



**RFP no. SAG/ Internal Audit/2023-24**

**Request for Proposal**

**For**

**Selection of Chartered Accountant Firm for Internal Audit for  
Sport Authority of Gujarat**

**Sports Authority of Gujarat**

**Administrative Building, Sector 13-B,**

**Near Kh-3 Circle, Near Vavol Railway Crossing,**

**Beside EVM warehouse, Gandhinagar – 382016**

**E-mail: [procurement.sag@gmail.com](mailto:procurement.sag@gmail.com)**

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## 1. Notice Inviting Tender

Tender no. SAG/ Internal Audit/re-tender/2023-24

To,

**Sub: Selection of Chartered Accountant Firm for Internal Audit for F.Y. 2022-2023(Yearly Basis), F.Y. 2023-2024(Yearly Basis) and 2024-2025 (Half Yearly Basis).**

Dear Bidder(s),

We are pleased to invite you to participate in the Bidding Process for the work of "Selection of Chartered Accountant Firm for Internal Audit for F.Y. 2022-2023(Yearly Basis), F.Y. 2023-2024(Yearly Basis) and 2024-2025 (Half Yearly Basis)". The RFP is enclosed herewith. Bidders can submit the technical bid online on [www.gem.gov.in](http://www.gem.gov.in) and physically (Hard copy) to the office as mentioned in the data sheet. Offers received beyond the specified date & time shall not be entertained and this office shall not be responsible for any delay in receipt or loss of documents sent by post/courier etc.

We look forward to your participation and Professional Services.

**Secretary**

Sports Authority of Gujarat

## 2. Disclaimer

The information contained in this Request for Proposal document (hereinafter referred to as "RFP") or subsequently provided to Bidder(s), whether verbally or in documentary or any other form by or on behalf of the Secretary, Sports Authority of Gujarat (hereinafter referred to as "SAG"), (the "Authority" or the "Client") or any of their employees or advisors, is provided to Bidder(s) on the terms and conditions set out in this RFP and such other terms and conditions subject to which such information is provided.

The purpose of this RFP is to provide interested parties with information that may be useful to them in making their financial offers pursuant to this RFP (the "Bid"). This RFP includes statements, which reflect various assumptions and assessments arrived at by SAG in relation to the Project. Such assumptions, assessments and statements do not purport to contain all the information that each Bidder may require. This RFP may not be appropriate for all persons, and it is not possible for SAG, its employees, or advisors to consider the investment objectives, financial situation and particular needs of each party who reads or uses this RFP. The assumptions, assessments, statements, and information contained in this RFP, may not be complete, accurate, adequate, or correct. Each Bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements, and information contained in this RFP and obtain independent advice from appropriate sources.

Information provided in this RFP to the Bidder(s) is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. SAG accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.

SAG, its employees and advisors make no representation or warranty and shall have no liability to any person, including any Applicant or Bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the RFP and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP or arising in any way in this Bid Stage.

SAG also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Bidder upon the statements contained in this RFP.

The issue of this RFP does not imply that SAG is bound to select a Bidder or to appoint the Selected Bidder for "Selection of Chartered Accountant Firm for Internal Audit for F.Y. 2022-2023(Yearly Basis), F.Y. 2023-2024(Yearly Basis) and 2024-2025 (Half Yearly Basis)" and SAG reserves the right to reject all or any of the Bidders or Bids without assigning any reason whatsoever.

The Bidder shall bear all its costs associated with or relating to the preparation and submission of its Bid including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the SAG, or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will remain with the Bidder and SAG shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Bidder in preparation or submission of the Bid, regardless of the conduct or outcome of the Bidding Process.

### 3. Introduction

Sports Authority of Gujarat administrates sports activities in the state, provides approval and ensures that the sports activities in the State are governed in a transparent manner. It also monitors implementation of schemes and initiatives and acts as the single point of contact for various stakeholders of the sports ecosystem in the State.

SAG intends to appoint a Chartered Accountant Firm for Internal Audit for F.Y. 2022-2023(Yearly Basis), F.Y. 2023-2024(Yearly Basis )and 2024-2025 (Half Yearly Basis) of Sports Authority of Gujarat (SAG). Further details are captured in subsequent sections of the RFP.

### 4. Data Sheet

Sr. no.	Particulars	Details
1.	Date of availability of RFP	Date:06-03-2024
2.	Submission of Pre-bid queries	To be sent till 11:00 Hrs, Date: 13-03-2024  (before the pre bid meeting in word format via email)
3.	Pre-bid meeting	Date: 13-03-2024, 12:30 Hrs  Conference Room, SAG office, 1st floor, Sector 13, Vavol, Gandhinagar, Gujarat  Online link: Google Meet joining info  Video call link: <a href="https://meet.google.com/urg-iyxb-vvm">https://meet.google.com/urg-iyxb-vvm</a>
4.	Response to pre-bid queries/corrigendum	Will be uploaded on portal
5.	Due Date(Online)	Date and Time: 27-03-2024, 18:00 Hrs
6.	Due Date(Offline/Hard copy)	Date and Time: 30-03-2024, 18:00 Hrs

Sr. no.	Particulars	Details
		(Tender fee, EMD and technical proposal to be submitted in hard copy via only courier/ RPAD/ Speed Post only at SAG, Gandhinagar before due date)
6.	Technical Proposal Opening Date	12:00 hrs on the next working day from the due date of the physical submission.
7.	Financial Proposal Opening	To be communicated later to the technically qualified bidders
8.	Tender Fee	<p>INR 1,500+ 18% GST= Rs.1770/- in form of Demand Draft in favour of "Secretary, Sports Authority of Gujarat" payable at Ahmedabad/ Gandhinagar.</p> <p>Note: List of Approved Banks for the Purpose of Providing Bid Security / Performance Security/ Tender Fees shall be as per Finance Department, Government of Gujarat.</p>
9.	EMD/ Bid Security	<p>INR 30,000 in form of Demand Draft in favor of "Secretary, Sports Authority of Gujarat" payable at Ahmedabad/ Gandhinagar.</p> <p>Note: List of Approved Banks for the Purpose of Providing Bid Security / Performance Security/ Tender Fees shall be as per Finance Department, Government of Gujarat.</p>
10.	Contact details	<u><a href="mailto:procurement.sag@gmail.com">procurement.sag@gmail.com</a></u>
11.	Relevant website/ portal	<u><a href="http://www.gem.gov.in">www.gem.gov.in</a></u>
12.	Method of Selection	Lowest Cost Method(L1)

Sr. no.	Particulars	Details
13.	Bid Validity period	180 days
14	Assignment Duration	3 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. Queries/clarifications received after the period indicated in the data sheet will not be considered.
4. Bidders should submit all required documents online and offline as mentioned in RFP.
5. In the event of a discrepancy, SAG will make the final decision, which will be binding on all bidders.
6. SAG has a right to terminate/cancel bid/contract at any stage.

## Instructions to the bidder

### 4.1. Introduction

- The Authority will select a Chartered Accountant Firm (the “CA Firm”), in accordance with the method of selection specified in the data sheet. Applicants are advised that the selection of CA Firm shall be on the basis of an evaluation by the Authority through the selection process specified in this RFP (the “Selection Process”). Applicants shall be deemed to have understood and agreed that no explanation or justification for any aspect of the Selection Process will be given and that SAG’s decisions are without any right of appeal whatsoever.
- The Applicants are invited to submit Technical, and Financial Proposals (collectively called as “the Proposal” or the “Bid”), as specified in the data sheet, for the services required for the Assignment. The term “Applicant” refers to a single entity or the group of entities coming together to execute the assignment. The Proposal will form the basis for contract signing with the selected CA Firm. The CA Firm shall carry out the services in accordance with the Scope of work of this RFP.
- The Applicant shall submit the Proposal in the form and manner specified in this RFP. The Proposal shall be submitted as per the Annexure given in relevant sections herewith. Upon selection, the Applicant

shall be required to enter into a contract with the Client in the form specified in this RFP (the "Contract").

- Applicants shall familiarize themselves with local conditions and take them into account in preparing their Proposals.
- The Client will timely provide, the inputs and possible support required to carry out the services. The Applicants are hereby advised to undertake their own due diligence (to their complete satisfaction) before placing reliance on data/ information furnished or to be provided later by the Client and/ or any of his CA Firms.
- The Client requires that the CA Firm provides professional, objective, and impartial advice and at all times holds Client's interests' paramount, avoid conflicts with other assignments or its own interests, and act without any consideration for future work. The CA Firm shall not accept or engage in any assignment that may place it in a position of not being able to carry out the assignment in the best interests of the Client and the Project.
- It is the Client's policy to require that the CA Firms observe the highest standard of ethics during the Selection Process and during the performance of services pursuant to the Contract. In pursuance of this policy, the Client:
  - will reject any Applicant or a Proposal for award if it determines that such Applicant (whether recommended for award or not) has any "Conflict of Interest" as defined in the General Conditions of the Contract and, without prejudice to the generality of the foregoing, if the CA Firm is engaged in "Prohibited Practices" defined in the General Conditions of Contract.
  - will declare an Applicant ineligible, either indefinitely or for a stated period of time, to be awarded a contract if it at any time it determines that the Applicant has any conflict of Interest as defined in the General Conditions of the Contract, without prejudice to the generality of the foregoing, if the CA Firm is engaged in "Prohibited Practices" defined in the General Conditions of Contract.
- In the event any entity has been barred by the Central Government, any State Government, a statutory authority, or a public sector undertaking from participating in any project or bid, and the bar subsists as on the date of this RFP, it would not be eligible to submit a Proposal.
- Bidders are required to follow the highest level of work ethics, if any member of the bidder has a Conflict of Interest or indulge in "Prohibited Practices"; bidder is liable to be disqualified. Further, in

the event bidder has been barred by the Central Government, any State Government, a statutory authority, or a public sector undertaking from participating in any project or bid, and the bar subsists as on the date of this RFP, it would not be eligible to submit a Proposal.

#### **4.2. Submission of Report**

- The CA Firm shall submit Yearly Internal Audit Progress Report for F.Y. 2022-2023(Yearly Basis), F.Y. 2023-2024(Yearly Basis) and 2024-2025 (Half Yearly Basis). The Yearly report for the Year 2022-23 and 2023-24 shall be submitted on or before 6 months from the date of appointment & half Yearly report for the Year 2024-25 shall be submitted on or before 1 month for the end of half year.

#### **4.3. Clarification**

- CA Firm may seek clarification on this RFP document until as per date mention in data sheet. Request for clarification must be sent by standard electronic means to:

Sports Authority of Gujarat  
Administrative Building, Sector 13-B,  
Near Kh-3 Circle, Near Vavol Railway Crossing  
Beside EVM warehouse, Gandhinagar – 382016  
Email ID: [procurement.sag@gmail.com](mailto:procurement.sag@gmail.com)

- The Client shall conduct a pre-bid meeting on the date as specified in the date and venue as specified in the Data sheet. The client will try to respond to the request for clarifications within three (3) days after the pre-bid meeting. Request for clarification received by the Client after the deadline date will not be considered. SAG reserves the right not to respond to any queries or provide any clarifications, in its sole discretion, and nothing in this Clause shall be construed as obliging SAG to respond to any question or to provide any clarification.
- At any time before the last date for submission of Proposals ('Proposal Due Date' or "PDD"), the client may, for any reason, whether at its own initiative or in response to a clarification requested by an Applicant, modify the RFP documents by issuing an addendum. Any addendum issued hereunder will be posted on the [www.gem.gov.in](http://www.gem.gov.in) & Client's Website and the Applicants will not be given any individual notice. The Client may at its discretion extend the PDD.

#### **4.4. Scope of services**

The Scope of Services expected from this assignment is described in this RFP and should be read in conjunction with the Special Conditions of the Contract.

#### **4.5. Payment Terms**

The CA Firm shall receive payment in accordance with the provisions of the Standard Form of Contract as specified in this RFP. All payments to the CA Firm shall be made in Indian Rupees (INR) in accordance with the provisions of this RFP

#### **4.6. Clarification**

After submission of the deliverables by the CA Firm, to the satisfaction of the Client, if clarifications are required or doubt arises as to the interpretation of anything included in the reports, CA Firm shall, on receipt of written request from the Client, furnish such clarification to the satisfaction of Client within five (5) working days of such clarification being sought by the Client without any extra charge.

#### **4.7. Ownership of Documents**

All the study outputs including primary data shall be compiled, classified, and submitted by the CA Firm to the Client in hard and soft copies as per the Scope of work. The study outputs shall remain the property of the Client and shall not be used for any purpose other than that intended under these terms of reference without the permission of the Client.

#### **4.8. Payment of Fees**

##### **4.8.1. Tender fee & Bid Security**

The Bid shall be accompanied tender fee as specified in the Data Sheet

The Bid shall be accompanied by Bid security (EMD) as specified in the Data Sheet. The EMD amount is (as mentioned in data sheet). Proposals unaccompanied with the aforesaid EMD shall be liable to be rejected by the client.

Exemption will be provided for MSME's registered companies under specific category and as per standard GeM condition.

#### **4.8.2. Performance Security**

- Performance Security equivalent to 5% of the total contract value shall be furnished before signing of the contract in form of Demand Draft in favour of “Secretary, Sports Authority of Gujarat” payable at Ahmedabad/ Gandhinagar specified in the RFP/ contract.
- For the successful bidder, the Performance Security shall be retained by the Client until the completion of the assignment by the CA Firm. It will be released 180 (one hundred and eighty) days after the completion of the assignment.

#### **4.9. 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.

## 5. 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"> <li>• Certificate of Incorporation/ Partnership Deed/ Other relevant registration document</li> <li>• PAN</li> <li>• GSTIN</li> </ul>
2.	Empanelment with ICAI	The firm shall be empanelled with The Institute of Chartered Accountants of India as on 31-Mar-2022	<ul style="list-style-type: none"> <li>• Certificate of Empanelment</li> </ul>
3.	Financial Capacity	Minimum average annual turnover of INR 20 Lakhs from services in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> <li>• CA certificate in the prescribed format</li> <li>• Audited Financial Statements</li> </ul>
4.	Financial Threshold Capacity	Minimum average annual turnover of INR 10 Lakhs from Internal Audit services in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> <li>• CA certificate in the prescribed format</li> <li>• Audited Financial Statements</li> </ul>
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>	<ul style="list-style-type: none"> <li>• Copy of latest partnership deed</li> <li>• As a proof appointment letter, joining letter with one</li> </ul>

Sr. No.	Criteria	Requirements	Documentary Evidence
		(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.	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. (F Y 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> <li>• CA certificate in the prescribed format</li> <li>• Audited Financial Statements</li> </ul>
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	Experience of undertaking Internal Audit in at least 3 projects in the last 5 years of the central government, Public Sector Undertaking or by any department of any State Government. (Internal Audit Fee should be at least above Rs. 1 Lac)	<ul style="list-style-type: none"> <li>• For ongoing projects: Work Order/ Agreement/ CA certificate certifying payment received till date</li> <li>• For completed projects: Work Order/ Agreement/ CA certificate certifying 100% payment received</li> </ul>
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	Two branch office in Gujarat for a minimum period of 3 years (As a proof scan copy of firm card or

Sr. No.	Criteria	Requirements	Documentary Evidence
		functional in state of Gujarat for a minimum period of 3 years.	ICAI/ICWAI institute certificate of last 3 years

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

## 6. 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 (20 Marks)	Minimum average annual turnover of INR 20 Lakhs in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> <li>▪ More than INR 20 Lakhs – 10 Marks</li> <li>▪ More than INR 30 Lakhs – 20 Marks</li> </ul>	<ul style="list-style-type: none"> <li>▪ CA certificate in the prescribed format</li> <li>▪ Audited Financial Statements</li> </ul>
2.	Financial Threshold Capacity (30 Marks)	Minimum average annual turnover of INR 10 Lakhs from Internal Audit in the previous three financial years. (FY 2020-21, 2021-22 and 2022-23)	<ul style="list-style-type: none"> <li>▪ More than 10 Lakhs – 15 Marks</li> <li>▪ More than INR 15 Lakhs – 30 Marks</li> </ul>	<ul style="list-style-type: none"> <li>▪ CA certificate in the prescribed format</li> <li>▪ Audited Financial Statements</li> </ul>
3.	Relevant Experience	Experience of undertaking Internal audit services of at least 3 projects in the last 5	<ul style="list-style-type: none"> <li>▪ 3 Projects - 10 Marks</li> </ul>	<ul style="list-style-type: none"> <li>▪ For ongoing projects: Work Order/</li> </ul>

Sr. no.	Criteria	Requirements	Scoring Methodology	Documentary Evidence
	(40 Marks)	years of the central government, Public Sector Undertaking or by any department of any State Government. (Internal Audit Fee should be at least above Rs. 1 Lac)	<ul style="list-style-type: none"> <li>▪ 5 Projects - 20 Marks</li> <li>▪ 7 Projects – 30 Marks</li> <li>▪ 10 Projects – 40 Marks</li> </ul>	<p>Agreement/ CA certificate certifying payment received till date</p> <p>▪ For completed projects: Work Order/ Agreement/ CA certificate certifying 100% payment received</p>
4.	Firm composition (10 marks)	No. of Partners: Minimum 2 Partners	<ul style="list-style-type: none"> <li>▪ 2 partners: 3 marks each</li> <li>▪ Additional 1 mark for each partner subject to max 4 additional marks</li> </ul>	<ul style="list-style-type: none"> <li>▪ Copy of latest partnership deed</li> </ul>

- The minimum technical score required to qualify for financial evaluation is 70 marks out of 100 marks. 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.

## 7. 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 SAG and SYCD 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.

## 8. 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](http://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](http://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](http://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. SAG 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 initiated by the person(s) signing the Bid.

## **8.3. Submission details**

Documents shall be uploaded online on the portal and 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. The man-months considered for calculation of costs for the personnel in the Financial Proposal should match the man-months for the corresponding personnel given in the Technical Proposal. In case, the man-months considered for calculation of costs for the

personnel in the Financial Proposal are more than the corresponding man-months given in the Technical Proposal, the man-months considered in the Financial Proposal shall be reduced to match the man-months given in the Technical Proposal with a corresponding reduction in the cost indicated in the Financial Proposal. This will be applicable also in the case where the man-months considered for calculation of costs for the personnel in the Financial Proposal are less than the corresponding man-months given in the Technical Proposal. Omissions, if any, in costing of any item shall not entitle the Applicant to be compensated and the liability to fulfil its obligations as per the Terms of Reference within the total quoted price shall be that of the Applicant. The evaluation shall exclude those taxes, duties, fees, levies and other charges imposed under the Applicable Law as applicable on foreign and domestic inputs.

- The Applicant who is L1 in financial bid will be considered to be the Successful Applicant and will be informed through a Letter of Award (LoA) or will be invited for contract signing.
- 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.

## 9. 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 100. Based on their technical score, CA Firms scoring minimum of 70 marks 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.
- The bidder quoting lowest Commercial Bid shall be invited for negotiations for awarding the contract. In case of a tie where two or more bidders achieve the same highest commercial score (Lowest Commercial bid), the bidder with the higher Technical Score will be invited first for negotiations for awarding the contract.

## 10. 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, SAG shall issue Letter of Intent (LOI) 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, SAG 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.

## 11. Award of contract

- After negotiation in accordance with the Clause above or otherwise and final selection of CA Firm, a Letter of Award (the "LOA") shall be issued, in duplicate, by SAG to the Selected Applicant and the Selected Applicant shall, within 7 (seven) days of the receipt of the LOA, sign and return the duplicate copy of the LOA in acknowledgement thereof. In the event the duplicate copy of the LOA duly signed

by the Selected Applicant is not received by the stipulated date, the Authority may, unless it consents to extension of time for submission thereof, cancel the LOA and the next highest-ranking Applicant may be considered.

- After acknowledgment of the LOA as aforesaid by the Selected Applicant, it shall execute the Contract within a period of 7 (seven) days from the date of issuance of the LOA. For the avoidance of doubt, it is clarified that the Selected Applicant shall not be entitled to seek any deviation in the Contract.
- After execution of the Contract with the selected Applicant, the Client shall promptly notify the other Applicants and return the Bid Security of such Applicants.
- The CA Firm is expected to commence the Services on the date not later than the Seven (7) days from signing of the Contract or on the date as decided with mutual consent of both the parties (i.e., Client and CA Firm).

## 12. Confidentiality

- Information relating to the examination, clarification, evaluation, and recommendation for the Bidders shall not be disclosed to any person who is not officially concerned with the process or is not a retained professional advisor advising the Authority in relation to, or matters arising out of, or concerning the Bidding Process. The Authority will treat all information, submitted as part of the Bid, in confidence and will require all those who have access to such material to treat the same in confidence. The Authority may not divulge any such information unless it is directed to do so by any statutory entity that has the power under law to require its disclosure or is to enforce or assert any right or privilege of the statutory entity and/ or the Authority.

## 13. Proprietary Data

- All documents and other information provided by SAG or submitted by an Applicant to SAG shall remain or become the property of the SAG. Applicants and the CA Firm, as the case maybe are to treat all information as strictly confidential.
- SAG will not return any Proposal, or any information related thereto.
- All information collected, analysed, processed or in whatever manner provided by the CA Firm to the SAG in relation to the Consultancy shall be the property of the SAG.

## 14. 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 & 33 District 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

1. SAG (HO) is situated at Gandhinagar, and it has branches in 33 districts, all Inschool Schools and all DLSS schools, so Internal auditor/s is required to conduct audit of Head Office, 33 district offices, all Inschool Schools and all district level sport schools (DLSS) limited to grant disbursed by head office. 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.
2. For Audit of districts including DLSS and In-school shall be done by auditor in coordination with DSDO.
3. Grant reconciliation of grant allotted by Head office to Branches and its proper bookkeeping in accounting software.
4. Internal audit of DC bills must be verified and certified by Internal Auditor/s.
5. Internal Auditor/s shall have to provide separate report on system up gradation in organization. They must provide details of existing register maintained by branches and it is being regularly maintained at office or not.

- 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.
- Auditor shall review and help the management in implementing proper accounting procedures, Reconciliation of investment & Income and internal check control and computerized system.

- Auditor shall take up verification of fixed deposit register, checking interest.
- 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.
- The Auditor shall have to remain present during the BOG meeting in which approval of Audit Reports and annual Accounts is proposed/ discussed.
- 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 must perform all required checks to dispose his duties as an auditor.
- Auditor shall Co-ordinate with statutory auditors to make compliance in respect of statutory audit report.
- Auditor has to provide all support including draft compliance report for any queries/ audit para raised by Accountant General Office.
- The firm shall be required to be well conversant with the procedure, policies, rules and regulations of the Department.
- The firm shall examine the expenditure incurred by the Department that the same is authorized and is in accordance with the approved procedure, delegation of powers and within the sanctioned budget. It shall also identify and highlight cases of irregularities and possible frauds and shall comment on the existing mechanism of check and control on such irregularities and possible frauds.
- It shall examine the system of keeping service records, leave records and other records relating to operations.
- The firm shall examine the personnel matters and about the observance of rules\regulations\guidelines by the Department. The personnel matters include records relating to recruitment, promotion, fixation of pay, increments, attendance, leaves LTC, medical and other reimbursement\allowances, advances and their adjustments, GPF\CPF deductions and their management and observance of rules and regulations in their maintenance.
- The firm shall examine present ordering system in respect of purchases/ tendering being carried out by the Department for its activities and check records for observance of purchase procedure

(Contracts, tenders, petty expenses, and expenditure from contingency fund) and check if purchases are in accordance with the rules and order and with the sanction of Competent Authority.

- The firm shall undertake the verification of the tender and physical verification of the work done.
- The firm shall have to provide audit schedule to carry Internal Audit of Head Office, District Office, In-school school & DLSS school.
- It shall examine all records pertaining to payment on telephone\electricity\water bills and highlight cases where economy\beneficial utilization of these facilities could be possible. Similarly, usage of staff, economy on the fuel and repair etc. shall be commented upon.
- Quantitative and financial reconciliation on Income & Expenditure shall also be done.
- To assist various units in preparation of Trial Balances and related schedules whenever necessary including reconciliation of various accounts if required.
- If there is change in team member due to any reason, they have to take prior approval from SAG.
- The firm shall be required to be well conversant with the procedure, policies, rules and regulations of the Department.
- The firm shall examine the expenditure incurred by the Department that the same is authorized and is in accordance with the approved procedure, delegation of powers and within the sanctioned budget.
- It shall also identify and highlight cases of irregularities and possible frauds and shall comment on the existing mechanism of check and control on such irregularities and possible frauds.
- The firm shall check deduction of statutory dues including but not limited to GST, Income Tax, etc.
- Firm should check all RA bill as Standard operating procedure specified.
- The SAG reserves the right to accept or to reject any or all the offers without assigning any reason thereof.
- The Internal Audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports and other specified conditions of appointment order are not followed or adhered to.

- The Internal Audit firm will be required to give one-month notice to the SAG in case it intends to discontinue the contract at any point of time during the period of contract. Likewise, SAG on its discretions may cancel the assignments at any time if required to do so.
- In case of operational difficulties, the management may take steps to remove such difficulties without materially altering the scope of work or terms and conditions which shall be binding to the respective firm.
- Conditional Tender shall not be accepted.
- This Notice and subsequent Corrigendum (if any) shall also form a part of Contract Document. The Bidders are advised to read carefully the "Instructions" and "Eligibility Criteria" contained in the Tender Documents.
- SAG reserves right to accept the lowest responsive offer and/or reject any or all tenders without assigning any reason.
- The above scope of work will not restrict / limit or affect the independence of Audit.

## 15. Payment terms

The CA Firm is required to submitted Yearly Progress Report (YPR) for each district and H.O separately. Yearly payment will be released after submission of YPR.

## 16. Responsibilities of SAG

- Entry and exit visas, residence permits, and any other document required for their stay in India.
- Issue to officials, agents and representatives of the Government, all such instructions as may be necessary for appropriate, prompt and effective delivery of this assignment.

## 17. General Guidelines

### 1. Commencement, completion, modification, and termination of contract

- Effectiveness of Contract: This Contract shall come into effect from \_\_\_\_\_ and should be signed by both Parties.
- Commencement of Services: The CA Firm shall commence the Services within 15 days of issue of LoA or any date prior to that or notified by the Client.

- Expiration of Contract: Unless terminated earlier pursuant to relevant clauses in this contract hereof, this Contract shall expire when Services have been completed and all payments have been made at the end of such time period after the Effective Date as shall be specified in the Contract.
- Modification: Modification of the terms and conditions of this Contract, including any modification of the scope of the Services or of the Contract Price, may only be made by written agreement between the Parties.

## 2. Force Majeure

- Definition: For the purposes of this Contract, “Force Majeure” means an event which is beyond the reasonable control of a Party, and which makes a Party’s performance of its obligations under the Contract impossible or so impractical to be considered impossible under the circumstances, and includes, but not limited to war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions.
- No Breach of Contract: The failure of a party to fulfil any of its obligations under the Contract shall not be considered to be a breach of, or default under this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event:
  - a) has taken all precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and
  - b) has informed the other party as soon as possible about the occurrence of such an event.
  - c) the dates of commencement and estimated cessation of such event of Force Majeure; and
  - d) the manner in which the Force Majeure event(s) affects the Party’s obligation(s) under the Contract.

The Parties agree that neither Party shall be able to suspend nor excuse the non- performance of its obligations hereunder unless such Party has given the notice specified above.

- Extension of Time: Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.
- Payments: During the period of their inability to perform the Services as a result of an event of Force majeure, the CA Firms shall not be paid under the terms of this Contract. The CA Firm will

receive the payment for only those deliverables which has been submitted and approved by the client.

### **3. Termination**

- By the client: The Client may terminate this Contract, by not less than fourteen (14) days written notice of termination to the CA Firm, to be given after the occurrence of any of the events specified in this clause:
  - a) if the CA Firm do not remedy a failure in the performance of their obligations under the Contract, within a period of thirty (30) days, after being notified or within such further period as the Client may have subsequently approved inwriting.
  - b) within fifteen (15) days, if the CA Firm become insolvent or bankrupt;
  - c) if, as the result of Force Majeure, the CA Firm are unable to perform a material portion of the Services for a period of not less than thirty (30) days;
  - d) within fifteen (15) days, if the CA Firm fails to comply with any final decision reached as a result of arbitration proceedings pursuant to relevant clauses hereof;
  - e) within fifteen (15) days, if the CA Firm submits to the Client a false statement which has a material effect on the rights, obligations or interests of the Client. If the CA Firm places itself in position of conflict of interest or fails to disclose promptly any conflict of interest to the Client;
  - f) within fifteen (15) days, if the CA Firm, in the judgment of the Client has engaged in Corrupt or Fraudulent Practices in competing for or in executing the Contract;
  - g) if the Client, in its sole discretion and for any reason whatsoever, within a period of thirty (30) days decides to terminate this Contract.
- By the CA Firms: The CA Firm may terminate this Contract, by not less than thirty (30) days written notice to the Client, such notice to be given after the occurrence of the events specified in this clause:
  - a) if the Client fails to pay any money due to the CA Firm pursuant to this Contract and not subject to dispute pursuant to relevant clauses hereof within forty-five (45) days after receiving written notice from the CA Firm that such payment is overdue; or
  - b) if, as the result of Force Majeure, the CA Firms are unable to perform a material portion of the Services for a period of not less than sixty (60) days.

#### **4. Cessation of Rights and Obligations:**

- Upon termination of this Contract pursuant to actual Termination, or upon expiration of this Contract pursuant to relevant clause hereof, all rights and obligations of the Parties hereunder shall cease, except (i) such rights and obligations as may have accrued on the date of termination or expiration, (ii) the obligation of confidentiality set forth in relevant clause hereof, (iii) the CA Firm's obligation to permit inspection, copying and auditing of their accounts and records, (iv) the rights of indemnity of the Client specified in GCC and (v) any right which a Party may have under the Applicable Law.
- Cessation of Services: Upon termination of this Contract by notice of either Party to the other pursuant to relevant clauses hereof, the CA Firm shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the CA Firm and equipment and materials furnished by the Client, the CA Firm shall handover all project documents under procedure described in this contract.
- Payment upon termination: Upon termination of this Contract, the Client will make the following payments to the CA Firms:
  - a) Remuneration pursuant to relevant clauses for Services satisfactorily performed prior to the effective date of termination;
  - b) If the Contract is terminated pursuant to Clause – Termination by the client, the CA Firm shall not be entitled to receive any agreed payments upon termination of the Contract. However, the Client may consider making payment for the part satisfactorily performed on the basis of the quantum merit as assessed by it, in its sole discretion, if such part is of economic utility to the Client. Under such circumstances, upon termination, the Client may also impose liquidated damages as per the provisions of relevant clauses of this Contract. The CA Firm will be required to pay any such liquidated damages to Client within 30 days of termination date.
- Disputes about Events of Termination: If either Party disputes Termination of the contract under relevant clauses hereof, such Party may, within forty-five (45) days after receipt of notice of termination from the other Party, refer the matter to arbitration under relevant clauses hereof,

and this Contract shall not be terminated on account of such event except in accordance with the terms of any resulting arbitral award.

## 5. Obligations of the CA Firm

- General: The CA Firm shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe methods. The CA Firm shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Sub- CA Firm or third parties.
- Conflict of interest
  - The CA Firm shall promptly disclose any Conflict of Interest to the Client. For the avoidance of doubt, the CA Firm agrees that a disclosure of any Conflict of Interest shall not in any manner whatsoever be deemed to cure such Conflict of Interest.
  - CA Firm Not to Benefit from Commissions, Discounts, etc.: The remuneration of the CA Firm pursuant to relevant clauses hereof shall constitute the CA Firm's sole remuneration in connection with this Contract or the Services, and the CA Firms shall not accept for their own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the CA Firm shall use their best efforts to ensure that the Personnel, any Sub- CA Firm and agents of either of them, similarly shall not receive any such additional remuneration.
  - CA Firm and Affiliates Not to Engage in Certain Activities: The CA Firm agree that, during the term of this Contract and after its termination, the CA Firm and their affiliates, as well as any Sub-CA Firm and any of its affiliates, shall be disqualified from providing goods, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the Services for the period of Two (2) years.
  - Prohibition of Conflicting Activities: Neither the CA Firm nor their Sub-CA Firm nor the Personnel shall engage, either directly or indirectly, in any of the following activities:
    - a) during the term of this Contract, any business or professional activities which would conflict with the activities assigned to them under this Contract; and

- b) after the termination of this Contact, such other activities as may be specified in the SC.
- Confidentiality: The CA Firm, their Sub-CA Firm, and the Personnel of either of them shall not, either during the term or within two (2) years after the expiration of this Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contact or the Client's business or operations without the prior written consent of the Client.
- CA Firm's Actions Requiring Client's Prior Approval: The CA Firm shall obtain the Client's prior approval in writing before taking any of the following actions:
  - a) appointing such members of the Personnel, as are not mentioned in the Technical Proposal, and
  - b) any other action that may be specified in the SC.
- Reporting Obligations: The CA Firm shall submit to the Client the reports and documents specified in TOR, in the numbers, and within the periods set forth in this contract.
- Documents Prepared by the CA Firm to be the Property of the Client: All documents, specifications, cost estimate, (in MS excel file), designs, reports, other documents and software submitted by the CA Firm pursuant to this contract shall become and remain the property of the Client, and the CA Firm shall, not later than upon termination or expiration of this Contract, deliver all such documents and software to the Client, together with a detailed inventory thereof. The CA Firm may retain a copy of such documents and software.
- Liability of the CA Firm: Subject to additional provisions, if any, set forth in the SC, the CA Firm's liability under this Contract shall be as provided by the Applicable Law.
- Insurance to be taken out by the CA Firm: The CA Firm (i) shall take out and maintain, and shall cause any Sub CA Firm to take out and maintain, at their (or the Sub CA Firms', as the case may be) own cost but on terms and conditions approved by the Client, insurance against the risks, and for the coverage, as shall be specified in the Special Conditions (SC), and (ii) within 15 (fifteen) days of receiving any insurance policy certificate in respect of insurances required to be obtained and maintained under this clause, the CA Firm shall furnish to the Client, copies of such policy certificates, copies of the insurance certificates and evidence that the insurance premium has been paid in respect of such insurance. No insurance shall be cancelled, modified or allowed to expire or lapse during the term of this Contract. (iii) if the CA Firm fails to effect and keep in force the aforesaid insurances for which it is responsible pursuant hereto, the Client will apart from having other recourse available under this Contract have the option without prejudice to the

obligations of the CA Firm, to take out the aforesaid insurance, to keep in force any such insurances, and pay such premia and recover the costs thereof from the CA Firms, and the CA Firms shall be liable to pay such amounts on demand by the Client. (iv) the insurance policies so procured shall mention the Client as the beneficiary of the CA Firms and the CA Firms shall procure an undertaking from the insurance company in this regard.

## 6. CA Firm's personnel

- Description of Personnel
  - The titles agreed job descriptions, minimum qualifications, and estimated periods of engagement in the carrying out of the Services of the CA Firm core team and resource pool are described in this contract. If additional work is required beyond the scope of the Services specified in TOR, the level of effort and / or staff assigned may be increased by agreement in writing between the Client and the CA Firm, provided that any such increase shall not, except as otherwise agreed.
  - If required to comply with the provisions of this Contract, adjustments with respect to level of effort, staff assignments, time may be made by the CA Firm by written notice to the Client, provided (i) that such adjustments shall not alter the originally estimated period of engagement, scope, qualifications of team or deliverables and (ii) that the aggregate of such adjustments shall not cause payments under this Contract to exceed the ceilings set forth in this Contract. Any other such adjustments shall only be made with the Client's prior written approval.
- Removal and / or Replacement of Team Member
  - Since this is a long-term contract, some staff attrition in the core team and resource pool is normal. The CA Firm will fill a vacancy with equally qualified and experienced staff immediately. In cases when a critical vacancy cannot be filled immediately, due to conditions beyond the CA Firm's control, the CA Firm will be allowed to fill the critical vacancy for temporary periods with approval of SAG.
  - If the Client finds that any of the Personnel have (i) committed serious misconduct or has been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the performance of any of the Personnel, then the CA Firm shall, at the Client's written request specifying the grounds, therefore, forthwith provide as a replacement a person with qualifications and experience acceptable to the Client.

- Any of the Personnel provided as a replacement under Clauses above, the rate of remuneration applicable to such person as well as any reimbursable expenditure shall remain same as that of the personnel replaced. Except as the Client may otherwise agree, (i) the CA Firm shall bear all additional travel and other costs arising out of or incidental to any removal and/or replacement, and (ii) the remuneration to be paid for any of the Personnel provided as a replacement shall not exceed the remuneration which would have been payable to the personnel replaced.

## **7. Obligations of the client**

Assistance and Exemptions: Unless otherwise specified in the SC, the Client will use its best efforts to ensure that the Government will provide the CA Firm, Sub- CA Firm and Personnel with work permits and such other documents as necessary to enable the CA Firm, Sub CA Firm or Personnel to perform the Services:

- Assist for the Personnel and, if appropriate, their eligible dependents to be provided promptly with all supporting papers for necessary entry and exit visas, residence permits, exchange permits and any other documents required for their stay in India;
- facilitate prompt clearance through customs of any property required for the Services.
- issue to officials, agents and representatives of the Government all such instructions as may be necessary or appropriate for the prompt and effective implementation of the Services.

## **8. Settlement of disputes**

- Amicable Settlement: The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.
- Disputes Settlement: Any dispute between the Parties as to matters arising out of and relating to this Contract that cannot be settled amicably within thirty (30) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with the provision specified in the SC.

## Annexures – Technical Proposal

### 18. Technical Proposal Submission Form

[Location, Date]

To

Secretary

Sports Authority of Gujarat

Besides EVM Office, Sector -13 B

Gandhinagar – 382016

Gujarat

**RFP dated \_\_\_\_\_[date] for selection of CA Firm for \_\_\_\_\_ [name of assignment]**

Dear Sir,

With reference to your RFP Document dated \_\_\_\_\_[date], we, having examined all relevant documents and understood their contents, hereby submit our Technical Proposal for selection as \_\_\_\_\_ [name of assignment]. The Proposal is unconditional and unqualified.

If negotiations are held during the period of validity of the Proposal, we undertake to negotiate in accordance with the RFP. Our Proposal is binding upon us, subject only to the modifications resulting from technical discussions in accordance with the RFP.

We understand you are not bound to accept any Proposal you receive.

Further:

1. We acknowledge that SAG will be relying on the information provided in the Proposal and the documents accompanying the Proposal for selection of the CA Firm, and we certify that all information provided in the Proposal and in the supporting documents is true and correct, nothing has been omitted which renders such information misleading; and all documents accompanying such Proposal are true copies of their respective originals.

2. This statement is made for the express purpose of appointment as the CA Firm for the aforesaid Project.

3. We shall make available to SAG any additional information it may deem necessary or require for supplementing or authenticating the Proposal.

4. We acknowledge the right of SAG to reject our application without assigning any reason or otherwise and hereby waive our right to challenge the same on any account whatsoever.

5. We certify that in the last 3 (three) years, we have neither failed to perform on any contract, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Applicant, nor been expelled from any project or contract by any public authority nor have had any contract terminated by any public authority for breach on our part.

6. We declare that:

a) We have examined and have no reservations to the RFP, including any Addendum issued by the Authority.

b) We do not have any conflict of interest in accordance with the terms of the RFP;

c) We have not directly or indirectly or through an agent engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice, or restrictive practice, as defined in the RFP document, in respect of any tender or request for proposal issued by or any agreement entered into with SAG or any other public sector enterprise or any government, Central or State; and

d) We hereby certify that we have taken steps to ensure that no person acting for us or on our behalf will engage in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice.

7. We understand that you may cancel the selection process at any time and that you are neither bound to accept any Proposal that you may receive nor to select the CA Firm, without incurring any liability to the Applicants

8. We certify that regarding matters other than security and integrity of the country, we or any of our affiliates have not been convicted by a court of law or indicted or adverse orders passed by a regulatory authority which would cast a doubt on our ability to undertake the Consultancy for the Project or which relates to a grave offence that outrages the moral sense of the community.

9. We further certify that in regard to matters relating to security and integrity of the country, we have not been charge-sheeted by any agency of the Government or convicted by a court of law for any offence

committed by us or by any of our affiliates. We further certify that we have not been barred by the central government, any state government, a statutory body or any public sector undertaking, as the case may be, from participating in any project or bid, and that any such bar, if any, does not subsist as on the date of this RFP

10. We further certify that no investigation by a regulatory authority is pending either against us or against our affiliates or against our MD or any of our Directors/ Managers/ employees.

11. We hereby irrevocably waive any right or remedy which we may have at any stage at law or howsoever otherwise arising to challenge or question any decision taken by SAG in connection with the selection of CA Firm or in connection with the selection process itself in respect of the abovementioned Project.

12. We agree and understand that the proposal is subject to the provisions of the RFP document. In no case, shall we have any claim or right of whatsoever nature if the consultancy for the Project is not awarded to us or our proposal is not opened or rejected.

13. In the event of our being selected as the CA Firm, we agree to enter a Contract in accordance with the contract prescribed in the RFP. We agree not to seek any changes in the aforesaid form and agree to abide by the same.

14. We have studied RFP and all other documents carefully. We understand that except to the extent as expressly set forth in the Contract, we shall have no claim, right or title arising out of any documents or information provided to us by SAG or in respect of any matter arising out of or concerning or relating to the selection process including the award of consultancy.

15. This Technical Proposal read with the Financial Proposal shall be binding on us.

16. We agree and undertake to abide by all the terms and conditions of the RFP Document.

We remain,

Yours sincerely,

Signature

Name and Title of Authorized Signatory:

Name of Firm:

Address:

Contact No:

(Name and seal of the Applicant/Member in Charge)

## 19. Power of Attorney

Know all men by these presents, We, \_\_\_\_\_ [name of organization and address of the registered office] do hereby constitute, nominate, appoint and authorize Mr / Ms \_\_\_\_\_ (name and residing address), who is presently employed with/ retained by us and holding the position of

\_\_\_\_\_ [designation] as our true and lawful attorney (hereinafter referred to as the "Authorised Representative"), with power to sub- delegate to any person, to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our Proposal for and selection as independent agency for "Internal Audit", to be conducted by Sports Authority of Gujarat (the "Authority") including but not limited to signing and submission of all applications, proposals and other documents and writings, participating in pre-bid and other conferences and providing information/ responses to the Authority, representing us in all matters before the Authority, signing and execution of all contracts and undertakings consequent to acceptance of our proposal and generally dealing with the Authority in all matters in connection with or relating to or arising out of our Proposal for the said Project and/or upon award thereof to us until the entering into of the Contract with the Authority.

AND, we do hereby agree to ratify and confirm all acts, deeds and things lawfully done or caused to be done by our said Authorised Representative pursuant to and in exercise of the powers conferred by this Power of Attorney and that all acts, deeds and things done by our said Authorised Representative in exercise of the powers hereby conferred shall and shall always be deemed to have been done by us.

IN WITNESS WHEREOF WE, [name of organization], THE ABOVE NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS [date in words] DAY OF [month] [year in 'yyyy' format].

For [name and registered address of organization]

[Signature] [Name] [Designation]

Witnesses:

1. [Signature, name and address of witness]
2. [Signature, name and address of witness]

Accepted

[Signature] [Name] [Designation] [Address]

## 20. Format of CA Certificate

TO WHOMSOVER IT MAY CONCERN

This is to certify that as per Audited Financial Statements of ("Name of Single Entity Bidder/ Lead Bidder") for the period 01st April, 2022 to 31st March, 2023 (FY 2022-23), 01st April, 2021 to 31st March, 2022 (FY 2021-22), and 01st April, 2020 to 31<sup>st</sup> March, 2021 (FY 2020-21), the other relevant documents maintained by ("Name of Single Entity Bidder/ Lead Bidder"), the turnover from book-keeping/ audit/ accounting services [excluding IT Implementation, Audit (namely, Internal Audit, IS Audit, IT Audit)], turnover from consultancy services [excluding IT Implementation, Audit (namely, Internal Audit, IS Audit, IT Audit)], Net Worth and profit for the said three financial years of ("Name of the Bidder") are as follows:

Description	FY 2022-23	FY 2021-22	FY 2020-21
Annual Turnover			
Turnover from Internal audit			
Profit			
Net Worth (Fill data for 5 Years)			

### Certificate from the Statutory Auditor

This is to certify that [name of company] [registered address] has received the payments shown above against the respective years.

Unique Document Identification Number (UDIN):

Name of Authorized Signatory:

Designation:

Registration No:

Name of firm:

Signature of Authorized Signatory:

Date:

Seal of Audit firm:

Instructions:

1. The Bidder shall attach copies of the balance sheets, financial statements and Annual Reports for 3 (three) financial years as mentioned above. The financial statements shall:

- be audited by a statutory auditor;
- be complete, including all notes to the financial statements; and
- correspond to accounting periods already completed and audited (no statements for partial periods shall be requested or accepted).

## 21. CA Firm's Experience

[Using the format below, provide information on each assignment for which your firm was legally contracted as a corporate entity for carrying out consulting services similar to the ones requested under this assignment]

Assignment Name and Project Cost:	Approx. value of the contract (in INR in Crore):
Country:  Location within country:	Duration of assignment (months):
Name of Client & Address:	Total No. of Staff-months of the assignment:
Type of Study:  In accordance with the clause of Technical Eligibility Criteria	Approx. value of the services provided by your firm under the contract (in INR in Crore);
Start Date (Year):  End Date (Year)	No. of Professional Staff-months provided
Name of Associated CA Firm, If any:	
Narrative Description of Project:  (Highlight project cost in the narration)	
Description of actual services provided by your staff within the assignment:	

## 22. Comments on the ToR

Bidder to share comments on the scope of work and expectations from the client

## Annexures – Financial Proposal

## 23. Financial Proposal Submission Forms

[Location]

[Date]

To

Secretary

Sports Authority of Gujarat

Sector 13-B Gandhinagar – 382016

Gujarat

Dear Sir,

Subject: [name of assignment].

We, the undersigned, offer to provide the consulting services for [name of assignment] in accordance with your Request for Proposal dated [date] and our Proposal. Our attached Financial Proposal is for the sum of [amount(s) in words and figures] for the 3 year assignment for providing services of Internal Audit Sports Authority of Gujarat as described in the TOR.

Our financial proposal is inclusive of all costs including staff, expenses and taxes associated with the assignment. Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations. We agree that this offer shall remain valid for a period of one hundred eighty (180) days from the Proposal Due Date or such further period as may be mutually agreed upon.

We undertake that, in competing for (and, if the award is made to us, in executing) the above contract, we will strictly observe the laws against fraud and corruption in force in India namely “Prevention of Corruption Act 1988”.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

## 24. Form (A) – Summary of Financial Proposal

Sr. no.	Particular	Total Year (A)	Amount (in INR) per year (B)	Total Amount (in INR) (A)*(B)
1.	Cost of team/service	3		
A	<b>Total Amount in figure (INR)</b>			
B	<b>Total Amount in words (INR)</b>			
c	<b>Total Amount in figure (INR) with GST</b>			
D	<b>Total Amount in words (INR) with GST</b>			

1. All amount must be inclusive of other applicable taxes.
2. Financial proposal should be submitted online only in financial proposal submission form.
3. Financial proposal should not be submitted with the Technical Proposal(online/offline). This will lead to disqualification or rejection of the bid.
4. Price quoted in GeM online Portal and seller uploaded financial proposal as per RFP format on GeM Portal in financial bid should be same. Any miss match will lead to disqualification of the bid.
5. Above document is for price break up, Price quoted in GeM online portal (inclusive of all taxes, including GST) will be consider.