



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5607725
Dated/दिनांक : 14-11-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	05-12-2024 13:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	05-12-2024 13:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	60 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Assam
Department Name/विभाग का नाम	Skill Employment And Entrepreneurship Department
Organisation Name/संगठन का नाम	Assam Skill Development Mission
Office Name/कार्यालय का नाम	Guwahati
Item Category/मद केटेगरी	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	3 Month(s) 24 Day(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 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 *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
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण

Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	7 Days
Estimated Bid Value/अनुमानित बिड मूल्य	95400
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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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. 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 Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
100	100	70	View file	Yes

Total Minimum Passing Technical Marks: 70

Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm (1)**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
Core	
Scope of Work	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 , Internal control of financial
Type of Industries/Functions	0
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	Yes

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
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S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Pankaj Borah	781035, Assam Skill Development Mission , Bhabananda Boro Path, Katabari, NH37, GARCHUK, Guwahati, Assam 781035	1	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 3

Buyer Added Bid Specific Terms and Conditions/क्रता 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

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. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1

bidders through a Random Algorithm executed by GeM system.

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 कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

For Appointment of Internal Auditor for Assam Skill Development Mission for all programs

(For the Financial Year 2024-25 & 2025-26)

SCOPE OF WORK

Internal Audit is a systematic examination of financial transaction on a regular basis to ensure accuracy, authenticity, compliance with procedure and guidelines. The emphasis under internal audit is not on test checking but on substantial checking of transactions. It is an ongoing appraisal of the financial health of an entity to determine whether the financial management arrangements (including internal control mechanisms) are effectively working and to identify areas of improvement to enhance efficiency.

The primary objective of 'Internal Audit' is "to ensure that the financial statements i.e. the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account, give a true & fair view and are free from any material misstatements". In context of ASDM, Internal Audit also aims at ensuring that the respective program expenditures are eligible for financing under the relevant grant/ credit agreements (under programs supported by development partners) and that the funds have been utilized for the purpose for which they were provided.

Independent Chartered Accountant firm shall be appointed as Internal Auditor at Assam Skill Development Mission to undertake periodical audit and report on vital parameters which would depict the true picture of financial and accounting health of the project.

Eligibility Criteria: -

The firm must be empaneled with C & AG for the year 2024-25 and the particulars of the Firm H.O., B.O. and Partners and paid Chartered Accountants should match with the certificate issued by ICAI not before 1st January, 2023, without which the application of the firm would not be considered. Proof of empanelment with C&AG to be attached. Also, the Firm should have a office in Guwahati, Assam

Scope of Activities:

The responsibilities of the Internal auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines.

The internal audit should be carried at state office

1. The scope of internal Audit covers all activities being implemented by the Assam Skill Development Mission.
2. Audit, verification and certification of statement of expenditure.
3. Audit, verification, review and analysis of age wise and implementing department/agency wise advances pending month wise.
4. Physical verification of stock/fixed assets.
5. Audit of the Utilization Certificates sent to GOI and GOA.
6. Review of Action Taken Report on Internal Auditor's comments, observations thereon.
7. Any other evaluation work as desired by the Authority.
8. Internal Auditor shall prepare and certify the Financial Statements.

9. Issue of Sanction Wise Utilization Certificates as per Form 12C of GFR 2017 or any other form specified by authorities; duly tallied with Income & Expenditure and expenditure on Fixed Assets during the Financial Year of the society and various schemes/programs.

10. Action Taken Report on the previous year's audit observation.

11. Firms shall submit quarterly Executive summary effecting major deficiencies, weakness noticed in the internal controls, suggestions to improve the internal control, extent of non-compliance of Government of India/Government of Assam guidelines and various tax laws (Income Tax, GST etc.).

12. Annual return preparation and filing of Income Tax for the society.

13. Preparation and filing of TDS returns under IT Act on quarterly/monthly basis and generation of TDS certificates.

14. Preparation and filing of TDS on GST returns under GST Act on monthly basis.

15. Preparation, filing of application and obtaining registration and ensuring necessary compliances for various exemptions including attending hearings, traveling and boarding cost etc. on receipts of ASDM under the Income Tax Act (for example under u/s 12A, 80G, CSR, etc.).

Firms must qualify following minimum criteria and get at least 70 marks to qualify for financial bid opening.

Sl. no	Particulars	Max Marks
1	Average Turnover of the last 3 financial years - 2020-21,2021-22 & 2022-23 (CA certificate to be submitted)	30
	Average turnover of ₹10.00 lakhs: 30 marks	
	Turnover of more than or equal to ₹08.00 lakhs and less than ₹10.00 lakhs: 20 marks	
	Turnover of more than or equal to ₹06.00 Lakhs; less than ₹08.00 lakhs: 10 marks	
2	CA partners/ CA employees in the firm (Qualification certificate to be submitted)	30
	5 marks for each CA partner/ FCA partner	
	3 marks for each CA employee.	
	3 marks extra for each FCA partner or FCA employee.	
3	No. of years of constitution of the firm (Registration certificate to be submitted):	10
	Up to 10years=5 marks	
	10 years to 15 years=7.5 marks	
	More than 15 years=10 marks	
4	Experience of conducting assignments in a Government agency in the last 3 years relating to internal/ concurrent/ statutory audit, with a value of at least ₹0.70 lakhs for each assignment (Work order & work completion certificate to be submitted):	25
	10 or more than 10 assignments: 25 marks	
	7 or more than 7 assignments and less than 10 assignments: 20 marks	
	5 or more than 5 assignments and less than 7 assignments: 10 marks	
5	Experience of conducting similar assignment in context to skill eco system relating to internal/concurrent/statutory audit (Work order & work completion certificate to be submitted): 05 Marks	5
Total		100

Audit Standards:

The audit will be conducted in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India.

Content of Audit Report

Following financial statements and documents need to be included in the Audit report:

- a) Audit Opinion (As per the format prescribed)
- b) Consolidated audit report and individual reports on all Schemes under ASDM.
- c) Completed checklist attached
- d) Audit Checklist
- e) Management letter checklist (As per the format prescribed in guidelines)
- f) Following completed Financial Statements in the latest approved format
- g) Audited Balance Sheet
- h) Income and Expenditure
- i) Receipts & Payment
- j) Statement of Reimbursable Expenses
- k) Unspent grants of individual Scheme under ASDM
- l) Capital Fund
- m) Current Liabilities
- n) Fixed Assets
- o) Loans and Advances (age wise analysis)
- p) Cash and Bank Balances
- q) Program wise Statement of Expenditure
- r) Bank Reconciliation Statement
- s) Scheme wise Certified Utilization Certificates
- t) Audited Financial Management Reports (FMRs)
- u) Reconciliation between expenditure as per FMR and audit report
- v) Notes to Accounts attached
- w) Accounting Policies attached
- x) Comment on compliance with previous year's audit observations
- y) Representation by Management
- z) Management Letter

Responsibilities of the Auditor

- a) To prepare a Detailed Plan of Audit in consultation with the State officials and provide the same to the Mission Director to be observed by the Auditor and State for timely completion of Audit.
- b) To compare the financial management reports sent to Gol with the annual accounts
- c) To get the accounts ready for the State
- d) To complete the audit within 90 days as the terms of contract signed
- e) To quantify the expenditure/ funds against any specific issue

Financial Years for Internal Audit:

The Internal Audit is required to be conducted for the FY 2024-25 & 2025-26 and may be extended for another one year upon satisfactory performance.