

[RFP NO:ASDM/2427/70 DATED 21/09/2020]



APPOINTMENT OF STATUTORY AUDITOR FOR ASDM

Assam Skill Development Mission (ASDM), Guwahati

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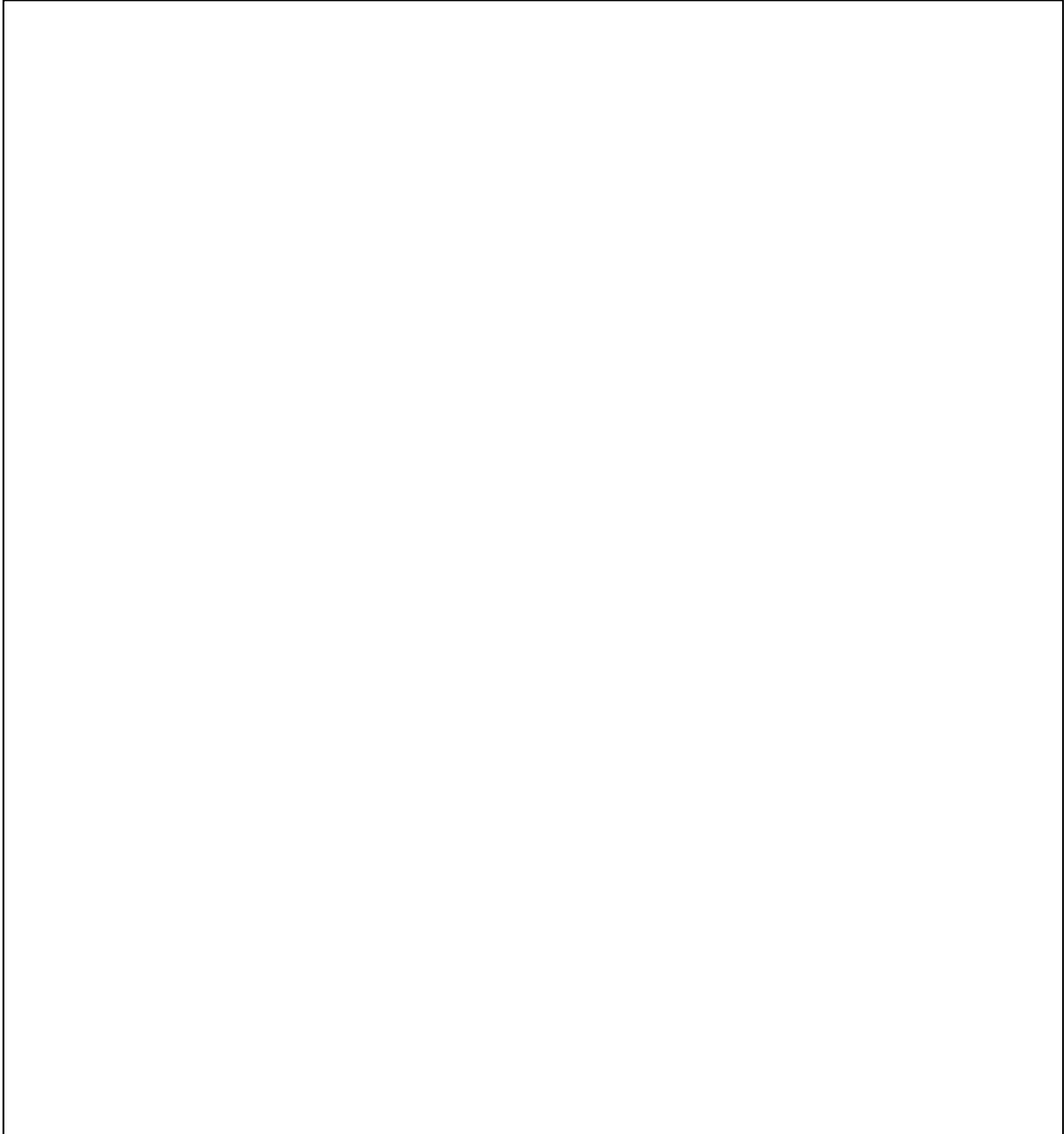
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1. SHORT TENDER NOTICE

Assam Skill Development Mission (ASDM)

5th Floor, Katabari, DPS Road, Lokhra, Guwahati- 781035

Tender No. : ASDM/2427/70

Date: 21/09/2020

Sealed Tenders are invited from Chartered Accountancy firms, to undertake the Statutory Audit of Assam Skill Development Mission, Guwahati.

Submission of bid shall be through offline mode in physical copy.

Further details and subsequent communication may be seen at asdm.assam.gov.in.

The last date for submission of bids is 12/10/2020 on or before 3 PM. No bids shall be accepted after the deadline.

Sd/-

Mission Director

Assam Skill Development Mission

2. NOTICE INVITING TENDER

Assam Skill Development Mission (ASDM)

5th Floor, Katabari, DPS Road, Lohra, Guwahati- 781035

Tender No. : ASDM/2427/70

Date: 21/09/2020

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2.1. Brief Scope of work:

Briefly, the auditor needs to perform the following activities as per the scope of work:

- 2.1.1. Conduct the Statutory audit of ASDM
- 2.1.2. An assessment of adequacy of the project financial systems, including financial controls.
- 2.1.3. Assure whether goods and services financed have been procured in accordance with the relevant procurement guidelines.
- 2.1.4. Assure that all necessary supporting documents, records and accounts have been kept in respect of the project.
- 2.1.5. Assure funds have been spent in accordance with the condition laid down by the Government from time to time.
- 2.1.6. Ensure expenditures if any, ineligible for financing by the development partners are disclosed adequately in the financial statements.
- 2.1.7. The Auditor is required to provide UC for the various schemes as and when required in prescribed forms for onwards submission to the funding authorities

2.2. Procurement of bid documents:

The bidder is required to submit a demand draft/ Banker's Cheque of Rs. 500/- (Rupees Five Hundred) only towards the cost of non-refundable tender fee of this Bid document, from a Scheduled bank, in favour of "Assam Skill Development Mission" payable at Guwahati. The Tender document fee in any other form shall not be entertained.

The detailed Tender Document, once purchased, cannot be returned, resold, transferred, or reassigned; and there shall not lay any claim on ASDM for refund of tender fee, payment of expenses incurred etc. and ASDM shall not be responsible in any way for any damage, loss etc., consequential or otherwise.

2.3. Eligibility Criteria:

A CA firm qualifying on all the following criteria can participate in the bid:

- i. The Chartered Accountancy firm must be empanelled with the Comptroller & Auditor General of India. Proof of valid empanelment as on date of submission of bid should be submitted.
- ii. The CA firm must have 10 years of experience with an average annual turnover of at least Rs. 30 lacs (Thirty lacs only) in the last 3 financial years 2017-18, 2016-17 and 2015-16. A CA certificate needs to be enclosed for the same. The CA firm should have an experience of conducting at least 5 assignments relating to internal / concurrent / statutory audit of any Government Agency in the last 3 years with value of above Rs 77 Cr. The value of each assignment should be of at least Rs. 2.00 lacs. Proof of the engagement should be submitted either in the form of Appointment letter or Completion Certificate.
Government Agency shall include any entity including Company, Society, Public Sector Undertaking etc constituted under any law, where the major stakeholder is Government, but shall not include Public Sector Banks.
- iii. The CA firm should have at least 3 CAs either in the capacity of partners or full-time employees, out of which there should be at least 2 partners. Out of the 3 CAs, at least 2 should be FCAs. The names of the partners and employees along with undertaking in the prescribed format should be submitted.
- iv. CA Firms having experience in similar type of audit involving skill ecosystem may be given more weightage.
- v. The CA firm should have registered head office in Guwahati. Address proof should be submitted.
- vi. The partners of the CA firm should not have been found guilty of professional misconduct by the Institute of Chartered Accountants of India, under either the First or the Second Schedule of the Chartered Accountants Act, 1949. Also neither the firm nor any of its partners should be disqualified under Section 141 of the Companies Act, 2013 to accept the offer of appointment as Statutory Auditor of ASDM. A self-undertaking has to be provided in the given format.
- vii. The bidder has to submit documentary proof of PAN and GSTiN

2.4. Consultancy Fees:

The minimum amount to be quoted by the CA firm should be at least Rs 20000./- (Twenty thousand only) including taxes. The amount of GST must be quoted separately.

The quoted amount should be all-inclusive lump sum price, including TA/DA, Boarding & Lodging and other out of pocket expenses, contingencies etc. for the entire scope of work covered under the RFP. The Contract price and the scope of work shall also include any services, etc. which is not specifically identified but are required for completion of the assignment.

TDS will be deducted as per norms of Government of India.

2.5. Earnest money:

The bid document must be accompanied by the Earnest Money Deposit of **Rs/- (Rupees)** (2% of quoted bid value) only in the form of a demand draft/ Banker's Cheque, in favour of "Assam Skill Development Mission" payable at Guwahati.

2.6. Bid Evaluation:

The tender will be a Least cost selection (LCS) tender, with the cut off on Technical score being 80 marks and Financial criteria being evaluated as L1 (least cost) method. The bidder having L1 and scoring the highest marks amongst the qualified bidders shall be awarded the contract.

2.7. Key Events:

S. No.	Event	Details
1	Downloading of bid document	21/09/2020
2	Last date of receipt of written queries	28/09/2020
3	Date for Reply to Pre-bid queries	30/09/2020
4	Date for Submission of bid	12/10/2020
5	Opening of Pre-qualification Bid	12/10/2020
6	Opening of commercial bid	To be intimated later
7	Point of Contact	Rezaul Amin Choudhury (7896671504) Gaurav Goswami (7002187664)

Note: The Bidder shall bear all costs associated with the preparation and submission of its bid, and ASDM will in no case be responsible or liable for these costs, regardless of the conduct or outcome of the bidding process.

Place: Guwahati

Sd/-
Mission Director
Assam Skill Development Mission

Memo No. ASDM-2427/2020/70

Date: 21/09/2020

Copy to

1. The PM MIS, He/She is requested to upload the same in the ASDM website.
2. PM Finance and Accounts, ASDM for necessary information.
3. Office Copy

3. OVERVIEW OF THE PROJECT

3.1 About ASDM:

Assam Skill Development Mission (ASDM) was created with the vision of capacity building of unemployed youth and to deliver quality skill training leading to meaningful employment to stimulate economy of the state. The Mission leads to ensure that the youth of the state must be in a position to face their counterparts in any part of the country by virtue of their hard work and their dexterity of hands through their skills.

Some major initiatives taken by the mission in achieving its objectives and reaching out to the youth in the state are:

- a. Placement Linked Training Program funded by the State Government, where skill training is imparted to youth, through private training partners and placement is facilitated.
- b. Pradhan Mantri Kaushal Vikas Yojana (PMKVY) 2.0, which is a Centrally funded, state managed project, under which skill training is conducted through private empaneled training partners under the PMKVY scheme.
- c. North East Skill Centre (NESC), Guwahati which has been set up in collaboration with ITE-ES, Singapore, for providing training at par with international standard, in the sector of Retail, Hospitality and Beauty & Wellness.
- d. Advance Skill Training Institute (ASTI), which is being set up under Recruit-Train-Deploy (RTD) model, to be implemented in collaboration with the industry bodies, wherein assured employment will be given by the industry, upon successful completion of the course.
- e. Digital access to knowledge & skill human resource of Assam (DAKSHA) is a one stop mobile application which will Register Service Providers / Trained Persons who will provide marketable services, register training seekers, provide access to Course Material, help Monitoring Training Centres etc. Till date more than 3000 Service Providers/ Trained Persons have registered on this App.
- f. Assam Skill University is planned to be set up in Mangaldoi, housing various Skill Schools in different sectors including a School of Languages which will aid in International Placements.
- g. Skills Acquisition & Knowledge Awareness for Livelihood Promotion (SANKALP), which is being funded 90% by Central Government and 10% by State for Institutional Strengthening, Improved Quality and Market Relevance of Skill Development Programmes: SMART Accreditation, Placement linkages, NSQF Alignment, mobilisation activities, Improved Access and completion of Skill Training for socio-economically less advantaged groups of the society: Gender Studies, Monetary benefits etc.
- h. Recognition of Prior Learning (RPL) Projects for recognizing and formalizing the existing skill of some trades.
- i. Swabalamban, whereby a project has been initiated at Udalguri for Mainstreaming of surrendered militants through skill training in Plate making from Arecanut leaves leading to self-employment
- j. Karagar Se Karigar which aims at providing skill training to jail inmates.

4. SCOPE OF WORK

The primary objective of 'Statutory 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, Statutory 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.

4.1.Scope of Activities:

The auditor needs to perform the following activities as per the scope of work:

- a) An assessment of adequacy of the project financial systems, including financial controls
- b) Assure whether goods and services financed have been procured in accordance with the relevant procurement guidelines.
- c) Assure that all necessary supporting documents, records and accounts have been kept in respect of the project.
- d) Assure funds have been spent in accordance with the condition laid down by the SEED from time to time.
- e) Ensure expenditures if any, ineligible for financing by the development partners are disclosed adequately in the financial statements.

4.2.Audit Standards:

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

4.3.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 programmes
- 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 programmes
- 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

4.4.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 issue separate Audit Report for each District and state level for each programme separately
- e) To complete the audit within 90 days as the terms of contract signed
- f) To ensure that all funds sent by Gol to state and from state to districts etc. are properly reconciled
- g) To quantify the expenditure/ funds against any specific issue
- h) To submit a confirmation from SFM about handing over all the working papers, before release of audit fee to him

4.5.Financial Years for Statutory Audit:

The Statutory Audit is required to be conducted for the following financial years:

- a) Financial Year 2015-16
- b) Financial Year 2016-17
- c) Financial Year 2017-18
- d) Financial Year 2018-19

5. INVITATION OF PROPOSAL

5.1 Bid Submission:

- a) The bids should be submitted duly sealed and addressed to the Mission Director, Assam Skill Development Mission, Assam on or before the due time & date.
- b) Any bid received after the dead line for submission of bids shall be rejected.
- c) Method of preparation of bid: Bid for each tender should be submitted in envelopes placed inside a main cover. These envelopes should contain the following;

ENVELOPE	MARKED ON THE COVER	CONTENTS OF ENVELOPE
First	Earnest Money Deposit & Tender Document Fees	Containing Earnest Money Deposit & Tender document Fees
Second	Technical Bid	Containing documents establishing eligibility of the bidder to participate in the tender.
Third	Financial Bid	Rates duly quoted by the Bidder in the prescribed format.

- d) On all these envelopes, the name of the Agency and document inside the envelope like 'Earnest Money Deposit' or 'Technical Bid' or 'Financial Bid' must be clearly mentioned and should be properly sealed (with sealing wax/packing PVC tape). These envelopes are to be placed inside an outer envelope and properly sealed (with sealing wax/Packing PVC tape). The Bids that are not submitted in above mentioned manner shall be summarily rejected.
- e) All envelopes (4 inner & one outer) must bear the following on the left hand top corner side:-

**"RFP FOR APPOINTMENT OF STATUTORY AUDITOR OF ASSAM SKILL DEVELOPMENT
MISSION, GUWAHATI"**
"NOT TO BE OPENED BEFORE (.....DUE DATE OF TENDER)"
(Tender no.....)

- f) All envelopes (3 inner & one outer) must bear the full address of the tendering authority at the centre of envelope.
- g) All envelopes (3 inner & one outer) must bear the full name and full address of the Bidder at the bottom left hand side corner of the envelope.

5.2 Other Conditions of bid submission:

- a) The Bid with conditions other than those specified in the Bid document is liable to be summarily rejected.
- b) No modification by the bidder in any of the conditions will be permitted after the Bid is opened.

- c) Prices should not be indicated in the Technical Proposal or anywhere else in the Tender document, but should only be indicated in the Financial Proposal. In case price is mentioned elsewhere, the bid submitted shall be summarily rejected.
- d) Please Note that all the formats given has to be duly filled up, signed and submitted in the bid failing which the bid submitted shall be summarily rejected.
- e) The Bidder shall bear all costs associated with the preparation and submission of its bid including cost of presentation for the purposes of clarification of the bid. ASDM will, in no case, be responsible or liable for those costs, regardless of the conduct or outcome of the Tendering process.
- f) The Bids prepared by the Bidder and all correspondence and documents relating to the bids exchanged by the Bidder and ASDM, shall be written in English language, provided that any printed literature furnished by the Bidder may be written in another language so long the same is accompanied by an English translation in which case, for purposes of interpretation of the bid, the English translation shall govern.
- g) It shall be deemed that the bidders have done careful study and examination of the Tender document and has fully understood the implications.
- h) The response to the Tender should be full and complete in all respects. Failure to furnish the requisite information or submission of a proposal not substantially responsive to the Tender document in every respect will be at the bidder's risk and may result in rejection of the proposal and forfeiture of the EMD.
- i) All materials submitted by the bidder shall become the property of ASDM and may be returned at its sole discretion.
- j) ASDM shall not hold any risk on account of postal delay. Similarly, if any of the certificates, documents, etc., furnished by the Bidder are found to be false / fabricated / bogus, the bidder will be disqualified, blacklisted, action will be initiated as deemed fit and the Bid Security will be forfeited.
- k) The bid submitted should be properly page numbered and appropriately flagged/ tagged; and must contain the list of contents with page numbers. Any deficiency in the documentation may result in the rejection of the Bid.
- l) The bid shall contain no interlineations, erasures or overwriting except as necessary to correct errors made by the Bidder, in which case such corrections shall be signed by the person or persons signing the bid.
- m) The Tender should be signed on all the pages by the Bidder or his authorised representative and should be affixed with the bidder's Seal
- n) All outstation bids should be sent through registered post/ speed post/ courier.
- o) The proposals must be properly signed in ink by one of the partners of the firm, or a person holding Power of Attorney from the partners.

5.3 Bid queries:

A prospective Bidder requiring any clarification on the tender document may submit their queries, in writing, to the contact person and as per schedule indicated in Notice Inviting tender. The queries must be submitted in the following format only to be considered for clarification:

S No.	Page No.	Clause No.	Subject	Query

ASDM will publish the response to all pre-bid queries on the website. If required, a Pre-bid meeting will be held to answer the queries.

However, ASDM makes no representation or warranty as to the completeness of the response, nor does it undertake to answer all the queries that has been raised. Queries raised after the date prescribed as the last date of pre-bid queries in the RFP, will not be answered. Individual responses will not be communicated to any bidder.

5.4 Supporting Documents for eligibility criteria:

The documentary evidence for the fulfilment of minimum eligibility criteria shall be as mentioned in the Notice Inviting Tender. All evidence must be submitted by the bidder along with the Technical bid, otherwise the bid is liable to be rejected.

5.5 Amendment or Supplementation of Tender Document

At any time before the deadline for submission of bids, ASDM may, for any reason, whether at own initiative or in response to a clarification requested by a prospective Bidder, modify the bidding document by issuing an addendum or corrigendum. All the amendments/ Corrigendum made in the document would be published on the ASDM website. All such amendments shall be binding on bidders. The bidders are also advised to visit the aforementioned portal on regular basis for checking necessary updates. ASDM reserves the rights to amend the dates mentioned in Notice Inviting Tender.

5.6 Termination of bidding process:

ASDM reserves the right to accept any bid and to annul the Tender process and reject all bids at any time prior to award of Contract, without thereby incurring any liability to the affected Bidders or any obligation to inform the affected Bidders of the grounds for ASDM's action. ASDM makes no commitments; either expresses or implied that this process will result in a business transaction with any bidder.

5.7 Technical & Financial Bid Documents:

The documents of the bid will be as follows:

- a) Technical bid: The following shall be submitted as Technical bid:
 - i. Format 1-8
 - ii. Tender Document Fee & Earnest Money Deposit (EMD)
 - iii. All documents as mentioned in Eligibility Criteria
- b) Price Bid: The Price bid shall consist of Format 10

5.8 Price Bid:

- a) The Bidder shall quote price in the prescribed format. The price shall be inclusive of GST. ASDM will not pay any incidental expenses to the selected agency in addition to the amount quoted in the Price Bid.
- b) Prices quoted in the bid must be firm and final and shall not be subject to any upward modifications, on any account whatsoever.
- c) The Price bid should clearly indicate the price to be charged without any qualifications whatsoever and should include all taxes, duties, fees, and other charges as may be applicable in relation to the activities proposed to be carried out.
- d) If there is a change in the applicable taxes, the agency shall bill at the rate existing at the time of invoice. However, proof of change in the rate of taxes need to be produced.
- e) Prices in any form or by any reason before opening the Price Bid should not be revealed, failing which the offer shall be liable to be rejected.
- f) Prices shall be quoted in Indian National Rupees (INR).
- g) All payments will be subjected to tax deduction at source as applicable/required at the prevailing tax rates.
- h) It is the responsibility of the Bidder that all local/ national conditions and laws be factored properly while submitting the bid proposals and that no claim whatsoever including those for financial adjustment to the contract awarded under the bidding documents will be entertained by ASDM and that neither any change in the time schedule of the contract nor any financial adjustments arising thereof shall be permitted by ASDM on account of failure of the Bidder to appraise themselves of such laws and/or site conditions.

5.9 Bid Security/ Earnest Money Deposit:

- a) Amount of Bid Security (EMD): The Bidder shall furnish, as part of its bid, a bid security as mentioned in Notice Inviting Tender (NIT).
- b) Currency of Bid Security: The bid security shall be furnished in Indian National Rupees (INR).
- c) The EMD Draft should be valid for a period of at least 80 days from the date of submission of bids.
- d) Requirement of Bid Security: The bid security is required to protect ASDM against the risk of Bidder's conduct, which would warrant the security's forfeiture, pursuant to Section "Forfeiture of Bid Security"
- e) Rejection of Bid: Any bid not secured in accordance with above mentioned clause, shall be rejected by ASDM as being non-responsive, without any further correspondence
- f) Discharge of EMD: The EMD of all the bidders will be discharged / returned within 30 days of Selection of Bidder by ASDM.
- g) Forfeiture of Bid Security: The Bid Security can be forfeited in the following cases:
 - i. if a Bidder withdraws its bid during the period of bid validity
 - ii. if a Bidder indulges in any such deliberate act that would jeopardize or unnecessarily delay the process of bid evaluation and finalization,
 - iii. if any information supplied by the bidder is found wrong / manipulated / hidden in the bid,
 - iv. If the bidder fails to accept the Letter of Intent
 - v. If the bidder fails to accept the Letter of Appointment duly awarded, after accepting the Letter of Intent issued by ASDM

The decision of ASDM regarding forfeiture of the Bid Security shall be final & shall not be called upon question under any circumstances.

- h) No interest will be paid on the EMD.

5.10 Bid Validity Period:

Bids shall remain valid for 180 days after the date of opening of Technical Bids prescribed by ASDM. A bid valid for a shorter period may be rejected as non-responsive.

Extension of Period of Validity: In exceptional circumstances, ASDM may request the Bidder(s) for an extension of the period of validity. The request and the responses thereto shall be made in writing (or by fax). The bidder shall be at liberty to refuse the request. In such a circumstance, it will be construed that the bidder has withdrawn his bid and will not be entitled to claim or receive any penalty/damages/ interest/charges. However, he will be entitled to return of his bid documents submitted and refund of the EMD.

5.11 Modification/ Withdrawal of bids by bidder:

No modification or withdrawal of bids shall be allowed after the last date of submission of bids.

5.12 Bid Evaluation Criteria:

All evaluation process will be carried out by a Tender Evaluation Committee to be formed by ASDM for this purpose. The decision of the Tender committee shall be final and no correspondence will be entertained outside the process of negotiation by the Committee. Evaluation of the bid documents will be a 2-stage process as shown below

a. Evaluation of Technical Bid

At this stage, the technical bid will be opened and examined for the following:

- i. Genuineness of the documents submitted towards the pre-qualification requirements
- ii. Submission of EMD, Tender document fees
- iii. Whether the documents have been properly signed
- iv. Compliance with the Pre-qualification criteria
- v. The bidder will be awarded Technical marks on the basis of the following:

Sl. No.	Evaluation Criteria	Maximum Score
1.	Average Turnover of the last 3 financial year- 2017-18, 2016-17 and 2015-16: a) Average turnover of Rs. 75 lacs and above: 30 marks b) Turnover of more than or equal to Rs. 50 lacs; less than Rs.75 lacs: 20 marks c) Turnover of more than or equal to Rs. 30 lacs; less than Rs. 50 lacs: 10 marks	30
2.	CA partners/ CA employees in the firm: a) 5 marks for each CA partner b) 3 marks for each CA employee c) 3 marks extra for each FCA partner or FCA employee Subject to a maximum of 30 marks	30

Sl. No.	Evaluation Criteria	Maximum Score
3.	No. of years of constitution of the firm: Up to 10years-5 marks 10 years to 15 years-7.5 marks More than 15 years-10 marks	10
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 Rs. 2 lacs for each assignment: a) 10 or more than 10 assignments: 30 marks b) 7 or more than 7 assignments and less than 10 assignments: 20 marks c) 5 or more than 5 assignments and less than 7 assignments: 10 marks	25
5	Experience of conducting similar assignment in context to skill eco system relating to internal/concurrent/statutory audit	5
	TOTAL	100

The bidder will have to score at least 80 as Technical Score to qualify for the commercial bid opening. Any Technical bid with score less than 80 marks will be rejected and their financial bids will not be opened.

b. Price bid evaluation:

The price bid for all the bidders who are technically qualified shall be opened.

The Financial Bid shall be evaluated on the Total Fees quoted by the bidder as per prescribed format.

The evaluation will be done in L1 (Least Cost Method).

The Total Bid Price as provided in financial bid format No.9 shall be used by the Committee for financial evaluation of bids.

In case L1 backs out, ASDM may invite next L2 firm for services at the price quoted by L1.

c. Award of Technical & Financial Score:

The Bidder shall be selected based on Least Cost System (LCS), whereby firms scoring highest marks in Technical proposal equal or above cut off marks being 80 and having the least Cost (L1) among the Financial Proposal quoted will be declared as the successful bidder and shall be awarded the work.

5.13 Rectification of errors:

Arithmetical errors in the Financial Bid will be rectified on the following basis.

- If there is an arithmetical error, the error will be corrected to determine the final price quoted by the bidder.

- b) If there is a discrepancy between words and figures, the amount in words shall prevail.
- c) If the bidder does not accept the correction of errors, its bid will be rejected and its bid security may be forfeited.

5.14 Bid Rejection Criteria

The bids may be rejected in the following cases:

- a) Any effort by a Bidder to influence ASDM in its decisions on bid evaluation, bid comparison or contract award may result in rejection of the Bidder's bid.
- b) Bids submitted without or improper EMD, or Tender document fees
- c) Bids which do not confirm unconditional validity of the bid as prescribed in the Tender
- d) If the information provided by the Bidder is found to be incorrect /misleading at any stage / time during the Tendering Process
- e) Bids received by ASDM after the last date prescribed for receipt of bids
- f) Bids without signature of person (s) duly authorized on required pages of the bid or Bids without power of authorization and any other document consisting of adequate proof of the ability of the signatory to bind the Bidder shall be rejected.
- g) If the Technical Bid contains commercial details or reveals prices in any form or by any reason before opening the Commercial Bid
- h) Bids which fails to furnish all information required by the TENDER Document or a bid which is not substantially responsive to the Tender Document in every respect or the Bidders not quoting for the complete scope of Work as indicated in the Tender documents, addendum (if any) and any subsequent information given to the Bidder, or Bidders not complying with the Technical Specifications and General Terms & conditions as stated in the TENDER Documents or the Bidder not confirming unconditional acceptance of full responsibility of providing services in accordance with the Scope of work and Service Level or if the bid does not confirm to the timelines indicated in the bid, the bids shall be rejected.
- i) Any incomplete Price Bid for only part of scope of work, or price Bids that do not conform to the Tender's price bid format, or bids where the total price quoted by the Bidder does not include all statutory taxes and levies applicable or the bids having any hidden costs or conditional costs, shall be rejected.

5.15 Post Selection process:

- a) Notification to Bidder: ASDM shall notify the successful Bidder within 2 days of the opening of Commercial bid, by registered letter or by fax or by hand or by email, about the award of contract. The Bidder shall acknowledge in writing, receipt of the notification of award and shall send his acceptance to enter into agreement immediately.
- b) Letter of Intent and Appointment: The letter of Intent will be issued within 5 days of the notification to the bidder. A Letter of Appointment will be issued within 7 days of the issue of LOI.

6. GENERAL CONDITIONS OF CONTRACT

6.1. Definition:

- a) ASDM means Assam Skill Development Mission which is formed to provide skill-based training to youth in Assam.
- b) Bidder means an entity purchasing this document and desires to participate in the bid for being appointed as Statutory Auditor of Assam Skill Development Mission.
- c) Government' means the Government of Assam, unless otherwise stated.
- d) Chartered Accountant or CA shall mean a person qualified as a CA under the Institute of Chartered Accountants of India (ICAI) and holding membership of the ICAI and also holding a Certificate of Practice.

6.2. Governing Law:

The relationship between ASDM and the Statutory Auditor shall be governed by and interpreted in accordance with the laws of India.

6.3. Obligation of the Statutory Auditor:

- a) The Statutory Auditor shall carry out the services in conformity with generally accepted professional and technically accepted standards and norms relevant to such assignments.
- b) In the event of any deficiency in services, the Statutory Auditor shall promptly take necessary action to resolve it, at no additional fees, if deficiencies are for reasons solely and entirely attributable to the Statutory Auditor.
- c) During the tenure of the engagement, nothing shall be done by the Statutory Auditor in contravention of any law, act and/ or rules/regulations, there under or any amendment thereof.

6.4. Taxes and Duties:

The Statutory Auditor shall be liable to pay such direct and indirect taxes, duties, fees and other impositions levied under the applicable laws of India.

6.5. Invoice & Payment:

- i. The Statutory Auditor will raise invoice at the rate of taxes applicable at the time of billing.
- ii. All payments will be subjected to tax deduction at source as applicable/required at the prevailing tax rates.

6.6. Force Majeure

Force Majeure shall not include any events caused due to acts/omissions of such Party, or result from a breach/contravention of any of the terms of the contract, Bid and/or the Tender. It shall also not include any default on the part of a Party, due to its negligence or failure, to implement the stipulated/proposed precautions, as were required to be taken under the contract.

The failure or occurrence of a delay in performance of any of the obligations of either party shall constitute a Force Majeure event only where such failure or delay could not have reasonably been foreseen or where despite the presence of adequate and stipulated safeguards the failure to

perform obligations has occurred. In such an event, the affected party shall inform the other party in writing within five days of the occurrence of such event. ASDM will make the payments due for Services rendered till the occurrence of Force Majeure. However, any failure or lapse on the part of the Statutory Auditor in performing any obligation as is necessary and proper to negate the damage due to projected force majeure events or to mitigate the damage that may be caused due to the above- mentioned events or the failure to provide adequate disaster management/recovery or any failure in setting up a contingency mechanism would not constitute force majeure, as set out above.

In case of a Force Majeure, all Parties will endeavour to agree on an alternate mode of performance in order to ensure the continuity of service and implementation of the obligations of a party under the contract and to minimize any adverse consequences of Force Majeure.

Force majeure clause shall mean and be limited to the following in the execution of the Conditions of empanelment placed by State:

- i. War / hostilities
- i. Riot or Civil commotion
- ii. Earth quake, flood, tempest, lightning or other natural physical disaster
- iii. Restriction imposed by the Government or other statutory bodies, which is beyond the control of the selected implementing agency, which prevent or delay the executive of the order by the selected implementing agency

The selected Statutory Auditor shall advise ASDM in writing, the beginning and the end of the above causes of delay, within seven days of the occurrence and cessation of the force majeure conditions. Unless otherwise directed by ASDM in writing the Statutory Auditor shall continue to perform its obligations under the Contract as far as is reasonably practical. In the event of a delay lasting for more than one month, if arising out of clauses of force majeure, ASDM reserves the right to terminate the contract without any obligation to compensate the Statutory Auditor in any manner for what so ever reason, subject to the provision of clause mentioned, by giving a written notice of minimum 30 days. However, the Statutory Auditor shall be entitled to receive payments for all services rendered by it under this Assignment.

6.7. Termination of contract:

ASDM may terminate the contract by giving 30 days notice, under the following circumstances:

- a) Where it comes to ASDM's attention that the Statutory Auditor or his team is in a position of actual conflict of interest with the interests of ASDM in relation to any of terms of the Bid, the tender or the engagement.
- b) Termination for Default: ASDM may at any time terminate the Contract without compensation in the Event of Default on the part of the Statutory Auditor which may include failure on the part of the Statutory Auditor in respect any of its commitments with regard to any part of its obligations under its Bid, the Tender or under the terms of engagement.

The Statutory Auditor may terminate the contract under the following circumstances:

- a) Where the payment of the Statutory Auditor is overdue for more than 2 months. Overdue shall start from the last date on which he is entitled to receive such payments
- b) In the event of non-provision of dependencies by ASDM beyond 6 months from the date the request for such dependencies were raised by the Statutory Auditor

6.8. Consequences of termination of contract:

If the contract is terminated by ASDM, it can exercise one or more of the following at its discretion:

- a) Retain such amounts from the payment due and payable by ASDM to the Statutory Auditor as may be required to offset any losses caused to ASDM
- b) Blacklist the Statutory Auditor and cancel the empanelment. However, Statutory Auditor shall not be blacklisted, unless and until such termination is on account of gross negligence or intentional breach of the terms of the Agreement by the Statutory Auditor.

6.9. Settlement of Disputes:

- a) In the case of a dispute or difference arising between the parties relating to any matter arising out of or connected with this Contract, such dispute or difference shall be referred to an arbitrator mutually appointed by both the parties. The arbitration will be governed by the provisions of Arbitration & Conciliation Act, 1996.
- b) Notwithstanding any reference to the above
 - a) the parties shall continue to perform their respective obligations under the Contract unless they otherwise agree;
 - b) ASDM shall pay the Statutory Auditor any amount due to the Statutory Auditor.

6.10. Confidentiality:

The Statutory Auditor of ASDM will not disclose any information of ASDM to any third party without the prior written consent of ASDM. Any information or data which is received from ASDM should be kept confidential by the Statutory Auditor. All data including both soft copies and hard copies provided for conducting Audit by ASDM will supposed to be used by the Auditor for conducting audit only and will be considered the property of ASDM and as such ASDM will be the sole owner of the same.

6.11. Limitation of Liability:

Notwithstanding anything to the contrary, under no circumstances will either Party be liable for indirect or consequential losses or damages of any kind, regardless of whether any such losses or damages are characterized as arising from breach of contract, warranty, or otherwise, even if such damages are foreseeable or either or both parties have been advised of the possibility of such damages. The liability of the Statutory Auditor shall not exceed the contract value in the agreement during the contract period, provided that such losses or damages did not arise due to mere negligence of the statutory Auditor.

6.12. Subcontracting:

The Statutory Auditor shall not outsource any portion of the work to any other agency, except the partners and employees of the firm.

6.13 Penalty:

The work allotted to the Statutory auditor is to be completed within the stipulated time and if due to negligence of the Auditor there is delay of furnishing report, the Auditor may be blacklisted.

6.14 Jurisdiction:

Legal proceedings, if necessary, instituted by any of the parties shall have to be lodged at courts situated in Guwahati.

7. SPECIAL CONDITIONS OF CONTRACT

7.1. Responsibility of ASDM:

- a. ASDM will provide all documents, records, communication and information as may be required for conduct of audit, either in digital form or in hard copy.
- b. All ASDM officials shall fully co-operate with the Audit team for conduct of audit in an efficient and time bound manner.

7.2. Payment Terms:

The Payment will be made within 30 days of raising invoice. Invoice shall have to be raised within 30 days of completion of assignment, after submission of Audit Report.

7.3. Key Timelines

Key timelines for various steps of the audit cycle are given as below:

Deliverables	Timeline
Completion of Audit	
Submission of Audit Report	

1. Format: Covering Letter

Technical & Pre-qualification Bid

The Covering Letter is to be submitted under the signature of Authorized Representative / Signatory of the bidder on official Letterhead and official seal (Letter of authorization is also to be enclosed)

To

Mission Director

Assam Skill Development Mission

Katabari, Gorchuk, Guwahati-35

Sub: RFP for Appointment of Statutory Auditor for Assam Skill Development Mission

Dear Sir,

Please find enclosed Copy of our Proposal in respect of the RFP referred above.

We hereby confirm that:

- a) The proposal has been submitted by us in accordance with the conditions stipulated in the RFP.
- b) We have read the guidelines and RFP document in detail and have understood the terms and conditions stipulated in the RFP Document issued by ASDM. We agree and undertake to abide by all these terms and conditions along with subsequent communication from ASDM. Our Proposal is consistent with all the requirements of submission as stated in the RFP or any subsequent communications from ASDM.
- c) The information submitted in our Proposal is complete, is strictly as per the requirements as stipulated in the RFP, and is correct to the best of our knowledge and understanding. We would be solely responsible for any errors/omissions/false information in our Proposal. We acknowledge that ASDM will be relying on the information provided in the Proposal and the documents accompanying such Proposal for empanelment of the applicant for the aforesaid programme, and we certify that all information provided in the application and the Annexures attached herewith are true and correct; nothing has been omitted which renders such information misleading; and all documents accompanying such Proposal are true copies of their respective originals.
- d) We fulfil all the legal requirements and meet all the eligibility criteria laid down in the RFP.
- e) This Proposal is unconditional, and we hereby undertake to abide by the terms and conditions of the RFP.
- f) We have enclosed an EMD as required in the RFP. This EMD is liable to be forfeited in accordance with the provisions of the tender document.
- g) We undertake that that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not

correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under.

- h) We undertake that the Price bid has been submitted without any conditions and as per the conditions of the tender document and we are aware that the Price bid is liable to be rejected if it contains any other conditions
- i) The price quoted by us is inclusive of all taxes, rates, TA/DA etc., and no amount will be payable in addition to the amount quoted by us.
- j) We understand that our bid is binding on us and that you are not bound to accept a bid you receive.

For and on behalf of:

Signature:

Name:

Designation:

(Authorized Representative and Signatory)

Date:

Place:

2. Format: Applicant Details
Technical & Pre-qualification Bid

Sl. No.	Description	Details	
1.	Name of Bidder		
2.	Date of constitution of the firm		
3.	Address		
4.	PAN Number		
5.	GSTIN		
6.	Primary point of contact	Email	Contact No
7.	Secondary Point of Contact	Email	Contact No
8.	ICAI Firm Registration No.		
9.	No. of articles		
10.	No. of Branches		
11.	Branch Address		
12.	CAG Empanelment No.		

For and on behalf of:

Signature:

Name & Designation:

Date:

Place:

3. Turnover Details

Technical & Pre-qualification Bid

To whomsoever it may concern

On the basis of audited financial statements, we hereby certify that M/s.....having registered office athas the following annual turnover during last three financial years starting from FY 2015-16, 2016- 2017 and 2017-18 as mentioned below:

Sl. No.	Year	Amount
1.	2017-18	
2.	2016-17	
3.	2015-16	

For and on behalf of:

Signature:

Name & Designation:

Date:

Place:

4. Format: Cost of bid document & EMD

Technical & Pre-qualification Bid

Sl. No.	Particulars	D.D. No. & Date	Name of the Bank	Amount (Rs.)	Remarks
1	EMD				
2	Tender Document Fees				

Yours faithfully,

(Signature of the Bidder)

Printed Name

Designation

Seal

Date:

5. Format: Experience Details
Technical & Pre-qualification Bid

S. No.	Name of Client	Scope of Work (Statutory Audit/ Internal Audit/ Concurrent Audit)	Date of Assignment	Value of Assignment	Status (Complete/In process)	Date of Completion

Note: Please submit proof of engagement, as per clause of Eligibility criteria

We undertake that the above information is true and correct.

Yours faithfully,

(Signature of the Bidder)

Printed Name

Designation

Seal

Date:

6. Format: Experience Details on conducting similar assignment related to skills

Technical & Pre-qualification Bid

S. No.	Name of Client	Scope of Work (Statutory Audit/ Internal Audit/ Concurrent Audit)	Date of Assignment	Value of Assignment	Status (Complete/In process)	Date of Completion

Note: Please submit proof of engagement, as per clause of Eligibility criteria

We undertake that the above information is true and correct.

Yours faithfully,

(Signature of the Bidder)

Printed Name

Designation

Seal

Date:

7. Details of Partners & Employees

Technical & Pre-qualification Bid

S. No.	Name	Partner/ Employee	FCA/ACA	Membership No.	Experience in no. of completed years	Date of engagement in bidder firm

Yours faithfully,

(Signature of the Bidder)

Printed Name

Designation

Seal

Date:

8. Schedule Plan and Timeline as per Scope of Activities

Technical & Pre-qualification Bid

Name of the Firm:		
SL. No.	Deliverables	Days Required (Tentative)
	Assessment of Financial system and Financial Control	
	Finalisation of Accounts	
	Audit Report	

We undertake that the above information as per the best judgment of our experience and capabilities keeping in view the Key timelines for various steps of the audit cycle as stated.

Yours faithfully,

(Signature of the Bidder)

Printed Name

Designation

Seal

Date:

9. Self-Declaration-Clean Track Record

Technical & Pre-qualification Bid

(To be enclosed in the Pre-qualification & Technical Bid)
(To be signed and executed in non-judicial stamp paper of Rs. 10/= and notarised)

I/ We hereby declare that neither our firm, nor any of the partners or employees in our firm, have been found guilty of professional misconduct, by the Institute of Chartered Accountants of India, under either the First or the Second Schedule of the Chartered Accountants Act, 1949.

Also, neither the firm nor any of the partners or employees in our firm, have been disqualified under Section 141 of the Companies Act, 2013 to accept the offer of appointment as Statutory Auditor of ASDM.

(Signature of the Bidder)

Printed Name

Designation

Seal

Date:

10. Format: Commercial Bid

Price Bid

To,
The Mission Director
Assam Skill Development Mission
Katabari, Gorchuk,
Guwahati – 781035

Sub: RFP for Appointment of Statutory Auditor of Assam Skill Development Mission

Sir/ Madam,

I/We hereby tender for the abovementioned RFP at the following rates:

Details	Amount (Rs.)
Conduct of Statutory Audit inclusive of all charges	
Add: GST @ 18%	
Total Amount (Rs.)	
Total Amount (in words)	

Yours faithfully,

(Signature of the Bidder)

Printed Name

Designation

Seal

Date:

Business Address: