

**E - TENDER
OF
APPOINTMENT OF CHARTERED ACCOUNTANTS' FIRM
FOR
STATUTORY AUDIT
FOR
INSTITUTE OF KIDNEY DISEASES & RESEARCH CENTRE,
(IKDRC)
AHMEDABAD,
GUJARAT, INDIA**

PRESS NOTICE INVITING E-TENDERS

**Smt.G.R.Doshi & Smt.K.M.Mehta
Institute of Kidney Diseases & Research Center
Institute of Transplantation Sciences
Civil Hospital Campus, Asarwa, Ahmedabad-380016**

E-TENDER NOTICE

Tender No. 2021-22 / 06

E-tenders are invited from Eligible Chartered Accountant Firms for Appointment of **STATUTORY AUDIT for F.Y. 2021-22, F.Y. 2022-23, and F.Y. 2023-24 (Three Year) Rate Contract for Institute of Kidney disease and Research Centre (IKDRC), Ahmedabad**. The details of tender documents, terms and conditions, tender fees, EMD can be viewed on website <http://www.ikdrc-its.org> from **25-09-2021 (OFFLINE Only)**

Place: Ahmedabad

Date: 25-09-2021

Director,

Institute of Kidney Disease and Research Centre

Phone No. 070-22687000 Fax 079-22685454

KEY DETAILS: -

TENDER NO.	2021-22 / 06
NAME OF THE WORK	Appointment of Chartered Accountants' Firm for STATUTORY AUDIT
BILL VALIDITY PERIOD	90 DAYS
BIDDING TYPE	OPEN
JOINT VENTURE	Not Applicable
OPENING DATE OF DOWNLOADING OF E-TENDER	<u>Date: 25-09-2021</u>
CLOSING DATE & TIME OF DOWNLOADING OF E-TENDER	<u>Date: 15-10-2021 UP TO 13:00 HRS</u>
PRE-BID MEETING DATE – TIME AND VENUE	Date: 27-09-2021, at 11:00 hrs. to 12:00 hrs. (Morning) at Room No.45, Board Room, Institute of Kidney Disease and Research Centre, Civil Hospital Medicity Campus, Ahmedabad – 380016, Gujarat, India
LAST DATE & TIME FOR PHYSICAL SUBMISSION OF EMD, TENDER FEES, TECHNICAL BID AND PRICE BID	<u>Date: 16-10-2021 UP TO 13:00 HRS</u>
OPENING DATE & TIME OF EMD, TENDER FEES AND TECHNICAL BID	<u>Date: 18-10-2021 AT 13:00 HRS</u>
DATE & TIME OF OPENING OF PRICE BID	Technically qualified bidders will be informed later
VENUE OF PHYSICAL SUBMISSION OF TENDER (i.e. Tender comprises of Tender fees, EMD, Technical Bid & signed copy of Tender Document, Addendum/ Clarifications (If any))	Room No.28, Administration Office, Institute of Kidney Disease and Research Centre, Civil Hospital Medicity Campus, Ahmedabad – 380016, Gujarat, India
TENDER FEE	Rs.1000/- (Rupees One Thousand Only)
TENDER FEE IN FAVOUR OF	Demand Draft (DD) in favour of Institute of Kidney Diseases and Research Centre
TENDER EMD	Rs.7,500/- (Rupees Seven Thousand Five Hundred Only)
TENDER EMD IN FAVOUR OF	Demand Draft (DD) in favour of Institute of Kidney Diseases and Research Centre

BACKGROUND: -

- 1) Institute of Kidney Disease and Research Centre hereinafter referred as Institute or IKDRC is one of the largest institute in the world, based on three pillars of service, Education and Research, catering the needs of all classes of patients with Kidney Diseases. It is located in Civil Hospital Campus, Asarwa, Ahmedabad, in the state of Gujarat of India. The Institute was established on October, 17, 1981 on an auspicious ninth day of Navratri. Institute of Transplantation of Sciences was established as its sister institute in the year of 1997. Today it stands on the Western end of Civil Hospital Campus, occupying an area of 15, 000 sq. mts and total built up area of 20,000 sq. mts., it can boast to be largest tertiary care centre of its kind in the world. It has 4000 indoor beds for Nephrology, Urology and Transplantation.
- 2) The Primary objective of the Institute is to establish, operate, promote, run and manage institutions engaged in service, education and research pertaining to the field of Nephrology, Urology, Transplantation, Haematology, Autoimmune and Genetic disorder.
- 3) The Institute has been registered under Societies Registration Act as vide no. Guj/1232/Ahmedabad dated 29.11.1986 and its registered as a Public Trust vide no. F/1173/Ahmedabad dated 29.11.1986. The institute is recognized as Institute of National Importance by Department of Science and Technology, Govt. of India. The institute is also an approved institute u/s 80G and Sec35 (1) (ii) registered under the Income Tax Act to accept donation.
- 4) The institute also manage a Gujarat Dialysis Program (GDP) which has 55 centres across the State of Gujarat conducting about 2,88,000 dialysis every year.
- 5) The institute is primarily funded by State Government Grant, paid patients and donations from various bodies. The Institute provides treatment to patients under various flagship scheme of Government of India and Government of Gujarat to poor and destitute patients.

General Terms and Conditions: -

1. Bidders can download the tender document from the [www. www.ikdrc-its.org](http://www.ikdrc-its.org) website. (OFFLINE Only)
2. Bidders have to follow the two Bids-System as requirement in tender.
3. Bidders have to submit Technical Bid and Price Bid by RPAD / Speed Post / hand to hand delivery till the Last Date & Time for submission.
4. IKDRC invites sealer and super scribed tenders for the above-mentioned work from qualified agencies reachable with Tender Fees, EMD (Earnest Money Deposit) and Technical bid supporting documents through RPAD or Speed Post or Hand to Hand Delivery at Room no. 28, Administrative Office, *Institute of Kidney Disease and Research Centre, Civil Hospital Campus, Asarwa, Ahmedabad-380016, Gujarat, India* on or before last date provided in tender during office hours. Name of tender and Tender ID should be mentioned on the envelope.
5. **Important Dates:**

Publishing Date & time of Submission	Date	Time
Last Date & Time of Submission of Tender Fees, EMD & Physical Documents.	16-10-2021	16:00 HRS.
Date & Time of Opening of Technical Bid	18-10-2021	13:00 HRS.
Date & Time of Opening of Price Bid	Technically qualified bidders will be informed later	

6. Eligibility/Qualification: The Bidder is expected to examine all terms and instructions contained in these documents stated below. Failure to provide all requisite information in prescribed format will be at the risk of Bidder and may result rejection of your offer.
7. Bid Offer Evaluation: A procure will be adopted in evaluation offers as explained in Bid.
 - I. Eligibility Evaluation: Which will be carried out prior to opening of Financial Bid.
 - II. Financial Evaluation: The Financial Bid of qualified Bidder will be opened.
8. The Bidder or his authorised representative has to sign on Each Page of this offer documents as consent to the terms of tender and return in original to IKDRC as a part of bid submission.
9. Award of Statutory Audit work: The selected CA FIRM(Bidder) will be Appointed for the Internal Audit work of *Institute of Kidney Disease and Research Centre*. The period of Appointment may be for three years, and can be extended for a further period of two more years; However, the decision regarding the extension/renewal of tenure of Appointment is at the sole discretion of Component Authority of IKDRC.

10. No bid shall be accepted/opened in any case received after the due date and/or time, irrespective of delay due to postal service or any other reasons and that IKDRC shall not assume any responsibility for the late receipt of the bid. The bid received late will not be accepted.
11. BIDDERS ARE ADVISED TO VISIT **(n)Procure** WEBSITE REGULARY UP TO LAST DATE OF SUBMISSION OF BID FOR ANY CORRIGENDUM MAY BE & SUBMIT CORRECTED COPY OF TENDER (OTHERWISE OFFER WILL NOT BE CONSIDER FOR OPENING).
12. The Tender Fee and EMD will be accepted by D.D. only in favour of Institute of Kidney Diseases and Research payable at Ahmedabad on any Schedule/Nationalized Bank.
13. The Bidder has to be submitted in one sealed cover mentioned the subject "Tender for Statutory Auditor of IKDRC". For below mentioned items, separate Cover for each subject matter has to be submitted in Main Bid Cover.
 - a) Cover of Tender Fee and EMD with Demand Draft & duly filled in Annexure of it.
 - b) Cover of Technical Bid (with index of all documents submitted which has to be serially numbered).
 - c) This Price Bid must be submitted in separate sealed envelopes super-scribed with Name of the Bidder, Name of the Tender and Tender No. by hand to hand delivery.
14. The tender received after time and late specified in the tender notice will not be accepted. Once the offer Submitted by the bidder before due date of submission, the Bidder will not be allowed to submit revised/additional/modified/opening of bid.
15. Any deviation found in data/Details/Documents physically submitted documents (Tender document fee, Technical offer of the bidder) offer of the same, bidder will not be considered and disqualified with no any further communication in the matter to be entrained.
16. **IKDRC reserves the rights to reject any or all tenders with assigning any reasons thereof.**
17. All the Annexure mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work and terms and conditions. Mentioned and will submit the reports/other outputs as mentioned therein.
18. Appointment orders will be issued to the qualified firms of Chartered Accountant on completion of the process of selection.
19. Technical bids submitted by the firms meeting with the minimum eligibility criteria will be evaluated and marks will be assigned as per marking system as in Annexure II Financial bids of only those firms successfully qualifying in the technical evaluation process will be considered for opening of financial bids. Firm/Firms will be selected on L1 basis on evaluation of financial bids. Firms may be called for negotiation at discretion of Institute.
20. Serious irregularities observed during the course of Audit shall have to be reopened immediately thoroughly special report to Director IKDRC.

21. CA Firms will carry out the work under the supervision and monitoring of Director.
22. Upon allotment of work EMD shall be converted to security deposit.
23. The firm those are interested to be appointed will have quote minimum audit fees of rupees Rs. 2,50,000/- (Calculated on the basis of quantum and quality of work) as per the Guideline no. 1 – CA (7)/3/2016, Dt:07.04/2016 of “The Institute of Chartered Accountants of India”, so that objective of Pre-Cum Internal Audit is fulfilled in the work of IKDRC not get affected.
24. The firm will raise the bill yearly basis for the services provided at the rates as agreed and accepted by the institute. Deductions will be made for penalty, if any.
25. There will be a penalty if any of the conditions laid down in RFP/Appointment order are not complied with or there is a delay in submission of audit reports, at the rate of Rs.1000/- per week to maximum up to 10% of Contract price. If firm does not start audit within 1 month of the execution of confirmation agreement, they will be liable for action and complaint to appropriate forum. No payment will be done to the parties leaving the contract in between. However, Director(IKDRC) will be the final authority to condone delay if any.
26. Auditor firm will be provided with necessary space and computer infrastructure to conduct of the audit assignment. Access to the Computer Software both Tally and Hospital software shall be provided with unique view only Rights.
27. Purpose of the pre-bid meeting is to answer queries / provide clarification that the Bidders may have in connection with the E - Tender and to give them relevant information regarding the same. Bidders are requested to bring authorization letter, letterhead and stamp/seal of their company at the time of pre – bid meeting. **Only written queries shall be accepted from those who present in the pre-bid meeting. No other queries shall be entertained or replied to.**

Annexure I: -

Scope of work for Auditor's – illustrative instructions regarding important area/aspects of audit are mentioned below.

The scope of work as per the requirement of financial proprietary is given below. However, the Statutory requirement, rules/procedure or guidelines for audit will not be limited by the below mentioned scope of work.

- Financial Books: Cash Book/Bank Book, Day Book, Journal & Ledgers including registers maintained.
- Advances, Loans and Grants its accounting and reconciliation.
- Investments and its accrued Income.
- Establishment & Administration.
- Legal Procedure, Requirement & Formalities.
- Stock Accounting and its Physical Verification.
 - a) Auditor shall check all Statutory records registers, including minute books and to see that accounting affected and all the decisions taken at Board/Meeting/General Meeting are given in the books of account.
 - b) Auditor shall review and recommend the management in implementing proper accounting procedures, Reconciliation of investment & income and Statutory check control and computerised system.
 - c) Auditor shall take up verification of fixed deposit/investment register and interest payment to deposit holder.
 - d) Auditor shall advise on the matter of taxation.
 - e) Auditor shall give executive summary incorporation all points matters, which are of very important nature and require the important consideration by Director, IKDRC.
 - f) Auditor shall conduct [physical verification of Stock at Ahmedabad once a year.
 - g) Auditor will verify Grant reconciliation and Certify for the year under their-Audit.
 - h) The Auditor shall have to remain present during the BOD meeting in which approval of Auditor Reports and Annual Accounts is proposed/discussed.

Annexure II: -

Eligibility Criteria, Application format and Marking Scheme

Eligibility Criteria:

- 1) Only CA Firms which are empanelled with C & AG the 2021-22 Audit will be eligible. To apply. (Latest Copy of latter issued/downloaded from C & AG should be attached)
- 2) Internal and Concurrent (Pre) or Statutory Audit experience in Government Entities. (Except bank branch audit) having turnover or grant receipt of more than Rs.25 Crores. (Supporting should be attached) (List containing details of the same must be attached).
- 3) Firm registered office should be located in GUJARAT and if registered office is not located in GUJARAT then at least 2 (Two) full time branches should be in functional in State of Gujarat for minimum period of 3(Three) years.

Firms must qualify following minimum criteria:

Sr. No.	Particulars	Minimum Criteria
1	There should be at least Two Chartered Accountants working in the firm.	02
2	Audit Income of the firm as on 31.03.2020	Minimum 15 Lacs
3	No. of years of firm Existence as per ICAI Certificate	05 Years
4	Firm should be empanelled with C & AG for the approved and declared list.	For the year 2020-21
5	Firm to have valid Peer Review Certificate as on 01-01-2021	Peer Reviewed as on 01-01-2021
6	Firm to have min. 1 CA with FAFD Post Qualification Course	1

- 4) Any firm not qualifying these minimum criteria as mentioned above need not apply as their Bid will be rejected.
- 5) Please note that the IKDRC is not bound to select any of the firms submitting Bid. Further as quality is the principal selection criterion, IKDRC reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organization.

- 6) Following supporting documents must be submitted by the firm along with the technical bid:
 - a) For Sr. No. 1& 3 above, the firm must submit an attested copy of Certificate of ICAI generated on or before 01.01.2020
 - b) For Sr. No. 2, the firm must submit, a copy of the Audited balance sheet and profit & loss accounts for the last three years duly signed and sealed by external CA firm/Statutory Auditors.
 - c) For Sr. No. 4 Copy of letter empanelment with CAG to be enclosed.
 - d) For Sr. No. 5 Copy of Peer Review Certificate to be enclosed.
 - e) For Sr. No. 6 copy of certificate with specialisation qualification to be enclosed.
- 7) The firm or any partners of the firm should not be blacklisted by any organisation in respect of any assignment or behaviour. (Affidavit cum undertaking on Rs.300 stamp paper should be submitted along with the technical bid)
- 8) Firm needs to demonstrate the capability and preparedness of the Statutory Audit by giving power point presentation regarding their experience, plan and methodologies of audit to an expert group constituted by IKDRC.
- 9) Firms also need to deploy sufficient manpower to complete the assignment.
- 10) Firms are required to submit following annexure as per the guidelines and formats:
 - a. Letter of Transmittal (Annexure – III)
 - b. Particulars / Details of the Firm (Annexure – IV),
 - c. Details of Qualified Staff & Semi-qualified Staff (Annexure – V)

ANNEXURE - III

Letter of Transmittal

To,
The Director,
IKDRC,
Asarwa, Ahmedabad,
Gujarat,

Sir,

We, the undersigned, offer to provide the audit services for IKDRC in accordance with your Request for Proposal dated [*Insert Date*]. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that IKDRC is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [*Insert Name of the C.A. Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

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ANNEXURE – IV

PERTICULARS/DETAILS OF THE FIRM

<i>Sr. No.</i>	<i>Particulars</i>	<i>Supporting documents required to be submitted along with this form</i>
1.	Name of the Firm	Attach copy of Certificate of ICAI generated on or before 01-01-2021
2.	Address of the firm	Attach copy of Certificate of ICAI generated on or before 01-01-2021
	Head Office	Attach copy of Certificate of ICAI generated on or before 01-01-2021
	Date Since when is H.O. at existing Station	Attach copy of Certificate of ICAI generated on or before 01-01-2021
	Branch Office 1,2,3...(Particulars of the branch to be given)	Attach copy of Certificate of ICAI generated on or before 01-01-2021
3.	Firm Income Tax PAN No.	Attach copy of PAN Card
4.	Firm GST Registration No.	Attach copy of Registration
5.	Registration No. with ICAI	Attach copy of Certificate of ICAI generated on or before 01-01-2021
6.	Empanelment No. with C & AG	Attach proof of latest empanelment with C & AG for the year under Audit.
7.	No. of Years of Firm Existence & Date of establishment of form as on 01-01-2021	Attach copy of Certificate of ICAI generated on or before 01-01-2021
8.	Turnover of the Firm in last three years with break-up of fees towards Audit, Income Tax matters and other (Specify)	Attach Balance Sheet of the last three years or a C.A. Certificate.
9.	Annual average turnover	Attach Balance Sheet of the last three years or a C.A. Certificate.
10.	Audit Assignments experience details-Internal & Concurrent (Pre) audit or Statutory Audit experience of Government Entities (Except Bank branch audit) having turnover or grant receipt of more than Rs.25 Crores.	Copy of appointment order, Receipt and payment or income/expenditure or profit & loss account statement along with balance sheet of concern organization for concern financial year.

Sl No.	Particulars	Supporting documents required to be submitted along with this form
11.	<p>Details of Firm: Provided following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Proprietor/Partners/Employee associated with the firm. • Name of Proprietor/each partner/each employee. • Date of becoming ACA and FCA • Date of Joining the firm • Membership No., • Qualification • Experience • Whether the partner is engaged full time or part time with the firm. • Contact No., Email id and full Address of each partner. 	<p>Attach copy of Certificate of ICAI generated on or before 01-01-2021</p>

ANNEXURE – V

A. Details of Qualified Staff (Chartered Accountants)

(Please provide attested copy of Certificate of ICAI generated on or after 01.01.2021 for each qualified staff)

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						

B. Details of Semi-Qualified Staff (including Article Clerks etc)

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualification	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified Staffs:						
1						
2						
3						
Article Clerks:						
1						
2						
3						
Others						
1						
2						
3						

- If IKDRC feels that more staff is required for audit, the IKDRC has right to ask for the same and it should be coordinated by the firms as well.

ANNEXURE - VI

FORMAT FOR PRICE BID

(Please provide the break-up of Firm's quoted fees for each work and unit)

Particulars	Total Amount (in Rupees)
AUDIT FEE	Both in Numeric and in Words.
a. _____ Audit fees (in figures only) (Including cost of TA/DA)	Rs. _____ /-
b. _____ GST (in percentage only)	
c. _____ Total Fees (in figures only)	(Rupees _____).
Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.	

• **IMPORTANT NOTE: -**

This Price Bid must be submitted in separate sealed envelopes super-scribed with **Name of the Bidder, Name of the Tender and Tender No.** at following address by hand to hand delivery:

Room No.28, Administration Office,
Institute of Kidney Disease and Research Centre,
Civil Hospital Medicity Campus,
Ahmedabad – 380016, Gujarat, India

Evaluation Matrix:-

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical EOI evaluation shall be based on the following parameters.

Sr. No.	Particulars	Minimum Criteria	Maximum Criteria	Evaluation Criterion
1.	2 full time partners of which at least 2 should be followed member of the ICAI for a period not less than 5 years (As per Certificate of ICIA generated on or after 01.01.2020)	02	10	Firm with: Minimum 2 CAs = 7 Marks More than 2 up to 5 = 8 Marks More than 5 CAs = 10 Marks
2.	Firm having Branch (as per Certificate if ICAI generated on or after 01.01.2020)	—	10	Firm with: With 1 Branch = 3 Marks With 2 Branch = 6 Marks With 3 Branch = 10 Marks
3.	Audit Turnover of the firm as on 31 st March, 2021	Rs. 15 Lakhs	05	Audit Turnover of the firm will only be considered.
	Gross Turnover of the Firm (incl. all other Professional Fees) as on 31 st March, 2021	Rs. 30 Lakhs	10	Gross Turnover Up to Rs.30 Lakhs = 8 Marks, Above Rs.30 to 50 Lakhs = 9 Marks Above Rs.50 Lakhs = 10 Marks
4.	The CA firms listed by C & AG for FY 2021-22	—	05	The CA firm has to attach documentary evidence in support of the same.
5.	The CA firm to be Peer Reviewed by ICAI as on 01-01-2021	—	05	The CA firm has to attach documentary evidence in support of the same.
6.	The firm with one partner having post qualification in Forensic Accounting and Fraud Detection by ICAI	01	10	Fir with: Minimum 1 CA =5 Marks More than 2 CA =10 Marks The CA firm has to attach documentary evidence in support of the same.

7.	Internal/Concurrent (Pre) or Statutory audit experience in Government Entities (Except bank branch audit)having turnover/grant of more than Rs.25 Crores.	01	35	The CA Firm to Submit appointment letter and copy of balance sheet or certificate for turnover/grant confirmation.
8.	The CA Firm to present the plan and methodology to the Committee constituted by IKDRC	—	35	Power Point Presentation to be made to procurement group regarding proposed methodology to demonstrate capability.

- Price bid of Firms having minimum 75 marks shall be opened. L1 to be selected as the lowest bidder financial bid. Financial Bids of firm unqualified will be returned unopened.
- For further any queries/information regarding E - Tender Bid process, please contact Tender Concern Persons of IKDRC on phone no. **079-49017336, 079-49017031** between **10:00 AM to 05:00 PM on working days** and E-mail id – **ikdrcits@ikdrcits.in and ikdrcdialysis@gmail.com**
- **The firm should not be appointed as Pre-Cum Internal Auditor to IKDRC.**