

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	09-10-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	10-10-2026 12:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Assam
विभाग का नाम/Department Name	Panchayat And Rural Development Department Assam
संगठन का नाम/Organisation Name	Office Of Commissioner
कार्यालय का नाम/Office Name	Panjabari Assam
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :rupjit.das24@assam.gov.in Buyer Email id: nabanita.chakrabarty@supportgov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	11 Month(s) 4 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	10 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
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

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (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 दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	36
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
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	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	4358500
Payment Timelines	Payments shall be made to the Seller within 40 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. 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.

3. 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.

4. 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

Number of Years of firm/company's existence as per ICAI certificate 5 years

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.: 5 years

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: Minimum 1 (One)

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification NA

Number of XX fulltime CA's required and YY professional audit staff: Minimum 1 (One) CA & Minimum Professionals 2 (Two)

This Bid is based on Quality & Cost Based Selection (QCBS) . The parameter wise qualification requirement is as under:-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
As per Qualification Methodology document	100	40	View File

Buyer Defined Total Qualifying Marks for Technical Qualification: 40

QCBS Weightage(Technical:Financial):70:30

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 law & regulations
Type of Industries/Functions	Operational & Administrative
Frequency of Progress Report	As and when required
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	if required
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Bitupan Barhoi	781037,Office of Commissioner Panchayat and Rural Development	Project / Lumpsum Based	N/A

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

1. Generic

OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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 कार्यवाई 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---



**GOVERNMENT OF ASSAM
COMMISSIONERATE OF PANCHAYAT AND RURAL DEVELOPMENT
PANJABARI, GUWAHATI-37**

Email: rural.assam@assam.gov.in
Telephone: 0361-2333645

No. E-399547/ DFA/ 1887879

Date: 08-09-2026

Bid document for hiring of Chartered Accountant Firm/ Bidder

The Commissionerate of Panchayat & Rural Development (CP&RD), Assam, invites tender from the Chartered Accountant Firms/ Bidders **Empanelled with C&AG** for Statutory Audit as prescribed by GOI of HQ (Commissionerate), Zilla Parishads, Block Development Office/ Anchalik Panchayat and Gaon Panchayat etc. for the financial year 2025-26 for selection of upto 36 nos. of C.A firms against **35 nos. of districts & 1 no. for Headquarter (Through GeM Portel)** as per selection list based on marks obtained in technical evaluation and financial evaluation as detailed herein in clauses (I) to (XXII) below:

The eligibility of bidders shall be made as per the following criteria: -

I. The intending bidders should submit the up-to-date copies of Certificate of Practice from ICAI along with membership no. from the said institute as per relevant provisions of the ICAI Act, 1949 as amended up-to-date.

II. Income Tax Return: The intending bidders should submit copy of PAN Card, copies of Income Tax Returns (ITR) along with acknowledgement receipts for the Assessment Years relevant to FY 2022-23, FY 2023- 24 and FY 2024-25. Failure to submit the ITRs for the above-mentioned periods shall lead to rejection of the bid.

III. GST Registration and Returns: The intending bidders should submit copy of valid GST Registration Certificate and GST Returns for the latest completed financial year. Any bidder having suspended or cancelled GST registration during the bid process shall be liable for disqualification.

IV. Trade License: The bidder should submit a valid Trade License issued by the competent authority (Wherever applicable). The Trade License must remain valid as on the date of submission of bid.

V. Head Office: The CA Firm/Bidder must have a registered Head Office or Branch Office in Assam for at least the past 5 (five) years as on 31st March 2025. The CA Firm/Bidder must submit authenticated supporting documents to verify the registration of the Head Office or Branch Office in Assam. In case of Branch Office in Assam, the following conditions shall be applicable:

a) At least one full-time Chartered Accountant shall be posted in the Assam office throughout the contract period.

b) Acceptable address proof documents may include: ICAI Branch registration, GST Registration, Electricity bill, Rent agreement and Trade licence.

Any false declaration regarding local presence shall result in immediate disqualification.

VI. The CA Firms/ Bidders must have experience of minimum 5 (Five) years in the relevant field within the State of Assam.

VII. No. of FCA in the Firm/ Bidder. The CA Firm/ Bidder must submit authenticated supporting documents such as Appointment Letter/ Agreement copy/ ID Card/ Salary Slip/ Bank Statement showing the credit of salary to verify the engagement of FCA.

VIII. No. of ACA in the Firm/ Bidder. The CA Firm/ Bidder must submit authenticated supporting documents such as Appointment Letter/ Agreement copy/ ID Card/ Salary Slip/ Bank Statement showing the credit of salary to verify the engagement of ACA.

IX. No. of Articles in the Firm/ Bidder. The CA Firm/ Bidder must submit authenticated supporting documents such as Appointment Letter/ ICAI Article Registration Letter to verify the engagement of Articles.

X. No. of Man Power in the Firm/ Bidder. The CA Firm/Bidder must submit authenticated supporting documents such as: Appointment Letter, Agreement Copy and Office ID Card to verify engagement of total manpower. The manpower must have been engaged continuously for at least 6 (six) months as on 31st March 2026.

XI. Average Annual Turnover for last 3 years. The bidder should have a minimum average annual turnover of Rs. 10,00,000/- (Rupees Ten Lakhs) per annum during FY 2022-23, FY 2023 24 and FY 2024-25. The bidder must submit Audited Financial Statements, Profit & Loss Account, Balance Sheet, and CA Certificate regarding turnover.

XII. Experience of Statutory audit work in P&RD Dept. Assam: The CA Firms/ Bidders must submit authenticated copies of Work Orders/ Work Completion Certificates to verify the experience of Statutory audit work in P&RD Dept. Assam. Only experience relating to Statutory Audit shall be considered for evaluation. The following assignments shall not

be considered as eligible experience: Internal Audit, Concurrent Audit, Stock Audit, Revenue Audit, Tax Audit, Bank Audit, Due Diligence, Consulting Assignments, Accounting/Bookkeeping Assignments, and Any non-statutory audit work.

XIII. Experience of statutory Audit at Govt. Organisations /Other Departments of Govt. of Assam/ Corporations, Semi Govt. Organisations etc. in Assam other than P&RD, Assam: The CA Firms/ Bidders must submit authenticated copies of Work Orders/ Completion Certificates to verify the experience of Statutory audit work in Govt. organisations / other departments of Govt. of Assam/ Corporations/ Semi Govt. departments etc. in Assam other than P&RD, Assam. Only experience relating to Statutory Audit shall be considered for evaluation. The following assignments shall not be considered as eligible experience: Internal Audit, Concurrent Audit, Stock Audit, Revenue Audit, Tax Audit, Bank Audit, Due Diligence, Consulting Assignments, Accounting/Bookkeeping Assignments, and Any non-statutory audit work.

XIV. The Bidder shall submit a self-declaration/affidavit confirming that the Bidder has not been blacklisted or debarred by any Government Department/ Organisation, Public Sector Undertaking, Statutory Body or Local Authority, is not facing any proceedings for blacklisting or debarment as on the last date of submission of the bid, has not been convicted during the last three years for any offence involving professional misconduct, fraud, false statement or misrepresentation, has not submitted any false, forged, fabricated or misleading document or information in connection with the present bid, and shall promptly inform the Procuring Entity in writing of any order of blacklisting or debarment issued against the Bidder during the bid process or during the period of the contract.

XV. The selected CA Firm shall complete the audit assignment and submit the Audit Report within the stipulated timeline. Failure to perform the assignment satisfactorily or to complete the audit within the prescribed time, without valid reasons may result in withholding of payment, termination of the contract, and debarment/blacklisting from future assignments of the Commissionerate of Panchayat & Rural Development, Assam.

XVI. All bidders are required to submit the duly authenticated documents with clearly indicated page numbers and an index.

XVII. Criteria for allotment of marks for selection of CA firms/ Bidders for conduct of Audit for the FY-2025-26.

Sl. No	Requisite condition to be fulfilled	Total Marks	Criteria for award of Marks	Marks Allocated
	No. of FCA in the firm /		a. 01 to 03	06 Marks

1	Bidder	12 Marks	b. 04 and above	12 Marks
2	No. of ACA in the firm/ Bidder	12 Marks	a. 01 to 05	06 Marks
			b. 06 and above	12 Marks
3	No. of Articles	10 Marks	a. 01 to 05	06 Marks
			b. 06 and above	10 Marks
4	No. of Manpower	10 Marks	a. 05 to 10	06 Marks
			b. 11 and above	10 Marks
5	Annual Turnover for the last 3 years (Average)	20 Marks	a. 10,00,000 to 50,00,000	10 marks
			b. 50,00,001 to 1,00,00,000	14 Marks
			c. 1,00,00,001 and above	20 Marks
6	Experience of Statutory audit work in P&RD Dept. Assam	20 Marks	a. 05 to 07 Years	06 Marks
			b. 08 to 12 Years	10 Marks
			c. 13 to 15 Years	14 Marks
			d. Above 15 Years	20 Marks
7	Experience of Statutory Audit at Govt. Organisations / Other Departments of Govt. of Assam, Corporations/ Semi Govt. Organisations etc. in Assam other than P&RD, Assam.	16 Marks	03 Years to 10 Years	10 Marks
			More than 10 Years	16 Marks
	Total	100 Marks		

XVIII. The intending bidders should mention the professional fee against scheme on annual basis/ per annum within the limits as mentioned below: -

a) Rs. 45,000/- for HQ (Auditing of all schemes).

b) Rs. 45,000/- per District (Auditing of all schemes under Zilla Parishad)

c) Rs. 7,500/- per Anchalik Panchayat/ Block Dev. Office (Auditing of all

schemes under Dev. Blocks/ Anchalik Panchayat).

d) Rs. 500/- per GP covering all schemes.

IX. Criteria for Final Selection:

The final selection of the successful bidder will be based on the Quality & Cost Based Selection (QCBS) method:

Quality & Cost Based Selection (QCBS) Formula:

As the quoted price will be considered as per the latest Government Circular in force. The QCBS evaluation will prioritize the technical scores. The combined QCBS score for each bidder will be calculated as follows:

$$\text{QCBS} = (\text{TS} \times 0.7) + 30 (\text{FS})$$

Where,

QCBS is the quality & Cost Based Selection score for a bidder.

TS is the normalized technical score for a bidder (TS= $\{(T/T_High) \times 100 \times 0.7\}$)

Where,

‘T’ is – Total technical marks obtained by the bidder.

‘T_High’ is– Highest technical marks scored by a bidder.

‘0.7’ is –Weightage for quality.

Special Note: - In the event of a tie/ equality in the technical scores amongst two or more bidders, the following criteria shall be used for further evaluation, in order of priority.

a) Experience in Statutory Audit: Preference shall be given to the bidder with more extensive experience in statutory audits.

b) Number of FCA and ACA: If the tie persists, the bidder with more fellow chartered Accountants (FCA) and Associate Chartered Accountants (ACA) shall be given weightage.

c) Number of Manpower: if a tie still remains, the bidder with a larger workforce shall be given weightage.

d) Annual Turnover: Finally, if necessary, the bidder with a higher average annual turnover shall be considered to break the tie.

XX. Service Allocation: The Commissionerate will allocate the districts and the Headquarter at its sole discretion. Each qualified service provider will be assigned one or more units (District), depending on the number of qualified bidders.

XXI. Payment Terms: Payments will be made only after the successful completion and delivery of services for the assigned district or headquarter. Each respective district or Headquarter will process payments for services rendered in its jurisdiction.

XXII. The CA firm/ Bidder is advised to submit its bid from a unique IP address to ensure transparency and to avoid any issues during the bid evaluation process.

The Commissioner of Panchayat & Rural Development, Assam reserves the right of rejecting any or all bids without assigning any reason thereof.

Digitally signed by
Oinam Sarankumar Singh
Date: 08-09-2026
12:24:14

Commissioner
Panchayat & Rural Development,
Assam

Memo No. E-399547/ DFA/ 1887879-A
Copy to: -

Date: 08-09-2026

1. P.S to the Hon'ble Minister, Panchayat & Rural Development Department, Dispur, Guwahati-06 for kind appraisal of the Hon'ble Minister.
2. P.S to the Additional Chief Commissioner to the Government of Assam, Panchayat & Rural Development, Department, Dispur, Guwahati-06 for kind appraisal of the Additional Chief Secretary.
3. GeM Buyer of this Commissionerate for information and uploading the bid on GeM Portal.

(e-Signed)
Commissioner
Panchayat & Rural Development,
Assam