



सत्यमेव जयते

भारतसरकार/Government of India

फलताविशेषआर्थिकक्षेत्र/FALTA SPECIAL ECONOMIC ZONE

वाणिज्यविभाग/Department of Commerce

वाणिज्यऔरउद्योगमंत्रालय/Ministry of Commerce & Industry

निज़ामपैलेस, दूसराएम.एस.ओभवन, चौथीमंजिल/Nizam Palace, 2nd MSO Building, 4th Floor

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ईमेल/Email: fsez@nic.in;वेबसाइट/Website: https://fsez.gov.in



Falta SEZ



आज़ादी का
अमृत महोत्सव



Limited E-TENDER **NOTICE**

Request for proposal (RFP) for Engagement of Chartered Accountant firm for Internal Audit of Falta SEZ Authority

Falta SEZ Authority invites online tender from approved and eligible bidders for Engagement of Chartered Accountant Firm for FSEZ Authority.

Table-1

1	TenderNo.&Date	FSEZA/CA-IA(RFP)/2024/20 Dated:28/5/2024	
2	Name of the work	Engagement of Chartered Accountant Firm for Internal Audit of Falta SEZ Authority	
		Location	Work Description
		4 th floor, 2 nd MSO Bldg., 234/4, AJC Bose Road, Kolkata-700020	Engagement of Chartered Accountant Firm for Internal Audit of Accounts of Falta SEZ Authority for the FY 2023-24 and Internal Audit for the FY 2024-25 & 2025-26 as per Scope of Work.
3	PeriodofContract	The Contract duration is Two Years from the effective date of contract. This may be renewed/ extended by another 1 Year at the discretion of the FSEZ Authority on the same terms and conditions.	
4	Period during which EMD, Cost of Bid Document and other documents shall be submitted to this office.	10/06/2024 02:00 PM	
5	Last Date and Time of E-Submission of tender	10/06/2024 02:00 PM	
6	Date and Time of E-opening of Technical Bid	10/06/2024 02:30 PM	
7	Date and Time of E-opening of Financial Bid	To be intimated later	

8	Estimated Annualcost of Tender (Approx.)	Approximate Rs.2.5Lakhs (Rupees Two Lakhs fifty thousand only) (Approx)		
9	Cost of BID Document	NA		
10	Earnest Money Deposit (EMD)	Item No	Location	EMD Amount in INR
		1	4 th floor, 2 nd MSO Bldg., 234/4, AJC Bose Road, Kolkata-700020	EMD Amount is 3% of estimated cost.(Rounded Upto Rs.10/-) (Exempt from EMD in case the MSME/Udhyam Certificate is provided for exemption)
11	E-Tender Processing fee	Rs.590/-(to be paid online)		
12	Pre Bid meeting	A pre-bid meeting will be held on 03-06-2024 at 02-30 PM in the office of Zonal Development Commissioner, Falta SEZ, 4 th floor, 2 nd MSO Bldg, Nizam palace, Kolkata-20		

Details can be viewed on our website <http://fsez.gov.in> or, www.gerpegov.com/FSEZ

Requirements for Vendors:

- P.C. connected with internet.
- Registration with Service provider portal www.gerpegov.com/FSEZ
- The vendor should possess a Class III Digital Signature certificate (Mandatory).
- (Bids will not be recorded without Digital Signature Certificate.)
- In case of any clarification please contact BECIL Ltd., before the schedule time of thee-Procurement.

Contact Persons:-

Help desk No.9073677150/151,152

Mr. Rishi Shankar Chatterjee: -09674758726, Ms. SaswatiMajumder- 09674758722

E-mail: helpdeskgerpegov@gmail.com

a) For registration, Submission procedure and method of correspondence etc.,
Please visit our website: www.gerpegov.com/FSEZ and click on the link Vendor Help.

b) To obtain the Class III digital signature certificate or further details please visit our website: : www.gerpegov.com/FSEZ or you may also Contact: Mr. Saswati Majumder, BD52ARabindra Pally, Kestopur, Kolkata-101, Mobile:09674758722

c) Registration/Enrollment of Bidder one-procurement Portal of FSEZ:

In order to submit the Bid, the bidders have to get themselves registered online on the e-Procurement portal of FSEZ with valid Digital Signature Certificate (DSC) issued from any agency authorized by CCA and which can be traced up to the chain of trust to the Root Certificate of CCA. The online Registration of the Bidders on the portal will be chargeable and valid for one year only. The registration should be in the name of company, whereas DSC holder maybe either bidder himself or his duly authorized person.

The bidders will have to accept unconditionally the online user portal agreement which contains the acceptance of all the Terms and Conditions of NIT including Commercial and General Terms & Conditions and other conditions, if any, along with On-line undertaking in support of the authenticity of the declarations regarding the facts, figures, information and documents

furnished by the Bidder on-line in order to become an eligible bidder. No conditional bid shall be allowed/ accepted.

The bidder will have to give an undertaking online that if the information/declaration/scanned documents furnished in support of the same in respect of eligibility criteria is found to be wrong or misleading at any stage, they will be liable to be punitive action as deemed fit by FSZ Authority.

d) Help for participating in e-tender:

The detailed method for participating in the e-procurement is available in the website www.gerpegov.com/FSEZ. The bidders have to Log onto BECIL's website and then click on the specified links to start participating in the e-tendering process.

Bidders are also free to communicate with the contact person of the service provider to get all clarifications regarding the mode of the e-procurement process.

NB (i) please note that there is no provision to take out the list of parties downloading the tender document from the above referred web site. As such, tenders are requested to see the website once again before due date of tender opening to ensure that they have not missed any corrigendum uploaded against the said tender after downloading the tender document. The responsibility of downloading the related corrigendum, if any, will be that of the downloading parties.

(ii) No separate intimation in respect of corrigendum to this NIT(if any) will be sent to tenderers who have downloaded the documents from website. Please see websites i.e. <http://fsez.gov.in/>. or www.gerpegov.com/FSEZ

e) The offer should be submitted (uploaded) as per the terms and conditions and procedures laid down in the website of M/s BECIL Ltd www.gerpegov.com/FSEZ /tender document failing which the offer is liable for ejection.

Bidders should download the complete NIT including the Annexure and read carefully before filling the details and uploading the documents.

f) The bidder must upload all the documents required as per the terms of NIT. Any other document uploaded which is not required as per the terms of the NIT shall not be considered.

g) It may please be noted that E-tendering or e-procurement fall under the purview of the Information Technology Act 2000 and other relevant acts and subsequent amendments if any.

Project/Preamble

Falta SEZ was set up in 1985 and is spread over an area of approx. 280 acres of land. It is located at Falta, South 24 parganas, near Diamond Harbour. The zone is under the administrative control of the Ministry of Commerce & Industry (Department of Commerce), Government of India. It is the only the multiproduct Special Economic Zone in the Eastern & North Eastern zone in India. It is a fully Custom Bonded Area and is surrounded by 11' of boundary wall with two entry/exit gates.

The development of FSEZ is vested with FSEZ Authority, a Govt. entity reporting directly to the Ministry of Commerce and Industry. The FSEZ Authority is constituted by the Government of India vide Notification dated 27-02-2009 and headed by Development Commissioner of Falta SEZ who acts as the Chairman and Chief Executive Officer of the Authority.

For operation/maintenance and smooth functioning of the Zone, FSEZ Authority Invites tender for the following job:

Engagement of Chartered Accountant Firm for FSEZ Authority.

Item No	Description of Work / Job	Quantity

1	Engagement of Chartered Accountant Firm for Internal Audit of Accounts of Falta SEZ Authority for the FY 2023-24 and Internal Audit for the FY 2024-25 & 2025-26 as per Scope of Work.	Whole Job
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A. The Scope of Work may be as follow:

In performing the audit, at a minimum the auditor shall:

- a. Preparation of Internal Audit System and Internal Audit Manual;
- b. Obtain an understanding of the internal controls related to the financial reporting process, to identify and assess any weakness in internal control that might result in mis-statements, whether due to fraud or to error;
- c. To see whether Internal Audit and Control System is adequate and commensurate with the size of the Organization.
- d. Deficiencies and weakness in the system noticed could be commented and recommended for improvement/ strengthening of both the system could be given.
- a. To report on deficiencies in the system of financial control and maintenance of financial record.
- b. Design and conduct audit procedures in response to any weaknesses identified in the internal controls relating to the financial reporting process, to obtain audit evidence that the financial statements are fairly presented and free from material mis-statements, in accordance with the applicable accounting framework;
- c. To make critical review of the system of book keeping, accounting and internal control procedures,
- d. To make such tests and enquiries as the auditors consider necessary to form an opinion as to the reliability of the records as a basis for preparation of accounts.
- e. To verify accounts with reference to the books of accounts ie., ledgers, journals and other subsidiary and supporting records to see that the accounts are in agreement with the books of accounts, and
- f. To make a critical review of the Income and Expenditure Account/ Profit & Loss Account and the Balance Sheet in order to make a report stating whether, in the opinion of the auditors, the financial statements are presented in conformity with the generally accepted accounting principles and the items therein are described in such a way to give a true and fair view of the financial position and results of operations of the entity.
- g. To check whether that the financial statements are prepared in accordance with generally accepted accounting principles and practices.
- h. To check that the method of recording transactions by which revenue, costs, assets and liabilities are recognized in the accounts in the period in which they accrue, i.e. when they occur rather than when cash or cash equivalent is received or paid.
- i. To check whether that accounting policies are followed consistently from one accounting period to another. A change in accounting policy is made only in exceptional circumstances.
- j. Verify whether expenditure that was incurred in the name of the project is in line with the terms of the financing agreement(s) and incurred for the purposes in tended in this

- agreement;
- k. Verify that the inventory and fixed assets held by the entity exist, are complete, are properly accounted and are used for the project purposes;
 - l. To see whether Fixed Assets and Inventory have been physically verified by the management at reasonable intervals.
 - m. Any material deficiency if noticed, on physical verification have been properly dealt with in the books of accounts.
 - n. Note any weaknesses in the internal control environment and in the financial reporting process, and communicate those in the management letter.
 - o. To report whether corrective measures have been taken by the management in relation to matters brought to their attention by the auditors, it may still be necessary, for the auditors to report certain cases to the Governing body, for example, cases relating to any fraud / embezzlement committed but compensated by officials.
 - p. To see whether SEZ Authority is regular in depositing the undisputed statutory dues including PF, ESI, Income Tax, Sales Tax, Service Tax, custom Duty etc. with appropriate authorities.
 - q. If not, comment to the extent of the statutory dues at the close of the financial year outstanding for more than six months for the date, it become payable.
 - r. Quarterly Internal Audit Report should be submitted to the management within 30 days from the end of the respective quarter.
 - s. Any Other items as the Management deems required during the period of the audit. However, the items will be within the Parlance of Internal Audit only.

A1 General Terms & Conditions of the NIT:

- (1) Registered vender can apply the tender.
- (2) The bidder shall be required to submit Earnest Money deposit for an amount of 3% of estimated cost. **(Rounded up to Rs.10/-) in the form of Demand Draft in favor of Falta SEZ Authority, Kolkata.**
- (3) The Bid submitted without processing fee and earnest money shall be rejected outright without reference to the bidder.
- (4) The amount of earnest money will be refunded to the unsuccessful bidders without interest after the selection of successful bidder and in the case of successful bidder the DD will be returned on submission of Performance Guarantee in the form of Bank Guarantee (BG) of 5% of the contract value in favor of Falta SEZ Authority.
- (5) The earnest money shall be forfeited if the bidder withdraws its offer during the intervening period between the date of submission and the due date of Bid **stated in Table 1** or any extension thereof.
- (6) After finalization of the bid, Falta SEZ Authority shall issue a letter of Intent to the successful bidder. The successful bidder shall be required to communicate acceptance of the terms and conditions of the contract.
- (7) The successful bidder shall employ qualified and skilled personnel. He will have to intimate the list of employees to be deployed for approval.
- (8) The successful bidder shall ensure that all such personnel have valid Identity cards applicable under the law.

- (9) The successful bidder shall not assign the contract or any part of the contract to any other agency without approval of FSEZ Authority.
- (10) The successful bidder shall be responsible for payment of taxes, duties, CESS, assessment or any other charges which may be levied by any statutory Authority during the currency of the contract.
- (11) Depending upon the situation and quality/credential and other factors of the bidders it is open to the FSEZ Authority not to award the contracts to the lowest bidder only.
- (12) Persons deployed by the successful bidder shall have no claim for any employment under this office.
- (13) The FSEZ Authority will not be responsible for providing any residential accommodation/food/transport for the personnel of the bidder. If required, the same has to be arranged by the bidder.
- (14) The bidder shall submit the Organization Profile.
- (15) The bidder shall submit the list of experience of Internal Audit or Statutory audit or Concurrent Audit contracts/consultation undertaken for the last Fiveyears.
- (16) The contract can be terminated any time without assigning any reason and without serving any notice.
- (17) The contractor/firm must intimate the address of his office and residence along with land line and mobile phone numbers.
- (18) The firm will have to make regular payment to the employees engaged for the works. In case any complaint for non-payment of salaries to the manpower the authority has the sole rights to withhold the bill of the firm.
- (19) The employees deployed should be disciplined in the premises and on complaint of misbehavior/misconduct, or if found not suitable by FSEZ Authority, replacement should be made immediately.
- (20) FSEZ Authority reserves right to reject all quotations.

A2 Additional terms and conditions:-

- 1) The CA Firm shall ensure that not only persons of good character and conduct but also trained and knowledgeable are employed. He should also ensure that proper verification of antecedents of the persons employed by him have been carried out before giving employment.
- 2) The CA firm shall engage sufficient number of persons to complete the contract in time.

In case of failure to execute the services as per the laid down scope of work and to the entire satisfaction of the FSEZ Authority, this office reserves the right to terminate the contract and get the contract executed from elsewhere at the risk and cost of service provider/firm till finalization of new contract.

Payment Terms

(a) Payments will be made to the CA Firm on monthly basis on submission of Bill, subject to satisfactory performance of job/work and the same will be certified by the Secretary, FSEZ Authority or his/her representative.

(b) As per Section 16 of GST Act, 2017 any supply of Goods or Services or Both to SEZ is Zero rated in the case of SEZ Developer/Unit. Since, Falta SEZ Authority is a SEZ Developer; no GST will be paid for the service rendered. The contractor/vendor/agency has to complete all the formalities with GST Authorities in this regard.

Termination Clause

FSEZ Authority reserves the right to terminate the contract and get the contract executed from elsewhere at the risk and cost of service provider/firm till finalization of new contract.

PENALTY Clause-For Unsatisfactory Performance during the Contract Period:

If the work will not be done/ completed within the stipulated Date, penalty will be imposed Rs.200/day deducted from the Bill.

Validity of Contract:

The Contract should be initially for a period of **02years** from the effective date of contract, which may be renewed/ extended by another one year at the discretion of the FSEZ Authority on the same terms and conditions. It can, however, be terminated at any time within this period with notice. No escalation or upward revision of rate is permitted during the pendency of the contract period.

A Bidding Process:

The tender offer shall contain two e-envelopes viz-techno-commercial and financial envelope which will contain one set of the following documents.

- i) *Techno-commercial e-envelope shall contain Electronic Form*: The **first part** should contain the information relating to eligibility of the applicant/bidder and non-refundable e-tender fee along with earnest money. The bidder should also enclose copies as per Eligibility Criteria as below-

Eligibility Criteria (Technical Part):-

SL. No.	Eligibility Criteria Document in support of EC	Document in support of EC is to be uploaded in web site
1	<p>Experience of having successfully completed Internal Audit or Statutory audit or Concurrent Audit of Bank/PSU/Government Entities/Government departmentseither in its own name or a Group company any of the following in the lastfive years.</p> <p>a) Three Internal Audit or Statutory audit or Concurrent Audit completed works costing not less than the amount equal to 40% of the estimated cost.</p> <p style="text-align: center;">Or</p> <p>b) Two Internal Audit or Statutory audit or Concurrent Audit completed works costing not less than the amount equal to 50% of the estimated cost.</p> <p style="text-align: center;">Or</p> <p>c) One Internal Audit or Statutory audit or Concurrent Audit completed work costing not less than the amount equal to 80% of the estimated cost.</p>	<p>Copies of Work order, Completion certificate issuedby Govt./Semi Govt./Public Sector Undertaking.</p>

2	Copy of IT return for last 3 finance years	Copy of Income Tax Return of the CA firm for FY:2020-21, FY 2021-22 & FY-2022-23
3	Firm Constitution Certificate issued by the ICAI / Valid Trade License or any other appropriate permission to carry on Trade/Business.	Copy of Trade License/Chartered Accountant Firm Card Competent Authority
4	Professional Tax Registration	Copy of professional Tax Registration.
5	EMD Amount is 3% of estimated cost.(Rounded Upto Rs.10/-).	Scanned copy of EMD or documents in favor of exemption of EMD to be uploaded. EMD is exempted in case of MSME/Udyam Registration is submitted.
6	The firm should be registered with the GST department If exempted, necessary documents in support of exemption	GST Registration Certificate
7	The firm should have at least 3 full-time qualified Chartered Accountant either in employment or in partnership.	Firm Constitution Certificate issued by ICAI
8	The firm should have a valid registration number with the Institute of Chartered Accountants of India.	Firm Constitution Certificate issued by ICAI
9	The firm must be empanelled with C&AG	CAG Empanelment Letter
10	Average turnover of the firm in the last three years ending March 2023 should be more than 10.0 lacs.	Balance sheet and Profit and Loss account to be provided or Turnover Certificate to be provided.
11	The firm should have at least 03 years of requisite experience of accounting or book-keeping or Auditing of any Central Government Body / State Government Body / PSU / Banking Institutions / Autonomous Body / Export Promotion Council etc. in the capacity of Internal Auditor or Statutory Auditor or Concurrent Auditor or Accountant.	Copy of the work Orders to be provided
12	The firm should have an office located in Kolkata.	Copy of Trade license, Electric bill, Firm Constitution Certificate etc except Lease agreement
13	The bidder shall submit an undertaking that the financial bid does not contain any condition(s).	Undertaking to be given in the official letter head
14	The bidder shall submit the Organization Profile	Copy to be attached

Note: The list of the firms selected for the participation in the tenders is given at the end of this Documents.

(ii) Financial envelope shall contain: Electronic Form- The second part should contain the bid/financial offer duly filled. Price Bid should be submitted only through online

The completed application/bid containing all the information requested in the RFP shall be submitted

online and the EMD to be submitted physically on or before **the date stated in Table 1** to the Office of the Development Commissioner, Falta SEZ, Government of India, Ministry of Commerce & Industry, Department of Commerce, 2nd M.S.O. Building, 4th Floor, Nizam Palace, Kolkata – 700020.

A If the above day becomes a holiday/strike, then opening of the Technical part of the Bid will shift to the next working day.

B **Amendment of Bid document:-**

- i. At any time prior to the due date for submission of bid, FSEZA may, for any reason, whether at its own initiative or in response to queries/clarifications raised by the bidders during pre-bid meeting or otherwise modify the bid document by the issuance of Addendum/Corrigendum in the official Web-site of FSEZ (www.fsez.gov.in).
- ii. In order to afford prospective bidders, a reasonable time in which to take an addendum/corrigendum into account, or for any other reason, FSEZ Authority may, at its discretion, extend the submission due date through appropriate notification in the official Web-site of FSEZ (www.fsez.gov.in).

C **Validity of Bid:-**

The Bid shall remain valid for acceptance for a period of minimum 90(Ninety) days from the date of opening of the Bid.

D **Clarification:-**

- (a) To assist in the process of evaluation of Bid, FSEZ Authority may, at its sole discretion, asks any bidder to provide additional documents/details, seek clarifications in writing from any bidder regarding its bid. FSEZA reserves the right to reject any bid which is non-responsive.
- (b) Even if one bid is technically qualified, the financial bid thereof will be opened and accepted if in order.
- (c) Even if one or two bids are technically qualified, the financial bids thereof will be opened and decided accordingly.
- (d) Financial Bid of technically non-qualified bidders will not be opened.

E **Signing of Agreement:-**

The successful Bidder will enter into an agreement/contract with FSEZA on aprescribed non-judicial stamp paper immediately upon issue of the LOI. The performer for agreement will be furnished by FSEZA after issuance of LOI.

F **Event of default and Termination there of:-**

- (a) If the successful bidder fails to perform or discharge any of its obligation under the provisions of the contract.
- (b) The representation made or documents/certificates submitted by the successful bidder during the Bid stage or during the currency of the contracts/are found to be false or

misleading.

- (c) The successful Bidder assigns or transfers the contract to any third party without the permission of the FSEZA.
- (d) If the successful bidder through its employees or otherwise gets engaged or wrongly takes part in prohibited or unlawful activities or even fails to prevent such prohibited/unlawful activities.
- (e) If the successful bidder fails to achieve the optimum level of performance within one month from the date of commencement of contract/agreement.
- (f) In the event of occurrence of any default as above or otherwise, FSEZA may proceed for terminating the contract by giving notice (termination period). The firm will be given an opportunity to defend himself both in writing and in person.
- (g) During the termination period of 1(one) month the successful bidder may be asked by FSEZA to continue to discharge its obligation under the contract which are capable of being performed and mutually agreed upon.

G General Information for the Bidders:-

The bidder shall be deemed to have inspected the scope of work including the available facilities and conditions prevailing there on before quoting the rates, no cost incurred by the bidders in preparing their Bid or attending inspection of the site will be reimbursed by FSEZA.

H Right to accept or reject any or all applications/bids

1. The RFP is issued without any financial commitment. The Buyer reserves the right to amend or modify any part of the RFP at any stage. Such amendments/ modifications to the RFP, if any, shall be duly notified similarly as the RFP.
2. The FSEZ Authority reserves the right to accept or reject any application/bid and to annul the bidding process and reject any or all of the applications/bids at any time without any liability or any obligation for such acceptance, rejection or annulment and without assigning any reasons thereof. In the event the authority rejects or annuls any or all of the bids, it may, at its discretion, invite all eligible bidders to submit fresh bids.
3. In case of any dispute or difference arising with the firm during the period of Contract, the decision of the FSEZ Authority will be final and binding.
4. The Hon'ble Courts at Kolkata shall have exclusive jurisdiction with respect to any matter or dispute arising out of or in any way touching or concerning this Agreement.

J. Some Bidding related Information for this Tender in respect of e-Reverse Auction

E-Reverse Auction would be conducted Item wise / Package wise, as the case may be, subsequently after the opening of the Financial-Part.

The following would be parameters for e-Reverse Auction:

SL	Parameter	Value
1	Date and Time of Reverse-Auction Bidding Event	Will be intimated to Technically Responsive bidders after the opening of Financial-part.
2	Duration of Reverse-Auction Bidding Event	Two Hours
3	Automatic extension of the 'Reverse-Auction Closing Time', if last bid received is within a	Yes

	'Pre-defined Time-Duration' before the 'Reverse-Auction Closing Time'	
3.1	Pre-defined Time-Duration	5 Minutes
3.2	Automatic extension Time-Duration	10 Minutes
3.3	Maximum number of Auto-Extension	6 Automatic Extensions
4	Criteria of Bid-Acceptance	'Beat on Starting Price', as well as, 'Beat on Rank-1 Bid Value'
5	Entity – Start-Price	L1 of Net Unit cost to FSEZA.
6	Minimum Bid-Decrement	Will be intimated later on
7	Display of 'Pseudo Identity' of Bidders during bidding	All Bidders, as well as, FSEZ's officers.
8	Display of Bidder's own current Rank	Yes

(PRICE BID FORMAT)
Online filling only

Engagement of Chattered Accountant Firm for FSEZ Authority.

Table(i) :

Location (a)	Sl No (b)	Description of works (c)	Unit (d)	Rate/ Unit ('e)	Quantity / whole job (f)	Nature of work (g)	Total Rate for One year without GST in INR (h)	Remarks if any (i)
4 th floor, 2 nd MSO Bldg., 234/4, AJC Bose Road, Kolkata- 700020	1	Engagement of Chattered Accountant Firm for Internal Audit of Accounts of Falta SEZ Authority for the FY 2023-24 and Internal Audit for the FY 2024-25 & 2025-26 as per Scope of Work.	Whole job	NA	Whole job	Whole job		
		Total Amount (Rs.)						

Rate quoted will be without GST.

No Extra payment will be entertained at the time of execution of work.

Note :- (i) Taxes if any (Inclusive/Exclusive) should be specified categorically against the Remark Field of price bid or in the attachment electronically.

(ii) For Table (i) the short listed vendors quoting the lowest Gross Total in Column (h) as per price bid for all the items will be treated as **L-I**.