

F.No.-18-14/2022-DDIII/NF
Government of India
Ministry of Social Justice & Empowerment
Department of Empowerment of Persons with Disabilities (Divyangjan)
Dated: 9th June 2022

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

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

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

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

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

- a. Support organizing exhibitions/workshops to showcase the products including paintings, handicrafts etc. made by PwDs;

- b. Support persons with benchmark disabilities who have excelled in sports or in fine arts/music/dance at the State level to participate in the National/International events; and
- c. Support persons with high support needs as recommended by the State Assessment Board on a case to case basis.

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

The National Fund intends to engage a Chartered Accountant firm empanelled by the office of Comptroller and Auditor General of India (C&AG) for purpose of audit and account related work for the year 2022-23 which could be extendable on satisfactory completion of the assignment and approval of the competent authority for following assignments. The scope of work and eligibility criteria are as under:-

A. Scope of Work for CA Firm

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

B. Eligibility Criteria and Technical Qualifications

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

1. Eligibility for CA firms to apply:
 - a. Minimum 3 partners in the firm;
 - b. Minimum 5 years of existence of the firm;
 - c. Experience of the firm in handling the assignment of autonomous bodies/ PSUs and providing Consultancy on issues like Income Tax, GST, VAT to Government Organizations and Public limited companies/ PSUs with turnover not less than Rs. 100 Crores.
 - d. The firm or its partners should not be facing any investigation or inquiry by any tax authority for violation of any of the tax laws.

2. As regards the experience, a mandate letter or agreement from the concerned clients regarding turnover, a certificate from CA firm other than the applicant will be required to be furnished with the following documents;-
 - a. Partnership deed/MoA of the firm
 - b. Date of registration of the Firm
 - c. Copy of the work orders/sanction orders
 - d. Proof of empanelment with C&AG
 - e. Technical Proposal may be submitted as per **Annexure**.

C. Evaluation Criteria

The evaluation of Technical Bids will be done on the basis of the following criteria:-

S. No.	Criteria	Maximum Marks	Marking Scheme
1.	No. of Partners in the firm	15	Minimum 5 marks for 3 partners 1 mark for every additional partner Maximum marks upto 15
2.	Existence of the Firm in years since its inception.	15	Minimum 5 marks for 5 years 1 mark for every additional completed year

			Maximum marks up to 15
4.	Experience of the firm in handling the assignment of autonomous bodies/ PSUs and providing Consultancy on issue like Income Tax, GST, VAT to Government Organizations and Public limited companies/ PSUs with turnover not less than Rs. 100 Crores.	20	Minimum 10 Marks for 3 PSUs/ Autonomous bodies/ Govt. and Public limited companies/ PSUs with turnover not less than Rs. 100 crores. 1 mark for every additional PSU/ Autonomous body/ Govt. organization / Public limited companies. Maximum marks up to 20
	Total:	50	

D. Criteria for Opening of Financial Bid

Those bidders who have minimum score of 70% i.e. 35 out of 50 marks will qualify for opening their financial bid.

E. Format of Financial Bid

The bidders will submit a lump sum annual quote for the entire financial year 2022-23 excluding taxes for the above assignment and the entire scope of work.

F. Qualification for selection

A technically qualified bidder with lowest financial bid will qualify for selection.

G. Payment Plan

The payment will be released to the CA firm in quarterly installments (after each quarter) subject to the satisfactory completion of the assignment in all respects.

H. Penalty for non-performance

In case of non-fulfillment of obligation as above, the Competent Authority of National Fund, DEPwD in its absolute discretion may impose such penalty being not more than the loss suffered or as it may deem fit.

In case the CA firm does not complete the job or leaves it in between, the National Fund, DEPwD will have the right to get the assignment completed from another agency and such amount will be recovered from the CA firm.

Interested CA firms who are empanelled with C&AG and meet the eligibility and technical qualifications as mentioned above may submit their technical and financial bid in separate envelope within 30 days i.e. upto 12th July, 2022.

Both parts of the offer must be submitted in separate sealed envelopes clearly superscribing Part-I (Technical Bid) and Part-II (Financial Bid) on the cover itself. Both parts of the offer addressed to Shri D.K. Panda, Under Secretary, Department of Empowerment of Persons with Disabilities must be put in the tender box kept in the CR Section (Ground floor), Department of Empowerment of Persons with Disabilities, Pt. Deendayal Antodaya Bhawan, CGO Complex New Delhi – 110003, on or before 12th July, 2022 up to 04:00 pm. Part 1 of the offer will be opened at 04:30 pm on the same day in the presence of the intending bidders or their authorized representatives.

ANNEXURE

PARTICULARS TO BE INCLUDED IN PART-I OF THE OFFER (TECHNICAL BID)

1. Name and address of the firm with Telephone Nos. and Fax. Nos./e-mail.
2. i) Name and Membership Nos. of all the Partners with year of enrolment as ACA/FCA.
ii) Name and Membership No. of other professionals who have been employed by firm.
iii) Name (s) of the proprietor/partners who will be exclusively available to handle this agreement.
iv) The number of other persons who will exclusively engaged by the firm to assist the proprietor/partners to handle this agreement. Clearly indicating the qualification and experience of such persons.
v) The name of the person who will act as Nodal Officer for this work.
3. PAN No. of the firm.
4. GST No. of the firm.
5. Copy of Registration certificate of the firm.
6. Copy of the Partnership Deed.
7. Proof of empanelment with C&AG
8. Detailed staff strength of the Firm with their experience and qualification: -
 - i. Partner/ Proprietor/ Director
 - ii. Paid Employees.
9. Details of existence and Experience of the firm in the connected field i.e. Income Tax, GST, VAT (Documentary evidence to be enclosed):-
 - i. In respect of corporate clients engaged in construction activities.
 - ii. In respect of Central/ State Government/ Public sector Undertaking Autonomous Bodies.
10. In addition, all the details as per qualifying criteria (Row 1 to 4) must be provided with documentary proof.
11. All the papers/ documents should be page-numbered.
12. Document may be submitted in the same manner as discussed above.