



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5245977  
Dated/दिनांक : 06-08-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	21-08-2024 17:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	21-08-2024 17:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Education Department Gujarat
Organisation Name/संगठन का नाम	Knowledge Consortium Of Gujarat (kcg)
Office Name/कार्यालय का नाम	Gujarat
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Handling Appeal Scrutiny Filing of Income tax Return Attend Meeting when called by SCOPE; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s) 3 Month(s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	70000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

**EMD Detail/ईएमडी विवरण**

Required/आवश्यकता	No
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**ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता	No
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**Splitting/विभाजन**

Bid splitting not applied/बोली विभाजन लागू नहीं किया गया.

**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन	Yes
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**MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

**Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Handling Appeal Scrutiny Filing Of Income Tax Return Attend Meeting When Called By SCOPE; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Handling Appeal Scrutiny Filing of Income tax Return Attend Meeting when called by SCOPE

Specification	Values
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions , Any work required by SCOPE
Type of Industries/ Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , Grant
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	Yes

**Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज**

**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Chaudhari Darshankumar Dhirubhai	380015, Scope Office, Faculty Block, 1st Floor, "Prajna Puram" (KCG Campus), Nr. L.D. Engg. College, Navrangpura, Ahmedabad, Gujarat 380015	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 15</li> </ul>

## Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

### 2. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

### 3. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

## Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export

experience.

11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

## **SOCIETY FOR CREATION OF OPPORTUNITIES THROUGH PROFICIENCY IN ENGLISH**

A Society Established by Department of Education,

Government of Gujarat

**Subject:** Terms of Reference and procedure for selection of a CHARTERED ACCOUNTANT Firm for STATUTORY AUDIT SERVICES for Society for creation of opportunities through proficiency in English (SCOPE) under the administrative control of the Education Department.

### **Details of Projects/ Schemes: -**

#### **1. Introduction:-**

##### **SCOPE (Society for Creation of Opportunities through Proficiency in English)**

The Government of Gujarat, Education Department has vide Approval No. ૫૫૨૧-૧૦૦૭-૫૪૨-૦૧ dated 27/02/2007 approved incorporation of “Society for Creation of Opportunities through Proficiency in English (SCOPE)” under the Societies Registration Act, 1860 and the Bombay Public Trust Act, 1950. Accordingly, the Memorandum of Association & Bye-laws were also approved. Government of Gujarat, Education Department has resolved to carry out various functions. Accordingly, SCOPE has been registered as Public Trust and Society as an Autonomous Body vide Registration No. F/1388/Gandhinagar and GUJ/1626/Gandhinagar dated 28/02/2007 by Assistant Charity Commissioner and Assistant Registrar of Societies, Gandhinagar.

<b>SN</b>	<b>Particular</b>	<b>Brief Description</b>
<b>1</b>	<b>SCOPE</b>	SCOPE (Society for Creation of Opportunities through Proficiency in English) has been set up by the Government of Gujarat with the main aim of increasing English language proficiency among the youth of Gujarat to gain better employment opportunities.

## **General Terms & Conditions of the Tender Notice/Assignment: -**

1. The Appointment period for the firm is for 1 (one) year and 3 months from the date of the work order; however, it may be renewed or extended if your work is found satisfactory and mutual understanding.
2. The Whole Process of the Tendering can be Cancelled / Modified / Redefined / Altered by the Management of SCOPE without giving any prior notice or Information.
3. Any type of influence or any other malpractices may disqualify the bidder C.A. / C.A. firm and the bid will be outright rejected
4. For carrying out the said assignments, fees are payable for respective SCOPE's Projects assigned to the firm of Chartered Accountant for the whole term of the assignment i.e. from the date of Work Order. Fees will be paid on a yearly basis on submission of the bill and fulfillment of relevant terms & conditions mentioned in the appointment order.
5. Further, the Team must consist of sufficient qualified assistants to complete the assignment within the stipulated time frame.
6. Subject to Ahmedabad Jurisdiction only.
7. Joint venture, Sub-contract or Job work is not allowed.
8. The bidder shall bear all costs associated with the preparation and submission of its bid and SCOPE- Ahmedabad, herein after referred to as "the Purchaser" will in no case be responsible or liable for these costs, regardless of the conduct or outcome of the bidding process.
9. The Bidder is expected to examine all instructions, forms, terms, and specifications in the Bidding Documents. Failure to furnish all information required by the Bidding Documents or submission of a Bid not substantially responsive to the Bidding Documents in every respect will be at the Bidders risk and may result in rejection of its Bid.
10. The amendment will be notified putting on GeM Portal & will be binding to all the bidders if any.

11. The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and SCOPE shall be in English. Supporting documents and printed literature furnished by the Bidder may be in another language provided they are accompanied by an accurate translation of relevant pages in English. For the interpretation of the bid, the translation shall govern.
12. For eligibility criteria, please refer to separate PRE-QUALIFICATION CRITERIA document.
13. The applied GST will be paid extra as per Government norms.
14. SCOPE Ahmedabad will form a committee to check the quality of the submitted sample by Bidder. SCOPE Ahmedabad will accept or reject the bid keeping in view the decision given by the committee.
15. Any Bid with incomplete information is liable for rejection.
16. For each category of pre-qualification criteria, the documentary evidence is to be produced duly attested by the Bidder, serially numbered and enclosed with the Bids. The information of turnover shall be certified by the Chartered Accountant or supported with audited statement.
17. If any information given by the bidder is found to be false fictitious, the bidders will be debarred for 3 years from participating in any other tender of offices under education Department.
18. The agency so appointed has to conduct the audit of FY 2023-24 and FY 2024-25 and have to file income tax returns for both years and submit the report in Trust.

**Instruction to Bidder:**

1. Bidders are advised to fill the below annexure I and upload it on GEM with the necessary attachments.
2. Bidders are advised to read the instructions, evaluation norms, and other terms and conditions described in these documents under different Chapters carefully before submitting their offer. In case of any doubt, they may contact on given mail id [account-scope@gujgov.edu.in](mailto:account-scope@gujgov.edu.in) at the head office of the SCOPE at Ahmedabad.

**FORMAT FOR TECHNICAL EVALUATION (Annexure-I)**

1. Name of C.A. Firm: \_\_\_\_\_

2. Registered Address: \_\_\_\_\_

3. Address of the Branch :

A.

B.

4. C & AG Registration No and Date: \_\_\_\_\_

5. ICAI Firm Registration no. \_\_\_\_\_

5-A. Date of Registration of the Firm: \_\_\_\_\_

5-B Total Experience in Years: \_\_\_\_\_

6-A. Details of C.A. as proprietors or partners full-time or part-time Employees: -  
(Documentary Evidence to be attached)

<b>Sr. No</b>	<b>Name</b>	<b>Membership No.</b>	<b>Qualification</b>	<b>Designation / Status</b>	<b>Date of Joining</b>	<b>Date of ACA</b>	<b>Date of FCA</b>

6-B Details of Other Staff: (Documentary Evidence to be attached)

<b>Sr. No</b>	<b>Name</b>	<b>Designation</b>	<b>Qualification</b>	<b>Date of Joining</b>

7. Average receipt of fees of last three years (as per audited Income & Expenditure Account & Balance sheet to be attached): -

<b>Year</b>	<b>Turnover (in Rs.)</b>	<b>Profit (in Rs.)</b>
FY 2022-2023		
FY 2021-2022		
FY 2020-2021		

8. Experience of Statutory Audit in Govt. undertaking in last three years (GOG or GOI undertaking): - (Documentary Evidence to be attached)

<b>Sr. No</b>	<b>Name of Institute</b>	<b>Nature of Work</b>	<b>Location</b>	<b>Period of Appointment</b>

9. Experience of Bookkeeping/Internal Audit in Govt. undertaking (GOG or GOI undertaking): - (Documentary Evidence to be attached)

<b>Sr. No</b>	<b>Name of Institute</b>	<b>Nature of Work</b>	<b>Location</b>	<b>Period of Appointment</b>

(Please attach an appointment letter in each case.)

## **SCOPE OF WORK FOR STATUTORY AUDIT**

1. The audit would cover the accounts of SCOPE office and all the colleges/ universities of Gujarat State on a sample basis so that all are covered in three-year cycles of Audit.
2. Audit is required to give an opinion as to whether expenditure incurred under SCOPE is strictly within limits of the Annual Work Plan & Budget of the society and financial norms prescribed in the SCOPE framework or any other clarification issued by the competent Authority from time to time. In case the budget allocation is exceeded, whether re-appropriation has been duly approved by the competent authority.
3. Comments of Audit are required on the fact that SCOPE funds are used efficiently and economically for the purpose for which they are intended.
4. Bank Reconciliation Statement is regularly and monthly carried at all the levels.
5. The Chartered Accountant firm so appointed will be required to give: -
  - a) Audit Certificates, Utilization certificates, and issue any other certificate as may be required by the society from time to time without any additional fee to be paid by the society.
  - b) Statements in the annual report that describe the work of SCOPE, Ahmedabad. The responsibilities of the audit also include reporting on the adequacy of statements.
6. Internal controls, compliance with generally accepted accounting principles & procedures, accuracy and propriety of procurement transactions, method of accounting and safeguarding various Assets, and level of compliance with SCOPE financial norms and State Government procedures.
7. Audit shall be required to ensure that Goods and services have been procured in accordance with relevant provisions of the manual on Financial Management and Procurement, and related documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, etc are maintained and linked to the transactions and retained till the end of the Programme.
8. The audit will be required to give its opinion as to whether the Balance Sheet, Income and expenditure account, and Receipts and payment account of the period of under Audit, read with Accounting policies give a True and Fair view of State of affairs of Society, grants utilized by the authority and Receipts & Payments the Authority for the ear respectively.
9. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted in the latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.

10. The Chartered Accountant firm so appointed would be required to give an opinion on accounting as well as direct and indirect tax matters as and when SCOPE is required.

11. The Chartered Accountant firm so appointed has to do all the Income tax-related Scrutiny/appeals, filing of income tax returns, and reply to the Income-tax authority. The firm has to submit the progress report of each scrutiny every quarter along with the submission of the audit report too.

12. The agency has to attend all the meetings especially Executive and Governing body meetings when called by SCOPE.

13. The agency is required to do an audit of FY 2023-24 and FY 2024-25 along with filing of income tax returns. The further agency will be responsible for submitting the audit report to the Trust.

### **Outputs that will be required from the Auditor**

On Completion of the audit, the selected Chartered Accountant firm so appointed should verify the following:

1. Initiative-wise Income and Expenditure statements of SCOPE.
2. Consolidated Initiative-wise Income and Expenditure statements of SCOPE.
3. Initiative-wise Receipts and Payments account of SCOPE separately.
4. Consolidated Initiative-wise Receipts and Payments account of SCOPE.
5. Consolidated Balance Sheet with details of all schedules and Initiative-wise and Annual Consolidated Financial Statement.
6. Utilization Certificates (UCs) separately for each Initiative.
7. Consolidated Utilization Certificates (UCs) for the project as a whole in a prescribed format.
8. Bank Reconciliation Statement account and bank-wise,
9. Report on all discrepancies noticed in the financial accounts and procurement procedure.
10. Approximate 1000 and more number of transactions to be audited.
11. Management Letter.

In addition to the audit reports, the auditor will prepare a "Management Letter" in which the auditor will:

- a) Give comments and observations on the accounting records, systems, and internal controls that were examined during the course of the audit;
- b) Identify specific deficiencies and areas of weakness in system and internal controls and make recommendations for their improvement;

- c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external and external matters affecting such compliance;
- d) Communicate matters that have come to the attention during the audit which might have a significant impact on the impact on the implementation of the Initiatives; and
- e) Bring to the implementation Agencies attention and matter that the audit considers pertinent.

## PRE-QUALIFICATION CRITERIA

Sr. No	Pre- Qualification Criteria	Proof to be enclosed
1	The Firm should be empanelled with C & AG for 2023-24	Certificate issued by C & AG for 2023-24 to be enclosed.
2	It should be a partnership firm of C.A. having Head Office in Ahmedabad/Gandhinagar for last 3 (Three) years as per ICAI certificate as on 31-03-2024.	Certificate of registration/ constitution as Partnership firm.
3	The firm should have at least 3 CA/FCA as partners as of 31/03/2024	Documentary Evidence to be Provided
4	The firm should have an average gross receipt of Rs. 10 Lakhs and above in the last 3 years ended on 31/03/2023	Copy of annual accounts along with a copy of Income-Tax Return to be Submitted.
5	The firm should have in hand or handled at least 3 (Three) Statutory Audit Assignments of GOG/GOI in last three years as of 31/03/2024	Appointment Letters along with the name of the Agency, Nature of work, Location, and period of Appointment to be submitted.  Exposure of working with the Government or Semi-Government Educational Institution / Society / Agency as an Auditor will be given Preference.
6	The Firm should not have been blacklisted by any authority at any time and any disciplinary action not initiated by ICAI at any time.	A Notarized Self-declaration should be Attached.

## **PAYMENT TERMS**

For carrying out the said assignments, fees are payable for aggregate SCOPE's Project assigned to the firm of Chartered Accountant(s) for the whole term of the assignment and/or for the renewed period as the case may be. The Contract Period will be for 1 Year and 3 months starting the work order date from issuing the work order in GEM for conducting the audit for FY 2023-24 and FY 2024-25, and it will be extended if the work is found satisfactory by the agency. The firm is requested to quote yearly fees.

Payment of professional fees shall be made yearly.

Applicable TDS under the Income Tax Act, 1961 and TDS under GST u/s 5, of CGST Act, 2017 will, be deducted.

## **PENALTY**

In case the work is not completed by the specified date or any extension thereof, a Penalty of 10% of the order value will be deducted. The same will be increased by 2% for each calendar week of delay and the same shall be recovered from the bills. However, the total penalty shall not exceed 20% of the total value. The penalty be calculated every week. In case the penalty exceeds 20%, the order/contract will be liable to be cancelled and the recovery of liquidated damages. The above provision is not withstanding the right of SCOPE to get the work executed at the risk and the cost of the Bidder and to avail of the other remedies/provisions laid down in terms of bid/contract.

If any C.A./ C.A. Firm or the partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the assignment to other parties without the permission of SCOPE, non-observation of instructions given by SCOPE, unauthorized retention of records of SCOPE, violating the terms and conditions of this assignment, unauthorized changes in the records of SCOPE, indulging in malafide practices or any other cognizable offense or the breach, C. A. / C. A. Firm will be punishable with any or all of the following consequences:-

- i. Removal from the statutory audit assignment with immediate effect/from the date specified.
- ii. Deduction of percentage of fees as determined by the SCOPE authority.
- iv. Ban from accepting the future assignment of SCOPE for the period as specified.
- v. Any other legal consequences (if applicable).
- vi. Any other action deemed appropriate by the SCOPE authority.

## Price Breakup

1. Name of C.A./C.A. Firm: \_\_\_\_\_

2. Registered Address: \_\_\_\_\_

Sr. No	Assignment/Work	Amount of Fees (Rs.) Including Tax
1	Statutory Audit of SCOPE (including Income Tax Return / Appeals & Scrutiny)	
<b>Total Amount of Fees</b>		

**Date**

**Signature**

**Seal of office/partner**

**Name & Designation**

**Note:**

The above table displays the rate to be filled for the Statutory Audit for the years 2023-2024 and 2024-2025. The bidder shall quote the rate accordingly.