

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	27-10-2025 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	27-10-2025 17:30:00
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	Health And Family Welfare Department Assam
संगठन का नाम/Organisation Name	National Rural Health Mission (nrhm)
कार्यालय का नाम/Office Name	Guwahati
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(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
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption 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) *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
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 विवरण/Bid Details	
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	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
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य /Estimated Bid Value	60000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. 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.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

Financial Proposal - [1756806762.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

- Number of Years of firm/company's existence as per ICAI certificate:**
1. Must have either its registered office or branch office in Guwahati for at least 8 year as on due date of submission of Proposal.
 2. Must be registered with the ICAI for not less than 10 years as on last date of bid.

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.: Must have been awarded Audit (Statutory/Internal) assignment of at least 5 (five) Public Sector Entity during last 3 (three) financial years prior to the year of audit.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: Must be having minimum 4 FCA partners as on 1st January 2025

Price Breakup Format for the bidders to upload for providing break-up of overall project cost: [1756807063.pdf](#)

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
07-10-2025 15:00:00	o/o Chief Executive Officer, Atal Amrit Abhiyan Society, 3rd Floor, Nayantara Supermarket Complex, G.S. Road, Six Mile, Guwahati - 781022

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

विवरण/ Specification	मूल्य/ Values
कोर / Core	
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	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Compliance with law & regulations , Compliance with contracts , Internal Control over Financial Reporting , Bank Transactions
Type of Industries/Functions	Government Society
Frequency of Progress Report	Annual
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Annual
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	Yes
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प्राचल/Parameter	मूल्य/Values
कोर / Core	60000

अतिरिक्त विशिष्ट दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Rathin Paul	781022,3RD FLOOR, ATAL AMRIT ABHIYAN SOCIETY, NAYANTARA SUPER MARKET COMPLEX, SIX-MILE, GUWAHATI-22	1	N/A

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

1. Generic

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

2. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

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

13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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 कार्यवाई 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---



REQUEST FOR PROPOSAL

**ISSUED FOR APPOINTMENT OF STATUTORY AUDITOR FOR THE
FINACIAL YEAR 2025-26**

Issued by:

Atal Amrit Abhiyan Society

Office Address:

Office of the Chief Executive Officer

3rd Floor, Nayantara Supermarket Complex

G.S. Road, Six Mile, Guwahati – 781022

Phone No.: 0361-2333603/ 04: Email: finance@aaasassam.in | Website:

<https://atalamritabhiyan.assam.gov.in/>



Atal Amrit Abhiyan Society
Office of the Chief Executive Officer
3rd Floor, Nayantara Supermarket Complex
G.S. Road, Six Mile, Guwahati – 781022
Phone No.: 0361-2333603/ 04: Email: finance@aaasassam.in | Website:
<https://atalamritabhiyan.assam.gov.in/>

NOTICE INVITING PROPOSAL

Proposals are invited from eligible Chartered Accountant Firms to be appointed as Statutory Auditors of our organisation for the financial year **2025-26** as per the terms and conditions mentioned here in in this RFP. The Firm shall hold the office of the statutory auditor from the date of appointment till the submission of Audited Statement of Accounts which shall be accepted by the Chief Executive Officer- Atal Amrit Abhiyan Society, unless reappointed.

Interested Chartered Accountant Firms can download the RFP document containing detailed terms and conditions, scope and eligibility criteria from the official website: <https://atalamritabhiyan.assam.gov.in/> and from the e-procurement portal i.e., <https://gem.gov.in/>.

The participating firm is required to submit the proposal online in the manner prescribed through e-procurement portal within due date and time of submission.

Key Information:

Sl. No.	Particulars	Information
1.	Start Date for availability of RFP document in the official website	As per GeM Portal
2.	Date & Time of Pre-Proposal meeting	As per GeM Portal
3.	Venue of Pre-Proposal Meeting	Atal Amrit Abhiyan Society, o/o Chief Executive Officer, 3 rd Floor, Nayantara Supermarket Complex, G.S. Road, Six Mile, Guwahati – 781022
4.	Last date and time for receipt of RFP	As per GeM Portal
5.	Date and time for opening of Technical Proposal	As per GeM Portal
6.	Address for submission of proposals	https://gem.gov.in/

DISCLAIMER

1. This RFP is issued by Chief Executive Officer, Atal Amrit Abhiyan Society ("Client").
2. The information contained in this RFP document or information that may be subsequently provided to the interested applicants ("Applicant" or "Bidder" or "Tenderer"), whether verbally or in documentary or any other form by or on behalf of Client or any of their authorised employees or advisers or representatives, would be subject to the terms and conditions set out on in this RFP and such other terms and conditions subject to which such information is provided.
3. This RFP is neither an agreement nor an offer by the Client to the prospective Applicant or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation and submission of their proposals pursuant to this RFP.
4. The RFP includes statements, which reflect various assumptions and assessments made by the Client in relation to the scope of work contemplated in relation to the project. Such assumptions, assessments and statement do not purport to contain all the information that each Applicant may require.
5. This RFP may not be appropriate for all persons, and it is not possible for the client and its employees, advisor, or consultant to consider the objectives, technical expertise and particular needs of each party who needs or uses this RFP. The assumptions, assessments, statements and information contained in this RFP may not complete, accurate, adequate, or entirely correct. Each prospective Applicant should therefore, conduct its own enquiries and analysis to check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate sources.
6. Information provided in this RFP to the Bidder is on a wide range of matters, some of which depend upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Client accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.
7. The Client, its employees, advisers, and representatives make no representation on warranty and shall have no liability to any person including any Applicant under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of this RFP and any assessment, assumption, statement or information contained herein or deemed to form part of this RFP.

8. This RFP and the information contained herein are to be used only by the person to whom it is issued, and it is not transferable. It shall not be copied or distributed by the recipient to third parties (other than in confidence to the recipient's professional advisors). Even in the event the recipient does not continue with its involvement in the Project in accordance with this RFP, the confidentiality obligations under this RFP or subsequent tender or contract shall continue to be binding on and adhered to by the Applicant.
9. The Client also accepts no liability of any nature whether resulting from negligence or otherwise however caused arising from reliance of any Applicant upon the statements contained in this RFP.
10. Client may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this RFP.
11. The issue of this RFP does not imply that the client is bound to select an applicant or to appoint the selected applicant and client reserves the right to reject all or any of the proposals without assigning any reasons whatsoever.

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1. INTRODUCTION

1.1 About Procuring Entity

Atal Amrit Abhiyan Society has been formed and registered under Societies Registration Act 1860 and under Medical Education and Research Department, Government of Assam. A State Nodal Cell (SNC) has been set up under Atal Amrit Abhiyan Society to administer the Schemes. The Society is headed by Chief Executive Officer. Implementation Support Agencies (ISA) have been selected through tendering process. The Societies functions for three schemes namely;

- a) Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (AB-PMJAY) is a national flagship scheme of Government of India, which aims to reduce the financial burden of the poor and vulnerable groups. Under the scheme, Rs. 5 lakhs coverage per eligible family per year for secondary and tertiary care as per defined criteria are covered.
- b) Ayushman Asom – Mukhya Mantri Jan Arogya Yojana (AA-MMJAY) is a State Sponsored Scheme which is a converged scheme with AB-PMJAY. Under the scheme 36 lakhs families are covered. Under the scheme, Rs. 5 lakhs coverage per eligible family per year for secondary and tertiary care as per defined criteria are covered. All guidelines of AB-PMJAY are applicable to AA-MMJAY. AA-MMJAY is a convergence scheme of AB-PMJAY.
- c) Ayushman Asom - Mukhya Mantri Lok Sevak Yojana (AA-MMLSAY) is a medical reimbursement scheme of the State Government which aims at providing medical reimbursement of Government of Assam employees including Government of Assam pensioners and their dependents at CGHS rate.

1.2 About this RFP

- a) The Chief Executive Officer, Atal Amrit Abhiyan Society is issuing this RFP for inviting proposals from eligible Audit Firms (Chartered Accountants' Firm) to participate in this bidding process to be selected as the Statutory Auditor for financial year 2025-26 with a scope for re-appointment maximum for two more year, if so desired by the entity, with the consent of the Auditor. However, the Audit Firm should have to confirm that the said firm is in the panel of C&AG and eligible for conducting major PSU audits for the year for which firm is being re-appointed.
- b) Details of Terms of Reference is given below in **Clause 3**.

1.3 Objective of Audit

- a) The objective of this audit is to ensure that the Client (Auditee) receives adequate independence, professional audit assurance that the proceeds of funding agencies and budgetary support were used for the purposes intended, that the financial statement (project and consolidated financial statement) are free from material miss statement, and that the terms of the funding agencies were complied with in all material respects.
- b) The objective of the audit is to enable the auditor to express a professional opinion as to whether: -
 - i. The Financial Statement of the Client (auditee) give a true and fair view of the sources and application of the project funds for the period under audit examination.
 - ii. The funds are utilised for the purposes for which they are provided.
 - iii. The procurement procedure prescribed in Assam Public Procurement Act 2017, Assam Public Procurement Rules 2020 and Assam Procurement Preference Policy 2021 as amended from time to time have been followed.
 - iv. The Books of Accounts that provide the basis of preparation of the Financial Statement of the auditee are established to reflects its financial transactions.

1.4 Auditing Standards

- a) The audit will be carried out in accordance with the Auditing Standards by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risks to an acceptable level that is consistent with the objective of the audit. The audit should be planned to have reasonable expectation of detecting material misstatements in the Financial Statement.

2 Instructions to Bidders

2.1 Submission of the Proposal

- a) The proposals shall be submitted online through <https://gem.gov.in/> within due date and time of submission as mentioned in RFP.
- b) The proposals shall be submitted in two parts i.e., Technical Proposal and Financial Proposal following two envelop system.
- c) Any material omission in the proposal shall make the proposal unacceptable at the discretion of the management and the proposal will be liable to be rejected.
- d) The Proposal shall remain valid for a period not less than 180 days after the last date of submission of RFP.
- e) Multiple proposals submitted by a single firm shall be a ground for disqualification.

2.2 Preparation of the Proposal

- a) The RFP document shall be available in the website i.e., <https://atalamritabhiyan.assam.gov.in/> which can be downloaded by the interested firms free of cost.
- b) The technical proposal in addition to proof of eligibility shall contain:
 - i. All the information, documents and clarifications are required under **Annexure – 1**.
 - ii. Self-declaration as per **Annexure – 2**.
 - iii. All documents are required under para 3.1 as evidence in support of eligibility.
 - iv. Copy of the RFP Document signed on every page by the proprietor or partner duly authorised for the same.
 - v. The proposal should be signed either by the partner or proprietor of the firm.
- c) The Financial Proposal shall be submitted in the format given in **Annexure 4**.

2.3 Evaluation of Proposal

- a) First the technical proposals shall be opened online and evaluated. The technical proposals shall be evaluated as per the parameter set out in **Annexure – 3**.
- b) The Financial Proposals shall be opened online and evaluated only for those Firms who will qualify in the technical evaluation by securing the quantifying score.

- c) The qualifying score in the technical evaluation for the financial opening is 75 out of total score of 100. Format for evaluation is given in **Annexure – 3**.
- d) Financial Proposal shall be opened online. The price shall be compared inclusive of GST. However, GST shall be paid/reimbursed as per applicable rate.

2.4 Selection and Appointment

- a) The firms whose financial proposal shall be evaluated as the lowest among all technically qualified applicants shall be issued the “Letter of Appointment” in the format given under **Annexure – 5**. In case two or more technically qualified firms quote the identical price, then L1 bidder shall be determined through ‘Run L1 Selection’ option in GeM portal or the firm with the higher technical marks shall be awarded the contract. In case two or more technically qualified firms have identical technical scores and financial offer, then the firm having the highest average annual turnover in last 3 (three) Financial Years amongst them shall be appointed.
- b) Letter of Appointment shall be issued by the Authority subsequent declaration of the result seeking a Letter of Acceptance by the winning applicant within **7 (seven)** working days. Format for the Letter of Appointment is given in **Annexure 5**.
- c) The winning firm shall be liable for blacklisting in case it fails to accept the appointment within the given timeline or fails to carry out the audit work as desired.
- d) In case the winning firm fail to submit the Letter of Acceptance within the prescribed timeline then the Authority reserves the right to appoint the next lowest Applicant/firm.
- e) Any effort by a firm to influence the Authority (i.e., Client) in its decision on evaluation and/or selection will result in rejection of the firm’s offer.

3 Terms of Reference (TOR)

3.1 Eligibility Criteria: The interested Applicants (Audit Firms) shall have to comply to the following criteria to participate in the tendering process:

- a) Must have either its registered office or branch office in **Guwahati** for at **least 8 (eight) year** as on due date of submission of Proposal. *(Self-attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished).*
- b) Must be registered with the Institute of Chartered Accountants of India for **not less than 10 (ten) years** as on the last date of submission of this RFP. *(Self-attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished).*
- c) The firms must be empanelled with **Comptroller and Auditor General of India** for the year **2025-26**. *(Self-attested copy of latest Comptroller & Auditor General of India Empanelment Letter to be furnished).* If the empanelment letter for the year 2025-26 is not available but has already been applied for, the bidder shall be required to submit the application acknowledgement receipt issued by the Comptroller & Auditor General of India, along with the empanelment certificate for the year 2024-25.
- d) Must be having **minimum 4 (four) FCA partners as on 1st January 2025** *(Self-attested copy of latest Constitution Certificate from Institute of Chartered Accountants of India to be furnished).*
- e) Must have been awarded Audit (Statutory/Internal) assignment of **at least 5 (five) Public Sector Entity** during **last 3 (three) financial years** prior to the year of audit. *(Self-attested copies of Appointment Letters/ Agreements/ Work Orders issued by such PSUs along with the proof of claim to be furnished).*
- f) Must be having **minimum Average Annual Turnover of Rs. 50 lakhs** during the last **3 (three) Financial Years** i.e., (2022-23, 2023-24 and 2024-25). *(Self-attested copies of Audited Statement of Accounts to be attested).* In case the audited statement for FY 2024-25 is not available, the bidders shall be required to submit self-attested audited statements of accounts for the financial years 2021-22, 2022-23, and 2023-24, along with the Turnover Certificate for FY 2024-25 duly certified by a Chartered Accountant.

- g) Must be registered with GST and Income Tax Authority. *(Self-attested GST Registration Certificate and PAN of the firm to be furnished.)*

3.2 Audit Scope and Reporting Requirement

- a) Effective project financial management system including internal controls were in operation throughout the period under audit examination. This would include aspect such as adequacy and effectiveness of accounting financial and operational controls; and need for revision; level of compliance with established policies, plans and procedures; reliability of accounting system, data, and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities; and integrity controls, security, and effectiveness of the operation of computerised system; and
- b) All necessary supporting documents, records, and accounts have been kept in respect of all accounts.
- c) The Statement of Accounts including project accounts have been prepared in accordance with the accepted accounting principles, policies and procedures adopted by the auditee.
- d) The Audit Report on the Statement of Accounts should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require and audit opinion to be rendered related to the Financial Statement taken as a whole, indicating unambiguously whether it is unqualified or qualified and if, the latter, whether it is qualified in certain aspects or is adverse or opinion. In addition, the audit opinion paragraph will specify whether: -
 - i. The fund is utilised for the purpose for which they were provided as per guidelines.
 - ii. Expenditure shown in the financial statements of the auditee meets the objective of the project/ program/ scheme.
- e) Whether the financial statements are presented in conformity with the generally accepted accounting principles and the items therein are described in such a way to give a true and fair view of the financial position and results of operations of the entity under audit.

3.3 Management Letter

- a) In addition to the on the financial statements, the auditor will prepare a management letter containing recommendations for improvements in internal control and other matter coming to the attention of the auditor during examination, possibly including the matters such as followings:
- i. Observations on the methods and procedures followed for accounting and documentation that are examined during the audit.
 - ii. Deficiencies and weakness in internal control system, together with specific recommendations for improvements.
 - iii. Compliance with financial covenants as agreed with the doners, financer and funding agencies.
 - iv. Matter that might have a significant impact on implementation of the projects.
 - v. The status of the recommendations from previous management letters, including any issues which remains to be addressed and any issue which recurred.
 - vi. Any other matter that the auditor considers pertinent.

3.4 Period, Timing and Coverage of Audit:

- a) The auditor should submit Audit Reports as per the following timelines:
- i. The audit would be carried out annually and the report should be submitted by 30th June 2026.
 - ii. The auditor must submit three (3) copies of audited Statement of Accounts and Audit Report.
 - iii. The auditor shall be appointed for a period of one (1) year as the Statutory Auditor for the financial year 2025-26. The auditor may be considered for reappointment maximum for two more year, if so desired by the entity, with the consent of the Auditor. However, the Audit Firm should have to confirm that the said firm is in the panel of C&AG and eligible for conducting major PSU audits for the year for which firm is being re-appointed.
 - iv. The draft report shall be reviewed to assess; whether the auditor delivered all reports as specified in the contract in the form and manner within the time period

as agreed in the contract or mentioned in the letter of appointment; whether auditors have covered the scope of work.

3.5 Responsibility of the Auditor

- a) Engage an audit team with requisite experience and expertise and supervised by a senior member/ partner having minimum of 5 (five) years of post-qualification experience in public sector audit.
- b) Ensure proper conduct of the audit team while carrying audit in the office of the auditee.
- c) Ensure completion of the audit work and submission of Audit Report within the timeline required to comply other statutory obligations under Income Tax and other laws.
- d) The auditor is required to complete the audit work and submit the audit report on time.

3.6 Responsibilities of the Client

- a) The responsibilities of the Client shall include:
 - i. Provide access to all documents, correspondence, records and any other information relating to different projects and deemed necessary by the auditor for carrying out the audit.
 - ii. Provide copies of the project implementation plan and budget, and Financial Management Manual, guidelines, policies and procedures issued by the management.
 - iii. Provide working space with required facility and access to accounting information required for audit and form an independent opinion.

4 Conditions of Appointment

4.1 Payment of Audit Fee

- a) Audit fee shall be paid on lump sum basis inclusive of all expenses as per the price quoted by the successful bidder in response to this RFP in its financial proposal.
- b) The price as quoted by the Firm as per **Annexure – 4** shall remain unchanged.
- c) GST, as applicable, shall be paid at the applicable rates.
- d) All statutory deductions as required under law of the land shall be made from the invoice amount before releasing the payment.

- e) The minimum fees in the RFP are Rs. 60,000/- (excl. GST). This is indicative only for minimum fees.

4.2 Period of Appointment

- a) The appointment shall be for the financial year i.e., 2025-26. The Auditor shall act as the Statutory Auditor of the procuring entity for the period starting from the date of appointment till the submission of Audited Statement of Accounts which shall be accepted by the Chief Executive Officer- Atal Amrit Abhiyan Society, unless reappointed.
- b) There is a scope for re-appointment maximum for two more year, if so desired by the entity, with the consent of the Auditor. However, the Audit Firm should have to confirm that the said firm is in the panel of C&AG and eligible for conducting major PSU audits for the year for which firm is being re-appointed.
- c) The **“Letter of Appointment”** shall be issued by the Entity (Auditee) to the winning firm in the format given in **Annexure – 5**.
- d) The Auditor shall submit the consent letter and commence the audit (actual engagement of personnel) within 7 days of receipt of the **“Letter of Appointment”**.

4.3 Audit Fee

- a) Auditor shall raise invoice only after completion of the audit and submission of the report successfully.
- b) The audit fee shall be the lump sum amount as offered by the firm selected in response to this RFP and accepted by the Auditee.
- c) In case of reappointment of the Auditor for one more year by the Entity (auditee) with mutual consent then there shall be **6% escalation in the audit fee**.

FORMS & FORMATS

Annexure – 1: Firm Profile

Profile of the Applicant

(To be furnished along with the Technical Proposals Cover “A”)

Sl. No.	Particulars	Details
1.	Name and Address of the CA Firm	
2.	Date of Registration with Institute of Chartered Accountants of India <i>(Self-attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished)</i>	Date of Incorporation/Registration
3.	Details of empanelment with Comptroller & Auditor General of India	Copy of the empanelment letter from C&AG of India
4.	Details of partners and qualified employees of the firm as on 1 st January 2025. <i>(Self-attested copy of latest Constitution Certificate from Institute of Chartered Accountants of India to be furnished)</i>	a) Name of the Partner/Qualified Employee (full time): b) Membership Status: FCA/ACA c) Date of Registration with ICAI: d) Date of Joining with the firm:
5.	List of Public Sector clients audited by the firm during last three financial years i.e., 2022-23, 2023-24 and 2024-25. <i>(Copy of the letter of Appointment to be attested)</i>	1. Name of the Client 2. Year of Audit 3. Date of Appointment
6.	Details of registration with GST and IT authority. <i>(Self-attested copies of Audited Statement of Accounts to be attached)</i>	F.Y. Turnover (Rs. In lakhs)
7.	Any other details the Firm would like to furnish (Example Award & Accreditations)	
10.	Name, Designation, Contact Details, and Address of the Contact Person	

Note:

- (i) Information may be furnished in separate sheet (s) wherever necessary.
- (ii) In case of documents, they should be self-attested.

Date:

Place:

Signature of Partner/ Proprietor

Annexure – 2: Self-Declaration (Non-Blacklisting)

Declaration

(On the letter head of the Firm)

To,

The Chief Executive Officer,

Atal Amrit Abhiyan Society,

3rd Floor, Nayantara Supermarket Complex,

G.S. Road, Six Mile, Guwahati – 781022

In response to the Request for Proposal (Reference No. _____) issued by the Atal Amrit Abhiyan Society for appointment of Statutory Auditors for financial year 2025-26, I/we do hereby declare that:

- a) We are eligible to be appointed as the Statutory Auditor of Atal Amrit Abhiyan Society if selected through this RFP process.
- b) Neither our firm or any of our partners or qualified employee has been declared ineligible for corrupt and fraudulent practices by any State or Central Government Agency/ Entity/ Institutions including PSUs and which is currently in force.
- c) The documents and information furnished along with our proposal is true and correct.
- d) There exists no situation that could amount to conflict of interest as per Rule-6 APPR, 2020, if appointed as the Statutory Auditor for the financial year 2025-26.
- e) We will be liable for disqualification and debarment by the Proposals Inviting Authority if our declaration and other submissions found to be false subsequently.

Thanking you,

Yours Faithfully,

Signatures _____

Name _____

Seal of the CA Firm _____

FRN: _____

Place: _____

Date: _____

Annexure – 3: Technical Evaluation Format

Name and address of the participating Firm:				
(For internal Use Only)				
Sl. No.	Evaluation Criteria	Maximum Marks	Marks Obtained	Remarks
1.	No. of years of registered office or branch office in Guwahati a) Between 8 to 10 years: 5 marks b) Above 10 years: 10 marks	10		
2.	No. of years of Registration with the Institute of Chartered Accountants of India: a) Between 10 to 12 years: 5 marks b) Above 12 years, up to 15 years: 7 marks c) Above 15 years: 10 marks	10		
3.	No. of full-time FCA Partners/employees who are with the firm for more than six months as on due date of submission of proposal: a) Between 4 to 6 nos.: 10 marks b) Between 7 to 9 nos.: 15 marks c) Above 9 nos.: 20 marks	20		
4.	Experience in Audit of Public Sector Entities and PSUs: a) Between 5 to 6 nos.: 15 marks b) Above 6 nos., up to 8 nos.: 20 marks c) Above 8 nos.: 30 marks	30		
5.	Average Annual Turnover (last three financial year) a) Up to Rs. 50 lakhs: 10 marks b) More than Rs. 50 lakhs up to 80 lakhs: 20 marks c) More than 80 lakhs: 30 marks	30		
Total		100		

Annexure – 4: Financial Proposal

FINANCIAL PROPOSAL

(To be furnished in Cover “B”)

(NOT TO BE FURNISHED WITH TECHNICAL PROPOSAL)

Name and Address of the Bidder:

Price Details:

Sl. No.	Particulars	Annual Fee (Excluding GST¹)	GST	Total Fee (Including GST)
1.	Annual Professional Fee			

In words: Rupees Only

Note:

- (i) *Fee is inclusive of all other expenses to carry out the assignment at the head office i.e., Guwahati.*
- (ii) *No TA/DA shall be paid apart from the Auditors fee.*
- (iii) *Quote price should not be less than 60,000/- (minimum fees) (excluding GST).*
- (iv) *Firms quoting Rs. 60,000/- (excluding GST) or above shall be considered.*
- (v) *If there is a discrepancy between words and figures, the amount in words shall prevail.*

Date:

Place:

Signature of Partner/ Proprietor

(FRN and Official Seal)

¹ GST and Other Taxes, if any shall be paid/reimbursed as applicable.

Annexure – 5: Letter of Appointment
Format for Appointment of Auditor
(On Clients Letter Head)

To,

Chartered Accountants

Address: _____

Dear Sir/Madam,

Ref: Appointment of your firm as Statutory Auditor for Financial Year _____.

We are pleased to inform you that Chairman E.C. of our Society have approved the appointment of your firm, _____ (C&AG Empanel No. _____) as Statutory Auditors of the Atal Amrit Abhiyan Society for Financial Year 2025-26.

The remuneration for the audit would _____ inclusive of all expenses incidental and necessary for carrying out the audit assignment successfully.

We request you to acknowledge the above and provide your written consent for the same within 7 (seven) days of receiving this letter.

Thanking you,

Yours Faithfully,

Signature

Chief Executive Officer

Atal Amrit Abhiyan Society

3rd Floor, Nayantara Supermarket Complex

G.S. Road, Six Mile, Guwahati – 781022