

**CHANDIGARH TRANSPORT UNDERTAKING  
(CHANDIGARH ADMINISTRATION)**

**Notice inviting tender from Chartered  
Accountant Firms for Accountant  
Services**

Chandigarh Transport Undertaking invites tender from Chartered Accountant Firms for Accounting services mentioned in the scope of work for the financial year 2017-18 & previous years accounts work, which may further be extended for two more years (on a yearly basis) on satisfactory completion of the work.

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1) **BIO DATA SHEET**

|  |  |
|--|--|
| Tender Number & Date                                 | Complete Tender Documents can be downloaded from the website <a href="http://etenders.chd.nic.in">http://etenders.chd.nic.in</a> and Department's <a href="http://www.chdctu.gov.in">website</a>   |
| Earnest Money Deposit (EMD)                          | Earnest Money deposit amounting to Rs 10,000/-(Rupees Ten Thousand Only) to be deposited in physical form in the shape of Demand Draft in favour of The Divisional Manager, CTU & Director Transport Union Territory Chandigarh payable at Chandigarh Plot No. 701 Industrial Area Phase-1, Chandigarh issued by any Scheduled Bank EMD is refundable. |
| Last Date of Submission of Tender                    | 11.12.2017 upto 02.00PM  |
| Opening of Tender (Pre-Qualification Bid evaluation) | 11.12.2017 at 3.00 PM  |
| Contact Person                                       | Asstt Controller (F&A)-H, CTU Chandigarh   |
| Contact Address                                      | Office of Director Transport, UT, Chandigarh Plot No. 701, Industrial Area Phase-1, Chandigarh 160001  |

## **2) TERMS OF REFERENCE**

### **2.1 Background:**

Chandigarh Transport Undertaking is a State Government Department and maintaining its Accounts on Periodical Basis as per Indian Accounting Standards as per Indian Standards as per Institute of Chartered Accountants of India and Central Government. The department is getting budget from Central Government of India for Plan /Non Plan expenditure. The Accounts of the Institute are prepared as per standard accounting procedure as applicable to the Central Government Departments. The accounts are presently being maintained manually.

### **2.2 SCHEDULE AND SCOPE OF WORK**

In nutshell the CA firm shall be responsible for total maintenance of all Accounting and financial records of the CTU Department and doing all legal & Statutory compliances in respect of Accounts. Income Tax, Goods and Service tax & all other taxes as applicable from time to time. The CA firm shall also make accounts of the Department on periodical basis from time to time, as may be required, for submission to Audit General or other authorities for any purpose. The CA firm shall also compile the Annual Accounts for the previous F.Y 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17 and get the same audited from the Statutory Auditors and submit the same to C&AG and other authorities as per requirement. The CA firm shall be answerable (including making written replies & submissions) to C&AG for all the accounting and financial queries that may be raised from time to time. The job responsibilities shall, inter alia, specifically include the following:

- Enter process and maintain all day to day accounting transactions into the tally
- Prepare Process all transactions vouchers supporting documents books and registers pertaining to receipts payments income & expenditure Assets Liabilities Stores Fixed Assets and Bank Reconciliation.
- Preparing and vetting the Annual Accounts of the Department as per the prescribed format of Accounts for the Department including all required disclosures and computation notes and Schedules
- Filling of the TDS/TCS returns timely & accurate generation compilation and binding of form No. 16(PART A & B in case of Salary Part A in case of Non-salary).
- All applicable compliances related to Goods and Service Tax Act
- Filling of all applicable returns including Annual Income Tax Returns

- Compliances related to General Financial Rules (GFR) Financial Rules (FR), Treasury Rules (TR) and Supplementary Rules (SR) as per Government of India.
- Prepare MIS reports as per request.
- Prepare monthly quarterly and yearly demand forecast for requirement of funds
- Compilation of supporting statements and working sheets in respect of all the schedules and in respect of Receipts and Payments Account Income and Expenditure Account and Balance Sheet.
- Providing all required information and facilitate audit of accounts conducted by CAG Internal Auditors Statutory Auditors and other agencies.
- Providing all latest amendments in laws, rules and regulation through letters periodically and promptly which are relevant for the department and compliance thereof.
- Providing all latest circulars notifications Office Memorandums Office Orders or any other announcement issued by various Ministries and Government of India which are relevant for the Department and compliance thereof
- Prepare of appeals and replies with respect to all Tax related matters
- Prepare replies to all audit queries.
- Advising on applicability of any other tax, rules, laws regulations which may be applicable on the Department and all matters/items covering its scope and applicability in case of agencies from which institute is availing the services
- Provide such documentation and information as CTU may require complying with all applicable laws and regulations in force. Firm shall be responsible for compliance with and if relevant drawing attention to any relevant requirements of the laws of other jurisdiction
- Attend/Present before any tax authorities court of law/departments for assessment and/or for any other purpose
- Any other item of work pertains to Accounting and statutory & regulatory compliances.
- The certificate regarding the accuracy of accounts being maintained at the Department should be given on monthly basis by the firm.

PLEASE NOTE: THE ABOVE LIST IS INCLUSIVE AND NOT EXHAUSTIVE.

## **2.3 Time Period & Execution/General Terms & Conditions**

**2.3.1** The contract is initially for a period of one year which may be renewed further on “annual basis” for a total term of 2 years. On successful completion of the initial term of 2 years, the contract term may at the sole discretion of the Department be further extended for another term of 2 years with “yearly renewals on the same terms and conditions.

It's clarified that even though the total terms of contract is 1 years the contract may be renewed annually at the of the Department. However, if the performance of the CA firm is not found satisfactory as per Departments sole judgment & standards, the Department has right to refuse for the renewal/extension of contract at any time.

Not with standing anything contained herein above the Department reserves the right to discontinue the services of Chartered Accountant firm in the event their evaluated as unsatisfactory at any time during the period of contract.

**2.3.2** The Chartered Accountant Firm will depute dedicated personnel(s) at the Department at their own costs, as may be required depending upon the volume of Accountancy work involved. This term shall be headed by at least one qualified Chartered Accountant, who shall supervise their work on day to day basis. The Qualified CA will report to “Accounts Officer” of the Department at least bimonthly, to discuss and review the work progress.

The CA shall also submit a “Bi Monthly Review/status report” to the Account Officer showing the status of the books and accounts and also the pending issues. If any. This report shall be vital for timely processing of their bill. All salaries/wages/stipend and all other costs of the staff deputed shall be paid liable for payment of any dues/benefits of them.

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

The Department shall provide space, computer(s), to the Firm to perform its services if necessary for doing work at Department workplace.

## **2.5 Pre-qualification Criteria**

The bids of only those firms will be considered which satisfy the following eligibility criteria.

I The Chartered Accountant Firm must have a FCA member.

- II The Chartered Accountant Firm should be registered with the Institute of Chartered Accountants of India (ICAI) and have Income Tax Permanent Account Number (PAN) and Goods and Service tax number.
- III The CA Firm should have been in operation for at least 5 years after its registration.
- IV The CA Firm should be empanelled with the Comptroller and Auditor General of India (C&AG)
- V The Average Annual Income (i.e. Average Gross Professional Fees earned during the 3 years) of the Firms in the last 3 financial years i.e. (2014-15, 2015-16 and 2016-17) must be equal to or more than Twenty lakhs (20 lakhs)
- VI The CA firm must have the experience of Auditing and /or Accounting of at least one department run by Central Government /State Government/Government undertaking/other bodies funded by Government who has received funds of at least Rs. 20 crores per year from Government in any 2 financial years in the last 5 years period ended 31<sup>st</sup> March 2017. Auditing shall mean either Statutory Audit and/or Internal Audit only Applicant shall be required to submit the Audit engagement letter along with their Bid document.
- VII The CA Firm must have to submit an affidavit/undertaking for non blacklisting of his Firm an abiding the terms and conditions of the tender.

**NOTE:**

However for the technical evaluation preference shall be given to those CA firms, who have been doing the work of "Preparation of Accounts" of Government Department on regular basis it's also clarified that any special assignment of accounts other than maintenance of regular Accounts shall not be counted under this clause. Merely implementation of the double entry system shall also not be constructed as preparation of accounts for this purpose.

PLEASE GO THROUGH THIS ELIGIBILITY CLAUSE VERY MINUTELY AS THIS IS ONE OF THE MOST IMPORTANT CRITERIA.

In case, any ambiguity is found in the tender documents whereby the Department has doubts or is not very clear whether the bidder qualifies the above eligibility criteria, the Department shall have the right to make its own assessment based on the documents submitted to decide on whether the bidder is eligible or not or deserves any additional weightage. In such a case, the Department's decision shall be final and binding and the bidder shall have no right to challenge the same. Therefore, the bidders

are advised to submit the complete information and documents in support of their claims to fulfil the eligibility criteria as above.

VI The firm must have an office, headed by a Chartered Accountant (Head office and /or Branch Office) located within Chandigarh.

## **2.6 Payment Terms**

The payment shall be made against the services provided by firm subject to the following terms and conditions.

- 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 Department. No price variation would be allowed during the contract period. The financial price quoted by the contracting firm shall be final. The rates quoted are for the accounting work of F.Y. 2017-18 & pending work amount will also be calculated accordingly for previous years. No request for extra payment on account of increase in price on whatever account will be entertained. No extra payment on account of any out of pocket expenses shall be paid.
- Taxes is payable extra as applicable rates
- Payment shall be subject to TDS under Income tax as applicable rates
- Payment shall be made on quarterly basis @25% of bid value upon satisfaction of the Competent Authority. The bill shall be submitted by CA firm every quarter. The bill must accompany with the by-monthly reports.
- The Department reserves the right to deduct amount from the bill raised by the firm as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the Department will be the final in this regard.
- Any interest/penalty which becomes payable by Department to any tax authorities due to delay in filing of statutory returns and / or delay in deposit of statutory taxes/dues which is attributable to the negligence of the staff deployed by the CA firm then such amount shall be deducted from the payment due to such CA firm or shall be recovered in such a manner as the institute may deem fit.

## **2.7 Performance Security**

The successful bidder will be required to deposit 10% of the bid amount toward Performance Security in the form of Bank Guarantee before execution of the agreement. The Bank Guarantee must be valid for two years from the date of contract. In case of further extension of the contract the Bank Guarantee will also be renewed accordingly on years basis.



### **3 SUBMISSION AND EVALUATION OF THE TENDER**

#### **3.1 Submission of Tender**

**A** Interested firms are requested to submit their Tender online and EMD in sealed envelope in the form of Demand Draft in favour of Director Transport, U.T. Chandigarh to the office address i.e. Plot No. 701, Ind Area, Phase I, Chandigarh and rejected straightway.

**B** All the pages of the Tender document including the annexure and copies of certificates should be signed and submitted by the authorized person of the Firms, along with the seal of the firm, in the absence of which, the tender will be disqualified

**C** If the tender is not supported by the Essential certificates or other documents for credentials as envisaged in the tender documents the relevant credentials shall not be considered for evaluation without any further reference to the Bidder.

The documents relating to the Technical Evaluation and Financial Bid should be submitted online. The Technical bid shall not contain any indication of the price offered for the job for which tender is given by the firm. In case it is found that the Pre-qualification contains the price for the job or any direct or indirect indication of it, the entire bid document will be summarily rejected.

The Applicant can submit the EMD by registered post/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 Department after the deadline due date & time of closing the tender shall be not entertained at any manner.

#### **3.2 Earnest Money Deposit**

Earnest Money be Deposited of @ Rs. 10,000 (Ten thousand only) by way of demand draft in the name of the Divisional Manager CTU & Director Transport Union Territory Chandigarh payable at Chandigarh Plot No. 701, Industrial Area, Phase 1 Chandigarh issued by any Nationalized/Scheduled Bank. The EMD amount will be returned to the unsuccessful firms after finalization of the bid in respect of the successful bidder the EMD will be returned after execution of the agreement and depositing of performance security.

#### **3.3 Queries Regarding the Tender**

The prospective bidders can also visit the office of the CTU during office hours on any working day by contacting Asstt. Controller (F& A) (H)/Asstt. Controller (F&A)-II

CTU Plot no. 701, Industrial Area, Phase 1 Chandigarh for any kind of information /clarification with regard to the tender.

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

Last date of submission of the Tender is 11.12.2017 upto 2.00 PM.

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

The authorized representatives of the firms carrying authority letter may attend the bid opening. The date (s) of opening the tender to evaluate prequalification criteria will be on 11.12.2017 at 3.00 hours. The dates of opening Financial bids shall be notified later.

### **3.6 Evaluation of Tender**

The Tender will be evaluated by the Committee Notwithstanding anything contained in this tender document, if during the evaluation of financial bid evaluation committee finds somehow that the financial bid quoted by the bidder (s) if frivolous then in such case, the evaluation committee shall have right to disqualify that particular bidder (s) without assigning any reason. Any such decision of the Department shall be final and binding for all such bidders. In such case for the purpose of financial evaluation Department shall have right to exclude such disqualified bidder (s) and evaluate remaining bids submitted by other bidder (s) Financial bids of all the firms, which meet the prequalification criteria, would be taken up for detailed evaluation as per the technical evaluation criteria. Those firms who do not meet the pre-qualification criteria shall not be evaluated.

### **TECHNICAL EVALUATION:**

The technical bid shall be evaluated on the basis of criteria as laid down in Para 2.5 and other Accounting/Auditing experience of other Government Departments. The CA firm may therefore submit details of all such experiences as they deem fit anything contained in this tender document technical assessment shall be made at the sole discretion of the Evaluation committee of CTU and decision of the committee shall be final and not challengeable. It's also clarified that any special assignment of accounts other than maintenance of regular Accounts shall not be counted under this clause Merely implementation of the double entry system shall also not be construed as preparation of accounts for the purpose. The word "Government" shall mean Central Government /State Government/Government undertaking/Bodies funded by Government only.

**Technical Bid**

| <b>Sr. No.</b> | <b>Criterion</b>  | <b>Particular</b>   | <b>Description</b> |
|----------------|---|---|--------------------|
| 1              | The firm must have Head office /Branch office headed with a CA in Chandigarh<br><br>(Submit copy of supporting document regarding official Address)   | Name of the Firm<br>Address of HO<br>Address of Branch<br>Designation/Qualification of Head Authority at Branch Office<br>Telephone No.<br>Mobile No.<br>Registration No. with ICAI<br>Date of Registration<br>Pan No. of CA firm<br>Service Tax Registration No. |                    |
| 2              | The CA Firm should be empanelled with Comptroller and Auditor General of India (C & AG)<br><br>(Provide copy of valid registration certificate for the year 2017-18 or if is applied for, provide copy of acknowledgement for the year 2017-18)   | Empanelment Number<br><br>Period/Validity   |                    |
| 3              | The CA firm should be in operation for a t least 5 years after its Registration.<br><br>(Provide necessary evidence)  | Years of Registration/Starting of operation.<br><br>Nos. of years in operation after Registration (in Years)  |                    |
| 4              | Average Annual Gross Professional Fee earning of the last 3 (Three) years<br><br>(Must be equal to or above Rs. 25 (Twenty Five Lakh)<br><br>Provide copies of the Audited Financial Statements for the years 2014-15, 2015-16 and unaudited Financial Statement for the year ended in 31 <sup>st</sup> March 2017 alongwith documents. | Average Annual Gross Professional fee earned by CA firm in last three years ending on 31 <sup>st</sup> march 2017 (in Rs.)<br><br>Year 2014-2015<br><br>Year 2015-2016<br><br>Year 2016-2017<br><br>Annual Average for 3 years                                    |                    |

|   |   |   |  |
|---|---|---|--|
| 5 | <p>The CA firm should have experience of Audit or Preparation of Annual Accounts of at least one department run by Central Government/State Government/ Government undertakings/other bodies funded by Government who has received funds of at least Rs. 20 crores per year from Government in any 2 financial years in the last 5 years period ended 31<sup>st</sup> March 2017 (As per Para 2.5 (VI))</p> <p>(Details is to be provided as per Annexure a1 Attach copies of work order/work completion as evidence)</p> | <p>No of Central Govt./State Govt./Govt. undertakings / other bodies funded by Government where similar services where provided in the last 5 years with Minimum fund of Rs. 20 crores</p> <p>Pls provide nos in word</p> |  |
| 6 | <p>CA firm should have one FCA member</p> <p>Attach copy of evidence</p>  | <p>Name of FCA Member</p> <p>Registration No.</p>   |  |
| 7 | <p>Services provided for preparation of Annual Accounts on regular basis as mentioned in note below Para 2.5 VI.</p> <p>Attach copies of work order/and work completion certification as evidence</p>   | <p>No. of such departments (in words)</p>   |  |

Certified that the above particulars are true and correct in the event of any such information /document is found to be incorrect/false/manipulated the department is at liberty to reject the bids proposal of the CA form without assigning any reasons thereof and without giving any opportunity of being heard.

**Date**

**Signature**

**Seal**

**Name** \_\_\_\_\_

Designation \_\_\_\_\_

**Annexure A1**

Details of CA Firm/s Experience of Auditing and/or Accounts of Central/State Government/Government Undertaking/Bodied funded by Government with Minimum fund of Rs. 20 crores as envisaged in Prequalification criteria (as per Para 2.5 (vi).

(During last 5 Financial years ended 31<sup>st</sup> March 17)

| Sr. No. | Name of the Assignment (Audit of Accounts) | Period (Start date/End date) | Name of the Department | Financial Years | Fund Received (in crores) | Nature of Support Document provided |
|---------|--|------------------------------|------------------------|-----------------|---------------------------|-------------------------------------|
|         |  |                              |                        |                 |                           |                                     |
|         |  |                              |                        |                 |                           |                                     |
|         |  |                              |                        |                 |                           |                                     |
|         |  |                              |                        |                 |                           |                                     |
|         |  |                              |                        |                 |                           |                                     |
|         |  |                              |                        |                 |                           |                                     |

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

**Date**

**Signature**

**Seal**

**Name** \_\_\_\_\_

**Designation** \_\_\_\_\_

## **FINANCIAL BID**

| <b>Particular</b>                          | <b>Fees</b>           |                   | <b>Payment Schedule</b>  |
|--|-----------------------|-------------------|--|
|  | (Rupees (in Figures)) | Rupees (in words) |  |
| Professional Fees for one year (12 months) |                       |                   | The service provider will raise bills as mentioned in payment terms. |

**Notes:**

1. Fee is inclusive of Professional Fee /taxes/ Travelling, Food and all other Expenses and duties.
2. Only taxes shall be paid extra on the above quoted fee.
3. Statutory Deductions like TDS etc shall be make by the Institute as per statutory rates and norms wherever applicable.

We undertake that the rates quoted above by us will not change during the Contract period and its extended periods. We also accept the payment schedule/payment terms.

**Date**

**Signature**

**Seal**

**Name** \_\_\_\_\_

**Designation** \_\_\_\_\_

Affidavit to be given by the bidder on & non Judicial Stamp Paper of Rs. 15/- duly attested by notary / 1<sup>st</sup> class magistrate.

I/we \_\_\_\_\_ S/o Sh. \_\_\_\_\_ working as \_\_\_\_\_ on behalf of M/s \_\_\_\_\_ do hereby solemnly affirm and declare as under :-

1. That I am authorized person to apply this Tender.
2. That I have read the tender documents carefully and abide with them.
3. That I /our firm is not blacklisted/debarred /Prosecuted from any Central Government department /State Govt. department /bodies/ undertakings or any court of law.

**Deponent**

Name of Tender \_\_\_\_\_

Address \_\_\_\_\_

Mob No \_\_\_\_\_

Mail ID \_\_\_\_\_

Pan No/Tan No \_\_\_\_\_

GSTIN \_\_\_\_\_