

Corrigendum Details

Corrigendum Details

|                                  |                                       |
|----------------------------------|---------------------------------------|
| Modified On: 2026-07-28 16:23:24 | Bid extended to 2026-08-05 14:00:00   |
|                                  | Bid Opening Date: 2026-08-05 14:30:00 |
| Modified On: 2026-07-22 12:30:16 | Bid extended to 2026-07-29 14:00:00   |
|                                  | Bid Opening Date: 2026-07-29 14:30:00 |
| Modified On: 2026-07-08 10:54:17 | Bid extended to 2026-07-22 14:00:00   |
|                                  | Bid Opening Date: 2026-07-22 14:30:00 |

View(s)

View(s)

**बिड दस्तावेज़ / Bid Document**

| बिड विवरण / Bid Details                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| बिड बंद होने की तारीख/समय / Bid End Date/Time                                                                                | 08-07-2026 14:00:00                                                                                                                                                                                                                                                                                                                                                                                                    |
| बिड खुलने की तारीख/समय / Bid Opening Date/Time                                                                               | 08-07-2026 14:30:00                                                                                                                                                                                                                                                                                                                                                                                                    |
| बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)                                                  | 180 (Days)                                                                                                                                                                                                                                                                                                                                                                                                             |
| मंत्रालय/राज्य का नाम / Ministry/State Name                                                                                  | Assam                                                                                                                                                                                                                                                                                                                                                                                                                  |
| विभाग का नाम / Department Name                                                                                               | Public Health Engineering Department, Assam                                                                                                                                                                                                                                                                                                                                                                            |
| संगठन का नाम / Organisation Name                                                                                             | N/a                                                                                                                                                                                                                                                                                                                                                                                                                    |
| कार्यालय का नाम / Office Name                                                                                                | Office Of The Chief Engineer Phe Sanitation                                                                                                                                                                                                                                                                                                                                                                            |
| शिकायत निवारण के संपर्क विवरण / Contact details of Grievance redressal                                                       | dipam.patowary@supportgov.in                                                                                                                                                                                                                                                                                                                                                                                           |
| वस्तु श्रेणी / Item Category                                                                                                 | Financial Audit Services - As per scope of work; CA Firm                                                                                                                                                                                                                                                                                                                                                               |
| अनुबंध अवधि / Contract Period                                                                                                | 2 Month(s)                                                                                                                                                                                                                                                                                                                                                                                                             |
| बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)              | 50 Lakh (s)                                                                                                                                                                                                                                                                                                                                                                                                            |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service             | 5 Year (s)                                                                                                                                                                                                                                                                                                                                                                                                             |
| 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), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (Requested in ATC)<br>*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? | 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                                                                                                      | 7                                                                                                                                                                                                                                   |
| 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)                                                                                                             | 2800000                                                                                                                                                                                                                             |
| Payment Timelines                                                                                                                                                                                                        | Payments shall be made to the Seller within <b>45</b> 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                                                                                                                                                                                                         |
| मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required                                                                                                             | Yes                                                                                                                                                                                                                                 |

#### ईएमडी विवरण/EMD Detail

|                             |                     |
|-----------------------------|---------------------|
| एडवाइजरी बैंक/Advisory Bank | State Bank of India |
| ईएमडी राशि/EMD Amount       | 56000               |

#### ईपीबीजी विवरण /ePBG Detail

|                                         |                     |
|-----------------------------------------|---------------------|
| एडवाइजरी बैंक/Advisory Bank             | State Bank of India |
| ईपीबीजी प्रतिशत (%) /ePBG Percentage(%) | 5.00                |

ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).

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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 हैं। 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.

(c). ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

**लाभार्थी /Beneficiary :**

CE PHED Sanitation

Office of the Chief Engineer PHE Sanitation, Public Health Engineering Department, Assam  
(Chief Engineer Phe Sanitation)

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

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.

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

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

| Parameter Name    | Max Marks | Cutoff Marks | Qualification Methodology Document |
|-------------------|-----------|--------------|------------------------------------|
| QCBS as per scope | 100       | 70           | <a href="#">View File</a>          |

**Total Minimum Qualifying Marks for Technical Score: 70**

**QCBS Weightage(Technical:Financial):70:30**

**Pre Bid Detail(s)**

| मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid<br>Date and Time | प्री-बिड स्थान/Pre-Bid Venue                                                                                                                                                 |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 24-06-2026 15:00:00                                  | Online through Google Meet<br>Wednesday, June 24 · 3:00 – 4:00pm<br>Video call link: <a href="https://meet.google.com/ngm-kfft-goj">https://meet.google.com/ngm-kfft-goj</a> |

## Financial Audit Services - As Per Scope Of Work; CA Firm ( 1 )

### तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specification                      | मूल्य/ Values             |
|-------------------------------------------|---------------------------|
| <b>कोर / Core</b>                         |                           |
| Scope of Work                             | As per scope of work      |
| Type of Financial Audit Partner           | CA Firm                   |
| Type of Financial Audit                   | Statutory Audit           |
| Category of Work under Financial Audit    | As per ATC/ Scope of Work |
| Type of Industries/Functions              | As per ATC/ Scope of Work |
| Frequency of Progress Report              | As per ATC/ Scope of Work |
| MIS Reporting for Financial Audit support | Yes                       |
| Frequency of MIS reporting                | As per ATC/ Scope of Work |
| State                                     | NA                        |
| District                                  | NA                        |
| <b>एडऑन /Addon(s)</b>                     |                           |
| 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 |
|----------------------------------------------------------------------------|----|

### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

### प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

| क्र.सं./S.N<br>o. | प्रेषिती/रिपोर्टिंग<br>अधिकारी /Consignee<br>Reporting/Officer | पता/Address                                                                       | Quantity                | अतिरिक्त आवश्यकता<br>/Additional<br>Requirement |
|-------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------|-------------------------------------------------|
| 1                 | DIPAM PATOWARY                                                 | 781036,Office of the Chief Engineer (PHE), Sanitation, Assam Hengrabari, Guwahati | 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 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 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---

## **Engagement of Statutory Auditor for Financial Audit Services for SBM(G) for the FY 2025-26**

### **Section I:**

**Background:** The rural sanitation programme in India was introduced in the year 1954 as a part of the First Five Year Plan of the Government of India. The 1981 Census revealed rural sanitation coverage was only 1%. The United Nations International Decade for Drinking water and Sanitation during 1981-90, began giving emphasis on rural sanitation. Government of India introduced the Central Rural Sanitation Programme (CRSP) in 1986 primarily with the objective of improving the quality of life of the rural people and also to provide privacy and dignity to women. From 1999, a “demand driven” approach under the “Total Sanitation Campaign” (TSC) emphasized more on Information, Education and Communication (IEC), Human Resource Development (HRD), Capacity Development activities to increase awareness among the rural people and to generate demand for sanitary facilities.

To accelerate the efforts to achieve universal sanitation coverage and to put focus on safe sanitation, the Prime Minister of India launched the Swachh Bharat Mission (SBM) on 2nd October, 2014. The Mission Coordinator shall be the Ministry of Drinking Water and Sanitation (MDWS) with two Sub-Missions, the Swachh Bharat Mission (Grameen) administered by the Ministry of Drinking Water and Sanitation and the Swachh Bharat Mission (Urban) administered by the Ministry of Housing and Urban Affairs, both of which aim to achieve Swachh Bharat by October 2, 2019, as a fitting tribute to the 150th Birth Anniversary of Mahatma Gandhi. In rural areas, this shall mean improving the levels of cleanliness in rural areas through Solid and Liquid Waste Management (SLWM) activities and making Gram Panchayats Open Defecation Free (ODF), clean and sanitized. ODF would mean the termination of fecal-oral transmission, defined by, a) no visible faeces found in the environment/village and, b) every household as well as public/community institution(s) using safe technology option for disposal of faeces, as defined by the Ministry.

### **About Swachh Bharat Mission-G**

Swachh Bharat Mission (G) aims to sustain the ODF status and introduce comprehensive solid and liquid waste management across rural India. In addition to infrastructure development, SBM-G promotes innovative cleanliness campaigns such as the Swachhata Green Leaf Rating and Swachhata Hi Sewa, mobilizing millions to participate in cleanliness drives. The broad objectives of the Mission are:

- Bring about an improvement in the general quality of life in the rural areas, by promoting cleanliness, hygiene and eliminating open defecation;
- Accelerate sanitation coverage in rural areas to achieve the vision of Swachh Bharat by 2nd October 2019;
- Motivate communities and Panchayati Raj Institutions to adopt sustainable sanitation practices and facilities through awareness creation and health education;
- Encourage cost effective and appropriate technologies for ecologically safe and sustainable sanitation;

- Develop, wherever required, community managed sanitation systems focusing on scientific Solid & Liquid Waste Management systems for overall cleanliness in the rural areas; Create significant positive impact on gender and promote social inclusion by improving sanitation especially in marginalized communities;

The following categories of components can be taken up under Swachh Bharat Mission

- Construction of Individual Household Latrines;
- Construction of Community Sanitary Complex;
- Solid and Liquid Waste Management;
- Administrative Charges;
- Information, Education, Communication
- Capacity Building.

#### **A. Objective of this tender:**

The objective of this tender is to engage an experienced Chartered Accountant (CA) Firm for carrying out Statutory Audit of the Swachh Bharat Mission-Grameen, Assam (SBM-G) accounts for entire 34 nos. District Water and Sanitation Committees (DWSCs) along with the accounts of Mission Directorate, SBM-G, Assam with compiled report and preparation of the Utilization certificate in GFR format as per para IX of SBM-G Phase-II Guidelines for the financial year 2025-26. The tentative list of DWSCs are as follows:

| Sl. | Name of District Allotted                                                                |
|-----|------------------------------------------------------------------------------------------|
| 1   | Member Secretary, Lakhimpur DWSC cum Executive Engineer (PHE), North Lakhimpur Division. |
| 2   | Member Secretary, Sonitpur DWSC cum Executive Engineer (PHE), Tezpur Division-I.         |
| 3   | Member Secretary, Dhemaji DWSC cum Executive Engineer (PHE), Dhemaji Division.           |
| 4   | Member Secretary, Tinsukia DWSC cum Executive Engineer (PHE), Tinsukia Division.         |
| 5   | Member Secretary, Sivasagar DWSC cum Executive Engineer (PHE), Sivasagar Division.       |
| 6   | Member Secretary, Charaideo DWSC cum Executive Engineer (PHE), Nazira Division.          |
| 7   | Member Secretary, Majuli DWSC cum Executive Engineer (PHE), Jorhat Division.             |
| 8   | Member Secretary, Jorhat DWSC cum Executive Engineer (PHE), Jorhat Division.             |
| 9   | Member Secretary, Nagaon DWSC cum Executive Engineer (PHE), Nagaon Division.             |
| 10  | Member Secretary, South Salmara DWSC cum Executive Engineer (PHE), Dhubri Division.      |
| 11  | Member Secretary, Dhubri DWSC cum Executive Engineer (PHE), Dhubri Division.             |
| 12  | Member Secretary, Darrang DWSC cum Executive Engineer (PHE), Mangaldai Division.         |
| 13  | Member Secretary, Dibrugarh DWSC cum Executive Engineer (PHE), Dibrugarh Division.       |
| 14  | Member Secretary, Baksa DWSC cum Executive Engineer (PHE), Baksa Division.               |
| 15  | Member Secretary, Tamulpur DWSC cum Executive Engineer (PHE), Tamulpur Division.         |
| 16  | Member Secretary, Bongaigaon DWSC cum Executive Engineer (PHE), Bongaigaon Division.     |
| 17  | Member Secretary, Nalbari DWSC cum Executive Engineer (PHE), Nalbari Division.           |
| 18  | Member Secretary, Goalpara DWSC cum Executive Engineer (PHE), Goalpara Division.         |
| 19  | Member Secretary, Kokrajhar DWSC cum Executive Engineer (PHE), Kokrajhar Division-I.     |
| 20  | Member Secretary, Chirang DWSC cum Executive Engineer (PHE), Kokrajhar Division-II.      |

|    |                                                                                                                     |
|----|---------------------------------------------------------------------------------------------------------------------|
| 21 | Member Secretary, Udalguri DWSC cum Executive Engineer (PHE), Tangla Division.                                      |
| 22 | Member Secretary, Kamrup DWSC cum Executive Engineer (PHE), Guwahati Division-I.                                    |
| 23 | Member Secretary, Kamrup (Metro) DWSC cum Executive Engineer (PHE), Guwahati Division-I.                            |
| 24 | Member Secretary, Morigaon DWSC cum Executive Engineer (PHE), Morigaon Division.                                    |
| 25 | Member Secretary, Hojai DWSC cum Executive Engineer (PHE), Hojai Division.                                          |
| 26 | Member Secretary, Karbi Anglong DWSC cum Executive Engineer (PHE), Diphu (Rural) Division.                          |
| 27 | Member Secretary, West Karbi Anglong DWSC cum Executive Engineer (PHE), Diphu (Rural) Division.                     |
| 28 | Member Secretary, N.C. Hills DWSC cum Executive Engineer (PHE), Haflong Division.                                   |
| 29 | Member Secretary, Cachar DWSC cum Executive Engineer (PHE), Silchar Division-II.                                    |
| 30 | Member Secretary, Karimganj DWSC cum Executive Engineer (PHE), Karimganj Division.                                  |
| 31 | Member Secretary, Golaghat DWSC cum Executive Engineer (PHE), Golaghat Division.                                    |
| 32 | Member Secretary, Hailakandi DWSC cum Executive Engineer (PHE), Hailakandi Division.                                |
| 33 | Member Secretary, Barpeta DWSC cum Executive Engineer (PHE), Barpeta Division.                                      |
| 34 | Member Secretary, Bajali DWSC cum Executive Engineer (PHE), Bajali Division.                                        |
| 35 | SWSM Accounts (State H.Q.) and compilation of 34 DWSCs ASA and preparation of Utilisation Certificate for the SWSM. |

**B. Scope of Work:** The onboarded CA Firm shall carry out the Statutory Audit of the Swachh Bharat Mission-Grameen, Assam (SBM-G) for FY 2025-26:

- a) Account of the Mission Directorate, Swachh Bharat Mission-Grameen
- b) Swachh Bharat Mission-G DWSC Accounts
- c) Compilation of the ASAs of the DWSCs with ASA of Mission Directorate and preparation of Utilization Certificate (as per GFR format) of the DWSCs and State H.Q. etc

Further, the selected firm will have to:

- i. Verify compliance of programme guidelines while planning/execution/ supervision of the programmes and reporting of the same in the audit reports.
- ii. Verify compliance of head wise / sub head wise expenditure as per programme ceiling given in the guidelines and reporting of the same in the audit reports.
- iii. Identification of wrong classification of accounting entries (error of commission / omission) and get the correct entries passed before closure of audit.
- iv. Identification of outstanding advances and mention of the same in audit reports (along with the names against which advances are outstanding and since when).
- v. Corrective measures adopted by SBM-G on the audit observations of previous year(s)
- vi. The audit reports for each A/C to be submitted to the office of the Divisional/Chief Engineer (PHE), Sanitation, Assam

**Note:** The programme guidelines are to be collected from the website of Swachh Bharat Mission, Ministry of Jal Shakti, Drinking Water and Sanitation [www.swachhbharatmission.ddws.gov.in](http://www.swachhbharatmission.ddws.gov.in)

**C. Key Focus Areas:** The Statutory Audit shall cover the following areas ensuring that,

- a) Transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
- b) Utilization of funds is in accordance with financing agreements.
- c) Counterpart funds are utilized for purposes for which they are provided.
- d) Goods, services and works have been procured in compliance with the financing agreement/ guidelines
- e) Transactions are duly supported by proper supporting documents and there is clear linkage between books of accounts and reports presented to Bank/FA.
- f) Where special accounts have been used, they have been maintained in accordance with the provisions of the relevant financing agreements.
- g) Propriety of the transactions.
- h) Checking the maintenance of books of accounts and records.
- i) Checking the bank reconciliation statements.
- j) Checking of component wise, category-wise and account head wise expenditures.
- k) Checking of investments, short term deposit etc. made from time to time.
- l) Checking of compliance of various taxes/statutory compliance.
- m) Verification of fixed deposit register and checking of interest received (if any).
- n) System of Physical Verification of Inventory and Fixed Assets is in place.
- o) To check all statutory records registers including Minute Books and to see that accounting affects all the decisions taken at Board/Committee Meeting/General meeting/Audit Committee meeting is given in the Books of account.
- p) To give executive summary incorporating all points' matters; which are of very important nature.

**D. Financial Books:** The CA firm shall also perform the following:

- a. Verification of Bank Book Journal, vouching of Imprest Cash.
- b. Scrutiny of General Ledger, staff advance registers
- c. Verification of cheque inward register with receipt issued as well as pay-in-slips as also advices of Bank regarding the realization of cheques.
- d. Verification of cash, cheques on hand etc. on quarterly basis and as on 31st of March every year.
- e. Verification of all computer vouchers and sheets ensure correct coding and accounting head.
- f. Scrutiny of general ledger and verification of Income and Expenditure statement, profit & loss account and balance sheet and other schedules.
- g. Verification of salary/consultancy payments, P.F, I.T., Professional Tax, TDS, etc. and verification of submission of various return to the competent authority in time.
- h. Verification all financial information completely, promptly and after the necessary authorization was recorded.

**E. Accounting Policy & Standard:**

- a. To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
- b. Review of accounts on quarterly basis.
- c. Check all recorded entries comply with accounting standard.

#### **F. System Improvement:**

The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work or unnecessary data noticed will be highlighted and reported.

#### **G. The Chartered Accountant firm so appointed will be required to give: -**

- a. Audit Certificates, utilization certificates and issue any other certificate as may be required by the society from time to time without any additional fee to be paid by the society.
- b. The responsibilities of the audit also include reporting on the adequacy of statements.

#### **H. Liasoning:**

The selected Auditor(s) will liaise with the top management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.

- a. To check all statutory records registers including minute books and to see that accounting affects all the decisions taken at Board/Committee meeting/General meeting/Audit Committee meeting are given in the books of account
- b. To give executive summary incorporating all points' matters; which are of very important nature.
- c. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted on latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
- d. Other terms and conditions are as per the Service Level Agreement and Packages of the GeM Bid Category.

## **Section II**

### **1. Deliverable and Reporting:** The auditor will provide:

- a. A comprehensive audit report detailing findings and recommendations.
- b. A Management Letter describing the sampling methodology and observations on procurement processes.
- c. The audit report shall contain specific identification of ineligible expenditures and unresolved issues with financial implications.
- d. It shall also contain an assessment of internal control systems, governance mechanisms and compliance with financing/ mission specific documents
- e. The timelines are as under:
  - Initial draft audit report and management letter to be submitted within 45 days of contract start date.
  - Final draft audit report after making all modifications/ amendments (if any, as suggested by the Buyer) to be submitted within 60 days of contract start date

### **2. Payment Schedule:**

- a) No Advance shall be paid by the Buyer and the payment will be released as under:
  - 100% of the contract amount on acceptance of final draft report by Buyer: within 60 days from Contract Award
- b) All Payments shall be made in Indian Rupees only. No payment will be released without submission of PBG. The PBG to be submitted shall be valid for a period of 2 months beyond the contract completion date.
- c) Payment shall be subject to deduction of any amount for which the Consultant is liable under the agreement as per this contract/tender terms. Further, all payments shall be made subjects to deduction of TDS (Tax deduction at Source) as per the prevailing Income Tax Act/rule and any other taxes/dues (if any).

**3. Suggested Team Composition:** The audit team of the vendor will comprise, at the minimum, the following personnel who would be evaluated:

| SI | Key Resources                      | Role                                                                                  | Qualification & experience                                                                                                                                        | No. of persons |
|----|------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. | Engagement Partner and Team Leader | Overall coordination and planning, team leadership, reporting, liaison with client.   | Qualified Chartered Accountant. Minimum 10 years post qualification experience as practicing Chartered Accountant and minimum 5 years continuously with the firm. | 01             |
| 2. | Audit team Seniors                 | Audit (including field work) and preparing reports for the Audit Manager/ Team Leader | Minimum C.A. (Inter) with at least two years post training experience in accounting, audit and report writing.                                                    | 03             |

**Note:** The auditor shall be given access to any information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the mission and deemed necessary by the auditor. The statutory auditor is expected to familiarize itself with the financial management systems and procedures of SBM (G).

- 4. Periodicity of the Audit and Timeline for submission of Audit Report:** The Statutory Auditor shall be engaged for audit of the Financial Year 2025-26.
- 5. Duration of the contract:** Time is essence of the contract. The contract duration shall be for 2 months from the date of GeM Contract. The contract may be extended subject to satisfactory performance and mutual agreement between both parties as per GeM terms and conditions.
- 6. Address for providing service:** Office of the Chief Engineer PHE (Sanitation), KRC Complex, Betkuchi, Guwahati. If for any reason there is any change in the address, it will be informed to the bidders/ selected vendor in due course of time. Further, the representatives of the selected firm may have to travel to the district wise locations for data collection for audit purposes.
- 7. Expected date for the commencement of the Services:** as per GeM Contract
- 8. Evaluation Process:** The procuring entity has adopted a three (3) bid processes in which the Bidder has to submit documentation against the following at the time of submission of bids as stipulated in this document.

- i. Minimum Eligibility Criteria/ Pre-Qualification Criteria
- ii. Technical Bid / Quality & Cost Based Selection (QCBS)
- iii. Commercial Bid

- a) The procuring entity shall evaluate first the 'Pre-Eligibility Criteria' bid and based on its evaluation, 'Technical Bids' shall be evaluated at the second stage. 'Commercial bids' shall be opened for only the shortlisted bidders out of technical evaluation. The details regarding the pre-eligibility criteria is mentioned above. The final selection will be done based on **Quality & Cost Based Selection** as per the Bid.
- b) The evaluation by the Buyer will be undertaken by a committee of officials or/and representatives formed by the Buyer and its decision will be final.

**8.1. Minimum Eligibility Criteria/ Pre-Qualification Criteria:** The bidders will be shortlisted on the basis of documentation submitted as per the table below:

| SL | Parameters                | Shortlisting Criteria                                                                                                                                                                                                                                                                     | Documents reqd                                                                                                                                                                                                                                        |
|----|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Registered Legal Entity   | The firm should be in business for at least last 20 years ending on 31.03.2026 and should be empaneled with C& AG for the year 2025-26.                                                                                                                                                   | Submit Certificate of constitution/ incorporation of the firm issued by ICAI, Copies of PAN, and GST registration, copy of C&AG's empanelment certificate for the year 2025-26.                                                                       |
| 2  | Average Annual Turnover   | Bidder's average annual turnover from Consultancy business for the last 3 financial years prior to the due date of bid submission shall be at least Rs. 50 Lakhs                                                                                                                          | Provide CA turnover certificate with valid UDIN as per template provided in Section III, along with audited financial statements                                                                                                                      |
| 3  | Operation in Assam        | The bidder shall have a functional office in Assam continuously for at least 10 years preceding the bid submission date and shall have been rendering financial audit services from such office during the said period.                                                                   | Any one of the following documents: <ul style="list-style-type: none"> <li>• ICAI Certificate showing office address in Assam as head-office along with date of establishment</li> <li>• Copies of GMC Trade License for the last 10 years</li> </ul> |
| 4  | Experience district level | The bidder should have undertaken at least 5 (five) assignments of statutory audit carried out for Central or state govt departments / Society / PSUs /Autonomous body/ executed within the last 5 years preceding the due date of bid submission, at <b>District Level</b> for any state | Copy of work orders/ contracts along with completion certificate/ work continuity certificate/ work satisfaction certificate/ work extension certificate                                                                                              |
| 5  | Experience state level    | The bidder should have undertaken at least 5 (Five) assignments of statutory audit carried out for Central or state govt departments /                                                                                                                                                    | Copy of work orders/ contracts along with completion certificate/ work continuity certificate/ work satisfaction certificate/ work extension certificate                                                                                              |

|   |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                |
|---|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                              | Society / PSUs /Autonomous body/ executed within the last 5 years preceding the due date of bid submission, at <b>State Level</b>                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                |
| 6 | Experience in Water/ Sanitation              | The CA firm should have successfully completed atleast one audit assignment (any category) under any Government/ Externally aided programs pertaining to Water/ Sanitation sector                                                                                                                                                                                                                                                                   | Completion Certificate/ Experience Certificate from the procuring entity                                                                                                       |
| 7 | Non-Blacklisting and no conflict of interest | The Bidder firm should not have been blacklisted by any Government Department/ PSU or under a declaration of ineligibility for fraudulent or corrupt practices of inefficient/ ineffective performance during last 3 years.                                                                                                                                                                                                                         | Self-declaration in the firm's letter head (as per template placed in Section III) duly signed and sealed by the authorized signatory mentioning the date of self-declaration. |
| 8 | Non-Liquidation and non- bankruptcy          | The bidder should not be under liquidation, court receivership or similar proceedings and should not be bankrupt.                                                                                                                                                                                                                                                                                                                                   | Self-declaration in the firm's letter head (as per template placed in Section III) duly signed and sealed by the authorized signatory mentioning the date of self-declaration. |
| 9 | EMD and other declarations                   | The bidder is required to submit the EMD/ Bid security against this tender. The details about EMD and its exemption (if applicable) is mentioned in Clause 9 below. The bidder is also required to submit any other declaration/ undertaking/ data as per format provided in Section III of this document and if any other declaration is required as per the " <i>Buyer Added Specific Terms and Conditions</i> " section in the GeM bid document. | Bidder needs to submit the required documentation as per the prescribed templates placed in Section III (wherever applicable)                                                  |

**8.2. Technical Bids Evaluation Criteria / Quality & Cost Based Selection (QCBS) Based Evaluation** –Each agency having credentials as stated in the scope of work will get marks as given below in the table:

**Technical Bids Evaluation Criteria**

| Sl | Parameter                                                                                                                                                                                                                              | Max Marks | Criteria                    |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------|
| 1  | Experience of Internal /Statutory Audit in the last 4 years (ending on March 31, 2026) in any State/ Central Govt. Department./ PSUs.<br>Bidders have to submit Work Orders/ Contract copies with the dates of issue and signature and | 20        | 5 marks for each assignment |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |                                                                                                                                                       |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | seal from the clients clearly visible.                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    |                                                                                                                                                       |
| 2 | <p>Bidder should have successfully executed statutory audits for Assam Government Departments/ Missions/ Societies/ PSUs in the last 3 years preceding the due date of bid submission.</p> <p>Bidders have to submit Work Orders/ Contract copies with the scope and date of issue clearly visible along with Completion certificates/ work satisfaction certificates/ work continuity document issued by the client. The date of issue of work order/ contract should be within the last 3 years mentioned.</p> | 20 | <p>1 such assignment: 5 marks</p> <p>2-3 such assignment: 10 marks</p> <p>4-5 such assignments: 15 marks</p> <p>More than 5 assignments: 20 marks</p> |
| 3 | <p>Qualified CA professional being partners in the firm having post qualification experience of 10 years. The CV of only that partner will be evaluated who has been proposed by the firm for this assignment as Team Leader.</p> <p>The bidder must also submit the qualification certificates for the resource proposed only along with their CV as per the prescribed template placed in Section III.</p>                                                                                                     | 20 | 2 marks per year for the partner having relevant experience                                                                                           |
| 4 | <p>Professionals having post qualification experience of 05 years with minimum CA (Inter). The CV of only those resources will be considered who have been proposed by the firm as Audit Team Seniors for this assignment.</p> <p>The bidder must also submit the qualification certificates for the resources proposed along with their CV as per the prescribed template placed in Section III.</p>                                                                                                            | 15 | 1 mark per year per resource proposed, subject to maximum of 5 marks per resource                                                                     |
| 5 | <p>Qualified Chartered Accountants engaged with the Firm as partners</p> <p>Bidders must provide documentary proof showing the number of Qualified CA who are engaged as partners with the firm</p>                                                                                                                                                                                                                                                                                                              | 5  | <p>4 or more nos = 5 Marks</p> <p>2-3 nos. = 3 Marks</p> <p>1 nos. = 1 Mark</p>                                                                       |
| 6 | <p>Year of establishment as a CA firm.</p> <p>This will be judged on the basis of the year of establishment mentioned in the ICAI certificate</p>                                                                                                                                                                                                                                                                                                                                                                | 20 | 2 marks per three full years subject to maximum of 20 marks achieved                                                                                  |

**8.3.** The bidders are requested to ensure that the documentary proofs that they will submit to qualify in the technical evaluation stage are clearly visible and legible. The client will not be responsible if bidders are rejected/ documentary proofs not considered for evaluation due to uploading of illegible documentary proofs. The bidder should submit the CVs of resources only as per prescribed format along with documentary proofs for qualification certificates.

**8.4.** As per GeM algorithm, the bidder with the highest technical marks will be awarded 100 marks. The technical scores of other Bidders will be calculated as:

$$T_n = (T_s / T_h) \times 100$$

Where

Tn = Normalized Technical score of the bidder under consideration

Ts = stands for the technical score of bidders under consideration

Th= stands for Highest Technical Score

**8.5. The minimum technical score (Tn) required to pass is: 70.** After analysis of Technical Bids, the financial bids of only qualified bidders will be opened. **The QCBS weightage is (Technical: Financial): 70:30** (As allowed by the GeM portal for this tender category). The bidder achieving the highest QCBS score after opening of the financial bids shall be adjudged as the H1 bidder and, subject to fulfilment of all other terms and conditions of this Scope of Work and applicable GeM guidelines, may be considered for award of contract subject to approval of the competent authority of the Procuring Entity.

## **9. Other Terms and Conditions:**

- i. Price shall be deemed to be inclusive of all software, tools, utilities, patches, upgrades, accessories, equipment etc. as may be applicable/ necessary for the completion of work scope in letter & spirit.
- ii. **Earnest Money Deposit (EMD)/ Bid Security:** The EMD needs to be submitted in the form of BG as per the prescribed format available in Section III of this document. Bidder has to compulsorily upload scanned copy / proof of the EMD/BG along with bid and has to ensure delivery of hardcopy to the Buyer within 5 working days of bid opening. The EMD is to be made in favour of Chief Engineer PHED (Sanitation), Assam.
- iii. **EMD EXEMPTION** as per GeM GTC: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Exemption for submission of EMD / Bid Security will be accorded to eligible bidders only as per GeM terms and conditions.
- iv. The bids of those bidders who have neither availed EMD exemption nor submitted EMD as per any of the above modes mentioned above shall be rejected and not considered for further evaluation. The bidders who have submitted EMD in hard copy (i.e BG) shall have to ensure that the hard-copy of the EMD is received at the office address mentioned above within 5 working days of technical bid opening. The Buyer will not be responsible if the EMDs reach later than the stipulated time period mentioned above.
- v. **Performance Security:** Selected bidder will have to submit a performance security equivalent to 5% of the total contract value in the form of Bank Guarantee (BG) from a scheduled commercial bank in favour of Chief Engineer PHE (Sanitation), Assam, within 10 days of issue of GeM Contract. No payment will be released without submission of PBG. Non submission of PBG may lead to termination of contract and getting the work done at bidder's risk and cost.
- vi. Performance Security would be returned only after successful completion of work assigned and after adjusting/recovering any dues recoverable/payable from/by the Service Providers on any account under the contract.

- vii. Procuring Entity may by written notice sent to the selected Bidder, terminate the purchase order and/or the Contract, in whole or in part at any time of its convenience. The notice of termination shall specify the reasons of termination and the extent to which Contract is terminated, and the date upon which such termination becomes effective.
- viii. **Jurisdiction:** The court of Guwahati, Assam will have exclusive jurisdiction to entertain the disputes between parties.
- ix. No commitment of any kind, contractual or otherwise shall exist unless and until a formal written contract has been executed by SBM (G), Assam. Any notification of preferred Bidder status by SBM (G), Assam shall not give rise to any enforceable rights by the Bidder. SBM (G), Assam may cancel this tender at any time prior or after the signing of agreement.
- x. The buyer without assigning any reason can reject any tender(s), in which any prescribed condition(s) is/are found incomplete in any respect and at any processing stage.
- xi. The decision of the Buyer arrived during the various stages of the evaluation of the bids is final & binding on all bidders.
- xii. Conditional bids are not acceptable and shall be summarily rejected and the Buyer will not be responsible for any misinterpretation or wrong assumption by the bidder, while responding to this tender.
- xiii. The Buyer may terminate the tender process at any time and without assigning any reason. Buyer may, by written notice send to the Agency; terminate the work order, in whole or in part at any time of its convenience. The notice of termination will specify the extent to which performance of work under the work order is terminated, and the date upon which such termination becomes effective. Buyer reserve the right to cancel the remaining part and pay to the Service Provider the amount for partially completed services.
- xiv. The bidder shall be solely responsible for discharge of all the legal obligations/ statutory requirements under various labor legislations as may be in force from time to time so far as the workmen engaged by him for this work are concerned.
- xv. Buyer shall remain the owner of all the content conceptualized, created, and implemented by the Service Provider under this bid. All intellectual property rights in the content whether in tangible or intangible form shall belong to Buyer and the Service Provider has no right to assign, license, sell, or use any content conceptualized, created and implemented under this Bid and / or accompanying Master Service Agreement to any third party under any circumstances. All the content conceptualized, created and implemented by the Service Provider whether in tangible or intangible form shall bear relevant copyright notices in the name of Buyer. The Service Provider shall take all such appropriate legal actions to safeguard violation of Buyer's intellectual property rights, if any.
- xvi. The bidder shall share with Buyer all relevant technical documents/ information related to the customization made in the portal.
- xvii. No TA/ DA is applicable for this contract. At the time of submitting their quotation, the bidder is expected to take this into consideration.

## 10. Breach of Contract and Penalties/ LD:

- i. The successful bidder must deliver as per the specified time schedule/milestone. Any Failure to deliver/clear the acceptance for all or some of the deliverables as per scope of work on or before the stipulated date will entail a liquidated damage equal to 0.5% of contract price per week or part thereof shall be deducted subject to maximum LD of 5% of total value of contract.
- ii. Further, penalties will be levied on the Service Provider, for the violation of the Service Level Agreement of the contract as mentioned below:

| Sr. | Particulars                                                                                               | Financial Implications                                                                                                                                                                                                                       |
|-----|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Non-deployment of total manpower mentioned in the contract as per the date of joining                     | Up to 15 Days, @1% per day of the total value, and Beyond 15 days cancellation of the contract with cancellation charges @ 10% of the order value.                                                                                           |
| 2   | If the employee is absent or takes leave for more than 2 days without informing or taking prior approval. | Substitute within 2 days failing which, @ 1% per day of the total value (excluding service tax, etc.) of the absent resources up to 15 days. Beyond 15 days, cancellation of the contract with cancellation charges @ 10% of the order value |
| 3   | If cumulative penalties reach 10% of the contract value                                                   | Termination of contract                                                                                                                                                                                                                      |

## 11. Bid Clarifications prior to bid submission:

- a. All queries/ clarifications/ requests which are received on or before date of pre-bid meeting (If any) at the following email id [sbmggtenders@gmail.com](mailto:sbmggtenders@gmail.com) or on the GeM portal will be discussed during the pre-bid meeting.
- b. The date, time and mode/ venue of the pre-bid meeting shall be mentioned in the bid document and interested bidders may join the meeting within the mentioned date and time to discuss about the bid
- c. Any Clarifications / Corrigendum / Addendums etc. will be posted on GeM Portal and no individual communication will be sent. Posting on the website would be deemed as if Buyer has communicated to all prospective bidders.
- d. The Clarifications / Corrigendum/ Addendums etc. thus communicated will form an integral part of the Bid and succeed the relevant clauses for future reference.
- e. Any irrelevant / ambiguous/ mischievous/ hampering public procurement etc. clarification as determined by Buyer at its sole discretion will not be entertained and may not be clarified and/or deliberated upon.
- f. Bidders who seek to appeal against any decision, action or omission regarding this particular procurement may do so as per Section 38 of the Assam Public Procurement Act, 2017 and Rule 26 of the Assam Public Procurement Rules, 2020. The first and second appellate authority are as mentioned below:

|                           |                            |
|---------------------------|----------------------------|
| First Appellate Authority | Second Appellate Authority |
|---------------------------|----------------------------|

|                                                                                                                                                    |                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Smti. Gitimoni Phukan, ACS, Secretary to the Government of Assam, PHED, Office of the Chief Engineer, (PHE), Water, Assam, Hengrabari, Guwahati-36 | Shri Virendra Mittal, IAS Commissioner & Secretary to the Government of Assam, Finance Department Janata Bhawan, Dispur, Guwahati, 781006, Assam |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|

## Section III

### Annexure – I

**<On letterhead of the Bidder>  
CERTIFICATE: ACCEPTANCE OF TERMS AND CONDITIONS OF BID**

In connection with bid No \_\_\_\_\_ for:

|                         |
|-------------------------|
| <b>Name of the Bid:</b> |
|-------------------------|

It is certified that all the terms and conditions/scope of work/technical specifications mentioned in the bid document are accepted by our firm / LLP / company and we will abide by them.

| Brief Data Sheet of CA Firm |                                                                                                         |                             |
|-----------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------|
| Sl. No.                     | Particulars                                                                                             | To be filled up by CA firms |
| 1                           | Name of Firm                                                                                            |                             |
| 2                           | CAG Empanelment Number                                                                                  |                             |
| 3                           | CAG Empanelment Year and Validity of Empanelment                                                        |                             |
| 4                           | Registration No. & Date                                                                                 |                             |
| 5                           | Year of incorporation                                                                                   |                             |
| 6                           | Total number of years of Experience from the incorporation of the Firm                                  |                             |
| 7                           | Authorized Contact Person(s) with Name, Designation, Address, Mobile Phone No., E-mail address/ Fax No. |                             |
| 8                           | PAN No.<br>GST Registration No.<br>(Attach copies)                                                      |                             |
| 9                           | Bank Details                                                                                            |                             |

**[Submit proof of CAG Empanelment, Registration Certificate, Articles and Memorandum of Association (whichever applicable)]**

Company seal / stamp

(Authorised Signatory of the Company)

Place: \_\_\_\_\_

Date: \_\_\_\_\_

## Annexure-II

### POWER OF ATTORNEY OF PROPOSAL SIGNATORY

We, ..... (name and address of the registered office) do hereby constitute, appoint and authorize Mr. / Ms. ....(name and residential address) who is presently employed with us and holding the position of .....as our attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our response to participate in the GeM Bid process for ..... including signing and submission of all documents and providing information to the Client (i.e. ....) and its officials or representatives, representing us in all matters before Client, and generally dealing with Client in all matters in connection with our response.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds, and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_

For \_\_\_\_\_

(Name, Designation and Address)

Accepted

\_\_\_\_\_ (Signature)

(Name, Title and Address of the Attorney)

Date : \_\_\_\_\_

#### *Note:*

- i. *The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, as laid down by the applicable law and the charter documents of the executants(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.*
- ii. *In case an authorized Director or key officials of the Applicant signs the Application, a certified copy of the appropriate resolution/ document conveying such authority may be enclosed in lieu of the Power of Attorney.*
- iii. *In case the Application is executed outside India, the Applicant must get necessary authorization from the Consulate of India. The Applicant shall be required to pay the necessary registration fees at the office of Inspector General of Stamps.*

### Annexure- III

#### **PROFORMA BANK GUARANTEE (EARNEST MONEY)** ***(It should be valid for a Bid Validity + 60 days)***

This deed of Guarantee made this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_ by \_\_\_\_\_ (Name of the Bank) having one of its branch at \_\_\_\_\_ acting through its Manager (hereinafter called the "Bank") which expression shall wherever the context so requires includes its successors and permitted assigns in favour of Commissioner and Secretary, Finance Department, Govt. of Assam, having its office at Janata Bhawan, Guwahati (hereinafter called "Finance Department") which expression shall include its successors and assigns.

WHEREAS SBM (G) Assam, hereinafter referred to as Buyer has invited Bid vide their Bid No. \_\_\_\_\_ Dated \_\_\_\_\_ to be opened on AND WHEREAS M/s \_\_\_\_\_ (Name of Service Provider) having its office at \_\_\_\_\_ (hereinafter called the "Seller"), has/have in response to aforesaid Bid notice offered to supply/ do the job \_\_\_\_\_ as contained in the bid.

AND WHEREAS the Seller is required to furnish to Finance Department a Bank Guarantee for a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ Only) as Earnest Money for participation in the Bid aforesaid.

AND WHEREAS, we \_\_\_\_\_ (Name of the Bank) have at the request of the seller agree to give Finance Department this as hereinafter contained.

NOW, THEREFORE, in consideration of the promises we, the undersigned, hereby covenant that, the aforesaid bid shall remain open for acceptance by Buyer during the period of validity as mentioned in the bid or any extension thereof as Buyer and the Seller may subsequently agree and if the Seller for any reason back out, whether expressly or impliedly, from his said bid during the period of its validity or any extension thereof as aforesaid or fail to furnish Bank Guarantee for performance as per terms of the aforesaid bid, we hereby undertake to pay Buyer on demand without demur to the extent of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ Only).

We further agree as follows:-

01. That Buyer may without affecting this guarantee extend the period of validity of the said bid or grant other indulgence to or negotiate further with the Seller in regard to the conditions contained in the said bid or thereby modify these conditions or add thereto any further conditions as may be mutually agreed to in between Buyer and the Seller AND the said Bank shall not be released from its liability under these presents by an exercise by Buyer of its liberty with reference to the matters aforesaid or by reason of time being given to the Seller or any other forbearance, act or omission on the part of the Buyer or any indulgence by Buyer to the said Seller or any other matter or thing whatsoever.

02. The Bank hereby waive all rights at any time in consistent with the terms of this Guarantee and the obligations of the Bank in terms thereof shall not be otherwise affected or suspended by reason of any dispute or dispute having been raised by the Seller (whether or not pending before any arbitrator, tribunal or court) or any denial of liability by the Seller stopping or preventing or purporting to stop or prevent any payment by the Bank to Buyer in terms thereof.

03. We the said Bank, lastly undertake not to revoke this Guarantee during its currency except with the previous consent of Buyer in writing and agree that any change in the constitution, winding up, dissolution or insolvency of the Seller, the said Bank shall not be discharged from their liability.

NOTWITHSTANDING anything contained above, the liability of the Bank in respect of this Guarantee is restricted to the said sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ Only) and this Guarantee shall remain in force till \_\_\_\_\_ unless a claim under this guarantee is filed with the bank within 60 (Sixty) days from this date or the extended date, as the case may be i.e. upto \_\_\_\_\_ all rights under this Guarantee shall lapse and the Bank be discharged from all liabilities hereunder.

This BG (Earnest Money) confirmation can also be sought by sending email to \_\_\_\_\_ (Bank Official email id)

In witness whereof the Bank has subscribed and set its name and seal here under.

\_\_\_\_\_  
Authorized Signature

Seal of Bank

**Annexure – IV**

**B - Consultant's Experience**

List only previous similar assignments successfully completed in the last 05 years.

| <b>Duration</b> | <b>Assignment name/&amp; brief description of main deliverables/ outputs</b> | <b>Name of Client &amp; Country of Assignment</b> | <b>Approx. Contract value Amount paid to your firm (Rs.)</b> | <b>Role on the Assignment</b> |
|-----------------|------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------------------------------|-------------------------------|
| <b>1.</b>       |                                                                              |                                                   |                                                              |                               |
| <b>2.</b>       |                                                                              |                                                   |                                                              |                               |
| <b>3.</b>       |                                                                              |                                                   |                                                              |                               |
| <b>4.</b>       |                                                                              |                                                   |                                                              |                               |
| <b>5.</b>       |                                                                              |                                                   |                                                              |                               |

**Annexure-V**  
**Key Staff Profile:**

CURRICULUM VITAE (CV)

|                                         |                                 |
|-----------------------------------------|---------------------------------|
| <b>Position Title and No.</b>           | {e.g., K-1, ENGAGEMENT PARTNER} |
| <b>Name of Expert:</b>                  | {Insert full name}              |
| <b>Date of Birth:</b>                   | {day/month/year}                |
| <b>Country of Citizenship/Residence</b> |                                 |

Education: {List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained}

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Employment record relevant to the assignment: {Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous Clients and employing organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.}

| <b>Period</b>            | <b>Employing organization and your title/position. Contact information for references</b>                                 | <b>Country</b> | <b>Summary of activities performed relevant to the Assignment</b> |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------|
| [e.g., May 2005-present] | [e.g., Ministry of ....., advisor/consultant to...<br>For references: Tel...../e-mail.....; Mr. Hbbbbbb, deputy minister] |                |                                                                   |
|                          |                                                                                                                           |                |                                                                   |
|                          |                                                                                                                           |                |                                                                   |

Membership in Professional Associations and Publications:

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Language Skills (indicate only languages in which Expert can work):

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Adequacy for the Assignment:

| Detailed Tasks Assigned on Consultant's Team of Experts:                                                                  | Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| {List all <i>activity/ sub-task/ task/ part of the assignment</i> as per Section. 7 in which the Expert will be involved} |                                                                                                   |
|                                                                                                                           |                                                                                                   |
|                                                                                                                           |                                                                                                   |

**Expert's contact information:** (e-mail ....., phone..... )

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience, and I am available, as and when necessary, to undertake the assignment in case of an award. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal by AS-CFMS.

{day/month/year}

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Name of Expert

Signature Date

{day/month/year}

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Name of authorized  
Representative of the Consultant  
(the same who signs the Proposal)

Signature

Date

**Annexure-VI**

**List of Proposed Personnel**

| <b>S. No.</b> | <b>Name of Personnel of the Consultant</b> | <b>Designation Responsibility /</b> | <b>Qualification</b> | <b>Total Year of Experience</b> | <b>Mobile Number</b> | <b>Email id</b> |
|---------------|--------------------------------------------|-------------------------------------|----------------------|---------------------------------|----------------------|-----------------|
| 1             |                                            | Engagement Partner and Team Leader  |                      |                                 |                      |                 |
| 2             |                                            | Audit team Seniors-1                |                      |                                 |                      |                 |
| 3             |                                            | Audit team Seniors-2                |                      |                                 |                      |                 |
| 4             |                                            | Audit team Seniors-3                |                      |                                 |                      |                 |

## **Annexure- VII**

### **Undertaking for No Conflict of Interest and Non-Blacklisting (To be submitted on the letterhead of the Bidder)**

To,

The Chief Engineer PHE (Sanitation)  
Betkuchi, Guwahati, Assam,

Dear Sir/Madam,

1. We hereby certify that we have not been suspended or banned or de-listed or black-listed by any State or Central Government or Quasi-Government agencies or PSU's including the Buyer organisation or any of its subsidiaries during the last 5 years prior to the due date of bid submission of this tender.
2. We are not insolvent, in receivership, bankrupt, being wound up, having our affairs administered by a court or a judicial officer, having our business activities suspended or subject of legal proceedings for any of the foregoing reason.
3. We or any of our promoter(s), director(s), partner(s) and officers are not convicted of any criminal offence related to their professional conduct or the making of false statements or misrepresentations as to their qualifications to enter into a procurement contract within a period of five years preceding the commencement of the procurement process.
4. We shall not engage, and shall cause our Personnel not to engage, either directly or indirectly, in any business or professional activities which would conflict with the activities assigned to us under this Contract.
5. If we as bidder are found to be involved in a conflict-of-interest situation with regard to the present assignment, the Buyer may choose to terminate this contract. In case of any change in the status of the above, any time hereinafter, we will immediately inform the Buyer of the same.

Signature of the Bidder with seal:

Dated this \_\_ day of \_\_ of 20\_\_

Name of the bidder: -

Designation: -

**Annexure- VIII**  
**CA certificate for Average Annual Turnover and Network**

*On the letter head of Chartered Accountant*

We/I have verified the Audited Financial Statement of Accounts and other documents of M/s..... having registered office at ..... pertaining to the financial year 2023-24, 2024-25 and 2025-26. Based on our verification of the aforesaid statements and records, we certify that the following details are true to the best of our information and according to the explanation given to us.

**(Amount in INR Crore)**

| Financial Information                          | Financial Year |         |         | Average |
|------------------------------------------------|----------------|---------|---------|---------|
|                                                | FY....         | FY...   | FY...   |         |
|                                                | Audited        | Audited | Audited |         |
| Total Annual Turnover from Consulting Business |                |         |         |         |
| Annual Profit Before Tax                       |                |         |         |         |
| Net Worth                                      |                |         |         |         |

This is to certify that, based on the examination of the audited books of accounts, balance sheets and other relevant financial records of M/s \_\_\_\_\_, the Net Worth of the firm has been positive in each of the last three (03) financial years.

Date:  
Place:  
**UDIN** : .....

Signature and seal of the CA firm

## Annexure VII:

### Self–Undertaking for Payment of Statutory Taxes

(For New Tender Submission as per Finance Dept Executive Order 19-12-2025 )

To,  
The Procuring Entity,  
[Name of Department/Organization]  
[Address]

Subject: Self–Undertaking regarding payment of statutory taxes before applying for tender

Tender/Bid Reference No & Date: \_\_\_\_\_

1. I/We have duly paid and cleared all statutory taxes, cess, dues, and levies payable to Local Authorities, Panchayats, Municipalities, State Government, and the Central Government up to the date of this tender submission and undertake to promptly discharge any such dues that may arise during the tenure of the contract.
2. I/We shall be solely responsible for payment of all applicable taxes, including GST, duties, license fees, cess, and any other statutory liabilities arising in connection with the performance of the contract.
3. I/We undertake to immediately inform the Procuring Entity of any statutory revision, demand, or default and shall bear complete responsibility for settlement of such dues, keeping the Procuring Entity fully indemnified against any liability in this regard.
4. I/We hereby confirm that all notices, demands, or proceedings issued by any Tax Authority up to the date of this submission have been duly complied with and settled. Any outstanding demand has been disclosed to the Procuring Entity, and I/We undertake to settle the same before award of contract, keeping the Procuring Entity indemnified against any liability.
5. In case of any reduction in the rate or amount of GST, taxes, duties, or levies after the Notification of Award, the corresponding benefit shall be duly passed on to the Procuring Entity without delay.
6. This undertaking shall remain valid and binding for the entire duration of the tender evaluation and, if awarded, for the full tenure of the contract including any extensions, until its closure.
7. I/We understand that at any stage if it is found that any statement or document submitted is false/forged/invalid, the Procuring Entity has discretion to terminate the contract and proceed with alternate arrangements as per the tender's risk purchase clause if any.

I/We declare that the above statements are true to the best of my/our knowledge and belief.

Authorized Signatory

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Firm/Company Name: \_\_\_\_\_

Date: \_\_\_\_\_

Place: \_\_\_\_\_

Company Seal: