

**TENDER DOCUMENT FOR APPOINTMENT OF STATUTORY
AUDITOR AT KNOWLEDGE CONSORTIUM OF GUJARAT,
AHMEDABAD**

Through offline Tender Process

(Tender Fees Rs.500)

KNOWLEDGE CONSORTIUM OF GUJARAT

“Pragna Puram”, Opposite Physical Research Laboratory,

Navarangpura, Ahmedabad-380009

Phone-079-26302067/26302077

Email: osd-kcg@gujgov.edu.in

February, 2021

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Communication Address:

| | |
|--------------------------------------|--|
| Tender Documents to be addressed to | Knowledge Consortium of Gujarat (KCG), “Pragna Puram”, Opp. PRL, Ahmedabad 380015 |
| Issue of Tender | From 12/02/2021 to 04/03/2021 up to 17.00 hrs. |
| Bid due Date & Time: | 04/03/2021 by 17.00 hrs. |
| Bid Submission Address: | Knowledge Consortium of Gujarat (KCG), “Pragna Puram”, Opp. PRL, Ahmedabad 380015 |
| Technical Bid Opening (Date & Time): | 05/03/2021 at 15.00 hours |
| Venue for technical bid opening | Conference Hall, Knowledge Consortium of Gujarat (KCG), “Pragna Puram”, Opp. PRL, Ahmedabad 380015 |



KNOWLEDGE CONSORTIUM OF GUJARAT

A Society Established by Department of Education,
Government of Gujarat

Subject: Selection of a CHARTERED ACCOUNTANT Firm to act as STATUTORY AUDITOR for KCG, a Society established by under the administrative control of Education Department.

1. Introduction:-

Knowledge Consortium of Gujarat, Ahmedabad (now herein referred as ‘KCG’) is a Society working as an independent body under the control of Education Department, Government of Gujarat. KCG is established with an aim of introducing Quality Reforms in Higher Education. It is a consortium of Universities, Colleges and other Educational Institutions of Gujarat and it provides a platform for conception, experimentation, and implementation of Programme of Quality Enhancement in the higher educational institutions of Gujarat. It is registered under the Societies Registration Act and Public Charitable Trust Act.

SCOPE (Society for creation of opportunity through proficiency in English) The Government of Gujarat, Education Department has vide Approval No. ૫૫૨૧-૧૦૦૭-૫૪૨-૨૧ dated 27/02/2007 approved incorporation of “Society for Creation of Opportunity through Proficiency in English (SCOPE)” under the Societies Registration Act, 1860 and the Bombay Public Trust Act, 1950. Accordingly, the Memorandum of Association & Bye-laws were also approved. Government of Gujarat, Education Department has resolved to carry out various functions. Accordingly, SCOPE has been registered as Public Trust and Society as an Autonomous Body vide Registration No. F/1388/Gandhinagar and GUJ/1626/Gandhinagar dated

28/02/2007 by Assistant Charity Commissioner and Assistant Registrar of Societies, Gandhinagar.

KCG and SCOPE office intends to appoint Firm of Chartered Accountants for handling the Statutory Audit assignments and other allied law assignments for the financial year 2020-21 for its Projects/initiatives as described in **Annexure-1** below.

General Terms and Conditions of Tender notice and assignments are mentioned as per **Annexure -2**

Details of scope of work, other terms & conditions are as per (**Annexure-3**)

Minimum eligibility criteria are mentioned in (**Annexure-4**)

Each firm complying with the minimum eligibility criteria should send technical bid for Statutory Audit assignments (**Annexure-5**) in sealed cover and are required to quote fees in financial bid for the said assignments for the financial year 2020-21 (**Annexure-6**)

Only the firms meeting with the minimum eligibility criteria should send their proposals. Further, each firm meeting with the said criteria and submitting the proposal has to attach required supporting evidences/documents as mentioned in (**Annexure-4**).

Firms of Chartered Accountants meeting with the eligibility criteria are requested to collect the hardcopy of tender document from KCG, Ahmedabad by paying DD/Cash of Rs. 500/- (non-refundable) in favor of 'Knowledge Consortium of Gujarat' payable at Ahmedabad towards cost of tender and then can submit their proposals in physical form containing technical bid (**Annexure-5**) in one sealed cover super scribed as 'TECHNICAL BID FOR STATUTORY AUDIT ASSIGNMENTS' and second cover super scribed as 'Earnest Money Deposit (EMD)' with DD of Rs. 50,000/- (non-interest

bearing) Favoring Knowledge Consortium of Gujarat and payable at Ahmedabad with all relevant documents in support of eligibility and experience criteria.

Similarly, third cover with the original Financial Bid of KCG (Annexure-6) shall be placed in a sealed envelope clearly marked 'FINANCIAL BID FOR STATUTORY AUDIT ASSIGNMENTS (KCG)' and fourth cover with the original Financial Bid of SCOPE (Annexure-7) shall be placed in a sealed envelope clearly marked 'FINANCIAL BID FOR STATUTORY AUDIT ASSIGNMENTS (SCOPE)' with a warning "Do Not Open with the Technical Bid." The all four envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed super scribing it to "The CEO, KCG, at 'Pragna Puram Campus', Near L D College of Engineering, Opp. P.R.L., Ahmedabad - 380006 through courier/R.P.A.D./Speed Post on or before 04/03/2021 up to 17:00 hours.

It is the Responsibility of the bidder to send the proposals within time limits. Delay in receiving the proposals due to Courier Company/post office, KCG is not responsible for the same and KCG will not consider delayed proposals in any case.

This outer envelope shall bear the submission address, reference number and Project Name, and be clearly marked "Do Not Open, Except in Presence of the Official Appointed. KCG shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.

Any proposal received by the bidder after the deadline of submission shall be returned unopened.

Technical bids submitted by the firms meeting the eligibility criteria will be evaluated and marks will be assigned as per marking system. Financial bids of only those firms successfully passing the technical evaluation will be considered for opening of financial bids. The decision of the committee regarding evaluation will be held final.

For Scope of work, other terms and conditions, format of technical bid & financial bid, reports/outputs etc. please go through the below mentioned Annexures.

C.E.O.

Place: -Ahmedabad

Knowledge Consortium of Gujarat

Annexure-1

Details of Proposed Projects: -

KCG office invites Technical Bid and Commercial Bid for its below mentioned Projects/Schemes:

| SN | Particular | Brief Description |
|----|------------------------|--|
| 1 | KCG Initiatives | <p>KCG office envisions generating and providing ideas and paradigms for achieving excellence in education, educational management and policy framing for education in general and higher education in particular. Its head office is situated at Ahmedabad. KCG is disbursing grant(s) to various affiliated colleges; universities scattered all over Gujarat and organize different programmes for various initiatives as per the government norms and schemes.</p> <p>In persuasion of achievement of the above vision, KCG has started various initiative which are running at various stages such as:</p> <ol style="list-style-type: none">1. Mukhyamantri Yuva Swavalamban Yojana,2. Mukhyamantri Kanya Kelavni Nidhi3. Chief Minister Scholarship Scheme4. Interest subsidy scheme on education loan5. NAMO E-tablet Scheme6. Global Career and Admission Counseling Centre / Council of Industry Academia Collaboration7. Mobile Attendance System Data Samples and Intro Objectives8. AAA- Academic & Administrative Assurance9. NAMO WIFI Project10. AISHE-All India Survey on Higher Education11. RUSA- Rashtriya Uchcharat Shiksha Abhiyan |

| | | |
|----|--------------|---|
| | | <ol style="list-style-type: none"> 12. Finishing School 13. FDP - Training and Capability Program 14. Research and Innovation 15. E-Journals 16. Extensions: Sandhan, Saptdhara and Udisha-Placement Project 17. Student Startup and Innovation Policy 18. SHODH - ScHeme Of Developing High quality research 19. Choice Based Credit System 20. Revamping of Libraries 21. Digital Education Development Fund (DEDF) 22. TEERTH - Training for Excellence, Efficiency and Research Towards Higher education 23. Other Initiatives of KCG <p>Grant is the main source of Income for KCG. At present KCG has Funds of approx. Rs.800 Crore and more than 1000 institutions in the state of Gujarat are affiliated with KCG. At presents, KCG maintains its books of account in 'Tally' accounting software on double entry system basis. The final accounts are made on Accrual basis.</p> |
| 2. | SCOPE | <p>SCOPE (Society for Creation of Opportunity through Proficiency in English) has been setup by the Government of Gujarat to train students, youth and people from every walk of life in English language and hence increasing their employability and self confidence. SCOPE programme keeps into account the key concepts of governance like convenience, affordability, equity, inclusivity and accessibility.</p> |

Annexure -2

General Terms & Conditions of the Tender Notice/Assignment:-

1. All Annexures mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work and other terms and conditions mentioned in (**Annexure 3**).
2. Eligible Firm of Chartered Accountants have to send separate sealed covers as per the below instructions:
 - a) Technical Bid (Annexure-5) in one Sealed Cover marked as "TECHNICAL BID FOR STATUTORY AUDIT ASSIGNMENTS" The same shall contain details as mentioned in (Annexure 4)
 - b) Financial Bid for KCG as per (Annexure 6) in another sealed cover marked as 'FINANCIAL BID FOR STATUTORY AUDIT ASSIGNMENTS (KCG)'
 - c) Financial Bid for SCOPE as per (Annexure 7) in another sealed cover marked as 'FINANCIAL BID FOR STATUTORY AUDIT ASSIGNMENTS (SCOPE)'

Bid covers must be reached at the office of Knowledge Consortium of Gujarat, Pragna Puram Campus', Near L D College of Engineering, Opp. P.R.L. Ahmedabad on or before 04/03/2021 up to 17:00 hours.

Technical bids submitted by the firms meeting with the minimum eligibility criteria will be evaluated and marks will be assigned as per marking system decided by KCG. The decision of the committee regarding evaluation will be held final.

3. The financial bids will be opened of top 05 firms having Highest marks in technical evaluation scheme or the firms who have secured at least 70% marks, (whichever has higher number of firms).

4. Appointment order will be issued to the qualified firms of Chartered Accountants having quoted L1 price in Financial Bid.
5. The contract is for a period of one year, subject to it being renewed at the end of year on the basis of the satisfactory performance of the agency/party. Further KCG may extend the contract period on mutual consent with the firm on completion of satisfactory service of contract.
6. The Whole Process of the Tendering can be Cancelled/ Modified/ Redefined/ Altered by the Management of KCG without giving any Prior notice or Information.
7. In Case of Termination of contract due to dissatisfaction of services, the assignment will be given to the firm having quoted L2 price in Financial Bid.
8. EMD of bidders who are not selected for contract will be refunded. If the Bidder is selected for workorder, then the EMD will be kept as Security Deposit.
9. Any other influence of any type may disqualify the bidder C.A. / C.A. firm and the bid will be outright rejected.
10. For carrying out the said assignments, fees are payable for all initiatives of KCG's Projects / Schemes assigned to the firm of Chartered Accountant for the whole term of assignment (Based on yearly report/performance).
Fees will be paid on submission of bill and fulfillment of relevant terms & conditions mentioned in the appointment order. Applicable Tax will be paid extra as per applicable rate from time to time.
11. Statutory Audit Team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the Statutory Audit of GOG/GOI undertakings as well as Statutory Audit of large scale Companies. Further, Team must consist of sufficient qualified Audit

Assistants to complete the assignment within stipulated time frame.

12. Subject to Ahmedabad Jurisdiction only

13. The firm can apply for both the offices viz. KCG & SCOPE, but if the firm is eligible for both i.e., KCG & SCOPE than the firm can only be eligible for any one office i.e., KCG or SCOPE as per priority given in 'TECHNICAL BID' by the firm and impliedly the firm will be disqualified for the another one.

14. The financial bid of the office viz. KCG or SCOPE which will have the maximum priority (as mentioned in the Technical Bid) will be opened first & in case of equal numbers, the Financial Bid of KCG will be opened first.

Annexure -3

Scope of work for each Assignment

All the assignment has been detailed below:

1. Statutory Audit Assignment of KCG.

3.1 Scope of Work:

3.1.1 Scope of Work (KCG):

1. Audit is required to give opinion as to whether expenditure incurred under KCG is strictly within limits of Annual Work Plan & Budget of the society and financial norms prescribed in KCG framework or any other clarification issued by the competent Authority from time to time. In case the budget allocation is exceeded, whether re-appropriation has been duly approved by the competent authority.
2. Comments of Audit are required on the fact that Knowledge Consortium of Gujarat funds are used efficiently and economically to the purpose for which they are intended.
3. Bank Reconciliation Statement is regularly and monthly carried at all the levels.
4. The Chartered Accountant firm so appointed will be required to give:-
 - a) Audit Certificates, Utilization certificates, and issue any other certificate as may be required by the society from time to time without any additional fee to be paid by the society.
 - b) Statements in annual report that describes the work of Knowledge Consortium of Gujarat, Ahmedabad. The responsibilities of the audit also include reporting on the adequacy of statements.
5. Internal controls, compliance with generally accepted accounting principles & procedures, accuracy and propriety of procurement transaction, method of accounting and safeguarding various Assets,

and level of compliance with Knowledge Consortium of Gujarat financial norms and State Government procedures.

6. Audit shall be required to ensure that Goods, and services have been procured in accordance with relevant provisions of manual on financial Management and Procurement, and related document, namely, purchase orders, tender documents, invoices, vouchers, receipt etc are maintained and linked to the transactions and retained till the end of the Programme.
7. Audit will be required to give its opinion as to whether Balance Sheet, Income & Expenditure account and Receipts & Payment account of period of under Audit, read with Accounting policies give True and Fair view of State of affair of Society, Grants utilized by the authority and Receipts & Payments the Authority for the ear respectively.
8. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted on latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
9. The Chartered Accountant firm so appointed would be required to give opinion on accounting as well as direct and indirect tax matter as and when KCG required.
10. The audit would cover the accounts of KCG Office and all the colleges/ Universities of Gujarat State on sample basis so that all are covered in a three-year cycle of Audit.
11. The Chartered Accountant firm so appointed has to do all the Income tax related Scrutiny and Appeal related work and reply to Income tax authority.

*** T O R for KCG (year 2019-20 statutory audit fee was Rs.46200 + Tax)**

3.1.2 Scope of Work (SCOPE):

1. The audit would cover the accounts of SCOPE Office and all the colleges/ Universities of Gujarat State on sample basis so that all are covered in a three year cycles of Audit
2. Audit is required to give opinion as to whether expenditure incurred under SCOPE is strictly within limits of Annual Work Plan & Budget of the society and financial norms prescribed in SCOPE framework or any other clarification issued by the competent Authority from time to time. In case the budget allocation is exceeded, whether re-appropriation has been duly approved by the competent authority.
3. Comments of Audit are required on the fact that SCOPE funds are used efficiently and economically to the purpose for which they are intended.
4. Bank Reconciliation Statement is regularly and monthly carried at all the levels.
5. The Chartered Accountant firm so appointed will be required to give:-
 - a) Audit Certificates, Utilization certificates, and issue any other certificate as may be required by the society from time to time without any additional fee to be paid by the society.
 - b) Statements in annual report that describes the work of SCOPE, Ahmedabad. The responsibilities of the audit also include reporting on the adequacy of statements.
6. Internal controls, compliance with generally accepted accounting principles & procedures, accuracy and propriety of procurement transaction, method of accounting and safeguarding various Assets, and level of compliance with SCOPE financial norms and State Government procedures.
7. Audit shall be required to ensure that Goods, and services have been procured in accordance with relevant provisions of manual on financial Management and Procurement, and related document, namely, purchase

- orders, tender documents, invoices, vouchers, receipt etc are maintained and linked to the transactions and retained till the end of the Programme.
8. Audit will be required to give its opinion as to whether Balance Sheet, Income & Expenditure account and Receipts & Payment account of period of under Audit, read with Accounting policies give True and Fair view of State of affair of Society, Grants utilized by the authority and Receipts & Payments the Authority for the ear respectively.
 9. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised(if any) and have to verify or comment on the supporting documents/vouchers submitted on latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
 10. The Chartered Accountant firm so appointed would be required to give opinion on accounting as well as direct and indirect tax matter as and when SCOPE required.
 11. The Chartered Accountant firm so appointed has to do all the Income tax related Scrutiny and Appeal related work and reply to Income tax authority.

***T O R (year 2019-20 statutory audit and Income Tax Return fee was Rs.30000 + Tax)**

3.2. Time Schedule regarding the Assignment:

3.2.1 Time Schedule regarding the Assignment (KCG)

Firm is required to start the Statutory Audit assignment on 01st July and need to complete it before 30th September of Assessment Year (expect if there are any Government extensions regarding the filing of return). Audit of KCG office and all Colleges/Universities shall be carried out at KCG office and all Colleges/Universities respectively.

For the Statutory Audit assignment selected Chartered Accountant firm

have to review at KCG on Quarterly basis.

3.2.2 Time Schedule regarding the Assignment (SCOPE)

Firm is required to start the Statutory Audit assignment on 01st July and need to complete it before 30th September of Current Year (except if there are any Government extensions regarding the filing of return). Audit of SCOPE office and all Colleges/Universities shall be carried out at SCOPE office and all Colleges/Universities respectively.

For the Statutory Audit assignment selected Chartered Accountant firm have to review at SCOPE on Quarterly basis.

3.3. Outputs that will be required from the Auditor:

3.3.1 Outputs that will be required from the Auditor at KCG Office:

On Completion of audit, selected firm so appointed should verify the following:

1. Initiative-wise Income and Expenditure statements of KCG.
2. Consolidated Initiative-wise Income and Expenditure statements of KCG.
3. Initiative-wise Receipts and Payments account of KCG separately
4. Consolidated Initiative-wise Receipts and Payments account of KCG.
5. Consolidated Balance Sheet with details of all schedules and Initiative-wise and Annual Consolidated Financial Statement.
6. Utilization Certificates (UCs) separately for each Initiative.
7. Consolidated Utilization Certificates (UCs) for project as a whole in a prescribed format.
8. Bank Reconciliation Statement account and bank wise.
9. Report on all discrepancies noticed in the financial accounts and procurement procedure.
10. Approximate 5000 and more number of transactions to be audited
11. File Income Tax Return for Respective year.

12. Management Letter

In addition to the audit reports, the auditor will prepare a “Management Letter” in which the auditor will:-

- a) Give comments and observation on the accounting records, systems, and internal controls that were examined during the course of audit;
- b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvements;
- c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the Initiatives
- e) Bring to the implementation Agencies attention any matter that the audit considers pertinent.

3.3.2 Outputs that will be required from the Auditor at SCOPE Office:

On Completion of audit, selected firm so appointed should verify the following:

1. Project-wise Income and Expenditure statements of SCOPE.
2. Consolidated Project-wise Income and Expenditure statements of SCOPE.
3. Project-wise Receipts and Payments account of SCOPE separately.
4. Consolidated Project-wise Receipts and Payments account of SCOPE.
5. Consolidated Balance Sheet with details of all schedules and Project-wise and Annual Consolidated Financial Statement.
6. Utilization Certificates (UCs) separately for each Project.
7. Consolidated Utilization Certificates (UCs) for project as a whole in a

prescribed format.

8. Bank Reconciliation Statement account and bank wise.
9. Report on all discrepancies noticed in the financial accounts and procurement procedure.
10. Approximate 1000 and more number of transactions to be audited
11. File Income Tax Return for Respective year.
12. Management Letter

In addition to the audit reports, the auditor will prepare a “Management Letter” in which the auditor will:-

- a) Give comments and observation on the accounting records, systems, and internal controls that were examined during the course of audit;
- b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvements;
- c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the Projects.

Bring to the implementation Agencies attention any matter that the audit considers pertinent.

3.4. Other Terms & Conditions:

1. Appointment of Firm:

The Appointment will be for F.Y 2020-21. However, it may be renewed or extended as per the mutual agreed basis.

2. Payment of the Fees:

For carrying out the said assignments, fees is payable for aggregate KCG’s Project / Scheme / initiative assigned to the firm of Chartered

Accountant(s) for the whole term of assignment i.e. 01/04/2020 to 31/03/2021 and/or for the renewed period as the case may be. Payment of professional fee shall be made on yearly basis with an increment of 10% of fees on year to year basis if the services are found satisfactory.

Applicable goods & services tax will be paid extra as per applicable rate from time to time.

3. Obligation on the Firm:

The CA / CA firm cannot Assign/ outsource/sublet the work entrusted or sub-contract in any manner what so ever, or any portion to other C.A. /C.A. Firm.

4. Confidentiality: -

1. The Appointed Firm's, their sub-consultants, partners or either of them, shall not, of this contract, disclose any proprietary or confidential information relating to any of the project(s) / Scheme(s) / Initiative(s) services, of the contract, or the KCG's operations without prior written consent of the management.
2. All reports and other documents submitted by the firm shall, not later than upon termination or expiration of this contract, deliver all such documents and reports to KCG together with a detailed inventory thereof. The Firm may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of KCG.
3. The Appointed Firm has to undertake that all the knowledge and information not within the public domain, which may be acquired during the execution of the assignment(s), shall be, for all time and for all purposes, regarded as strictly confidential and held

in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

5. Penalty :-

In case the work is not completed by the specified date or any extension thereof, Penalty of 10% of the order value will be deducted. The same will be increased by 2% for each calendar week of delay and the same shall be recovered from the bills. However, the total penalty shall not exceed 20% of the total value. The penalty be calculated on week basis. In case the penalty exceeds 20%, the order/contract will be liable to be cancelled along with forfeiture of Security deposit and recovery of liquidated damages. The above provision is not withstanding the right of KCG to get the work executed at the risk and the cost of the Bidder and to avail of the other remedies/provisions laid down in the terms of bid/contract.

If any C.A./ C.A. Firm or the partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the assignment to other parties without permission of KCG, non-observation of instructions given by KCG, un authorized retention of records of KCG, violating the terms and conditions of this assignment, unauthorized changes in the records of KCG, indulging in malafide practices or any other cognizable offence or breach, C. A. / C. A. Firm will be punishable with any or all of the following consequences :-

- (i) Removal from the statutory audit assignment with immediate effect/from the date specified.
- (ii) Removal from any other assignment with immediate effect/from the date specified given by KCG.
- (iii) Deduction of percentage of fees as determined by the KCG authority.
- (iv) Ban from accepting the future assignment of KCG for the period as specified.
- (v) Any other legal consequences (if applicable).
- (vi) Any other action deemed appropriate by the KCG authority.

The selected Chartered Accountant firm has to complete Statutory Audit before 30/09/2021. In case the Income Tax Return filing for the year is been delayed due to delay in Statutory Audit Report than Chartered Accountant firm will have to pay the penalty of late Income Tax Return filing bared by KCG. After that firm also have to file Income Tax Return of KCG.

Annexure -4

Pre-Qualification Criteria:-

| Sr. No. | Minimum Eligibility Criteria | Proof to be enclosed |
|----------------|--|---|
| 1 | The Firm should be empaneled with C & AG for 2019-20 | Certificate issued by C & AG for 2019-20 to be enclosed. |
| 2 | It should be a partnership firm of C.A. having Head Office in Ahmedabad/Gandhinagar for last 10 (Ten) years as per ICAI certificate as on 31/03/2020 | 1. Certificate of registration as proprietor or Partnership firm. 2. Renewal receipt of past 10 years issued on or before 31/03/2020. |
| 3 | The firm should have at least 2 C.A. as partner / full time paid C. A. as on 31/03/2020 out of which 1 (Three) must be FCA. | - Do - |
| 4 | The C. A. firm should have at least 7 persons' staff. | The list of staff along with Qualification details to be provided. |
| 5 | The firm should have average minimum gross receipts of Rs. 50 Lakhs from profession in last 3 years ended on 31/03/2020 | Copy of audited annual accounts along with copy of Income-Tax Return to be Submitted. |
| 6 | The firm should have in hand or handled at least 3 (Three) Statutory Audit Assignments of GOG/GOI in last three years as on 31/03/2020 | Appointment Letters along with name of Agency, Nature of work, Location, period of Appointment to be submitted. Exposure of working with Government or Semi Government Educational Institution / Society / Agency as Auditor will be given Preference. |
| 7 | The Firm should not have been black listed by any authority at any time and any disciplinary action not initiated by ICAI at any time. | A Notarized Self declaration should be attached on Stamp Paper of Rs. 100/-. |

Note:

1. If the certificate of constitution issued by the ICAI as on 31/03/2020 is not possible to be made available to KCG, latest date certificate (bearing the date before the date of issuance of advertisement of this notice)

issued by ICAI will be considered accordingly where ever mentioned in this document.

Deciding award of contract:

Quality and competence of Statutory Audit service shall be considered, as the paramount requirement. The decision of the award of the contract would be as under:

a) Following marking system will be followed for Technical Evaluation:

The technical proposals will be evaluated using the following criteria as agreed upon in the committee of experts.

i) The firm must be in existence and in a continuous practice for last 10 (ten) years. Evaluation will be done on following basis. **(15 Points)**

| SN | Years of Experience | Points to be awarded |
|----|---------------------|----------------------|
| 1 | 0 to 10 | 0 |
| 2 | 11 to 25 | 5 |
| 3 | 26 to 50 | 10 |
| 4 | 51 and above | 15 |

ii) If the Firm has been Peer Reviewed by ICAI Peer Reviewer in last 3 years then additional 5 Points shall be awarded.

iii) The firm must have at least 2 C.A. as Partner Evaluation will be done on following basis. **(10 Points)**

| SN | No. of Partner | Points to be awarded |
|----|----------------|----------------------|
| 1 | 2 | 5 |
| 2 | 2 and above | 10 |

iv) The Firm must have at least 07 people's staff out of them 60% staff should be working in the firm for at least 1 year.

Evaluation will be done on following basis. **(20 Marks)**

| SN | No. of other staff since one year | Points to be awarded |
|----|-----------------------------------|----------------------|
| 1 | 0 to 06 | 00 |

| | | |
|---|--------------|----|
| 2 | 07 to 20 | 10 |
| 3 | 20 and Above | 20 |

Details and Documentary evidences like Bank Statement/passbook of the Account from which salary of the staff has been done have to be submitted duly signed and stamped by chartered accountant. KCG will verify the same with other necessary relevant documentary evidences. If KCG may ask to submit such other documents, the firm required to submit the same.

- v) The Firm should have average minimum gross receipts of Rs. 50 Lakhs. Evaluation will be done on following basis. **(20 Points)**

| SN | Average minimum gross receipts | Points to be awarded |
|----|--------------------------------|----------------------|
| 1 | 50 Lakhs | 0 |
| 2 | 51 Lakhs to 100 Lakhs | 10 |
| 3 | 101 Lakhs to 200 Lakhs | 15 |
| 4 | 201 Lakh or above | 20 |

- vi) The Firm should have experience of Statutory Audit in Government/ Government Organization / Universities. Evaluation will be done on following basis **(10 Points)**

| SN | Nos. of Statutory Audit Assignments of Government/ Government Organization / Universities conducted during last 3 years ended on 31/03/2020. | Points to be awarded |
|----|--|----------------------|
| 1 | 0 to 2 | 0 |
| 2 | 3 to 5 | 2 |
| 3 | 6 to 10 | 5 |
| 4 | 11 and Above | 10 |

Copy of Work Order/Appointment Letter is to be submitted. Each year will be considered as a separate appointment.

- vii) The Firm should have experience of Internal Audit/ Statutory Audit in Government/Government Organization/Universities. Evaluation will be done on following basis **(15 Points)**

| SN | Nos. of Internal Audit / Statutory Audit of Government / Government Organization / Universities in last 3 years | Points to be awarded |
|----|---|----------------------|
| 1 | 0 to 2 | 0 |
| 2 | 3 to 5 | 5 |
| 3 | 6 to 10 | 10 |
| 4 | 11 and above | 15 |

Copy of Work Order/Appointment Letter is to be submitted. Each year will be considered as a separate appointment.

viii) If the Firm has at least 1 Partner having DISA (ICAI) or CISA qualification, then additional **10 points** shall be awarded. Documentary evidence to be submitted.

(b) Technical proposals scoring at least 70% points or top 05 firms having highest marks (whichever has higher number of firms) will only be considered for financial evaluation. CEO, KCG has power to make amendment in these criteria.

The client will not notify those Chartered Accountant firm whose proposal did not meet the minimum qualifying mark or were considered non-responsive to the Letter of Invitation and Terms of Reference, and their financial proposals will be kept unopened.

Annexure-5
FORMAT FOR TECHNICAL BID

1. Name of C.A./C.A. Firm: _____

2. Registered Address:

3. Address of the Branch: _____

a.

b.

4. C & AG Registration No and Date: _____

5. ICAI Firm Registration no.: _____

5-A. Date of Registration of the Firm : _____

5-C Total Experience in Years: _____

6-A. Details of C.A. /C.As. as proprietor or partners or full time paid Employees:- (Documentary Evidence to be attached)

| Sr. No. | Name | Members hip No. | Qualification | Designa tion/ Status | Age | Date of Joining | Date of ACA | Date of FCA |
|---------|------|-----------------|---------------|----------------------|-----|-----------------|-------------|-------------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

6-B Details of Other Staff: (Documentary Evidence to be attached)

| Sr. No. | Name | Designation | Qualification | Age | Date of Joining |
|---------|------|-------------|---------------|-----|-----------------|
| | | | | | |
| | | | | | |

7-A Total turnover (as per audited Income & Expenditure Account & Balance sheet attached): -

| Year | Turnover (in Rs.) | Profit (in Rs.) |
|---------|-------------------|-----------------|
| 2017-18 | | |
| 2018-19 | | |
| 2019-20 | | |

7-B Income received from the Statutory Audit :(Firm has to produce income certificate(s) from the respective government organization(s) and work order will be considered for the same.

| Year | Name of Agency | Income Received |
|---------|----------------|-----------------|
| 2017-18 | | |
| 2018-19 | | |
| 2019-20 | | |

8. Experience of Statutory Audit in Govt. undertaking (GOG or GOI undertaking): - (Documentary Evidence to be attached)

| Name of Agency | Nature of Work | Location | Period of Appointment |
|----------------|----------------|----------|-----------------------|
| | | | |
| | | | |
| | | | |

(Please attach appointment letter in each case.)

9. Give the Priority Rank according to your preference to work

| Sr. No. | Name of the Office | Priority Rank (1 st or 2 nd) |
|---------|--------------------|---|
| 1. | KCG | |
| 2. | SCOPE | |

Certificate

I/We undersigned hereby certify that all the information mentioned above is true and correct.

Date

Signature

Seal of office/partner

Name & Designation

Note:

1. GOG or GOI undertaking means all Govt. Dept., P.S.E., Board, Nigam, Company, Society, Corporation, Local bodies etc. of Government of Gujarat and Government of India excluding units under Co-operative sector & Banking and Insurance Company.

Annexure – 6
FORMAT FOR FINANCIAL BID (KCG)

1. Name of C.A./C.A. Firm: _____
2. Registered Address: _____

3. Name of Nodal Person for Project: _____
Contact No: _____
Email ID: _____

Table-1

| Sr. No. | Assignment/Work | Yearly Amount of Fees for Statutory Audit (Rs.) (Excluding Tax) |
|-----------------------------|--|---|
| 1 | KCG All Initiatives including All India Survey on Higher Education (AISHE) and RUSA- Rashtriya Uchchar Shiksha Abhiyanssss | |
| Total Amount of Fees | | |

Table-2

| Sr. No. | Assignment/Work | Yearly Amount of Fees for GST Audit (Rs.) (Excluding Tax) |
|-----------------------------|--|---|
| 1 | KCG All Initiatives including All India Survey on Higher Education (AISHE) and RUSA- Rashtriya Uchchar Shiksha Abhiyan | |
| Total Amount of Fees | | |

Date

Signature

Seal of office/partner

Name & Designation

Note:

Fees quoted above are exclusive of Taxes. Applicable tax will be paid extra as per the applicable rate.

Annexure -7

FORMAT FOR FINANCIAL BID (SCOPE)

1. Name of C.A./C.A. Firm: _____
2. Registered Address: _____

3. Name of Nodal Person for Project: _____
Contact No: _____
Email ID: _____

Table-1

| Sr. No. | Assignment/Work | Yearly Amount of Fees for Statutory Audit (Rs.) (Excluding Tax) |
|-----------------------------|-----------------|---|
| 1 | SCOPE | |
| Total Amount of Fees | | |

Table-2

| Sr. No. | Assignment/Work | Yearly Amount of Fees for GST Audit (Rs.) (Excluding Tax) |
|-----------------------------|-----------------|---|
| 1 | SCOPE | |
| Total Amount of Fees | | |

Date

Signature

Seal of office/partner

Name & Designation

Note:

1. Fees quoted above are exclusive of Taxes. Applicable tax will be paid extra as per the applicable rate.

DECLARATION

I/We undersigned hereby declare that, if my _____ (name of the firm) is selected for both the offices viz. KCG & SCOPE, than my firm _____ (name of the firm) will work only in one office as per the mentioned priority (in Technical Bid) selected by me/us and impliedly the firm will automatically be disqualified for 2nd priority given by the firm and will not work for that office i.e. KCG or SCOPE.

Date

Signature

Seal of office/partner

Name & Designation