

बिड दस्तावेज़ / Bid Document

| बिड विवरण/Bid Details | |
|---|--|
| बिड बंद होने की तारीख/समय /Bid End Date/Time | 13-04-2026 18:00:00 |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time | 13-04-2026 18:30:00 |
| बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date) | 120 (Days) |
| मंत्रालय/राज्य का नाम/Ministry/State Name | Assam |
| विभाग का नाम/Department Name | Water Resources Department, Assam |
| संगठन का नाम/Organisation Name | Flood And River Erosion Management Agency Of Assam |
| कार्यालय का नाम/Office Name | Assam Water Centre Basistha Chariali Ghy |
| वस्तु श्रेणी /Item Category | Financial Audit Services - Review of Financial Statements, Audit report; CA Firm |
| अनुबंध अवधि /Contract Period | 1 Year(s) |
| बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years) | 2 Lakh (s) |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service | 7 Year (s) |
| इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required | Yes |
| एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover | No |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover | No |
| विक्रेता से मांगे गए दस्तावेज़/Document required from seller | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *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 |

बिड विवरण/Bid Details

| | |
|--|--|
| क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid? | Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in) |
| बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension | 3 |
| दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended | 5 |
| ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count | 2 |
| बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled | No |
| बिड का प्रकार/Type of Bid | Two Packet Bid |
| तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation | 3 Days |
| न्यूनतम मूल्य/Floor Price | This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value. |
| अनुमानित बिड मूल्य / Estimated Bid Value | 228920 |
| मूल्यांकन पद्धति/Evaluation Method | Total value wise evaluation |
| मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required | Yes |
| मध्यस्थता खंड/Arbitration Clause | No |
| सुलह खंड/Mediation Clause | No |

ईएमडी विवरण/EMD Detail

| | |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

ईपीबीजी विवरण /ePBG Detail

| | |
|---|---------------------|
| एडवाइजरी बैंक/Advisory Bank | State Bank of India |
| ईपीबीजी प्रतिशत (%) /ePBG Percentage(%) | 5.00 |

ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).

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

लाभार्थी /Beneficiary :

Chief Executive Officer

Flood and River Erosion Management Agency of Assam, 4th Floor, Assam Water Centre, Basistha, Guwahati, Assam - 781029

(Dr. Jeevan B, IAS)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance

Yes

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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:10

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.:5

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:2

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:5

Number of XX fulltime CA's required and YY professional audit staff:Atleast 2 Fulltime CAs and 3

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

| Parameter Name | Max Marks | Cutoff Marks | Qualification Methodology Document |
|---|-----------|--------------|------------------------------------|
| Adequacy and quality of the proposed methodology and work plan, Key Experts' qualifications and competency for the Assignment | 100 | 70 | View File |

Total Minimum Qualifying Marks for Technical Score: 70

QCBS Weightage(Technical:Financial):70:30

Financial Audit Services - Review Of Financial Statements, Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specification | मूल्य/ Values |
|---|--|
| कोर / Core | |
| Scope of Work | Review of Financial Statements , Audit report |
| Type of Financial Audit Partner | CA Firm |
| Type of Financial Audit | Statutory Audit |
| Category of Work under Financial Audit | Audit of financial statements , Reliability of financial reporting , Compliance with law & regulations , Compliance with contracts , Internal control of financial , Governance of company , Review system & processes , Internal Control over Financial Reporting , Investigating fraud , Bank Transactions , Treasury operations |
| Type of Industries/ Functions | Purchase & Procurement , Public Procurement |
| Frequency of Progress Report | Quarterly |
| MIS Reporting for Financial Audit support | Yes |

| विवरण/ Specification | मूल्य/ Values |
|------------------------------|---------------|
| Frequency of MIS reporting | Quarterly |
| State | NA |
| District | NA |
| एडऑन /Addon(s) | |
| Post Financial Audit Support | NA |

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

| | |
|--|-----|
| क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer | Yes |
|--|-----|

| प्राचल/Parameter | मूल्य/Values |
|------------------|--------------|
| कोर / Core | 228920 |

अतिरिक्त विशिष्टि दस्तावेज /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

| क्र.सं./S.No. | परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer | पता/Address | Quantity | अतिरिक्त आवश्यकता /Additional Requirement |
|---------------|---|--|-------------------------|---|
| 1 | Bhaskar Jyoti Das | 781029,4th Floor, Assam Water Centre Basistha Chariali, NH 27 Guwahati, Assam PIN/Postal Code: 781029 Country: INDIA | Project / Lumpsum Based | N/A |

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

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.](#)

अस्वीकरण/Disclaimer

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
16. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

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

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

---धन्यवाद/Thank You---

GOVERNMENT OF ASSAM

FLOOD AND RIVER EROSION MANAGEMENT AGENCY OF ASSAM, (FREMAA)

Address: 4th floor, Assam Water Centre, Basistha Chariali, NH-27, Guwahati-29, Phone / Fax-(0361)2309896,

Email: ceo-fremaa@assam.gov.in, Website: www.fremaa.assam.gov.in

ADDITIONAL TERMS & CONDITIONS (ATC)

A. INSTRUCTIONS TO BIDDERS

1. Estimated amount of minimum professional fees of Rs2,28,920 including GST.

2. Pre-qualification Criteria of firms.

- 1) The Audit Firm/Bidder should be a **partnership firm or LLP of Chartered Accountants**, registered with **ICAI**.
- 2) The Audit Firm/Bidder should be empanelled with the office of the C&AG.
- 3) The Audit Firm/Bidder must have at least **10 years of audit experience**.
- 4) The Audit Firm/Bidder must have conducted **minimum two audits of consolidated financial statements** of societies/PSUs/projects funded by State Govt/Central Govt/**World Bank / ADB / JICA / other MDBs** in the last 5 years till the end date of Proposal submission.
- 5) The Audit Firm/Bidder must have an Office or Associate in **Assam**.
- 6) The average annual turnover of the Audit Firm/Bidder during the last three financial years (FY 2022–23, 2023–24 and 2024-25) should be at least ₹2 lakh, as per audited financial statements.

The firms fulfilling the aforementioned pre-qualification criteria shall be eligible for further technical evaluation for application of QCBS selection method.

3. General Terms & Conditions

1) Service Assurance

- a) The Audit Firm should be responsible of coordinating all activities during the Audit Services.
- b) For any kind of delay/restrictions arising out at any time, the CEO, FREMAA, must be kept informed and necessary actions are to be taken immediately in consultation with CEO, FREMAA.
- c) The statutory auditor will be appointed for a period of 60 days to provide audit services for **financial year (FY 2024–25)**, with the possibility of renewal for a further period for providing audit services of another financial year at the same rate, terms and conditions based on performance and requirement.
- d) At the end of the Audit Services, both the Client i.e. FREMAA & the Audit Firm shall certify the services are conducted satisfactorily and that no complaints/compliances are pending.
- e) In case the services of the Audit Firm are not found satisfactory the CEO, FREMAA shall be at liberty to terminate the contract mid-term after serving a notice allowing 15 (Fifteen) days' time period. Otherwise, the CEO, FREMAA shall be at the liberty of terminating the contract mid-term without giving any reason, after serving a notice allowing 30 (Thirty) days' time period.
- f) This tender is not transferable and under no circumstances shall the successful bidder be allowed to sub-contract with any other person/party.

2) Payment Terms

- a) Payment shall be made upon satisfactory delivery of outputs and submission of invoices. The payment will be released after acceptance of the final signed audit report by FREMAA. No advance payment shall be made.
- b) All payments will be subject to TDS/GST deduction as applicable.
- c) No additional fee or escalation will be entertained during the contract period.

B. DETAILED SCOPE OF SERVICES

1. Background

The **Flood and River Erosion Management Agency of Assam (FREMAA)** is a society registered under the **Societies Registration Act, 1860**, bearing Registration No. RS/KAM(M)/240/A-21/22 of 2010–2011. It was established as a special purpose vehicle (SPV) to support the Water Resources Department (WRD), Government of Assam, in implementing multi-disciplinary projects for flood and river erosion management.

FREMAA is currently implementing the following externally aided projects:

- **Assam Integrated River Basin Management Project (AIRBMP)** – Supported by the **World Bank**.
- **Climate Resilient Brahmaputra Integrated Flood and Riverbank Erosion Risk Management Project (CRBIFRERMP)** – Supported by the **Asian Development Bank (ADB)**.

Each of these projects maintains **separate books of accounts** and is **independently audited** by external auditors as per funding agency requirements. However, FREMAA also prepares **consolidated financial statements** that reflect its complete financial operations across all projects. The purpose of this ToR is to engage a qualified **Statutory Auditor** to audit the **consolidated books of accounts** and issue an audit opinion on the same.

2. Objective of the Assignment

The primary objective of the statutory audit is to enable the appointed auditor to:

- Express an **independent professional opinion** on the fairness and reliability of FREMAA's **consolidated financial statements** for the financial year ending March 31, 2025.
- Ensure that the consolidated financial statements reflect the **true and fair view** of FREMAA's financial position and are in accordance with applicable Indian Accounting Standards (Ind AS) or Accounting Standards issued by ICAI, and other applicable laws and regulations.
- Ascertain that:

- Project funds were used for the intended purposes;
- Proper accounting principles have been consistently applied;
- Internal controls are sound and operationally effective.

3. Scope of Work

The statutory auditor shall:

1. **Audit the Consolidated Financial Statements**, which include:
 - Balance Sheet
 - Income & Expenditure Account
 - Receipts & Payments Account
 - Notes to Accounts and significant accounting policies
2. **Review consolidation process:**
 - Ensure proper elimination of inter-project balances and accurate aggregation of accounts.
 - Confirm consistency and compliance with project-specific and society-level accounting frameworks.
3. **Ensure compliance** with following laws and guidelines:
 - The Societies Registration Act
 - Income Tax Act, 1961 (TDS, return filings, etc.)
 - Applicable GST laws
 - Donor-specific guidelines (World Bank, ADB)
 - Other relevant notifications, circulars, and accounting pronouncements
4. Examine and verify internal financial controls, cash and bank balances, advances, assets, liabilities, provisions, procurement procedures, and statutory compliance.
5. **Verify that assets and liabilities are properly valued**, classified, and disclosed.
6. **Review utilization of grants and donor funding**, with special reference to compliance with fund covenants.
7. **Review audit reports of individual projects** (AIRBMP and CRBIFRERMP) and incorporate relevant findings into the consolidated perspective.
8. **Report any material weaknesses**, frauds, or irregularities identified during the audit.

4. Audit Reporting and Deliverables

The auditor shall submit the following:

- **Audit Report** on the consolidated financial statements, including:
 - Audit Opinion (in line with ICAI standards)

- Financial Statements with Schedules
- Notes to Accounts
- **Management Letter**, detailing:
 - Observations on the internal control and financial management systems
 - Compliance with statutory and donor requirements
 - Status of previous audit observations and corrective actions
 - Recommendations for improvement
- **Annexures**, including:
 - Head-wise and project-wise expenditure summaries
 - Reconciliation statements, if applicable

Timeline:

- Draft Audit Report: 30 days from the date of contract signing
- Final Signed Report: 45 days from the date of contract signing

Reports shall be submitted:

- In **two hard copies**
- In **soft copy (editable and PDF formats)**

5. Period of Appointment

The statutory auditor will be appointed for a period of 60 days to provide audit services for **financial year (FY 2024–25)**, with the possibility of renewal for a further period for providing audit services of another financial year at the same rate, terms and conditions based on performance and requirement.

6. Prequalification Criteria for Audit Firms

The firm should:

- Be a **partnership firm or LLP of Chartered Accountants**, registered with **ICAI**.
- The Audit firm should be empanelled with the office of the C&AG.
- Have at least **10 years of audit experience**.
- Have conducted **minimum two audits of consolidated financial statements** of societies/PSUs/projects funded by State Govt/Central Govt/ **World Bank / ADB / JICA / other MDBs** in the last 5 years.
- Have an office or associate in **Assam** (preferred).
- The average annual turnover of the CA firm during the last three financial years (FY 2022–23, 2023–24 and 2024-25) should be at least 2 lakh, as per audited financial statements.

7. Team Composition and Man-Days

| Sr. No. | Key Position | Qualification & Experience | No. of Persons | Man-Days (Approx.) |
|----------------|----------------------------|--|-----------------------|---------------------------|
| 1 | Audit Partner | FCA with 10+ years' experience and 5 years with the firm | 1 | 5 |
| 2 | Audit Manager | CA with 8+ years of audit experience | 1 | 10 |
| 3 | Team Members | CA Inter / B.Com with 3–5 years' audit experience | 2 | 30 |
| | Total Expected Days | | | 45 |

Note- The audit team shall work under the overall supervision of the Audit Partner, who will be responsible for signing the audit report and ensuring quality control.

8. Access to Information

The auditor shall be provided with:

- Full access to all books, financial records, project documents, agreements, and internal audit reports.
- Liaison support from FREMAA's **Financial Management Specialist**, who will act as the nodal officer.

9. Payment Terms

- Payment shall be made upon satisfactory delivery of outputs and submission of invoice. The payment will be released after acceptance of the final signed audit report by FREMAA. No advance payment shall be made.
- All payments will be subject to **TDS/GST** deduction as applicable.
- No additional fee or escalation will be entertained during the contract period.

10. General Conditions

- The auditor must maintain confidentiality and professional independence.
- Any conflict of interest must be disclosed.
- The selected firm shall enter into a formal agreement with FREMAA.

11. Audit Period and Location

The audit shall cover the financial year from April 1, 2024, to March 31, 2025. The audit work will be carried out at the FREMAA office, Guwahati, and any other project offices as required.

12. Ownership of Documents

All documents, working papers, and outputs produced during the course of the audit shall remain the property of FREMAA and shall be handed over upon completion.

13. Performance Evaluation

The performance of the selected auditor will be evaluated based on timeliness, quality of audit documentation, adherence to TOR, and responsiveness to queries.

11. Submission of Proposals

Interested audit firms are requested to submit:

- **Firm profile and pre-qualification documents**
- Technical proposal outlining understanding, methodology, and staffing
- Financial proposal (in a separate sealed envelope)
- Curriculum Vitae(CV) of the following Expert position:

| Sr. No. | Key Position | Qualification & Experience | No. of Persons |
|----------------|---------------------|--|-----------------------|
| 1 | Audit Partner | FCA with 10+ years' experience and 5 years with the firm | 1 |
| 2 | Audit Manager | CA with 8+ years of audit experience | 1 |
| 3 | Team Members | CA Inter / B. Com with 3–5 years' audit experience | 2 |

Format of CV is attached below:

FORMAT OF CURRICULUM VITAE (CV) FOR EXPERTS

1. **Proposed Position:** *[As per Scope of Services]*

 2. **Name of Firm:** *[Insert name of firm proposing the expert, if applicable]*
(Do not abbreviate or use symbols in any portion of the firm or individual name)

 3. **Name of Expert:**
(Do not abbreviate or use symbols in any portion of the firm or individual name)

 4. **Current Residential Address:**

Telephone No.:

Fax No.:

E-Mail Address:

 5. **Date of Birth:**

Citizenship¹:

Type of government ID and ID Number.

(please attach a copy of the ID to this form)

 6. **Education:** *[Indicate college or university and other specialized education of expert, giving names of institutions, degrees obtained, and dates of obtainment]*
-

7. Membership in Professional Associations:

8. Other Trainings:

9. Countries of Work Experience: *[List countries where expert has worked in the last 10 years]*

10. Languages: *[For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing]*

11. Employment Record *[Starting with present position, list in reverse order every employment held by expert since graduation, providing for each employment (see format here below): dates of employment, name of employing organization, positions held.]*

From *[Month/Year]*: _____

To *[Month/Year]*: _____

Employer: _____

Positions held: _____

14. Certification:

I, the undersigned, certify to the best of my knowledge and belief that

- (i) This CV correctly describes my qualifications and experience;
- (ii) I am not a current employee of the Executing or the Implementing Agency;
- (iii) In the absence of medical incapacity, I will undertake this assignment for the duration and in terms of the inputs specified for me in the scope of services provided team mobilization takes place within the validity of this proposal;
- (iv) I was not part of the team who wrote the terms of reference for this scope of services assignment;
- (v) I do not have conflict of interest in accordance with ADB Procurement Framework2017;
- (vi) I am not subject to any national or international sanctions, temporary suspension or debarment by ADB or other multilateral development banks (MDB);
- (vii) I certify that I have been informed by the firm that it is including my CV in the Proposal for the *[insert name of project and contract]*. I confirm that I will be available to carry out the assignment for which my CV has been submitted in accordance with the implementation arrangements and schedule set out in the Proposal.
- (viii) I have not been found guilty or convicted of any violation of law that is not a minor traffic violation.

- (ix) I can accept payments through the international banking system or otherwise discharge ADB's obligation upon initiation of wire transfer.
- (x) I understand that it is my obligation to notify the Client and ADB should I become subject to any national or international sanction, including becoming ineligible to work with ADB or other MDBs, cannot accept payments through the international banking system, should integrity issues including conflict of interest arise and/or should we or the proposed consultant be convicted of an offence excluding minor traffic violations

If the answer to any of the declarations above is NO, please provide details:

If the CV is signed by the firm's authorized representative, insert:

- (xi) I, as the authorized representative of the firm submitting this Proposal for the *[insert name of project and contract]*, certify that I have obtained the consent of the named expert to submit his/her CV, and that s/he will be available to carry out the assignment in accordance with the implementation arrangements and schedule set out in the Proposal, and confirm his/her compliance with paras (i) to (v) above.

I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if engaged.

_____ Date: _____

[Signature of expert or authorized representative of the firm]²

Day/Month/Year

Full name of authorized representative

| QCBS SCORING CRITERIA | | |
|-----------------------|--|-------------|
| Sl. No. | Evaluation Criteria/ Sub criteria | Total Marks |
| 1 | Similar experience of the Firm in statutory audit in projects funded by State/Centrl Govt/Multilateral Development Bank like World Bank,ADB etc. in the last 5 years till the last date of proposal submission | 10 |
| 2 | Adequacy and quality of the proposed methodology and work plan in responding to the Terms of Reference [Total - 20] | |
| | a) Proposed Technical Approach & Methodology [10 Marks] | 10 |
| | b) Work Plan [10 Marks] | 5 |
| | c) Overall team composition [10 Marks] | 5 |
| 3 | Key Experts' qualifications and competency for the Assignment [Total - 70 Marks] | |
| A | [Position K-1: Audit Patner] | |
| | 1) General Qualifications [2.5 Marks] | |
| | General Education [1 Marks] | 1 |
| | General Trainings taken or imparted (Nos. of trainings) [0.25 Marks] | 0.25 |
| | Total General Experience [1.25 Marks] | 1.25 |
| | 2) Adequacy for the Assignment (experience in the sector/similar assignments, experience of multilateral/bilateral funding agencies etc.) [20 Marks] | |
| | A. Minimum 10 years post qualification experience as practicing Chartered Accountant and minimum 5 years continuously with the firm. [14 Marks] | 14 |
| | B. Experience in Govt entities, societies, organisation funded by state govt or having own revenue etc (No. of Projects) [6 Marks] | 6 |
| | 3) Relevant experience like similar regional experiences etc. like in Assam [2.5 Marks] | |
| | A. Local Languages Known (no. of Languages) [1.25 Marks] | 1.25 |
| | B. Regional Experience [50%] [1.25 Marks] | 1.25 |
| B | Position K-2: [Audit Manager] | |
| | 1) General Qualifications, 10% [1.5 Marks] | |
| | General Education [0.6 Marks] | 0.6 |
| | General Trainings taken or imparted (Nos. of trainings) [0.15 Marks] | 0.15 |
| | Total General Experience [0.75 Marks] | 0.75 |
| | 2) Adequacy for the Assignment (experience in the sector/similar assignments, experience of multilateral/bilateral funding agencies etc.) [12 Marks] | |
| | A. Qualified Chartered Accountant. Minimum 8 Years post qualification experience as practicing Chartered Accountant and minimum 3 years continuously with the firm; [8.4 Marks] | 8.4 |
| | B. Experience in Govt entities, societies, organisation funded by state govt or having own revenue etc (No. of Projects) [3.6 Marks] | 3.6 |
| | 3) Relevant experience like similar regional experiences etc. like in Assam [1.5 Marks] | |
| | A. Local Languages Known (no. of Languages) [0.75 Marks] | 0.75 |
| | B. Regional Experience [0.75 Marks] | 0.75 |
| C | Position K-3: [Team Member 1] | |
| | 1) General Qualifications, 10% [1.5 Marks] | |
| | General Education [0.6 Marks] | 0.6 |
| | General Trainings taken or imparted (Nos. of trainings) [0.15 Marks] | 0.15 |
| | Total General Experience [0.75 Marks] | 0.75 |
| | 2) Adequacy for the Assignment (experience in the sector/similar assignments, experience of multilateral/bilateral funding agencies etc.) [12 Marks] | |
| | A. C.A. (Inter) with at least three years' post Articleship experience in accounting, audit and report writing; or B.Com with atleast 5 years' of experience in similar internal audit; [8.4 Marks] | 8.4 |
| | B. Experience in Govt entities, societies, organisation funded by state govt or having own revenue etc (No. of Projects) [3.6 Marks] | 3.6 |
| | 3) Relevant experience like similar regional experiences etc. like in Assam [1.5 Marks] | |
| | A. Local Languages Known (no. of Languages) [0.75 Marks] | 0.75 |
| | B. Regional Experience [0.75 Marks] | 0.75 |
| D | Position K-4: [Team Member 2] | |
| | 1) General Qualifications, 10% [1.5 Marks] | |
| | General Education [0.6 Marks] | 0.6 |
| | General Trainings taken or imparted (Nos. of trainings) [0.15 Marks] | 0.15 |
| | Total General Experience [0.75 Marks] | 0.75 |

| | | |
|--|---|------|
| | 2) Adequacy for the Assignment (experience in the sector/similar assignments, experience of multilateral/bilateral funding agencies etc.) [12 Marks] | |
| | A. C.A. (Inter) with at least three years' post Articleship experience in accounting, audit and report writing; or B.Com with atleast 5 years' of experience in similar internal audit; [8.4 Marks] | 8.4 |
| | B. Experience in Govt entities, societies, organisation funded by state govt or having own revenue etc (No. of Projects) [3.6 Marks] | 3.6 |
| | 3) Relevant experience like similar regional experiences etc. like in Assam [1.5 Marks] | |
| | A. Local Languages Known (no. of Languages) [0.75 Marks] | 0.75 |
| | B. Regional Experience [0.75 Marks] | 0.75 |