



Sports Authority of Gujarat

A Government of Gujarat Organization

Name of work:

Appointment of Chartered Accountants' firm for Internal Audit of Sports Authority of Gujarat:

Short Notice Inviting On-line Tender

Department Name	Sports Authority of Gujarat
Circle/Division	Head Office
IFB No / Tender Notice No.	SAG/Tender/Internal Audit/2020-21 & 2021-22
Name of Project	Appointment of Chartered Accountants' firm for internal Audit of Sports Authority of Gujarat
Name of Work	AUDTING SERVICES
Estimated Contract Value (INR)	Rs. 5,00,000/-
Bid Validity Period	90 Days
Bidding Type	Open
Joint Venture	Not Applicable
Rebate	Not Applicable
Publishing Date & Time of Submission of Bids	Date:- 08/12/2020, Up to 16.00 Hrs.
Last Date & Time of Submission of Tender Fees, EMD & Physical Documents.	Date:- 24/12/2020, Up to 17.00 Hrs.
Date & Time of opening of technical Bid	Date:- 28 /12/2020, At 15.00 Hrs.
Date & Time Opening of Financial bid	Date:- 31/12/2020, At 16.00 Hrs.

Amount Details

Bid Document Fee :	Rs. 1500/-
Bid Document Fee Payable To :	DD in favour of Secretary, Sports Authority of Gujarat, Gandhinagar
Bid Security/EMD (INR) :	Rs.15000/-
Bid Security/EMD In Favour Of :	DD in favour of Secretary, Sports Authority of Gujarat, Gandhinagar

General Terms and Conditions

- (1) Bidders can download the tender document from the www.nprocure.com website.
- (2) Bidders have to follow the two bids System as requirement in tender.

- (3) Bidders have to submit Technical Bid and Price bid in Electronic form on n-procure website till the Last Date & time for submission.
- (4) Free vendor training camp will be organized every Saturday between 4.00 to 5.00 PM at (n) Code Solutions – A Division of GNFC Ltd. Bidders are requested to take benefit of the same.

Bidders who wish to participate in online tenders will have to procure/ should have legally valid Digital Certificate as per Information Technology Act-2000 using which they can sign their electronic bids. Bidders can procure the same from any of License Certifying Authority of India or can contact (n) Code Solutions – A division of GNFC Ltd., who are licensed Certifying Authority by Govt. of India.

All bids should be digitally signed, for details regarding digital signature certificate related training involved the below mentioned address should be contacted:

(n) Code Solutions

A Division of GNFC

301, GNFC Infotower, Bodakdev, Ahmedabad –380 054 (India)

Tel: +91 26857316/ 17/ 18, Fax: +91 79 26857321

E-mail: nprocure@gnfc.net

Website: www.nprocure.com

Toll Free: 1800-233-1010(Ext.321)

Other Terms and Conditions are as per detailed tender documents.

Contact Details

**Secretary,
Sports Authority of Gujarat
Block No.14/3rd floor,
Dr.jivraj Mehta bhavan,
Gandhinagar
Email:- procurement.sag@gmail.com**

Invitation, Back Ground and Preliminary Information:

Subject: Empanelment / Appointment of Chartered Accountants firm for Internal Audit of Sports authority of Gujarat

1. Introduction: Sports Authority of Gujarat is a society established to facilitate sports activities & implementation of state and national policies and to encourage and spread awareness about sports. The main objective of Sport Authority of Gujarat is to Spread awareness of sports across the different section of society resulting in character building and inclusive development of sports personalities. Identify nature sporting talent in Gujarat and give them opportunity to shine in global sports arena by creating a sport centric, incentivised eco system for all stake holders.

2. Invitation: Sports Authority of Gujarat (here in after called as "SAG") invites proposal from Chartered Accountant firms and as per representation from ICWA Institute the eligible ICWA firms are also eligible to apply this tender for Empanelment/Appointment of Internal Auditors for Sports Authority Gujarat for the financial year 2020-21 & 2021-22.

3. SAG invites sealed and super scribed tenders for the above mentioned work from qualified agencies reachable to the Sports Authority of Gujarat, Sector – 10, Block 14 3rd Floor, Dr. Jivraj Mehta Bhavan, Gandhinagar on or before last date provided in tender during office hours.

4. Schedule dates:

Publishing Date & Time of Submission of Bids	Date:- 08/12/2020, Up to 16.00 Hrs.
Last Date & Time of Submission of Tender Fees, EMD & Physical Documents.	Date:- 24/12/2020, Up to 17.00 Hrs.
Date & Time of opening of technical Bid	Date:- 28 /12/2020, At 15.00 Hrs.
Date & Time Opening of Financial bid	Date:- 31/12/2020, At 16.00 Hrs.

5. Eligibility/Qualification: The bidder Agency is expected to examine all terms and instructions contained in these documents stated below. **Failure to provide all requisite information in prescribed format will be at the risk of Agency and may result in rejection of your offer.**

The majority of the key professional proposed by company / firm to put for the job must be either permanent employee or should be associated with the firm of long term basis.

A good working knowledge of Gujarati is essential for key professional staff of this assignment.

6. Offer Evaluation: A two-stage procedure will be adopted in evaluating offers as explained in bid.

- I.** Eligibility evaluation: Which will be carried out prior to opening of Financial Offer
- II.** Financial evaluation: The Financial Bid of qualified agency will be opened.

7. The bidder or his authorized representative has to sign on Each Page of this offer document as consent to the terms of tender and return in original to SAG as a part of bid submission.

8. Award of Work: The selected Agency will be appointed for the Internal Audit work of the Sports Authority of Gujarat. The period of Appointment may be for one to two years; however the decision regarding the tenure of Appointment is at the sole discretion of Competent Authority of SAG

Qualification Criteria and Evaluation

A. Eligibility Criteria :

1. **Chartered Accountant firm should have following team composition / CA Firm following in category IV as per Financial Department notification dated 08/06/2020.**
 - It is preferable to have one senior person having experience of 5 or more years in the field of Internal audit.
 - Chartered Accountant Firm should have 2 or more partners registered with ICAI. Annexure A (4)
 - 3 chartered Accountant Having Experience of 3 years in the field of audit. Annexure- C (a)
2. The Chartered Accountant firm should have 2 or more partners registered with ICAI for not less than 3 Years. Annexure-A(4)
3. Chartered Accountant Firm must have Annual Turnover of Rs. 7 Lakhs or more during any of the last five financial years. Annexure-D(B)
4. Chartered Accountant firm must have done Audit of at least 2 PSU (Public Sector Unit) (Govt. Bodies/Corporation having turn over 100 cr. or more) other than Bank Audit and CA firm has to furnish the copy of appointment order of their appointment as Auditor of PSU (Public Sector Unit) (Govt. Bodies/Corporation).
5. The chartered accountant firm should not be debarred / delisted in past by any Government organization/undertakings or by any other institution. It has also to disclose that any disciplinary action has been taken by ICAI against the firm / proprietor / Partner or any of its Directors. In such cases the firm is not eligible for Empanelment / Appointment. Annexure-E.
6. The chartered accountant firm or its partner / directors should not have any direct or indirect interest in SAG. Annexure-E
7. Any Conditional offer shall not be accepted. The firm shall not make any addition or alteration to the prescribed format / terms of the tender (offer document)
8. Non-refundable tender Fee Rs. 1500/- (One Thousand Five hundred only) & EMD Rs.15000/- (Fifteen Thousand only) through demand draft (D.D) submitted in **Favour of "The secretary Sports Authority of Gujarat" payable at Gandhinagar.**

B. Submission of Bid:

1. The chartered accountant firm has to sign the document and submits the whole offer document in original to SAG office on or before the last date of submission during office hours.
2. The chartered accountant firm has to submit their offer in separate bid i.e. technical bid. This cover is to be properly sealed with name of bid on the cover and placed in one large cover through RPAD or Speed Post Only.
3. The chartered accountant firm should write the name of Tender & Tender ID on the bid cover.
4. The Successful bidder should deposit security deposit @ 5% of tender price.

C. Evaluation:

1. Chartered accountant firm's eligibility for qualification will be evaluated based on the Eligibility criteria mentioned in "A" above.
2. The financial bid of the Agencies which has been qualified as per eligibility criteria will only be opened.
3. The financial Evaluation of the proposal will be based on the lowest quoted price for the appointment will be considered.

D. Other Terms:

1. SAG (HO) is situated at Gandhinagar and it has branches in 33 district, 250 In school Schools (approx.) and 40 DLSS school (approx.), so Internal auditor/s is required to conduct audit of head office, branches of head office 250 In school Schools (approx.) and 40 district level sport school (DLSS) (approx.) limited to grant disbursed by head office. List of District Wise DLSS schools is attached.
2. Internal audit shall be conducted by audit team quarterly for the F.Y 2020-21 and F.Y 2021-22 and report for the same will be submitted to "SAG".
3. Selected Chartered accountant firm shall have to submit internal audit report as well as other reports as asked by SAG to comply with any obligation without any additional cost.
4. Sub-Contracting is strictly prohibited and will be liable for immediate termination of assignment.

5. The Competent Authority of SAG has reserve all the right to Appoint / CA firm For Internal Audit Work.
6. Any Scheme, Programmed or Mission run by SAG including its branch office or subsidiary offices; as defined by competent authority of SAG, during any time of financial year will be considered part of SAG activity and its Accounts has to be covered under the work of Audit assigned to the firm.
7. The Bidder firm is requested to clarify all doubts or queries regarding work, technical or financial terms of the tender; if any, before submitting the Bid.
8. The Audit work will be carried out only at the Office/s of the SAG (H.O.) & its branch office located at different district of Gujarat.
9. The Audit Team for the audit work of SAG should be decided by Auditors firm and the same should be informed to the designated officer of the SAG.
10. The financial quote for the work must be all inclusive of all Direct, Indirect or incidental Expenditure for the Audit work irrespective of time consumed for Audit or the travelling incurred by the firm. However GST as applicable will be paid extra to the firm.
11. Internal audit work will be completed by selected chartered accountant firm in prescribed time period even by providing additional staff; cost for the same is inclusive in tendered price.
12. Selection of Internal auditor: - SAG at its discretion may appoint firm as its internal auditor and allocate the work of Internal Audit SAG can negotiate with bidder for Price bid.
13. Financial bid for this work will be calculated on the basis of break up sheet provided by bidder firm. However Same Should be as per scale of fees recommended by ICAI. Annexure-F (II)5

E : SCOPE OF WORK FOR AUDITOR

The scope of work as per the requirement of financial proprietary is given below. However, the internal requirements, rules / procedure or guidelines for audit will not be limited by the below mentioned scope of work.

1. (A) Audit of Accounts of Head Office

- Internal audit of all financial transactions i.e. receipt, payment, periodic and annual accounts etc.
- Verify Bank reconciliation on monthly basis.

(B) Verify Process in respect of following transactions

- Internal auditor/s shall have to undertake audit of head office, all financial transaction of 33 branches of SAG in Gujarat and Auditor shall also have to audit for 40 DLSS schools (approx.) zone wise limited to grant distributed by SAG or its branches.
 - Internal audit of tax compliance must be done by internal auditor i.e. TDS payment, TDS return, any assessment process in respect of default in payment of TDs/ PF/PPF/Income tax etc. must be informed to organization through internal audit report.
 - Grant reconciliation of grant allotted by Head office to Branches and its proper book keeping in accounting software.
 - Internal audit of DC bills must be verified and certified by internal auditor/s.
 - Provide SOP for bill process.
 - Internal auditor/s shall have to provide separate report on system up gradation in organization. They have to provide details of existing register maintained by branches and it is being regularly maintained at office or not.
2. Auditor shall help the SAG and its branch office in preparation of the statement of contingent liabilities based on various decisions pending in the Court/Tribunal matters if any.
3. Auditor shall review and help the management in implementing proper accounting procedures, Reconciliation of investment & Income and internal check control and computerized system.
4. Auditor shall take up verification of fixed deposit register, checking depreciation

5. Auditor shall give executive summary incorporating all point matters, which are of very important nature and require the important consideration by any committee appointed by SAG.
6. The Auditor shall have to remain present during the BOG meeting in which approval of Audit Reports and annual Accounts is proposed/ discussed.
7. The auditor shall have to verify & certify Grant reconciliation of SAG (H.O) with its branch office at different district of Gujarat. However, the scope of internal auditor is not limited to the area/points listed above; he has to perform all required checks to dispose his duties as an auditor.
8. Auditor shall Co- ordinate with statutory auditors to make compliance in respect of statutory audit report.
9. Auditor has to provide all support including draft compliance report for any quarries/ audit Para raised by Accountant General Office.

10. Penalty Clause

Any delay in Submission of Internal report will make chartered accountant firm liable for penalty @1 % per Week and maximum 10% of tender Price.

The above scope of work will not restrict / limit or affect the independence of Audit.

11. Auditor firm should have to propose audit team in following pattern for SAG audit work.

Composition of Audit team for SAG Work.

1. CA
2. Audit Clerk
 - (a) Inter C.A
 - (b) Retired government employee having experience of govt. audit work.

One team as per above team composition must be proposed by auditor for Head Office only. Prior approval before final deputation of audit team for SAG work must be obtained from SAG.

12. Allotment of Work to audit team

- Selected agency shall have to provide audit schedule with required number of audit team as mentioned in Point No- II above to carry internal audit of head office, branch office, and district level sports school.
- It is necessary to complete all audit work for all the offices under audit with in stipulated time limit and agency has to provide audit team accordingly.

Annexure -A

Profile of chartered accountant firm

1. Name of the Firm :
2. Date of Establishment :
3. Constitution (Proprietor/Partnership/Company) :
4. Date & registration No. of the firm with ICAI
(Attach Certificate of registration)
5. Office Address :
6. Phone No. :

Fax No. :

Email Id

Annexure -B

Details of Partner/Directors:

Sr. No.	Name	Qualification	Year of Reg. as C.A.	Membership No.	Address	Place of Practice
1						
2						
3						
4						
5						

Annexure -C

(a) Details of Paid Chartered Accountants /Staff

SR NO	Name of CA.	Qualification	Membership No	Salary (P.M)	Associated with Firm - Month/Year

(b) Details of Paid staff:

Sr No	Details of Staff who will engage in Audit	Nos.	Present Salary P.M
1	Most Sr. Person having experience of 5-8 years in internal audit		
2	CA. Having experience in audit of 3-5 year		
3	Paid Audit Staff		
Total			

Note:-

- Provide range of present Net salary per month of all above staff in column mentioned above.
- Attach C.V of all employees mentioned in Annexure- C (a) & (b).

Annexure -D

(A)Experience:

Internal Audit of PSU (Govt. Bodies/ Corporation) having turn over 100 cr or more:
(Separate sheet may be added if required)

Sr. No.	Name of Organization	Address of Org.	Date of Work order	Year allotted for Audit	Turnover of org. for the year of audit	Audit Report submitted or not?	Date of submission of audit report
1							
2							
3							
4							

(B) Turnover of Chartered Accountant Firm.

Year	Turnover (Rs.)
2016-17	
2017-18	
2018-19	
Total	

Annexure-E

7. Self-Declaration :-

I/we _____ Designated Partner of
M/s _____ do hereby declare that information provided is
true and fair and binding to me/ us for penalty and cancellation/ termination of
contract if anything found wrong later on.

- We further declare & certify that our firm has not been debarred / delisted in
past by any Government organization/undertakings or not by any other
institution. It is also certifying that any disciplinary action has not been taken
by ICAI against the firm / proprietor / Partner or any of its Directors.
- We hereby declare that the firm or its proprietor / any of the partner /
directors do not have any direct or indirect interest in SAG.

Date:

Signature of Partner

Place:

Mem No._____

FRN No._____

Annexure – F-I

FINANCIAL PROPOSAL

Sr. No.	Name of Work	Fees per Annum (Amount in Rs.)	Amounts in Words
1	(a) Internal Audit of SAG (H.O)		
2	Internal Audit of Districts Including DLSS & In school		
TOTAL			

- The above quote is all **inclusive of** Direct, Indirect or incidental Expenditure. **Exclusive GST, as applicable.**
- List of All district of Sag and DLSS School is attached

Annexure – F-II

Break Up Cost

Sr No	Audit Team	Salary /Remuneration P.M	Total cost for whole assignment
1	Chartered Accountant		
2	Paid Staff.		
	a. Audit Clerk		
	b. Retired Govt. Employee		
3	Indirect Expenditure		
4	Agency margin		
	Bid Minimum Quote		

- Information F- I & F-II must be on the basis of actual pay structure of agency, any misleading information cause for cohesive action up to termination of contract or penalty in form of forfeiture of security deposit.

Official Seal and Signature of Auditors firm

- **LIST OF DISTRICTS**

Sr No	NAME OF DISTRICT
1	GODHARA
2	ANAND
3	GANDHINAGAR
4	AHMEDABAD
5	NADIAD- KHEDA
6	VADODRA
7	MAHISAGAR
8	PALANPUR- BANASKANTHA
9	DEVGADH BARIYA- DAHOD
10	BHARUCH
11	CHOTA UDEPUR
12	NAVSARI
13	RAJPIPALA-NARMADA
14	SURAT
15	SAPUTARA-DANG
16	TAPI
17	VALSAD
18	BHAVNAGAR
19	DEVBHUMI DWARKA
20	JAMNAGAR
21	JUNAGADH
22	MORBI

23	PORBANDAR
24	GIR SOMNATH
25	RAJKOT
26	LIMDI-SURENDRANAGAR
27	ARVALLI- MODASA
28	KUTCH- BHUJ
29	BOTAD
30	HIMMATNAGAR
31	MEHSANA
32	PATAN
33	AMRELI

DISTRICT WISE LIST OF DLSS SCHOOL		
S.No.	School Name	District
1	SHREE PMG THAKER ADARSH HIGH SCHOOL, KADI	MEHASANA
2	SHREE J B SHAH ENGLISH MEDIUM SCHOOL, MODASA	ARAVALLI
3	SHREE J B & SA SARVAJANIK VIDHYALAY, VYARA	TAPI
4	SHREE LAKSHMAN GYANPITH SANSKARDHAM, SANAND	AHMEDABAD
5	SHREE S R HIGH SCHOOL, DEVGADH BARIA	DOHAD
6	C V MISTRY KANYA VIDHYALAY, DHOLKA	AHMEDABAD
7	SIR PRATAP HIGH SCHOOL, IDAR	SABARKANTHA
8	BHOLESHWAR PRIMARY SCHOOL, HIMMATNAGAR	HIMMATNAGAR
9	AMBUBHAI PURANI HIGH SCHOOL, RAJPIPLA	NARMADA
10	LOK VIDHYALAY, VALUKAD, BHAVNAGAR	BHAVNAGAR
11	URMI SCHOOL, VADODARA	VADODARA
12	SARDAR PATEL EDUCATION INSTITUTE, BHAVNAGAR	BHVNAGAR
13	BRAHMANAND VIDHYALAY, CHAPARDA	JUNAGADH
14	SHREE H.K ZALA HIGH SCHOOL, LIMBADI, SURENDRANAGAR	LIMBDI
15	SMT.N.K.JAWERI ENGLISH MEDIUM SCHOOL/SMT V.S.JAWERISE. & HIGHER SEC SCHOOL	BANASKANTHA
16	JAY INTERNATIONAL SCHOOL,	RAJKOT
17	ADARSH VIDHYALAY, PATAN	PATAN
18	J M CHAUDHARY SARVAJANIK KANDYA VIDHYALAYA	GANDHINAGAR
19	SHREE CHAMPAKLAL NAVCHETAN VIDHYALAYA	KHEDA
20	SHRI M S V HIGH SCHOOL	KUTCH BHUJ

21	SHREE C A PATEL LEARNING INSTITUTE	VADODARA
22	SHREE J R DESAI SCHOOL, MORA	PANCHMAHAL
23	B. S. PATEL PRIMARY SCHOOL, NAVSARI	DIST. NAVSARI
24	BLISS INTERNATIONAL PUBLIC SCHOOL, MANSA	GANDHINAGAR
25	MAYUR SHAIKSHANIK SANKUL, G.M.D.C. HIGHSCHOOL -NANDANA	DEVBHOOMI DWARKA
26	NAVJIVAN VIDHAYLA, NEWAERA PUBLIC SCHOOL	MORBI
27	SHRI G.M. PATEL GIRLS HIGH SCHOOL	JAMNAGAR
28	SHRI B. B. & P. B. HIRPARA KANDYA VIDHYALAYA	JAMNAGAR
29	SOMNATH PRIMARY SEC. & HIGH. SEC. SCHOOL	GIR SOMNATH
30	TAPOVAN SANSKAR KENDRA	BHARUCH
31	VIDHYASABHA SCHOOL	AMRELI
32	NAVCHETAN VIDHYALAY, SURAT	SURAT
33	SHREE ADARSH SECONDARY& HIGHER SECONDARY VIDHYALAYA, HADADAD	BOTAD
34	G. K. DHOLAKIYA SCHOOL, RAJKOT	RAJKOT
35	SANDIPANI GURUKUL ENG & GUJ MEDIUM SCHOOL	PORBANDAR
36	ALPHA VIDHYALAYA, JUNAGADH	JUNAGADH
37	RUTUMBHARA KANYA VIDHYALAYA, SAPUTARA (GIRLS)	DANG
38	SECONDRY & HIGH SECONDRY SCHOOL, SAPUTARA (BOYS)	DANG
39	V. D. GALIYARA VIDHYALAYA, SURAT	SURAT