

**BID DOCUMENT FOR HIRING OF CHARTERED ACCOUNTANTS FIRM FOR
AUDIT OF ACCOUNTS OF NATIONAL FUND**

**DEPARTMENT OF EMPOWERMENT OF
PERSONS WITH DISABILITIES**

EXPRESSION OF INTEREST (EOI)/NOTICE INVITING QUOTATION (NIQ)

No: 18-14/2022-DDIII/NF

Date:

Department of Empowerment of Persons with Disabilities intends to invite Sealed Quotation affixing Court fee of Rs 8.25 from interested credible Chartered Accountant firms of practicing Chartered Accountants empanelled with Comptroller & Auditor General of India having committed professionals/resource persons Accountant firm to carry out Audit of all Accounts of National Funds for Persons with Disabilities.

The EOI document may be downloaded from the Department of Empowerment of Persons with Disabilities' website : www.disabilityaffairs.gov.in from 21st of June, 2023. The submission of quotation will start at 11:00 AM from 21st June, 2023 and close by 2:00 PM on 6th July, 2023. The quotations will be opened at 3:00 PM on 6th July, 2023.

Sd/-

Deputy Secretary to the Govt. of India
(National Fund), DEPwD

Tender Notice: No: 18-14/2022-DDIII/NF

Dated: .2023

1. Issue of Tender document : From **21st June, 2023 at 11:00 AM** to **6th July, 2023** up to 02:00 PM
2. Start date & Time of Submission: **From 11:00 am of 21st June 2023**
Of Tender
3. Last Date and Time of Submission of tender : Up to 2:00 PM of 6th July, 2023
4. Date & Time for opening of tender Technical Bid (envelop-A) : **3.00 PM of 6th July, 2023**
5. Venue : Room N. 523, Pt. DD Antyodaya Bhavan, CGO Complex Lodhi Road, New Delhi.
6. Date & Time for opening of Financial Bid (envelop-B) : After the process of Technical Bid (It is for technically eligible bidders only).
7. Address for Correspondence : Deputy Secretary(National Fund), Room N. 523, Pt. Deendayal Upadhyay Antyodaya Bhavan, CGO Complex Lodhi Road, New Delhi.

Sd/-

Deputy Secretary to the Govt of India

CHAPTER-I

A. INTRODUCTION

Sub:- Engagement of C&AG Empanelled firm of Chartered Accountants for National Fund for Persons with Disabilities - regarding.

In terms of Section 86 of the Rights of Persons with Disabilities Act, 2016, the National Fund for Persons with Disabilities (hereinafter referred to as National Fund) was constituted by the Department of Empowerment of Persons with Disabilities (Divyangjan), Ministry of Social Justice & Empowerment, Government of India on 10.01.2018 by subsuming the erstwhile National Fund for People with Disabilities and Trust Fund for Empowerment of Persons with Disabilities.

The Central Government under Rule 41 of Rights of Persons with Disabilities Rules, 2017 notified on 15.01.2017 laid down the mechanism for management and utilization of the National Fund. As per Rule 41 of the said Rules, the Central Government constituted Governing Body under the Chairpersonship of Secretary, DEPwD, which is responsible for the management of the Fund. As per Rule 42 of the said Rules, the Fund shall be utilized for the following purposes, namely: -

- a. financial assistance in the areas which are not specifically covered under any scheme and programme of the Central Government or are not adequately funded under any scheme or programme of the Central Government;
- b. for the purpose of implementation of the provisions of the Act;
- c. administrative and other expenses of the Fund, as may be required to be incurred by or under this Act; and
- d. such other purposes as may be decided by the Governing Body.

As of now, the scheme of the National Fund for financial support can be provided for:-

- a. Support organizing exhibitions/workshops to showcase the products including paintings, handicrafts etc. made by PwDs;
- b. Support persons with benchmark disabilities who have excelled in sports/fine-arts/music/dance/film/theatre/literature at the State level to participate in the National and International events; and
- c. Support certain exclusive needs of persons with high support needs as recommended by the Assessment Boards on specific recommendation by the States on a case-to-case basis.
- d. Financial support to persons with benchmark disabilities, who have excelled in academic and technical areas for presenting research papers in International conferences/seminars/symposia/ workshops.
- e. Financial assistance to the State/UT Governments for organizing National/International level events to promote inclusivity with regard to persons with disabilities on the lines of Purple Fest.

As per the provision, overall interest earned per year is the only amount available for utilization under the fund for the welfare of persons with disabilities for such activities which are not covered under any other Scheme of the Department.

The National Fund intends to engage a Chartered Accountant firm empanelled by the office of Comptroller and Auditor General of India (C&AG) for the purpose of audit and account related work for the financial year 2023-24 to 2025-26 (three years) which could be extendable for one year on satisfactory completion of the assignment and approval of the competent authority for following assignments. The scope of work and eligibility criteria are as under:-

B. Scope of Work for CA Firm

- I. Preparation of the accounts of the National Fund inclusive of erstwhile Trust Fund for Empowerment of Persons with Disabilities and National Fund for People with Disabilities compatible with and conforming to the requirements of the Income Tax Act 1961.
- II. Preparation of Annual Accounts, Income and Expenditure Statement, Balance Sheet and financial statement of the National Fund.
- III. Preparation and Filing of annual ITR as well as Quarterly TDS and other Return as per Income Tax Act, 1961 as amended from time to time
- IV. Scrutiny case & CIT Appeal, follow-up/appearing before appropriate IT authority, obtaining the certificate for non-deduction of Tax U/s 197, etc., and income tax-related matters including for erstwhile Trust Fund and Old national fund.
- V. Conduct Regular Audit of the National Fund under the Income Tax Act, 1961.
- VI. Any other incidental and/or consequential matters not mentioned above including relating to the Income Tax/Accounts for the assessment of Tax.

C. Eligibility Criteria and Technical Qualifications

The proposal, in accordance with two bid system (separate technical and financial bid in two separate envelope), is invited from the C&AG empanelled CA firms for the above assignments in respect of National Fund for Persons with Disabilities as per the following criteria: -

1. Eligibility for CA firms to apply:
 - a. Minimum 3 partners in the firm;
 - b. Minimum 5 years of existence of the firm;
 - c. Experience of the firm in handling the assignment of autonomous bodies/ PSUs and providing Consultancy on issues like Income Tax, GST, VAT to Government Organizations and Public limited companies/ PSUs with turnover not less than Rs. 100 Crores.
 - d. The firm or its partners should not be facing any investigation or inquiry by any tax authority for violation of any of the tax laws.
2. As regards the experience, a mandate letter or agreement from the concerned clients regarding turnover, a certificate from CA firm other than the applicant will be required to be furnished with the following documents:-
 - a. Partnership deed/MoA of the firm
 - b. Date of registration of the Firm
 - c. Copy of the work orders/sanction orders
 - d. Proof of empanelment with C&AG
 - e. Technical Proposal may be submitted as per **Annexure**

E. MODE OF SUBMISSION OF TENDER:

- a) Bid document may be downloaded from : www.disabilitiyaffairs.gov.in Tender should be addressed to the Deputy Secretary (National Fund), Department of Empowerment of Persons with Disabilities, Room N. 523, Pt. DD Antyodaya Bhavan, CGO Complex Lodhi Road, New Delhi.
- b) Offer should be made in two parts namely technical bid and financial bid and in the format given in the bid document. Each offer should be placed in separate sealed envelope super scribed as technical Bid or Financial Bid as the case may be followed by the title mentioned above against tender notice. **Name of the bidder and contact number with address should also be written on the envelope.** Tender will be accepted only from those who have submitted both the Technical and the Financial Bid.
- c) Tender consisting of the above two covers should be in a sealed cover and could be dropped in the sealed box kept at CR Section, Department of Empowerment of Persons with Disabilities, Ground Floor, Pt. Deendayal Upadhyay Antyodaya Bhavan (SBI side gate), CGO Complex Lodhi Road, New Delhi.
- d) The Technical bid prescribed should be filled in original and should be sealed in a separate cover. The envelope containing technical bid should be super scribed as Technical Bid (envelope-A).
- e) The Financial bid prescribed should be filled in original with total amount quoted both in figures and words. The envelope containing financial bid should be super scribed as Financial Bid (envelope-B). The Bid must be unconditional and in the format given in the tender document.
- f) Both the Technical bid and Financial bid should then be put in a single cover sealed and super scribed- **“Tender for selection of CA Firm for conducting Audit” (Name of the Bidder).**
- g) The price quoted shall be inclusive of all taxes, duties and other charges.
- h) If the envelop is not sealed and marked as required above, the same will be rejected.

F. DETAILS TO BE FURNISHED:

- i) All particulars must be furnished as asked for in the prescribed technical (Format-A) and financial bid document (Format D).
- ii) The rates should be clearly indicated both in words and figure. Whenever there is discrepancy, the rate indicated in words shall apply.
- iii) The bidder with full signature should avoid overwriting if any. The rate quoted should be kept firm for a minimum period of 3- year from the date of acceptance of the tender.

G. OPENING OF THE TENDER AND EVALUATION THEREOF :

The tenders received within the specified time will be opened in the office of the Deputy Secretary (National Fund), DEPwD, by a Committee to be constituted in presence of the attending bidders or his/ her authorized representative **at 03.00 PM on 6th July, 2023.** The bidders must intimate their authorize representative for the purpose of opening of the bid by **11:00 A.M. of 6th July, 2023.** The technical bid will be opened in the first instance and will be evaluated and the list of technically qualified bidders will be prepared. The Financial bids of the technically qualified bidders alone will be opened and evaluated by the same committee. In the Financial Bid evaluation, the total amount quoted by the bidder will be considered for comparing the financial bids. The decision of the committee will be final in this regard.

H. Period of Validity of Bids

Bids shall remain valid for **60** days after the deadline for submission of bids

I. AGREEMENT :

- i) The Successful bidder shall execute an agreement for the fulfillment of the contract on Rs. 100/- Non Judicial stamp in the model form enclosed within 10 days from the date of acceptance of the tender. The incidental expenses of execution of agreement shall be borne by the successful bidder, hereafter the successful bidder will be referred to as Service Provider.
- ii) The conditions stipulated in the agreement should be strictly adhered to and violation of any of the conditions at any stage will entail termination of the contract without prejudice to the rights of the JS&CEO, National Fund.

J. PAYMENT

- i) The payment will be released to the CA firm in quarterly installments (after each quarter) subject to the satisfactory completion of the assignment in all respects.
- ii) The audit fees will be paid for the given assignment to the CA in one installment after submission of satisfactory audit report. There will not be any advance or part payment in this regard.
- iii) The CA will not be provided any accommodation and transportation facilities etc for this assignment and also no TA/DA will be paid.

K. PENALTY AND TERMINATION FOR NON FULFILMENT OF CONTRACT:

- The final acceptance of the tender would be entirely vested with the JS & CEO, National Fund, Department of Empowerment of Persons with Disabilities. After the acceptance of the tender, the bidder shall have no right to withdraw his tender or claim higher price.
- In case the CA firm does not complete the job or leaves it in between, the Competent Authority of National Fund, DEPwD will have the right to get the assignment completed from any other agency and such amount will be recovered from the CA firm.
- Tenders with incomplete information are liable for rejection. The Authority reserves the right to cancel/reject any or all tenders at any time without assigning any reason thereof and bidders/ firms shall have no claim/ protest in any forum in this regard. The decision of the Authority as regard to the issue related to the tender will be final

L. EVALUATION of TECHNICAL BID:

The EOI proposal of the agencies meeting the eligibility criteria (Format A, B, C) shall be evaluated. The decision of Tender Committee will be final.

FORMAT-A
QUALIFICATION CUM TECHNICAL BID
[TO BE FILLED BY BIDDER AND ENCLOSED SUPPORTING DOCUMENT AS
INDICATED]

S.No.	Particular	Details	Remarks
1	Chartered Accountant Firm		Submit Supporting document
	Name and Address of the Firm		
	mail id		
	Year of Establishment		
	Name of Authorized Signatory(in capital letters) exclusively available for this assignment.		
	Mobile No.		
	Specimen signature of the authorized signatory		
2	Qualification Criteria		
	(i) Name and membership Nos. of the all the partners with year of enrollment with ACA/FCA		
	(ii) Mention registration number and date of registration		Submit copy of registration
	(iii) PAN and GST number		Submit copy of PAN and GST
	(iv) Last 3 years IT return		Submit copy of IT return of 2020-21, 2021-22 and 2022-23
(iv) The CA Firm should be empanelled with Comptroller and Auditor General of India (C&AG)		Submit copy of evidence	
	c) Average gross professional fees received /earned by the CA firm during 2020-21, 2021-22 and 2022-23	Rs	Submit Financial Statement of the last 3 years

	d) The Firm should have at least 5 years experience after its registration	Number of Institute where service were provided in the last 5 years Number (in figure)..... Number (in word).....	Details to be provided (copy of Work order for evidence) Format B
	e) The Firm should have at least three year experience of providing services of External/Internal Auditing	Central/State Govt Department Where external Audit provided/Similar kind of service provided Number (in figure)..... Number (in word).....	Details to be provided (copy of Work order for evidence) Format C
	f) Number of other Staff in payroll of firm (Minimum 4)	CV should be attached	

DECLARATION

I/ we hereby certify that the terms and conditions given with the tender notice have been read carefully and acceptable to me/ us and that the information furnished above is full and correct to the best of on/ our knowledge. I/ we understand that in case any information submitted by us in this EoI are found to be false at any stage, our Firm/ Agency will be blacklisted/ debarred by you and will not have any dealing with your organization in future.

Place: (Signature and seal of the authorized signatory)

Date: (Seal)

FORMAT B
(To be furnished in the letter head of the CA firm)
Details of CA Firm's Experience during the last 5 (five) years

Sl No	[Start date / Enddate	Name of the Assignment	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					

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

Please attach additional sheets, if required

Place

(Signature of the authorized signatory)

Date

(Seal)

FORMAT C
(To be furnished in the letter head of the CA firm)

Details of CA Firm's Experience of providing similar services as per scope of work during the last 3 years.

Sl No	Name of the Assignment	Name of the Institute	Nature of Assignment as per scope of the work of this Tender	Details of the Supporting Documents provided
1				
2				
3				
4				

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

Place

(Signature of the authorized signatory)

Date

(Seal)

FORMAT-D
Financial Bid (Envelop-B)
PRICE TENDER FORM
(To be returned in original along with
tenders)Tender No.....
dated.....

To,

The Deputy Secretary,
National Fund for Persons with Disabilities
Department of Empowerment of Persons with Disabilities (DEPwD)
Room No. 523, Pt. Deendayal Upadhyay Antoyadaya Bhavan,
Lodhi Road, New Delhi 110003

Sir,

I/we hereby submit the EOI for empanelment as Service Provider (CA firm) for providing Service for Auditing Accounts National Fund under Department of Empowerment of Persons with Disabilities as per the terms & conditions given in this bid document within the time specified in the work order which will be issued from time to time. The rates are quoted in the prescribed format given below:

S.No	Particular	Quoted Rate in figure (Rs)	Quoted Rate in letter
1	Preparation of Books of Accounts, Audit Work, Filing of ITR, Quarterly Return File and other related works etc.		
2	Income Tax related matter (Appeal, Appearing in hearing, refund,		
	Total		

Gross Total cost :Rs/-

(Rupees... only)

[The above quoted rate inclusive of all professional fees, taxes, etc.]

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

SIGNATURE OF THE BIDDER WITH SEAL