

Notice inviting Proposal from firm of Chartered Accountants for Book keeping and Tax consultant work

Tenders are invited for hiring the services of a firm of Chartered Accountants for a period of two years for Internal Audit of Gujarat State Disaster Management Authority.

The tender document for hiring the said service is available on GSDMA's website (www.gsdma.org). For other details and queries contact the undersigned at: 079-23259220 | dir-fin-gsdma@gujarat.gov.in

The pre-bid meeting will be held on 4th August, 2023 at 1200 hours at: Conference Room, GSDMA, Block No.11, 5th floor, Udyog Bhavan, Sector - 11, Gandhinagar - 382011. The technical bid must reach GSDMA and the financial bid uploaded on www.gem.gov.in on or before 17th August, 2023 by 1700 hours. Technical bids will be opened on the next day at 1700 hours.

Controller of Accounts
Gujarat State Disaster Management Authority
Gandhinagar, Gujarat

Tender Document for hiring the services of a
Chartered Accountant Firm for Internal Audit
of Gujarat State Disaster Management
Authority

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Terms of Reference

Background

Immediately after the 26th January 2001 earthquake, Gujarat State Disaster Management Authority (GSDMA) was established and registered as a 'Society' under the provisions of the Societies Registration Act and the Bombay Public Trust Act on 8 February 2001. GSDMA was initially mandated to implement the gigantic task of rehabilitation and reconstruction programme in the earthquake affected areas of the State and simultaneously act as a nodal agency to plan and implement pre-disaster preparedness and mitigation activities including training and capacity building of all the stakeholders involved in disaster management. After the passage of Gujarat State Disaster Management Act-2003, the Society constituted earlier as GSDMA was dissolved under Section 49 of the Act, and the Statutory Authority under Sub-Section 1 of the Section (6) came to an existence with effect from 1st September, 2003.

GSDMA intends to appoint an Internal Auditor for one year which can be extended on the same terms and conditions for second year on mutual consent and on the basis of performance review of the Auditor.

The bidder should qualify as per the terms and conditions of Finance Department Resolution JNV- 10-2018-1143-A, Dated 08.06.2020.

Objective

GSDMA intends to appoint a firm of Chartered Accountants for Internal Audit of Gujarat State Disaster Management Authority. Firms of Chartered Accountants meeting with the eligible criteria (See Annexure -A) are requested to submit their proposals in physical form containing technical bid and financial bid (in separate sealed cover) in the one cover super scribing as **"PROPOSAL FOR APPOINTMENT OF FIRM OF CHARTERED ACCOUNTANTS FOR INTERNAL AUDIT"** to Controller of Accounts, Gujarat State Disaster Management Authority (GSDMA), Block No. 11, 5th Floor, Udyog Bhavan, Sector-11. Gandhinagar-382011.

Data Sheet

Sr. no.	Particulars	Details
1.	Date of availability of RFP	Date: 28-07-2023
2.	Submission of Pre-bid queries	To be sent till 11:00 Hrs, Date: 04-08-2023 (before the pre bid meeting in word format via email to dir-fin-gsdma@gujarat.gov.in)
3.	Pre-bid meeting	Date: 04-08-2023, 12:00 Hrs Conference Room, GSDMA office, 5th floor, Block no 11, Udyog Bhavan, Sector 11, Gandhinagar, Gujarat
4.	Response to pre-bid queries	Will be uploaded on GeM portal
5.	Due Date(Online)	Date and Time:17-08-2023, 17:00 Hrs
6.	Due Date(Offline/Hard copy)	Date and Time: 19-08-2023, 17:00 Hrs (EMD to be submitted in hard copy via only courier/ RPAD/ Speed Post only at GSDMA, Gandhinagar on or before due date and technical proposal in hard copy should be submitted)
7.	Technical Proposal Opening Date	17:00 hrs on the next working day from the due date of the physical submission.
8.	Financial Proposal Opening	To be communicated later to the technically qualified bidders

Sr. no.	Particulars	Details
10.	EMD/ Bid Security	INR 90,000 in form of Demand Draft in favour of "Gujarat State Disaster Management Authority" payable at Gandhinagar.
11.	Contact details	dir-fin-gsdma@gujarat.gov.in
12.	Relevant website/ portal	www.gem.gov.in
13.	Method of Selection	QCBS (Quality and Cost Based Selection) Method
14.	Bid Validity period	180 days
15	Assignment Duration	2 years plus extension of 1 Year on mutual basis

Note:

1. In case of a holiday, the activity will then be carried out on the next working day.
2. In case of a corrigendum, the above activity will be carried out as per the corrigendum.
3. Kindly refer to the GeM website for the extension/corrigendum of the bid, however physical submission will be on third working day from the last date of the online submission (kindly refer to the data sheet).
4. Queries/clarifications received after the period indicated in the data sheet will not be considered.
5. Bidders should submit all required documents online and offline as mentioned in RFP.

Scope of Work

1. Works & Transactions

a) Verification of cash book/ bank book and all the vouchers of receipts & payments:

- Is cash book maintained properly? Is cash on hand verified? Further, cash on hand should be verified daily with cash book. Le. physical balance of cash must tally with cash book which must be certified by Auditor on a daily basis
- All the receipts and vouchers must be verified with the cash book/ bank book
- All the receipts by cheques demand drafts shall be deposited in the banks on the next day
- All the vouchers should be approved by the Competent Authority
- Verify whether the vouchers passed are as per powers delegated to the respective heads and as per rules framed thereto. (If any deviation is found, please give your report on separate paper)
- Vouchers should be serially numbered
- Any corrections/ deletion/ addition noticed in the figures of the vouchers
- Verify authority for payments of vouchers
- Verify whether proper accounting treatment is given to receipt/ payment

b) Ledger scrutiny

c) Checking of performance and provision entries

d) Checking of important balance sheet statements like trial balances, groupings made of the trial balances, schedule of profit and loss account and balance sheet

e) Verification of statutory compliance of the contracts

f) Checking of reconciliation of control ledger with general ledger

g) Internal Auditor shall have to check the deduction and payment of statutory dues like Tax Deducted at Source (TDS) Professional Tax/ Provident Fund etc. is made as per the respective provisions of and returns have been filed timely as per the applicable timelines. In addition to the above, Internal Auditor would check and ensure the applicability and levy of Goods and Services Tax (GST) on the transactions or any other taxes as applicable

h) Internal Auditor shall have to check the TDS under GST and has to ensure that the returns under GST has been filed timely as per the applicable timelines prescribed under the GST Act

i) Periodic review meeting will be held at GSDMA for discussion of Internal Audit observation and way forward. The Internal Auditor will have to remain present in the meeting with the relevant documents supporting the observations

j) Internal Auditor shall have to physically verify the stock lying at HO/ Implementing Agencies of concerned departments

k) Bank Reconciliation Statement (BRS):

- Frequency of preparation
- Verify all the reconciliation statements
- Outstanding cheques issued for more than 3 Months
- Any other debits raised by the banks accounted for in the cash book
- Verify the entries passed for returned cheques/ D.D.s. by the bankers .
- Cheque deposited with the bank but not credited by the bank with 3 months of deposit
- Verify original bank balance statements/ certificates with bank reconciliation statements.
(If any corrections are made in certificates, verify it's correctness)

l) Internal Auditor should also verify the cases of payment/ advances to the party on account of various expenses/advances with respect to:

- Provision with regards to any item or items in the contract or amount
- Quantity, extra item and new works executed
- Payment in conformity with the rates approved
- The statutory and/or legitimate recoveries from the bills of the parties

m) Internal Auditor would check that deposit/ advance register is maintained properly and relevant entries from the cash book is made and final effect has been given in the books of accounts

n) Internal Auditor would check the Earnest Money Deposit (EMD) Bank Guarantee (BG)/ Insurance Policy register to ensure that the BG and/or Insurance Policy are renewed timely

o) Internal Auditor would check tendering/procurement activities and report on findings

p) Satisfactory hand-over to the newly appointed Internal Auditor after completion of the contract

q) Verification and confirmation of receipt of detailed bills in case where advances are paid. In case advances paid are not cleared due to non-submission of detailed bills, the same are to be commented upon by Internal Auditor with reasons and remedies, there to besides reporting responsibility of the officer for non-clearance of advance

r) Verification of Depreciation at the end of the year.

2. Pre Audit

Pre-audit of all referred transactions at Head Office (H.O.) in order to ensure that payments are made according to the Procedures and Guidelines laid down by GSDMA. Observation is to be

communicated to Competent Authority at GSDMA & resolved before the final payment. Internal Auditor will have cover the following as part of Pre Audit:

a) Pre Audit of all the bills

b) Internal Auditor should verify all the vouchers/bills. Comments/observations have to be communicated to Controller of Accounts & respective project management personnel in case of HO and to concerned Executive Engineer, Sector Manager, GSDMA and Dy. Director, GSDMA in case of field office. Explanation/ clarification furnished, if any will be taken into account while finalizing the bill, if any serious irregularity is noticed during the course of such Pre Audit, same shall be reported confidentially to the concerned Controller of Accounts, GSDMA

c) Internal Auditor will conduct Pre-audit of each bill and will have to certify the correctness of bill to be payable. No payment of any bill by any point will be made until same is duly verified and certified by the Auditor

d) The Pre-Audit checks (apart from regular routine checks) will include the reference to the provision in the tenders, contract, provision of statutory deductions and dues, taxes and arithmetical accuracy, provisions of PWD manual, CPW account code, GFR and any other statutory laws, Act, GR, orders, instructions of Government or GSDMA etc. the Auditor will ensure 100% verification of each entry of the bill

e) The Internal Auditor has to sign the bill and affix the firm's stamp in token of Pre Audit carried out by it

f) Periodic review meeting will be held at GSDMA for discussion of Internal Audit observation and way forward. The Internal Auditor will have to remain present in this meeting with the relevant documents supporting the observations

g) Checking of BRS, checking of investments, compliances of payment of various taxes.

3. For Line Departments/District/Implementing Agencies

Detailed and in-depth audit of all the line departments, implementing agencies including their division and their sub-division. Following will be covered in the audit of Line Departments/District/Implementing Agencies:

- a) Transactions are recorded based on the principles of accounting and are booked under proper accounts heads
- b) Transactions are recorded after the approval of appropriate authority
- c) Any purchase made by GSDMA/ line department/ implementing agencies are recorded in stock register/ dead stock register as applicable
- d) Verification of Running Account (RA) bills raised by the contractors under respective projects
- e) Verification of BRS, statement of expenditure, compliances of payment of various taxes

- f) Physical verification of cash on daily basis and fixed assets on monthly basis
- g) Any other activities as instructed by GSDMA, Govt. of Gujarat or from funding agency from time to time
- h) Review of books of accounts on a monthly basis
- i) Review of all bills/expenses and grant received by GSDMA under for GERRP, NCRMP or any other projects from time to time
- j) In addition to above, the following registers/ records/books/ compilations ledger will constitute the core of documents and Internal Auditor should ensure timely scrutiny of the same:
 - Cash book
 - Vouchers
 - Cheque books/ Register of cheques
 - Receipt books
 - Advance register
 - Deposit register
 - Measurement book
 - Audit report
 - Log book/ History Sheet
 - Physical verification of stores files
 - Stationery register
 - Registers maintained for vehicles, computer, office equipment, current assets etc.
 - Estimate register
 - Muster roll register
 - Works and works contract register and files
 - Register of land acquired
 - Library register
 - Petty cash book
 - Interest bearing security register/Bank guarantee register
 - Fixed assets
 - L.C Fund register
 - Contractor ledger
 - Sales-Tax register
 - Establishment records
 - All the payment vouchers
 - Record regarding bank reconciliation with bank
 - Monthly accounts

4. Records to be maintained as per GSDMA's Operational Manual or as instructed by Controller of Accounts

5. Verification of accounts maintained in Tally

The following additional information may also be furnished with the audit report:

- a) Specific remarks, para, or queries pertaining to books of accounts maintained
- b) Overall comments upon the books of accounts.

6. Compliance and related activities

- a) Ensure Compliances for Internal Audit queries from the auditee
- b) Co-ordinate, follow up for the compliance at all the locations
- c) Checking and verifying the relevant records to ascertain that compliance to Internal Audit queries/ report is complete in all aspects
- d) Investigate into reasons for non-compliance by the auditee
- e) To verify and comment on BRS compiled for various bank accounts
- f) Audit of funds flow and funds utilization.

7. Other Services

As and when required by GSDMA and /or Line departments, the Internal Auditor can be called upon to provide any additional services than those stated above for the smooth functioning of the projects

8. Monitoring Mechanism

The Internal Auditor will develop monitoring and supervision mechanism to ensure that the project/ assignments are progressing according to schedule. Any queries, observation or any problem noted, has be highlighted and reported immediately to GSDMA for necessary corrective action. The Internal Auditor will ensure the periodical reports required by the GSDMA and funding agencies are furnished timely.

The compliance report submitted by GSDMA will be reviewed to ensure that issues raised in the report are satisfactorily resolved

9. System Improvement

The Internal Auditor will report to GSDMA any discrepancies noticed in the existing procedures and suggest improvement. Any duplication of work noticed or unnecessary data noticed will be highlighted and reported to GSDMA

10. Liasoning

The Internal Auditor will liason with the top management of the GSDMA in periodical meetings to review the progress of the work and to ensure requirement of GSDMA and Bank/Funding agency are fully met

11. Reporting:

The Internal Auditor shall report directly to CEO or Controller of Accounts, GSDMA. Report of the work done during each month shall be submitted on or before 10th of the succeeding month. Any urgent or critical issues if necessary should also be separately reported to CEO or Controller of Accounts of GSDMA as and when noticed.

The compliance of the report will be followed up as per the GSDMA's Operational Manual. **Internal Auditor is expected to review the documents/ bills, etc. within 2 working days of being assigned. This will be a Key Performance Indicator.**

Terms & conditions

Eligibility of Applicants

- An Applicant may either be a sole proprietorship firm/ a partnership firm/ a limited liability partnership/ a company incorporated under the Companies Act 1956 or a body corporate incorporated under the applicable laws of its origin
- An Applicant shall not have a conflict of interest that may affect the Selection Process or the Consultancy (the "Conflict of Interest"). Any Applicant found to have a Conflict of Interest shall be disqualified. In the event of disqualification, the Client will forfeit and appropriate the Bid Security as mutually agreed genuine pre-estimated compensation and damages payable to the Client for, inter alia, the time, cost and effort of the Client including consideration of such Applicant's Proposal, without prejudice to any other right or remedy that may be available to the Client hereunder or otherwise
- Any entity which has been barred by the Central Government, any State Government, a statutory authority, or a public sector undertaking, as the case may be, from participating in any project, and the bar subsists as on the date of the Proposal, would not be eligible to submit a Proposal either by itself or through its Associate.
- In case an applicant firm possesses the requisite experience and capabilities required for undertaking the Consultancy, it may participate in the Selection Process. The term applicant (the "Applicant") means the bidder. The manner in which the Proposal is required to be submitted, evaluated and accepted is explained in this RFP.

Minimum Eligibility Criteria

Chartered Accountant Firm following in category II or above as per Finance Department notification no. JNV- 10-2018-1143-A, Sachivalay, Gandhinagar dated 08.06.2020.

Sr. No.	Criteria	Requirements	Documentary Evidence
1.	Presence in India	Office in India since last 10 years	<ul style="list-style-type: none"> • Certificate of Incorporation/ Partnership Deed/ Other relevant registration document • PAN • GSTIN
2.	Empanelment with ICAI	The firm shall be empaneled with The Institute of Chartered Accountants of India as on 31-Mar-2023	<ul style="list-style-type: none"> • Certificate of Empanelment
3.	Financial Capacity	Minimum average annual turnover of INR 30 Lakhs from services in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> • CA certificate in the prescribed format • Audited Financial Statements
4.	Financial Threshold Capacity	Minimum average annual turnover of INR 10 Lakhs from Audit and attestation services in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> • CA certificate in the prescribed format • Audited Financial Statements
5.	Firm Composition	<p>No. of Partners:</p> <p>(1) There must be at least 3 CAs in the firm, out of which minimum 2 CAs must be the partners of the firm.</p> <p>(2) If the CA is an employee of the CA firm, then he must be associated with the firm as an employee for at least one year.</p>	<ul style="list-style-type: none"> • Copy of latest partnership deed / Firm card As a proof appointment letter, joining letter with one year old & latest salary slip shall be provided.

6.	Profit	The bidder should not have suffered any financial loss during the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> • CA certificate in the prescribed format • Audited Financial Statements
7.	Blacklisting	Should not be blacklisted by any agency of the central government, Public Sector Undertaking or by any department of any State Government.	Self- certification. (False certification and/ or non- disclosure will lead to forfeiture of the EMD and disqualification from the evaluation process.)
8.	Relevant Experience	The firm must have experience of Internal Audit/Pre-audit/Statutory Audit of at least 3 Government/ Semi Government office, Authority, Corporation, Nigam, Society, projects in the last 3 years (either ongoing/ completed)	<ul style="list-style-type: none"> • For ongoing projects: Work Order/ Agreement/ CA certificate certifying payment received till date • For completed projects: Work Order/ Agreement/ CA certificate certifying 100% payment received
9.	Registered Office	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.	Two branch office in Gujarat for a minimum period of 3 years (As a proof scan copy of firm card or ICAI/ institute certificate of last 3 years

Only those bidders will be technically evaluated who meet the Minimum Eligibility Criteria.

1. The audit fees payable to the firm will include

- Professional fess towards provision of Internal Audit services
- Reimbursement of out of pocket expenses with a monthly cap.
- Applicable taxes

Apart from the above, no further claims will be entertained

2. The firm shall carry out audit of implementing agencies at least once in quarter. An audit program should be submitted to GSDMA before the 5th of the month in which audit will be commenced

4. The audit program submitted by the firm will be approved 5 days before commencement of audit. No deviation from audit program without prior written permission of the Controller of Accounts shall be made

5. The Controller of Accounts, GSDMA reserves the right to issue directions for conducting audit and such directions shall be binding on the firm

6. The Controller of Accounts, GSDMA or an authorized person shall supervise the audit by conducting surprise visits and Internal Auditor shall explain the audit procedures and findings if asked for during the course of supervision

7. Some cases at the discretion of the Controller of Accounts, GSDMA shall also be audited by GSDMA's Audit Officer/ other firms. Internal Auditor shall be held responsible for any major irregularities unreported

8. Audit report in prescribed format as per Annexure-A should be prepared in 6 copies

- One copy each to be handed over to (a) Chief Executive Officer, GSDMA, (b) Controller of Accounts & Audit Officer, GSDMA, (c) Dy. Director, GSDMA (d) Accounts and Tax Consultants, GSDMA (e) Concerned Branch and (f) to be retained by auditor
- Report should be discussed with the head of the branch and their views/explanations shall be incorporated therein as a part of the report
- Audit report shall be sent to the concerned officers within ten (10) days from the date of completion of audit
- The audit report shall be drafted in simple language, to the point and substantiated with documentary evidences attached with

9. The compliances of the earlier report needs to be verified by the firm before commencing the audit

10. The firm appointed as an Internal Auditor of the GSDMA shall not sub-assign the works of audit to any other firm/ agency

11. Though this appointment is for one year, further continuance for the second year shall depend purely on the yardstick of yearly performance of the firm. The Controller of Accounts, GSDMA reserves the right to cancel the assignment without assigning any reason in case it may deem fit

12. The above conditions are not exhaustive. GSDMA will have absolute right to revise/ abrogate/ include any conditions as per its requirement

13. Periodic review meeting will be held at the Head Office of the GSDMA in which the Internal Auditor shall remain present

14. The Internal Auditor will not be eligible for payment of audit fee if the stipulations regarding conditions submission of reports are not fulfilled

15. The Internal Auditor is required to give notice of one month to the GSDMA in case of discontinue of the contract at any point of time

16. While visiting the audit place, the representatives of the audit team shall carry the letter of introduction duly signed by the senior most partner of firm

17. GSDMA may add any other scope not mentioned above but requires Internal Audit, as may deemed fit.

Evaluation criteria and other details of the tender process

1. Bid Procedure

a) GSDMA reserves all the rights to accept or not to accept the RFP

b) The whole process of tendering can be cancelled without giving any prior notice or information by the Director, GSDMA

d) Any undue influence of any type may disqualify the bidder and the bid will be outright rejected

e) Proposals shall be in one cover marked as "TECHNICAL BID FOR INTERNAL AUDIT OF GSDMA". The same shall be in format as mentioned in Annexure-C and

g) The technical bid will be opened and evaluated by a committee of the officers at the head office of the GSDMA

*i) The proposal must reach to office of the Controller of Accounts, Block No. 11, 5th Floor, Udyog Bhavan, Sector-11, Gandhinagar 382011 **hand delivered/ RPAD/ Speed post/ Courier to GSDMA**. No bids will be entertained after this prescribed time limit*

j) The supporting documents for the information mentioned in Annexure-B & C are to be attached with the Technical Bid for scrutiny of the proposal. The proposal received without necessary documents will be rejected

k) This tender document shall be signed on each page and submitted back forming part of the Technical Bid

m) Firms will have to submit Earnest Money Deposit (EMD) of Rs.90,000/- (Non-Interest Bearing) in form of Demand Draft in favouring of "Gujarat State Disaster Management Authority - GSDMA" payable at Gandhinagar

n). The selected firm has to pay security deposit as mentioned in bid document on GeM.

Technical Qualification Criteria

The evaluation committee ("Evaluation Committee") appointed by the client will carry out the technical evaluation of proposals on the basis of the following evaluation criteria and point system. Each evaluated proposal will be given a technical score (St) as detailed below. The Maximum Points/marks to be given under each of the evaluation criteria are:

Sr. no.	Criteria	Requirements	Scoring Methodology	Documentary Evidence
1.	Financial Capacity (30 Marks)	Minimum average annual turnover of INR 30 Lakhs in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> ▪ INR 30 Lakhs to INR 50 Lakhs – 18 Marks ▪ More than INR 50 Lakhs– 30 Marks 	<ul style="list-style-type: none"> ▪ CA certificate in the prescribed format ▪ Audited Financial Statement
2.	Financial Threshold Capacity (30 Marks)	Minimum average annual turnover of INR 10 Lakhs from Audit & Attestation in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> ▪ INR 10 Lakhs to INR 15 Lakhs – 18 Marks ▪ More than INR 15 Lakhs – 30 Marks 	<ul style="list-style-type: none"> ▪ CA certificate in the prescribed format ▪ Audited Financial Statements
3.	Relevant Experience	The firm must have experience of Pre- audit, Internal Audit, Statutory audit of at least 3	<ul style="list-style-type: none"> ▪ 3-5 Projects – 18 Marks 	<ul style="list-style-type: none"> ▪ For ongoing projects: Work Order/

Sr. no.	Criteria	Requirements	Scoring Methodology	Documentary Evidence
	(30 Marks)	Government/ Semi Government office, Authority, Corporation, Nigam, Society, projects in the last 3 years (either ongoing/ completed)	<ul style="list-style-type: none"> 6-8 projects – 24 marks More than 8 Projects - 30 Marks 	<ul style="list-style-type: none"> Agreement/ CA certificate certifying payment received till date For completed projects: Work Order/ Agreement/ CA certificate certifying 100% payment received
4.	Firm composition (10 marks)	No. of Partners: Minimum 2 Partners	<ul style="list-style-type: none"> 2 partners: 3 marks each Additional 1 mark for each partner subject to max 4 additional marks 	<ul style="list-style-type: none"> Copy of latest partnership deed

- The minimum technical score required to qualify for financial evaluation is 60%(60 Marks) out of 100. A proposal will be considered unsuitable and will be rejected at this stage if it does not respond to important aspects of RFP Document and the Terms of Reference or if it fails to achieve the minimum technical score.

Preparation of Proposals

7.1. Technical Proposal

- Technical proposal should be signed on all the pages and submitted online and offline(hard copy) on or before the time stipulated in the tender notice.
- Technical proposal must be submitted with an Index and accurate page numbering clearly mentioning the section heads that is refers to as per the RFP.
- CA Firms are requested to submit their proposal in English Language only. Any document such as work order, agreement if available in local vernacular should be substantiated by its English Translation duly attested by the Authorized Signatory. For evaluation, the English version will be referred to
- In preparing their proposal, CA Firms are expected to thoroughly examine the RFP Document, Material deficiencies in providing the information requested may result in rejection of a proposal.
- Applicants should note the Proposal Due Date, as specified in Data Sheet, for submission of Proposals. Except as specifically provided in this RFP, no supplementary material will be entertained by the Client, and that evaluation will be carried out only on the basis of Documents received by the closing time of Proposal Due Date as specified in Data Sheet. Applicants will ordinarily not be asked to provide additional material information or documents subsequent to the date of submission, and unsolicited material if submitted will be summarily rejected. For the avoidance of doubt, the Client reserves the right to seek clarifications in case the proposal is non- responsive on any aspects.
- The Technical Proposal should provide the following information using the attached Standard forms & Annexures as mentioned in the RFP
 - Core staff & Additional Staff, composition, and key attributes per requirements
 - Curriculum Vitae (CV) signed by the proposed staff or any authorized official of the Applicant (maximum 7 pages – double sided) for each core staff member
 - Project Experience
 - Comments and suggestions from the bidder

- In the event any averment made in the CV of a proposed staff is incorrect, such person shall be liable to be debarred for any future assignments of GSDMA for a period of three (3) years. The award of the consultancy to the Applicant may also be liable to cancellation in such an event.
- For sake of bidding uniformity and transparency, the CA Firm must use the minimum specified personnel classifications/categories and durations for core staff. The actual staffing may vary depending on the scope of work for each year. The Client reserves the right to change or modify the core and additional personnel at any time.
- If any core staff proposed is not a permanent employee of the Applicant, a certificate from the core staff must be furnished mentioning his/her availability for the project.
- Failure to comply with or provide the above listed items in the Technical Proposal may result in disqualification.
- Technical Proposal shall be submitted with Bid Security Declaration as per the format of the RFP
- The Technical proposal shall not include any financial information. Disclosure of financial information in technical proposal will render the bid disqualified

7.2. Financial Proposal

- The financial bids should only be submitted online as per the standard Financial proposal submission form prescribed in this RFP on or before the time stipulated in the tender notice. Financial proposal should not be submitted with the Technical Proposal(online/offline). This will lead to disqualification or rejection of the bid.
- The Financial Proposal should not be submitted offline (hard copy), if the same is done the bidder would be disqualified
- Any type of price should not be disclosed in physical documents(online/offline) otherwise bid will be rejected.
- While preparing the Financial Proposal, CA Firms are expected to consider the various requirements and conditions stipulated in this RFP document. The Financial Proposal should be a lump sum Proposal inclusive of all the costs including all taxes excluding GST associated with the Assignment. While submitting the Financial Proposal, the CA Firm shall ensure the following:

- All the costs associated with the Assignment shall be included in the Financial Proposal. These shall normally cover remuneration for all the personnel (in the field, office, etc.), accommodation, air fare, transportation, equipment, printing of documents, etc. The total amount indicated in the Financial Proposal shall be without any condition attached or subject to any assumption and shall be final and binding. In case any assumption or condition is indicated in the Financial Proposal, it shall be considered non-responsive and liable to be rejected.
- The Financial Proposal shall consider all the expenses and tax liabilities and cost of insurance specified in the draft contract, levies, and other impositions applicable under the prevailing law on the CA Firm, sub-CA Firm and their staff. For the avoidance of doubt, it is clarified that all taxes, excluding GST, shall be deemed to be included in the cost shown under different items of Financial Proposal. The CA Firm shall be paid only GST over and above the cost of Financial Proposal. Further, all payments shall be subjected to deduction of taxes at source as per Applicable Laws.
- CA Firm shall express the price of their services (including break down of their costs) in Indian Rupees.
- The CA Firm may be subjected to local taxes (such as service tax, social charges or income taxes on non-resident foreign personnel, duties, fees, levies etc.) on amounts payable by the Client under the Contract. CA Firm must do their due diligence about the tax implications and Client will not be liable for any incident.
- The Proposals must remain valid for a period as specified in the Data Sheet. During this period, the CA Firm is expected to keep available the professional staff proposed for the assignment. The Client will make its best effort to complete contract signing within this period. If the Client wishes to extend the validity period of the proposals, it may ask the CA Firms to extend the validity of their proposals for a stated period. CA Firms, who do not agree, have the right not to extend the validity of their proposals.

2. Submission, Receipt and Opening of Proposals

8.1. Bidding process

- It is mandatory for all applicants to have Class-III digital signature certificate (with both Signing and Encryption Certificate) from any of the licensed certifying agency (“CAs”) {Applicants can see the list of licensed CAs from the link for the link www.cca.gov.in} to participate in e-tendering.

- To participate in the submission of Bids against the RFP, it is mandatory for the Bidders to get themselves registered with www.gem.gov.in and to have user ID & password which has to be obtained by submitting an annual registration charge.
- If the Applicant has already registered with the www.gem.gov.in and validity of registration has not expired, then such Applicant does not require fresh registration

8.2. Format and signing of bid

- The Bidder shall provide all the information sought under this RFP. GSDMA will evaluate only those Bids that are received in the required formats and complete in all respects.
- The Bid shall be typed or written in indelible ink and signed by the authorized signatory of the Bidder with an initial on each page. All the alterations, omissions, additions, or any other amendments made to the Bid shall be initialed by the person(s) signing the Bid.

8.3. Submission details

Documents shall be uploaded online on the portal and should be submitted offline(hard copy) mentioned in the Data Sheet.

8.4. Opening of bids

- This will be a two-stage process. Online Technical proposal would be opened on the date specified in the summary table. Further the client will open the financial proposal of the Applicants who are qualified in technical evaluation (those fulfilling the eligibility criteria) on the date advised to all qualified bidders.
- The Financial Proposals will be opened publicly in the presence of Applicants' representatives who choose to attend. The name of the Applicants, their technical scores and the proposed prices will be read aloud and recorded when the Financial Proposals are opened.
- Evaluation Committee will determine whether the Financial Proposals are complete in all respects, unqualified and unconditional, and submitted in accordance with the terms hereof.
- The cost indicated in the Financial Proposal shall be deemed as final and reflecting the total cost of services and should be stated in INR only.
- If the Successful Applicant does not sign the Contract agreement within 7 days of intimation or issue of LoA, the next ranked applicant shall be invited for Contract signing.

- The Client will notify Applicants who fail to meet minimum eligibility criteria about the same.
- No proposal shall be accepted after the closing time for submission of Proposals

3. Proposal Evaluation

9.1. Technical evaluation

- As part of the evaluation the Technical Proposal submission for Applicants shall be checked for responsiveness in accordance with the requirements of the RFP and only those Proposals which are found to be responsive would be further evaluated in detail in accordance with the criteria set out in this RFP document. Based on the technical factors, each CA Firm would be assigned a technical score out of 80. Based on their ranking in technical score, CA Firms scoring minimum of 60% are eligible for financial evaluation stage.

9.2. Financial evaluation

- The Price bids of only technically qualified bidders would be opened for further consideration.
- Only fixed price financial bids indicating total prices for all the deliverables and services specified in this bid document will be considered.
- Any conditional bid would be rejected

4. Negotiations

- Negotiations will be held at the bid submission address as mentioned in the clause above of this document. For avoidance of doubt, it is hereby clarified that the Applicants shall be deemed to have accepted the terms and conditions contained Standard form of Contract and accordingly, there will be no negotiations regarding the same.
- Negotiations will be scheduled with the first ranked bidder. Negotiations will commence with a discussion on the proposal, proposed methodology, staffing and any other suggestions on improving the ToR. Agreement must then be reached on the final ToRs, staffing and reporting. Then financial negotiations will be carried out.
- After successful negotiations with the first ranked bidder, GSDMA shall issue Letter of Intent (LOI)²³

to the first ranked bidder for carrying out the assignment. If negotiations do not reach any conclusions and the first ranked bidder withdraws his proposal, GSDMA may then call the second ranked bidder for negotiations.

- No information on the evaluation and ranking of CA Firms' proposal will be disclosed to any person other than those directly concerned with the selection process. Any CA Firm or representative of CA Firm who tries to influence the evaluation, ranking or contract, will be liable to be rejected

QCBS

21. Selection of bidder for award of contract

- An evaluation committee constituted will evaluate the proposals.
- The proposals will be evaluated on QCBS (Quality & Cost Based Selection) basis.
- The Proposals will be ranked according to their combined technical (St) and commercial (Sf) scores using the weights (T = the weight given to the Technical Proposal = 50% and P = the weight given to the Financial Proposal = 50%; T + P = 100%) using the formula - $S = St \times T\% + Sf \times P\%$
- Technical valuation shall be done on following criteria and points will be allocated against each component as mentioned below
- The commercial proposals of bidders who qualified based on above parameters will be opened. The lowest evaluated Commercial Bid (Fm) will be given the maximum commercial score (Sf) of 100 (one hundred) points. The commercial scores (Sf) of the other Commercial Proposals will be computed as per the formula – $Sf = 100 \times Fm/F$, in which Sf is the commercial score, Fm is the lowest commercial quote and F is the commercial quote under consideration

Commencement, Completion, Modification and Termination of the Contract

1. The assignment will be initially of one year. However, the work order may be renewed for the second year at the discretion of the CEO and Controller of Accounts, GSDMA satisfactory performance of the firm
2. Any influence of any type will lead to disqualification of the firm and the bid will be outright rejected
3. The whole process of the tendering can be cancelled/ modified/ altered/redefined without prior notice or information by the CEO or Controller of Accounts, GSDMA
4. The contract can be terminated by GSDMA at any time effective immediately.

Payment of the Audit Fees:

1. The payment of the audit fees will be made after getting the monthly audit report

2. The consolidated internal audit report for the month will have to be submitted within Ten (10) days from the end of the month
3. Firm will be paid audit fees as per the financial proposal submitted and accepted by GSDMA. No other claims will be entertained
4. The Internal Auditor will not be eligible for payment of audit fee if the stipulations regarding conditions submission of reports are not fulfilled.

Obligation

Internal Auditor:

1. Firm has to depute adequate resources full time at GSDMA based on quantum of work and deadlines
2. Firm cannot assign/outsource/sublet the work entrusted or sub contract in any manner what so ever, or any portion of it to any other firm
3. The Internal Auditor shall remain present during the review meetings and make presentations as and when called and no additional fees/ expenditure shall be paid for that.

Management of GSDMA

1. During the Internal Audit, necessary records, space and infrastructure i.e. computer system, table etc. will be provided
2. GSDMA shall issue all necessary instructions to concerned authorities and officers for successful and timely completion of this assignment.

Confidentiality

1. The Internal Auditors their partners or either of them shall not disclose any proprietary or confidential information relating project, the services, this contract or the GSDMA's business or operations without prior written consent of the Controller of Accounts, GSDMA
2. All reports and other documents prepared by the Internal Auditor shall be submitted to GSDMA not later than termination or expiration of this contract;. The Internal Auditor 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 consent of the Controller of Accounts, GSDMA
3. The Internal Auditor has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be for all time and for all purpose, regarded as strictly confidential and held in confidence and shall not be directly disclosed to any person whatsoever, except with the prior written permission of the Controller of Accounts, GSDMA

Penalties

If any member of the Internal Audit team or 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 audit assignment to other parties without permission of the GSDMA, non-observation of instructions given by the GSDMA, unauthorized retention of records of the GSDMA, violating the terms and conditions of this assignment, unauthorized changes in the records of the GSDMA, including malafied practices or any other cognizable offence or breach, the firm will be punishable with any or all following consequences:

1. Removal from the assignment of Internal Audit with immediate effect/ from the date specified
2. Removal from any other assignment with immediate effect/ from the date specified by GSDMA
3. Deduction of percentage of fees as determined by the Controller of Accounts, GSDMA and the Competent Authority
4. Ban from responding to any tender released by GSDMA till the time as decided by the management of GSDMA
5. Any other action deemed appropriate by Competent Authority of GSDMA. The decision/interpretation in all/ any terms and conditions enumerated above and agreed upon by the Internal Auditor shall be final and binding on Internal Auditors without demure and any further recourse to any litigation/arbitration.

All Disputes will be subject to jurisdiction of Gandhinagar and Ahmedabad Authorities.

I have read all the terms and conditions mentioned above and same are acceptable to me and agreed.

Date:

Seal of Office/Firm Partner

Signature

Name & Designation

Annexure – A

Introduction	
Objective	
Scope, nature and coverage of audit	
Period covered	
Locations reviewed	
Work carried out	
Staff involved	
Level of coverage of all listed aspects	
Audit opinion as to the overall adequacy of the systems of internal control	
Key findings	
Detailed internal audit findings	
Recommendations	
Responses on earlier set of recommendations and constraints faced	
An executive summary highlighting the critical issues preferably classified as per thematic area	

Date :-

Signature of C.A

Copy to :-

1. Controller of Accounts, GSDMA
2. Accounts and Tax Consultancy, GSDMA
3. Concern Department (As mentioned in Name of Location above)

Annexure – B

Statement for Pre-Qualification Criteria

Details of the assignment handled (Only Internal Audit/ Pre Audit) shall be populated as per the format mentioned below :-

Sr.No	
Client Name	
Government/ Private client	
Donor funded (bilateral/Multi lateral)	
Year	
Sector	
Status (Ongoing / Completed)	
Value (In INR)	

Firm has to attach the proof of work undertaken in support of various eligibility criteria along with technical bid.

Details of the staff shall be populated as per the format mentioned below :-

Sr.No	
Name	
DOB	
Date of Joining	
Qualification	
Year of Passing	
Role & Responsibility	
Projects (Only Internal Audit/Pre Audit)	

Firm has to attach the certificates of qualification and proof of work undertaken in support of various eligibility criteria along with technical bid.

Format of CV

Position Title and No	
Name	
Date of Birth	
Country of Citizenship/Residence	

Education : (List college/university or other specialized education, giving names of education institutions dates attended, degree(s)/ diploma (s) obtained)

Employment record relevant to the assignment : (Starting with present position, list in reverse order. Please provide dates, name of employing organization, title of positions held, types of activities performed and location of the assignment and contact information of previous clients and employing organization (s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be include)

Period	
Employing organization and your title/position. Contact information for references.	
Country	
Summary of activities performed relevant to the assignment	

Membership in Professional Associations and Publications

Language Skill (Indicate only languages in which you can work)

Adequacy for the Assignment :

Contract information (email Phone.....)

Certification :

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications and my experience and I am available to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by the Client and Government of Gujarat.

Name of Expert

Signature

List of Documents

1. Earnest Money Deposit of Rs.90,000/- in favor of “Gujarat State Disaster Management Authority” drawn on any bank specified in FD GR of DMO Branch payable at Gandhinagar
2. A copy of Partnership Deed/ Firm Card
3. A copy of letter from ICAI institute mentioning Registration No and details of Partners as at August 31,2023
4. Copy of audited Financial Statements along with Audit Report & Tax Audit Report and copy of I.T Return/ GST Returns should be submitted for FY 2020-21, 2021-22 and 2022-23.
5. Copy of the work orders of Internal Audit/ Pre Audit carried out during last 3 years
6. A detailed profile of the Firm
7. List of the Staff with Name, Date of Joining, Qualification & Experience
8. Copy of GST Number of firm
9. Copy of PAN Number of Firm

Annexure – C

TECHNICAL BID FOR INTERNAL AUDIT

1. Name of Firm : _____
2. Registered Address : _____
3. Address for Branch Office _____
(If Any) _____
4. ICAI Firm Registration No : _____
5. C & A. G Empanelment No. _____
6. Details of partners and full time employees (CA's Only)

Sr.No	
Name	
DOB	
Date of Joining	
Qualification	
Year of Passing	
Role & Responsibility	
Projects (Only Internal Audit/Pre Audit)	

7. Details of Other Staff

Sr.No	
Name	
DOB	
Date of Joining	
Qualification	
Year of Passing	

Role & Responsibility	
Projects (Only Internal Audit/Pre Audit)	

8. Total Turnover of Last 3 (Three) years

Year	Turnover (in Rs)	Profit after Tax (PAT) (in Rs)

9. Experience general Year (From Date of Registration)

10. Experience of audit of Govt. undertaking (Govt. of Gujarat Undertaking and Govt. of India Undertaking) No. of assignments handled in last 3 (Three) years till December 31,2023 (either completed/ ongoing)

Sr.No	
Client Name	
Government/ Private client	
Donor funded (bilateral/Multi lateral)	
Year	
Sector	
Status (Ongoing / Completed)	
Value (In INR)	

(Please attach work orders and completion certificate ate in each case)

Note :

1. Government undertaking includes all government departments, Board, Corporations & Nigams
2. The above assignments of expenditure included only Pre Audit and Internal Audit

Certificate

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

Date :

Signature

Seal of Office/ Firm Partner

Name & Designation

Annexure –D

Commercial BID FOR INTERNAL AUDIT

(to be uploaded on www.gem.gov.in)

1. Name of Firm : -----
2. Registered Address : -----

3. Address for Branch Office : -----
(If Any) -----

4. ICAI Firm Registration No.: -----
5. We agreed to work assigned as per the tender form at fee of Rs. -----
(Excluding tax)

Particular	Amount
Internal Audit Fees (for the year-excluding tax)	
(Rupees in Words) : -----	

Notes :

1. The above fee is excluding out of pocket expenses and applicable taxes
2. Out of pocket Expenses will be reimbursed on actual bill basis limited to Rs.15,000/- per month
3. The Fees will be paid on monthly basis.

Date :

Seal of Office/ Firm Partner

Signature

Name & Designation

Annexure –E

CERTIFICATE

(To be Submitted on letter head of the firm duly signed by the partner of the firm)

I undersigned _____ on behalf
of M/s _____ hereby certify that all the
information mentioned above is true and correct.

Further declare that the Firm have never been issued notice for failure to submit deliverables and cancellation of work order, forfeiture of EMD, etc. by any government and / or semi government entities. And have not been barred from appointment by any government and / or semi government entities. Further, we declare that firm not been barred from appointment by any government and / or semi government entities.

Date:

Seal of Office/firm

Sign:

Name:

Designation :

Membership No. :