



## OFFICE OF THE CHIEF EXECUTIVE OFFICER

Siliguri Jalpaiguri Development Authority (SJDA)

AN ISO 9001:2008 CERTIFIED ORGANISATION

Tenzing Norgey Road, Pradhan Nagar, Siliguri, Dist: Darjeeling, Pin – 734 003

Phone: (0353) 2512922, 2515647, Fax: (0353) 2510056, e-mail: [sjdawb@gmail.com](mailto:sjdawb@gmail.com) Web: [www.sjda.org](http://www.sjda.org)

### NOTICE INVITING RE-TENDER

Memo No. **1020** / 1/ Admn/223/13/ P-1

Dated: **1/3**/2019

NIT NO. :- 001/FIN/I/ADMIN/223/2013 2<sup>ND</sup> CALL

Date:-

***Title of Consulting Services – INTERNAL Audit of SJDA***

#### **Section 1. Notice Inviting RE-TENDER**

1. The SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY (hereinafter referred to as SJDA) invites TENDER from reputed audit firms (except those that are in any manner related/ engaged in any work directly or indirectly under SJDA) to provide the following consulting services: INTERNAL Audit for the SJDA for the Financial Year (F/Y) 2018-2019, likely to be extended for the F/Y 2019-2020 and F/Y 2020-2021 under same terms and conditions. More details on the services are provided in the Terms of Reference condition or under such terms as may be decided by the authority.
2. The firm will be selected under Least Cost Selection Method as per procedures described in this and the procurement rules of Government of West Bengal.
3. This Notice Inviting (NIT) includes the following documents:  
Section 1 – Notice inviting tender  
Section 2 - Instructions to Consultants - Data Sheet  
Section 3- Financial Proposal - Standard Forms  
Section 4 - Terms of Reference

The details of the said notice inviting tender is also available on our website: [www.sjda.org](http://www.sjda.org)

**CHIEF EXECUTIVE OFFICER**  
**SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY**

Memo No. . 8720/ 1/ Admn/223/13/ P-1

Dated: 28/11/2018





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### Section 2. Instructions to Tenderers – Data Sheet

Sl. No.	Particulars and Instructions
1.1	Name of the CLIENT: SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY Method of selection: Least Cost Selection (LCS) method
1.2	Financial Proposal to be submitted - Yes Name of the assignment is: Internal Audit of SJDA
1.3.	The Proposal submission address is: SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY, Tenzing Norgey Road, Pradhan Nagar, Siliguri – 734003. Proposals must be submitted not later than the following date and time By <b>1:30 PM on 08/03/2019</b> . The proposals shall be opened for evaluation on the same day at 2.00 pm. <b>Authorized representative(s) of Consultants/ firms may also remain present at the time of opening of proposals.</b> *Prospective consultants or Tenderers may refer to Point no. 1.9 for details for submission of proposal and tender cost. <b>Reserve Price : Rs. 5,00,000/ only inclusive of all taxes.</b> SJDA will provide the following inputs and facilities: SJDA will share only the documents available with it regarding the assignment. No other support or facilities will be provided by the SJDA.
1.4	Proposals shall remain valid 45 days after the submission date.
1.5	Proposals shall be submitted in the following language: English
1.6	The estimated time required for the assignment is: <b>Internal Audit of SJDA with all its divisions and peripheral units must be completed within 60 days from the date of notification of award.</b> The Audit Report on Half-yearly basis shall be prepared individually. (The internal audit shall be conducted TWICE in a year on six monthly basis.
1.7	Amounts payable by the SJDA to the Consultant/ Tenderer: Only all-inclusive will be accepted (inclusive of all taxes as applicable by the law of the land) as quoted by the Consultant in Form FIN 2. Payment will be made only after satisfactory receipt of Audit Reports for all the quarters taken together.
1.8	Expected date for commencement of consulting services at: immediately on appointment or as may be directed by the SJDA.
1.9	Cost of Tender :- Rs. 1,000 The amount of cost of Tender should be deposited separately through NEFT / RTGS in favour of the <b>CHIEF EXECUTIVE OFFICER (CEO), SJDA and acknowledgement should be attached with UTR No.</b> [Account Details: i) Account Name – SILIGURI – JALPAIGURI DEVELOPMENT AUTHORITY, ii) Account No. – 912010035059401, iii) Bank Name – AXIS BANK LTD., iv) Branch Name – Hill Cart Road, v) IFSC – UTIB0001403 <b>Non-submission of Cost of Tenders documents (RTGS/NEFT Copy) in “Cost of Tender” Folder shall be treated as non-responsive and the bid shall liable to be rejected.</b>
1.10	<b>Submission of proposal:-</b> Proposal in two separate envelopes marked Technical and Financial proposal must be submitted in seal cover within seven (07) days from the date of publication of the NIT.





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### 2. Eligibility Criteria:

- Experience of Audit Firms – The firm should have a minimum professional experience of 4 (four) years.
- Annual Turnover of the Firm – The firm should have minimum annual turnover of 10 lakh during each of last three years.
- No. of Internal Audit / Statutory Audit – The firm should have experience of carrying out minimum 03 (Five) nos. of Internal Audit/ (Statutory) Audit of Government Organisation/Undertaking having minimum turnover of 5 crores in any of the last 3 Financial Years.
- No. of qualified Chartered Accountants/Cost Accountants with the Firm - The firm should have at least one Chartered Accountant/ Cost Accountants on the date of submission of TENDER.
- No firm or individual that are directly or indirectly in any work / assignment / employment under SJDA can participate in this NIT for engagement of Internal Auditor at SJDA.

### Section 3 – Financial Proposal – Standard Forms

(May consider mentioning that tender shall be submitted in two envelopes: Technical Proposal and Financial Proposal with appropriate Heading on covering envelope.

Technical Proposal shall be evaluated first. Then Financial Proposal of technically qualified firms shall be opened and evaluated only.)

**Documents to be submitted in Envelope I (Technical Bid):** - (May please revise this section for documents to be submitted)

- In respect of eligibility criteria Serial No(. 1 &2 ) photocopy/scanned copy of Certificate issued by The Institute of Chartered Accountants of India / Institute of Cost Accountant of India on or after **1st January, 2018** duly certified.
- In respect of eligibility criteria Serial No.2, Copy of Balance Sheet and P&L Account for the year ended 31st March, 2017 and 31st March, 2018 specifying the turnover shall be enclosed. The above must be certified
- iii) List of companies audited as on 31<sup>st</sup> March, 2016, 31<sup>st</sup> March, 2017 and 31st March, 2018 supported by documentary evidences are to be submitted.

Sl. No	Name of the Company	Whether as Internal Auditor/ (Statutory) Auditor	Year of auditing	Turnover of the Company Audited	Documents attached





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### Section 3 – Financial Proposal – Standard Forms

#### FORM FIN-1 FINANCIAL PROPOSAL SUBMISSION FORM

[Location, Date]

To  
THE CHIEF EXECUTIVE OFFICER  
SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY

Dear Sir:

I / We, the undersigned, offer to provide the consulting services SJDA in accordance with your Notice Inviting tender number [Insert TENDER number] dated [Insert Date]. We have attached Financial Proposal in FORM FIN 2: Summary of Costs. We understand that this amount is inclusive of all taxes (as per applicable rates from time to time), and nothing extra will be extra except the quoted the mentioned amount.

Our Financial Proposal shall be binding upon us till expiration of the validity period of the Proposal, i.e. before the date indicated in the Data Sheet.

We undertake that if our Proposal is accepted, we will immediately initiate the consulting services related to the assignment not later than the date indicated in the Data Sheet or as may be asked by the authority.

We understand you are not bound to accept any Proposal you receive.

We remain,  
Yours sincerely,

Authorized Signature [In full and initials]: \_\_\_\_\_

Name and Title of Signatory: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

Address: \_\_\_\_\_





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### **Section 3 – Financial Proposal – Standard Forms**

#### **FORM FIN-2 SUMMARY OF COSTS**

Item	Costs
Total Cost of Financial Proposal	A SINGLE LUMP SUM ALL INCLUSIVE RATE FOR CONDUCTING INTERNAL AUDIT OF SJDA FOR THE FY 2018-2019, (Quote the price in figures and in words. Quote rate for one year only).

Note:-If there is discrepancy between the price quoted in figures and in words, the proposal shall be summarily rejected.

**Reserve Price :** The Proposal should no way exceed Rs 5,00,000/ ( Rs Five Lakh only) including all taxes.

#### **Section 4. Terms of Reference**

**Terms of Reference for Appointment of Internal Auditor for SJDA (FY 2018-19),** likely to be extended up to FY 2019-2020, 2020-2021 under same terms and condition or under such terms as may be decided by the authority.

#### **Preamble: Definitions and Abbreviations**

##### **Definitions:-**

- "Consultant" means any entity or person that will perform the work as described in Terms of Reference (TOR).
- "SJDA" means SILIGURI JALPAIGURI DEVELOPMENT AUTHORITY represented through the CHIEF EXECUTIVE OFFICER
- "Proposal" means the Technical and Financial Proposal to be submitted by the Consultant as per Section 3 of this NIQ
- "Terms of Reference" (TOR) means the document included in the RFQ(?) as Section 4 which explains the objectives, scope of work, activities, tasks to be performed, respective responsibilities SJDA

#### **Objective of Audit**

The objective & Scope of the audit is ( Terms of Reference)

- to prepare half yearly Accounts ending on 30<sup>th</sup> September and 31<sup>st</sup> March respectively with all the required Schedules as per Standard Accounting norms.
- to examine the Annual Financial Statements (Balance Sheet, Income and Expenditure and Receipts and Payments, Fund Flow and Fund Utilization Statement).
- to express a professional opinion on the financial position of the SJDA at the end of each financial year and of the funds received and expenditures for the accounting periods ending On 30<sup>th</sup> September and on 31<sup>st</sup> March respectively as reported by the Financial Statements including the fund received from GOWB or any other authority under different heads of Accounts as well as income generated through own or other sources).





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The SJDA Accounts (books of account) will provide the basis for preparation of the Financial Statements and are established to reflect the financial transactions in respect of the project.

- iv. The consultant / the Internal auditor shall ascertain and valued professional opinion on the following:-
- a. Whether all items of income and expenditure has been properly accounted for under proper authority from authorized officer.
  - b. Whether the expenditure is in accordance with Govt. rules, regulations, orders and legal provisions.
  - c. Whether there is any instance of fraud, errors, omissions or unauthorized expenditure, understatement or leakage of revenue.
  - d. Whether the books of accounts truly reflect the financial positions of SJDA
  - e. Whether there is scope of optimization of revenue income of the authority.
  - f. Whether the schemes have been implemented and fund has been utilized as per estimates, budgetary provisions and other statutory provisions.
  - g. Whether all the tender formalities were duly followed.
  - h. The Internal Auditor will also prepare the following registers, documents and reports
    - i. Asset Register ( Both moveable and immovable) w.e.f 01/04/2018
    - j. Scheme register w.e.f. 01/4/2016
    - k. Analysis of various funds at the LF account as well as the own account of SJDA with special emphasis of Schematic Contingency with effect from 01/4/2017
  - l. Internal auditor shall perform such other duties and assignments as may be specifically asked by the authority in respect audit or accounting including providing help to settle the outstanding audit paras of different audits. He shall also attend Audits conducted by State Government and CAG audit as and when required.
  - m. Special emphasis will have to be given on the execution of different development works schemes and distribution as well as development of land undertaken by SJDA. The audit will study the financial as well as the operational performance and comment on the functioning and performance of each division under SJDA..
  - n. The audit will be carried out in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India and will include such tests and controls as the auditor considers necessary under the circumstances.
  - o. An assessment of the adequacy of the financial management arrangements, including Internal controls. This would include aspects such as
    - (i) adequacy and effectiveness of accounting, financial and operational controls and needs for revision of the same, if any;
    - (ii) level of compliance with established policies, plans and procedures;
    - (iii) reliability of accounting systems, data and financial reports;





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- (iv) methods of remedying weak controls or creating them where there are none, and
- (v) verification of assets and liabilities. This assignment is required to be carried out for each and every year of project implementation and specific comments on these aspects are required to be provided by the auditor annually in the Management Letter.
- p. All funds sent by GOI/GOWB/ SJDA and other authorities should be appropriately classified as (i) Utilized and (ii) Un-utilized. Utilization of funds shall be recognized as expenditure based on actual amount spent in accordance with the conditions as laid down in the relevant rules for release of funds.
- q. All funds have been used in accordance with the relevant financial norms and financial regulations with due attention to economy and efficiency and only for the purposes for which they were provided.
- r. All expenditure including procurement of goods and services has been procured in accordance with relevant provisions of the Procurement Procedures prescribed for the program. Proper documents namely, purchase orders, tender documents, Invoices, vouchers, receipts, pay bills, vehicle bills, TA bills etc., are duly maintained and linked to the transactions.
- s. All the goods procured and issued -are supported by valid receipt and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly. Special attention is needed on payment through cash.
- t. Expenditure incurred with reference to the budget allocation approved by GOWB/SJDA as the case may be. In case the budget allocation is exceeded, proper re-appropriation duly approved by the competent authority has been obtained.
- u. An assessment of the compliance of previous audit observations raised, if any. The audit report should include a separate Para in this regard.
- v. Finalization of the accounts on half-yearly basis as per standard accounting procedure as prescribed by accounting standard as ).
- w. Any other term(s) of reference as may arise and be deemed appropriate may be included here by SJDA.
- x. The audit report must contain a summary and synopsis on the state of accounts, procedural weakness, anomalies and loopholes as well as suggestions for rectification to ensure and error free accounting system.

### **Fraud and Corruption**

1. Consultants should adhere to the highest ethical standards, both during the selection process and throughout the execution of work of audit. In pursuance of this policy, SJDA:

(a) Defines, for the purpose of this paragraph, the terms set forth below as follows:

i) "corrupt practice" means the offering, giving, receiving, or soliciting, directly or indirectly, of





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- anything of value to influence the action of a public official in the selection process or in contract execution.
- (ii) "fraudulent practice" means a misrepresentation or omission of facts in order to influence a selection process or the execution of a contract;
- (iii) "collusive practices" means a scheme or arrangement between two or more consultants with or without the knowledge of the SJDA, designed to establish prices at artificial, non-competitive levels;
- (iv) "coercive practices" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in a procurement process, or affect the execution of audit.
- (b) will reject a proposal for award if it determines that the Consultant recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive or coercive practices in competing for the audit assignment;
- (c) will declare a Consultant ineligible, either indefinitely or for a stated period of time, to be awarded a SJDA/ Government contract, if it at any time determines that the Consultant has, directly through an agent, engaged in corrupt, fraudulent, collusive or coercive practices in competing for, or in executing the audit assignment; and
2. Consultants and their associates shall not be under a declaration of ineligibility for corrupt and fraudulent practices issued by the GOI/ GOWB/ SJDA/ Public Sector Undertakings/ Government Organizations. in accordance with the above
3. Consultants shall furnish information on commissions and gratuities, if any, paid or to be paid to agents relating to this proposal and during execution of the assignment if the Consultant is awarded for work of audit.

### **Financial Statements**

The financial statements should include:

- (a) A summary of funds received, and income generated separately;
- (b) A summary of expenditures
- (c) A Balance Sheet showing accumulated funds of the project, bank balances, other assets of the project.

### **Reconciliation with the Financial Reports**

In addition to the audit of Financial Statements, the auditor is required to audit the Statements of Expenditure (SOEs) and Utilization Certificates (UCs) used as the basis for the disbursement of funds by the SJDA/other sources. The auditor should apply such tests and controls as the auditor considers necessary under the circumstances. These should be carefully compared for project eligibility with the relevant financing rules and regulations for guidance when considered necessary. The following are required to be annexed to the Project financial statements:

1. When ineligible expenditures, if any, are identified as having been included in the withdrawal





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applications, these should be noted separately by the auditor in an annexure.

2. The amount of expenditure reported in the UCs/ SOEs should be reconciled with the amount appearing under the summary of expenditures of the receipts and payments statement.

### **Audit Opinion**

Besides a primary opinion on the Financial Statements, the audit report of the SJDA Accounts should include a separate paragraph commenting on the accuracy and propriety of expenditures shown in the Financial Statements.

### **Time Period for Submission**

The audited financial statements should be submitted to SJDA within 60 days from the date of appointment of Internal Auditor.

### **Management Letter**

In addition to the audit reports, the auditor should prepare a "Management Letter" fund wise (DAC/ GOWB different heads of account) in which the auditor should:

- a) Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit;
- b) Identify specific deficiencies and areas of weakness (if any) in systems and Internal controls and make recommendations for their improvement including adequacy of control
- c) Comment on the adequacy of fund and its utilization
- d) Report on the degree of compliance with the financial/ Internal control procedures as documented in the financial manual/ rules and regulations of the SJDA /GOWB and relevant guidelines of peripheral units/ CBOs/ NGOs.
- e) Report any procurement which has not been carried out as per the appropriate procurement rules and guidelines of GOWB.
- f) Report inappropriate cash payments, if any.
- g) Compliance of previous audit observations raised in management letter by previous auditor.
- h) Comment on the adequacy of the system of adjustment of advances including staff advances.

The observations in the Management Letter must be accompanied by a suggested recommendation from the auditors along with management comments, both on the observations and suggested recommendations.

### **General**

The key personnel should be familiar with the government accounting and financial procedures. The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:





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- (a) The audit team should be led by a Chartered Accountant/Cost Accountant with minimum 5 years of experience in audit.
- (b) The overall work of the audit team should be supervised a partner who is a Chartered Accountant/ Cost Accountant and should have at least 10 years of experience.
- (c) The audit team should include sufficient numbers of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.

**Period of appointment:** The auditor would be appointed for conducting Internal audit of SJDA for financial year 2018-19, However, the same may be extended under same terms and conditions maximum for a period upto three years including the period for which initial appointment is given. The Internal Audit reports for the period as mentioned herein should be submitted within prescribed time period for submission.

#### **Selection Method**

Selection shall be made following a least cost selection method. The bidder quoting the least cost for auditing in terms of TOR shall be selected for appointment as Internal Auditor of SJDA.

**CONFLICT OF INTEREST:** No firm or individual that are directly or indirectly in any work / assignment / employment under SJDA can participate in this NIT for engagement of Internal Auditor at SJDA.

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