

**WEST BENGAL HANDICRAFTS DEVELOPMENT CORPORATION LIMITED
(MANJUSHA)
(A Govt. of West Bengal Corporation under MSME & Textiles Department)
BLOCK IB-181, SECTOR-III, SALT LAKE, KOLKATA-700106**

E-mail: accounts@manjusha.in

E-Tender No.: WBHDCL/NIT-399/22-23

Date: 04/07/2022

**SELECTION OF CHARTERED ACCOUNTANT FIRMS FOR THE PURPOSE OF
INTERNAL AUDIT OF WEST BENGAL HANDICRAFTS DEVELOPMENT
CORPORATION LTD. FOR THE YEAR 2022-23, 2023-24 AND 2024-25**

Notice Inviting Tender

Notice inviting e-tender No. WBHDCL/NIT-399/22-23 Dated 04.07.2022 of West Bengal Handicrafts Development Corporation Ltd.(MANJUSHA).

- 1. INTRODUCTION:** Online tenders are invited from the registered Chartered Accountant Firms for the purpose of Internal Audit of West Bengal Handicrafts Development Corporation Ltd. for the year 2022-23, 2023-24 and 2024-25 as per the terms & conditions mentioned herewith. The Tender in specified format should be submitted by **18th July, 2022 within 05:00 P.M** online in the **website <https://wbtenders.gov.in>**. Incomplete formats /format received after the scheduled time will not be entertained.

- 2. ELIGIBILITY CRITERION:**
 - a. The firm must be an active partnership firm of Chartered Accountants as on date.
 - b. The firm must have at least two FCA partners.
 - c. Annual income of the partnership firm should be more than or equal to Rs. 6 lakhs for the last year (i.e. 2020-21).
 - d. Weightage will be given to those who are empanelled with C& AG of India or AGWB.

- 3. DOCUMENTS TO BE ATTACHED:**
 - a. A copy of the constitution certificate of firm issued by the ICAI
 - b. A copy of the latest partnership deed.
 - c. A copy of the acknowledgement of the IT return of the firm and of all its partners for 2021-22 (A.Y.)
 - d. Copy of the audited financial statement of the firm along with schedules for the last three financial years ending 31.03.2021.
 - e. Details of court cases or any other case pending against the firm, if any.
 - f. Copy of PAN & GST Registration certificate
 - g. Copy of Professional Tax Deposit Challan for the year FY 2021-22.
 - h. Copy of trade license
 - i. Affidavit for not being black listed by any Government /Private Institution in Non-judicial stamp paper.

- 4. GENERAL INSTRUCTIONS**
 - a. The intending bidder may download the tender documents from <https://wbtenders.gov.in> with the help of Digital Signature Certificate. Technical Bid and Financial Bid both will be submitted concurrently duly digitally signed on the portal <https://wbtenders.gov.in>. Tender document may be downloaded from website & submission of Technical Bid/ Financial Bid as per tender time schedule be stated in Item no. 14 of the N.I.T. The documents submitted by the bidders should be properly indexed & signed.
 - b. Both Technical document and Financial Bid are to be submitted in Technical (Statutory & Non-Statutory folder) and financial folder concurrently duly digitally signed in the website <https://wbtenders.gov.in>.
 - c. The tenderers are required to submit two types of bids viz. Technical & Financial. These two parts are to be submitted in separate covers with detailed break up through

e-tender portal. The Financial Bid of those firms who qualify in the Technical Bid will only be opened and considered for further processing in selection of the successful bidder.

- d. The tender documents must be signed only by the Authorised partner of the firm. Copy of the letter of authorization for signing tender documents with necessary seal and signature shall be submitted.
- e. Every correction in the tender document shall be attested by the Authorised partner of the firm. In addition it may be noted that incomplete Technical and/or Financial Bids in any form will be out rightly rejected.

5. EMD and SECURITY DEPOSIT:

- a. Every bidder has to submit earnest money of Rs. 10,000/- (Rupees Ten Thousand only) which has to be paid online as per Finance Department Order no. 3975-F(Y) dt. 28/07/2016 for this purpose.
- b. The Successful tenderer will be required to pay 3% (including the EMD retained) of the contract value as Security Money before agreement and the same will be released after successful completion of the assignment.
- 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.

6. ANNEXURES TO BE FILLED UP

- a. Declaration (Annexure-A)
- b. Details of Audit experience of the firm. [Annexure B].
- c. Details of Partners of the firm [Annexure C].

7. FINANCIAL BID: Single rate (excluding of GST) for issue of audit report for one financial year should be quoted in BOQ. The same shall be valid for a period of 3 financial years.

8. LEGAL TERMS AND COMPLIANCES

- a. In respect of any dispute arising out of implementation of this Tender, the decision of the Tender Accepting Authority shall be final.
- b. Tender will remain valid for three years from the date of execution of the agreement which can be extended for a further period of three months observing Govt. Rules.
- c. For any legal remedies, the Courts at Kolkata shall only have the jurisdiction.

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

10. MODE OF PAYMENT: No advance payment will be made. Payment will be made after submission of the required Audit Report and duly acceptance of the same by the Competent Authority.

11. OTHER CONDITIONS:

- a. If the lowest acceptable rates of two or more tenderers become identical, the Authority will have the right to select one.
- b. Every page of the tender paper along with all tender documents must be signed by the Authorized representatives of the firm.
- c. Final acceptance of tender will depend on the Tender accepting authority.

12. SCOPE OF WORK:

1. To check Transaction Flow (Purchase procedure & Sales Procedure in different department).
2. To check Flow of Process of work relating to financial involvement in all the departments.
3. Checking of Legal compliance in respect of Tender, Vendor Payments maintenance of records and recording of Inflow of cash.
4. Maintenance of relevant information in connection with all cash/credit transactions.
5. Reconciliation of Sundry Debtors and Creditors.
6. Compliance of statutory requirement under different economic laws, namely IT Act, GST etc.
7. Reconciliation of Income Tax TDS and GST TDS receivable and payable.
8. Physical stock verification in Central Store and Showroom twice a year.
9. To report periodically of the findings of Audit.
10. Internal Audit should focus the areas so that standard operational practice may be ensured for all operations.
11. Necessary advice against queries of CAG and Statutory Audit and Income Tax.
12. Any other advice for smooth functioning of the organization as and when required.

In addition to above the following areas should also be covered.

Sl. No.	Area	Board Audit Coverage
1.	Finance & Accounts	<ol style="list-style-type: none"> 1. Cash & Bank Management (B.R.S.; Cash Flow & Fund Flow) 2. Fixed Asset Management 3. Method of charging depreciation of fixed assets 4. Fund Management (FD & Other investments) 5. Cash insurance, Fidelity insurance 6. Expenses scrutiny 7. Ledger scrutiny 8. Salary management (Including P.F., E.S.I., Gratuity, Leave encashment). 9. Maintenance of statutory records-Income Tax, GST, etc. 10. Checking of transactions and functioning at various emporiums including head office. 11. Review of Risk Management including insurance, fund, theft and recommendation thereof. 12. Review of the accuracy and reliability of accounting records and financial reports. 13. Evaluation of existing of accounting system and recommendations for improvement. 14. Identifying opportunities for cost saving and give recommendation for improving cost efficiencies. 15. Examining that resources are acquired economically, used efficiently and safe guarded adequately. 16. Suggest measure to add value, improve operational efficiency, risk management and internal control system. 17. Compliance of Accounting Standard.

2.	Contract & Work Order Management	<ol style="list-style-type: none"> 1. Compliance with management directives. 2. Compliance of statutory laws and rules. 3. Review of tender/quotation/process. 4. Awarding of contract. 5. Tender formalities (Manual/e-tender). 6. Tender security system. 7. Accuracy and reliability of accounting. 8. Bill passing system.
3.	Contract & Work Order Management	<ol style="list-style-type: none"> 1. Employee Service Book 2. Leave and all other records check.

13. Final Output & Reporting: The auditor will provide **consolidated and comprehensive** reports. The reports will contain key findings, implications and recommendations to enable the management to take timely action. Audit observations/reports should be discussed with the competent authority and should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation to the board.

The audit reports should be submitted within a month after completion of yearly audit. Any delay beyond 1 month for attracts the termination of the contract without any financial liability of the client.

The internal audit report will contain:

- Objectives of audit.
- Methodology of the audit;
- The status of implementation of the financial management system;
- The status of compliance of the previous audit reports, including major audit observations pending compliance;
- The key areas of weaknesses that need improvement
- Recommendations for improvements.

14. Date & Time Schedule:

Sl. No.	Particulars	Date & Time in IST
1	Date of uploading of NIT & other documents (online)Publishing Date	04.07.2022 at 6.00 P.M.
2	Documents download start date (online)	04.07.2022 at 6:00 P.M.
3	Bid submission start date (online)	04.07.2022 at 6:00 P.M.
4	Pre bid meeting	11.07.2022 at 3:00P.M.
5	Bid Submission closing date (online)	18.07.2022 upto 5:00 P.M.
6	Bid opening date for Technical Proposals (online)	20.07.2022 at 11:00 A.M.
7	Date of uploading list for Technically Qualified Bidder (online)	To be notified later
8	Date for opening of Financial Proposal (online)	To be notified later

INSTRUCTION TO BIDDERS

General guidance for e-tendering:

Instruction/ Guidelines for electronic submission of the tenders have been annexed for assisting the contractors to participate in e-tendering.

1. Registration of bidder:

Any bidder willing to take part in the process of e-tendering will have to be enrolled & registered with the Government e-Procurement system, through logging on to designated official tender website of Government of West Bengal having URL: <https://wbtenders.gov.in>, contractor is to click on to the link for e-tendering site as given on the web portal.

2. Digital Signature Certificate (DSC):

Each contractor is required to obtain a class-II or class-III Digital Signature Certificate (DSC) for submission of tenders from the approved service provider of the National Informatics Centre (NIC) on payment of requisite amount.

The contractor can search and download NIT & Tender Document (s) electronically from computer once he logs on to the website, using the Digital Signature Certificate. This is the only mode of collection of Tender Documents.

3. Submission of Tenders:

Tenders are to be submitted through online to the website in two folders at a time, one in Technical Proposal & the other in Financial Proposal before the prescribed date & time using the Digital Signature Certificate (DSC). The documents are to be uploaded virus scanned copy duly Digitally Signed. The documents will get encrypted (transformed into non readable formats).

4. **Bidder shall have to furnish the following documents:**

- i. Copy of proof of electronic fund transfer towards EMD/ Bid Security. EMD has to be submitted in terms of circular 3975, dated: 28.07.2016 of Finance Department, Government of West Bengal
- ii. Declaration [Annexure-A]
- iii. Details of Audit experience of the Firm. [Annexure-B]
- iv. Details of the Partners of the Firm [Annexure C]
- v. A copy of the constitution certificate of firm issued by the ICAI.
- vi. A copy of the latest partnership deed.
- vii. A copy of the acknowledgement of the Income Tax return of the firm and all of its partners for 2021-22 (A.Y.)
- viii. Copy of the audited financial statement of the firm along with schedules for the latest three financial years ending 31/03/2021.
- ix. Details of court cases/or any other case pending against the firm.
- x. Copy of PAN& GST Registration certificate.
- xi. Copy of Professional Tax Deposit challan for the year FY 2021-22.
- xii. Copy of trade license.
- xiii. Copy of the letter of authorization for signing tender documents with necessary seal and signature shall be submitted.
- xiv. Affidavit for not being black listed by any Government /Private Institution in Non-judicial stamp paper.

Annexure-A
Declaration
(To be printed on a letter head)

We, the following partners of M/s.....do hereby jointly and severally verify and declare-

- i) That the particulars 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 or any of its proprietor or partners has not been debarred or cautioned by ICAI 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 provision of CA Act.
- iv) That the constitution of the firm as on 1st April, 2022 shown in the expression of interest is same as that in the constitution certificate issued by the ICAI, where applicable.

SL No.	Name of the Partner	Membership Registration No	PAN	Dates of payment of the fees for last year for membership / for issue of certificate of practice	Signature of Partner

Place:

Date:

(Seal & Signature of the Firm)

Details of audit experience of the firm

(To be printed on a letter head)

(Annexure B)

(Rupees in lakhs)

Name of the area / sector	Name of the company / body audited a) Society / PSU / autonomous body b) Companies in private sector c) Banks	Year of audit e.g. FY a) 2018-19 b) 2019-20 c) 2020-21	Fees charged for each of the assignment in each year	Nature of Audit assignment viz. Statutory Audit / Internal Audit / Branch Audit	Nature of Special Assignment	Name of the full time partner / employees who supervised the audit or signed the financial statements and who is still working in the firm

(Seal & Signature of the Firm)

Details of the partners of the firm

(To be printed on a letter head)

(Annexure C)

S L N o	Name of the Partner	Membership No	Whet her FCA/ ACA	Date of joining the Firm/ Org. (Full Time)	Date of becoming FCA	Whether acknowl edgement of Income Tax Return for A/Y 2021-22 attached Yes/No	Whether has IAS (Information systems Audit /CISA or any other equivalent qualification (If yes please attach a copy of the certificate)

(Seal & Signature of the Firm)