

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	04-04-2026 12:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	04-04-2026 12:30:00
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	Department Of Housing And Urban Affairs
संगठन का नाम / Organisation Name	Assam Urban Infrastructure Dev And Fin Corp Ltd
कार्यालय का नाम / Office Name	Guwahati
वस्तु श्रेणी / Item Category	Financial Audit Services - Audit report, Review of Financial Statements, Financial Reporting Framework, Please refer ATC uploaded for added scope; CAG Empaneled Audit or 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)	80 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 Year (s)
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), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (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 मेन् 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	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
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	2 Days
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	40000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

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

Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b). 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 :

AUIDFCL
O/o AUIDFCL, 2nd floor aditya Tower, Dispur
(Managing Director)

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

एमआईआई अनुपालन/MII Compliance

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

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

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:A. The firm should in continuous existence for a period of at least 20 years--- Submit ICAI certificate to prove the same.

B. The Firm should be empaneled with CAG & ICAI--- Submit valid certificates.

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.:A. Firm must have experience of minimum 10 assignments either in the area of CAG Audits, Statutory Audit or Internal Audit for Government Organisation in India; B. The firm should have experience of auditing minimum 3 EAP projects.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:The firm must have an operational Branch office/regional office in Guwahati. Same must be substantiated with proof of GST registration for such branch/regional office.

Number of XX fulltime CA's required and YY professional audit staff:2 numbers of Full time CA required for the assignment.

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
30-03-2026 14:00:00	2nd floor Aditya Tower, Dispur. For online please email at- auidfcl@gmail.com

Financial Audit Services - Audit Report, Review Of Financial Statements, Financial Reporting Framework, Please Refer ATC Uploaded For Added Scope; CAG Empaneled Audit Or CA Firm (1)**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specifica tion	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report , Review of Financial Statements , Financial Reporting Framework , Please refer ATC uploaded for added scope
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Please refer uploaded ATC
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Internal Control over Financial Reporting , Refer uploaded ATC for added scope
Type of Industries/ Functions	Receivables , Cash and Bank Balance , Fixed assets, depreciation and amortisation , Operational & Administrative , Owners Capital , Human Resource & Payroll , Purchase & Procurement , Inventory & Store management , Please refer ATC for details on the project and functions
Frequency of Progress Report	Please refer ATC which details out the deliverables and reporting requirements
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	

विवरण/ Specification	मूल्य/ Values
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	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Parthajeet Das	781006,4th Floor, Aditya Tower, Opp. Down Town Hospital, Guwahati	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. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

3. Generic

Actual delivery (and Installation & Commissioning (if covered in scope of supply)) is to be done at following address

Office of AUIDFCL and other associated district offices
Head office of AUIDFCL - 2nd Floor, Aditya Tower, Guwahati
The firm may also have to visit district offices within Assam

All prices to be quoted inclusive of expenses associated with such visits/field visits

4. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

Managing Director, AUIDFCL

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

5. **Generic**

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

6. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

7. **Buyer Added Bid Specific ATC**

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

8. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

9. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

10. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

11. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

Managing Director, AUIDFCL

A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

12. **Generic**

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of

buyer.

2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.

3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

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. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. 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.
17. 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---

ADDED TERMS & CONDITIONS (SUPPLEMENTARY TO GEM BID FOR INTERNAL AUDIT)

I. Added Eligibility Criteria-

In supplementation to the GeM bid criteria, the following added criteria shall be checked to assess the technical responsiveness of the bidder-

1. The firm should in continuous existence for a period of at least 20 years;
2. The Firm should be empanelled with CAG & ICAI;
3. Firm must have experience of minimum 10 assignments either in the area of CAG Audits, Statutory Audit or Internal Audit for Government Organisation in India;
4. The firm should have experience of minimum 3 assignments in the area of internal audits for any Externally aided projects (projects funded by ADB/Worldbank/AIIB/Kfw/NDB etc.) in India.
5. The firm must have an operational Branch office/regional office in Guwahati. Same must be substantiated with proof of GST registration for such branch/regional office.

II. Background

The Government of Assam has applied for financial assistance through the Department of Economic Affairs, Ministry of Finance, Government of India from the Asian Development Bank (ADB) toward the cost of Assam Urban Sector Development Project (AUSDP) (hereinafter referred as project). The purpose of the project is to develop sustainable urban infrastructure and service delivery improvement across urban centers of Assam as outlined below:

- (i) Augmentation of water supply infrastructure in the six towns of Dhubri, Goalpara, Golaghat, Nalbari, Bongaigaon and Barpeta.
- (ii) Improved stormwater management to reduce urban flooding in Guwahati
- (iii) Institutional development and capacity building in the urban sector.

The expected outcome of the project is integrated urban development in Assam and improved sustainability of inclusive and climate-resilient urban services in project areas (by 2030) through; a) 78,000 households in the six project towns including 100% of disadvantaged families, provided with at least 135 lpcd continuous water supply that meets national safety standards (from the present level of 0–70 lpcd for 2–4 hours per day, with high arsenic and fluoride contamination); b) nonrevenue water reduced to not more than 20% and physical leakage to not more than 15% in project towns, from the present level of 30–70%; c) operation and maintenance (O&M) costs covered by the water tariff in project towns in place of the present flat rate; d) 28 square kilometers (km²) of the catchment areas in the city of Guwahati with reduced flood risks; e) Assam Urban Infrastructure Development and Finance Corporation Limited (AUIDFCL) fully operationalized with staffing strategy and human resources policy. The key project outputs are:

Output 1: Climate-resilient water supply systems in the six district headquarters in the northeast economic corridor developed. Indicative components: 1a. Six water treatment plants in six towns with a total production capacity of 100 million liters per day (mld)

constructed with sustainable water sources; 1b. 78,000 households, including 100% of disadvantaged families, provided with metered water connections; 1c. 800 kilometers (km) of water distribution network with supervisory control and data acquisition (SCADA) system under 61 district meter areas commissioned; 1d. Guidelines on engagement of women self-help groups (SHGs) in urban water supply operations formulated and approved in six water supply project towns; 1e. At least 180 members of women SHGs acquired knowledge in water, sanitation, and hygiene (WASH) O&M functions, of which at least 60 members are engaged in O&M in the six project towns; 1f. At least 500 students, with at least 250 girls, sensitized on gender equality and social inclusion (GESI) in WASH, and of whom at least 250 students are engaged to create and run at least 12 school WASH clubs with focus on WASH discourses and participation of at least 70% boys and men in outreach activities in institutions and communities.

Output 2: Climate-resilient stormwater drainage system improved in Guwahati.

Indicative components: 2a. 4.1 km of floodwater diversion channels constructed or upgraded and 1.6 km of drainage channels improved with climate-resilient designs; 2b. 0.5 km new trunk drain constructed and 4.2 km secondary and tertiary drains improved in Rukmini Gaon, Guwahati; 2c. Total pumping capacity in three stormwater pumping stations increased by 7.8 m³ per second; 2d. New stormwater storage pond with 59,000 m³ capacity constructed; 2e. Livelihood skill training and asset support to an informal waste collectors cooperative society of 100 member workers (with at least 60% representation from female workers) in Guwahati's waste management sector.

Output 3: Urban reforms advanced and institutional capacities strengthened for improved urban planning and service delivery.

Indicative components: 3a. Establishment and operationalization of Assam State Institute for Urban Development (ASIUD), including construction of a building for housing the institute; 3b. Urban digital service delivery and governance platform rolled out for 70 ULBs and AUIDFCL, with development of Human Resource Management System (HRMS) and Project Management System (PMS); 3c. A paid women internship program, of at least 6 weeks, for at least 100 college-age women to gain professional experience and knowledge in urban development; 3d. Volumetric water tariff structure for the six water supply project towns prepared; 3e. Water billing and collection portal operationalized in six water supply project towns; 3f. Service-level benchmarking of urban services established in 70 towns, and information portal operationalized; 3g. GIS-based property tax base map prepared, including web-based GIS portal developed and supported by house-to-house survey in 12 pilot ULBs; 3h. Improved knowledge on urban management reported by at least 600 ULB and DOHUA staff and elected representatives including at least 33% women; 3i. 30 planners from the Directorate of Town and Country Planning, including at least 80% of total women planners, trained in urban planning, climate-resilient cities and gender-responsive planning; 3j. Gender-responsive human resource policy manual, GESI strategy, and administrative and financial policy for AUIDFCL prepared, with at least 80% of the women staff sensitized about their functions; 3k. GESI in urban governance training module, covering urban planning and development, gender-responsive budgeting, and service

delivery in ULBs, developed and added to AUIDFCL's training curriculum calendar for training municipal cadre officers.

III. **Project implementation arrangements.** The executing agency will be AUIDFCL, headed by the managing director who will assume the role of project director. The PMU will be fully responsible for overall project oversight, procurement, financial management, implementation of institutional reforms, and monitoring of the water supply and stormwater drainage components. Project implementation units (PIUs) will be established at the town level under the Municipal board and under Guwahati Metropolitan Development Authority (GMDA) for the implementation of water supply and stormwater drainage components respectively.

IV. **Objective of the Assignment-**

The primary objective of the internal auditor is to –

- a. **Conduct internal audit for FY-2025-26 following audit** regulations and norms and also in adherence to the requirement of ADB's (Banks) requirement of reporting as detailed in PAM (Project Administration Manual);
- b. **conduct regular internal audit for a period of One Year from the date of effectiveness of contract with the CA firm and submit Monthly and Quarterly reports for AUSDP under AUIDFCL**, in compliance to audit regulations and norms and also in adherence to the requirement of ADB's (Banks) requirement of reporting as detailed in PAM (Project Administration Manual).
- c. **Conduct internal audit for FY-2026-27 following audit** regulations and norms and also in adherence to the requirement of ADB's (Banks) requirement of reporting as detailed in PAM (Project Administration Manual);

Note- The PAM may be referred at- <https://www.adb.org/projects/documents/ind-57262-001-pam> . All prospective bidder/applicants are requested to go through the PAM prior to submission of bid.

In abstract, the assignment shall involve-

One-time Internal **Audit for FY- 2025-26**, Regular internal Audit for the accounts of the Project for a period of One Year in adherence to the requirements of the Project Administration Manual (PAM) and submission of Monthly and Quarterly reports and One-time Internal **Audit for FY- 2026-27**.

For all of the above milestones/deliverables, the audit should assess whether: (i) Financial management systems and internal and operational control procedures as applicable to the project are being adhered to. (ii) The financial reports being submitted by AUSDP are in agreement with the books of account (iii) The procurement followed by Implementing Agency is as per the ADB procurement procedure. (iv) To submit a report of factual findings with regard to the agreed procedures performed.

V. **Broad Scope -**

The scope shall include, **Conducting of internal audit for FY-2025-26, Conducting regular internal audit for a period of One Year from the date of effectiveness of contract with the CA firm and submit Monthly and Quarterly reports for AUSDP under AUIDFCL & Conducting internal audit for FY-2026-27.**

While covering the scope of the assignment, at all stages, the firm shall -

- a. Review and audit Financial Statements;
- b. Prepare Financial Reporting Framework;
- c. Prepare Audit Report for placing in the audit committee;
- d. All other catalogue scope as marked selected in GeM catalogue bid and GeM contract;
Note: This shall be applicable for Audit for FY -2025-26, Regular internal Audit and Audit for FY-2026-27.

VI. Activities and Standards of requirements -

1. The audit should be carried out in accordance with Standards on Auditing practice issued by Institute of Chartered Accountants of India (ICAI) and will include such tests and controls as the Auditor considers necessary under the circumstances.
2. Specific areas of coverage of the audit will include, but not be limited to, the following:
 - a) Assess the adequacy of the project financial management system, including internal controls. Such as adequacy and effectiveness of accounting, financial and operational control.
 - b) Assess compliance with the provisions in the Project Administration Manual, especially those relating to accounting and financial matters.
 - c) That all funds received under the project have been used with due attention to economy and efficiency, and only for the purposes for which the financing was provided and approved; that civil works, goods and services, including consultancy services financed have been procured in accordance with the financing agreements and procurement guidelines of the bank.
 - d) That all necessary supporting documents, contracts, records, and accounts have been kept in respect of all project expenditures, and that clear linkages exist between that accounting records, accounts books and the monthly/ quarterly financial reports.
 - e) Status of reconciliation of the accounts maintained with their respective bank.
 - f) In respect of expenditures claimed for reimbursement following the withdrawal applications/Statement of Expenditure (SOE) procedure, appropriate original supporting documents has been retained.

VII. Contract duration and timing

The duration of the contract shall be for 1 year from the date of execution of Contract. The auditor will submit the monthly and quarterly audit report to the P.D,AUSDP who in turn will present the same to the audit committee constituted by AUIDFCL for its review and onward transmission to ADB.

VIII. The Firm shall sign and provide: -

A separate opinion on the project financial statements (PFSs). Minimum content of the PFSs to be provided by the project:

- Yearly and cumulative statements of sources and application of funds, which should disclose separately ADB's funds and Govt. funds;
- Yearly and cumulative SOEs by withdrawal application and category of expenditures;
- Reconciliation between the amounts shown as received by the project and those shown as being disbursed by ADB should be attached as an annex to the PFSs. As part of that reconciliation, the auditor will indicate the procedure used for disbursement (reimbursement or direct payment) and indicate whether the expenditure is fully documented or uses the summary of expenditures format;
- Cumulative status of funds by category;
- A statement of comparison between actual expenditures and budget estimates;
- Notes accompanying the PFSs; fixed assets;
- Full disclosure of cash balances; and
- Other statements or disclosures relevant to the project, e.g. financial monitoring reports, credit lines, etc.

IX. A separate opinion on withdrawal applications/statements of Expenditure/summary of expenditures (SOEs).

The audit will include a review of SOEs used as the basis for submitting withdrawal applications. The auditor will carry out tests and reviews as necessary and relevant to the circumstances. SOE expenditures will be carefully compared for eligibility with relevant financial agreements and the disbursement letter, with reference to the project design report for guidance when necessary. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed, auditors will note these separately. A schedule listing individual SOEs, withdrawal applications by reference number and amount should be attached to the PFSs. The total withdrawals under the SOE procedure should be part of the overall reconciliation of ADB disbursements described above. The auditor's opinion should deal with the adequacy of the procedures used by the project for preparing withdrawal applications, SOEs and should include a statement that amounts withdrawn from the project account on the basis of such SOEs were used for the purposes intended under the agreement. The auditor is also required to check and verify the previous year's withdrawal applications/SOEs if they have a material effect on the SOEs pertaining to the audit period.

X. A separate management letter addressing the adequacy of the accounting and internal control systems of the program, including compliance with the ADB Procurement Guidelines and such other matters as ADB may notify the PMU to include in the audit. The auditor is requested to comment on:

- Economy, efficiency and effectiveness in the use of project resources;
- Achievement of planned project results;
- Legal and financial obligations and commitments of the project and the extent of compliance or non-compliance thereof;

- Systems and procedures such as improvements in accounting, information technology or computer systems, and operations that may be under development, on which the auditor’s comments are necessary to ensure effective controls; and
- Other activities on which the auditor may consider it appropriate to report.

XI. Auditor shall certify:-

Whether the PFSs are drawn up in conformity with internationally accepted accounting standards;

- Whether the PFSs are accurate and are drawn up from the books of accounts maintained by the project;
- Whether the provisions of the financing agreement are adhered to;
- Whether procurement has been undertaken by the project in accordance with applicable procurement procedures and the ADB Procurement Guidelines;
- The existence of any significant assets purchased and confirms their existence and use for project purposes;
- Whether the project has an effective system of financial supervision or internal audit at all levels; and
- Whether the expenditures claimed through withdrawal applications, SOEs are properly approved, classified and supported by adequate documentation.

XII. Deliverables and Payment Schedule-

Following shall be the key deliverables linked with payment, in addition to other deliverables to achieve the expected outcome of the assignment.

Deliverable	Timeline/Submission Schedule	Requirement Reference	Payment Linked (% of Lump-sum contract price quoted)
Audited Report for FY-2025-26	T+60 Days	Consolidated Audit Report (Two Hard Copies) for FY-2025-26 in adherence to the ATC/ToR, auditing principles and PAM.	20% on submission of the audit report; 10% on final acceptance of the report by AUIDFCL.
Quarterly Audit Reports	Quarterly starting from “T” date	Consolidated Quarterly Report (Two Hard Copies) in adherence to the	12.5% for each quarter on submission and final acceptance of the Quarterly Report.

		ATC/ToR, auditing principles and PAM.	
Audited Report for FY-2026-27	T+365 Days	Consolidated Audit Report (Two Hard Copies) for FY-2026-27 in adherence to the ATC/ToR, auditing principles and PAM.	10% on submission of the audit report; 10% on final acceptance of the report by AUIDFCL.

Note- The quoted fee/professional fee/contract price shall be inclusive of all the expenses like travelling, lodging, boarding, stationery, communication and all other expenditure relating to the said assignment, including taxes.

XIII. Penalties:

In addition to the provisions of the GeM SLA (refer GeM) for penalties, in the event of gross negligence, irregularity, laxity or misconduct on the part of the CA firms personnel, the contract may be terminated and the CA firm shall be liable to be black listed for any Government work.

The violation of any of the terms may invoke penalty. It will be the responsibility of the CA firm to complete the assignment with full knowledge and experience of the work with proper care and time. Failure to do so leading to either undue delay or laxity or failure or incorrect report will make the CA Firm liable for being removed from the contract after issuing a notice of 7 days. The decision of the Project Director, AUSDP shall be final in this respect.

The audit reports along with documents substantiating the findings is to be submitted within as per scheduled timelines. If the report is delayed then L.D shall be charged. The amount of L.D will be @0.5% of the corresponding deliverable linked payment amount with a maximum limit of 10 % of the professional fees/total Lump-sum contract value, beyond which contract may be terminated and securities forfeited/payment.

However, if the delay is due to circumstances beyond the control of the CA Firm and the same is informed in writing to the office of the P.D, AUSDP, then the penalty may be reduced or condoned by duly considering each case.
