बिड संख्या/Bid Number: GEM/2026/B/7853447
दिनांक /Dated: 30-07-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	10-08-2026 14:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	10-08-2026 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	Urban Development Department Assam
संगठन का नाम/Organisation Name	Directorate Of Municipal Administration
कार्यालय का नाम/Office Name	Guwahati Assam
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :tdas.acs@assam.gov.in Buyer Email id: p.sarma@assam.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CA Firm
अनुबंध अवधि /Contract Period	1 Month(s) 15 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	12 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/**Bid Details**	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/**Do you want to show documents uploaded by bidders to all bidders participated in bid?**	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**	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / **Number of days for which Bid would be auto-extended**	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / **Number of Auto Extension count**	1
बिड से रिवर्स नीलामी सक्रिय किया/**Bid to RA enabled**	No
बिड का प्रकार/**Type of Bid**	Single 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)**	300000
Payment Timelines	Payments shall be made to the Seller within **45** 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
मध्यस्थता खंड/**Arbitration Clause**	No
सुलह खंड/**Mediation Clause**	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate: Minimum 20 Years

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:3

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:2

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:1

Number of XX fulltime CA's required and YY professional audit staff:1nos. CA and 10 nos. Audit staff

Financial Audit Services - Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Operational & Administrative
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

अतिरिक्त विशिष्ट दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Prasanta Kr Sarma	781006,Director of Municipal Administration Assam, Dispur, Guwahati-06	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 Added text based ATC clauses

1. Must have prior audit/verification experience of at least Ten Urban Local Bodies in last three years.

2. For other minimum eligibility criteria refer to TOR

.

3. **Buyer Added Bid Specific Scope Of Work(SOW)**

   File Attachment [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---

TERMS OF REFERENCE (TOR)

Engagement of CA/CA Firm for Silchar Municipal Corporation

Financial Year 2021-22 to 2025-26

1. Background

Silchar Municipal Corporation ("the Corporation") is the Urban Local Body (ULB) responsible for civic administration of Silchar town, Cachar district, Assam. The Corporation receives funds from the State Government and Central Government under tied and untied grants for various development works, for which utilisation certificates are required to be submitted, in addition to its own revenue collected through taxes, user charges, leasing of assets, rent from markets, etc.

2. Nature and Objective of Engagement

2.1 It is clarified that the Statutory Audit of Silchar Municipal Corporation for the Financial Year 2021-22 to 2025-26 has already been completed. The present engagement is therefore not a statutory audit and does not involve re-audit, re-certification, or expression of opinion on the truth and fairness of the already-audited financial statements/annual accounts of the Corporation.

2.2 This is a special, limited-purpose engagement confined to checking of expenditure and utilisation of funds incurred/received by Silchar Municipal Corporation during the Financial Year 2021-22 to 2025-26. The objective is to verify that:

a) expenditure incurred by the Corporation during the period was duly sanctioned, properly vouched, and incurred for the purposes for which the relevant funds were allotted/budgeted;

b) funds received from the Central Government, State Government (tied and untied grants), and the Corporation's own revenue sources were utilised for the specific purposes/schemes for which they were received or sanctioned; and

c) Utilisation Certificates, if any, submitted to funding/sanctioning authorities are consistent with the actual expenditure recorded in the books of the Corporation.

3. Scope of Work

a) Verification of expenditure vouchers, bills, purchase orders, work orders, and sanction orders of Silchar Municipal Corporation for the Financial Year 2021-22 to 2025-26.

b) Head-wise / scheme-wise / grant-wise mapping of funds received against funds actually utilised, distinguishing State Government funds, Central Government funds, and the Corporation's own revenue.

c) Cross-verification of Utilisation Certificates already submitted by the Corporation to the concerned funding/sanctioning authorities with the expenditure entries recorded in the Cash Book, Bank Pass Book/Bank Statements, Journal, and Ledger.

d) Checking of the Salary Register and contractual/muster-roll payments, and verification of related statutory compliance (TDS, GST, EPF/ESI as applicable) on such expenditure.

e) Verification of the Stock & Asset Register vis-à-vis capital expenditure incurred during the period, to the extent relevant to fund utilisation.

f) Identification and reporting of instances, if any, of expenditure incurred without proper sanction, expenditure exceeding sanctioned/budgeted limits, diversion of scheme-specific funds to other heads, or expenditure not supported by adequate vouchers/documentation.

g) Reporting on instances of unutilised or under-utilised funds, parking of funds, and delay in utilisation of grants received, if noticed during the course of the checking.

h) Reconciliation of the findings of this expenditure/fund-utilisation check with the figures reported in the audited financial statements of the Corporation for the corresponding years (as already finalised under the completed statutory audit), and reporting of material variances, if any.

i) Submission of a Financial Year-wise report bringing out observations, quantification of irregularities (if any), and recommendations for corrective action/regularisation.

j) Any other related work incidental to the checking of expenditure and fund utilisation as may be directed by the Director, Municipal Administration, Assam, or Silchar Municipal Corporation, from time to time, within the overall scope of this engagement.

4. Exclusions

This engagement does not include: (a) certification or re-certification of the Annual Accounts, Balance Sheet, Income & Expenditure Account, or Receipt & Payment Account of the Corporation, which stand already covered under the completed statutory audit; and (b) expression of any audit opinion of the nature given under statutory audit. The scope of this engagement is strictly confined to the checking of expenditure and fund utilisation as set out in Clause 3 above.

5. Period Covered

Financial Year 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 (five financial years).

6. Schedule for Completion

The assignment shall be completed and the report submitted within 45 (Forty-Five) days from the date of issue of the work order / signing of the engagement letter, unless otherwise extended by the competent authority in view of the volume of records involved. The Chartered Accountant firm may submit the report on a Financial Year-wise basis as each year's checking is completed, culminating in a consolidated final report.

7. Deliverables

a) A Financial Year-wise Expenditure & Fund Utilisation Check Report for each of the five years, with para-wise observations.

b) An Executive Summary consolidating key findings, quantified irregularities (if any), and recommendations across the entire period FY 2021-22 to FY 2025-26.

c) Working papers/annexures supporting the observations, to be made available to the Corporation/Directorate on request.

8. Payment Terms

a) The professional fee for this engagement shall be Rs.60,000/- (Rupees Sixty Thousand only) per Financial Year, exclusive of GST, payable for each of the five Financial Years (2021-22 to 2025-26) covered under this engagement, chargeable under the Head of Account "2217-80-001-0801-000-05-03-EE-GA-V" for the Financial Year 2026-27.

b) Payment shall be released in instalments linked to submission of the Financial Year-wise reports, with the final instalment payable on submission of the consolidated final report, subject to the total not exceeding the amount at (a) above.

c) Invoice should be raised in duplicate in favour of the Director, Municipal Administration, Assam

d) GST or other applicable taxes will be paid at the prescribed rate, within the overall budget provision.

e) TDS will be deducted as per the prevailing rates prescribed under the Income Tax Act from all payments made.

9. Minimum Eligibility Criteria

The Firm must satisfy the following minimum eligibility criteria, supported by documentary proof:

Sl. No.	Criterion	Requirement
1	Standing / Age of the Firm	Firm must be at least 25 years old
2	Average Annual Turnover (last 3 F.Y.)	Not less than Rs.12 Lakhs
3	Peer Review Certificate	Must hold a valid, unexpired Peer Review Certificate
4	Offices in Assam	Head Office should be in Assam
5	Experience with Urban Local Bodies	Must have prior audit/verification experience of at least Ten Urban Local Bodies in last three years
6.	Experience with Govt. Departments	Must have prior audit/verification experience of Central/State Government Departments/Corporations in last three years
7	Number of FCA Partners	Minimum 2 having experience of more than 15 years.

Sl. No.	Criterion	Requirement
8	Empanelment	Empanelment with C&AG of India or the Office of the Accountant General, Assam, if any, will be given preference
9	Experience with EAP funded Bodies	Experience of Audit asssignments with Externally Aided Project (EAP) corporations/organizations. (Minimum 5 Projects in Last 3 Years)

As this is a Direct Allotment / limited engagement and not a competitive empanelment process, no technical scoring/marking system shall be applied. The Firm shall be considered for engagement upon verification and satisfaction of the above minimum eligibility criteria and submission of the requisite supporting documents.

10. Documents Required to be Enclosed Along with the Proposal/EOI

a) A copy of the Certificate of Constitution of the firm issued by the ICAI, with date.

b) A copy of the valid Peer Review Certificate.

c) Details of partners / sole proprietor / CA employees, date of joining the firm, date of becoming FCA/ACA, and their other engagements, if any.

d) Copies of the IT Returns of the firm for the last three years.

e) A statement of turnover for the last three years, certified by a Chartered Accountant.

f) Proof of address of the office(s) located in Assam.

g) Details of prior audit/verification experience of Urban Local Bodies, Government Departments, or fund-utilisation/expenditure audit assignments, with appointment letters or completion certificates.

h) Details of court cases / arbitration cases, if any, pending against the firm.

i) PAN and GSTIN of the firm.

j) Self-declaration of non-blacklisting on the letterhead of the firm.

11. Other General Terms

a) The proposal must be completely filled in; incomplete proposals will be rejected outright.

b) All submitted documents should be signed by a Partner, with name, membership number, and under the seal of the firm.

c) Any proposal received after the stipulated date & time, for any reason whatsoever, will be rejected outright.

d) Interested firms are requested to contact the office of the Director, Municipal Administration, Assam for any clarification/query on the exact scope of work before submitting their proposal.

e) No proposal shall be entertained in joint venture / consortium.

f) Director, Municipal Administration, Assam reserves the right to accept or reject any or all offers received, or to cancel the engagement process at any stage prior to award of work, without assigning any reason whatsoever.

g) In case of breach of the terms & conditions mentioned herein, the Authority shall be free to impose a penalty and/or terminate the engagement, depending on the gravity and frequency of such breach.

12. Submission

The duly filled proposal along with all supporting documents, should be submitted in a sealed envelope superscribed "Proposal for Engagement of Chartered Accountant for Checking of Expenditure & Fund Utilisation, Silchar Municipal Corporation, F.Y. 2021-22 to 2025-26" to the office of the Director, Municipal Administration, Assam Assam, on or before 10/08/2026 up to [2:00 PM].

Sd/-
Director,
Municipal Administration, Assam
Dispur, Guwahati-06