



राष्ट्रीय गतिशील दिव्यांगजन संस्थान  
National Institute for Locomotor Disabilities (Divyangjan)  
(दिव्यांगजन सशक्तिकरणविभाग, सामाजिकन्यायएवंअधिकारितामंत्रालय, भारत सरकार)  
Department of Empowerment of PwDs (Divyangjan), Ministry of Social Justice and Empowerment, Govt. of India  
B.T. ROAD, BON-HOOGHLY, KOLKATA-700090  
बी.टी .रोडबनहुगली, कोलकाता-700090  
Phone: 2531-0279, 2531-0610/Tele Fax: 2531-8379/E-mail: [mail@nioh.in](mailto:mail@nioh.in) and web: [www.niohkol.nic.in](http://www.niohkol.nic.in)



Ref No. IA/1205/ACC/06/NIOH

Date:11.02.2021

**EXPRESSION OF INTEREST**  
**FOR**  
**ENGAGEMENT OF**  
**CHARTERED ACCOUNTANTS FIRM**

**For**  
**Internal Audit of NILD KOLKATA For the financial year**  
**2020-21**

1) **BID-DATA SHEET**

<b>Tender Number &amp; Date</b>	<b>IA/1205/ACC/06/NIOH</b> <b>Date: 11.02.2021</b>
<b>Issue of Tender Forms</b>	Tender Documents / forms can be Downloaded from the Institute's website <a href="http://www.niohkol.nic.in/">http://www.niohkol.nic.in/</a>
<b>Last Date of Submission of Tender</b>	<b>19.02.2021</b> up to 15.00 hrs.
<b>Opening of Tender</b>	<b>22.02.2021</b> at 14.00 hrs.
<b>Contact Person</b>	Dy. Director (Admin) NILD KOLKATA  Phone : 033-25310279 / 0610
<b>Contact Address</b>	National Institute for Locomotor Disabilities (Divyangjan) B.T. Road Bon-Hooghly Kolkata 700090
<b>Website</b>	<a href="http://www.niohkol.nic.in/">http://www.niohkol.nic.in/</a>

## 2) TERMS OF REFERENCE

### 2.1 Background

National Institute for the Locomotor Disabilities (Divyangjan) Kolkata was established on **1978** with an objective to develop Human Resource (manpower) for providing services to the Orthopaedically Handicapped population, namely training of Physiotherapists, Occupational Therapists, Orthotists & Prosthetists, Employment & Placement Officers and Vocational Counsellor etc. To conduct and sponsor research in all aspects related to the rehabilitation of the Orthopaedically handicapped. To provide services in the area of rehabilitation, restorative surgery, aids & appliances and vocational training to the persons with disability. To standardize aids and appliances and to promote their manufacturing and distribution. To provide consultancy to the State Government and voluntary agencies. To serve as an apex documentation and information centre in the area of disability & rehabilitation.

### CENTRES

#### A. Composite Regional Centres:

1. Composite Regional Centre for Persons with Disabilities, Patna, Bihar
2. Composite Regional Centre for Persons with Disabilities, Agartala, Tripura

#### B. Regional Chapter:

1. Regional Chapter-NILD, C/O NIVH Campus, 116, Rajpur Road, Dehradun-248001.

#### C. Regional Centre

1. NERC-NILD, Aizwal, C.O S.C.E.R.T, Campus, Chaltiang, Aizawal-796012, Mizoram.
2. RC-NILD, Naharlagun Arunachal Pradesh Campus, Nancy Apartment, Sector-D, Nr, Pachin Colony Auto Stand, Naharlagun-791110, Arunachal Pradesh.
3. Centre for Disability Studies, Mizoram University, Aizawl, Mizoram

Books of Accounts of the Institute are being maintained in the Finance & Accounts Section (F&A) including Research & Development (R&D) project accounts. NILD Kolkata is maintaining its accounts on accrual basis following the applicable Indian Accounting Standards. The expenditure of the Institute is attributed to two major heads- Recurring and Non-Recurring. The expenditure related to construction works, purchase of equipments and books etc. are recording under Non-recurring head and expenditure like salary and other maintenance etc. are recording under recurring head. Both Recurring and Non-Recurring expenditure are further sub-divided into different minor-heads as per the nature of the expenditure. All payments relate data are entered into the tally software (*Tally ERP.9*), which is being used for recording of the transactions.

The accounts of the Institute are prepared as per the prescribed format applicable to the Central Government Autonomous Bodies.

Most of the payments like salary, scholarships and others etc. made to the employees/ students of the Institute are done by directly transfer. Payments to vendors and contractors are made by Cheques/PFMS/Electronic transfers (RTGS/NEFT). Receipts on account of student admission are directly received into the banks.

## **2.2 Scope of work**

The nature of work of the Chartered Accountant/Cost Accountant Firm shall be as follows.

1. Internal audit of books of accounts and ancillary records and submission of report on quarterly basis.
2. Report risk management issue and internal control deficiencies identified and provide recommendation for improving Institute's operation.
3. Review of all statutory obligation compliances such as GST,TDS. P.Tax, NPS, Income Tax etc.
4. Review of quarterly and annual returns of statutory payment.
5. Review and checking of the Grants-in-aid received and its utilization as per the terms and conditions.
6. Review of additions to fixed assets, fixed assets register and physical Verification.
7. Suggestions for improvement of the existing system of accounting/internal control/checks and management information system etc. may needs to provide.
8. To assist the Institute in preparation of Final Accounts.
9. Evaluation and assess the procurement of goods/services transactions of the Institute.
10. To assess and examine the construction activities of Internal Works Division (IWD) of the Institute.
11. To assess and examine the Security and safety measures etc of the Institute.
12. If any checks/controls which may fit to the Institute.
13. Physical verification of cash at different locations.
14. Audit of Centre's high value purchase/ procurement of scientific equipment/ computers from foreign vendors as per rules/ procedures as narrated in the General Financial Rules (GFR) and the Centre's guidelines/ purchase procedure.
15. Physical Verification stores and assets at different locations
16. To examine the comments of the Statutory Auditors / Principal Director of Audit on the accounts of the previous years and suggest suitable action to set right the position.

## **2.3 Time Period**

The Chartered Accountant/Cost Accountant firm will be required to provide the desired services initially for a period of one year i.e. FY 2020-2021 which can be extended on satisfactory performance.

Notwithstanding anything contained herein above, the Institute reserves the right to discontinue the services of Chartered Accountant/Cost Accountant firm in the event their services are evaluated as unsatisfactory at any time during the period.

## **2.4 Support and Inputs to the Firm**

The Institute shall provide adequate office space to the Firm to perform its services. In terms of hardware the Institute may provide the same subject to requirement from the Firm,(if any). The Institute will provide all primary data to the firm for carrying out the jobs listed in the scope of work.

## **2.5 Pre-qualification Criteria**

The firm eligible for the bidding process must satisfy the following eligibility criteria:

1. The Chartered Accountant Firm/Cost Accountant firm should be based in and around Kolkata and should have a branch(s) to the extant.
2. The Chartered Accountant Firm/Cost Accountant Firm should have at least three partners.
3. The Chartered Accountant/Cost Accountant Firm should be registered with The Institute of Chartered Accountants of India (ICAI)/ The Institute of Management Accountants of India (erstwhile ICWAI) and have Income Tax Permanent Account Number (PAN) with GST Registration.
4. The Firm should have been in operation for at least 5 years after its registration;
5. The Firm should be empanelled with Comptroller and Auditor General of India (C&AG);
6. Average Annual Income (i.e. Average Gross Professional Fees earned during the last 3 years) of the Firm in the last 3 financial years ending on March 31st 2020 must be equal to or more than ₹20/- (Twenty) lakhs.
7. The Firm should have experience in handling Internal Audit at least 3 Public Sector Undertakings or Government Organization, during the last five years, one of which should be an Educational Institutes like IISER, IIM, IIT, NIT etc. The Director may at his discretion relax any of the above conditions in order to encourage greater participation.

## **2.6 Payment Terms**

The payment shall be made against the services provided by firm as per the nature of work, subject to the following terms and conditions:

1. The payment during the entire contract period shall be made in accordance with the financial bid submitted by the selected bidder and accepted by the Institute. No price variation would be allowed during the contract period.
2. The Institute reserves the right to deduct amount from the bill as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the Institute will be final in this regard.
3. The Service Provider will raise the bills in duplicate on submission of the audit report to the Institute.
4. In case of visit to any Centre outside Kolkata only travel fare for 3AC train fare will be reimbursed to the audit assistant /clerk and 2AC Train Fare to the Partner Chartered Accountant. In case where train connectivity is not available economy class air fare will be provided to the Partner Chartered Accountant only.

### 3. SUBMISSION AND EVALUATION OF THE TENDER

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#### 3.1 Submission of Tender

The interested firms meeting the pre-qualification criteria are required to submit their Tender in sealed envelopes. The Tender should contain the following documents:

- i) Prequalification-cum-technical bid in **Annexure-A** along with all supporting documents
- ii) Financial Bid in **Annexure –B**;
- iii) Earnest Money Deposit (EMD) of ₹ **NIL**.

All the pages of the Tender document including the annexure and copy of certificates should be signed by the authorized person of the Firm, along with seal of the firm. The envelope should be super scribed:

**“TENDER FOR SELECTION OF CHARTERED ACCOUNTANT FIRM /COST ACCOUNTANT  
FIRMFOR CONDUCTING INTERNAL AUDIT OF NILD KOLKATA FOR FINANCIAL YEAR 2020-21”**  
Submitted by: **(Name, Address, E-mail and Telephone Number of the Firm)**

Submitted To: **The Director**

National Institute for Locomotor Disabilities (Divyangjan)  
B.T. Road  
Bon-Hooghly  
Kolkata 700090

The Applicant can submit the Tender by registered post /courier/Speed post or submit the same in person, so as to reach the designated address by the time and date stipulated. No delay in the submission of the Tender for any reason will be entertained. Any Tender received by the Institute after the deadline shall not be opened.

#### 3.2 Earnest Money Deposit

The Tender document will be downloaded from the website of the Institute ([www.niohkol.ac.in](http://www.niohkol.ac.in)). Earnest Money Deposit of ₹**NIL**- through online payments including RTGS or NEFT should be submitted along with the bid. The EMD amount will be returned to unsuccessful firms after finalization of the bid. In respect of the successful bidder the EMD will be returned after execution of agreement.

#### 3.3 Tender Queries

The interested Firms may seek clarification on Tender document from the Deputy Registrar (Finance & Accounts). The firms can also go through the Annual Accounts of the Institute and Common Format of Accounts which will be made available to them on receipt of request. The Firms can visit the **Accounts Section** between **10.00 a.m. to 2.00 p.m.** on any working day before **19.02.2021**.

### **3.4 Last Date of Submission of the Tender**

Last date of submission of the Tender is **19.02.2021** up to **15.00 hours**.

### **3.5 Date of opening of the Tender**

The Tender will be opened for technical and financial evaluation on **22.02.2021 at 14.00 hours** in the Administrative building of the Institute. The authorized representatives of the firms (Applicants) may choose to attend the Tender opening meeting. The authorized representatives must carry authorization letter, if they wish to attend the bid opening.

### **3.6 Evaluation of the Tender**

The Tender will be evaluated by the tender evaluation committee constituted by the Director, NILD KOLKATA based on the least fees quoted by the eligible firms.

## PRE-QUALIFICATION-CUM-TECHNICAL BID

Sl. No.	Criterion	Firm's Strength & Capacity	
1.	The Firm should be based at  Kolkata <b>(Submit supporting document regarding address)</b>	Name of The Firm	
		Address of the Firm	
		Address of Branch at  Kolkata	
		Name and address of the authorized official	
		Telephone No Mobile: E-mail:	
2.	The CA/CMA Firm should be registered with the Institute of Chartered Accountants of India (ICAI)/ Institute of Cost and Works Accountants of India(ICWAI) and must possess permanent account number (PAN) under Income Tax and registration under Service Tax <b>(Provide all registration certificates)</b>	Registered with ICAI/ICWAI, If yes then mention Registration Number	
		PAN of the CA/CMA Firm	
		Service Tax Registration No.	
3.	The CA/CMA Firm should be empanelled with Comptroller & Auditor General of India (C&AG)	Empanelled with C&AG	Yes/ No.: _____
4.	The CA /CMAFirm should be in operation for at least 5 years after its registration  <b>(Provide necessary evidence)</b>	Year of Registration/ Starting of operation	
		Nos. of years in operation after registration (in years)	



5.	<p>Average Annual Income of the CA/CMA Firm for the last 3 (three) years ending on 31st March, 2020 [Must be equal to or greater than {15 (Fifteen) Lakhs}]</p> <p><b>[Provide copies of the Audited Financial Statements for all the 3 (Three) years upto 31st March, 2020 along with a Certificate in A-5 proforma as per annexure]</b></p>	<p>Average Annual Income (i.e. Average Gross Professional Fees received / earned) of the CA/CMA Firm in last 3 (three) years ending on 31st March, 2020</p> <p>{..... (in figure)</p> <p>{ (in words)</p> <p>.....</p> <p>.....</p> <p>.....</p>
6.	<p>The CA/CMA Firm should have experience in Internal Audit, of at least 3 PSUs/ Govt. Organizations, in the last 5 years</p> <p><b>(Details to be provided in proforma A-6. Attach copies of works Order/ works completion as evidence)</b></p>	<p>Nos. of Govt. Organizations/ PSUs where similar Service was provided in the last 5 (Five) years</p> <p>Nos (in words).....</p> <p>.....</p> <p>Nos. (in figure)</p> <p>.....</p> <p>.....</p>
7.	<p>Whether similar services as mentioned in Sl.no.6 provided to the Govt. Educational Institutes in the last 5 years</p> <p><b>(Details to be provided in proforma A-7. Attach copies of works order/ works completion as evidence)</b></p>	<p>Nos. of Govt. Educational Institutes where similar Service was provided in the last 5 (Five) years</p> <p>Nos (in words).....</p> <p>.....</p> <p>Nos. (in figure)</p> <p>.....</p> <p>.....</p>

8.	<p>CA/CMA Firm should have minimum 3 (Three) partners</p> <p><b>(Submit the proof of the Ownership pattern &amp; registration certificates</b></p> <p><b>along with details of the Chief Functionary (s) of the CA firm provided in Performa A-8)</b></p>	<p>Nos. of Partners</p> <p>Nos (in words).....</p> <p>.....</p> <p>Nos. (in figure)</p> <p>.....</p> <p>.....</p>
9.	<p>Nos. of Payroll staff (Full Time)/ Article ship</p> <p>incumbent/ Apprentices (if any)</p>	<p>i) No. of Payroll Staff (Full Time) :</p> <p>_____</p> <p>ii) Nos. of Article-ship Incumbent :</p> <p>_____</p> <p>iii) Nos. of Apprentice :</p> <p>_____</p> <p>_____</p>

Certified that the above particulars are correct. In the event of any information found to be incorrect the Institute is at liberty to reject the proposal of the CA/CMA Firm.

**Date:**

**Signature**

: \_\_\_\_\_  
:

**Place**

**Name & Designation**

\_\_\_\_\_

**Proforma to Annexure-A**

**PROFORMA : A5**

**Details of CA/CMA Firm's Professional Income  
[Gross Professional Fees earned]**

Particular	Financial Year 2017-2018	Financial Year 2018-2019	Financial Year 2019-2020	Average Annual Income
Annual Income* (₹ in Lakhs)				

\* Furnish the Audited Accounts of the Firm along with copy of the acknowledgement of Income Tax return for the all  
3 (three) years

**Date:** \_\_\_\_\_ **Signature** : \_\_\_\_\_

**Place:** \_\_\_\_\_ **Name & Designation:** \_\_\_\_\_

**Details of CA /CMA Firm's Experience of Similar Services  
[During last 5(five) years]**

Sl. No	Name of the Project	Duration of the Project [Start date / End date]	Name of the Client	Nature of the Assignments & services provided (Please specify whether the work involved Internal Audit )	Nature of the Supporting Documents provided
1.					
2.					
3.					
4.					
5.					

\* Furnish the copy of the documentary evidence in support of the information provided above

**Date:** \_\_\_\_\_ **Signature** : \_\_\_\_\_

**Place:** \_\_\_\_\_ **Name & Designation :** \_\_\_\_\_

**PROFORMA: A7**

**Details of CA/CMA Firm's Experience of Similar Services in Govt. Educational Institutions  
[During last 5(five) years]**

<b>Sl. No</b>	<b>Name of the Project</b>	<b>Duration of the Project [Start date / End date]</b>	<b>Name of the Govt. Educational Institutions</b>	<b>Nature of the Assignments ( PI specify whether work involved Internal Audit)</b>	<b>Nature of the Supporting Documents provided</b>
1.					
2.					
3.					
4.					
5.					

\* Furnish the copy of the documentary evidence in support of the information provided above

**Date:** \_\_\_\_\_ **Signature** : \_\_\_\_\_

**Place:** \_\_\_\_\_ **Name & Designation** : \_\_\_\_\_

**PROFORMA: A8**

**Details of CA/CMA Firm's Partners, Name and Registration Nos.**

<b>Sl. No</b>	<b>Name of the Member</b>	<b>Designation</b>	<b>Membership No.</b>	<b>Status (FCA/ACA)</b>	<b>Remarks</b>
1.					
2.					
3.					
4.					
5.					

***\* Furnish the copy of the documentary evidence in support of the information provided above***

**Date:** \_\_\_\_\_ **Signature:** \_\_\_\_\_

**Place:** \_\_\_\_\_ **Name & Designation :** \_\_\_\_\_

**FINANCIAL BID**

Sl. No.	Description of Fees	Fees		Payment Schedule
		Rupees in Figure	Rupees in words	
A.	Fees for the Financial Year 2020-21 **			The service Provider will raise the bills in duplicate on submission of the Internal Audit Report to the Institute
B.	Add: GST as per applicable rate on the services provided			
C.	<b>Total Fees to be paid</b> <b>(including Service Tax (A+B))</b>			

\*\* ***The quoted fee should be inclusive of all the expenses.***

***N.B.: Statutory Changes deductions shall be made by the Institute as per the norms wherever applicable***

We undertake that the rates quoted above by us will not change during the Contract period and accept the payment schedule as described in the appropriate column.

**Date:** \_\_\_\_\_ **Signature** : \_\_\_\_\_

**Place:** \_\_\_\_\_ **Name & Designation :** \_\_\_\_\_