

SRI SRI ANIRUDDHADEVA SPORTS UNIVERSITY
2nd Floor, DICC Building, Dibrugarh, Near District Library,
Dibrugarh, Assam, 786003.

No. SASU/CHB/S. Audit/98/2021/29

Dated:- 20.08.2021

“ Expression of Interest ”

Sri Sri Aniruddhadeva Sports University invites Expression of Interest (EOI) from the reputed Chartered Accountant Firm for appointment as Statutory Auditor of the Institute for the financial year 2020-21 by affixing court fee stamp of Rs 8.25 (Rupees Eight and Twenty Five Paisa) only. The intending tenderer may collect the complete tender document from the address below. The intending tenderer or their representative may remain present at the time of open the said quotation.

Date of release tender documents :- 20.08.2021

Last date & Time :- 31.08.2021 at 2.00 PM.

Address for submission :-

The Registrar
Sri Sri Aniruddhadeva Sports University,
2nd Floor, DICC Building, Near District
Library, Dibrugarh, Assam, 786003.

Bid open time :- On 31.08.2021 on 2.30 PM.

S/d
Registrar,
Sri Sri Aniruddhadeva Sports University
Chabua.

SRI SRI ANIRUDDHADEVA SPORTS UNIVERSITY

**2nd Floor, DICC Building, Dibrugarh, Near District Library,
Dibrugarh, Assam, 786003.**

www.sasu.ac.in

Email:- registrar.ssasu@gmail.com

No. SASU/CHB/S. Audit/98/2021/28

Dated:- 20.08.2021

Expression of Interest (EOI)

**For appointment of Statutory Auditors of Sri Sri Aniruddhadeva Sports University,
Chabua, Dibrugarh, Assam.**

About the University:-

Sri Sri Aniruddhadeva Sports University, Chabua, Dibrugarh was established by the Act of Assam Legislative Assembly (No. LGL. 164/2018/7) which received the assent of the Hon'ble Governor of Assam on 10th December 2018. The University came into force from 22nd June, 2020 by the Act No. XXIX of 2018 of the State Legislature of Assam. The University has also been included in the list of the Universities established as per the section 2(f) of the UGC Act, 1956 and is empowered to award degrees as specified by the UGC under section 22 of the UGC Act, 1956. Grants have been received from Government of Assam. Two types of grants have been received under the head of salary and non salary component.

Therefore, Sri Sri Aniruddhadeva Sports University invites Expression of Interest (EOI) from the reputed Chartered Accountant Firm for appointment as Internal Auditor & Tax consultant of the Institute for the financial year 2020-21

Scope of Work

- 1) Preparation of Receipt & Payment Account. Income & Expenditure account, Balance Sheet and all related schedules to give a clear picture of the University.
- 2) To check whether the transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
- 3) Utilization of fund in accordance with govt. rules/ guidelines and authentication of UCs and SoEs.
- 4) Transactions are duly supported by proper supporting documents.
- 5) Checking of various taxes/statutory compliance.
- 6) Checking the maintenance of books of accounts and bank reconciliations statements. Verification of all payments, I.T and TDS return etc.
- 7) Verification of all cash books, ledger books, vouchers and all other related documents.
- 8) Issue of physical verification report of Fixed Assets.
- 9) To give executive summary incorporating all points/matters which are of very important in nature.

Eligibility Criteria for Chartered Accountant Firm

- 1) The Chartered Accountant firm must be empaneled with C&AG for the year 2021-22.
- 2) Head Office must be located in Dibrugarh, Assam.
- 3) Must have completed at least 3 audit assignments in last three years in Universities (Central/State) /Statutory bodies/Govt. Societies/Govt. Bodies, Central/State (at least 3 in the last three financial years).
- 4) Must have a minimum Average Annual Turnover of Rs 40 Lakh over last 3 financial years (i.e. 2017-18, 18-19, 19-20). The turnover should not be less than Rs 30 Lakhs any of the three years.
- 5) Must have at least three partners out of which two should be FCA as on 01.08.2021.
- 6) Must be in existence for at least 20 years as on 01.08.2021.

Supporting Documents for Eligibility Criteria

- 1) Copy of Certificate of Practice of all partners from ICAI & empanelment copy from C & AG for the FY 2021-22.
- 2) Partnership Deed.
- 3) Balance Sheet & Profit & Loss Account of the firm for the last 3 financial years starting from FY 2017-18 onwards.
- 4) Documentary evidence in support of having completed 3 requisite audit assignments during last three years.

General Conditions

- 1) 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. The appointment is initially for the 2020-2021 which can be extended to further period as per requirement and prior approval of the University.
- 2) The selected Firm will have to start the audit from the date of issuance of the letter for Audit work. University has reserved the right to remove the auditor if the performance is not satisfactory at the time of audit.
- 3) The Audit team will consist of sufficient number of experienced and qualified professionals.

- 4) The selected firm will be required to comply with the instructions if any issued by the University.
- 5) The successful tenderer shall not be entitled to claim any additional amount for any reason whatsoever for the above work.
- 6) These are only proposed draft terms and conditions and can be modified at any time by the university at its sole discretion.
- 7) In case of any dispute, the decision of the Registrar shall be final and binding.
- 8) Previous audit completed in one organization over several years will be counted as one single audit completion for technical evaluation scoring purpose.
- 9) All documents submitted by bidder must bear the sign and seal of the authorized signatory of the bidder.
- 10) **Submission of Statutory Audit Report:** Chartered Accountant Firm shall have to submit Statutory Audit Report on or before **13th September 2021 succeeding the financial year.** It may be ensured that report of the statutory audit should be completed in time.
- 11) **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. SASU 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.
- 12) The auditors will not be provided with any transport facility or accommodation, etc. by SASU.
- 13) Legal jurisdiction of any dispute will be within Dibrugarh, District only.

Specific Conditions:

1. The Offer is required to be submitted in two bid formats, i.e., "**Technical Bid**" and "**Financial Bid**" duly sealed in separate envelopes. Both these envelopes are required to be further sealed in a single envelope, which should be super scribed as "**Offer for Appointment as Statutory Auditors**" and addressed to "

The Registrar.

Sri Sri Aniruddhadeva Sports University, Chabua,

2nd Floor, DICC Building, Mancotta Road, Dibrugarh, Assam

Pin 786003

on or before 31th August, 2021, 2.00 P.M

which will be opened on the same day at 2.30 PM.

EOI received after the submission deadline will be treated as non-responsive and excluded from further evaluation process.

The Technical Bid should be comprised of:-

- 1) A copy of constitution/ registration certificates of firm/organization issued by ICAI containing inter-alia,
- 2) Date of formation of the firm with a full time FCA.
- 3) 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.
 - a. A copy of the latest partnership deed in the case of partnership firms.
 - b. A copy of the IT Return of the firm/ full time partners/ Sole Proprietor /Others as the case may be for the last three years starting from FY 2017- 18 along with photocopy of PAN Card/GSTIN.
 - c. A copy of financial statements (Balance Sheet & P/L A/C) of the Firm for the lastthree financial years starting from 2017-18.
- 4) Details of court cases/ arbitration cases/ or any other case pending against the Firm / organization, if any.
- 5) Details of audit experience of the firm/ organization for the last 3 years may be given in the specified format.
- 6) Undertaking in the specified format must have to be submitted along with the EOI documents failing of which will be liable for rejection.

Financial Bid:

- 1 Financial Bid should be comprised of the Professional Fee to be charged from the University for auditing, Reporting the Accounts for the Financial Year.
- 2 Financial Bid submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- 3 The minimum fee for appointment of Statutory Auditor for FY 2020-21is Rs 55,000/- plus GST. This is indicative only for maximum fees.

Selection Methodology:

The selection of Chattered Accountant firm will be done using quality - and cost-based select ion method with **70:30 quality-cost ratio.** A two-stage procedure shall be adopted in evaluating the proposals.

First Stage:

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- i. Only Technical proposals shall be opened first for all the firms.
- ii. Thereafter, a technical evaluation shall be carried as per the evaluation

parameter provided below.

Sl no	Particulars	Marks
I.	Empanelment under C&AG for 2021-22	10 Marks
2.	Organization structure and numbers of staff	FCAs (as partners) = 5 Marks each For additional CA (As partners) = 5 Marks For CA students doing articleship upto 3 students = 3 Marks For support staff upto 10 = 5 marks Maximum =20 Marks
	Average Annual Turnover in last 3 financial years starting from 2017-18	30 Lakh and 35 Lakh =8 Marks
		Above 35 Lakh but less than 40 Lakh=10 Marks
		40 lakh and above but less than 45 Lakh = 12 Marks
		45 Lakh and above but less than 50 lakhs = 15 marks
		50 Lakh and above = 20 Marks
4.	No. of Statutory Audits conducted in Universities (Central/State) /Statutory bodies/Govt. Societies/Govt. Bodies, Central/State (at least 3 in the last three financial years	upto 3 = 9 Marks 4 to 7 = 11 Marks 8 to 11 = 13 Marks 12 and above = 15 Marks
5.	Total experience in Years	10 to 15 years =5 Marks 16 to 20 years =10 Marks 20 to 25 years =15 Marks Above 25 years =20 Marks
6.	Location of Head Office (preferably at Dibrugarh)	Outside Dibrugarh = 8 Marks Inside Dibrugarh = 15 Marks
Total Marks		100 (One hundred)

iii. 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 proposal shall be opened only for those who have qualified on technical parameters (i.e. secured at least 50%). Financial proposals 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 University audit will be preferred.

S/d
Registrar
Sri Sri Aniruddhadeva Sports University, Chabua

FORMAT FOR FINANCIAL BID

(own letter pad of the CA Firm)

I. **Name of the Firm:**

Address:

Phone No.:

Email. Id.:

3. **Rate shall include cost of food allowance/transport Expenses/Lodging etc. or any other cost.**

Item of Activity	Total Amount (Rs)
Audit fee the Year 2020-21 Rs.	In words Rupees
Add: All other Taxes (if applicable) Rs.....	
Add: GST if applicable@.....Rs.....	
Total (Rs.).....	
TOTAL BID VALUE Rs.	

DATE:

Seal & Signature of authorized person/persons

Name:

Designation:

Place:

UNDERTAKING
(On the letter head of the bidder)

I/ We the sole proprietor/partners of M/s _____ Chartered
Accountants 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 thereunder;
- 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

FORMAT FOR TECHNICAL BID

Expression of Interest for Appointment of Chartered Accountant Firms for Statutory Audit of Accounts of Sri Sri Aniruddhadeva Sports University, Chabua, Temp. Office, 2nd Floor, DICC Building, Mancotta Road, Dibrugarh, P.O. CR Building Dibrugarh, Assam, Pin 786003.

SI. No	PARTICULARS	Supporting Documents required to be submitted along with this form
1	Name of the Firm:	
2.	Status of the Firm: (Partnership/Sole Proprietorship/LLP)	Attach a copy for Proof
2	Address of the Firm:	Attach a copy for Proof
3	Head office Address:	Attach a copy for Proof
4	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:	Attach a copy of Proof
9.	Empanelment No. with C&AG	Attach proof of latest empanelment with C&AG for the year under Audit.

10.	Full-Time Partners (if applicable) of the firm as on xx-xx-2021 .			
	Number of fFCA	Number of ACA	Number of Semi Qualified Assistants (Article assistant or Inter/ Final Qualified) in the Firm.	
12	Audit Experience of the Firm			
	No of Statutory Audit Conducted in Public Sector/Autonomous Bodies/Statutory Bodies/Govt. Agencies	No of experience in Statutory auditing in corporates		
				Attach copy of the offer letter. May attach a separate sheet (if required)
13	Average Annual Turnover in last 3 Financial year starting from 2017-18			Attach Proof
14	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) Yes /No			

Date:

Office Seal:

Signature:

Name:

Designation: