

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	06-03-2025 12:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	06-03-2025 12:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Assam
Department Name/विभाग का नाम	Agriculture Department Assam
Organisation Name/संगठन का नाम	Assam Agricultural University
Office Name/कार्यालय का नाम	Jorhat Assam
क्रेता ईमेल/Buyer Email	buycon55.aau.as@gembuyer.in
Item Category/मद केटेगरी	Financial Audit Services - Audit report, Review of Financial Statements, as per AAU ATC; CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	30 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

Bid Details/बिड विवरण	
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	1500000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	30000

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	15

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

Deputy Comptroller, AAU, Jorhat
office of the Comptroller, Assam Agricultural University , Jorhat-13
(Rana Sarmah)

MII Compliance/एमआईआई अनुपालन

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

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

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate: minimum 5 years experience

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.: minimum 5 years experience

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: The firm should have 1 (one) full time FCA associated with the firm for not less than 3 years from the date of issuance of certificate by ICAI.

Number of XX fulltime CA's required and YY professional audit staff: The firm should have 3 (three) full time ACA associated with the firm (with sufficient experience on conducting Audit) for not less than 3 years from the date of issuance of certificate by ICAI .

Financial Audit Services - Audit Report, Review Of Financial Statements, As Per AAU ATC; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report , Review of Financial Statements , as per AAU ATC

Specification	Values
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Compliance with law & regulations , Bank Transactions , as per AAU ATC
Type of Industries/Functions	Cash and Bank Balance , Fixed assets, depreciation and amortisation , Human Resource & Payroll , Purchase & Procurement , Sales, Services and Revenue , as per AAU ATC
Frequency of Progress Report	yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	yearly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Rana Sarmah	785013, Assam Agricultural University, Barbheta, Jorhat-13	1	N/A

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

1. Generic

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

2. Buyer Added Bid Specific ATC

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

Disclaimer/अस्वीकरण

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

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

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

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

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

INVITATION OF BIDS IN GeM FOR
APPOINTMENT
OF CHARTERED ACCOUNTANT FIRM
FOR CONDUCTING AUDIT ON THE
ACCOUNTS OF ASSAM AGRICULTURAL
UNIVERSITY FOR THE FINANCIAL YEAR
2024-25




OFFICE OF THE COMPTROLLER
ASSAM AGRICULTURAL UNIVERSITY
JORHAT-13.

Email: comptroller@aaau.ac.in

Website: aaau.ac.in

Tender Schedule

Name of the Work	Bid for engaging of Chartered Accountant Firm for Audit on the Accounts of AAU for the F.Y-2024-25.
Bid Submission Start Date	As per GeM
Last Date for Submission of Bid (through GeM portal only)	As per GeM
Technical Bid Opening Date	As per GeM Venue: Office of the Comptroller, AA.U, Jorhat-13
Financial Bid Opening Date	As per GeM Venue: Office of the Comptroller, A.A.U, Jorhat-13
Estimated Bid Value	Rs. 15.00 Lakh


20.2.2025

**OFFICE OF THE COMPTROLLER
ASSAM AGRICULTURAL UNIVERSITY
JORHAT-13.**

TENDER No. AAU/CA/01/2025

NOTICE FOR INVITATION OF BID IN GeM

Assam Agricultural University is the Premier institution of its kind in the whole of North-Eastern Region of India. The main goal of this institution is to produce globally competitive human resources in farm sector and to carry out research in both conventional and frontier areas for production optimization as well as to disseminate the generated technologies as public goods for benefitting the farmers and traders involved in the sector while emphasizing on sustainability, equity and overall food security at household level. The mission of the university is to fill up talent gap in agriculture and allied sector to preposition the state to combat the emerging challenges in agriculture and ensure productivity increase in agri-horti-animal-fish crops on the face of shrinking/fragmented land holdings, ailing soil health, diminishing water resources and increased human population. Technology showcasing and transfer to the user groups for science led agricultural growth.

Funds for the various programs are primarily received from the Indian Council of Agricultural Research (ICAR), the apex body for coordinating, guiding and managing research and education in Agriculture in the entire country under the aegis of DARE, Ministry of Agriculture and Farmer Welfare and other by Govt. of India, Govt. of Assam and International Agencies related to the field of Agriculture and allied activities.

Bids are invited in Two Bid System from eligible Chartered Accountant Firms for conducting Audit on the accounts of Assam Agricultural University for the financial year 2024-25. The Bidder should be ICAI empaneled and registered with GEM and should also have average annual taxable turnover of not less than Rs. 30 lakhs in last three years. Interested and eligible agencies may download the tender documents from the GEM portal.

Please refer to this tender at GeM for final dates and time.

The online bid both (1) Technical Bid and (2) Financial Bid, should be uploaded by the due date and time as per the above schedule given in the GeM Portal. The responsibility to ensure the same lies with the bidders. Off-line tenders shall not be accepted and no request in this regard will be entertained what so ever. Online Technical Bid will be opened at the first instance for technical evaluation as well as selection of technically acceptable offers. In the second stage, the Financial Bids of only the selected and techno-commercially acceptable offers will be opened. Decision of the Bid Evaluation Committee, regarding selection of eligible and qualified firms for opening the Financial Bid shall be final and binding on the bidders. Bidders may be present during opening of tenders.

AAU reserves the right to accept or reject any or all tenders in full or part without assigning any reason whatsoever. AAU shall also not be bound to accept merely the lowest tender but



the technical suitability and capability as per evaluation criteria shall be of prime consideration for selection.

C H E C K L I S T

Check list of Tender No. AAU/CA/01/2025 for “Appointment of Chartered Accountant Firm for Audit on the Accounts of AAU for F.Y-2024-25”.

Sl. No.	Description	Yes	No
01	The Firm should be mandatorily empanelled with ICAI. Whether the proof of empanelment enclosed with the technical bid document?		
02	The firm should have been in existence for a minimum period of 5 (Five) years. Whether self-certified copy of the Registration certificate of the firm attached?		
03	The average taxable turnover/income of the audit firm or the proprietor during the last three financial years (FY 2021-22, 2022-23 and 2023-24) must be not less than Rs. 30 lakhs. Attach supporting documents.		
04	Minimum 5 (five) nos. of assignments of Commercial/ Statutory Audit of Institutions/ entities (Having a turnover of not less than Rs. 2 Crores in the last 5 Years) of which at least two institutions must have received fund from External Source also like GOI, NABARD, IOCL etc.. Whether details of audits conducted in the last <i>five years</i> documentary proof attached?		
05	Whether Tender documents carefully studied & Understood?		
06	Whether Tender documents duly signed and stamped on all pages is scanned and uploaded as Part – I of the Tender in GeM portal.		
07	Whether Bid Security of Rs. 30,000.00 (Rupees Thirty thousand) only submitted by Online and Scanned copy of NEFT/RTGS details uploaded as Part – I of the Tender. Please note that the copy of the NEFT/RTGS details should be uploaded with the Technical Bid.		
08	Whether Declaration regarding Non-relation, duly signed and stamped, and scanned copy of the same uploaded as Part – I of the Tender in GeM portal.		
09	Whether Declaration certifying that there are no extra conditions quoted in the Offer Form duly signed and stamped, and scanned copy of the same uploaded as Part – I of the Tender in GeM portal.		

Date:

Signature of the Bidder

Place:

Official Seal

General Information and Instructions

1. The instruction given herein will be strictly binding on the bidders and deviation, if any will make the bid or tenders liable to be considered invalid. Bids/Tenders incorporating additional conditions by the bidders/tenderers are liable for rejection.
2. Bids shall be submitted online only at GeM. Manual bids shall not be accepted.
3. Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.
4. Bid should be submitted along with the **Bid Security of Rs. 30,000.00 (Rupees Thirty Thousand)** only through NEFT/RTGS in the bank account of the AAU, Jorhat as per details given in **Annexure-F**. Bid Security deposit in the form of DD / Pay Order / Bank Guarantee /Bond or any other instrument shall not be accepted and shall be rejected straightway. Bid Security deposits in respect of such offers which are not accepted will be returned to the bidders within 30 working days from the date on which the final decision is taken about the source from which the source under tender are to be procured or within 2 (two) months from the date of the opening of the tenders, whichever is earlier. No interest will be paid on Bid security deposits with AAU. Bid Security deposit in respect of the successful bidders will be retained with the AAU as Performance Guarantee until entire execution of the order as per terms of the tender. If the successful bidder fails to execute the order strictly as per the AAU specification in full or part within the stipulated delivery period of the purchase order, the Bid Security deposit retained with the AAU, Jorhat shall be forfeited forthwith after cancellation of the concerned order. In case of non-receipt of Bid Security, the Tenders are liable to be rejected.
5. **Validity of Bids:** The Bids should remain valid for 180 days from the date of bid opening.
6. **Rejection of Bids:** Canvassing by the Bidder in any form, unsolicited letter and post-tender correction may invoke summary rejection. Conditional tenders will be rejected. Non-compliance of applicable General Information and Instruction will disqualify the Bid.
7. The Financial Bid (BOQ) shall be filled as per *Proforma* available at GeM portal. Offline Financial Bid shall not be accepted.
8. Minimum Bid Value is Rs. 15.00 Lakh only.
9. **The audited value during 2022-2023 was Rs. 5,79,43,66,000/- covering all the grants received by the AAU including its subordinate offices.**
10. The firm should have its Head Quarter/ Branch Office at Jorhat, Assam. Attach Self certified address proof, copy of the ICAI Registration Certificate with places of branches mentioned.



11. **Tender must be uploaded online in two separate sets -namely Set-1 (Technical) & Set- 2 (Financial) on GeM Portal. The contents of Cover shall be as follows:-**

Set-1 (Technical Bid)

- i) Technical (Techno-Commercial) BID duly filled-in and signed with official stamp. (as per Annexure-C).
- ii) General Terms & Conditions (as detailed in Annexure-A) duly signed with Official stamp as a token of acceptance.
- iii) Scanned Copy of the current and valid Certificate of empanelment with ICAI.
- iv) The firm should have been in existence for a minimum of **5 years**. Attach scanned copy of Registration Certificate of the Firm.
- v) The average taxable turnover/income of the audit firm or the proprietor during the last three financial years (FY 2021-22, 2022-23 and 2023-24) must be more than Rs. 30 lakhs.
- vi) The firm should have the experience of working on the accounts and audits of minimum 5 (five) nos. of assignments of Commercial/Statutory Audit of Institutions/entities (Having a turnover of not less than Rs. 2 Crores in the last 5 Years) of which at least two institutions must have received fund from External Source also like GOI, NABARD, IOCL etc.. Whether details of audits conducted in the last 3 years attached the documentary proof attached.
- vii) The firm should have its Head Quarter/ Branch Office at Jorhat, Assam. Attach Self certified address proof, copy of the ICAI Registration Certificate with places of branches mentioned.
- viii) The 'Declaration' duly signed with official stamp (as detailed in Annexure-B).
- ix) The firm should have a valid trade license.

Set-2 (Financial Bid)

- i) The **Financial Bid** shall be duly filled in GeM Portal inclusive of GST.

N.B.: The bidders shall consider the prevailing GST rates while quoting the rates. However, in the event of any changes in the statutory taxes and duties by the Government of India, the rates applicable at the time of payment may be considered by the competent authority of the AAU against submission of supporting documentary evidence.

12. The authority of AAU does not bind them to accept the lowest tender/bid and reserves the right to reject all or any tenders/bids without assigning and reason whatsoever.



GENERAL TERMS & CONDITIONS (GTC) FOR SUBMISSION OF BIDS FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM FOR AUDIT ON THE ACCOUNTS OF AAU FOR F.Y-2024-25.

1. SCOPE OF WORK:

- a) To conduct audit and provide guidance on maintenance & finalization of Accounts and strengthening of internal control system.
- b) Ensuring accuracy and timeliness in maintenance of books of accounts.
- c) Ensuring accuracy in the preparation of Utilization Certificate, based on the books of accounts.
- d) Ensuring voucher/evidence based payments.
- e) Ensuring timely and accurate submission of financial MIS to the management.
- f) The Statutory auditors may devise additional areas of inspection and examination of the documents/ areas of operation so as to minimize loss of revenue, increase transparency and internal controls, maximize functional efficiency, detect/prevent frauds and mismanagement, efficient application of resources and finances, adherence to regulatory mechanisms, adherence to Accounting Standards applicable to Autonomous Bodies, Standards on statutory Audit, Guidance note / Guidelines issued by Institute of Chartered Accountants of India. The statutory Auditor should facilitate strengthening the internal controls at all spheres of operation of the Institute.
- g) **Scope of Audit**
 - i) Obtaining an understanding of the organization and operational and accounting practices in the organization.
 - ii) Understanding the risk elements, if any and providing suggestions from time to time and verification of the same with respect to statutory and taxation issues.
 - iii) Compliance with Govt. rules and Internal Governance procedures wherever applicable.
 - iv) Scrutiny of Cash Book and Bank Ledger and other subsidiary books etc.
 - v) Scrutiny of General Ledger, Cash Book etc.
 - vi) Verification of Bank Reconciliation Statements.
 - vii) Verification of TDS transactions.



- viii) Verification of Bill, Payment of Vouchers (Both Cash & Bank) and all financial Records maintained by offices of AAU.
- ix) All other work as required for issuing of statutory audit certificates.
- h) **Finalization**
 - i) Audit of Annual Accounts.
- i) **Submission of Audit Report & AUC's**

The Audit reports complete in all aspects along with scheme-wise AUC's in respect of AICRP/ ICAR & other ADHOC schemes as and when required by respective Funding agencies and AUC's should be submitted to the University by the appointed firm within 3 months of the lapse of the last financial year.

Responsibility

- I) The responsibilities of the Auditors shall include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded and the level of compliance with financial norms and procedures of the GOI, GOA and various guidelines issued by the Funding Agency.
- II) (i) Audit of the accounts and expenditure incurred by the different offices/ stations of AAU.
- (ii) Audit of the Utilisation Certificate submitted by the various fund utilizing entities of the AAU and certifying that the funds have been properly utilized for the purpose for which it has been sanctioned and unutilized amount standing at the end of the year is refunded to the Funding Agency. The C.A firm shall also ensure that the U/Cs are submitted in the form prescribed for the purpose under GFR and specific form if any mandated by the funding agency.
- (iii) Follow up, verification and authentication of Annual Accounts prepared by the University.
- (iv) Advising and guiding the University in the maintenance of healthy accounting system in the AAU.

2. ELIGIBILITY CRITERIA:

- a. The bidders are to be mandatorily empaneled with ICAI.
- b. The firm should have been in existence for a minimum of **5 years**.



- c. The average taxable turnover/income of the audit firm or the proprietor during the last three financial years (F.Y- 2021-22, 2022-23 and 2023-24) must be not less than Rs.30 lakhs.
- d. The firm should have the experience of working on the accounts and audits of minimum 5 (five) nos. of assignments of Commercial/Statutory Audit of Institutions/entities (Having a turnover of not less than Rs. 2 Crores in the last 5 Years) of which at least two institutions must have received fund from External Source also like GOI, NABARD, IOCL etc..
- e. The firm should have its Head quarter / Branch Office at Jorhat.
- f. *The firm should have 1 (one) full time FCA associated with the firm for not less than 3 years from the date of issuance of certificate by ICAI.*
- g. *The firm should have 3 (three) full time ACA associated with the firm (with sufficient experience on conducting Audit) for not less than 3 years from the date of issuance of certificate by ICAI .*
- h. During outstation visits the arrangement for accommodation shall not be provided free of cost by AAU.
- i. However subject to the availability accommodation in Guest House where available may be provided at the approved rate of AAU.

3. **PRICES:**

The prices and rates indicated/quoted shall be inclusive of professional fees, all incidental charges to be appointed as the Statutory Auditors of the AAU and GST and any other taxes/levies. Price and rate quoted shall be firm and fixed for the entire period of execution of the order and no escalation of rate on any ground whatsoever shall be applicable. TDS will be deducted as per provisions of Income Tax Act, 1961. No boarding lodging and out of pocket expenses will be paid by AAU.

4. **TIME PERIOD FOR ENGAGEMENT:**

The selected Chartered Accountant firm will be required to provide the above mentioned services as Statutory Auditors initially for one accounting year i.e. 2024-25. However, considering satisfactory work, the appointment may be extended on yearly basis.



5. The successful bidder shall submit the "Tender Acceptance letter printed on Company Letter Head, duly signed and stamped as token of acceptance of the order" within 3 (Three) days from the date of Placement of the order.
6. The auditors shall act with independence, integrity and objectivity. They shall undertake all audit works with an independent open mind and shall not come under any influence of anybody.
7. The firm has to give declaration that no Partner/Proprietor/Chartered Accountant employee of the firm of auditors has been held guilty of professional misconduct by the Institute of Chartered Accountant of India.
8. The appointed firm has to give a declaration/undertaking that:
 - a) The audit would not be done by a person who is neither a partner/proprietor nor an article/employee of the CA firm to which the audit has been allotted.
 - b) The partners/proprietor, employee and other personnel of the firm will not divulge any information that has come to their possession during the course of audit to any person other than the authorized officials of AAU.
09. In case of any change in the constitution of the firm on account of merger, de-merger or for any other reason the same would be brought to the notice of AAU.
10. **ASSESSMENT OF PROPOSALS:**

Proposals received will be evaluated by a Committee constituted for the purpose by AAU. The Committee will technically evaluate proposals of eligible agencies (as per eligibility criteria listed at para (2). The Committee while evaluating the Technical bids shall have no access to the Financial Proposals until the technical evaluation is concluded.
11. **PENALTY CLAUSE:**

If any later stage the anomaly/loss/fraud, due to non-performance of the duties of the CA firm, surfaces the firm will be held responsible for the financial implication, which includes imposition of penalty and withholding of the dues of the agency, apart from other legal remedy. If the selected firm back tracks from its agreement, AAU will be at liberty to allot the audit work to L-2 firm at the risk & cost of L-1 firm.
12. **PAYMENT TERMS:-**

No advance payment shall be made by the AAU on any circumstances. Digital Payment (e-Payment) through RTGS/NEFT/etc. shall be paid after receipt of Tax-Invoice. Invoice should be submitted indicating the GST number of the Firm, Name of the Banker, IFSC Code, Account number, RTGS and IFSC number of the bank, etc. for releasing e-payment to the firm.



13. The authorities of the AAU have the right to amend, alter or modify the terms & condition mentioned above, if necessary, from time to time.
14. The authorities of AAU does not bind themselves to accept the lowest tender, reserves the right to reject or accept any or all tenders wholly or partially without assigning and reason whatsoever.
15. AAU reserves the right for the removal of auditors/firm, in case work is not found satisfactory or there is any breach of contract/misconduct by the firm, with a prior one month notice in writing.
16. No bidding firm will be allowed to withdraw its bid after technical bids have been opened. If any firm intends to withdraw after opening of Technical Bid, its Bid Security will be forfeited.


Comptroller 2-25
Assam University
AAU, Jorhat-13

Tender No. AAU/CA/01/2025

DECLARATION-I

We do hereby accept the "General Terms & Conditions" as provided by the Assam Agricultural University along with the Tender documents for Appointment of Chartered Account Firm for conducting Audit on the Accounts of AAU for the F.Y-2024-25. If any later stage the anomaly/loss/fraud, due to non-performance of the duties of the firm, surfaces we shall be held responsible for the financial implication, which includes imposition of penalty and withholding of the dues of the agency, apart from other legal remedy. If the firm back tracks from its agreement, AAU will be at liberty to allot the audit work to L-2 firm at the risk & cost of L-1 firm.

Signature of the Bidder /Constituted Attorney

DECLARATION-II

This is to certify that I/We have no close relative as an employee of the Assam Agricultural University (close relatives means: Father, Mother, Brother, Sister, Son, Daughter and Spouse) nor any such close relatives are associated with us as proprietor/partner/share holder/director and like.

Signature of the Bidder

Address:

Official seal with date



Tender No. AAU/CA/01/2025TECHNICAL BID PROFORMA

Notes: ALL PARTICULARS/INFORMATIONS SHOULD BE GIVEN IN THE FOLLOWING FORMAT WITH COMPLETE DETAILS.

S. No.	Particulars	Details
1.	Name of the Firm	
2.	Address of the Jorhat Office of the Firm with name of authorized partner, Telephone number, Mobile number, E-mail ID	
3.	Head office address of the Firm with name of Proprietor, Telephone number, Mobile number, E-mail ID	
4.	ICAI Registration Number of the firm and date	
5.	Permanent Account Number	
6.	GST Number	
7.	No. of Years of Firm's existence & Date of establishment of Firm:	
8.	Average Turnover of the Firm in last three years:	
9.	Details of FCAs (Minimum 1 No.):	Name: Date of joining the firm: Qualification: Experience: Nature of engagement (full time/part time):
10.	Details of ACAs (Minimum 3 Nos.):	(i) Name: Date of joining the firm: Qualification: Experience: Nature of engagement (full time/part time): (ii) Name: Date of joining the firm: Qualification: Experience: Nature of engagement (full time/part time): (iii) Name: Date of joining the firm: Qualification:

		Experience:									
		Nature of engagement (full time/part time):									
11.	The firm should have the experience of working on the accounts and audits of minimum 5 (five) nos. of assignments of Commercial/Statutory Audit of Institutions/entities (Having a turnover of not less than Rs. 2 Crores in the last 5 Years) of which at least two institutions must have received fund from External Source also like GOI, NABARD, IOCL etc.. <i>Self certified list of firms to be attached.</i>										
12.	Annual Turnover/Income	<table> <tr> <td>a.</td><td>2021-22</td><td></td></tr> <tr> <td>b.</td><td>2022-23</td><td></td></tr> <tr> <td>c.</td><td>2023-24</td><td></td></tr> </table>	a.	2021-22		b.	2022-23		c.	2023-24	
a.	2021-22										
b.	2022-23										
c.	2023-24										
13.	Chartered Accountant In-Charge of the Proposed Assignment who will be the coordinator with contact details.										

Documents to be submitted along with the above information:

- Copy of Registration certificate of the firm with ICAI.
- Copy of GeM registration certificate
- Copy of Income Tax Returns for last 3 (three) years.
- Self attested audited statements of Accounts for the last 3 (three) years.
- Copy of appointment letters from clients in the area of Statutory Audit if any.
- Under taking in letter head as per Annexure –D.
- Self certified address proof of H.O/ Jorhat Office of the Firm.
- Self certified copy of ICAI Registration certificate of FCAs/ACAs.

Declaration:

I/We hereby declare that the above statements are true. I/We also declare that the decision of the Authority of Assam Agricultural University, regarding selection of eligible firms for opening of Financial Bid (Part-II) shall be final and binding on me/us.

Dated

Official Seal

Signature of the Bidder/Constituted Attorney

(To be written in the letter head of the firm)

UNDERTAKING

I/ we do hereby declare the following:

1. That, all the above-mentioned information are true and correct and I / we also undertake to abide by the terms and condition of the contract and would make compliance of terms laid-down in the contract if executed by us with AAU.
2. That, we (**Name of firm**), are a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India (firm registration No.). In connection with submission of our bid for "selection of a CA Firm for carrying out Audit on the accounts of AAU for F.Y-2024-25" we, hereby declare and solemnly affirm that we have not been declared as ineligible for corrupt and fraudulent practices by Government or black listed by any government department / organization / agency and no member handling the assignment, if selected, are penalized in any disciplinary proceedings before our respective professional institutes.
3. That, we have completed all the assignments undertaken by us and we also confirm that any assignment has neither been left incomplete nor we have withdrawn from any assignment on our own or asked to leave the assignment by the party.

Date:
Place:

Signature of Authorized Signatory of the
Firm along with seal of firm



ANNEXURE-E**Details of CA Firm's Experience of Similar Services during the last 3 (three) years**

Sl. No.	Name of the Assignment	Name of the Assignment (Start date & End date)	Name of the Client/Institution	Nature of the Assignments (Please specify the work involved as detailed in scope of work)	Details of the Supporting Documents provided
1.					
2.					
3.					
4.					
5.					
6.					

Furnish the copy of the documentary evidence in support of the information provided above.

Please attach additional sheets, if required.

Date:
OFFICESEAL:

Signature:
Name:
Designation:



BANK DETAILS OF ASSAM AGRICULTURAL UNIVERSITY

Name of the Account Holder	Comptroller, AAU
Account No.	38509526536
Bank Name	State Bank of India
Bank Address	Assam Agricultural University Branch, Jorhat-13
IFSC Code	SBIN0002003
Type of Account	Savings
Branch Code	2003
MICR	



ANNEXURE-G

TENDER ACCEPTANCE LETTER
(To be given on Company Letter Head)

Date: _____

To,

The Comptroller
Assam Agricultural University, Jorhat-13

Sub: Acceptance of Terms & Conditions of Tender.

Tender Reference No: _____

Name of Tender/Work:- Appointment of Chartered Account Firm for audit on the accounts of AAU, for the F.Y-2024-25.

Dear Sir,

1. I/ We have downloaded / obtained the tender document(s) for the above mentioned 'Tender/Work' from the web site(s) namely GeM Portal of Government of India, as per your advertisement, given in the above mentioned website(s).
2. I / We hereby certify that I / we have read the entire terms and conditions of the tender documents from Page No. _____ to _____ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I / we shall abide hereby by the terms / conditions/ clauses contained therein.
3. The corrigendum(s) issued from time to time by your department/ organisation too has also been taken into consideration, while submitting this acceptance letter.
4. I / We hereby unconditionally accept the tender conditions of above mentioned tender document(s) / corrigendum(s) in its totality / entirety.
5. I / We do hereby declare that our Firm has not been blacklisted/ debarred by any Govt. Department/Public sector undertaking.
6. I / We certify that all information furnished by our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your department/ organisation shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said Earnest Money deposit/Bid Security, as the case may be, absolutely.

Yours Faithfully,

(Signature of the Bidder, with Official Seal)

