **Management Response:** Response in respect of the audit observations to be submitted.

3. Presentation of Financial Statements

Accounting Policies should clearly indicate, inter alia, the basis of recognition of expenditure for various activities i.e., basis and timing of expenditure recognition and nature of documents received to liquidate the advance and record expenditure e.g., Utilization Certificate, Statement of Expenditures or actual vouchers/ bills, Audited Statement of Accounts etc.

4. (a) Identify and assess the risks of material misstatement of the financial statements whether due to error/ fraud, forgery, intentional omissions, misrepresentations, override of the internal control etc., design and perform audit procedures responsive to those risks.

(b) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by STARPARD authority.

(c) Deal with all Statutory audit related matters including tax audit, filing of tax return as well as income tax return, scrutiny of Utilization Certificates (UCs) etc. for the office of STARPARD and BRAIPRD (Kalyani unit of STARPARD) For F.Y. 2024-25.

(d) Submission of Annual Return with Registrar of Firms, Societies & Non-Trading Corporations etc.

5. Focus Areas:



The Statutory auditor will look into following points in addition to the others points connected with the Audit (Statutory audit-yearly)

- (a) Whether the provisions and rules as per West Bengal Financial Rules (WBFR), RGSA related guidelines and orders by the Ministry of Panchayati Raj (MoPR) and other orders and guidelines of Government of West Bengal (GoWB) and Government of India (GoI) are being implemented properly.
- (b) Whether the proper books of accounts are maintained.
- (c) Whether the transactions have been made through Public Fund Management System (PFMS) only for RGSA Fund
- (d) Whether the management of the advances has been done scrupulously.
- (e) Reconciliation of IUFR amount with the books of accounts.
- (f) Whether the payments vouchers are supported by proper documentation.
- (g) Cheeking of proper accounting system.
- (h) Checking of tax deduction etc. and its timely deposit with the Govt. authorities.
- (i) Whether corrective measures have been taken by entity on the observations made in the internal audit report.
- (j) To verify preparation of financial statements as per the existing orders and guidelines of Government of West Bengal and Government of India
- (k) Whether the expenditure is as per permissible or non-permissible list provided in existing orders and guidelines of Government of West Bengal and Government of India
- (l) Whether all the procurement done as per guidelines of WBFR and existing orders and guidelines of Government of West Bengal and Government of India
- (m) Whether the Audit Committee has been formed by the STARPARD for reviewing the audit observation of the previous year.
- (n) The advice to STARPARD for controlling audit disallowances.
- (o) Whether the Accounting Standards as per the Institute of Chartered Accountants of India (ICAI) have been followed.
- (p) The Auditor shall send her/his requisition in advance for the information/ records as may be required for the conduct of the audit.



- (q) The Auditor shall arrange to submit the audit report with the required audit certificate within four weeks from the date of submission of the copy of the annual accounts to the Auditor.
- (r) Certification of Utilization Certificate in respect of Grant-In-Aid received from Ministry
- (s) Preparation of Statutory Audit Report and filling of I.T. returns
- (v) Any other certificates, prescribed under Rules.
- (w) The Auditor shall submit the bill for the payment of the fee as agreed.

The auditor shall inter alia ensure before issuing the relevant and requisite audit certificate;

- (i) The correctness and appropriateness of the classification of all transactions;
- (ii) Accounts figures are in agreement with the subsidiary books of the Society
- (iii) Accounts are drawn in the prescribed format.

E) STARPARD paid ₹30,000/- plus taxes for last Statutory Audit related fees for F.Y. 2022-23 and A.Y. 2023-

24

F) Earnest Money Deposit (EMD)

EMD amount ₹2,000/- (Rupees Two Thousand) only through ONLINE <https://wbtenders.gov.in>

EMD of the unsuccessful bidders shall be returned to the bidder after finalization of the tender and on obtaining prayer from the unsuccessful bidders in this regard.

No interest will be payable by the Society on the amount of EMD.

The EMD may be forfeited if the bidder withdraws her/ his bid after bid opening, during the period of bid validity and extension thereof; engages in corrupt, fraudulent, collusive, coercive practices, during bidding process.

EMD submission related transaction details [UTR/ others] please upload with the offered Bid Document

Earnest money deposit (EMD) submitted by the selected/ awarded bidder will be retained back as Bid

Security Deposit and will be released after successful Period of Engagement:



- G) The **engagement with the selected / awarded Chartered Accountant firm** shall initially be for a period of One (01) Year from the date of award which may further be extended for one (01) year at a time, up to a maximum period of three (03) years from the date of award, upon satisfactory performance, at the discretion of Member Secretary, STARPARD on same terms and conditions

H) **BIDDER PRE-QUALIFICATION CRITERIA FOR THIS BID:**

Sl. No.	Eligibility Criteria	Supporting Proof/ Documents Required
1.	The applicant Chartered Account firm should be registered with (i) the Institute of Chartered Accountants of India (ICAI) and (ii) the Comptroller & Auditor General of India (CAG) and have (iii) Income Tax (PAN number) and (iv) GST Registration.	Provide all Certificates of Registration. (self-attested)
2.	The eligible firm should have a Head Office/ Branch Office in Kolkata , West Bengal.	Relevant documents with proof of address.
3.	The CA firm should be in existence for more than 10 years.	Provide necessary evidence.
4.	The applicant CA firm should have credentials for a similar Audit related work in at least one Central Government / State Government Organization/ PSU in the last three financial years (i.e., 2021-22, 2022-23, 2023-24)	Self-attested photocopy of previous work orders, work/ands of completion certificates, and payment certificates of the competent authority.
5.	The applicant CA firm should have experience in similar audit related work in a PSU / Central or State Government organization/ PSUs whose annual turnover is more than ₹50 crore.	Self-attested photocopy of the appointment letter/ Experience Certificate/ Certificate issued from the respective organization.
6.	The applicant CA firm should have an average turnover of at least ₹10 Lakh annually for the last three financial years (i.e., 2021-22, 2022-23, 2023-24)	Attach the Audited balance sheet of the last three financial years.
7.	The applicant CA firm should have (i) minimum ten (10) staff/ employees,	Provide necessary detail and undertaking for the same.

Society for Training & Research on Panchayats & Rural Development (STARPARD)

PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT

GOVERNMENT OF WEST BENGAL

Mrittika Bhaban, 8th Floor, DD 18/9, Sector-I, Bidhannagar, Kolkata – 700 064

E-mail: starpardstate@gmail.com / starpardtraining@gmail.com

☎ : 033 – 2985 0203 / 2359 2930



Sl. No.	Eligibility Criteria	Supporting Proof/ Documents Required
	(ii) one (01) full-time CA in employment apart from partners and (iii) a minimum of three (03) full-time working partners , on the date of submission of the proposal.	Declaration by the Head of the office/ authorised official on letter head with office seal and signature
8.	The applicant CA Bidder should not have been suspended/ debarred/ blacklisted/ terminated in respect of the contract/ recommended for blacklisting by any Government Authority and Public Companies Accounting Oversight Board (PCAOB) / National Financial Reporting Authority (NFRA). Also, any partner/ senior manager of the audit firm is not associated with the audit in any manner if s/he (i) has been found guilty of professional/ other misconduct by the Institute of Chartered Accountants of India (ii) is one against whom disciplinary sanction orders have been passed by the PCAOB / NFRA	Declaration by the Head of the office/ authorised official on letter head with office seal and signature

Note: All documents must be marked 1 to 8 as above

Bidders will be shortlisted subject to the submission of the above-mentioned documents to qualify for the Financial rounds of the bidding process

I) INSTRUCTIONS TO THE BIDDERS

- I. NIT shall be submitted through the Government of West Bengal e-procurement portal <https://wbenders.gov.in>
- II. The bidder shall be responsible for all costs associated with the preparation of this proposal, if any regardless of the conduct or outcome of the bidding process.
- iii. No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body or any of the senior management (as applicable) of STARPARD. Relative would mean husband, wife, brother, sister or any lineal ascendant or descendant

STARPARD,
Dept. of Panchayats & Rural Development
Govt. of West Bengal

Bid Document
Page 8 of 11

Society for Training & Research on Panchayats & Rural Development (STARPARD)

PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT

GOVERNMENT OF WEST BENGAL

Mrittika Bhaban, 8th Floor, DD 18/9, Sector-I, Bidhannagar, Kolkata – 700 064

E-mail: starpardstate@gmail.com / starpardtraining@gmail.com

☎ : 033 – 2985 0203 / 2359 2930



- iv. Neither the firm nor its Partners or Associates have any interest in the business of the STARPARD nor they have conducted any form of audit of STARPARD for FY 2023-24
- v. In case of any dispute, whatsoever in connection with NIT, the decision of Member Secretary, STARPARD shall be final and binding.
- vi. Bidders should ensure that NIT is delivered within scheduled date, time and place as per instructions given at above. NIT submitted after due date shall not be considered. If the date of opening of the NIT happens to be a holiday, the NIT shall be opened on the next working day.
- vii. the proposal submitted by the bidder should be valid for acceptance for a period of ninety (90) days from the opening date of NIT. In exceptional circumstances prior to expiry of original NIT validity period, STARPARD may extend the period of validity for a specified additional period.
- viii. STARPARD may seek clarifications on the NIT submitted by the bidders.
- ix. The Technical Proposals should accompany supporting documents as per eligibility criteria. The Member Secretary, STARPARD has the right to ask for detail documents to clarify the uploaded scanned copies at any point of time. In case of failure to meet the eligibility criteria further evaluation of the bid shall not be done.
- x. Information related to examination, evaluation, comparison, and recommendation shall not be disclosed to bidders or any other persons not officially concerned with the process, until completion of the whole process.
- xi. Bid shall be remained valid for a period of not less than 90 days from the date of Submission of bid, or any extensions thereof as specified by STARPARD from time to time.
- xii. Notwithstanding anything stated above, the Member Secretary, STARPARD reserves the right to cancel the engagement of bidder if it deems fit and necessary without assigning any reasons thereof.
- xiii. Credentials submitted by bidders will invariably be verified from the competent authority through formal/informal ways. If faulty credentials are found at any point of time- before or after Letter of Award, appropriate action in terms of blacklisting/ prohibition of proceeding shall be initiated by the bid inviting authority.
- xiv. Time extension on completion of work will not be given in ordinary circumstances. Only the Member Secretary, STARPARD can determine an extraordinary circumstance which may extend the timeline
- xv. **INDEMNIFICATION:** The Bidder shall indemnify the department against any action or proceedings brought against the department by act of commission/ omission or negligence on its part or on the part of its employees/ agents, in the performance of the services under the contract. The Bidder shall be liable for any of its or its employees/ bidder actions that are detrimental to the interest of the department and the quantum of damages for the same will be decided by the department and will be final and binding on the Bidder. The Bidder shall also indemnify the department in respect of any third-party claim in respect of any Intellectual Property Rights (IPR)

STARPARD,

Dept. of Panchayats & Rural Development

Govt. of West Bengal

Bid Document

Page 9 of 11



violations alleged or raised on account of the services rendered by the Agency to the department.

- xvi the bidders should fill the annexure, enclose necessary documents as mentioned in the bid document and upload in <https://wbtenders.gov.in> within the mentioned time & date. Tender application and relevant document(s) received from any bidder after the due date & time shall not be considered.
- xvii. **CORRIGENDUM:** At any time prior to the deadline for submission of bids, Member Secretary, STARPARD may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective bidder, modify the bid documents by corrigendum/amendments.
- xviii. All such amendment will be notified in the online departmental portal <https://prd.wb.gov.in> and <https://wbtenders.gov.in>
Such corrigendum issued in the website and online portal will be binding on the bidder. The bidders are requested to regularly visit the above portal/ website for any amendment/ corrigendum.
- xix. All such amendments/corrigendum shall form part of bid documents. Member Secretary, STARPARD shall bear no responsibility or liability arising out of non-receipt of the above in time by the Bidders.
- xx.. In order to allow prospective bidders reasonable time in which to take the corrigendum into account in preparing their bids, Member Secretary, STARPARD, at her own discretion, may extend the deadline for the submission and opening of bids.
- xxi. Neither Member Secretary, STARPARD nor any employees will be responsible for any type of server/ system related error(s) of <https://wbtenders.gov.in>.
- xxii in case of any day, meant for this tender, appears to be an unscheduled holiday, the next working day will be treated as a scheduled/ prescribed day for the same purpose.
- xxiii. Bidder should maintain the norms & regulations of <https://wbtenders.gov.in>
- xxiv. All the disputes are subject to Kolkata jurisdiction only.
- xxv The Member Secretary, STARPARD reserves to accept or, reject any/ all applications without assigning any reasons thereof.
- xxvi. At any time prior to the deadline for submission of NIT, Member Secretary, STARPARD may, for any reason, add/ alter/ delete/ modify any part of this bid document by issuing addenda.

Society for Training & Research on Panchayats & Rural Development (STARPARD)
PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT
GOVERNMENT OF WEST BENGAL
Mrittika Bhaban, 8th Floor, DD 18/9, Sector-I, Bidhannagar, Kolkata – 700 064
E-mail: starpardstate@gmail.com / starpardtraining@gmail.com
☎ : 033 – 2985 0203 / 2359 2930



J) CLARIFICATIONS:

A Chartered Accountant Firm requiring any clarification regarding the NIT may seek clarifications on a query in writing/ electronically from the Member Secretary, STARPARD within three days of publication of this invitation.

Contact details:

STARPARD Helpdesk e-mail id: starpard.procurement@gmail.com Bid no. & title to be mentioned in the subject the email.

Phone no. (033) 2985 0203/ 2359 2930 from 10.30 am to 5 pm from Monday to Friday [except: Govt. Holidays]

Member Secretary, STARPARD &
Joint Secretary to the Govt. of West Bengal
Panchayats & Rural Development Department

Member Secretary, STARPARD
&
Joint Secretary
Panchayats & Rural Development Department
Government of West Bengal