



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5094666  
Dated/दिनांक : 26-06-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	06-07-2024 14:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	06-07-2024 14:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	30 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Assam
Department Name/विभाग का नाम	Skill Employment And Entrepreneurship Department
Organisation Name/संगठन का नाम	Assam Skill Development Mission
Office Name/कार्यालय का नाम	Guwahati
Item Category/मद केटेगरी	Financial Advisory Services - Offsite; Statutory Audit
Contract Period/अनुबंध अवधि	1 Month(s) 1 Day(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	7 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,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
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	3 Days

**Bid Details/बिड विवरण**

<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	50000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation

**EMD Detail/ईएमडी विवरण**

Required/आवश्यकता	No
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**ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता	No
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**Splitting/विभाजन**

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

**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन	Yes
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**MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
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. Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority: Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
4. 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.

5. 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.

**Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**Number of years of experience as on date of which at least XX years should be in providing similar advisory services to Government departments, PSUs, PSBs, Municipalities and centrally funded institutions.:**The CA firm should have experience of conducting at least 5 assignments relating to internal / concurrent / statutory audit of any Government Agency

**Number of XX qualified professionals in full time employment at senior level with experience in handling similar or relevant projects.:**The CA firm should have at least 3 CAs either in the capacity of partners or full-time employees, out of which there should be at least 2 partners. Out of the 3 CAs, at least 2 should be FCAs.

**Scope of work to be uploaded by buyer:**[1719390149.pdf](#)

**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
Technical Qulaifications	100	70	<a href="#">View file</a>	Yes

Total Minimum Passing Technical Marks: 70

**Financial Advisory Services - Offsite; Statutory Audit ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Deployment Location	Offsite
Category of financial advisory service	Statutory Audit
Sub-category of Financial Advisory Services	Audit
Financial Advisory Reports	Yes
Frequency of Progress Report	Yearly
Type of Professional/Resources required	Chartered accountant
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	Indian Accounting Standards (Ind AS)
Total Experience of Professionals / Resources (In years)	5 - 7 Years

Specification	Values
<b>Addon(s)/एडऑन</b>	
Post Financial Advisory Support	Yes

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

#### Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Pankaj Borah	781035, Assam Skill Development Mission , Bhabananda Boro Path, Katabari, NH37, GARCHUK, Guwahati, Assam 781035	1	<ul style="list-style-type: none"> <li>Number of months for which Post Advisory support is Required : 3</li> </ul>

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

##### 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

#### Disclaimer/अस्वीकरण

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.

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.

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

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./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।

---Thank You/धन्यवाद---



सत्यमेव जयते

GOVT. OF ASSAM

ASSAM SKILL DEVELOPMENT MISSION

KATABARI, NH: 37 GARCHUK: GUWAHATI-781035

Website: [www.asdm.assam.gov.in](http://www.asdm.assam.gov.in)

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## 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 ASDM, Statutory Audit also aims at ensuring that the respective program expenditures are eligible for financing under the relevant grant/ credit agreements (under programs supported by development partners) 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:

- a) An assessment of adequacy of the project financial systems, including financial controls
- b) Assure whether goods and services financed have been procured in accordance with the relevant procurement guidelines.
- c) Assure that all necessary supporting documents, records and accounts have been kept in respect of the project.
- d) 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.
- e) Ensure expenditures if any, ineligible for financing by the development partners are disclosed adequately in the financial statements.

### 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:

- a) Audit Opinion (As per the format prescribed)
- b) Consolidated audit report and individual reports on all Schemes under ASDM.
- c) Completed checklist attached
- d) Audit Checklist
- e) Management letter checklist (As per the format prescribed in guidelines)
- f) Following completed Financial Statements in the latest approved format
- g) Audited Balance Sheet
- h) Income and Expenditure
- i) Receipts & Payment
- j) Statement of Reimbursable Expenses
- k) Unspent grants of individual Scheme under ASDM
- l) Capital Fund
- m) Current Liabilities
- n) Fixed Assets
- o) Loans and Advances (age wise analysis)
- p) Cash and Bank Balances
- q) Program wise Statement of Expenditure
- r) Bank Reconciliation Statement
- s) Scheme wise Certified Utilization Certificates
- t) Audited Financial Management Reports (FMRs)



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- u) Reconciliation between expenditure as per FMR and audit report
- v) Notes to Accounts attached
- w) Accounting Policies attached
- x) Comment on compliance with previous year's audit observations
- y) Representation by Management
- z) Management Letter

#### **Responsibilities of the Auditor**

- a) 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.
- b) To compare the financial management reports sent to Gol with the annual accounts
- c) To get the accounts ready for the State
- d) To issue separate Audit Report for each District and state level for each programme separately
- e) To complete the audit within 90 days as the terms of contract signed
- f) To ensure that all funds sent by Gol to state and from state to districts etc. are properly reconciled
- g) To quantify the expenditure/ funds against any specific issue
- h) To submit a confirmation from SFM 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 2023-24.



सत्यमेव जयते

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Sl. No.	Evaluation Criteria	Maximum Score
1.	Average Turnover of the last 3 financial year - 2019-20, 2020-21 and 2021-22: a) Average turnover of above Rs. 10 lakhs : 30 marks b) Turnover of more than or equal to Rs. 8.00 lakhs and less than Rs. 10.00 lakhs: 20 marks c) Turnover of more than or equal to Rs. 6.00 lacs; less than Rs. 08.00 lakhs: 10 marks	30
2.	CA partners/ CA employees in the firm: a) 5 marks for each CA partner b) 3 marks for each CA employee c) 3 marks extra for each FCA partner or FCA employee Subject to a maximum of 30 marks	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	10
5	Experience of conducting similar assignment in context to skill eco system relating to internal/concurrent/statutory audit	5
	<b>TOTAL</b>	<b>100</b>