

Office of the Director, Scheduled Tribes Development Department

Fourth floor, Vikas Bhavan,

Thiruvananthapuram-695 033, Kerala,

Phone: 0471-230459

Email- keralatribes@gmail.com

No.G/G2/5289/2023/STDD

Date:10.08.2023

**Request for Expression of Interest (EOIs) for Selection of Chartered Accountants/
Chartered Accountant firms/ Cost Accountants/ Cost Accountant firms for
establishments under the Schedule Tribes Development department**

The Directorate of Schedule Tribes Development invites online Expression of Interest (EOI) for appointment of Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms for conducting management scrutiny and micro-level audit of the accounts of the institutions located at various places in Kerala receiving funds from the department

The EOI document can be downloaded from the official website of the department <https://www.stdd.kerala.gov.in/>

The duly filled up application in Annexure A along with the supporting documents, information and declaration as prescribed in Annexures B to E are to be submitted to the official E mail ID of the department keralatribes@gmail.com. The last date of submission of EOI is as per given below.

The critical date sheet is as under:-

SL No	Description of Activities	Date	Time
1	EOI Document available for download	10/08/2023	5.00 PM
2	Pre- proposal meeting (online)	18/08/2023	3.00 PM
3	EOI Submission End date	02/09/2023	3.00 PM
4	EOI verification	02/09/2023	4.00 PM

Note: (i) Pre-proposal meeting link will be available in the departmental website in due course

(ii) If any due date happens to be a holiday then the next working day will be the due date at the same time.

NOTICE FOR EXPRESSION OF INTEREST

Sub: Appointment of Chartered Accountants/ Chartered Accountant firms/ Cost Accountant / Cost Accountant firms for Audit of establishments under the scheduled tribes development directorate.

Attention of practicing Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms is invited. The Directorate of scheduled tribes proposes to appoint auditors who are Chartered Accountants/ Chartered Accountant firms/ Cost Accountants/Cost Accountant firms for the management scrutiny and micro-level audit of the accounts of the institutions which are receiving funds from the department

1. Eligibility:- In order to be eligible for to be appointed for the said audit, a person/ firm should fulfill the following conditions:-

The applicant firm/ person should–

i. Be a member of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India or a firm authorized to conduct audit under the respective acts and should have valid full time Certificate of practice issued by the respective institutes;

ii. Possess experience of at least five years of practice as Chartered Accountant/ Cost Accountant;

iii. That the applicant or any partner/proprietor of the applicant firm having experience and practice as stated above should not have indulged in any unethical professional practice or professional misconduct including moral turpitude;

iv. Not have been held guilty of any professional misconduct under the Cost and Works Accountant Act,1956(as amended) or Chartered Accountants Act, 1949 (as amended) during past five years

v. Not be facing any investigation or enquiry by the Government of Kerala or any of its subordinate offices

vi. Location of office:-That the location of the office of the applicant/ partner/ proprietor having experience as stated above who is in charge of such office should be in Kerala.

2. Selection Procedure:-The selection will be as follows

All the applications received up to the last date for filing of application shall be scrutinized in terms of criteria/guidelines issued in this regard. The basic criteria for selecting the applicant would be the experience in audit of various government schemes, turnover, staff strength, audit experience etc.

The detailed evaluation criteria will consist of 2 parts- A) Technical criteria and B) Financial offer, and it would be as follows:-

a. Applicant's existence in years after its registration (Provide copy of certificate of registration with Institute of Chartered Accountants of India/ Institute of Cost Accountants of India):-

More than 5 years but less than 10 years : 60 %

10 years or more but less than 15 years: 75%

15 years or more :100% (The above criterion carries 15Marks.)

b. That the applicant(s) has/ have been empanelled/ appointed as auditor with any Departments of Govt of Kerala during the last 5 years (Provide copy of order/ letter of empanelment with the Department(s)):-

(The above criterion carries 4 Marks in case of one (01) department, 7 Marks for two (02) departments, 11 Marks for three (03) departments and maximum 15 Marks for four (04) or more departments.)

c. That the applicant(s) has/ have average annual receipt in last three financial years (Provide copies of full Income tax returns & Financial Accounts for the last three financial years):-

Upto Rs. 10 lakhs: 60%; >10 lakhs–20 lakhs: 70%; >20 lakhs–30 lakhs: 80%; above 30 lakhs: 100 % (The above criterion carries 15 Marks.)

d. No.of Audit Assignments of Internal/ Statutory/ Forensic Audit of Government Departments/ PSUs entities, for which the audit has been done in the last 5 years (Provide copy of order of assignment of such Audit):- 3 to5: 60%; 6 to10: 75%; More than 10: 100% (The above criterion carries 15Marks.)

e. That the applicant(s) or any partner(s)/ proprietor of the applicant firm(s)/ professional(s) has/have an office profile with staff strength of at least 5 (excluding typist, stenographers, computer operators, secretaries and subordinate staff etc.) consisting of audit and article clerks with the knowledge in book keeping and accountancy and are engaged in outdoor audit (Provide details of staff engaged along with their names, educational qualification, date of engagement. Contact details etc.):-

More than 20: 100%; More than 10 but less than or equal to 20: 75%; 5 or more but less than or equal to 10: 50%; (The above criterion carries 15 Marks.)

f. Applicant should submit brief approach paper (not exceeding 3000 words) covering the following:-

I. The management scrutiny and micro-level audit of the accounts of the institutions located at various places in Kerala receiving funds from the department

II Scrutiny of the accounts including one-to-one correlation of funds received and expended by the institutions

- III. Proposed methodologies to analyze & evaluate compliance on various parameters.
- IV. Proposed work plan for responding to the Scope of work.
- V. Proposed solutions/ methodology for a Micro audit for ensuring performance audit etc

(The above criterion carries 25 Marks.)

i. The minimum qualifying marks will be 60 based on the above evaluation criteria. The Firm/Partnership/Proprietorship etc will be awarded scores as per the technical eligibility criteria.

ii. Further, after technical qualification, financial bids of the qualified parties will be opened and firms having lowest quoted rates will be awarded.

iii. The appointment of the Auditor will stand cancelled, without any prejudice to all available legal/ other remedy/ re course in the event of any of the followings:-

- a. If the appointment has been obtained on the basis of false information/ mis-statement;
- b. If the Auditor does not take up the Audit in terms of the appointment/ allotment letter;
- c. If the Auditor fails to maintain/ honour confidentiality & secrecy in all respect.
- d. If the Auditor fails to comply with any of the eligibility criteria/ other terms & conditions.
- e. If the Auditor fails to provide the audit reports and mandated inputs of requisite quality within prescribed time.

3. Scope of Work :-

The Scheduled Tribes Development Department of Kerala ("the department") is engaged in the development of people belonging to the tribal schedule not only through its own departmental offices but various other institutions ("the institutions") located all over Kerala. The funds disbursed for the development of scheduled tribes from the state exchequer in 2022-23 was Rs.681 crores with comparable figures of expenditure in previous years and outlay also. Many centrally aided schemes are also going on. In its functioning, the department operated its fund through institutions such as The Mananthavady Tribal Plantations Co-operative Limited (Priyadarshini Tea Estate), ACFS etc. A list of the establishments are given in the official website of the department. The list of establishments is enclosed with the EOI document also. All the interested parties are requested to please go through the list and visit the location before quoting the rates).

4. Duties and obligations:-

The person/ Firm so nominated to act as special auditor shall have the following duties and obligations:-

- i. The audit shall be conducted as per the Terms of Reference & within the prescribed time limit (3 Months).
- ii. The auditor may be required to visit the offices including branch office/head office/field

office and all places required to be audited. and to call for and examine the required documents.

iii. The Audit shall be conducted in coordination with the departmental officers. The departmental officer(s) may also be permitted to accompany the audit team of the nominated CA/ICWA to conduct the audit if the department so desires.

iv. The auditor, within the period specified by the Director, shall submit a report of such audit duly signed and certified by him. The audit report shall provide full details of audit, including the audit plan, details of documents verified, result of verification, fund utilization/ misappropriation, if any etc. duly quantified and with their observations. Duly authenticated copies of sample documents shall also be enclosed with audit report for taking further action by the department.

v. Maintain confidentiality in all respect related to special audit assigned to him and should not disclose/ share any sensitive/ confidential information/ documents etc. to any outsider.

VI. The Auditor should also submit mis-utilization of the fund report. The same should be submitted along with the proof

vii. On receipt of audit report, department may call the auditor for seeking any clarification or ask them to complete audit, if it is found that particular area has not been examined properly.

(i) This office reserves the right to cancel, terminate or replace any of the Chartered Accountants/ Cost Accountants after making enquiries as deemed fit and such decision would be final.

(iii) This office also reserves the right to cancel/withdraw the expression of interest without assigning any reason whatsoever.

5. Deliverables:

- Report on utilization /gap in figures with reference to utilization parameters
- Report on points of weakness and scope for procedural improvements
- The report of the audit shall be duly signed and certified. The audit report shall provide full details of audit, including the audit plan, details of documents verified, result of verification, fund utilization/ misappropriation, if any etc. duly quantified and with their observations. Duly authenticated copies of sample documents shall also be enclosed with audit report for taking further action by the department.

6. Submission of EOI

(i) The EOI document can be downloaded from the official website

(ii) The duly filled up application in Annexure A along with the supporting documents, information and declaration as prescribed in Annexures B to E are to be submitted to the official E-mail

(iii) The originals of the documents mentioned in the Application and Annexures shall be submitted for verification as and when required by the Director

(iv) The applicant has to follow the Instructions as available at EOI document available in the departmental website mentioned above.

(v) The intending applicants are advised to visit the official website of the Department <https://www.stdd.kerala.gov.in/> regularly till last date of submission of EOI for any corrigendum/ addendum/ amendments.

(vi) There is no cost of the EOI document.

(vii) The pre- proposal meeting date/ time, EOI submission start date/time, EOI submission end date/ time and the EOI verification date/ time will be as per as critical date-sheet. Result of verification will be uploaded on the official website.

7. PRE- PROPOSAL MEETING

The pre- proposal meeting will be held **18/08/2023 at 03.00 PM** through video conferencing for resolution of any issue, clarifications etc. The Link for the meeting is as follows;

Pre-proposal meeting link: will be published in the official website in due course

8. ASSISTANCE TO APPLICANTS

For any queries relating to the process of submission of EOI the applicants may contact at Telephone: 0471-2303229 or toll free 1800 425 2312 (Monday-Friday, 10:30 AM to 05.00 PM)

9. Last Date and Time for Submission and verification of the EOI:- as per table of critical dates

(1) The EOI shall be submitted to the official E-mail ID of keralatribes@gmail.com and would be verified as per the Schedule mentioned in the EOI(Critical date-sheet).

(2) If any due date in the Critical date sheet happens to be a holiday then the next working day will be the due date at the same time.

(3) The Directorate, at its discretion, can extend the last date and time for submission of EOI and/ or date and time of verification of EOI by issuing corrigendum/ addendum.


DIRECTOR