



Bid Number/बोली क्रमांक (बिड संख्या):

GEM/2024/B/5258129

Dated/दिनांक : 20-08-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	04-09-2024 12:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	04-09-2024 12:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Education Department Gujarat
Organisation Name/संगठन का नाम	Knowledge Consortium Of Gujarat (kcg)
Office Name/कार्यालय का नाम	Gujarat
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Preaudit Bills Filing of GST GST TDS Income Tax TDS return; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	80000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Preaudit Bills Filing Of GST GST TDS Income Tax TDS Return; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Preaudit Bills Filing of GST GST TDS Income Tax TDS return
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit

Specification	Values
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Investigating fraud , Compliance with law & regulations , Risk Management , Review system & processes , Treasury operations , Bank Transactions , defined by SCOPE
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , defined by SCOPE
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Other Quarterly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	Yes

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Chaudhari Darshankumar Dhirubhai	380015,Scope Office, Faculty Block, 1st Floor, "Prajna Puram" (KCG Campus), Nr. L.D. Engg. College, Navrangpura, Ahmedabad, Gujarat 380015	1	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 12

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

3. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

SOCIETY FOR CREATION OF OPPORTUNITIES THROUGH PROFICIENCY IN ENGLISH

A Society Established by Department of Education,
Government of Gujarat

Subject: Terms of Reference and procedure for selection of a CHARTERED ACCOUNTANT Firm for INTERNAL AUDIT SERVICES for Society for creation of opportunities through proficiency in English (SCOPE) under the administrative control of the Education Department.

Details of Projects/ Schemes: -

1. Introduction:-

SCOPE (Society for Creation of Opportunities through Proficiency in English) The Government of Gujarat, Education Department has vide Approval No. ૫૫૨૧-૧૦૦૭-૫૪૨-૩૧ dated 27/02/2007 approved incorporation of “Society for Creation of Opportunities 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.

SN	Particular	Brief Description
1	SCOPE	SCOPE (Society for Creation of Opportunities through Proficiency in English) has been set up by the Government of Gujarat with the main aim of increasing English language proficiency among the youth of Gujarat to gain better employment opportunities.

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

1. The Appointment period for the firm is for 1 (one) year from the date of the work order; however, it may be renewed or extended if your work is found satisfactory and mutual understanding.
2. The Whole Process of the Tendering can be Cancelled / Modified / Redefined / Altered by the Management of SCOPE without giving any prior notice or Information.
3. Any type of influence or any other malpractices may disqualify the bidder C.A. / C.A. firm and the bid will be outright rejected
4. For carrying out the said assignments, fees are payable for respective SCOPE's Projects assigned to the firm of Chartered Accountant for the whole term of the assignment i.e. from the 1 year from the date of Work Order. Fees will be paid on a quarterly basis on submission of the 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.
5. The Internal Audit Service shall invariably be headed by a Chartered Accountant having specialized knowledge and experience in conducting internal audits and filing of GST, GST TDS & Income Tax TDS returns of GOG/GOI undertakings as well as Commercial Companies of large-scale.
6. Further, the Team must consist of sufficient qualified assistants to complete the assignment within the stipulated time frame.
7. Subject to Ahmedabad Jurisdiction only.
8. All Annexures mentioned hereinafter form an integral part of this tender notice. The firm will have to perform the functions as per the scope of work and other terms and conditions mentioned.

Instruction to Bidder:

1. Bidders are advised to fill the below annexure I and upload it on GEM with the necessary attachments.
2. Bidders are advised to read the instructions, evaluation norms, and other terms and conditions described in these documents under different Chapters carefully before submitting their offer. In case of any doubt, they may contact on given mail id account-scope@gujgov.edu.in at the head office of the SCOPE at Ahmedabad.

FORMAT FOR TECHNICAL EVALUATION (Annexure-I)

1. Name of 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-B Total Experience in Years: _____

6-A. Details of C.A. as proprietors or partners full-time or part-time Employees: -
(Documentary Evidence to be attached)

Sr. No	Name	Membership No.	Qualification	Designation / Status	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	Date of Joining

7. Average receipt of fees of last three years (as per audited Income & Expenditure Account & Balance sheet to be attached): -

Year	Turnover (in Rs.)	Profit (in Rs.)
FY 2022-2023		
FY 2021-2022		
FY 2020-2021		

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

Sr. No	Name of Institute	Nature of Work	Location	Period of Appointment

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

Sr. No	Name of Institute	Nature of Work	Location	Period of Appointment

(Please attach an appointment letter in each case.)

Scope of Work for Appointment of Internal Audit Agency: -

- (i) The checking and verification of the cash book and to ensure that the cash in hand is reconciled with cash book records.
- (ii) The checking and verification of all bank books and to ensure that the bank books are reconciled on monthly basis and necessary actions are taken for unmatched transactions.
- (iii) The checking and verification of payment transactions on test check basis to ensure that they are made as per the generally accepted accounting principles and SCOPE rules.
- (iv) Pre-Audit all the payment transactions of value exceeding **Rs. 10,000/-** on daily basis to ensure that they are made as per the generally accepted accounting principles and SCOPE rules and report if any discrepancy/procedural lapse is noticed.
- (v) The checking and verification of fees / incomes / receipts on test check basis and the review of the reconciliation of fees / income / receipts to ensure that no revenue leakage exists.
- (vi) Checking and verification of Government Grants (Central / State) received and utilized and their quarterly reconciliation.
- (vii) The scrutiny of all assets and liabilities accounts to ensure their correctness.
- (viii) The review of fixed assets register / records and their reconciliation with accounting records.
- (ix) To ensure that the required monthly / quarterly reports on various matters are submitted to HO Office properly and in due time.
- (x) To ensure that the salary to staff is being paid as per their terms and condition.
- (xi) Carrying out the physical verification of fixed assets and inventories at least once in a financial year and their comparison with the accounting records, registers and reporting of the variations, if any.
- (xii) Ensure reconciliation of earnest money deposits (EMD) register and security deposit (SD) register with the Accounting records. Checking and verification of procurements of capital items to ensure that prescribed procedure mentioned in NIFT purchase policies have been followed.
- (xiii) Ensure that payment for AMC and service contracts were made as per the Agreement terms and conditions.
- (xiv) Ensure that SCOPE policies, rules, regulation and procedures are adhered to is all accounting matters and transactions.
- (xv) Review of accounting and internal control systems for all type of financial transactions and suggestions for improvements where weakness/lacunae in accounting and internal control systems are observed.

- (xvi) Detection of flaws in the system and suggestions for adopting the corrective measures.
- (xvii) Reporting of outstanding C&AG audit paras at the end of each reporting period of internal audit with remarks of SCOPE Campus for non-compliance / non-settlement.
- (xviii) To advice on income tax/GST/any direct or indirect taxes applicable/custom laws / GST Bill etc. applicable to SCOPE office time to time. To help in preparation and submission of necessary compliance with applicable laws.
- (xix) Preparation and filling of e-TDS quarterly returns within applicable due date & submission of the filled TDS documents like Form 27A, 26Q, 24Q, 16A and Acknowledgement receipt of TDS filling, etc., within one week to SCOPE office.
- (xx) To carry out internal audit of SCOPE on quarterly basis and submit the final internal audit report to C.E.O., SCOPE, and SCOPE office within a period of 60 days after the end of the relevant quarter.

- (xxi) To discuss the SCOPE draft internal audit report with the authority, SCOPE and incorporate their comments before issuing the final internal audit report. For internal audit report of the Office, the inputs of CEO or Joint CEO SCOPE will be obtained before issue of final internal audit report.
- (xxii) Advice SCOPE authority/consultant on risk assessment and risk mitigation mechanism
- (xxiii) The finalization, auditing and certification, with signature and seal of the CA firm, of the financial statements for SCOPE office statement.
- (xxiv) Preparation and filling of GST returns, GST TDS returns, and Income tax TDS returns (Monthly/ Quarter/ Yearly) within the applicable due date.
- (xxv) The internal audit report is to be prepared quarterly in four parts as given below: -
 - Part I: Management Summary and Suggestion.
 - Part II: Detailed internal Audit Report (for Current Quarter)
 - Part III: Action Taken Report (Current/Previous)
 - Part VI: Non-Compliance with Previous Reports
- (xxvi) For all matters, SCOPE internal auditor will co-ordinate with Account officer/ Authority of SCOPE.

- (xxvii) Collection of Digital Signature Certificate (DSC) from the SCOPE authority/consultant whenever required and submission of the same after completion of the work.
- (xxviii) The appointed firm should retain Digital Signature Certificate (DSC) for e-filling work provided by SCOPE. SCOPE will provide due guidance for E-Filling once.
- (xxix) It is in preview of the agency to check the files lying in E-Sarkar and get it pre-audited in 24hrs.

- (xxx) Cambridge exam process and payment has to be done by them and even also get it audit.
- (xxxi) All the amount exceeding Rs10,000/- as remuneration and Reimbursement and any bills has to be Pre-audited.
- (xxxii) The Agency is required to remain present in the meetings arranged by SCOPE especially the Executive Meeting and Governing Body Meeting whenever held and at any place as instructed by SCOPE.
- (xxxiii) No extra remuneration or conveyance allowance will be paid when called by SCOPE to attend any meetings.
- (xxxiv) The agency is required to visit the SCOPE office for a pre-audit of bills as needed and to conduct an internal audit at the end of each quarter in a timely manner.

Minimum Eligibility Criteria: -

Sr no	Minimum Eligibility Criteria	Proof to be enclosed
1.	The Firm should be empanelled with C & AG in the 2023-24.	The certificate issued by C & AG is to be enclosed.
2.	It should be a partnership firm of C.A. having head office in Ahmedabad/Gandhinagar for the past three years as per the ICAI certificate as of 31.03.2024.	1. Certificate of registration as Partnership firm. 2. Renewal receipt of the past three years issued as of 31.03.2024.
3.	The firm should have at least 3 C.A. as a partner on 31/03/2024.	Copy of Partnership Deed along with a self-certified copy of registration letter issued by ICAI showing particulars of Partners.
4.	The firm should have an average minimum gross receipt of Rs. 10 Lakhs from the profession in the last 3 years ended on 31/3/2023.	Copy of audited Balance Sheet and Profit and Loss Statements along with Income Tax Returns of the last 3 years.
5.	The firm shall have carried out at least three assignments in the last three years or should have at least 3 assignments on hand as of the date of 31/03/2024 of Internal/Pre-audit of bills/filing of GST, GST TDS & Income tax returns of Office of Government/Public Limited Companies.	1. Appointment Letters along with the name of the Agency, Nature of work, Location, and period of Appointment are to be submitted along with a Satisfactory Work Completion Certificate from the respective agency. 2. Exposure to working with Government or Semi-Government Educational Institutions/societies as an Auditor will be given preference.
6.	The Firm should not have been blacklisted 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 300/-.

Note- This is to Clarify that as per the guidelines issued by ICAI, it is mandatory to quote minimum Fees during inviting offers from CA Firms. The minimum fees for the said assignment would be Rs. 80,000 /- (Rupees Eighty Thousand) including GST as applicable.

PAYMENT TERMS

For carrying out the said assignments, fees are payable for aggregate SCOPE's Project / Scheme/initiative assigned to the firm of Chartered Accountant(s) for the whole term of the assignment and/or for the renewed period as the case may be. The Contract Period will be for 1 Year, when the agency is selected as L1, initially and it will be extended further however, if the agency's work is found satisfactory. The firm is requested to quote yearly fees.

Payment of professional fees will be paid every quarter for conducting internal audits, filing GST returns, GST TDS returns & Income tax TDS returns.

Applicable TDS under the Income Tax Act, 1961 and TDS under GST u/s 5, of CGST Act, 2017 will, be deducted.

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 will be calculated on week basis. In case the penalty exceeds 20%, the order/contract will be liable to be cancelled along with forfeiture of bank guarantee and recovery of liquidated damages. The above provision is not withstanding the right of SCOPE 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 SCOPE, non-observation of instructions given by SCOPE, un authorized retention of records of SCOPE, violating the terms and conditions of this assignment, unauthorized changes in the records of SCOPE, 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 internal audit assignment with immediate effect/from the date specified.
- (ii) Removal from any other assignment with immediate effect/from the date specified date given by SCOPE.
- (iii) Deduction of percentage of fees as determined by the management.
- (iv) Ban from accepting the future assignment of SCOPE for the period as specified.
- (v) Any other action deemed appropriate by the management.

Price Breakup

1. Name of C.A. Firm: _____

2. Registered Address:

1. Fees for conducting Internal Audits, filing of GST returns, filing of GST TDS returns, and Income tax TDS returns.

Sr.No.	Assignment/Work	Yearly Amount of Fees (Rs.) (Including Tax)
1.	SCOPE	
Total Amount of Fees		

Date

Signature

Seal of office/partner

Name & Designation

Note:

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