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ASSAM STATE BIODIVERSITY BOARD
ARANYA BHAWAN, 2nd FLOOR
PANJABARI, GUWAHATI-781037
www.asbb.gov.in

ABB/Accounts/2011

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Date: 16/10/2020

Expression of Interest (EOI)

for appointment of Internal/Statutory Auditors of Assam State Biodiversity Board

Assam State Biodiversity Board (ASBB), a statutory Body constituted by Government of Assam on 29th September 2010 to promote biodiversity conservation in the State of Assam, sustainable use of its components and equitable sharing of benefits arising out of the use of biological resources of the state and traditional knowledge associated with these resources and matters incidental thereto or connected therewith. The headquarter of the Board is located at Guwahati. The Board hereby invites Expression of Interest (EOI) from reputed Chartered Accountant Firms to conduct the Internal/Statutory audit of the Accounts of the Board from the F.Y: 2019-20 onwards.

Eligibility Criteria for Chartered Accountant Firm

- (i) The Chartered Accountant firm must be empanelled with C&AG for the year 2019-2020 & 2020-2021. Those CA firms who do not have empanelment for the year 2019-20 & 20-21 will be rejected.
- (ii) Head Office must be located in Assam.
- (iii) Must have completed similar audit assignments in (Central/State autonomous/Statutory bodies/Govt. Societies/Govt. Agencies/Central or State missions) (at least 3 in last three financial years). Branch audit of any bank shall not be considered while taking into account the audit assignments.
- (iv) Must have a minimum Average Annual Turnover of ₹15 Lakh over last 3 financial years (i.e. 2016-17, 17-17, 18-19). In no years should the turnover be less than Rs.10 lakhs.

Supporting Documents for Eligibility Criteria

- i) Copy of Certificate from ICAI & empanelment copy from C&AG.
- ii) Copies of appointment letters/Letter of Award etc. from the audited organizations in last 3 years.

iii) Partnership Deed (if applicable)

iv) Balance Sheet & Profit & Loss Account of the firm last 3 financial years starting from FY 2016-17 onwards.

Specific Conditions

1. The Offer is required to be submitted in two bid format, i.e. “**Technical Bid**” and “**Financial Bid**” duly sealed in separate envelopes. Both these envelopes are required to be further sealed in a single envelop, which may be super scribed with the words “**Offer for Appointment as Internal/Statutory Auditors**” addressed to the “**Member Secretary, Assam State Biodiversity Board, 2nd Floor, Aranya Bhawan, Panjabari, Guwahati-781037**” on or before **4th November 2020, 2.00 PM** which will be opened on same day at 3.00 PM. EOI received after the submission deadline will be treated as non responsive and excluded from further evaluation process.

2. The Technical Bid Comprises of: -

- (i) A copy of constitution/registration certificates of firm/organization issued by ICAI containing inter-alia,
 - (a) Date of formation of the firm with a full time FCA.
 - (b) Details of partners/Sole Proprietor/ CA Employees as on date, date of joining the firm, date of becoming FCA, and their own interest, if any.
- (ii) A copy of the latest partnership deed in the case of partnership firms.
- (iii) A copy of the IT Return of the firm/ full time partners/ Sole Proprietor/Others as the case may be for the last three years starting from FY 2016-17 along with photocopy of PAN Card/GSTIN.
- (iv) A copy of Financial statements (Balance Sheet & P/L A/c) of the Firm for the last three financial years starting from 2016-17.
- (v) Details of court cases/ arbitration cases/ or any other case pending against the Firm / organization, if any.
- (vi) Details of audit experience of the firm/ organization for the last 3 years may be given in the specified format.
- (vii) Undertaking in the specified format must have to be submitted along with the EOI documents failing of which will be liable for rejection.

3. Financial Bid:

- (i) Financial Bid may comprise of the Professional Fee to be charged from the Board for auditing, Reporting the Accounts for the Financial Year.
- (ii) Financial Bid submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- (iii) The minimum fee for appointment of Statutory Auditor for 1 Year is Rs 35,000/- plus GST. This is indicative only for minimum fees.

General conditions

1. Selection of the firm will be done only after detailed scrutiny of the credentials of the firm, their competency, no. of qualified Chartered Accountants & employees to be engaged for the Audit work experience etc. Suitable weightage will be given to firms / organizations, which have relevant experiences in audit of Statutory Bodies. The appointment is initially for the FY 19-20, which can be extended to further period as per requirement and prior approval of the Board.
2. The selected Firm will have to start the audit from the date of issuance of the letter for Audit work.
3. The Audit team will consist of sufficient number of experienced and qualified professionals.
4. The selected firm will be required to comply with the instructions if any issued by the Board.
5. The Audit work to cover the areas ensuring that-
 - a) Preparation of Receipt & Payment Account, Income & Expenditure account, Balance Sheet and all related schedules to give a clear picture of the Board.
 - b) To check whether the transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
 - c) Utilisation of fund in accordance with govt. rules/guidelines and authentication of UCs and SoEs.
 - d) Transactions are duly supported by proper supporting documents.
 - e) Checking of various taxes/statutory compliance.
 - f) File Annual Income Tax return of the Board through ITR-7.
 - g) File quarterly TDS return.
 - h) Verification of all cash books ,ledger books,vouchers and all other related documents.

- i) Issue of physical verification report of Fixed Assets.
- j) To give executive summary incorporating all points/matters which are of very important in nature.
6. The successful tenderer shall not be entitled to claim any additional amount for any reason whatsoever for the above auditwork.
7. These are only proposed draft terms and conditions and can be modified at any time by the Board at its sole discretion.
8. In case of any dispute, the decision of the Member Secretary-ASBB shall be final and binding.
10. Previous audit completed in one organization over several years will be counted as one single audit completion for technical evaluation scoring purpose.
11. All documents submitted by bidder must bear the sign and seal of the authorized signatory of the bidder.
1. **Submission of Internal/Statutory Audit Report:** Chartered Accountant Firm shall have to submit Internal/Statutory Audit Report on or before **30th September succeeding the Financial year.**
2. **Regulation of Audit fees:** The payment of Audit Fees as fixed will be made on completion of the assignment and subject to the availability/sanction of fund from Govt. of Assam. ASBB will not pay any advance to the selected audit firm under any circumstances. All taxes, fees to be deducted or charged as per relevant laws in force and exclusion of GST which will be quoted separately.
3. The auditors will not be provided with any transport facility or accommodation, etc. by ASBB.

Selection Methodology:

The selection of Chartered Accountant firm will be done using quality - and cost-based selection method with **70:30 quality-cost ratios**. A two stage procedure shall be adopted in evaluating the proposals.

First Stage:



1. Only Technical proposals shall be opened first for all the firms.
2. Thereafter, a technical evaluation shall be carried as per the evaluation parameter provided below.

Sl. No.	Particulars	Marks
1.	Empanelment under C & AG for 2019-2020, 2020-2021	10 Marks
2.	Organisation structure and numbers of staff	1 FCA =5 Marks For additional 1 FCA=2 Marks Maximum =20 Marks
3.	Average Annual Turnover in last 3 Financial years starting from 2016-17	15 Lakh to 30 Lakh = 10 Marks Above 30 Lakh but less than 40 Lakh =12 Marks 40 lakh and above but less than 50 Lakh = 15 Marks 50 Lakh and above but less than 60 lakh = 18 Marks 60 Lakh and above = 20 Marks
4.	No. of Statutory Audits conducted in Public Sector/Autonomous Bodies/Statutory Bodies/Govt. Societies/Missions etc. (Branch audit of any bank shall not be considered while taking into account the audit assignments)	Up to 3 = 5 Marks 4 to 7 = 8 Marks 8 to 11 =10 Marks 12 to 16 =15 Marks Above 16 =20 Marks
5.	Total experience in Years	Up to 5 years = 5 marks 6 to 8 years =7 marks 9 to 11 years =9 marks 12 to 14 years =11 marks 15 to 17 years =13 marks Above 17 years = 15 marks
6.	Location of Head Office (preferably at Guwahati)	Outside Guwahati = 10 MARKS Inside Guwahati = 15 MARKS
Total Marks		100 (One hundred)

3. The technical bid scoring at least 50% marks shall be considered as "Qualified on Technical Parameters". A bid shall be rejected if it fails to achieve the minimum technical score. (i.e. at least 50 Marks)

Second Stage:

1. Financial proposal shall be opened only for those who have qualified on technical parameters (i.e. secured at least 50%). Financial proposals of the firm which have not qualified on technical parameters shall be returned unopened after the completion of the selection process.
2. If more than One (1) CA firm secure equal marks after evaluation of both Technical & Financial bid, the CA firm having more experience in conducting Govt. sector audit will be preferred.

i/c Member Secretary
Assam State Biodiversity Board

Date:16/10/2020

FORMAT FOR FINANCIAL BID

1. Name of the firm:.....

Address:.....

.....

Phone No.:

2. Rate shall include cost of food allowance/Transport Expenses/Lodging etc or any other cost.

Item of Activity	Total Amount (₹)
Audit Fee the Year 2019-20 Rs.....	In words
Add: All other Taxes (if applicable) Rs.....	Rupees
Add: GST if applicable @.....Rs.....
Total (Rs).....

TOTAL BID VALUE Rs.	

DATE:

Seal & Signature of authorized person/persons

Name:

Designation:

Place:

FORMAT FOR TECHNICAL BID

Expression of Interest for Appointment of Chartered Accountant Firms for Internal/Statutory Audit of Accounts of Assam State Biodiversity Board, 2nd Floor, Aranya Bhawan, Panjabari, Guwahati-37

Sl. No	PARTICULARS	Supporting Documents required to be submitted along with this form
1	Name of the Firm:	
2.	Status of the Firm (✓) : Partnership/Sole Proprietorship/LLP	Attach a copy for Proof
2	Address of the Firm:	Attach a copy for Proof Attach Proof
3	Head office Address:	Attach a copy for Proof Attach Proof
4	Date of Establishment of the Firm:	
6	Firm Income Tax PAN:	Attach a copy of PAN
8.	Firm GSTIN:	Attach a copy of GST Registration
9.	ICAI Registration Number:	Attach a copy of proof
10.	Empanelment No. with C&AG	Attach proof of latest empanelment with C&AG

				for the year under Audit.
11.	Full-Time Partners (if applicable) of the firm as on 01-09-2020.			
	Number of FCA	Number of ACA	Number of Semi Qualified Assistants (Article assistant or Inter/Final Qualified) in the Firm.	
12	Audit Experience of the Firm			
	No of Statutory Audit Conducted in Public Sector/Autonomous Bodies/Statutory Agencies	Bodies/Govt.	No of experience in Statutory auditing in corporates	
				Attach copy of the offer letter. May attach a separate sheet (if required)
13	Average Annual Turnover in last 3 Financial year starting from 2016-17			Attach Proof
14	Whether there is any court / arbitration / any other legal case against the firm/ organization (If yes, give a brief note of the case indicating its present status) Yes /No			

Date:
Office Seal:

Signature:

Name:
Designation:

UNDERTAKING

(On the letter head of the bidder)

I / We the sole proprietor/ partners of M/S.....Chartered Accountant/s do hereby (jointly and severally) (strike out if not applicable) verify and declare: -

- i) that the particulars given are complete and correct and that if any of the statements made or information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;

- ii) that the firm proprietor or partners have not been debarred or cautioned by ICAI during last five years (if cautioned give details).

Date :

Seal & Signature of Proprietor / Partners