

Gujarat University of Transplantation Sciences

Expression of Interest (EOI): 01/2020-21

Request for Expression of Interest (EOI) for appointment of Statutory Auditors of Gujarat University of Transplantation Sciences (GUTS)

The Gujarat University of Transplantation Sciences (GUTS) is established by the legislative assembly of the Government of Gujarat in the year 2015. GUTS has its Head Office IKDRC-ITS Premises, Civil Hospital – Medicity Campus, Asarwa, Ahmedabad - 380 016.

Gujarat University of Transplantation Sciences (GUTS) invites Expressions of Interest from reputed firms of Chartered Accountants for appointment as Statutory Auditor for the Financial Year 2019-20 and further extendable for another two years. Extension for another year can be given based on Evaluation of the Performance of the firm at the end of each year. Please note that, University does not give assurance for extension of the Contract. University reserves its right to extend, award to another firm or cancel the EOI.

Interested firms are requested to quote the fees payable for the services rendered for the Financial Year 2019-20. Total volume of voucher 600 in Financial year 2019-20 which may increase in next year substantially. Please note that, initially appointment will be given only for the Financial Year 2019-20. For the subsequent Financial Year i.e. 2020-21 & 2021-22 work may be allotted based on work volume and performance as indicated above at the same rates. Any application indicating direct/indirect effect of escalation clause will be summarily rejected.

To be eligible, the firm must be CAG of India empanelled Ahmedabad based auditor having minimum 5 years of experience in the University/educational/medical institutional related audit of State/Central Government/Government aided units/ Institute etc.

Interested and eligible firms should submit their data/details/documents latest by 14/08/2020 up to 04:00 p.m. Technical Proposal shall be opened on 18/08/2020 at 11:30 a.m. Financial Proposal of technically qualified bidders only (as per eligibility criteria) shall be opened on a later date, which will be intimated to technically qualified CA Firms separately.

Important Information

Sr	Event	Information to the bidders
1.	Last Date & time of Submission	14/08/2020 up to 4.00 p.m. The envelope containing the document completed in all respects duly sealed & super scribed as <i>“Offer for Appointment of Statutory Auditor of GUTS”</i> addressed to the Registrar, GUTS shall be sent by Speed Post/Hand delivery only. The (Eol) received after due date & time shall NOT be considered even for technical evaluation.
2.	Date, time & venue of Opening of Technical Proposal	18/08/2020 at 11.30 a.m. GUTS, IKDRC-ITS Premises Civil – Medicity Campus, Asarwa, Ahmedabad - 380 016.
3.	Expression of interest (Eol) Document	The details can be downloaded from our website:- www.GUTS.education
4.	Address for communication	The Registrar, Gujarat University of Transplantation Sciences, IKDRC-ITS Premises, Civil – Medicity Campus, Asarwa, Ahmedabad 380 016. - Gujarat Email: registrar-guts@gujarat.gov.in Telephone No 079-22682231

Terms and Conditions of EoI

1. Tendering Process:

The Offer is required to be submitted in two bid format i.e. “**Technical Proposal**” and “**Financial Proposal**” duly sealed in two separate envelopes. Both these envelopes are required to be further sealed in a single envelop, which may be super scribed with the words “**Offer for Appointment of Statutory Auditors of GUTS**”.

Envelop-1 consists:-

- (i) Note for Technical Proposal (Annexure- A)
- (ii) Form-1 (Technical Proposal)
- (iii) Application Form (Annexure-B)
- (iv) Undertaking on firms letter head (Annexure-C, D, E , F , G & H)

Envelop-2 consists:-

- (i) Form-2 (Financial proposal)

2. The Technical Proposal Comprises of (attach self -attested photocopies wherever required-

(Form 1)

Sr. No.	Particulars	YES/NO	Page No.			
i.	Name of the Firm					
ii.	Registration certificates of Partnership Firm/LLP/Proprietor etc. issued by the ICAI containing inter-alia; for establishing Date of formation of the Partnership Firm/LLP/Proprietor.					
iii.	Constitution of Partnership Firm/LLP/Proprietor etc. on the letter head of the firm containing inter-alia; Details shall be given as on date of application like, date of joining the firm, date of becoming FCA, and other interest/engagement, if any.					
				Sr. No.	Particulars	Remarks
				A	Details of partners / Sole Proprietor	
				B	Number of fulltime FCA in the firm	
				C	Employees in the firm including CA.	

iv.	Latest partnership deed/LLP agreement in the case of Partnership Firms/LLP respectively.		
v.	IT return of the firm, full time partners/the Sole proprietor as the case may be for the Financial Years:	2018-19	
vi.	Turnover/Gross Receipts of the Firm for the last three Financial Years. As per (Annexure-F)		
vii.	Certified copies of the following certificates PAN Card of the firm, partner/proprietors. GST Registration Certificate		
viii.	Financial Statement of the firm along with schedules for the preceding Financial Year.	2018-19	
ix.	Details of court cases / arbitration cases / or any other case pending against the Firm, if any.		
x.	Details of audit experience of the firm for the last 5 years may be given in the specified format. (Annexure-G)		
xi.	Non-refundable Eol document fee/Application fee in the form of Demand Draft No.....amounting to Rs.500/- (Rupees Onethousandfivehundred) (dated _____) in favour of "The Registrar, Gujarat University of Transplantation Sciences, payable at Ahmedabad (drawn on Bank _____) must be enclosed. The offers without Eol document fee/Application fee shall be straightway rejected.		
xii.	Certificate of Practice of two leading partners/proprietor		
xiii.	CAG Empanelment number of the firm as on 1-4-2019		
xiv.	Undertaking, as per Annexure-H to be furnished by the firm that there are no legal suit/criminal cases pending against firms and/or its partners or having not been earlier convicted on grounds of moral turpitude or for violation of laws in force.		

Note:

Please ensure that, all entries in the Form- 1 and Application Form **(Annexure-B)** should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorized signatory may be attached.

Special Note:

1. The details shall be provided with self-attached photocopy otherwise EOI application will not be considered.
2. If any false information with a malafied intention of getting qualified is submitted, will be treated misconduct and his Security Deposit is likely to be forfeited and firm will be blacklisted for any work of the University in future as per decision of the competent authority of the University.
3. GUTS may ask to produce original documents if required.

The Competent Authority of the University reserves the right to accept or reject any or all application without assigning any reason.

For short listing, applicants will be evaluated in the following manner:

- a) Documents submitted will be first be scrutinized and the applicant's eligibility for the short list for the work be determined.
- b) The applicants qualifying the above initial criteria will be evaluated for following criteria by scoring method based on details furnished by them:

Sr. No.	Particulars	Points	Max Points
1	Place /Location of the firm		15
	(i) Head office at Ahmedabad	10	
	(ii) Branch office at Ahmedabad	5	
2	Number of Full Time partners associated with the firm for not less than 3 years and Number of Full Time partners (2 Points up to 3 partners 1 for each additional partner ,Maximum 10 points)		10
3	Audit Firm should have at least 3 Full Time Partners, Experience of Full Time Partners		15
	(a) 5-10 years	10	
	(b) Above 10 years	15	
4	Number of Qualified Assistants (Chartered Accountant only) employed with the Firm		10
	5-10	5	
	11-20	10	
5	Relevant Experience of the bidding firm		15
	10 to 15 years	8	
	16 to 20 years	15	
6	Experience of carrying out 2 Statutory Audits/ Internal Audits of University (If Yes - 05 points otherwise - NIL)	5	5
7	No. of Statutory/Internal Audit conducted in University/Academic Institution/Government Company/ Autonomous body etc.		15
	2	5	
	3 to 6	8	
	7 to 10	10	
	Above 10	15	
8	Average Turnover of the firm during the preceding 3 financial years (i.e. 2015-16,2016-17 and 2017-18 respectively)		15
	Rs.10-15 lakh	5	
	Rs.15-20 lakh	8	
	Rs.20-25 lakh	10	
	Above Rs.25 lakh	15	
	Total Points		100

3. Financial Bid:

- i. Financial Bid may comprises of the Professional Fee to be charged from the University after qualify technical marks.
- ii. Taxes, if applicable, should be specified separately.
- iii. Any vague term mentioned in the Proposal shall make the offer rejected.

❖ General Conditions

1. Selection of the firm will be done only after detailed scrutiny of the documents submitted by the firm.
2. Firm shall have to qualify for at least 70 points in point table given above.
3. Firms, who will score 70 points or more, will be considered technically qualified and eligible for the Financial Bid opening.
The financial bids of only those firms will be opened who score more than 70 rating points in the evaluation criteria mentioned above as per the committee appointed by GUTS whose decision is final and binding on all the applicants. The Financial Bid will be opened after due intimation to the successful applicants of the technical evaluation for the date and time of opening.
4. As per the financial bids, the L1 firm is eligible for appointment based on after technically qualified marks. However, the decision of Hon. Vice Chancellor of GUTS will be final & binding to all.
5. **In case after the technical evaluation, if no bidding firm gets the minimum 70 marks then top 5 firms will be taken into consideration for Financial Bid. If there are only one or two firms' application received then their application may also be considered at the discretion of the University.**
6. The selected firm will have to start the audit in consultation with Account Section of the University after the issue of the Letter of Appointment from Gujarat University of Transplantation Sciences.
7. The Audit of Accounts as per the Scope of Work has to be completed in a time bound manner, which will not exceed more than 2.5 months after the issue of Appointment Letter.
8. The Audit party will consist of sufficient number of experienced and qualified professionals.
9. The selected firm will be required to comply with the instructions, if any, issued by the University.
10. The Audit work is to be undertaken as per Scope of Work as approved by the Board of Governors of the University.
11. Scope of Work can be modified, if required, at any time by the University at its sole discretion.
12. The selected firm is required to sign Agreement on Non-Judicial Stamp Paper of worth Rs.100/- (Annexure-I)
13. **Submission of Audit Report:** CA Firm will submit 4 copies of Audit Report along with all the required statements, Financial Statements, with due signatures.
14. Auditor will have to comply with any comment raised by Finance Committee or Board of Governors of the GUTS on the Financial Statement under Audit.
15. **Regulation of Audit fees:** In the Financial Bid, firm has to quote fees for conducting Statutory Audit and fees per certificate separately (Utilization Certificate, provisional Income & Expenditure statement etc.)
16. **For evaluation of the firm as per point 4 above, fees quoted for Statutory Audit only will be taken in to consideration. L1 firm will be derived based on the Audit fees only.**
17. **University reserves right to split the work of Statutory Audit and Certification work.**

If fees quoted for certification work is exceptionally high or higher than fees for Statutory Audit, certification work may be given to other firm or shall be negotiable.

18. The payment of Audit Fees as fixed will be made only after completion of Audit Work and issue of Audit Report. However, fees for issuance certificate may be released on submission of bills. The GUTS will not pay any advance to the selected audit firm under any circumstances. Bill for Audit Fees will be submitted to the Registrar, GUTS along with a certificate indicating that audit has been conducted as per guidelines framed by the University and the work has been completed as per the agreed terms and conditions.
19. The statutory auditors shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
20. The Statutory auditors shall not be provided with any special transport facility. Hence, fees quoted should also include any out of pocket expense including conveyance.
21. **Confidentiality:** The firm shall not disclose the documented management systems to any third party including their internal department.
Firm selected by Gujarat University of Transplantation Sciences, Ahmedabad shall have to give an undertaking to follow all ethics of faith and that the information provided by University or received during the work of Audit, shall be kept '**strictly confidential**'. All assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.
22. **Security Deposit: Total 10 % of total amount should be deposited as Security Deposit with letter of acceptance within 10 days of the allotment of the work should be deposited in form of Demand Draft.** The Security Deposit in respect of shall be released within 15 days after completion of Audit Work and issue of Audit Report. The selected firm shall be kept as security deposit, which shall be released after successful completion of the assignment.
23. **Taxes and Duties: GUTS shall be entitled to deduct applicable tax (if any) at source as per Indian Laws from all payments due to the Firm under the agreement.**
24. **Sub-Contracting:** Firm to whom the work awarded shall not sub contract the work to any other parties either in part or full.
25. **Right to Accept/ Reject The Proposal:** GUTS reserves the right to accept or reject the proposal at any time prior to award of Contract, without thereby incurring any liability to the Firm concerned or any obligation to inform the Firm concerned of the grounds for the action taken.
26. **Dispute Resolution:** In case of any dispute, the decision of the Vice Chancellor, GUTS shall be final and binding. Jurisdiction for the arbitrary matter shall be court of Ahmedabad, Gujarat only.

EOI FORMS
(On Firm's Letter Head)
Covering Letter for Technical Proposal

To
The Registrar,
Gujarat University of Transplantation Sciences,
IKDRC-ITS Premises,
Civil Hospital – Medicity Campus,
Asarwa, Ahmedabad – 380 016. Gujarat

Sub: Appointment of Chartered Accountant Firm for conducting Statutory Audit of GUTS

Sir,

1. With reference to your Expression of Interest No:01/2020-21 Dated:22/07/2020 for Appointment of a Chartered Accountants Firm for conducting Statutory Audit of GUTS, I/we wish to apply for the same. Technical Proposal (**Form-1**) duly signed and authenticated is enclosed.
2. Further, I/we hereby certify that: I/we have read the provisions of all the clauses and confirm that notwithstanding anything stated elsewhere to the contrary, the stipulation of all clauses of Eoi are acceptable to me/us and I /we have not taken any deviation to any clause.
3. I/we further confirm that any deviation to any clause of Eoi found anywhere in the bid, shall stand unconditionally withdrawn, without any cost implication whatsoever to the GUTS.
4. Further, it is to confirm that our offer shall remain valid for acceptance for a period of 180 days from date of opening of financial bids.
5. Non-refundable Eoi document fee/Application fee vide Demand Draft No. ___ amounting to Rs.500/- in favour of The Registrar, Gujarat University of Transplantation Sciences, payable at Ahmedabad is enclosed.

Signature.....

Full name.....

Designation/Firm Name.....

Address with Phone.....

Seal of the firm.....

Telephone No. & Mobile No:

E-Mail:

Enclosure:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6....

Note:

- a. In absence of above declaration/certification, the offer is liable to be rejected and shall not be taken into account for evaluation.
- b. Bidders are advised to check & tick the respective checklist of documents being submitted along with page number.
- c. Bidders not submitting the required supporting documents for fulfilling the criteria will be summarily rejected without any further clarification.



(On Firms Letter Head) APPLICATION FORM

Details of Chartered Accountant firm for appointment as the Statutory Auditor of GUTS:

Sr. No.	Particulars	Details	Page No.
1	Name of the firm		
2	Address of the Registered/Head Office		
3	Telephone no. and E-mail address		
4	ICAI Registration No. with Region Name		
5	Date of constitution of the firm (asper ICAI records)		
6	PAN of the firm		
7	Number of Full-Time Partners as on 1-4-2019 (Details to be provided in "Annexure- D")		
8	Number of Part time Partners if any, as on 1-4-2020		
9	Number of Full Time Chartered Accountant Employees as on 1-4-2020		
10.	Whether proprietor/partner of any other firm, If so, name and address		
11.	Duration with the applicant firm		
12.	Number of Branches (Details to be provided in "Annexure-E")		
13.	Additional information, if any		

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On Firms Letter Head)

Letter of Non-disqualification

I/We do hereby undertake that **[strike out which is not applicable]**

I/we/none of our employees are ex-employee of your University,

OR

I/...of our partners/...of our employees was/were ex-employees of your University (give details, viz. Name, Position and Date of retirement/resignation) but ceased to be under your employment since last 3 years or more.

AND

I/We shall not induct/employ any partner/employee during the tenure of our appointment as an auditor, who is/are within the abovementioned cooling period of 3 years from the date of retirement / resignation

I/We do hereby solemnly declare and affirm that

- I/We have not been removed/dismissed from service/employment earlier
 - I/We have not been convicted of any offence and sentenced to a term of imprisonment
 - I/We have not been found guilty of misconduct in professional capacity
 - I/We have not been convicted of an offence connected with any proceeding under the I.T. act 1961 &/or W.T. Act 1957 &/or G.T. Act 1958
 - I/We am/are not undischarged insolvent(s)
 - There are no complaints against me/us, registered with CBI/SFIO/Police/Courts of law I/We have not been blacklisted/de-panelled by any Institution/organisation/others etc. in the past
- I/We solemnly declare that the information furnished above is complete and entirely true and nothing has been concealed.

I/We also affirm that terms & conditions of Gujarat University of Transplantation Sciences relating to appointment of statutory auditors are acceptable to me/us and I/We also undertake to keep the University informed of any events /happenings which would make me/us ineligible for appointment as statutory auditor.

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Annexure-D

(On Letter Head of the Firm)

Details of Full Time Partners of the Firm

Sr. No.	Name of the Partner	Membership No.	Whether FCA/ACA	Date of joining the firm (full time)	No. of Years of Association with the firm

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Annexure-E

(On Letter Head of the Firm)

Particulars of Branches (including foreign branches, if any)

Sr. No.	Location	Complete address with PIN code and Telephone Number	Name of the partner in charge of the branch.	Date of Opening of the Branch	Region

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Annexure-F

(On Letter Head of the Firm)

Particulars of Turnover

F.Y.	Rs. in Figures	Rs. in words
2016-17		
2017-18		
2018-19		

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Annexure- G**(On Letter Head of the Firm)**

Details of Statutory/Internal Audit Work / Any Other Accounting/Auditing Work of Universities, Academic Institutions, Government Companies, Autonomous body, etc. in hand with the firm/undertaken in the last 5 year ending on 31-3-2019.

Sr. No.	Name of Client	Government /Grant in Aid	Type of University / educational/ medical institute	Tenure		Total Year	Type of the Audit Work Statutory / Internal /tax / other
		Yes / No		From	To		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On Letter Head of the Firm)

Undertaking

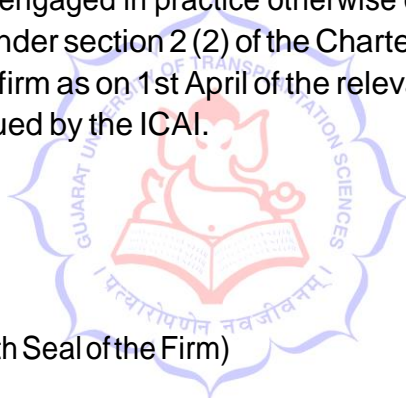
I/We the following partners/Proprietors of M/s. _____, Chartered Accountants do hereby jointly and severally verify and declare –

- I. that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- II. that the firm, or partners has not been debarred or cautioned by ICAI during the last five years, (if debarred, give details);
- III. that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountant Act, 1949;
- IV. that the constitution of the firm as on 1st April of the relevant year shown is same as that in the constitution certificate issued by the ICAI.

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:



ANNEXURE-I

[To be executed on non-judicial stamp paper worth `100/- upon selection by University]

AGREEMENT WITH THE STATUTORY AUDITOR FOR THE UNIVERSITY

This Agreement made at on this day of 20
,
between.....of.....
(hereinafter called the 'Statutory Auditor') of the One Part and **Gujarat University of Transplantation Sciences**, an nonaffiliating university established by the Gujarat Act of 09/2015 in the State of Gujarat, India, having its head office at **IKDRC-ITS Premises Civil Hospital – Medicity Campus, Asarwa, Ahmedabad – 380016 – Gujarat** and offices at different places (hereinafter called the 'University', which term shall unless repugnant to context include its successors and assigns) of the Other Part.

Whereas on the basis of offer received from the Statutory Auditor, the University has appointed the Statutory Auditor to undertake audit of books of accounts of the University and other service in the nature of opinion/advise/consultancy/certification, as may be requisitioned by the University from time to time.

Whereas the Statutory Auditor has agreed to render his/her/its services inter-alia on the terms and conditions mentioned hereunder;

NOW THIS AGREEMENT WITNESSETH AS UNDER

1. That the Statutory Auditor agrees to undertake audit of books of accounts as per requisition made by University from time to time through job specific letter of engagement/assignment with terms of engagement and accept of fee as prescribed / decided by the University.
2. That the Statutory Auditor shall not sub-contract the work, when requisitioned by the University, to any other auditor.
3. That the Statutory Auditor or his qualified representative will inspect the books of accounts and relevant documents in respect that in connection with the audit of the same.
4. That the Statutory Auditor shall maintain secrecy of the University's and their assets/liabilities.
5. That the Statutory Auditor shall act with independence, integrity and objectivity.
6. That in case constitution of the Statutory Auditor undergoes any change, the same shall be informed to the University immediately.
7. That in case services of Statutory Auditor are not found satisfactory and their audit reports are unworthy of being acted upon, the University may remove the Statutory Auditor from University after issuance of show-cause notice.
8. That the University reserves the right to take appropriate legal action including filing /lodging complaint to the professional body, if there is any misconduct on the part of the Statutory Auditor or audit report submitted by the Statutory Auditor to University is incorrect or false. This shall be without prejudice to University's right to remove the Statutory Auditor.
9. That the Statutory Auditor agrees and hereby gives consent to exchange information with other Universities, colleges, or government organisations directly or through the other medium or any other institution or association about particulars (name, address and other details) of Statutory Auditor,

performance as well as cause for removing, if any.

10. All the conditions of EoI is acceptable to me/us and if any condition is violated, University reserves right to take appropriate decision.

In witness whereof, the parties hereto have set their hand on the day, month and year mentioned herein above.

Statutory Auditor

(signature of Authorised partner with Membership No. and Seal of the firm)

For Gujarat University of Transplantation Sciences

Authorised Signatory

