REQUEST FOR EXPRESSION OF INTEREST

Consultancy Services

सत्यमेव जयते

GOVERNMENT OF ASSAM

REQUEST FOR EXPRESSION OF INTEREST

(ONLINE)

FOR SHORTLISTING OF ELIGIBLE CHARTERED ACCOUNTANT (CA) FIRM EMPANELED UNDER COMPTROLLER AND AUDITOR GENERAL (CAG) TO PARTICIPATE IN THE RFP PROCESS FOR HIRING STATUTORY AUDITOR FOR CONDUCTING STATUTORY AUDIT OF ASRLMS FOR THE FY 2025-26.

REFERENCE NO: ASRLM/Hiring-SA/6450/FY 2025-26/01 Dated:21-02-2026

Issued by:

Assam State Rural Livelihoods Mission (ASRLM)
Panchayat and Rural Development Department, Assam.
Sivnath Gogoi Path,Panjabari,Guawahati-37
Website:www.asrlms.gov.in, email:asrlms.india@gmail.com

NOTICE INVITING EOI

Reference No: ASRLM/Hiring-SA/6450/FY 2025-26/01 Dated:21-02-2026

Assam State Rural Livelihoods Mission (ASRLM) invites "Expression of Interest" from eligible Chartered Accountant (CA) Firm empaneled under Comptroller and Auditor General (CAG) of India for shortlisting them to participate in the RFP process to provide consultancy services for hiring Statutory Auditor for conducting Statutory Audit of ASRLMS for the FY 2025-26. The detailed Expression of Interest (EOI) Proposal along with Terms of Reference may be obtained from official website of ASRLMS i.e www.asrlms.assam.gov.in under Procurement Section - Consulting Services and e - Procurement System www.assamtenders.gov.in.

Interested Bidders having valid digital signature must submit the Expression of Interest (EOI) proposal online in the e-Procurement System i.e www.assamtenders.gov.in.

S.No	Key Information/ Events	Time/Venue/Address
1	Title of the Assignment	Consultancy Services for hiring Statutory Auditor for conducting Statutory Audit of ASRLMS for the FY 2025-26.
2	Date of issue of the EOI document	Date: 21/02/2026
3	Pre-Bid meeting.	Date: 27/02/2026, Time: 11.00 A.M Venue: Office of the State Mission Director, Assam State Rural Livelihoods Mission, Sivanath Gogoi Path, Panjabari, Guwahati-781037, Assam.
4	Due date and Time of submission of EoI online in the e-Procurement System i.e www.assamtenders.gov.in.	Date: 09/03/2026, Time: 3.00 P.M
5	Due date and time of submission of hard copies of "Key Documents".	Date: 09/03/2026, Time: 3.30 P.M Address: Assam State Rural Livelihoods Mission, Sivanath Gogoi Path, Panjabari, Guwahati-781037.
6	Date & time of opening of EOI online in the e-Procurement System i.e www.assamtenders.gov.in.	Date: 09/03/2026, Time: 3.30 PM
7	Address for Communication	Assam State Rural Livelihoods Mission Sivanath Gogoi Path, Panjabari, Guwahati-781037.
8	EoI Processing Fee (non-refundable)	Not Applicable.

9. Bidders who seek to appeal against any decision, action or omission regarding this particular procurement may do so as per Section 38 of the Assam Public Procurement Act, 2017 and Rule 26 of the Assam Public Procurement Rules, 2020. The first and second appellate authority are as mentioned below:

First Appellate Authority	Second Appellate Authority
State Mission Director, ASRLMS	Commissioner & Secretary, Finance Department, Govt. of Assam.

Sd/-

State Mission Director.
Assam State Rural Livelihoods Mission.
Panchayat & Rural Development Dept.
Sivanath Gogoi Path, Panjabari, Guwahati-37.

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1. INTRODUCTION

1.1 About the Procuring Entity

Assam State Rural Livelihoods Mission Society (ASRLMS) is an autonomous body formed under the Panchayat and Rural Development Department, Govt. of Assam and registered under Societies Registration Act, 1860. The Assam State Rural Livelihoods Mission Society has been set up with the aim to reduce poverty among rural poor through building strong grassroots institution of the poorest of the poor. ASRLMS has multi pronged approach to strengthen livelihoods of the rural poor by promoting women SHGs, providing skill development and placement for youth for wage based occupations in different private/business organizations and imparting self employment oriented training through banks.

It has been designated by Govt. of Assam to implement the Deen Dayal Antodya Yojana-National Rural Livelihoods Mission as well as the Deen Dayal Upadhaya Grameen Kaushalaya Yojana (DDU-GKY) – a programme for skill development and livelihoods opportunities for rural in the state. Further, it is also implementing SOPD-G Scheme Kanaklata Mahila Sabalikaran Yojana (KAMS) and Sakhi Express for providing women empowerment towards livelihoods promotion in the state of Assam.

DAY – National Rural Livelihoods Mission (NRLM) was launched by the Ministry of Rural Development (MoRD), Government of India, in June 2011.The Mission aims at creating efficient and effective institutional platforms of the rural poor, enabling them to increase household income through sustainable livelihoods enhancements and improved access to financial services.

The Placement Linked Skill Development Training Program - Deen Dayal Upadhaya Grameen Kaushalaya Yojana (DDU-GKY) in Assam is also being implemented by the Assam State Rural Livelihoods Mission (ASRLMS) to cater to the challenges of creating a large number of skill development and livelihood opportunities for the rural poor, occupational aspirations of the rural youth and to increase the income levels of rural poor in the State. ASRLMS is implementing NRLM in a phased manner. Across State of Assam NRLM has been implemented in 34 districts and 219 blocks.

1.2 About the Project

Ministry of Rural Development (MoRD), Government of India has sanctioned and released fund against the Annual Action Plan 2025-2026 approved for the following schemes: -

- Deen Dayal Antodya Yojana-National Rural Livelihoods Mission (DAY-NRLM) amounting to **Rs 572.61 Crore** in the ratio of 90:10 basis by the Central and State share respectively,
- Deen Dayal Upadhyay Grameen Kaushalya Yojana (DDU-GKY) -Skill development & placement linked programme amounting to **Rs 38.66 Crore** has been received as 1st

and 2nd instalment in the ratio of 90:10 basis. Further, balance of Rs 19.33 Crore as 3rd instalment is anticipated to be received by end of March 2026.

- Rural Self Employment Training Institute (RSETI) amounting to **Rs 6.69 Crore** has been received as 1st instalment from MoRD, Govt of India and balance of **Rs 8.56 Crore** is anticipated to be received by end of March 2026.
- Start up Village Entrepreneurship (SVEP) umbrella project for **Rs 71.04 Crore** in the ratio of 90:10 basis by the Central and State share.
- Mahila Kishan Sashaktikaran Pariyojana (MKSP) project for **Rs 29.72 Crore** as 1st instalment in the ratio of 90:10 basis by the Central and State share. Further balance of **Rs 29.72 Crore** as 2nd instalment is anticipated to be received by end of March 2026.

ASRLM is also implementing Sakhi Express-SOPD Scheme where sum of **Rs 24.06 Crore** has been released for providing Two-Wheeler Scooters, fuel cost to community cadres of ASRLM in the FY 2025-26.

Further, ASRLM is also implementing SOPD Scheme "Mukhyamantri Mahila Udyamita Abhiyaan" for promotion of members of Self Help Group as rural women entrepreneurs under Panchayat & Rural Development Department, Assam. The aim of the Scheme is to - i) Reduce the level of poverty by developing women SHG (Self Help Group) members as Rural Micro - Entrepreneurs / Lakhpati Baideos; ii) Facilitate women SHG (Self Help Group) members to earn a minimum annual income of Rs.1.00 Lakh through individual enterprises by providing financial assistance as Grant in-aid; iii) Facilitate bank linkages for loans with low interest through interest subvention.

Under this scheme, Entrepreneurship Fund as grant-in-aid of Rs,10,000 per member as Entrepreneurship Fund (Seed Capital) is provided to all eligible members of the Self Help Group(SHGs) under Assam State Rural Livelihoods Mission.

Govt of Assam has released sum of **Rs 3166.37 Crore** in the FY 2025-26 to ASRLM for providing Entrepreneurship fund to eligible SHG members, Training, Capacity building and Administrative Cost under this scheme.

2 Terms of Reference.

2.1 Background of the Assignment.

The background of the Statutory Audit is to ensure that the Society receives adequate independent, professional audit assurance that the proceeds of funding agencies were used for the purposes intended, that the annual project financial statements/consolidated financial statements are free from material misstatement, and that the terms of the funding agencies were complied with in all material respects.

2.2 Objective of the Assignment :-

The objective of the audit is to enable the auditor to express a professional opinion as to whether :-

(1) The Project Financial Statements and Consolidated Financial Statements of the Society give a true and fair view of the sources and applications of project funds for the period under

audit examination;

(2) The funds were utilized for the purposes for which they were provided,

(3) The procurement procedure prescribed in the Assam Public Procurement Rules 2020/General Financial Rules 2017/Manual for Procurement of Consultancy Services (updated) 2025 under ASRLMS has been followed.

(4) The books of account that provide the basis for preparation of the PFS / CFS of the Society are established to reflect the financial transactions of the projects/ Society and are maintained by ASRLMS and its constituent state and district level units.

AUDIT STANDARDS

The audit will be carried out in accordance with the Auditing Standards promulgated 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 so as to have a reasonable expectation of detecting material misstatements in the project financial statements.

2.3 SCOPE OF THE AUDIT ASSIGNMENT.

In conducting the audit, special attention should be paid to the following:

• Effective project financial management systems and Electronic Fund Management and Solutions (eFMAS) including internal controls were in operation throughout the period under audit examination. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any need for revision; level of compliance with established policies, plans and procedures'; reliability of accounting systems, 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 the computerized system;

• All necessary supporting documents, records, and accounts have been kept in respect of all project transactions including expenditures reported via Interim Unaudited Financial Reports (IUFRs) where applicable. Clear linkages should exist between the books of account and reports presented to the MoRD, GOI; certification of IUFR and financial report reconciliation.

• The project accounts have been prepared in accordance with the accounting principles defined in the Project Financial Manual and give a true and fair view of the financial position of the project at the year end and of resources and expenditures for the year ended on that date;

2.3.1 PROGRAMME FINANCIAL STATEMENTS FOR DAY-NRLM, DDU-GKY, SVEP,RSETI,MKSP and SOPD SCHEMES.

The Programme Financial Statements should comprise of the following units (Level)

(i) District Mission Management Unit - DMMU Level (Units)

a) Scheme/Programme wise Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) of the DMMU only. There should be separate set of Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) for each Scheme/ Programme

b) Consolidated Scheme/ Program wise Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) of the DMMU with the BMMU's to whom fund is released by the DMMU. There should be separate set of Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) for each Scheme/ Programme.

(iii) State Mission Management Unit – SMMU level.

a) Scheme/Programme wise Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) of the SMMU only. There should be separate set of Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) for each Scheme/ Programme.

(iv) Consolidated report of ASRLMS.

a) Society's Consolidated Scheme/ Program wise Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) of the SMMU along-with with DMMU's for all scheme separately implemented by ASRLM. Single set of Financial Statement (Receipts & Payments Account, Income & Expenditure Accounts and Balance Sheet) must be prepared with columnar details for each scheme/Program.

(v) Other Statements or Schedules to the financial statements which may include:

a) Programme/Scheme wise separate list of activity wise/ component wise schematic expenditures;

b) Programme/Scheme wise details of assets created or purchased from respective project funds.

c) Any other reports as may be required by Management for better presentation of Financial Statements.

(vi) SOPD Scheme Audit Reports.

(vii) EPF, Miscellaneous and other Departmental funded scheme / programme Audit Report.

2.3.2 STATEMENTS OF EXPENDITURES AND FINANCIAL MANAGEMENT REPORTS

The Audit Report on the Project Financial Statements/Consolidated Financial Statement of the Society should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. In addition, the audit opinion paragraph will specify whether:-

(1) the funds were utilized for the purposes for which they were provided as per guidelines.

(2) expenditure shown in the PFS/CFS of the Society meets the objective of DAY-NRLM and Other Scheme/Program.

(3) the IUFRs/FMRs submitted during the period are supported by adequate detailed documentation maintained in the project accounting offices.

2.3.3 MANAGEMENT LETTER

In addition to the audit report on the project financial statements, the auditor will prepare a management letter containing recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including matters such as the following:

• observations on the accounting records, systems, and controls that were examined during the course of the audit.

• deficiencies or weaknesses in systems and controls, together with specific recommendations for improvement.

• compliance with financial covenants in the mission objective of DAY-NRLM and other Schemes.

• matters that might have a significant impact on the implementation of the project.

• the status of recommendations from previous management letters, including any issue which remain to be addressed and any issue which recurred.

• Any other matter that the auditor considers pertinent.

2.4 PERIOD, TIMING AND COVERAGE OF STATUTORY AUDIT

The statutory audit will be done for financial year 2025-26. The audit will be carried out on a yearly basis as under.

Unit	No. of Units in 2025-26.
State Mission Management Unit (SMMU)	1
District Mission Management Unit (DMMU)	34

2.4.1 Timing: The audit would be carried out annually and the report should be provided to the SMMU latest by 31st August 2026. The auditor must submit Three copies of the audited accounts and audit report to SMD, ASRLMS at State office (SMMU) in time.

2.4.2 Period of Appointment: The auditor will be appointed for a period of One (1) year for conducting the Statutory Audit for the FY 2025-26 and the contract may be extended further depending on satisfactory performance of the CA Firm and requirement of ASRLM. However, the total extension/renewal of contract shall not exceed more than Two (2) consecutive Financial Years.

2.4.3 Review of the final draft Report- The final draft report will be reviewed to assess whether auditor delivered all reports and documents specified in the contract, in the form and manner within the time period as specified. ASRLMS will examine whether auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned.

2.5 Data, services and facilities to be provided by the ASRLMS:

a. All the project documents, relevant papers needed for Audit will be provided by the ASRLMS. The auditor would be given access to all documents, correspondence, and any other information relating to the Project and deemed necessary by the auditor for carrying out audit.
b. The auditor would be provided copies of the Project Implementation Plan, and Financial Management Manuals, guidelines, policies and procedures issued by Project Management.
c. One day workshop will be organized by the ASRLMS for giving details of project/mission. It should be attended by all the members of audit team.
d. Active support from the officials of ASRLMS.

2.6 TEAM COMPOSITION, QUALIFICATION AND EXPERIENCE.

The list of key personnel and whose CVs and experience would be evaluated is as follows :

S.No	Key Professionals	Description of Services to be provided	Experience	No. of persons
1	Team Leader	Overall coordination, &	Qualified Chartered	1

	(Key Expert)	planning, team leadership, reporting, liaison with client	Accountant with at least 15 years of post qualification experience in conducting audit in community development sector schemes/projects funded by Govt /World Bank/Other International Funding Agencies.	
2	Audit Manager (Key Expert)	Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at Block /district / state units and report writing and finalization.	Qualified Chartered Accountant with at least 7 years' of post qualification experience in conducting audit of community development Schemes/Projects funded by Govt /World Bank/Other International Funding Agencies.	5
3	Team Member (Non Key Expert)	Audit of SMMU and Field level audit of DMMUs, and BMMUs.	B Com (Hons) with 5 years of experience in accounting, audit and compilation and consolidation of Accounts in community development schemes/projects funded by Govt /World Bank/Other International Funding Agencies.	10

The Audit Firm should provide CVs of key personnel who are expected to be engaged in audit work for evaluation purpose by ASRLMS.

2.7 Consultancy Fees:- The minimum Consultancy Fees for the entire assignment excluding reimbursable cost will be ***Rs 20,00,000.00 (Rupees Twenty Lakh Only)*** excluding Taxes. Travel and logistic arrangement will be made by ASRLM for travel to district offices, which will be reimbursed not exceeding the following rates below.

Sl No	Key Positions	For Transportation.	For Accommodation.	For Refreshment (Per Diem Allowance)	Remarks
1.	Team Leader (1)	By Hired Vehicle. (Rs 1600 per day excluding Fuel. The Rate per km should not be exceeding Rs 13.00 per km.	Upto Rs 2500/-	Rs 1000/- per day.	On Actual Submission of Bills. Team Leader should intimate to ASRLMS about his field visit before commencement.
2.	Audit	By Hired	Upto Rs 2000/-	Rs 800/- per day.	On Actual

	Manager (5)	Vehicle. (Rs 1600 per day excluding Fuel. The Rate per km should not be exceeding Rs 13.00 per km.	per day.		Submission of Bills. Team Members should intimate to ASRLMS about his field visit before commencement.
3.	Team Member (10)	By Public Transport (Bus / Train- Upto 2 Tier AC)	Upto Rs 1500/- per day.	Rs 500/- per day.	On Actual Submission of Bills. Team Members should intimate to ASRLMS about his field visit before commencement.
Note:- All the Key Positions should have to submit Tour Diary duly certified by District Project Manager-DMMUs after completion of conducting Audit in field while submitting reimbursement claims.					

2.8 GENERAL

The auditor should be given access to any information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor. The information made available to the auditor should include, but not be limited to, a copy of the project financial manual and devolution of power. Project will provide relevant documents, if any, required by the auditor.

3. INSTRUCTION TO THE CONSULTANT

3.1 Purpose of this EoI

Purpose of this EoI is to shortlist qualified Applicants as per the eligibility criteria given under para 3.2 (i.e., EoI Stage). After the completion of the EoI process for shortlisting, the procuring Entity (i.e., Client) shall issue RFP to the shortlisted applicants requesting them to submit a detailed proposal (Financial& Technical) as per the FRP terms and conditions (i.e., RFP Stage). In the RFP stage, the most suitable among the shortlisted Consultants shall be selected for award of contract, based on the evaluation of the proposals submitted as per the RFP terms and conditions.

3.2. Eligibility & Qualification Criteria

3.2.1 To participate in this EoI, the Consultant must be a single entity having a formal intent and legal competency to enter into an agreement or contract and are registered under respective Act and jurisdiction in India.

3.2.2 The Consultant must be a Chartered Accountancy Firm registered with Institute of Chartered Accountants of India (ICAI) and should have a minimum 15 (Fifteen) years of experience in conducting Internal Audit/Statutory Audit service in community and Social Development sector schemes funded by Government / Other International funding Agencies.

3.2.3 The Consultant should have atleast Three (3) Assignments of Internal Audit/Statutory Audit service in community and social development sector schemes funded by Government/Other International funding Agencies during last Three (3) years of contract value not less than Rs 6.00 Lakh each Assignment. *(The continuation/extension of single assignment/contract with the client in consecutive years will be treated as One (1) Assignment)*

3.2.2 Total Average Annual Turnover of the Consultant in last three financial years (i.e., 2022-23, 2023-24 and 2024-25) from consulting business should not be less than Rs.50.00 Lakh (Rupees Fifty Lakh only). The average annual turnover certificate as issued by the Auditor/Chartered Accountant should be submitted in the format enclosed as **Annexure 3** of this EoI document. The Certificate must be accompanied by attested copies of audited Statement of Accounts of last three financial years (i.e. (i.e., 2022-23, 2023-24 and 2024-25).

3.2.3 The consultant willing to participate should not:

a) be blacklisted or debarred form participating in any procurement process by the Procuring Entity or by any other State or Central Government entity, undertakings or bodies are not eligible to participate during their period of blacklisting/debarment.

b) be insolvent, in receivership, bankrupt, or being would up, not be having its affairs administered by a court or a judicial officer, not having its business activities suspended and must not be the subject of legal proceedings for any of the forgoing reasons.

c) have and their directors and officers do not have, been convicted for any criminal offence relating to their professional conduct or the making of the false statement or misrepresentation as to their qualifications to enter a procurement contract with a period of three years preceding the commencement of procurement process, or not having been otherwise disqualified pursuant to debarment proceedings.

d) have a conflict of interest as per Section 11 of Assam Public procurement Act, 2017 and which materially affect the competition.

3.2.4 Registration: The Party should be registered under Income Tax , GST and other relevant statute (e.g. PF, ESI, etc.), as applicable.

3.2.5 The CA Firm (Consultant) should have minimum Six (6) full time Chartered Accountant Partners in the Firm. (Last ICAI Firm Constitution Certificate (up to date) to be submitted. Out of the Six (6) full time Chartered Accountant Partners, atleast Three (3) Chartered Accountant Partners should be FCA.

3.2.6 The CA Firm (Consultant) should have a registered branch Office in Guwahati with full fledged manpower (Both Key and Non Key Experts) as per requirement mentioned in Point No 2.6 Team Composition, Qualification and Experience. Further, the CA Firm should have IT and office infrastructure in Guwahati Office.

3.3. Submission of EoI Proposal

3.3.1 The Applicant must get registered with the e-Procurement portal using valid DSC for online submission of the EoI.

3.3.2 Interested eligible parties must submit their EoI online (scanned copy) on the e-Procurement portal within due date and time of submission in the manner as prescribed in Para 3.4 this REoI document. In addition to online submission of EoI, the Applicants must also submit hardcopies of the “**Key Documents**” as given below before due date and time of submission of key Documents as mentions in the Notice Inviting EOI. Delayed submission shall be considered as non-submission.

(a) Original Power of attorney document authorizing the signatory to this EOI

(b) Declaration as per **Annexure-V**

3.3.3 The EOI submission should be along with all documentary proof with respect to pre-qualification and other documents as mentioned in **Para 3.4** below in form of checklist while uploading online.

3.3.4 Each page of EOI (submissions) should be signed by the representative duly authorised by the applicant executing a Power of Attorney in the format given under **Annexure-4**. In case the proposal is signed by any one of the Directors or key officials (CEO, CFO or Company Secretary) a certified copy of the appropriate resolution / document conveying such authority may be enclosed in lieu of Power of Attorney. In case of partnership firm it should be signed by any one of the partner duly authorised by the partnership. EOI submitted by a Joint Venture participant shall be signed by all members so as to be legally binding on all members, or by an authorized representative who has a written power of attorney signed by each member's authorized representative.

3.3.5 The applicant is responsible for submission of EoI proposal complete in all respect. The Authority shall ignore the EoI in case of incomplete or defective submission.

3.3.6 Each page of the EOI submission should be serially numbered, signed and stamped by the authorized signatory and submitted **on-line in the e-Procurement portal i.e. http://assamtenders.gov.in and hard copies of "Key Documents" as defined in Para 3.3.2 in the address as given below, on or before the due date and time for submission.**

Address for Submission (Hardcopies):

Office of the State Mission Director, Assam State Rural Livelihoods Mission. Panchayat and Rural Development Dept, Assam, Sivanath Gogoi Path, Panjabari, Guwahati-781037, Assam.

3.3.7 Non-submission of hardcopies of the "Key Documents" within due date and time shall disqualify the applicant even if the proposal is submitted online.

3.4. Checklist for the EOI submission

S. No	Documents	Submission Status (Y/N)	Page No

1	Covering Letter (**As per Annexure-1**)		
2	Institute of Chartered Accountants of India(ICAI) Registration Certificate. Registration No and Date (Please attach Registration Certificate)		
3	CAG Empanelment Number (Please attach empanelment certificate)		
4	The CA Firm (Consultant) should have minimum Six (6) full time Chartered Accountant Partners in the Firm. (Last ICAI Firm Constitution Certificate (up to date) to be submitted.		
5	Applicants Date Sheet. In the format given under **Annexure-2.**		
6	The Certificate issued by a CA stating that the Applicant has Total Average Annual Turnover of the Consultant in last three financial years (i.e., 2022-23, 2023-24 and 2024-25) from consulting business should not be less than Rs.50.00 Lakh (Rupees Fifty Lakh only). The average annual turnover certificate as issued by the Auditor/Chartered Accountant should be submitted in the format enclosed as **Annexure 3** of this EoI document. The Certificate must be accompanied by attested copies of audited Statement of Accounts of last three financial years (i.e. (i.e., 2022-23, 2023-24 and 2024-25).		
7	The Consultant must be a Chartered Accountancy Firm registered with Institute of Chartered Accountants of India (ICAI) and should have a minimum 15 (Fifteen) years of experience in conducting Internal Audit/Statutory Audit service in community and Social Development sector schemes funded by Government /Other International funding Agencies. (Relevant Documents such as copies of Order/Contract/ Work completion certificate issued by that client/organisation establishing the experience as per para 3.2.2 to be submitted)		
8	The Consultant should have atleast Three (3) Assignments of Internal Audit/Statutory Audit service in community and social development sector schemes funded by Government/Other International funding Agencies during last Three (3)		

	years (from Year 2023 till 2025) of contract value not less than Rs 6.00 Lakh each Assignment. *(The continuation/extension of single assignment /contract with the client in consecutive years will be treated as One (1) Assignment)*		
9	"**Power of Attorney**" appointing the signatory, as per para 3.3.4. in the format given as **Annexure-4.**		
10	Declaration with respect to non-blacklisting and debarment in non-judicial stamp paper duly notarized. As per the format given in **Annexure-5**. (As per para 3.2.3)		
11	The CA Firm (Consultant) should submit self-attested photocopy of GST Registration Certificate, PAN, PF & ESI Registration Certificate. (Para 3.2.4)		
12	The CA Firm (Consultant) should have a registered branch Office in Guwahati with full-fledged manpower (Both Key and Non Key Experts) as per requirement mentioned in Point No 2.6 Team Composition, Qualification and Experience. Further, the CA Firm should have IT and office infrastructure in Guwahati Office. (Para 3.2.6)		

4. EVALUATION & SHORTLISTING

4.1. Preliminary Scrutiny

4.1.1. All the EoI submissions received (online & hard copies of Key Documents) within due date and time shall only be considered by the Evaluation Committee.

4.1.2 The evaluation committee shall first ensure that the applications are complete in all respect. Only those EoI submissions which are complete in all respect shall be considered for further scrutiny.

4.1.3. Evaluation Committee reserves the right to seek further clarifications, explanation or information on any issue relating to the eligibility till such time the Committee is fully convinced.

4.1.4. The Client (EoI Inviting Entity) shall finalize the list of the Consultants to be shortlisted to participate in RFP based on the evaluation of the EoI submissions and decision of the Client and the same shall be final and binding.

4.1.5. Names of the Consultants shortlisted (for RFP process) as per the evaluation of the EoI responses/submissions will be hosted on the e-Procurement portal on completion of all formalities.

4.2. Issue of RFP and selection

4.2.1. Detailed Proposal shall be invited by the Client from the shortlisted Consultants (Applicants) issuing RFP. In the RFP document all technical and operational details shall be furnished. At RFP stage the parties must submit detailed technical and financial proposal for evaluation and selection of most suitable amongst them, as per the proposal submitted.

4.2.2. The selection of the Consultant shall be strictly based on the evaluation of the proposals received from the shortlisted Consultants in response to the RFP, as per the terms and conditions and specifications mentioned therein.

4.2.3 Here in this procurement, Fixed Budget System (FBS) will be adopted where all technical proposals received in the RFP stage shall first be evaluated as prescribed for Technical Evaluation and ranked as in the QCBS method. Thereafter the financial proposals of only those bidders who have qualified in the Technical Evaluation shall be opened online in the e-Procurement Portal. The Proposals quoting financial price that exceed the available budget as indicated in the RFP document shall be rejected. The highest ranked technical proposal among the remaining shall be selected for negotiating the contract.

Summary: The consultant whose Technical Score is highest and the total cost is within the allotted budget will be selected.

ANNEXURES

Annexure 1: Covering Letter

Covering letter

[On the letter head of the Applicant]

Kind Attention: [location, date]

To,

The State Mission Director.
Assam State Rural Livelihoods Mission.
Panchayat and Rural Development Department.
Sivanath Gogoi Path, Panjabari, Guwahati-37, Assam.

Sub: EOI REFERENCE NO: ASRLM/Hiring-SA/6450/FY 2025-26 Dated:21-02-2026 for shortlisting of eligible applicants to participate in the RFP process for selection of consultant to provide consultancy services for hiring Statutory Auditor for conducting Statutory Audit of ASRLMS for the FY 2025-26.

Sir,

Having read, carefully examined, and understood the "Expression of Interest" document dated ______________ issued by ASRLM from eligible Chartered Accountant (CA) Firm empaneled under Comptroller and Auditor General (CAG) of India for shortlisting of them to participate in the RFP process to provide consultancy services for hiring Statutory Auditor for conducting Statutory Audit of ASRLMS for the FY 2025-26 and all Annexures and other documents attached thereto, and all subsequent addenda and clarifications issued pursuant thereto (collectively the "EoI"), we hereby express our interest to participate in the RFP process, if shortlisted in this EoI stage.

We hereby agree and confirm that our EoI Proposal has been prepared strictly in conformity with the instructions in the EoI document (including the forms set forth therein) and that we shall always act in good faith and abide by the terms and conditions of this EoI.

We agree that we have inspected and examined the EoI documents and have ascertained that they contain no inconsistencies, errors or discrepancies and have otherwise familiarized ourselves with all conditions of the EoI which may affect our Proposal and all queries on other contractual matters have been addressed.

We represent and warrant to Client the information furnished by us is complete, accurate, unconditional, and fairly presented.

We have the necessary capacity and experience to execute the assignment and participate in the RFP, if shortlisted.

We follow all the terms and conditions of the EoI; there is no information, data or documents which have not been disclosed which may prejudicially affect Client's evaluation or decision in relation to pre-qualification shortlisting.

We have all the necessary corporate and statutory approvals and authorizations to participate in this EoI.

We acknowledge that we have neither failed to perform any contract, as evidenced by imposition of a penalty by an arbitral or judicial client or a judicial pronouncement or arbitration award against us or any of our director/trustee/partners or key officials nor has been expelled from any project or contract by any public entity nor have had any contract terminated by any public entity for any breach of contract by us.

We declare we have not been declared ineligible for corrupt or fraudulent practices in any tendering process.

We undertake that we will intimate Client of any material change in facts, circumstances, status, eligibility, or documentation relating to us during this EoI and till completion of ensuing RFP process.

This Proposal shall be construed, interpreted, and governed, in all respects, by Assam Public Procurement Act'2017, Assam Public Procurement Rule'2020 and the relevant laws of India, without reference to its conflict of law principles. The courts at Guwahati will have exclusive jurisdiction in respect of all matters arising out of this EoI process.

We undertake that we have not been debarred or blacklisted by any government (Central/State) agency or PSU and fulfill all eligibility criteria as stipulated in Para 3.2.4 of this EoI document.

We have provided details, in accordance with the instructions and in the form required by the EoI and have attached the same as appendices to this application.

Yours faithfully,

[Signature and Details of the Applicant/ Authorised Representative]

Annexure 2: Applicant Details.

1. Organizational Details	
1.1. Full Name	
1.2. Legal Status (firm/company, etc.)	
1.3. Jurisdiction of Incorporation	
1.4. Year of incorporation / registration	
1.5. ICAI Registration Number	
1.6. Registered Permanent Address	
1.7 Registered Branch Office Address in Guwahati	
2. Details of Authorised Signatory 2.1 Name 2.2 Designation 2.3 Address 2.4 Contact Details *(Copy of the document of authorisation to be provided)*	
3. Tax Registration Details	
3.1. GST	
3.2. Income Tax	
4. Contact Person for this Proposal	
4.1. Name	
4.2. Address for Courier	
4.3. Office Phone	
4.4. Mobile Phone	
4.5. Fax No.	
4.6. E-mail Address	
5. Certifications, Awards & Accreditations, if any	
5.1.	
5.2.	
5.3.	

Date: Signature of the Applicant
Place:

Annexure 3: CA Certificate (Financial Information)

On the letter head of Chartered Accountant/Statutory Auditor

We/I have verified the Audited Financial Statement of Accounts and other documents of…………………….. having registered office at ………… pertaining to the financial year 2022-23, 2023-24 and 2024-25*,* Based on our verification of the afore said statements and records, we certify that the following details are true to the best of our information and according to the explanation given to us.

(*Amount in INR Cr/Lakh)*

Financial Information	**Financial Year**			**Average**
	2022-22	2023-24	2024-25	
	Audited	Audited	Audited	
Total Annual Turnover from Consulting Business				
Turnover from similar consulting business				
Annual Profit Before Tax				

Date: Signature
Seal of the CA firm:
Place:

UDIN :………………………………………………

Annexure 4: Power of Attorney

Format for Power of Attorney for Signing of Application

(On a Stamp Paper of Rs 100/-)

Power of Attorney

We, …………………………………………………. (name and address of the registered office) do hereby constitute, appoint and authorize Mr. / Ms. ………………………………(name and residential address) who is presently employed with us and holding the position of …………………………………………….as our attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our response to the EoI for shortlisting of eligible applicants to participate in the RFP process for selection of an agency to ……………………………………………………………………………………………… ……….including signing and submission of all documents and providing information to the Client (i.e. …………) and its officials or representatives, representing us in all matters before Client, and generally dealing with Client in all matters in connection with our EoI response.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds, and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

Dated this the _______ day of _______20_

For ___________________________

(Name, Designation and Address)

Accepted

_________________________(Signature)

(Name, Title and Address of the Attorney)

Date : __________

Note:

i. *The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, as laid down by the applicable law and the charter documents of the executants(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure*.

ii. In case an authorized Director or key officials of the Applicant signs the Application, a certified copy of the appropriate resolution/ document conveying such authority may be enclosed in lieu of the Power of Attorney.

Annexure 5: Affidavit

Affidavit

(*To be submitted on non-judicial stamp paper of minimum Rs 50/- duly certified by Notary*)

We, M/s. ……………… (the Applicant), (the names and addresses of the registered office) hereby certify and confirm that:

(i) We or any of our promoter(s) / director(s) / partner(s) are not blacklisted or otherwise disqualified pursuant to any debarment proceedings by any Central or State Government, Local Government or Public Sector Undertaking in India from participating in any bidding process, either individually or as member of a consortium as on the_______ (Date of Signing of Application).

(ii) We are not insolvent, in receivership, bankrupt, being wound up, having our affairs administered by a court or a judicial officer, having our business activities suspended or subject of legal proceedings for any of the foregoing reason.

(iii) We or any of our promoter(s), director(s), partner(s) and officers are not convicted of any criminal offence related to their professional conduct or the making of false statements or misrepresentations as to their qualifications to enter into a procurement contract within a period of *three years* preceding the commencement of the procurement process.

(iv) There is no conflict of interest in submitting this Proposal

We further confirm that we are aware that, our Application for Shortlisting of Organisations to participate in the bidding process eligible parties to select most suitable of them to implement <insert name of the Assignment>, would be liable for rejection in case any material misrepresentation is made or discovered at any stage of EoI evaluation or thereafter during RFP and the agreement period.

Dated this ……………………..Day of …………………., 20…..

Name of the Applicant

……………………………………………

Signature of the Authorized Person

……………………………………………

Name of the Authorized Person

Signature Not Verified

Digitally signed by Madhurjya Das
Date: 2026.02.21 15:06:43 IST
Location: Assam-AS