



GOVERNMENT OF ASSAM
PUBLIC WORKS ROADS DEPARTMENT
OFFICE OF THE CHIEF ENGINEER (EAP), PWRD, ASSAM
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REQUEST FOR EXPRESSION OF INTEREST
For
INTERNAL AUDIT OF THE
ASSAM RESILIENT RURAL BRIDGES PROGRAM

1. The Government of Assam (GoA) through Government of India (GoI) has received a loan/financing from the World Bank towards the cost of Assam Resilient Rural Bridges Program (ARRBP) IBRD Loan No. 9632-IN and intends to apply part of the proceeds for the above-mentioned Consultancy Services.
2. The Chief Engineer (EAP), PWRD, Assam now invites eligible Chartered Accountancy Firms, as Internal Auditor, to indicate their interest in providing the Services.
3. The consultancy services shall be initially for a period of **36 months** from the commencement date. The cost of the consultancy services under **Fixed Budget System (FBS)** amounts to **Rs.75,00,000.00 (Rupees Seventy Five Lakhs) inclusive of GST**.
4. The short listing criteria are: Potential CA Firms should meet the following short listing criteria:
 - (a) The CA Firm shall be a Long standing of the firm and shall be in existence at least since last 15 years;
 - (b) The CA Firm is empanelled with the Comptroller & Auditor General (C&AG) of India in the panel of audit firms eligible for major audits;
 - (c) Experience of at least two (2) similar assignments in last ten (10) years i.e. (i.e. 2024-25, 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19, 2017-18, 2016-17, 2015-16) preferably in audit of externally aided projects.
 - (d) Experience in at least one (1) assignment in verification of externally aided project procurement and sample physical verification of assets.
 - (e) Experience in Disbursement Linked Indicator (DLI) for implementation of result based externally aided infrastructure projects would be an added advantage.
 - (f) Minimum annual average turnover of Rs.50 lakhs in at least any two (2) years of the last five (5) Financial Years i.e. (i.e. 2023-24, 2022-23, 2021-22, 2020-21, 2019-20)
 - (g) The firm must have an established office in Assam and have the experience of working in North Eastern Region of India.
5. The lists of documents to be submitted along with EOI are (EOI shall not be more than total 60 pages):
 - a) Name, postal address, e-mail, Phone Number, along with a note on the Ownership & organizational structure the CA firm supported by documentary evidence (registration/incorporation of firm) to substantiate that the CA firm is over 15 years old;

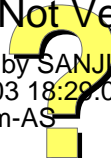
- b) Documentary evidence to substantiate that the CA Firm is empanelled with the Comptroller & Auditor General (C&AG) of India.
- c) Document (s) relating to details of at least two Similar Assignments executed during the last 10 years (i.e. 2024-25, 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19, 2017-18, 2016-17, 2015-16), along details of client for cross verification;
- d) Document (s) relating to details of at least one (1) assignment in verification of externally aided project procurement and sample physical verification of assets.
- e) Document (s), if any, relating to details of experience in Disbursement Linked Indicator (DLI) for implementation of result based externally aided infrastructure projects would be an added advantage.
- f) Audited Financial Statement showing the year wise annual turnover during each of the last five (5) financial years (i.e. 2023-24, 2022-23, 2021-22, 2020-21, 2019-20);
- g) A short write-up on technical and managerial capability of the firm, including total manpower strength- availability of appropriate professional staff (key personnel would not be evaluated at this stage and hence CVs shall not be submitted) and any other information and experience relevant to the project .
6. The Consultants will be selected in accordance with the Fixed Budget System (FBS) method set out in the Assam Public Procurement Act, 2017 and Assam Public Procurement Rules, 2020.
7. Further information may be obtained at the office of the undersigned during office working hours from 10:00 hours to 17:00 hours (IST)
8. Request for Expression of Interest (REOI) must be submitted online in the e-tendering system <https://assamtenders.gov.in> only on or before **October 21st, 2025 upto 14:30 hours (IST)**.

-sd-

Chief Engineer (EAP), PWRD, Assam
Fatasil Ambari, Guwahati-25

Signature Not Verified

Digitally signed by SANJITA BODO
Date: 2025.10.03 18:29:03 IST
Location: Assam-AS



TERMS OF REFERENCE

INTERNAL AUDIT OF THE ASSAM RESILIENT RURAL BRIDGES PROGRAM

1. Introduction & Background

1.1 The Government of India (GoI) on behalf of Government of Assam (GoA) has received a loan of USD 452.00 Million from the World Bank (Loan No.9632-IN) towards the cost of Assam Resilient Rural Bridges Program (ARRBP). The Program Development Objective (PDO) is to build green, inclusive, and resilient connectivity in rural Assam and strengthen the Assam Public Works Roads Department's (APWRD) roads and bridges management capability.

1.2 The program is envisaged to be implemented for a period of around 6 years under around 65 PWRD, Divisions across all districts of Assam. Under the program, the PWRD Assam will construct/upgrade 1184 bridges including approach road and connectivity to road network as a smart, resilient and safe bridges.

1.3 The program intends to support (1) bridges maintenance; (2) bridges widening; (3) distressed bridges replacement; (4) timber bridges replacement; (5) new bridges construction; and (6) institutional development activities (institutional reorganization, systems engineering, and human capital building). The bridges are spread on rural roads network across all districts of Assam under the jurisdiction of APWRD and priority village roads.

1.4 The key Result Areas (RA) of the project are as follows:

a. (RA1): Strengthening management capability for roads and bridges Strengthening APWRD's rural roads and bridges management wing to ensure the provision of resilient all-season connectivity and enhancing the performance of the state highways and major district roads administration, including: (i) modernizing the asset management and fiduciary systems;; (ii) addressing environmental and social key policy gaps, strengthen monitoring and evaluation systems for evidencebased real time monitoring and reporting, and improve work environment safety; (iii) supporting the design of a gender-informed human resources strategy for APWRD (iv) supporting the hiring and career advancement of women professionals in technical fields, such as bridge design, construction and maintenance; and (v) strengthening the capacity of APWRD's internal complaints committee, including linkages with gender-based violence service providers for ensuring workplace safety for women employees and labourers.

b. (RA2): Enhancing the resilience of bridges and rural communities Enhancing the resilience of bridges and rural communities in the State of Assam that are affected by climate vulnerability to flooding and to geohazard risks, through: (i) building of the framework to enhance the resilience of bridges; and (ii) the design of the bridge preservation plan (sustainability plan) which will inform the budgetary process and enable the allocation of adequate funding for routine and preventive maintenance of bridges

c. (RA3): Inclusive and resilient connectivity to rural communities, and relief during disaster events

Supporting inclusive development by connecting the direct beneficiaries of rural population to remunerative markets and to off-farm employment, while also providing access to educational and health facilities for women in-labour, children, and the elderly, as well as relief during a disaster event, through: (i) the replacement of timber bridges, rehabilitation of deteriorated bridges, and clearance of the maintenance backlog; and (ii) the promotion of use of electric vehicles and provision of green rural freight and public transportation services.

1.5 The Chief Engineer (EAP), PWRD, Assam now intends to engage an eligible Chartered Accountancy Firms, as Internal Auditor. The consultancy services shall be initially for a period of **36 months (3 years)** from the commencement date.

Objective of Consulting Services:

2. The overall objective of the audit is to assess the internal control framework of the Program confirming compliance with the Program legal agreements and other underlying documents including material compliance with the Program Operations Manual. The audit report shall provide timely information on financial management aspects of the Program and shall reflect systemic issues, robustness of the internal controls and compliance with financing agreements, to enable follow-up action.

Scope and Coverage

3. The audit would cover the entire Program i. e. the head office of APWRD and all divisions implementing the Program. The internal audit should be carried out in accordance with the Standards on Internal Auditing prescribed by the Institute of Chartered Accountants of India (or other recognized international standards such as those issued by the Institute of Internal Auditors, to be specified by the firm in their proposal and the audit report) and will include such tests and controls, as the auditor considers necessary under the circumstances.

4. An updated list of contracts under the Program along with the implementing divisions will be provided to the auditors for their reference and drawing of sample. The audit plan and the sample of contracts would be worked out in consultation with APWRD on a risk-based criteria.

5. The auditor will be given access to all documents, correspondence, and any other information relating to the Program and deemed necessary by the auditor. The Superintendent Engineer / Accounts Officer from APWRD will be the Nodal Officer for coordinating the audit. The auditor should become familiar with the Program, and with the relevant policies and guidelines of the World Bank and the Government of Assam/APWRD (including those relating to disbursements, procurement and financial management and reporting and auditing). The auditor would be provided copies of the Loan Agreement and Program Agreement, Minutes of Negotiations, Disbursement Letter, Program Appraisal Document, Operations Manual, and other relevant guidelines, policies and procedures issued by or applicable to the Program.

6. The auditors are required to provide an assessment of the adequacy of the Program financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any need for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, books of accounts, data and financial reports; methods of remedying weak controls or creating controls in areas where they are lacking, with special reference to the below aspects.

- assessment of compliance with provisions of legal agreement, especially those relating to accounting, contract management and financial matters.
- adherence to Government orders and administrative rules and regulations made under the Program from time to time.
- all funds received under the Program have been used in accordance with the legal agreements, with due attention to economy, efficiency and effectiveness, and only for the purposes for which the financing was provided.
- that the records of agreements, work/purchase orders, invoices, receipts, stock registers etc. are properly maintained.
- review contract management and whether contractual terms for payment to contractors are being adhered to.
- confirm whether there are any complaints related to procurement or contract management or other financial aspects and how were these disposed off.
- whether there are any systemic issues or red flags related to fraud and corruption.
- assess the efficiency and timeliness of the funds flow mechanism and whether there are delays and which could impact the timely implementation of Program. The auditor should also identify and report the reasons for such delays and possible remedial measures.
- assess that adequate records are maintained regarding the assets created and assets acquired by the Program, including description, details of cost, identification and location of assets and conduct physical verification of the assets on a sample basis.
- while conducting internal audit in a subsequent phase the auditor will ensure that the compliance report on previous audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the Audit Report of the subsequent phase.
- In case of the IPF component, whether IUFRs submitted to the World Bank reconcile with the books of account. The expenditures claimed through IUFRs and withdrawal applications are eligible within the legal agreements. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against, these should be specifically reported by the auditor.
- routine errors of omission or commission noted during internal audit may be rectified by the client on advice of the auditors.
- **Contract Management:**
 - whether the accounting for the advances to line departments and concern units including Vendors, Contractors etc, if any are properly recorded in the accounting books.
 - expenditure on contracts are supported by necessary documents including Contract Bonds, Contract Register, Guarantee Register and original Guarantee Bonds and payments are duly approved as per the applicable delegation of powers and the Program expenditure has been duly recorded in the IT system.

- Whether systems and procedures for contract amendments such as extension of time, variations, completion certificate etc. are adequate, in compliance with the rules and regulations and properly approved and documented.

7. Period and Timing of Audit:

The audit would be carried out on risk assessment basis. Parameters such as amount of expenditure, volume of contracts, time and cost overrun, delay in payment to contractor/vendors/service providers and pending litigations could be used as parameters for risk assessment. Units with higher risk may be audited more than once in a year. The audit plan and timing would be agreed with Nodal Officer, APWRD. The details of the risk assessment will be provided in the internal audit report. The audit will be carried out on a quarterly basis covering a sample of units/areas selected based on the risk assessment.

8. Reporting

The Auditors will provide an audit report within 30 days of completion of each quarter containing findings and recommendations to enable the Program Management to take timely action.¹ The report should be discussed and agreed with the auditee and should be structured in a manner giving the observations, the implications, the suggested recommendations, and the management comments/ agreed actions. An Executive Summary highlighting the critical issues which require the attention of the management and the status of actions on the previous recommendations will be provided in the report. The audit observations should be supported by instances and quantified, as far as practicable. Internal Audit Report will inter-alia include:

- a) Comments and observations on the financial management records, systems and controls that were examined during the review.
- b) Comments and observations on the contract management aspects.
- c) Systemic deficiencies and areas of weaknesses; proposed systems and controls and recommendation for their improvement.
- d) Compliance with covenants in the financing agreement and comments, if any, on internal and external matters affecting such compliance.
- e) Matters that have come to attention during the review and might have a significant impact on the implementation of the Program.
- f) Any special review procedures required of a compliance nature
- g) Any other matters that the auditor considers pertinent.
- h) Recommendations for improvements.

II. Each Internal Audit Report will include the following confirmations:

Based on our audit of xxxxx (name of the agency) and the information and explanations provided to us, it is hereby confirmed that –

a) Program Expenditure is in accordance with the financing agreement

¹ As far as practicable, exit meeting should be conducted at the conclusion of audit of each unit. The internal auditors may issue draft report/s to the unit/s to communicate serious matters or those that require immediate attention and copied to the Program Nodal Officer of APWRD

- b) *The contracts include a clause that the contractor will follow the Anti-Corruption Guidelines of the World Bank.*
- c) *Individual contracts financed by the Program and included in Program Expenditure are equal to or less than the stipulated threshold in the financing agreement i. e. USD75 mn for works, USD50 mn for Goods and non-consulting services and USD20 mn for consultancy services.*
- d) *Bank's suspension and debarment list is being checked prior to award of any contract under the Program in accordance with the Bank's Anti-Corruption Guidelines. No contract was awarded to any Bank debarred firm.*
- e) *Appropriate complaint redressal mechanism is in place.*

See the Annexure for detailed format.

Reporting

In respect of observations pertaining to the World Bank funded contracts, the auditor will summarize the observations as follows, in addition to the detailed report.

• Executive Summary

Observation	Implications (financial, control issue, systemic/process weakness etc.)	Corrective Action/s Recommended	Auditee's Response/ Agreed Action	Person responsible/ Target Date
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- Specific report on any fraud, illegal act or mis-appropriation and significant non – compliance.
- Status of compliance to previous audit reports (separately for each quarterly audit report)

Quarter Ended __ / __ / 20 __

Date of audit report __ / __ / 20 __

Auditee	Observation	Implications (financial, control issue, systemic/process weakness etc.)	Corrective Action/s Recommended	Person responsible/ Target Date	Current Status (Fully/Partially complied or not complied)	Final recommendation of the Auditor
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9. Key Experts

Internal Audit team will consist of minimum personnel as given in the table below. While finalizing the plan for each audit cycle, the selected bidder shall furnish CVs of each personnel of each team for approval of APWRD.

S. No.	Key Professional	Description of Services to be Provided	Experience	Minimum No. of Persons
1	Team Leader	Overall coordination, & planning, team leadership, reporting, liaison with client and Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices, consolidation/compilation	An experienced Chartered Accountant having at least 10 years' post-qualification experience of conducting Internal Audit of large PSUs/Govt Agencies/National or State level schemes/programmes. Experience in Disbursement Linked Indicator (DLI) based externally aided infrastructure projects and works & contract management would be an added advantage. In addition to proficiency in Hindi and English, knowledge of local language will be an added advantage.	1 (One)
2	Audit Expert	Execution of the audits, discussion with heads of offices, consolidation/compilation, field visits, integrating the MIS, etc.	Experienced CA with at least 3 years post-qualification audit experience. In addition to proficiency in Hindi and English, knowledge of local language would be a added advantage.	2 (Two)

In addition to above personnel, support staff (e. g. semi-qualified staff) as required for timely and successful completion of each cycle of audit, shall be added by the selected bidder.

10. Deliverables

- Internal Audit report (draft) shall be prepared and discussed with Nodal Officer of APWRD. If any compliance has been done, then the auditor may consider dropping those paras, unless they indicate material weakness and needs to be brought to attention of management.
- Internal Audit reports (final) shall be submitted in 3 copies to APWRD

Annexure: Suggested format of the Internal Audit Report

INTERNAL AUDIT REPORT

Part A: Brief details of the auditee and audit

- a. Name and address of the Auditee :
- b. Names of the office bearers: :
- c. Name/s of the Audit Team Members :
- d. Days of audit :
- e. Period covered in the previous audit :
- f. Period covered in the current audit :

We certify that _____ (name of audit firm) have conducted the audit of our office _____ (name of office) and the particulars given above are correct. The audit observations have been discussed.

Signature and seal of the officer of the concerned Implementing Agency

Part B: Executive Summary and Suggestions/Recommendations

Provide an Executive Summary of the Financial management and procurement observations/systemic issues with suggestions/recommendations to mitigate them. Only those observations which are major in nature should be included in this section. Provide specific recommendations on internal control and systemic weaknesses.

Para No.	Specify area: Procurement/ financial management	Observations	Implications with risks involved	Recommendations for improvement	Auditee's Comments/ Agreed Action	Agreed Timeline for compliance and Responsibility

Part C: Compliance to previous Audit Reports

In this part, provide the status of compliance with previous reports and detail the pending audit observations. The views of the auditee should also be mentioned. In case there is any difficulty or problem in resolution of audit findings, these should be clearly highlighted.

Part D: Confirmations

Based on our internal audit of the Assam Resilient Rural Bridges Program implemented by Assam Public Works Roads Department and funded under IBRD Loan xxxxx and the information and explanations provided to us, it is hereby confirmed that –

- a) *Program Expenditure is in accordance with the financing agreement*
- b) *The contracts include a clause that the contractor will follow the Anti-Corruption Guidelines of the World Bank.*
- e) *Individual contracts financed by the Program and included in Program Expenditure are equal to or less than the stipulated threshold in the financing agreement i. e.*

USD75 mn for works, USD50 mn for Goods and non-consulting services and USD20 mn for consultancy services. i. e. USD75 mn for works, USD50 mn for Goods and non-consulting services and USD20 mn for consultancy services.

- c) Bank's suspension and debarment list is being checked prior to award of any contract under the Program in accordance with the Bank's Anti-Corruption Guidelines. No contract was awarded to any Bank debarred firm.*

- e) Appropriate complaint redressal mechanism is in place.*

Part E: Serious Observations

In this part, give details of serious audit observations such as ineligible expenses, major lapses in internal controls, systemic weaknesses, procurement procedures not followed, debarred firms selected, non-compliance with ACG protocol, incorrect information submitted for reimbursements, Difference between cash drawn and expenditure reported, Procedural Lapse, Accounting Lapse, Accounting books & records not maintained.

Part F: Other Observations

Observations that are not serious in nature but nonetheless require the attention of the Program should be detailed in this part.