

**National Centre for Sustainable Coastal Management (NCSCM)**  
**Ministry of Environment, Forest & Climate Change**  
**Government of India**  
**Anna University Campus**  
**Chennai**

**REQUEST FOR EXPRESSION OF INTEREST (REOI) AND FINANCIAL PROPOSAL**  
**FOR**  
**Appointment of Special Auditor for the period 2011-2022**

REOI No.: NCSCM/PROC/CONS-2/Special Audit/2023  
(Through e- procurement only)

Country: India

Dated: 08.05.2023

15/05/2023



1. National Centre for Sustainable Coastal Management (NCSCM) is an Autonomous Center under the Ministry of Environment, Forest and Climate Change, Government of India, aiming to be a world-class institution for coastal and marine area management. The Centre is established within the Anna University Campus, Chennai. Fourteen institutions have formed as a consortium with NCSCM, with Anna University Chennai as the Hub. NCSCM is registered under the Tamil Nadu Societies Registration Act 1975 and is implementing several projects under consultancy mode, apart from executing projects of other Ministries of the Government of India and State Government(s) in Marine and Coastal environment.
2. Consulting services are now required for audit and verification/reconciliation of expenditures incurred by NCSCM during the period 2011-2022. **The detailed TOR is as per Annexure-I**
3. NCSCM intends to select the Entity from the reputed/experienced organizations/eligible consulting firms who indicate their interest to provide the requested assignment as per TOR.
4. An Entity will be selected in accordance with the Least Cost Selection procedures set out in the General Financial Rules (GFR) 2017 and Manual for Procurement of Consultancy & Other Services 2017 of the Department of Expenditure, Ministry of Finance, Government of India.
5. The eligibility criteria for the assignment are as follows:
  - i) The Entity must be a legally constituted entity (under the Indian



Companies Act 1956/ 2013; or established under the LLP Act, 2008; or Partnership Firm); and should have been in operation for at least 10 years.

- ii) The Entity should have an average annual turnover of a minimum of INR 50 Lakhs (Rupees Fifty Lakhs only) during the last three Financial Years i.e., 2019-20, 2020-21 and 2021-22.
- iii) The Entity including its subsidiary firm/ company should not have been suspended/ debarred/ blacklisted by any Ministry/ Department/ Organization (as on the date of opening of EoI). Declaration to this effect is to be submitted as per **Annexure- III**.
- iv) The firm should have a standing of at least ten years in the profession. The C.A. firm must be an Indian firm having an independent legal existence, registered under the applicable Act. [Submit proof of Registration Certificate].
- v) Either the Firm or the partners of the firm must have experience of having conducted assignments of Statutory Audit/ Internal Audit/ Tax advisory/ GST Work, etc., with Central/ State Government/externally aided projects/Autonomous Bodies/ PSUs in India in the last 5 years i.e. 2017-18 to 2021-22.
- vi) The Chartered Accountancy firm shall have at least 5 Chartered Accountants / CA Partners in full-time practice.
- vii) The Chartered Accountancy firm shall must have empaneled by the Comptroller and Auditor General (CAG) of India for FY 2022-23. (Must produce the document in support of the same)

**Notes:**

- **The checklist in this regard is placed at Annexure-II, which is required to be filled in by the Entity.**
- **In case the above requirement is not met, NCSCM shall not consider the proposal.**

6. The evaluation criteria are as mentioned below:

S. No.	Evaluation Criteria	Maximum Marks
(a)	<b>General Qualification</b>	<b>45</b>
	(i) Standing of the Entity ( <b>Maximum marks- 5</b> ) <ul style="list-style-type: none"> <li>• 10-11 years standing- 1 mark.</li> <li>• Above 11 years to 15 years standing- 2 marks.</li> <li>• Above 15 years to 20 years standing- 3 marks.</li> <li>• Above 20 years to 25 years standing- 4 marks.</li> <li>• More than 25 years standing- 5 marks.</li> </ul>	

	<p>(ii) Experience of following works with Government Organizations/ Multilateral Funding Agencies like World Bank/ ADB, etc. during the last 5 years i.e., 2017-18 to 2021-22 (<b>Maximum marks- 40</b>)</p> <ul style="list-style-type: none"> <li>• Statutory Audit/Internal audit, Tax consultancy/ GST Audit/ GST Work/ Tax Audit/Revenue audit/Certification work, etc. (5 marks for each project subject to a maximum of 40 marks)</li> </ul> <p><b>Note: In the event of an extension of the contract, every year will be treated as a separate project.</b></p>	
(b)	<p><b>Nos. of Full-time Partners</b></p> <p>Full-time Partner- 2 marks for each partner subject to a maximum of 10 Marks</p>	<b>10</b>
(d)	<p><b>Qualification and Experience of at least 4 Partners/ Key Experts</b></p> <ul style="list-style-type: none"> <li>i. <b>Educational Qualification and professional experience: 5 Marks</b></li> <li>ii. <b>Experience of audit of Central/State Govt Offices: 20 Marks (5 marks for each partner/Key Expert, but maximum of 20 marks)</b></li> </ul>	<b>25</b>
(e)	<p><b>The financial strength of the Entity during the last three financial years i.e., 2019-20, 2020-21 and 2021-22</b></p> <ul style="list-style-type: none"> <li>(i) Average annual turnover of Rs 50 Lakhs - 5 marks</li> <li>(ii) Average annual turnover of more than Rs 50 Lakhs- 10 marks</li> </ul>	<b>10</b>
(f)	<p><b>Number of branches as on 28.02.2023:</b></p> <ul style="list-style-type: none"> <li>(i) <b>Up to 5 branches: 5 Marks</b></li> <li>(ii) <b>More than 5 branches: 10 Marks</b></li> </ul>	<b>10</b>
<b>Total</b>		<b>100</b>

7. Once the Entity meets the minimum criteria stated in para 5 above, the EoIs shall be evaluated strictly based on the substantive information/credentials/documentary evidence submitted by the Entity in support of the information as asked for at para 6 above. The Entities which




secure a minimum of 80 marks out of 100 will be shortlisted and eligible for evaluation of the Financial Proposal.

8. The eligibility criteria of 'standing of entity (General Qualification)' and 'turnover' as given in 6 (a) and 6 (e) respectively above are exempted for Micro and Small Enterprises (MSEs) as defined in MSE Procurement Policy and Startups as defined by Department of Industrial Policy and Promotion (DPIIT). These entities will be given full marks for the above two parameters. In the case of MSME/Startup, the entity shall submit the required documents along with the Undertaking as per **Annexure VI**.
9. Joint Ventures/ Consortiums are not permitted.
10. In case of an abnormally low bid, NCSCM may reject the Proposal. An Abnormally Low Bid is one in which the proposal price, in combination with other elements of the proposals, appears so low that it raises material concerns as to the capability of the entity to perform the contract at the offered price. The decision of the NCSCM is final in treating a bid as an abnormally low bid.
11. **The Proposal should be signed and properly indexed with heading & page numbering and supporting documents should be attached as per Annexure II and needs to be uploaded in the e-procurement portal of NCSCM.** An authorized representative of the entity shall sign all the pages. The authorization shall be in the form of a written power of attorney as per **Annexure VII** and also needs to be uploaded in the e-procurement
12. Further information can be obtained at the address mentioned below during office hours *i.e. 10.00 to 17.00 hours from Monday to Friday excluding holidays*



**National Centre for Sustainable Coastal Management  
Ministry of Environment, Forest, and Climate Change,  
Government of India,  
Anna University Campus,  
Chennai - 600025, Tamil Nadu.**

There will be a pre proposal meeting on **19<sup>th</sup>** May 2023 at 11:30hrs for the prospective bidders. The meeting will be online and the interested bidders can send their email address to **[procurement@ncscm.org](mailto:procurement@ncscm.org)** for sending the meeting link.

13. Expressions of interest (EoI) and the proposals (both technical and financial)

from the interested and eligible Chartered Accountant Firms needs to upload in the e-procurement portal within the due date and time **i.e. 30<sup>th</sup> May 2023, 11:30 hrs.** in the prescribed format and manner. Physical proposals shall not be entertained. There is no system of receipt of proposals through a drop box or by hand. ~~Proposals shall be received only through registered post/ speed post/ courier.~~ The e-procurement web portal address is https://moercc.cuniwizale.com 

14. Interested Bidders can download the EOI document containing detailed terms & conditions, scope of work and eligibility criteria from the official website: www.ncscm.res.in and from the e-procurement web portal https://moercc.cuniwizale.com. The cost of the EOI document is **NIL**.
15. The Proposal shall remain valid for a period not less than 90 days after the last date of submission of EOI.
16. The EoIs will be opened on 30<sup>th</sup> May 2023 at 1500 hours.
17. Any EoI received after the closing date & time will not be considered. The EoIs received unsigned/ incomplete shall be summarily rejected.
18. NCSCM reserves the right to reject all or any proposals without assigning any reason.

  
NCSCM,  
Chennai  


## **Annexure- I**

### **Terms of Reference for Appointment of Special Auditor**

#### **A. Background**

National Centre for Sustainable Coastal Management (NCSCM) is an Autonomous Center under the Ministry of Environment, Forest and Climate Change, Government of India, aiming to be a world-class institution for coastal and marine area management. The Centre is established within the Anna University Campus, Chennai. Fourteen institutions have formed as a consortium with NCSCM, with Anna University Chennai as the Hub. NCSCM is registered under the Tamil Nadu Societies Registration Act 1975 and is implementing several projects under consultancy mode, apart from executing projects of other Ministries of the Government of India and State Government(s) in Marine and Coastal environment.

#### **B. The objective of the Assignment**

1. Consulting services are now required for audit and verification/ reconciliation of expenditures incurred by NCSCM during the period 2011-2022 .

#### **2. Scope of the Services**

1. The scope of services to achieve these objectives and the required outputs include but are not limited to the following: -

- i. Verification and reconciliation of expenditure incurred by NCSCM under ICZM Project during the period 2011-2022 and reported in its annual audited accounts.
- ii. Verification and reconciliation of expenditure incurred by NCSCM under other projects during the period 2011-2022 and reported in its annual audited accounts.
- iii. Reconciliation of funds received from various departments/agencies during the period 2011-2022
- v. Verification of Utilization certificate for the period 2011-2022.
- vi. Reconciliation of bank statement as on 31.03.2022 of NCSCM.

### **3. Period of Assignment:**

The assignment will start within 15 days from the date of signing of the Contract. The time duration for completion of the assignment is 2 months which may be extended further.

### **4. Skills Required:**

1. The entity to perform the assignment shall have a good knowledge of their relevant fields. The integrity of the appointed entity is a must for the assignment, and in the proposal.
2. With the ambitious targets of the assignment and the variety of activities, a strong service-oriented attitude of the entity is expected. Thorough country knowledge, flexible and dynamic organization, and excellent communication skills and abilities are essential. The entity will ensure that the best standards of integrity and transparency as per the Government of India norms are maintained throughout the contract period.
3. The team composition for the above assignment is as follows:

S.No	Designation	No of staff	Experience	No of Man days required
1.	Sr Auditor	1	Qualified Chartered accountant having experience of more than 15 years in audit	8*1=8

2.	Auditor	2	Qualified Chartered accountant having experience of more than 8 years in audit	20*2=40
3.	Assistant	2	CA Inter or Master degree having experience of audit	30*2=60
4.	Support staff	2	Graduate/Article Assistants	20*2=40

**Note:-**

- i. The team will visit NCSCM and the TA/DA will be reimbursed by NCSCM as per the prevailing rules of the institute.

**5. Place of Performance of Assignment**

- i. The assignment will be performed at Chennai. The entity's team members may be required to visit NCSCM as per the requirement.
- ii. The Entity will report directly to the Manager- Finance.

**6. FACILITIES TO BE PROVIDED BY THE NCSCM:**

- i. Will provide office space within the premises of NCSCM, workstations, and all office equipment & stationery required by the entity.
- ii. In case of an outstation visit, the TA/DA rules of NCSCM will be followed. Reimbursement of expenditures is subject to the production of original bills.

**7. Deliverables:**

- i. Year-wise reconciliation statement for the period 2011-2022
- ii. Auditors report regarding acceptance/rejection of audited accounts of NCSCM to be placed before the General body of NCSCM.



**Annexure- II****Check List- Supporting Documents**

<b>S. No.</b>	<b>Eligibility Criteria</b>	<b>Supporting Documents</b>	<b>Page No.</b>
1.	The Consultancy Firm/entity must be legally constituted (under the Indian Companies Act 1956/ 2013; or established under the LLP Act, 2008; or Partnership Firm)	Name of the entity and details of partners, etc. A copy of Firm Card/ Certificate should be provided.	
2.	Average turnover of the Entity during the last 3 financial years i.e., 2019-20, 2020-21 and 2021-22	Must indicate each year's turnover. Copies of the audited Balance Sheets and Profit & Loss Accounts should be provided.	
3.	Power of Attorney	As per <b>Annexure-VII</b>	
4.	The Entity should not have any conflict of interest as per GFR 2017	Self-declaration in entity's letterhead	
5.	The Entity including its subsidiaries should not have been suspended/ debarred/ blacklisted by any Ministry/Department/Organization/PSU on the last date of submission of EoI	Undertaking in entity's letterhead as per <b>Annexure III</b>	

6.	Experience of the Entity	Must indicate the number of years in operation	
7.	Experience with Govt Agencies/ World Bank/ ADB/UNDP/JBIC/KFW/DFID during the last 5 years i.e. 2017-18 to 2021-22.	Details as per <b>Annexure IV</b>	
8.	General Profile of qualification and experience of partner/ key staff	Details as per <b>Annexure V</b>	
9.	In case of MSE or Start up as defined by DIPP/DPIIT, Certificate should be enclosed	In case of MSE & startups, a copy of valid registration certificate/Udyog Aadhaar Memorandum and other mandatory documents as per GFR 2017 shall be enclosed, failing which their tenders will be liable to be ignored/rejected. Also Undertaking as per <b>Annexure VI</b> shall be submitted.	
10.	PAN	Copy of PAN card	
11.	GST Number	Copy of GST certificate	
12.	MSME Registration	Copy of Valid Registration Certificate	
13	Acceptance of EOI	Copy of complete EOI, duly signed and stamped.	

**Annexure- III**

**UNDERTAKING (On Entity's Letterhead)**

I \_\_\_\_\_ son/daughter of \_\_\_\_\_ resident of \_\_\_\_\_  
solemnly undertake that I am an authorized signatory of M/s  
\_\_\_\_\_ (*insert name of the company with full address*) and I  
hereby undertake that we have not been suspended/ debarred/ blacklisted by  
any Ministry/Department/Organization/PSUs on the date of opening of EoI.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Designation

Mobile Number: \_\_\_\_\_

Company Seal

**Annexure- IV**

**Details of Experience with Govt. Agencies/ World Bank/ADB/UNDP/JBIC/KFW/DFID during the last 5 years i.e. 2017-18 to 2021-22**

<b>S. No.</b>	<b>Name of the Client</b>	<b>Detail of assignment</b>	<b>Duration of the Contract</b>	<b>Page no.</b>

**Note: The copy of Work order should be attached with all work mentioned above.**

**Details of Key Staff**

<b>S. No.</b>	<b>Name of the Partner</b>	<b>Qualification</b>	<b>Experience</b>	<b>FCA/ACA</b>

**Undertaking by MSME/Startups**  
(On Letter Head of Firm)

- a) I/ We have read and understood all the conditions and requirements in the tender document.
- b) I/ We are applying in this tender in the capacity of MSME/Startup and comply with all the laid down provisions as per General Financial Rules 2017 and as amended from time to time.
- c) The following documents, to substantiate my claim as MSME/Startup as required under GFR 2017, are enclosed:
- -----
  - -----
  - -----
  - -----
- d) I/ We hereby certify that all the information furnished above are true to my knowledge. I have no objection to NCSCM verifying any or all the information furnished in this document with the concerned authorities, if necessary.
- e) In case I/ We haven't submitted any of the requisite/ mandatory documents as per GFR 2017 then NCSCM reserves the right to accept or reject the proposal without assigning any reason thereof.
- f) In the event of any information or statement being found to be incorrect in any way and at any time, the same be construed to be a misrepresentation, enabling NCSCM to cancel the proposal at any point of time.
- g) I/ We also certify that, I/ We have understood all the terms and conditions indicated in the tender document and hereby accept the same completely and unconditionally.

Date

Signature of the Authorized Signatory

Name of the Entity

Seal of the Entity

**Power of Attorney**  
(On Letter Head of Firm)

We (name of the company and address of the registered office) do hereby appoint and authorize Mr./Ms. (full name and residential address) who is presently employed with us and holding the position of \_\_\_\_\_, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our bid document for \_\_\_\_\_, including signing and submission of all documents and providing information/ responses to NCSCM in all matters in connection with our bid.

Dated \_\_\_\_\_ day of 2023

For

(Signature)

(Name, Designation, and Address) Accepted

(Signature)

(Name, Title, and Address of the Authorized Person along with official stamp)

**Note:** In case the bid is signed by an authorized Director/ Partner or Proprietor of the bidder, the power of attorney may be signed by that person also.

**Format of Financial Proposal  
(to be printed on letter head)**

From

To  
The Director  
National Center for Sustainable Coastal Management  
Chennai

S. No.	Key Professionals	Total Fees (Excluding GST) (in INR)
A	B	C
1.	Consolidated Fees for audit/verification of accounts of NCSCM for the period 2011-2022	

**Note:**

1. GST will be charged as per actual.
2. The above quote includes all out-of-pocket expenses excluding TA/DA. In case of out of Station visit, the TA/DA rules of NCSCM will be followed.
3. NCSCM will Provide Office space and Stationery to the staff.
4. TDS/GST TDS will be deducted as per prevailing norms.