

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	21-03-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	21-03-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	105 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Assam
विभाग का नाम/Department Name	Department Of Housing And Urban Affairs
संगठन का नाम/Organisation Name	South East Guwahati Water Supply Project
कार्यालय का नाम/Office Name	Kharghuli
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Audit report; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	2 Month(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	20 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	7 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

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 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 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	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	538080
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	10762

#### ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

**लाभार्थी /Beneficiary :**

PD, PIU, SE Guwahati Water Supply Project  
Kharghuli, Department of Housing and Urban Affairs, South East Guwahati Water Supply Project,  
(Project Director)

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

**एमआईआई अनुपालन/MII Compliance**

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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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:** Minimum 25 years of existence as on the date of Bid, supported by ICAI Firm constitution Certificate

**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.:**At Least 5 years experience in Audit of govt. Departments, PSU, Autonomous Bodies, Centrally Funded institutions

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**The firm should have minimum 3 full-time partners with experience in handling similar audit assignments

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

Least 2 DISA/CISA Qualified professional in full time employment of the firm.

**Number of XX fulltime CA's required and YY professional audit staff** minimum 3 full time CA and 5 Audit Staff in Payroll

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1773138077.pdf](http://1773138077.pdf)

**Financial Audit Services - Review Of Financial Statements, Audit Report; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm ( 1 )**

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Audit report
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Compliance with law & regulations , Compliance with contracts , Review system & processes
Type of Industries/Functions	Govt-Service Organization
Frequency of Progress Report	Yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Yearly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	Yes

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.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Mitu Das	781004,Dr.Bhupen Hazarika Path, Kharghuli	Project / Lumpsum Based	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 2</li> </ul>

## 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. 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---**

**TERMS OF REFERENCE (TOR)**

1	Background	The Government of Assam is implementing an externally aided project supported by multilateral funding agencies. The project is being executed through Project Management Unit (PMU)/Project Implementation Units (PIUs). Annual statutory audit of project financial statements is required as per financing agreement and government rules.
2	Objective of the Assignment	The objective of the audit is to enable the auditor to express an independent professional opinion on: 1.whether the project financial statements present a true and fair view; 2.whether funds have been utilized for the intended purposes; 3.whether financial management complies with donor guidelines, Government rules and applicable standards.
3	Scope of Work	The auditor shall, inter alia: 1.Audit project accounts, books, ledgers, bank accounts, advances, expenditures and assets. 2.Verify eligibility of expenditures with reference to financing agreement, procurement rules and government orders. 3.Review internal control mechanisms and financial management system. 4.Check reconciliation of bank, advances, UCs and statements submitted to funding agencies. 5.Verify procurement, contract payments and statutory deductions. 6.Conduct sample field visits to PIUs / districts / works, if required. 7.Review compliance of previous audit observations. 8.Issue audit opinion on financial statements. 9.Statutory payment of tax shall be made by the department. The auditor's role is advisory, preparation and filing based on records made available.
4	Standards	Audit shall be conducted in accordance with: 1.Standards on Auditing issued by ICAI, 2.Government financial rules, 3.donor financial management and disbursement guidelines.
5	Audit Period	The audit will cover financial year 2024-2025 & 2025-26.

<b>6</b>	Deliverables	The auditor shall submit: 1.Draft Audit Report 2.Final Audit Report after incorporating replies 3.Management Letter highlighting weaknesses 4.Utilization/Expenditure certification, if required 5.Reports shall be submitted in required number of copies and soft format.
<b>7</b>	Timelines	Draft report within specified days from completion of field visit. Final report within agreed time after receipt of management response.
<b>8</b>	Key Personnel	The firm shall deploy qualified Chartered Accountants and experienced audit staff. CVs of key experts may be sought.
<b>9</b>	Data, Services & Facilities by Department	The PMU/PIU shall provide access to records, statements and necessary information.
<b>10</b>	Confidentiality & Ethics	The auditor shall maintain confidentiality and follow professional ethics. Information shall not be used for any other purpose.
<b>11</b>	Ownership of Reports	All reports and working papers will remain property of the Government of Assam.
<b>12</b>	Payment	Payment shall be linked to submission and acceptance of deliverables as per contract.

**Other Terms & Conditions**

1	Firm should not be blacklisted by any Government organization- Undertaking to be submitted
2	Firm should have valid PAN & GST registration- Submit Self-attested Copies
3	Partners/staff proposed should not be changed without approval.
4	The firm and its partners should have experience of statutory/ internal audit / financial management / transaction audit of atleast 4 (four) assignments of externally aided projects funded by multilateral or bilateral agencies such as World Bank, ADB, NDB, etc. The projects should have been under execution during 01.04.2020 to 31.03.2025. The bidder must have directly conducted the audit including certification of reimbursement claims / withdrawal applications and their re-conciliations. Audit of a sub-project, component, district-level implementation unit, or part of a larger externally aided project shall not be considered. Work orders/completion certificates to be submitted. If the contract(s) is an ongoing contract for multiple years, Work orders / Completion certificate for any one year or more year between 01.04.2020 -31.03.2025 will be considered as one assignment.
5	At least 1 partner / qualified professional in full-time employment of the firm, should have completed the Certificate Course on Public Finance & Government Accounting conducted by the Institute of Chartered Accountants of India.
6	The firm should have head office in Assam.
7	The firm should be empaneled with C&AG. Copy of C&AG's empanelment letter / certificate for the year 2025-26. Copy of empanelment application shall not be accepted
8	Total Average Annual Turnover of the firms in last three financial years (i.e., 2022-23, 2023-24 and 2024-25) from consulting business should not be less than Rs. 20.00 Lacs (Rupees Twenty Lacs only). The average annual turnover certificate as issued by the Auditor/Chartered Accountant should be submitted. The Certificate must be accompanied by attested copies of audited Statement of Accounts of last three financial years (i.e. 2022-23, 2023-24 and 2024-25).
9	The bidder must be a Chartered Accountant firm registered with ICAI and in existence for the minimum period prescribed in the bid.
10	Proposals that exceed the indicated budget shall be rejected.

**Price Breakup Format**

**For the F/Yr. 2024-25**

Role	Designation	Qualification	No. of Persons	Working Days	Rate/day	Total Fee (Rs)
Team Leader	Senior Partner	FCA	1	2		
Audit Supervisor	Partner	FCA	1	9		
Junior Auditor	Experienced Staff	Semi Qualified CA/ M. COM / Etc	1	10		
Support Staff	New Staff	Article Assistants / Audit Clerks/ B COM /Etc	1	10		
			4		Taxable Value	
					GST @18%	
					Total	

**For the F/Yr. 2025-26**

Role	Designation	Qualification	No. of Persons	Working Days	Rate/day	Total Fee (Rs)
Team Leader	Senior Partner	FCA	1	4		
Audit Supervisor	Partner	FCA	1	12		
Junior Auditor	Experienced Staff	Semi Qualified CA/ M. COM / Etc	1	12		
Support Staff	New Staff	Article Assistants / Audit Clerks/ B COM /Etc	1	12		
			4		Taxable Value	
					GST @18%	
					Total	

<b>G. Total for the F/yr. 2024-25 &amp; 2025-26</b>	
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Seal/Signature of the Firm