



बिड संख्या/Bid Number: GEM/2025/B/6899248

दिनांक /Dated: 17-11-2025

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	02-12-2025 14:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	02-12-2025 14:30:00
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
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	11 Month(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
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
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

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों 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 बिड मूल्य /Estimated Bid Value	4358500
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.

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

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

Total Minimum Qualifying Marks for Technical Score: 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

विवरण/ Specification	मूल्य/ Values
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

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	HIRAK JYOTI KAKATI	781037,Office of Commissioner Panchayat and Rural Development	1	N/A

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

2. Buyer Added Bid Specific ATC

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

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. 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.
16. 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 are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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---



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

Email: ruralassam@yahoo.co.in
Telephone: 0361-2333645

No. E-399547/ DFA/ 1432777

Date: 08-10-2025

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), ZP & DRDA, Block & A.P, G.P etc. for the financial year 2024-25 for selection of upto 36 nos. of C.A firms against 35 nos. of districts & 1 no. for Headquarter as per selection list based on marks obtained in technical evaluation and financial evaluation as detailed herein in clauses (i) to (xxi) below.

The selection 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. The intending bidders should submit copies of PAN Card & GST Registration Certificates.
- iii. **Head Office:** The CA Firm/ Bidder must have registered **Head Office or Branch Office** in Assam since the past 5 years. The CA firm/ Bidder must submit authenticated supporting documents to verify the registration of Head Office or Branch Office in Assam.
- iv. The CA Firms/ Bidders must have experience of minimum 5 (Five) years in the relevant field within the state of Assam.
- v. **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, up-to-date ICAI Firm Certificate, or the Partnership Deed registered before the Office of the Sub Registrar/Notary Public, not prior to the F.Y. 2025-26 to verify the engagement of FCA.
- vi. **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, up-to-date ICAI Firm Certificate, or the Partnership Deed registered before the Office of the Sub Registrar/Notary Public, not prior to the F.Y. 2025-26 to verify the engagement of to verify the engagement of ACA.
- vii. **No. of Articles 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 Articles.
- viii. **No. of Man Power 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 total nos. of manpower.
- ix. **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 the last 3 (Three) years.
- x. **Experience of Statutory audit work in P&RD Dept. Assam.** The CA Firms/ Bidders must submit authenticated copies of Work Orders/ Completion Certificates to verify the experience of Statutory audit work in P&RD Dept. Assam.
- xi. **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.
- xii. Late submission of any documents shall not be accepted.
- xiii. All bidders are required to submit the duly authenticated documents with clearly indicated page numbers and an index.
- xiv. All the documents and criteria for evaluation must be fulfilled in the context of Assam only.
- xv. **Criteria for allotment of marks for selection of CA firms/ Bidders for conduct of Audit for the FY-2024-25**

Sl. No	Requisite condition to be fulfilled	Total Marks	Criteria for award of Marks	Marks Allocated
1	No. of FCA in the firm / Bidder	12 Marks	a. 01 to 03	06 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. 100,00001 and above	20 Marks
6	Experience of Statutory audit	16 Marks	03 Years to 07 Years	10 Marks

	work in P&RD Dept. Assam		More than 07 Years	16 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.	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
	Total	100 Marks		

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

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

Rs. 45,000/- per District (Auditing of all schemes under ZP & DRDA whichever is applicable.)

Rs. 7,500/- per Block (Auditing of all schemes of Dev. Blocks including Anchalik Panchayat under respective blocks).

Rs. 500/- per GP covering all schemes.

xvii. **Financial Bid Submission:** A total amount of **₹43,58,500.00** is the total amount which covers the entire scope of services, which will be distributed district-wise & Head Quarter basis amongst the qualified bidders on the basis of seriality in the selection list with each district and the Head Quarter (HQ) shall be treated as separate units for final payments.

xviii. **Evaluation and Award of Contract (AOC):** The service providers will be selected through the **Quality and Cost Based Selection (QCBS)** method. Financial marks will be uniform for all selected bidders, provided they have quoted **₹43,58,500.00**. However, upon qualification and selection on QCBS, allotment of districts and payments district wise/ for HQ will happen as per the District/ HQ allotted to the selected bidder as per QCBS and not as the total amount of scope of work as quoted.

xix. **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:

$$\text{QCBS} = (\text{TS} \times 0.8) + 20 (\text{FS})$$

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)x100x0.8}

Where,

- | | | |
|--------------------|---|---|
| 'T' is | - | Total technical marks obtained by the bidder. |
| 'T_High' is | - | Highest technical marks scored by a bidder. |
| '0.8' 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.

1. **Experience in Statutory Audit:** Preference shall be given to the bidder with more extensive experience in statutory audits.
 2. **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.
 3. **Number of Manpower:** if a tie still remains, the bidder with a larger workforce shall be given weightage.
 4. **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 HQ at its sole discretion. Each qualified service provider will be assigned one or more units (district or HQ), depending on the number of qualified bidders on the basis of order of seriality in the selection list.
- xxi. **Payment Terms:** Payments will be made only after the successful completion and delivery of services for the assigned district or HQ. Each respective district or HQ will process payments for services rendered in its jurisdiction.

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

Digitally signed by
JALLI KEERTHI
Date: 08-10-2025
12:50:51
Commissioner
Panchayat & Rural Development,
Assam

Memo No. E-399547/ DFA/ 1432777-A

Date: 08-10-2025

Copy to:-

1. P.S to the Hon'ble Minister, P&RD Deptt., Dispur, Guwahati-06 for kind appraisal of the Hon'ble Minister.
2. P.S to the Addl. Chief Secretary to the Govt. of Assam, P&RD, Deptt., Dispur, Guwahati-06 for kind appraisal of the Addl. Chief Secretary.

3. Shri Dhrubajyoti Sarmah, Asstt. Engineer (GeM Buyer) of this Commissionerate for information and necessary action for uploading the bid on GEM Portal.
4. Notice Board.

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



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

Email: ruralassam@yahoo.co.in
Telephone: 0361-2333645

No. E- 399547/ DFA/ 1234567

Dated: 12-11-2025

C O R R I G E N D U M

With reference to the **Bid document vide No. E-399547/ DFA/ 1432777** for engagement of Chartered Accountant Firms for Statutory Audit of various Programmes/Schemes under the Panchayat & Rural Development Department, Assam, the clause on **Criteria for Final Selection (Clause No. xix)** is hereby revised as follows:

Revised QCBS Formula:

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

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)x100x0.7}**

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.

- Experience in Statutory Audit:** Preference shall be given to the bidder with more extensive experience in statutory audits.
- 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.
- Number of Manpower:** If a tie still remains, the bidder with larger workforce shall be given weightage.
- Annual Turnover:** Finally, if necessary, the bidder with a higher average annual turnover shall be considered to break the tie.

This corrigendum is an integral part of the bid document and must be acknowledged in the submission.

Digitally signed by

MUNINDRA SHARMA

Commissioner

Date: 12-11-2025
Panchayat & Rural Development, Assam
Panjabari, Juripar, Guwahati - 37