

बिड दस्तावेज़ / Bid Document

| बिड विवरण / Bid Details | |
|--|--|
| बिड बंद होने की तारीख/समय / Bid End Date/Time | 29-01-2026 13:00:00 |
| बिड खुलने की तारीख/समय / Bid Opening Date/Time | 29-01-2026 13:30:00 |
| बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date) | 30 (Days) |
| मंत्रालय/राज्य का नाम / Ministry/State Name | Assam |
| विभाग का नाम / Department Name | Skill Employment And Entrepreneurship Department |
| संगठन का नाम / Organisation Name | Assam Skill Development Mission |
| कार्यालय का नाम / Office Name | Guwahati |
| वस्तु श्रेणी / Item Category | Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm |
| अनुबंध अवधि / Contract Period | 3 Month(s) 2 Day(s) |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service | 3 Year (s) |
| इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required | Yes |
| एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Relaxation for Years of Experience and Turnover | No |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years of Experience and Turnover | No |
| विक्रेता से मांगे गए दस्तावेज़ / Document required from seller | Experience Criteria, Bidder Turnover, Certificate (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 |
| क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है / Do you want to show documents uploaded by bidders to all bidders participated in bid? | Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in) |

| बिड विवरण/Bid Details | |
|--|-----------------------------|
| बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension | 3 |
| दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended | 10 |
| ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count | 1 |
| बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled | No |
| बिड का प्रकार/Type of Bid | Two Packet Bid |
| तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation | 7 Days |
| अनुमानित बिड मूल्य /Estimated Bid Value | 59000 |
| मूल्यांकन पद्धति/Evaluation Method | Total value wise evaluation |
| मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required | Yes |
| मध्यस्थता खंड/Arbitration Clause | No |
| सुलह खंड/Mediation Clause | No |

ईएमडी विवरण/EMD Detail

| | |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

ईपीबीजी विवरण /ePBG Detail

| | |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

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

एमआईआई अनुपालन/MII Compliance

| | |
|-------------------------------|-----|
| एमआईआई अनुपालन/MII Compliance | Yes |
|-------------------------------|-----|

एमएसई खरीद वरीयता/MSE Purchase Preference

| | |
|---|----|
| एमएसई खरीद वरीयता/MSE Purchase Preference | No |
|---|----|

1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
2. 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.
3. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-

| Parameter Name | Max Marks | Min Marks | Evaluation Document | Seller Document Required |
|----------------|-----------|-----------|---------------------------|--------------------------|
| 100 | 100 | 70 | View file | Yes |

Total Minimum Passing Technical Marks: 70

Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specification | मूल्य/ Values |
|---|--|
| कोर / Core | |
| Scope of Work | Audit report |
| Type of Financial Audit Partner | CAG Empaneled Audit or CA Firm |
| Type of Financial Audit | Statutory Audit |
| Category of Work under Financial Audit | Compliance with contracts , Audit of financial statements , Reliability of financial reporting , Internal control of financial , Governance of company |
| Type of Industries/Functions | Purchase & Procurement , Operational & Administrative , Cash and Bank Balance |
| Frequency of Progress Report | Annual |
| MIS Reporting for Financial Audit support | Yes |

| विवरण/ Specification | मूल्य/ Values |
|------------------------------|---------------|
| Frequency of MIS reporting | Annual |
| State | NA |
| District | NA |
| एडऑन /Addon(s) | |
| Post Financial Audit Support | Yes |

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

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|--|----|
| क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer | No |
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

| क्र.सं./S.No. | प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer | पता/Address | संसाधनों की मात्रा / To be set as 1 | अतिरिक्त आवश्यकता /Additional Requirement |
|---------------|--|---|-------------------------------------|---|
| 1 | Pankaj Borah | 781035, Assam Skill Development Mission , Bhabananda Boro Path, Katabari, NH37, GARCHUK, Guwahati, Assam 781035 | 1 | <ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 5 |

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

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

अस्वीकरण/Disclaimer

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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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।/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.

---धन्यवाद/Thank You---



GOVT. OF ASSAM

ASSAM SKILL DEVELOPMENT MISSION

KATABARI, NH: 37 GARCHUK: GUWAHATI-781035

Website: www.asdm.assam.gov.in

“Selection of Statutory Auditor of Assam Skill Development Mission for the Financial Year 2025-26”

SCOPE OF WORK

The primary objective of 'Statutory Audit' is “to ensure that the financial statements i.e. the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account, give a true & fair view and are free from any material misstatements”. In context of Assam Skill Development Mission (ASDM), Statutory Audit also aims at ensuring that the respective program expenditures are eligible for financing under the relevant grants and that the funds have been utilized for the purpose for which they were provided.

Scope of Activities:

The auditor needs to perform the following activities as per the scope of work:

- 1 An assessment of adequacy of the project financial systems, including financial controls
- 2 Assure whether goods and services financed have been procured in accordance with the relevant procurement guidelines.
- 3 Assure that all necessary supporting documents, records and accounts have been kept in respect of the various schemes of the Mission.
- 4 Assure funds have been spent in accordance with the condition laid down by the Skill, Employment & Entrepreneurship Department, Govt. of Assam from time to time.

Audit Standards:

The audit will be conducted in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India.

Content of Audit Report

Following financial statements and documents need to be included in the Audit report:

- Audit Opinion.
- Consolidated audit report and individual reports on all Schemes under Assam Skill Development Mission.
- Following completed Financial Statements in the latest approved format.
- Audited Balance Sheet.
- Income and Expenditure.
- Receipts & Payment.
- Unspent grants of individual Scheme under ASDM.
- Capital Fund.
- Current Liabilities.
- Fixed Assets.
- Loans and Advances.
- Cash and Bank Balances.
- Scheme wise Statement of Expenditure.
- Bank Reconciliation Statement.
- Scheme wise Certified Utilization Certificates
- Notes to Accounts.
- Accounting Policies.
- Comment on compliance with previous year's audit observations
- Representation by Management
- Management Letter



सत्यमेव जयते

GOVT. OF ASSAM

ASSAM SKILL DEVELOPMENT MISSION

KATABARI, NH: 37 GARCHUK: GUWAHATI-781035

Website: www.asdm.assam.gov.in

Responsibilities of the Auditor

- To prepare a Detailed Plan of Audit in consultation with the State officials and provide the same to the Mission Director to be observed by the Auditor and State for timely completion of Audit.
- To get the accounts ready.
- To issue separate Audit Report for various schemes separately
- To complete the audit within 30 days from the issue of Work order.
- To ensure that all funds sent by Govt. of India to state and from state to districts etc. are properly reconciled
- To quantify the expenditure/ funds against any specific issue
- To submit a confirmation from Finance Manager about handing over all the working papers, before release of audit fee to him.

Financial Years for Statutory Audit:

The Statutory Audit is required to be conducted for the FY 2025-26 which may be extended up to one more year with same terms and conditions and upon satisfactory performance.

Evaluation Criteria: To be qualified for Financial Bid Opening a bidder has to get 70 marks out of 100 marks.

| Sl. no. | Evaluation Criteria | Maximum Score |
|--------------|---|---------------|
| 1 | Average Annual Turnover of the last 3 financial Year – 2022-23, 2023-24 & 2024-25: a) Average Annual Turnover of above ₹15.00 Lakhs : 30 marks b) Average Annual Turnover of more than or equal to ₹ 12.00 Lakhs and less than ₹ 15.00 Lakhs: 20 marks c) Average Annual Turnover of more than or equal to ₹ 9.00 Lakhs; less than ₹ 12.00 Lakhs: 10 marks (CA certified Average Annual turnover to be submitted) | 30 |
| 2 | CA Partners/ CA employees in the firm: 5 marks for each CA partner 3 marks for each CA employee 3 marks extra for each FCA partner or FCA employee Subject to a maximum of 30 marks (Qualifying certificates to be attached) | 30 |
| 3 | No. of years of constitution of the firm: Up to 10years – 5 marks 10 years to 15 years – 7.5 marks More than 15 years – 10 marks (Certificate of Incorporation to be attached) | 10 |
| 4 | Experience of conducting similar assignment in a Government agency in the Last 3 years relating to Internal/Concurrent/Statutory Audit, with a value of least ₹1.00 Lakhs for each assignment. 1. 10 or more than 10 assignments – 25 marks 2. 7 or more than 7 assignments and less than 10 assignments – 20 marks 3. 5 or more than 5 assignments and less than 7 assignments – 10 marks (Work order & Work completion certificate to be submitted) | 25 |
| 5 | Experience of conducting similar assignment in context to skill eco system relating to Internal/Concurrent/Statutory Audit. (Work Order & Work completion of the related work order to be submitted) | 5 |
| Total | | 100 |