



সম্পদমেব জয়ন্তে
GOVERNMENT OF ASSAM

REQUEST FOR PROPOSAL (Offline)

ISSUED FOR APPOINTMENT OF INTERNAL AUDITOR

Issued by:

Guwahati Metropolitan Drinking Water & Sewerage Board

Office Address:

Jal Board Building, Dr. Bhupen Hazarika Path

Kharghuli, Guwahati-781004

www.gmdwsb.gov.in



Guwahati Metropolitan Drinking Water & Sewerage Board

Jal Board Building, Dr. Bhupen Hazarika Path
Kharghuli, Guwahati-781004

NOTICE INVITING PROPOSAL

Tender Ref. No: **GJB/GEN/16/2024/AUDIT/01**

Date: 14/05/2025

Proposals are invited from eligible Chartered Accountant Firms to be appointed as **Internal Auditors** of our organization as per the terms and conditions mentioned here in this RFP.

Interested Chartered Accountant Firms can download the RFP document containing detailed terms and conditions, scope and eligibility criteria from the official website: <https://gmdwsb.assam.gov.in/>

The proposals (both technical and financial) by eligible Chartered Accountant Firms shall reach the office of the undersigned within due date and time (26/05/2025 at 4.30 P.M.) in the prescribed format and manner. Proposals received after due date and time shall be rejected. Proposals should be sent by the participating firms either through post or courier service. The participating firms may also choose to submit the proposal either by hand or through drop box situated in the office of the proposal inviting authority.

The Proposal Inviting Authority in no circumstances be responsible for any delay in delivery by the postal and courier service provider.

Key Information:

Sl. No.	Particulars	Information
1.	Start Date for availability of RFP document in the official website.	14/05/2025
2.	Date & Time for Pre-Proposal Meeting	17/05/2025 at 11 A.M.
3.	Venue of Pre-Proposal Meeting	Jal Board Building, Dr. Bhupen Hazarika Path, Kharghuli, Guwahati
4.	Last date and time for receipt of RFP	26/05/2025 up to 4.00 P.M.
5.	Date and time for opening of Technical proposal	26/05/2025 at 4.30 P.M.
6.	Address for submission of proposals.	3 rd Floor, Jal Board Building, Dr. Bhupen Hazarika Path, Kharghuli, Guwahati-781004

Appellate Authority:

Bidders who seek to appeal against any decision, action, or omission regarding this 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:

1 st Appellate Authority	2 nd Appellate Authority
Richard Ahmed, ACS Secretary to the Govt. of Assam. DoHUA, Dispur, Janata Bhawan, Assam	Shri Virendra Mittal, IAS Commissioner & Secretary to the Government of Assam, Finance Department Third Floor, I-Block Janata Bhawan Dispur, Guwahati : 781006

Pawan G. M. P.

Managing Director

Guwahati Metropolitan Drinking Water
& Sewerage Board

DISCLAIMER

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

parties (other than in confidence to the recipient's professional advisors). Even in the event the recipient does not continue with its involvement in the Project in accordance with this RFP, the confidentiality obligations under this RFP or subsequent tender or contract shall continue to be binding on and adhered to by the Applicant.

- 9) The Client also accepts no liability of any nature whether resulting from negligence or otherwise however caused arising from reliance of any Applicant upon the statements contained in this RFP.
- 10) Client may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this RFP.
- 11) The issue of this RFP does not imply that the client is bound to select an applicant or to appoint the selected applicant and client reserves the right to reject all or any of the proposals without assigning any reasons whatsoever.

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1. INTRODUCTION

1.1. About Procuring Entity

Guwahati Metropolitan Drinking Water & Sewerage Board (GMDW&SB) was established as a single organization responsible for Water Supply & Sewerage services to the residents of the Guwahati Metropolitan Area (GMA). Upon completion, the water supply facilities now under implementation will be taken over by the Guwahati Metropolitan Drinking Water & Sewerage Board, which will also be responsible for operating and maintaining them on a sustainable basis.

Currently 3 Water Supply Project and 1 Sewerage Treatment project are at various stages of implementation.

1. JICA Assisted South Central & North Guwahati Water Supply Project
2. South Guwahati Water Supply Project
3. NDB Funded South East Guwahati Water Supply Project
4. JICA Assisted Guwahati Sewerage Project

Additionally Zoo Road Water Supply scheme is also operational under GMDW&SB.

1.2 About this RFP

1.2.1. The GMDW&SB is issuing this RFP for inviting proposals from eligible Audit Firms (Chartered Accountants' Firm) to participate in this bidding process to be selected as the Internal Auditor for financial year **FY2011-2012 to 2024-2025**

1.2.2. **The Proposed Audit shall cover:**

- (i) JICA Assisted South Central & North Guwahati Water Supply Project
- (ii) South Guwahati Water Supply Project
- (iii) JICA Assisted Guwahati Sewerage Project
- (iv) Accounts of Guwahati Metropolitan Drinking Water & Sewerage Board

1.2.3. Details Terms of Reference is given below in **Clause-3**.

1.3 Objective of Audit

1.3.1. The objective of this audit is to ensure that the Society receives adequate independence, professional audit assurance that the proceeds of funding agencies were used for the purposes intended, that the financial statement (project and consolidated financial statement) are free from material miss statement, and that the terms of the funding agencies were complied with in all material respects.

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

- a) The Financial Statement of the Entity (auditee) give a true and fair view of the sources and application of the project funds for the period under audit examination.
- b) The funds are utilized for the purposes for which they are provided.
- c) The procurement procedure prescribed in Assam Public Procurement Act 2017, Assam Public Procurement Rules 2020 and Assam Procurement Preference Policy 2021 as amended from time to time have been followed.
- d) The Books of Accounts that provide the basis of preparation of the Financial Statement

of the auditee are established to reflect its financial transaction.

1.4. Auditing Standards

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

2. Instructions to Bidders

2.1. Submission of the Proposal

- 2.1.1. The proposal shall be submitted **offline** in a sealed envelope with clear inscription as **"PROPOSAL FOR APPOINTMENT AS INTERNAL AUDITOR OF<INSERT THE NAME OF THE AUDITEE>,<INSERT THE PLACE>, RFP REFERENCE NO....."** on top of it before due date and time. In the following address:
GMDW&SB, Jal Board Building,
Dr. Bhupen Hazarika Path, Kharghuli
Guwahat-781004
- 2.1.2. The Proposal shall be in two parts i.e., **Cover-A and Cover-B**. "**Cover-A**" shall contain the Technical Proposal and "**Cover-B**" shall contain the Financial Proposal.
- 2.1.3. Technical and Financial Proposal shall be submitted separately in **sealed covers** with clear inscription as **"TECHNICAL / FINANCIAL PROPOSAL; RFP REFERENCE NO. ACCF/20XX-XX/XX_XX/XX"** on top of respective covers and both the sealed envelopes shall be sealed in a third envelop with required inscription on it as mentioned in Clause 2.1.1 above.
- 2.1.4. Any material omission in the proposal shall make the proposal unacceptable at the discretion of the management and the bid will be liable to be rejected.
- 2.1.5. The Proposal shall remain valid for a period not less than 120 days after the last date of submission of RFP.
- 2.1.6. Multiple Applications submitted by a single Firm shall be a ground for disqualification.

2.2. Preparation of the Proposal

- 2.2.1. The RFP document shall be available in the website i.e. <https://gmdwsb.assam.gov.in/> which can be downloaded by the interested firms free of cost.
- 2.2.2. The technical proposal in addition to proof of eligibility shall contain:
- (i) All the information, documents and clarifications as required under **Annexure 1**
 - (ii) **Self-declaration as per Annexure-2**
 - (iii) All documents as required under para 3.1.1 as evidence in support of eligibility.
 - (iv) Copy of the RFP Document signed on every page by the proprietor or partner duly authorised for the same.
 - (v) The proposal should be signed either by the partner or proprietor of the firm.
- 2.2.3. The Financial Proposal shall be submitted in the format given in **Annexure-4**.

2.3 Evaluation of Proposal

- 2.3.1. The proposals shall be evaluated in two stages i.e. technical evaluation and financial evaluation.

- 2.3.2. The Financial Proposals shall be opened of those Firms who will qualify in the technical evaluation.
- 2.3.3. The qualifying score in technical evaluation for the financial opening is 75 out of total score of 100. Format for evaluation is given in **Annexure-3**.

Financial Proposals shall be opened in the presence of the technically qualified firms' representatives, who choose to attend in person at the address given GMDW&SB, Jal Board Building,

Dr. Bhupen Hazarika Path, Kharghuli

Guwahat-781004

Date of Opening of Financial Proposals shall be communicated to the technically qualified firms.

- 2.3.4. For financial evaluation, Price inclusive of GST shall be taken into consideration. However, GST shall be paid/reimbursed at the applicable rate.

2.4. Selection and Appointment

- 2.4.1. The firm whose financial proposal shall be evaluated as the lowest among all technically qualified applicants shall be issued the "Letter of Appointment" in the format given under **Annexure-5**. In case two or more technically qualified firms quote the identical price, the firm with the higher technical marks shall be awarded the contract. In case two or more technically qualified firms have identical technical scores and financial offer, then the firm having the highest average annual turnover in last 3 Financial Years (*FY Ending March 2025*) amongst them shall be appointed..
- 2.4.2. Letter of Appointment shall be issued by the Authority subsequent to the declaration of the result seeking an Letter of Acceptance by the winning applicant within 30 working days. Format for the Letter of Appointment is given in **Annexure-5**.
- 2.4.3. The winning firm shall be liable for blacklisting in case it fails to accept the appointment within the given timeline or fails to carry out the audit work as desired.
- 2.4.4. In case the winning firm fail to submit the Letter of Acceptance within the prescribed timeline then the Authority reserves the right to appoint the next lowest Applicant/Firm.
- 2.4.5. Any effort by a firm to influence the Authority in its decision on evaluation and/or selection will result in rejection of the firm's offer.

3. Terms of Reference (TOR)

3.1. Eligibility Criteria

3.1.1. The interested Applicants (Audit Firms) shall have to comply to the following criteria to participate in the tendering process:

- a) Must have either its registered office or branch office in Assam for at least 10 (Ten) year as on the due date of submission of Proposal. *(Self-Attested copy of Registration Certificate to be furnished.)*
- b) Must be registered with the Institute of Chartered Accountants of India for not less than 10(ten) years as on the last date of submission of this RFP. *(Self- Attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished.)*
- c) The firm must be empanelled with Comptroller and Auditor General of India. *(Self-Attested copy of latest Comptroller & Auditor General of India Empanelment Letter to be furnished.)*
- d) Must be having minimum 2 FCA partners as on April , 2025 *(Self- Attested copy of latest Constitution Certificate from Institute of Chartered Accountants of India to be furnished.)*
- f) Must have been awarded Audit (Internal/Internal) assignment of at least 5 Public Sector Entity during last 3 (three) financial years prior to the year of audit. *(Self-Attested copies of Appointment Letters/ Agreements/ Work Orders issued by such PSUs along with proof of claim to be furnished).*
- g) Must be having minimum Average Annual Turnover of Rs. 50 Lacs during the last 3 (three) Financial Years ending on 31st March 2024 . *(Self-Attested copies of Audited Statement of Accounts to be attached.)*
- h) Must be registered with GST and Income Tax Authority. *(Self-Attested GST Registration Certificate and PAN of the firm to be furnished.)*

3.2 Audit Scope and Reporting Requirement

The audit will be carried out in accordance with the general principles and standards of audit laid down by the Institute of Chartered Accountants of India (ICAI) and will include such tests and controls, as the auditor considers necessary under the circumstances. The mission of the auditor is to conduct a thorough Financial Audit of the board, covering the following aspects:

- a. An analysis of the Financial Statements on which the auditor gives a professional and independent opinion concerning the financial accounts of the Board. The analysis is to be conducted in accordance with Indian Auditing Standards.

- The Board and all establishments including the EAP & SOPD Projects implementing under the Board.
- The financial audit will consist of verification of the accounts of the Board along with all establishments and each branch, covering all financial documents generated (utilization certificates, vouchers, cash books, Statement of Expenditure and any other financial reports)
- b. Any weaknesses or irregularities discovered during the audit, as well as a categorization by type of problem and proposals for regularization measures (the comments shall in particular concern the internal and external causes of the anomalies or weaknesses identified);
- c. Establish a detailed and objective assessment of any fraud, falsifications of financial statements, or misappropriation of assets from funds allocated to this program detected by the mission, if any.
- d. All the goods, works & services financed have been procured for the Board and all establishments in accordance with the relevant financing agreements and as per the Board's and applicable regulations/guidelines for procurement of goods, works and non-Consulting/Consulting services as applicable.
- e. All necessary supporting documents such as records, vouchers, bids, bidding documents, bid evaluation reports, comparative statements, invoices, asset registers, etc. and books of accounts have been kept in respect of project procurements & expenditures including procurements with community contributions.

Based on every audit, the auditor shall provide recommendations to mitigate any areas of concern identified such as consistent irregularities, capacity gaps in creation of financial reports, particulars requiring additional supervision, effectiveness of internal control measures, or any other challenges/ matters of concern. The recommendations shall be clear in their proposed solution, specifying the responsible party and the actions that need to be taken. Every subsequent report shall identify the status of the action taken on implementing previously identified recommendations.

The financial analysis covers the period of 13 years w.e.f. FY2011-2012 to 2024-2025. However, the contract duration may be modified as per the necessary conditions.

The audit covers the account(s) opened in the context of the Board and all establishments. It shall provide the assurances that the financial statements reliably set out the financial transactions and accounting balances related to the execution of each financial year. The auditor shall have access to all the legal, accounting and financial documentation, the correspondence, and any other information about the Project deemed necessary.

The audit will be performed at Head Office, GMDW&SB and presently the head office is located at Jal Board Building, Dr. Bhupen hazarika Path, Kharghuli, Guwahati-781004

The auditor will inform the Board as soon as possible about any limitations in the scope of work found prior to or during the audit. The auditor will report any attempt by any entity to restrict the scope of the audit, or any lack of co-operation on the part of any entity.

Expected Deliverables:

1. Audited Financial Statement: for funds spent on Board activities, on the basis of which the Govt./donor will release subsequent payments.
 - a. The report must contain a brief about the documenting concerns, queries, observations and recommendations based on the audit. The Auditor shall verify the Utilization Certificate, Physical Financial Progress Report and any other documents with the cash book at the time of audit of the Board.

2. Annual Reports: financial performance of the fiscal year, with a comprehensive analysis of the compliance of financial accounting with the Guidelines as applicable. The report shall be submitted as per the calendar defined by the Managing Director. The report shall include
 - a. Review of the separated as well as consolidated annual Statement of Expenditure of the Board and all establishments.
 - b. Compilation of the recommendations made, and the status of the action taken on them.
 - c. Document any major gaps, recurring errors, or other broader challenges in the financial reporting machinery of the Board. In accordance with the ISA 240 standard (taking into account the risk of fraud or error in the auditing of accounts) the auditor shall identify and assess the risks of fraud, obtain or provide sufficient evidence of the analysis of these risks and, where appropriate, address the fraud identified or suspected.
3. Final Audited Report: individual and consolidated financial reports capturing the entire financial progress of the Board and all establishments.

Schedule for Completion of Tasks:

1. Duration of the contract: The duration of contract shall be till **30 days or till completion of the Audit** for the period 2011 to 2024 whichever is earlier.
2. Submission timeline for Reports: The auditor must submit the annual financial statements, including the annual audit reports and Procurement cum Physical Review report to the board within the time line.

Final outputs/Reports:

1. The auditor must submit the financial statements including the audit reports to the Board within the time line mentioned above.
2. The Reporting shall be in accordance with the ISA standards. The Reports (3 hard copies each along with soft copy), shall cover aspects mentioned in this ToR and should also include:
 - a) Audit Report along with Balance Sheet, Receipt and Payment Statement, Income and Expenditure Statement, etc. for Board and all establishments separately and consolidated.
 - b) Expenditure by Board/Project Components/Head wise.
 - c) Expenditure by disbursement categories-eligible & ineligible.
 - d) List of disbursement claims submitted during the financial year;
 - e) Reconciliation of the claims with the report; and eligible & ineligible expenditures
 - f) Findings of physical verification of Assets created under the Board as cited in the scope of audit above. Chapter wise summary report is also required to be submitted by the Auditor.
 - g) 'Procurement cum Physical Review' report.
3. Management Letter with Executive Summary: In addition to the audit report, the auditor shall submit an Executive Summary, which should Inter alia should include:
 - a) Comments & observations on the accounting records, systems and controls that were examined during the course of audit
 - b) Identify specific deficiencies and areas of weakness in systems & controls and make recommendations for their improvement

- c) Report on the degree of compliance of each of the financial covenants on the financing agreements and give comments, if any, on internal and external matters affecting such compliance:
 - d) Communicate matters that have emerged during the audit which might have a significant impact on the implementation of the Project; and
 - e) Bring to the Managing Director (MD) attention any other matter that the auditor considers pertinent, including review other project-related information as well as the internal control, oversight and reporting systems.
4. Observations made and irregularities noticed (if any) in course of the audit must be intimated to the board and the MD in writing. The response of the Board/MD shall be considered by the auditor before finalization of the audit report.
 5. The auditor should submit a draft copy of the reports to the Board before finalization. The Board will submit its response, if any, within 14 days (2 weeks) of receipt of the draft report. If no response is received by the auditor within the said time, the auditor should finalize the related reports and submit the same within a week thereafter to the Board.

The auditor shall complete the assignment as per the time schedule to be mentioned in the agreement subject to providing all documents by the board as required. A penalty clause will be included in the agreement to safeguard Board's interest.

Desired Qualifications & Experience of Key Experts:

The consultancy firm shall deploy the following Minimum key staff:

Position	Qualification	Nos	Experience
Team Leader	FCA, 10 years of experience in compliance audit.	1	Must have experience of audit of at least 5 Externally Aided Projects during last 5 years.
Audit Supervisor	FCA, 5 years of experience in compliance audit.	1	Must have experience of audit of at least 3 Externally Aided Projects during last 3 years.
Senior Auditor	ACA, 5 years of experience in compliance audit.	1	Must have experience of audit of at least 3 years in Govt. / Semi Govt. / Autonomous Body / Externally Aided Projects.
Junior Auditor	Semi Qualified CA with B Com	2	Must have experience of audit of at least 2 years in Govt. / Semi Govt. / Autonomous Body / Externally Aided Projects.

- All the Key experts must be in associates with the firm for at least 5 years.
- Audit executives and non-key experts should be fluent in Assamese & English.

3.3. Management Letter

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

- a) Observations on the methods and procedures followed for accounting and documentation that are examined during the audit.
- b) Deficiencies and weakness in internal control system, together with specific recommendations for improvements.
- c) Compliance with financial covenants as agreed with the doners, financier and funding agencies.
- d) Matter that might have a significant impact on the implementation of the projects.
- e) The status of the recommendations from previous management letter, including any issue which remains to be addressed and any issue which recurred.
- f) And other matter that the auditor considers pertinent.

3.4. Period, Timing and Coverage of Audit:

3.4.1 The auditor should submit Audit Reports as per the following timelines:

- (a) the auditor must submit three(3) copies of audited Statement of Accounts and Audit Report.
- (b) The auditor may be considered for reappointment maximum for one more year.
- (c) The final draft report shall be reviewed to assess; (i) whether the auditor delivered all reports as specified in the contract in the form and manner within the time period as agreed in the contract or mentioned in the letter of appointment; (ii) whether auditors have covered the scope of the work

3.5. Responsibilities of the Auditor

- 3.5.1. Engage an audit team with requisite experience and expertise and supervised by a senior member/partner having a minimum of 5 years of post-qualification experience in public sector audit.
- 3.5.2. Ensure proper conduct of the audit team while carrying audit in the office of the auditee.
- 3.5.3. Ensure completion of the audit work and submission of Report within the timeline required to comply other Internal obligations under Income Tax and other laws.
- 3.5.4. The Auditor is required to complete the audit work and present the audit report before the General Body for adoption on time.

3.6. Responsibilities of the Client

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

4. Conditions of Appointment

4.1. Payment of Audit Fee

- 4.1.1. Audit Fee shall be paid on lump sum basis inclusive of all expenses as per the price quoted by the successful bidder in response to this RFP in its financial proposal.
- 4.1.2. The price as quoted by the Firm as per **Annexure 4** shall remain unchanged.
- 4.1.3. GST, as applicable, shall be paid at the applicable rate.
- 4.1.4. All Internal deductions as required under law of the land shall be made from the invoice amount before releasing the payment.

4.2. Period of Appointment

- 4.2.1. The appointment shall be 30 days or till completion of the Audit for FY 2011 to FY 2025.
- 4.2.2. The "Letter of Appointment" shall be issued by the Entity (auditee) to the winning firm in the format given in **Annexure-5**.
- 4.2.3. The Auditor shall submit the consent letter and commence the audit (actual engagement of personnel) within 15 days of receipt of the "**Letter of Appointment**".

4.3. Audit Fee

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

Annexure-1: Firm Profile

Profile of the Applicant

(To be furnished along with the Technical Proposal Cover "A")

Sl. No.	Particulars	Details
1.	Name and Address of the CA Firm	:
2.	Date of Registration with Institute of Chartered Accountants of India <i>(Self-attested copy of Registration Certificate issued by Institute of Chartered Accountants of India to be furnished.)</i>	Date of Incorporation/ Registration:
3.	Details of empanelment with Comptroller & Auditor General of India.	Copy of the empanelment letter from the C&AG of India.
4.	Details of partners and qualified employees of the firm as on 1st January of <insert the year of appointment>. <i>(Self-Attested copy of Constitution Certificate from Institute of Chartered Accountants of India)</i>	a) Name of the Partner/Qualified Employee (full-time): b) Membership Status: FCA/ACA c) Date of Registration with ICAI: d) Date of Joining with the firm:
5.	List of public sector clients audited by the firm during last three financial years i.e., 2021-22, 2022-23 and 2023-24. <i>(Copy of the Letter of Appointment to be attached)</i>	1. Name of the Client: 2. Year of Audit: 3. Date of Appointment
6.	Details of registration with GST and IT authority. <i>(Self-attested copy of the GST registration and PAN)</i>	
7.	Annual turnover of the Firm for last 3 Financial Years. <i>(Self-attested copies of Audited Statement of Accounts to be attached.)</i>	F.Y. Turnover (Rs. in Lakh)
9.	Any other details the Firm would like to furnish (Example: Awards & Accreditations)	

10.	Name, Designation, Contact Details and Address of the Contact Person.	

Note:

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

Date:

Place:

Authorised Signatory

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

DECLARATION

(On the letter head of the Firm)

To,

<Insert name, designation and address of the proposal inviting authority>

In response to the Request for Proposal (Reference No.....) issued by < insert the name of the auditee> for appointment of Internal Auditors of for the financial year <insert the year of audit>, I/ We do hereby declare that:

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

Thanking you,
Yours faithfully,

Signatures _____

Name _____

Seal of the CA Firm _____

FRN:

Place _____

Date _____

Annexure-3: Technical Evaluation Format

Name and address of the participating Firm:				
(For internal use only)				
Sl. No.	Evaluation Criteria	Maximum Marks	Marks Obtained	Remarks
1	No. of years of Registration with the Institute of Chartered Accountants of India: a) Between 10 to 12 years: 10 marks b) Above 12 years, up to 15 years: 15 marks c) Above 15 years: 20 marks	20		
2	No. of full-time FCA Partners/employees who are with the form for more than six month as on due date of submission of proposal: a) Between 3 to 5 nos.: 10 marks b) Between 6 to 8 nos.: 15 marks c) Above 8 nos.: 20 marks	20		
3	Experience in Audit (Statutory/Internal) of Govt Departments, Public Sector Entities and PSUs in Last 5 years: a) Between 2 to 3 nos.: 10 marks b) Above 3 nos., up to 5 nos.: 15 marks c) Above 5 nos.: 20 marks	20		
4	Experience in Audit (Statutory/Internal) of Externally Aided Projects in Last 5 years: d) Between 2 to 3 nos.: 10 marks e) Above 3 nos., up to 5 nos.: 15 marks Above 5 nos.: 20 marks	20		
5	Average Annual Turnover (last three Financial Years (FY ending 31st March 2024)) a) Up to Rs. 50 Lakhs: 10 marks b) More than Rs. 100 Lakhs: 15 marks c) More than Rs. 150.00 Lakhs: 20 marks	20		
Total		100		

Annexure-4: Financial Proposal

FINANCIAL PROPOSAL (To be furnished in Cover "B")

Name and Address of the Bidder:

Price Details:

Sl. No	Particulars	Fee (Excluding GST ¹)	GST	Total Fee (Including GST)
1	Professional Fee (Lump Sum)			

In words: Rupees..... only

Note:

- (i) Fee is inclusive of all other expenses to carry out the assignment at the head office i.e. <Jal Board Building, Dr. Bhupen Hazarika Path, Kharghuli, Guwahati-781004. Auditee shall reimburse the expenses towards travel, boarding and lodging on actual basis only in case the audit team need to travel out of head office for carrying out the audit work.
- (ii) If there is a discrepancy between words and figures, the amount in words shall prevail.

Date:

Place:

Authorized Signatory
(Signature and seal of the authorized signatory)

¹ GST and other taxes, if any, shall be paid extra as applicable.

Annexure-5: Letter of Appointment

Format of Appointment of Auditor (On Clients Letter Head)

Letter No:

Dated:.....

To,

<insert the name of the firm>

Chartered Accountants.

<insert the address>

Dear Sir/ Madam,

Ref: Appointment of your firm as Internal Auditor for financial year _____.

We are pleased to inform you that at the GMDG&SB have approved the appointment of your firm,
_____ (C&AG Empanel No.
_____) as Internal Auditor.

The remuneration for the audit would <insert the audit fee offered by the firm > inclusive of all expenses incidental and necessary for carrying out the audit assignment successfully.

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

Thanking You,

Yours faithfully,

For and on Behalf of