

Request for Proposal (RFP)

For Appointment of Statutory Auditor for Assam State Urban Livelihoods Mission Society (ASULMS)

(For the FY 2019-20)

Office of the State Mission Director,
Assam State Urban Livelihoods Mission Society,
2nd Floor, Directorate of Municipal Administration,
Near APRO, Ganeshguri, Dispur, Guwahati-781006

**Request for Proposal (RFP) Reference No.
ASULMS(SMMU)/F&A-16/167/2018/3197**

I. TERMS OF REFERENCE

1. Introduction to ASULMS (DAY-NULM, Assam)

1.1 The Mission

Deen Dayal Antyodaya Yojana-National Urban Livelihood Mission (DAY-NULM) is a flagship programme of the Ministry of Housing and Urban Poverty Alleviation (MoHUPA). The objective of the Mission is to reduce poverty and vulnerability of the Urban poor Households by enabling them to access gainful self-employment and skilled wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong grassroots level institution of the poor. The Mission would aim at providing shelter equipped with essential services to the urban homeless in a phased manner. In addition, the Mission would also address livelihood concerns of the urban street vendors by facilitating access to suitable spaces, institutional credit, social security and skills to the Urban Street Vendors for accessing emerging market opportunities. In Assam, DAY-NULM is implemented by Assam State Urban Livelihoods Mission Society, which is a registered society under Govt. Assam.

1.2 Strategy

DAY-NULM adopts the following strategy:

- i. Building capacity of the urban poor, their institutions and the machinery involved in the implementation of livelihoods development and poverty alleviation programmes through handholding support;
- ii. Enhancing and expanding existing livelihoods option of the urban poor;
- iii. Building skills to enable access to growing market based job opportunities offered by emerging urban economies;
- iv. Training for and support to the establishment of micro-enterprises by the Urban poor-self and group;
- v. Ensure availability and access for the Urban Homeless population to permanent 24 hours shelters including the basic infrastructural facilities like water supply, sanitation, safety and security;
- vi. Cater to the needs of especially vulnerable segments of the urban homeless like the dependent children, aged, disabled, mentally ill, and recovering patients etc. by creating special sections within homeless shelters and provisioning special service linkage for them;
- vii. To establish strong rights-based linkage with other programmes which cover the right of the urban homeless to food, healthcare, education, etc. and ensure access for homeless populations to various entitlements, including to social security pensions, PDS, ICDS, feeding programmes, drinking water, sanitation, identity, financial inclusion, school admission etc, and to affordable housing;
- viii. To address livelihood concerns of the urban street vendors by facilitating access to suitable spaces, institutional credit, social

security and skills to the urban street vendors for accessing emerging market opportunities.

1.3 DAY-NULM Components

- i. Social Mobilization & Institution Development (SM&ID)
- ii. Capacity Building & Training (CB&T)
- iii. Employment through Skills Training & Placement (EST&P)
- iv. Self-Employment Programme (SEP)
- v. Support to Urban Street Vendors (SUSV)
- vi. Scheme of Shelters for Urban Homeless (SUH)

1.4 DAY-NULM: Implementation Structure in Assam

The National Urban Livelihoods Mission has a three-tier interdependent structure (at national, state and city levels) for implementation of the programme. These tiers of DAY-NULM are closely interlinked and guided by the common objective of promoting sustainable livelihoods of the poor and work with the goal of eradication of urban poverty and empowerment of the urban poor. At the national level, the National Urban Livelihoods Mission (DAY-NULM) has been established as a society registered under the appropriate law. A Mission Director appointed by the Government of India is looking after all aspects of implementation of DAY-NULM. The National Mission Management Unit (NMMU), a dedicated support team at national level was also established to support Mission Director in implementation and monitoring of the DAY-NULM.

A State level Committee (Governing Council and Executive Committee) was notified by the Government of Assam in 2014. The Director, Municipal Administration, is notified as the State Mission Director for DAY-NULM, Assam and the Organization is known as Assam State Urban Livelihoods Mission Society (ASULMS). At present, Mission is implementing in 97 Urban Local Bodies of Assam.

The Assam State Urban Livelihoods Mission Society (ASULMS) is a registered body and the Rules & Regulations have been formulated. The State Mission Management Unit (SMMU), a dedicated support team at the state level, has been established to support the State Mission Director, ASULMS in the implementation and monitoring of DAY-NULM at the state level. Similarly City Mission Management Unit (CMMUs) have been established for 25 cities so far and these CMMUs are providing technical support to 97 Urban Local Bodies. There is provision for formation of more CMMUs, if the requirement for the same arises in the future.

2. Scope of Work

- i. The audit will be carried out in 97 Urban Local Bodies (which cover 25 nos of City Mission management Unit (CMMUs) and 72 Municipal Boards) and in State Mission Management (SMMU) based at Guwahati . The list of 97 ULBs is enclosed in Annexure III.

There may be increased in the number of ULB's at any stage of work.

- ii. Audit of Accounts of the CMMUs for the Financial Year 2019-20 (Cash Book, Bank Pass Book, Salary Register, Stock & Asset Register and Voucher Checking on Basis of Expenditure).
- iii. Bank reconciliation Statement to be prepared and enclosed in the Audit report.
- iv. Report on implementation of all components under DAY-NULM as per guidelines and reporting thereon.
- v. Preparation of annual Receipt & Payment SMMU/CMMU/Unit wise per financial year.
- vi. Preparation of income and expenditure Accounts and Balance sheet wherever applicable Unit wise per financial year.
- vii. 3 (Three) copies of printed audit report, certified by authorized signatory of respective CMMU/ULB must be submitted.
- viii. Any other works as per standard procedure of Audit.
- ix. The empanelment of the CA firm/company may be extended further, after expiry of initial 12 (Twelve) months to another 12 (Twelve) months or more with due consent and willingness of the firm/company and component authority of ASULMS and in such extension, the scope of work may include more ULBs/CMMUs and thus price escalation will be decided accordingly.

II. Schedule for Completion of Audit

The empanelled CA firm(s) will have to start and complete the Audit as per time schedule laid down by ASULMS.

III. Time Period for Engagement

The Empanelled CA Firm(s) will be appointed for the statutory audit for financial year 2019-20. These firms may be re-appointed up to a maximum period of three years on annual basis depending upon their satisfactory performance of the firm in the previous year.

IV. Payment Terms

- i) The professional fee quoted by the firm shall be valid for the entire contract period. Payment shall be made on completion and submission of signed Audit Report.
- ii) Invoice should be raised in duplicate in favour of the State Mission Director, ASULMS, Dispur, Guwahati-06.
- iii) GST or applicable Taxes will be paid at prescribed rate during the contract period.
- iv) TDS will be deducted as per prevailing rates prescribed in the Income Tax Act from all payment made by ASULMS.

V. Other General Terms

- i) Format of Application must be completely filled in. Incomplete applications will be rejected outright.

- ii) Please ensure that date of establishment of registered office, branch office, details of all partners into the firm should be invariably indicated in the application.
 - iii) The audit program indicated is only tentative and actual program will be issued with approval of competent authority.
 - iv) All submitted documents should be signed by a Managing Partner with his/her name and under the seal of the firm.
 - v) Any application received after the stipulated date & time, due to any reason whatsoever, will be rejected outright.
 - vi) CA firms are requested to visit respective office of the State Mission Director, ASULMS, Dispur, Guwahati-06 for further clarification/ query/ exact scope of the work, etc. before quoting their rates for statutory audit fee.
 - vii) No Proposal shall be entertained in joint venture/consortium.
- VI.** The state Mission Director, ASULMS reserves the right to accept or reject any or all the offers received or cancel bidding process prior to award of any contract, without assigning any reason whatsoever.
- VII.** Selection of firm will be done only after detailed scrutiny of the credentials of the firm.
- VIII. Minimum fees for statutory Audit of various units**
- a. State Mission Management (Head Office)-Rs.10,000.00 per financial year
 - b. City Mission Management Unit/Urban Local Body (Per Office)-Rs.2,000.00 per financial year
- IX. Earnest Money Deposit**
Demand Draft of Rs. 5,000/- in the name of “Assam state Urban Livelihoods Mission Society” payable at “Guwahati” must be enclosed by the bidder with the technical Bid.
- X.** Bids will remain valid for a period of 90 (Ninety) days from the last date of submission of bids, unless otherwise indicated in the bid document or changed/ modified by ASULMS any time before the date of submission of bids. Bids shall be accompanied with an EMD of Rs.5000/- in the form of a demand draft favoring “Assam State Urban Livelihoods Mission Society” and payable at “Guwahati”. The EMD will be refunded without any interest to the unsuccessful bidders after expiry of the final bid validity and latest on or before the 30th day after the award of the contract. In case any bidder revokes or withdraw its offer within the validity of the offer, ASULMS will be at liberty to forfeit the EMD. Bids without EMD will be summarily rejected.
- XI.** The selected CA firm/company will provide the required services as per the highest quality standards and in case of any lapse found, the CA firm/company shall be held responsible. In case of breach of contract or terms & conditions mentioned herewith in this RFP document, the State Mission Director, ASULMS will be free to impose penalty at the rate of 5% deductible from the quoted rates along with forfeiture of performance security. Also, the State Mission Director, ASULMS reserves all rights to terminate the empanelment/contract depending on the solemnity and frequency of such breach.

XII. Performance security will be obtained from the successful bidder (selected CA firm/company) who will be awarded the contract for statutory audit of ASULMS accounts for FY 2019-20. Performance Security will be for an amount ten per cent of the value of the contract. Performance Security will have to be furnished in the form of a Demand Draft from a Commercial Bank. Performance Security will remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligation. EMD will be refunded to the successful bidder on receipt of Performance Security. The performance Security shall be released after submission of final compiled audit report after adjusting claims, if any or adjusted with invoice/bill submitted by the CA firm/company or as per orders of State Mission Director, ASULMS.

XIII. The time frame for completion of statutory audit of SMMU and CMMU/ULB's accounts under ASULMS will be maximum of 60 days from the date of issue of work order/ signing of contract and time frame for submission of compiled audit report at State Level (SMMU) after receipt of signed audit report from ULBs/CMMUs will be 10 days from the date of receipt of such reports.

XIV. Submission and Evaluation of the RFP

CA firms may submit their offer in the prescribed Annexure/ sub-Annexure of the RFP.

- i) Annexure-I and all Sub-Annexure (A1,A2,A3,A4) along with DD of Rs. 5,000/-as EMD duly signed with seal of the authorized partner should be submitted in a sealed envelope super scribed as 'TECHNICAL BID FOR Request for Proposal (RFP) Reference No. ASULMS(SMMU)/F&A-16/167/2018/3197
- ii) Annexure-II duly filled financial bid should be submitted separately in a separate sealed envelope super scribed as 'FINANCIAL BID FOR Request for Proposal (RFP) Reference No. ASULM(SMMU)/F&A-16/2018/3197
- iii) The above two envelopes containing **Annexure I** and **Annexure II** should be placed in one covering envelop and sealed super scribed as Request for Proposal (RFP) for APPOINTMENT OF STATUTORY AUDITORS FOR ASULMS.
- iv) The technical bid should not contain any indication of price offered; else the entire bid will be rejected.
- v) The RFP should reach at the following address latest by 1.00 PM of 22.05.2020

Address for submission of bids:

Office of the State Mission Director, ASULMS,
2nd Floor, Directorate of Municipal Administration,
Near APRO, Ganeshguri, Dispur, Guwahati-781006

State Mission Director,
ASULMS, Dispur, Guwahati-06

Annexure-I

TECHNICAL BID

(To be FILLED IN BY BIDDER)

Sl. No.	Particulars	Details
1	Chartered Accountant Firm	Name & Address of the firm
		Name & Address of authorized partners
		Telephone Number with STD code
		Mobile No. (s) of Partners
		Email ID
	(Submit copy of supporting document regarding address of the firm)	
2	The CA Firm is required to have Income Tax Permanent Account Number (PAN) and Goods & Services Tax Identification Number.	PAN number of the CA firm GSTIN
3	The CA Firms has to be empanelled with C&AG of India.	Empanelment Number
4	The Annual gross turnover received/ earned by the firm in last three financial years (2016-17, 2017-18 and 2018-19) as per mentioned in the RFP document.	Details to be provided as per SUB-ANNEXURE A-2
5	The CA Firm should have at least 5 years' experience in Audit of Annual Accounts of Central/State Govt./ Govt. Autonomous bodies/ other organization particularly in Urban Local Body/ Public Sector Undertakings . (Refer RFP Document)	Details to be provided as per SUB-ANNEXURE A-3.
6	The CA firm should have at least 2 to 3 qualified CA Partners with relevant experience and engaged in full time Audit work as mentioned in the RFP document.	Partners:- FCA, ACA Details to be provided as per SUB-ANNEXURE A-4

I/ We hereby certify that the above particulars are correct. In the event of any information found to be incorrect, be it at any time, ASULMS is a liberty to reject the proposal/work awarded to this CA Firm.

Signature:

Date:

Name:

Office Seal

Designation

FINANCIAL BID
(TO BE FILLED IN BY BIDDER)

Name & Address of the firm:.....

(Figures in Rupees)

Sl.No	Description of Service	For Financial Year	Figure in RS.
1	1 nos. State Mission Management Unit (SMMU), ASULMS, Dispur, Guwahati-06 Statutory Audit fee for ASULMS Head Office i.e. State Mission Management Unit (Main Annual Accounts and Statutory Audit Report thereon)	2019-20	
2	25 nos. of City Mission Management Unit (in 25 district HQ Towns) Statutory Audit fee for City Mission Management Units	2019-20	(per CMMU)
	72 nos. of Urban Local Body (Under 25 district HQ Towns) Statutory Audit fee for Urban Local Body	2019-20	(per ULB)
	Total		

(Amount in words _____ only)

Note:

- a) GST shall be paid extra as per prevailing rates prescribed in the Act.
- b) In Case of discrepancy in the amount depicted above in figures and words, lower amount will be considered.
- c) The above fee is inclusive of out of pocket expenses including local and outstation travel.

Signature:

Date:

OFFICE SEAL

Name:

Designation:

SUB-ANNEXURE: A-1

Self - Declaration - No Blacklisting

(On the letter head of the CA Firm)

To,

The State Mission Director,
Assam State Urban Livelihoods Mission Society,
2nd Floor, Directorate of Municipal Administration,
Near APRO, Ganeshguri, Dispur, Guwahati- 781006

Sir,

In response to the Request For Proposal (RFP) for selecting Statutory Auditors for ASULMS, Dispur Guwahati - 06 for the financial year 2019-20, I/We hereby declare that presently our Chartered Accountant (CA) _____ is having unblemished record and is not declared ineligible for corrupt & fraudulent practices either indefinitely or for a particular period of time by any State/Central Government/PSU/Autonomous Body.

We further declare that presently our CA firm _____ is not Blacklisted and not declared ineligible for reasons other than corrupt & fraudulent practices by any State / Central Government / PSU / Autonomous Body on the date of Bid Submission.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my / our tender if any to the extent accepted may be cancelled.

Thanking you,

Yours faithfully,

Signatures :

Name :

Seal of the CA Firm

Place:

Date :

SUB-ANNEXURE: A-2

Details of CA Firm's Gross Turn Over

(Rupees in lakhs)

Particulars	Financial Year 2016-17	Financial Year 2017-18	Financial Year 2018-19
Gross Turnover			

Furnish the copy of the Profit & Loss Account and Balance Sheet as documentary evidence in support of the information provided above.

Signature:

Name:

Date:

Designation:

OFFICE SEAL

SUB-ANNEXURE: A-3

Details of CA Firm's Experience in conducting Statutory Audit of Govt. Organisation/ Office (min. 5 years)

Sl. No.	Name of the Organization/ Office	Date of Assignment		Whether Audit involved Govt./ Semi Govt./Urban Local body
		Start date	End Date	
1				
2				
3				
4				
5				
6				
7				

(Please attach additional sheets, if required.)

Signature:

Name:

Date:

Designation:

OFFICE SEAL

SUB-ANNEXURE: A- 4

Details of CA Firm’s Partners

Sl No	Name of the Member	Designation	Membership No.	Status		No. Of years of Association with CA Firm
				FCA	ACA	
1.						
2.						
3.						
4.						
5.						
6.						

(Furnish the copy of the documentary evidence in support of information provided above)

Details of CA Firm’s Staff

Sl No	Name	Designation/ position	Education Qualification	Relevant Experience
1		Semi Qualified (CA intern)		
2		Support Staff/Jr. Auditor		

(Please attach additional sheets, if required)

Signature:

Date:

Name:

OFFICE SEAL

Designation:

Annexure-IV

CHECKLIST OF DOCUMENTS/FORMS TO BE SUBMITTED WITH TECHNICAL BID

SI No	Particular	Enclosed (Y/N)
1	Annexure-I TECHNICAL BID	
2	Annexure-II FINANCIAL BID	
3	SUB-ANNEXURE : A-1 Self –Declaration- No Blacklisting	
4	SUB-ANNEXURE : A-2 Details of CA Firm’s Gross Turnover	
5	SUB Annexure : A-3 Details of CA Firm’s Experience in conducting Statutory Audit of Govt. Organisation/office	
6	SUB-ANNEXURE : A-4 Details of CA Firm’s Partners	
7	EMD of RS.5000/-in the form of DD	
8	Attested copy of RFP documents a sign of acceptance of the terms and conditions of the RFP documents	

Date:

OFFICE SEAL

Signature:

Name:

Designation

ELIGIBILITY CRITERIA & EVALUATION OF BIDS

- i. Eligibility criterion of the firms shall be based on the various criteria as given in the table below. The technical proposal evaluation shall be based on the following parameters.

Sl. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	NOS. OF FULL TIME CA WITH MIN. 5 YEARS ASSOCIATION	1	20	Firms with 1 – 2 FCA = 10 marks 3 – 4 FCA = 15 marks 5 and above FCA = 20 marks
2.	Turnover of the firm (Average annual in last three Financial yrs.)	Minimum Rs.20 Lakhs	25	Rs. 20 to 30 Lakh= 10 marks 31 to 40 Lakh = 15 marks 41 and Above = 25 marks
3.	No. of assignments: Experience of Statutory Audit of Central or State Govt. Office/ Department/ Organisation	5	30	5 = 15 marks 6 - 10 = 20 marks 11 - 15 = 25 marks 16 and Above = 30 marks
4.	No. of assignments: Experience of statutory audit in relation to Urban Local Bodies/Panchayats.	NIL	10	1 - 5 = 5 marks 6 and Above =10 marks
5	Staff positioning (supporting Staff)		15	5 staff = 5 marks 6-10 Staff = 10 marks Above 10 = 15 Marks

- ii. The firm must achieve at least 60 of the marks to qualify on technical parameters for the purpose of the selection for calculation of Financial Score.

Selection Methodology:

A two-stage procedure shall be adopted in evaluating the proposals. The selection will be done using Least Cost process.

First Stage:

- i. Only Technical Proposals shall be opened first for all the firms.
- ii. Thereafter, a technical evaluation shall be carried as per the evaluation parameters provided in the "Eligibility Criteria & Technical Evaluation" section.
- iii. The technical proposal scoring at least 60 of the marks out of 100 shall be considered as "Qualified on Technical Parameters". A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP, and particularly the Terms of Reference or if it fails to achieve the minimum technical score (i.e, at least 60)

Second Stage:

- i. Financial proposals shall be opened only for those firms who have Qualified on Technical Parameters (Le. secured at least 60 of maximum marks on evaluation criteria). Financial Proposals of the firms which have not qualified on technical parameters shall be returned unopened after the completion of selection process.
- ii. Least Cost Based Selection process shall be followed.

Determining Financial Score:

In the Financial Bid, the lowest Bidder shall be considered. The lowest bidder means the sum total of price of all three category. Once the final scores for each proposal have been calculated, they can be ranked from highest to lowest. In the event two or more proposals have the same scores in the final ranking of proposals, the proposal with the highest technical score will be ranked higher and the next highest technical score will be ranked lower. After the final ranking, the highest-ranked bidder will be invited for contract negotiations. The final evaluation results are summarized in an evaluation sheet.

Award of Contract:

On completion of selection process, the firm(s) empanelled shall be awarded the contract of audit by issuing the Letter of Award (LOA). The firm(s) should execute a Contract with ASULMS within 2 weeks of the award of the issuance of LOA.

SL. No.	District Name	Name of ULB
1	DIBRUGARH	Dibrugarh
2		Naharkatia MB
3		Chabua MB
4		Namrup MB
5	SIVASAGAR	Sivasagar
6		Nazira MB
7		Amguri MB
8		Simaluguri MB
9		Demow MB
10	CHARAIDEO	Sonari MB
11		Moran MB
12	GOALPARA	Goalpara
13		Lakhipur MB
14	KAMRUP (M)	GMC
15		North Guwahati MB
16	KAMRUP (R)	Palasbari MB
17		Rangia MB
18	NALBARI	Nalbari
19		Tihu MB
50	GOLAGHAT	Golaghat
51		Bokakhat MB
52		Sarupathar MB
53		Barpathar MB
54		Dergaon MB
20	BARPETA	Barpeta MB
21		Barpeta Rd. MB
22		Pathsala MB
23		Howly MB
24		Sarthebari MB
25		Sorbhog MB
26		Patacharkuchi MB
27	DARRANG	Mangaldai
28		Kharupetia MB
29	MORIGAON	Morigaon
30	DHUBRI	Dhubri
31		Gauripur MB
32		Bilasipara MB
33		Chapar MB
34		Sapatgram MB
35	BONGAIGAON	Bongaigaon
36		Abhayapuri MB
37	NAGAON	Nagaon
38		Dhing MB
39		Kampur MB
40		Raha MB
41	HOJAI	Hojai MB
42		Lanka MB
43		Lumding MB
44		Doboka MB

SL. No.	District Name	Name of ULB
45	SONITPUR	Tezpur
46		Rangapara MB
47		Dhekiajuli MB
48	BISWANATH	Gohpur MB
49		B. Chariali MB
55	JORHAT	Jorhat
56		Moriani MB
57		Titabar MB
58		Teok MB
59	LAKHIMPUR	N. Lakhimpur
60		Bihpuria MB
61		Dhakuakhana MB
62		Narayanpur MB
63	TINSUKIA	Tinsukia
64		Doom Dooma MB
65		Makum MB
66		Digboi MB
67		Margherita MB
68		Chapakhowa MB
69	HAILAKANDI	Hailakandi
70		Lala MB
71	CACHAR	Silchar
72		Lakhipur MB
73		Sonai MB
74	KARIMGANJ	Karimganj
75		Badarpur MB
76	DHEMAJI	Dhemaji
77		Silapathar MB
78	UDALGURI	Udalguri
79		Tangla MB
80	CHIRANG	Kajalgaon
81		Bijni MB
82		Basugaon MB
83	KOKRAJHAR	Kokrajhar
84		Gossaigaon MB
85	KARBI-ANGLONG	Diphu
86		Dokmoka MB
87		Bokajan MB
88		Bokolia MB
89		Howaraghat MB
90		Langhin MB
91	West KARBI-ANGLONG	Hamren MB
92		Donkamokam MB
93	DIMA HASAO	Haflong
94		Umrangshu MB
95		Mahur MB
96		Maibong MB
97	BAKSA	Goreswar MB