

**Bid Document/ बिड दस्तावेज़**

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	29-02-2024 18:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	29-02-2024 18:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	120 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Water Resources River Development And Ganga Rejuvenation
Department Name/विभाग का नाम	Na
Organisation Name/संगठन का नाम	North Eastern Regional Institute Of Water And Land Management (neriwalm)
Office Name/कार्यालय का नाम	Director
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	6 Month(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,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
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण	
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	50000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation

#### EMD Detail/ईएमडी विवरण

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

Required/आवश्यकता	No
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#### Splitting/विभाजन

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

#### MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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1. 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 / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
2. 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.
3. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

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

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
25	100	70	<a href="#">View File</a>

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

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

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

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , AUDIT OF NERIWALM ACCOUNTS FOR FY202324
Frequency of Progress Report	Weekly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Weekly
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	

Specification	Values
Post Financial Audit Support	NA

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

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

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Chandam Victoria Devi	784027,NERIWALM, Dolabari, P.O. Kaliabhomora, Tezpur	1	N/A

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

##### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

##### 2. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

##### 3. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

#### Purpose and Scope of this Tender Document

2.1 NERIWALM needs a systematic examination of the financial transactions done at the office of the Director on a regular basis to ensure the accuracy, authenticity, and compliance with procedures and guidelines of the Institute a full-fledged professional Auditor covering functions of Departmental Internal Audit.

2.2 The emphasis of the Audit is not a test checking mechanism but to be a substantial checking of transactions, to ensure whether the financial management arrangement and physical performance are effectively working identification of areas to be improved to enhance the efficiency

etc. In this background the NERIWALM decided to appoint independent Chartered Accountant firm to undertake periodical audit and report on vital parameters which would depict the true picture of the Financial and Accounting of the program.

### **2.3 Objectives of Audit:**

1. To ensure voucher/evidence-based payments to improve transparency.
2. To ensure accuracy and timeliness in maintenance of Books of ACCOUNTS.
3. To ensure timeliness and accuracy of periodical Financial Statements.
4. To ensure compliance with laid down systems, procedures and policy.
5. To regularly track, follow-up and settle advances on priority basis.
6. To assess and improve overall internal control systems.

### **2.4 The scope of work of Auditor as follows:**

1. The scope of Audit covers all activities being implemented by the NERIWALM.
2. Preparation of Financial Statement.
3. Audit, verification and certification of statement of expenditure.
4. Preparation of Utilization Certificates.
5. Preparation of financial statement on the basis of previous Auditor's comments, observations thereon.
6. Any other evaluation work as desired by the Authority NERIWALM.
7. Firms shall submit monthly Executive summary effecting major deficiencies, weakness noticed in the internal controls, suggestions to improve the internal control, the extent of non-compliance of the Government of India) guidelines and various tax laws (Income Tax, GST etc.).

### **2.5 Methodology for conducting audit/reporting:**

1. The audit team shall be led by the Chartered Accountant – Proprietorship/Partner of the audit firm with experienced assistants as the work may warrant.
2. The audit personnel for the audit period should not be changed so that the continuity and consistency is maintained. The audit firm shall conduct appropriate due diligence before employing any personnel who will be entrusted with the work of conducting the audit of the Institute. The audit firm is also responsible for any commission and omission of its employees which may cause and or likely to cause any loss/damages to the Institute.
3. If there are any changes in the constitution of the firm during the period of the appointment, it shall be informed to the Institute immediately.
4. Before commencing the audit, the members of the Audit team shall

uld be properly introduced to the Institute by proper introduction letter duly attested by the Chartered Accountant Proprietor/Partner of the firm.

5. Auditor to be guided by the Circular. Manual of Instructions and other Guidelines available in the Institute for conducting audit.
6. The auditors should keep watch on withdrawals/purchases and any other deviations to the codal formalities shall have to be reported to the authority immediately.
7. The audit team should adopt the following procedure in the matter of reporting their findings:
  - a. As on the last day of the audit period, the audit firm shall prepare an Executive Summary/Quarterly report (as applicable) signed by both the auditor and the controlling officer.
  - b. The Executive Summary should cover the critical areas mentioned in the checklist/guidelines and the irregularities/shortcomings observed during the course of the audit. Auditors are however free to report any other deficiencies which they may come across during the course of audit.
  - c. Any transactions of serious nature which is unusual/not normal to the usual course of business or any other unhealthy practices indulged by the Institute, persistent irregularities, observed during the physical verification, transaction of fraudulent nature, other serious irregularities like disbursement without proper sanction/incomplete documentation/irregularities as per guidelines, as a whole on a monthly basis may however be reported immediately by way of separate letter along with Executive Summary.
  - d. The serious irregularities, if any, noticed shall be covered exhaustively in the executive summary submitted to the Institute.
  - e. The executive summary along with the annexure should be submitted by the auditor so as to reach the Institute by **10<sup>th</sup> of the succeeding month.**

**2.6 Standards:** The audit should have to be carried out in accordance with Engagement and Quality Control Standards (Audit and Assurance), S IAs issued by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing (except where certain minimum coverage of implementing unit is specified) the auditor reduce the risk to an acceptable level that consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material statements in Financial Statements resulting from fraud.

## **General Terms and Conditions:**

**2.7 Parties:** The parties to the Contract are the Auditor (the tender to whom the work is awarded) and the Director, NERIWALM, Tezpur.

**2.8 Addresses:** For all purposes of the contract including arbitration thereunder, the address of the Auditor mentioned in the tender shall be final unless the Auditor notifies a change of address by a separate letter sent by registered post to the Director, NERIWALM, Dolabari, P.O.- Kalia bhumura, Tezpur-784027. The auditor shall be solely responsible for the consequences of any omission or error to notify change of address in the aforesaid manner.

**2.9 Period of validity of the Bid:** Bid shall be valid for 6 months from the date of submission of the proposal.

**2.10 Period of Contract/duration:** The contract will be initially for a period of 1 (one) year. However, the contract may be extended subsequently, on mutual consent and on the same terms and conditions for a period of 1 year on review of performance, depending upon the requirements.

**2.11 Payment of Fees:** The Audit fees after statutory deductions will be released after fulfillment of the following conditions:

1. Submission of Financial Statement.
2. Submission of Audit Report within the stipulated time.
3. Submission of Executive Summary Report within the stipulated time
4. Review of Action Taken Report of previous Audit Report.

**2.12 Minimum Fees:** Rupees thirty thousand (**Rs. 50,000/-**) **excluding taxes.**

**2.13 Agreement:** The successful bidder will have to enter an agreement initially for a period of one year, further extendable subject to clause 2.14 of "*General Terms and Conditions*".

#### 4. Buyer Added Bid Specific ATC

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

### Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process.
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action

in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई



का आधार होगा।

**---Thank You/धन्यवाद---**

Website: www.neriwalm.gov.in  
E-mail: dir-neriwalm@gov.in  
director.neriwalm@gmail.com  
Ph No.(03712)291069



दोलाबारी, कालियाभोमोरा  
Dolabari, P.O. Kaliabhomora  
तेजपुर-784027, असम (भारत)  
Tezpur-784027, Assam (India)



पूर्वोत्तरक्षेत्रीयजलऔरभूमिप्रबंधनसंस्थान  
**NORTH EASTERN REGIONAL INSTITUTE OF WATER AND LAND  
MANAGEMENT**  
(जलसंसाधन, नदीविकासऔरगंगाकायाकल्पविभाग, जलशक्तिमंत्रालय, भारतसरकारकेअधीनएकसंस्थान)  
(An Institute under the Department of Water Resources, River Development and Ganga Rejuvenation,  
Ministry of Jal Shakti, Govt. of India)

NO:NRWM/ACCTT/GIA-ACCOUNTS/80/2023-24 /4125

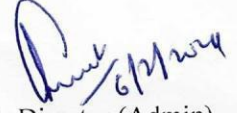
Dated 6.2.2024

**NOTICE INVITING e-TENDER**

Gem-tender invited (Technical & Financial Bid) by the Director, NERIWALM, Dolabari, Tezpur-784027(Assam) from appropriate registered CA Firms for **AUDIT of NERIWALM ACCOUNTS FOR FINANCIAL YEAR for the year 2023-24.**

**NAME OF THE WORK: "For AUDIT of NERIWALM ACCOUNTS FOR FINANCIAL YEAR for the year 2023-24"**

The tender along with terms and conditions may be viewed and downloaded from the institute's website <https://neriwalm.gov.in>

  
Deputy Director (Admin)  
NERIWALM





# **Request for Proposal (RFP)**

**For Appointment of Auditor OF “NERIWALM  
ACCOUNTS”  
For The Year 2023-24**

**NERIWALM, Tezpur**

Dolabari, P.O. Kaliabhomora  
Tezpur-784027, Assam (India)



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### Data Sheet

Request for proposal on behalf of the Director, NERIWALM, Tezpur, Assam are invited in two bid systems i.e., Technical Bid and Financial Bid for appointment of Auditor for the financial year 2023-24.

Schedule		
S. No.	Activity Description	Schedule
1.	Tender (RFP) No.	NRWM/ACCTS/GIA-AUDIT/80/2023-24
2.	Validity of the Bid	Bid shall be valid for 6 months from the date of submission of the proposal.
3.	Address for bid submission	Director, NERIWALM, Assam, Dolabari, P.O. Kaliabhomora, Tezpur-784027, Assam (India)
4.	Date of release of Tender Document	As per Gem
5.	Last date of receiving queries	Within 3 days of the release of the tender Document
6.	Email id for receiving Queries	director.neriwalm@gmail.com
7.	Issue of Addendum/Revised Tender Document (if required)	Within 4 days of the release of Tender Document (only if required). On the following website: <a href="https://neriwalm.gov.in">https://neriwalm.gov.in</a>
8.	Last date and time of Bid submission	As per Gem
9.	Date and time of Technical bid opening and evaluation	As per Gem
10.	Date and time of Financial bid evaluation	As per Gem
11.	Issue of Notice of Award (NOA)	Within 7 days of Financial Bid Opening
12.	Signing of the Contract	Within 10 days of issue of Notice of Award
13.	Contract Period	1 (one) year.  However, the contract may be extended subsequently, on mutual consent and on the same terms and conditions for a period of 1 year on review of performance, depending upon the requirements.





### **Disclaimer**

The information contained in this Tender Document or subsequently provided to the Bidders, whether verbally or in documentary or any other form, by or on behalf of the Ministry of Jal Shakti, Department of Water Resource, River Development and Ganga Rejuvenation , Government of India hereinafter referred to as the acting through the North Eastern Regional Institute of Water and Land Management (NERIWALM), or any of its employees or advisors, is provided to the Bidders on the terms and conditions set out in this Tender Document and such other terms and conditions subject to which such information is provided.

The purpose of this Tender Document is to provide the Bidder(s) with information to assist the formulation of their bid. This Tender Document does not purport to contain all the information each Bidder may require. This Tender Document may not be appropriate for all persons and it is not possible for the Government of India or the NERIWALM or its representatives, to consider the objectives, financial situation and particular needs of each Bidder who reads or uses this Tender Document. Each Bidder should conduct its own investigations and analysis and should check the accuracy, reliability and completeness of the information in this Tender Document, and where necessary obtain independent advice from appropriate sources. Neither the Government of India nor the NERIWALM nor their employees or their consultants make any representation or warranty as to the accuracy, reliability or completeness of the information in this Tender Document. The NERIWALM (i.e. The Tender Inviting Authority) shall incur no liability under any law including the law of contract, tort, and the principles of restitution, or unjust enrichment, statute, rules or regulations as to the accuracy, reliability or completeness of the Tender document. The statements and explanations contained in this Tender document are intended to provide an understanding to the Bidders about the subject matter of this Tender and should not be construed or interpreted as limiting in any way or manner the scope of services and obligations of the Bidders.

The issue of this Tender Document does not imply that Tender Inviting Authority is bound to appoint Auditor as Successful Bidder. The Tender Inviting Authority reserves the rights to amend or withdraw any of the terms and conditions contained in the Tender Document or to reject any or all tenders without giving any notice or assigning any reasons thereof. The decision of the Director, NERIWALM, Tezpur in this regards shall be final and binding on all.

The Bidder is expected to examine all instructions, forms, specifications, terms and conditions in the Bid Documents. Failure to furnish all information and documents required as per the Bid Documents or submission of bids not substantially responsive to the Bid Documents in every respect will be at the Bidder's risk and shall result in rejection of the bid.

Each Bidder shall bear all its costs associated with or relating to the preparation and submission of its Bid including but not limited to preparation, copying, postage, delivery fees, expenses affiliated with any demonstration or presentation which may be required by the Tender Inviting Authority or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will be borne by the Bidders and the Tender Inviting Authority and its employees and advisors shall not be liable, in any manner whatsoever, for the same or for any other costs or other expenses incurred by any Bidder in preparation or submission of its Bid, regardless of the conduct or outcome of the Bidding Process.





### **Purpose and Scope of this Tender Document**

2.1 NERIWALM needs a systematic examination of the financial transactions done at the office of the Director on a regular basis to ensure the accuracy, authenticity, and compliance with procedures and guidelines of the Institute a full-fledged professional Auditor covering functions of Departmental Internal Audit.

2.2 The emphasis of the Audit is not a test checking mechanism but to be a substantial checking of transactions, to ensure whether the financial management arrangement and physical performance are effectively working identification of areas to be improved to enhance the efficiency etc. In this background the NERIWALM decided to appoint independent Chartered Accountant firm to undertake periodical audit and report on vital parameters which would depict the true picture of the Financial and Accounting of the program.

### **2.3 Objectives of Audit:**

1. To ensure voucher/evidence-based payments to improve transparency.
2. To ensure accuracy and timeliness in maintenance of Books of ACCOUNTS.
3. To ensure timeliness and accuracy of periodical Financial Statements.
4. To ensure compliance with laid down systems, procedures and policy.
5. To regularly track, follow-up and settle advances on priority basis.
6. To assess and improve overall internal control systems.

### **2.4 The scope of work of Auditor as follows:**

1. The scope of Audit covers all activities being implemented by the NERIWALM.
2. Preparation of Financial Statement.
3. Audit, verification and certification of statement of expenditure.
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5. Preparation of financial statement on the basis of previous Auditor's comments, observations thereon.
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7. Firms shall submit monthly Executive summary effecting major deficiencies, weakness noticed in the internal controls, suggestions to improve the internal control, the extent of non-compliance of the Government of India) guidelines and various tax laws (Income Tax, GST etc.).

### **2.5 Methodology for conducting audit/reporting:**

1. The audit team shall be led by the Chartered Accountant – Proprietorship/Partner of the audit firm with experienced assistants as the work may warrant.
2. The audit personnel for the audit period should not be changed so that the continuity and consistency is maintained. The audit firm shall conduct appropriate due diligence before employing any personnel who will be entrusted with the work of conducting the audit of the Institute. The audit firm is also responsible for any commission and omission of its employees which may cause and or likely to cause any loss/damages to the Institute.





3. If there are any changes in the constitution of the firm during the period of the appointment, it shall be informed to the Institute immediately.
4. Before commencing the audit, the members of the Audit team should be properly introduced to the Institute by proper introduction letter duly attested by the Chartered Accountant Proprietor/Partner of the firm.
5. Auditor to be guided by the Circular. Manual of Instructions and other Guidelines available in the Institute for conducting audit.
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7. The audit team should adopt the following procedure in the matter of reporting their findings:
  - a. As on the last day of the audit period, the audit firm shall prepare an Executive Summary/Quarterly report (as applicable) signed by both the auditor and the controlling officer.
  - b. The Executive Summary should cover the critical areas mentioned in the checklist/guidelines and the irregularities/shortcomings observed during the course of the audit. Auditors are however free to report any other deficiencies which they may come across during the course of audit.
  - c. Any transactions of serious nature which is unusual/not normal to the usual course of business or any other unhealthy practices indulged by the Institute, persistent irregularities, observed during the physical verification, transaction of fraudulent nature, other serious irregularities like disbursement without proper sanction/incomplete documentation/irregularities as per guidelines, as a whole on a monthly basis may however be reported immediately by way of separate letter along with Executive Summary.
  - d. The serious irregularities, if any, noticed shall be covered exhaustively in the executive summary submitted to the Institute.
  - e. The executive summary along with the annexure should be submitted by the auditor so as to reach the Institute by **10<sup>th</sup> of the succeeding month.**

**2.6 Standards:** The audit should have to be carried out in accordance with Engagement and Quality Control Standards (Audit and Assurance), SIAs issued by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing (except where certain minimum coverage of implementing unit is specified) the auditor reduce the risk to an acceptable level that consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material statements in Financial Statements resulting from fraud.





## General Terms and Conditions:

**2.7 Parties:** The parties to the Contract are the Auditor (the tender to whom the work is awarded) and the Director, NERIWALM, Tezpur.

**2.8 Addresses:** For all purposes of the contract including arbitration there under, the address of the Auditor mentioned in the tender shall be final unless the Auditor notifies a change of address by a separate letter sent by registered post to the Director, NERIWALM, Dolabari, P.O.- Kaliabhumura, Tezpur-784027. The auditor shall be solely responsible for the consequences of any omission or error to notify change of address in the aforesaid manner.

**2.9 Period of validity of the Bid:** Bid shall be valid for 6 months from the date of submission of the proposal.

**2.10 Period of Contract/duration:** The contract will be initially for a period of 1 (one) year. However, the contract may be extended subsequently, on mutual consent and on the same terms and conditions for a period of 1 year on review of performance, depending upon the requirements.

**2.11 Payment of Fees:** The Audit fees after statutory deductions will be released after fulfillment of the following conditions:

1. Submission of Financial Statement.
2. Submission of Audit Report within the stipulated time.
3. Submission of Executive Summary Report within the stipulated time
4. Review of Action Taken Report of previous Audit Report.

**2.12 Minimum Fees:** Rupees thirty thousand (Rs. 50,000/-) excluding taxes.

**2.13 Agreement:** The successful bidder will have to enter an agreement initially for a period of one year, further extendable subject to clause 2.14 of "*General Terms and Conditions*".



## Specific Terms and Conditions:

### 2.14 Eligibility Criteria:

Sl. No.	Eligibility Criteria	Supporting Documents to be submitted	Page No.
(a)	C&AG Empanelment of India for 2023-24 preferable .	<b>For (a) and (b)</b> Attested copy of the Registration Certificate issued by the ICAI contains Head Office and Branch office.	
(b)	The firm must have its Principal Office within the State of Assam for which the proposal is given preference.		
(c)	The firms should have an average annual turnover of Rs. <b>20 lakhs Per Annum</b> for the last three years	<b>For (c)</b> The firm must submit a copy of Audited Balance Sheet and P&L Account for the last three years otherwise a Certificate issued by any C.A firm may also be provided in this regard providing the breakup of fees (Auditing Fees, Taxation, others)	
(d)	The firm should have a minimum 5 <b>years of experience</b> of internal/ audit of Government funded Institute/Public Sector undertakings	<b>For (d) and (e)</b> The firm must submit an attested copy of Certificate of ICAI as on 01.01.2023.	
(e)	Number of full time <b>FCA</b> associated with the firms for <b>not less than 2 years</b> (as per certificate of ICAI as on 01.01.2023) should be 4		
(f)	The firm should have sufficient staff strength and able to put <b>minimum of 1</b> member team at a time	<b>For (f) and (g)</b> List of Partners/Audit staff of the firm	
(g)	Audit team must consist of <b>1 CA Partner/Qualified Assistant</b> <b>2 Paid Assistant</b>		
(h)	No. of assignment of /Statutory Audit	<b>For (h)</b> The firm must submit a copy of the appointment letters from the auditee organizations. <b>Branch audit of any Bank shall not be considered while taking into account the total no. of assignment.</b>	
(i)	The firm or any other partners should not be blacklisted by any organization in respect of any assignment (i.e.,) Government/Public Sector any other organization	<b>For (i)</b> The firm or any partners of the firm should not be black listed by any PSUs or Govt. organization or any	





		other organization in respect of any assignment or behavior. – <b>An up-to date Affidavit of Non-Blacklisting on Non Judicial Stamp Paper in any Govt./Semi Gov./PSU depts. from public notary/competent legal authority.</b>	
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2.15 The Technical Proposal evaluation shall be based on the following parameter:

Sl. No.	Particulars	Minimum Criteria	Maximum Marks	Evaluation Criterion	Marks
1.	Turnover of the Firm (Average annual in last three financial years)	20 lakhs	20	10-20 lakhs 20 lakhs and above	10 20
2.	Audit Experience of the firm Number of Assignments in Commercial/Statutory Audit	5	20	0-5 5-10 10-15 15 and above	5 10 15 20
3.	Number of full time FCA associated with the firms for not less than 5 years (as per certificate of ICAI as on 01.01.2022)	2	20	0-2 2 and above	10 20
4.	Staff Strength	2	20	0-2 2 and above	10 20
5.	Audit Team 1 CA / 1 Paid Assistant	1 CA  1 Paid Assistant	20	0-2 2 and above	10 20

2.16 **Selection Methodology:** A two-stage procedure shall be adopted in evaluating the proposals.

**First Stage:**

- (ii) Only Technical Proposals shall be opened first for all the firms



- (iii) Thereafter, a technical evaluation shall be carried out as per the evaluation parameters provided in the Clause *Specific Terms and Conditions*.
- (iv) The Technical Proposal scoring at least 25% of the marks shall be considered as Qualified on Technical Parameters. A proposal shall be rejected at this stage if it does not respond to important aspects of the RFP or it fails to achieve the minimum technical score (i.e at least 25%).

**Second Stage:** Financial proposal shall be opened only for those firms who have qualified on Technical Parameters (i.e at least 25%). Financial Proposal of the firms which have not qualified on technical parameters shall be returned unopened after completion of the selection process.

2.17

### **Guidelines for Submitting the Proposals**

Bidders are required to submit the proposal as per the guidelines and formats detailed out in the following paragraphs:

1. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked **“TECHNICAL PROPOSAL FOR THE APPOINTMENT OF AUDITOR FOR NERIWALM ACCOUNTS, TEZPUR 2023-24”**. Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked **“FINANCIAL PROPOSAL FOR THE APPOINTMENT OF AUDITOR FOR NERIWALM ACCOUNTS, TEZPUR 2023-24”** followed with a warning note **“DO NOT OPEN WITH THE TECHNICAL PROPOSAL”**.
2. The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. The outer envelope shall bear the submission address, tender number and title of the assignment and be clearly marked **REQUEST FOR PROPOSAL FOR THE APPOINTMENT OF AUDITOR FOR NERIWALM ACCOUNTS, TEZPUR 2023-24**.
3. The Institute shall not responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ bid's rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/invalid.
4. All bidders must comply with the tender document clauses.
5. Technical / Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
6. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
7. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written ink.
8. The Technical bid must be submitted along with the **Index/Contents**.
9. The Technical Proposal shall be marked **“ORIGINAL”** or **“COPY”** as appropriate. All required copies of the Technical Proposals are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
10. In case same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the marks obtained in the following factors





Sl. No.	Particulars	Evaluation Criterion	Marks
1.	<b><u>Experience – A</u></b> Number of Assignments in Commercial/Statutory Audit	0-5 nos. 5-10 nos. 11-15 nos. More than 15 nos.	5 10 15 20
2.	<b><u>Experience – B</u></b> Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Organization)	0-5 nos. 5-10 nos. 11-15 nos. More than 15 nos.	5 10 15 20
3.	<b><u>Experience – C</u></b> Experience in the other relevant assignment	0-5 nos. 5-10 nos. 11-15 nos. More than 15 nos.	5 10 15 20
4.	<b><u>Turnover</u></b> Average annual Turnover of the firm for the last three years	0-5 lakhs 5-10 lakhs	10 20
5.	<b><u>Number of full-time FCA</u></b> Number of full time FCA associated with the firms for not less than 5 years (as per certificate of ICAI as on 01.01.2023)	0-6 nos. 6-10 nos. More than 10 nos.	5 10 20

Note: If the Auditors obtain the same marks then the appointment shall be made upon extensive comparative analysis between the successful bidders on the following factors:

- Experience
- Turnover
- Number of full time FCA
- Strength of the Audit Team

11. NERIWALM reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.



**2.18 Technical and Financial proposals formats:**

1. Letter of Transmittal (Form T-1)
2. Technical Proposal format (Form T-2)
3. Detail of Qualified Staff (Form T-3)
4. Relevant Experience (Form T-4)
5. Financial Bid format (Form T-5)
6. Draft Agreement (Form T-6)



**Form T-1**  
**(Letter of Transmittal)**

To  
The Director,  
NERIWALM  
Tezpur – 784027  
Assam

Sir/Madam,

We, the undersigned, offer to provide the audit services for NERIWALM, Tezpur in accordance with your Request for Proposal dated *[Insert Date]*. We hereby submitting our proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

**We understand that NERIWALM, Tezpur is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.**

I confirm that I have authority of *[Insert Name of the C.A. Firm]* to submit the proposal and to negotiate on its behalf.

Yours faithfully

(Seal and Signature)





**Form T -2**  
**Format for Technical Proposal**

Sl. No.	Particulars	Supporting documents required to be submitted along with this form
1.	Name of the Firm	
2.	<p>Addresses of the firm</p> <p><b><u>Head Office Address:</u></b></p> <p>Phone No.</p> <p>Email:</p> <p>Mobile No. of Head Office in charge</p> <p>Date of Establishment of the firm</p> <p>Date since when is H.O at the existing Station</p> <p><b><u>Branch Office Address:</u></b></p> <p>Phone No.</p> <p>Email:</p> <p>Mobile No. of Head Office in charge</p> <p>Date of Establishment of the firm</p> <p>(Particulars of each Branch to be given.</p> <p>Mention the date of establishment of each branch offices since when existed at the existing place)</p>	
3.	<p>Firm Income Tax Pan No.</p> <p>(Attached copy of PAN card)</p>	
4.	<p>Firm GST Registration No.</p> <p>(Attached copy of Registration)</p>	
5.	Firm's Registration no. with ICAI	





	(Attach a copy of certificate downloaded from ICAI websites showing the name and address of H.O., B.O and partner etc.	
6.	Empanelment no.  (Attach proof of empanelment with C&AG for the year 2023-24 confirming that the firm is eligible for PSU audit	
7.	No. of years of firm existence and date of establishment of firm  (Attach copy of Partnership Deed)	
8.	Turnover of the firm in the last three years  Attach copy of Audited Balance Sheet and P&L Account for the last three years otherwise a Certificate issued by any C.A firm may also be provided in this regard providing the breakup of fees (Auditing Fees, Taxation, others)	
9.	Audit Experience of the firm (Copy of the offer letter and the fee charged for each assignment. Relevant evidences to be given of the turnover and fee):  (i) Number of Assignments in Commercial/Statutory Audit  (ii) Number of Assignments of Externally Aided GIAs/Social Sector GIA (excluding audit of Charitable Organisation)  (iii) Experience in the other relevant assignment	
10.	Details of Partners (Attested copy of the certificates of ICAI not before 01.01.2023):  Provide the following details  (i) Number of Full Time Fellow Partners associated with the firm  (ii) Name of each partner  (iii) Date of becoming ACA  (iv) Date of becoming FCA	



<p>(v) Date of joining the firm</p> <p>(vi) Membership No.</p> <p>(vii) Qualification</p> <p>(viii) Experience</p> <p>(ix) Whether the partners is engaged full time or part time with the firm</p> <p>(x) Their Contact Mobile No. Email and Full Address</p>	
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**Form T-3**

- 1) Details of Qualified Staff (Chartered Accountants) – Please provide a self-attested copy of certificate of ICAI as on 01.01.2022 for each qualified staff

Sl. No.	Name of Staff	Length of Association with the firm (in years)	Educational Qualification	Areas of Key Expertise	Membership No.	Relevant Experience

N.B. May add extra sheets if required with seal and signed

2. Details of Semi qualified Staff (including Article Clerks etc.)





Sl. No	Name of Staff	Semi Qualified Staff/ Article Clerks/Others	Length of Association with the firm (in years)	Educational Qualification	Areas of Key Expertise	Membership No.	Relevant Experience

N.B. May add extra sheets if required with seal and signed

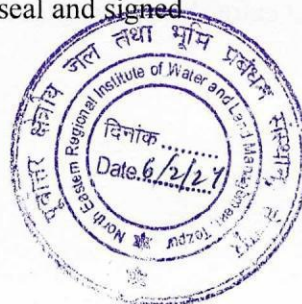


Form T-4

- 1) Experience of Audit in relation to External Aided GIAs/State's Social Sector GIAs  
(Excluding the audit of Charitable Institutions and NGOs)

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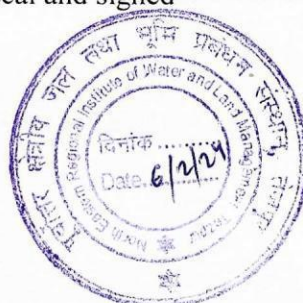
N.B. May add extra sheets if required with seal and signed



2) Experience of Audit in Commercial Sector/PSUs etc.

Sl. No.	Name of the Auditee Organisations	Grants-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope and coverage of the assignment	Duration/Completion of Assignment	Proof of letter of work or assignment awarded by the auditee organisation (attach a copy of the letter)	Page No.

N.B. May add extra sheets if required with seal and signed





**Form T-5**

**Format for Financial Bid**

(To be submitted in a separate sealed envelope clearly marked  
“FINANCIAL PROPOSAL FOR THE APPOINTMENT OF AUDITOR FOR  
NERIWALM GIA account PROGRAMME, TEZPUR FROM 2023-24” followed with  
a warning note “DO NOT OPEN WITH THE TECHNICAL PROPOSAL”)

Particulars	Total Amount (in rupees)
AUDIT FEE	(Both in Numeric and in words)
(a) Audit Fees (per year including TA/DA etc.)	Rs. _____/- Rupees _____
(b) GST	Rs. _____/- Rupees _____
(c) Total Fees	Rs. _____/- Rupees _____

**Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.**



-----END OF THE TENDER DOCUMENT-----