



**ASSAM STATE BIODIVERSITY BOARD**  
**ARANYA BHAWAN, 2<sup>nd</sup> FLOOR**  
**PANJABARI, GUWAHATI-781037**  
**www.asbb.gov.in**

No. ABB/Accounts/Audit/ 2012/ 184

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Date: 04/07/2024

**Expression of Interest (EOI)**

**For appointment of Statutory Auditor of Assam State Biodiversity Board**

The Assam State Biodiversity Board (ASBB), a statutory body constituted by the Government of Assam on 29<sup>th</sup> September 2010, to promote biodiversity conservation in the State of Assam, sustainable use of its components and equitable sharing of benefits arising out of the use of biological resources of the state and traditional knowledge associated with these resources and matters incidental thereto or connected therewith. The headquarter of the Board is located at Guwahati. The Board hereby invites Expression of Interest (EOI) from reputed Chartered Accountant Firms of Assam to conduct Statutory Audit of the Accounts of the Board from FY 2021-22, 2022-23 and 2023-24 affixing with non-refundable Court fee of Rs. 8.25.

Interested parties may submit their offers latest by 18/07/2024 till 1.00 pm.

The offers will be evaluated and opened on the same day at 2.00 PM in the office of the undersigned. In case, the day happens to be a holiday or unavoidable circumstances arises, the offers will be opened in the next working day.

**Terms & Conditions:**

1. The offers is required to be submitted in two bid format, i.e 'Technical Bid' and 'Financial Bid' duly sealed in separate envelopes. Both these envelopes are required to be further sealed in a single envelop, which shall be superscribed as 'Offer for appointment of Statutory Auditor', and shall be addressed to the Member Secretary, Assam State Biodiversity Board, Aranya Bhawan, 2<sup>nd</sup> Floor, Panjabari, Guwahati.
2. The Chartered Accountant Firms must be empanelled with C & AG for the year 2021-22, 2022-23 and 2023-24. Those who have not empanelled with C & AG for the year 2021-22, 2022-23 and 2023-24 will be rejected.
3. Head office must be located at Assam.
4. Must have completed similar audit assignments in Central/ State Autonomous/ Statutory bodies/Govt. Societies/ Govt Agencies/ Central or State Missions for at least 3 financial years. Branch audit of any bank shall not be considered while taking into account the audit assignments.
5. Must have a minimum average Annual Turnover of Rs. 15.00 lakh over last three (3) financial years i.e. FY 2021-22, 2022-23 & 2023-24. The turnover of the firm should not be less than Rs. 15.00lakh in these financial years i.e. FY 2021-22, 2022-23 & 2023-24.
6. Sealed offers should be submitted separately in 2 (two) bids:
  - i. **Technical Bid:** Following documents are to be submitted along with the Technical Bid:-
    - a. Non-refundable Court fee of Rs. 8.25.

- b. Valid and authenticated photocopies of PAN and GSTIN.
- c. Valid and authenticated certificate from ICAI and empanelment copy from C & AG for the year 2021-22, 2022-23 and 2023-24.
- d. Copies of appointment letter/ letter of award etc. From the audited organization of three (3) financial years.
- e. Partnership deeds, if applicable.
- f. Copies of Balance Sheet and Profit & Loss Accounts of the firm for last three (3) financial years 2021-22, 2022-23 & 2023-24.
- g. Valid and authenticated document having registered office in Assam.
- h. Data of formation of the firm with Full time FCA.
- i. Details of partners/ Sole proprietor/ CA Employees as on date, Date of joining the firm, date of becoming FCA and their own interest, if any.
- j. A copy of latest partnership deed in case of partnership firms.
- k. A copy of IT return of the firm / full time partners/ Sole proprietor/ others as the case may be for the last three (3) years starting from 2021-22, 2022-23 & 2023-24.
- l. Details of court cases/ arbitration cases/ or any other case pending against the firm, if any.
- m. Undertaking the format must have to be submitted along with the offers without failing of which will be liable for rejection if not.
- n. Previous audit completed in one organization over several years will be counted as one single audit completion for technical evaluation scoring purpose.

ii. **Financial Bid:**

- a. Financial Bid may comprise of the Professional fee to be charges from the Board for auditing, reporting etc. The Accounts of the Board for the FY 2021-22, 2022-23 and 2023-24.
  - b. Financial Bid submitted by the firm should be valid for 12 months from the date of submission of the offers by the firm.
  - c. The minimum fee for appointment of Statutory Auditor for 1 year is Rs. 40,000/- plus GST. This is indicative only for minimum fees.
7. Selection of the firm will be done only after detailed scrutiny of the credentials of the firm, their competency, no. of qualified Chartered Accountants & employees to be engaged for the Audit work experience etc. Suitable weightage will be given to firms / organizations, which have relevant experiences in audit of Statutory Bodies.
  8. The appointment is initially for the conducting Statutory Audit for FY 2021-22, 2022-23 and 2023-24, which is likely to be extend on mutual consent, subject to satisfactory performance of the firm and review of performance by the Member Secretary-ASBB.
  9. The selected firm will have to start the audit from the date of issuance of the work order.
  10. The Audit team shall be consisting of sufficient number of experienced and qualified professionals.

11. The selected firm will be required to comply with the instructions if any issued by the Board.
12. The Audit work to cover the areas ensuring that-
  - a) Preparation of Receipt & Payment Account, Income & Expenditure account, Balance Sheet and all related schedules to give a clear picture of the Board.
  - b) To check whether the transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
  - c) Utilisation of fund in accordance with govt. rules/guidelines and authentication of Utilization Certificates (UCs) and Statement of Expenditures (SoEs).
  - d) Transactions are duly supported by proper supporting documents.
  - e) Checking of various taxes/statutory compliance.
  - f) File Annual Income Tax return of the Board through ITR-7.
  - g) File quarterly TDS return.
  - h) Verification of all cash books, ledger books, vouchers and all other related documents.
  - i) Issue of physical verification report of Fixed Assets.
  - j) To give executive summary incorporation all points/ matters which are of very important in nature.
13. The successful bidder shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
14. These are only proposed draft terms and conditions and can be modified at any time by the Board at its sole discretion.
15. In case of any dispute, the decision of the Member Secretary-ASBB shall be final and binding.
16. All documents submitted by bidder must duly signed by the authorized signatory followed by seal.
17. **Submission of Statutory Audit Report:** Chartered Accountant Firm shall have to submit Statutory Audit Report on or before **30<sup>th</sup> September succeeding the financial year.**
18. **Regulation of Audit fees:** The payment of Audit Fees as fixed will be made on completion of the assignment and subject to the availability/sanction of fund from Govt. of Assam. ASBB will not pay any advance to the selected audit firm under any circumstances. All taxes, fees to be deducted or charged as per relevant laws in force and exclusion of GST which will be quoted separately.
19. The auditors will not be provided with any transport facility or accommodation, etc. by ASBB.

#### **Selection Methodology:**

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

#### **First Stage:**

1. Only Technical offers shall be opened first for all the firms.

2. Thereafter, a technical evaluation shall be carried as per the evaluation parameter provided below.

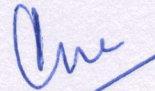
| Sl. No. | Particulars  | Marks   |
|---------|--|---|
| 1.      | Empanelment under C & AG for 2021-22, 2022-23 and 2023-24.   | 10 Marks  |
| 2.      | Organisation structure and numbers of Staff  | 1 FCA = 5 Marks<br>For additional 1 FCA = 2 Marks<br>Maximum = 20 Marks   |
| 3.      | Average Annual Turnover in last 3 Financial years starting from 2021-22, 2022-23 and 2023-24   | 15 Lakh to 30 Lakh = 10 Marks<br>Above 30 Lakh but less than 40 Lakh = 12 Marks<br>40 lakh and above but less than 50 Lakh = 15 Marks<br>50 Lakh and above but less than 60 lakh = 18 Marks<br>60 Lakh and above = 20 Marks |
| 4.      | No. of Statutory Audits conducted in Public Sector/ Autonomous Bodies/ Statutory Bodies/ Govt. Societies/ Missions etc.<br><i>(Branch audit of any bank shall not be considered while taking into account the audit assignments)</i> | Up to 3 = 5 Marks<br>4 to 7 = 8 Marks<br>8 to 11 = 10 Marks<br>12 to 16 = 15 Marks<br>Above 16 = 20 Marks   |
| 5.      | Total experience in Years  | Up to 5 Years = 5 Marks<br>6 to 8 Years = 7 Marks<br>9 to 11 Years = 9 Marks<br>12 to 14 Years = 11 Marks<br>15 to 17 Years = 13 Marks<br>Above 17 Years = 15 Marks   |
| 6.      | Location of Head Office<br>(Preferably at Guwahati)  | Outside Guwahati = 10 Marks<br>Inside Guwahati = 15 Marks   |
|         | <b>Total Marks</b>   | <b>100 (One hundred)</b>  |

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

**Second Stage:**

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

Date:



(Member Secretary)  
Assam State Biodiversity Board

**FORMAT FOR FINANCIAL BID**

1. Name of the firm:.....  
Address:.....  
.....  
Phone No.:.....

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

| Item of Activity                                | Total Amount (₹) |
|---|------------------|
| Audit Fee the Year 2021-22, 2022-23 and 2023-24 | In words Rupees  |
| Rs .....  | .....            |
| Add: All other Taxes (if applicable) Rs.....    | .....            |
| Add: GST if applicable @..... Rs.....           | .....            |
| Total (Rs).....                                 |                  |
| <b>TOTAL BID VALUE Rs.</b>                      |                  |

DATE:

Seal & Signature of authorized person/ persons

Name:

Designation:

Place:

**FORMAT FOR TECHNICAL BID**

**Expression of Interest for appointment of Chartered Accountant firm for Statutory Audit of the Accounts of Assam State Biodiversity Board, 2<sup>nd</sup> Floor, Aranya Bhawan, Panjabari, Guwahati-37**

| Sl. No. | PARTICULARS  | Supporting Documents required to be submitted along with form           |  |  |
|---------|--|---|--|--|
| 1.      | Name of the Firm:  |   |  |  |
| 2.      | Status of the Firm (√): <b>Partnership/Sole/Proprietorship/LLP</b> | Attach a copy for Proof   |  |  |
| 3.      | Address of the Firm:   | Attach a copy for Proof<br>Attach Proof                                 |  |  |
| 4.      | Head office Address:   | Attach a copy for Proof<br>Attach Proof                                 |  |  |
| 5.      | Date of Establishment of the Firm:                                 |   |  |  |
| 6.      | Firm Income Tax PAN:   | Attach a copy of PAN  |  |  |
| 7.      | Firm GSTIN:  | Attach a copy of GST Registration                                       |  |  |
| 8.      | ICAI Registration Number:  |   |  |  |
| 9.      | Empanelment No. with C&AG  | Attach a copy of latest empanelment with C&AG for the year under Audit. |  |  |
| 10.     | Full-Time Partners (if applicable) of the firm as on 01-09-2021    |   |  |  |
|         | Number of FCA  | Number of ACA   | Number of Semi Qualified Assistants (Article assistant or Inter/ Final Qualified) in the Firm. |  |

|     |  |   |  |
|-----|--|---|--|
| 11. | <b>Audit Experience of the Firm</b>  |   |  |
|     | No of Statutory Audit Conducted in Public Sector/ Autonomous Bodies/ Statutory Bodies/ Govt. Agencies  | No of experience in Statutory auditing in corporate |  |
|     |  |   | Attach copy of the offer letter, may attach a separate sheet (if required) |
| 12. | Average Annual turnover in last 3 Financial year starting from 2021-22   |   | Attach proof   |
| 13. | Whether there is any court/ arbitration/ any other legal case against the firm/ organization (if yes, give a brief note of the case indicating its present status)<br>Yes/No |   |  |

Date:

Office Seal:

Signature:

Name:

Designation:



## UNDERTAKING

**(On the letter head of the bidder)**

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

- i. that the particulars given are complete and correct and that if any of the statements made or information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- ii. that the firm proprietor or partners have not been debarred or cautioned by ICAI during last five years (if cautioned give details).

**Date:**

**Seal & Signature of Proprietor/ Partners**