



CIN: U74999RJ2004SGC019961

Office of RUDSICO, External Aided Project (RUIDP)  
Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Ltd

Address: AVS Building, Jawahar Circle, JLN Marg, Jaipur - 302017

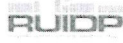
Ph. - 141 2721966 Fax No. 141 2721919,

E-mail:- mail.ruidp@rajasthan.gov.in

Website: -www.ruidp.rajasthan.gov.in



**Bid Document for Appointing Internal Auditor**  
**For**  
**Financial Year 2024-25**



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क्रमांक: F2 (25)(8)/RUIDP/PMU/Acct./Int. Audit/Tender/2018-22/ 7521

दिनांक: 02 SEP 2024

## Notice Inviting Tender

### **Open competitive bidding for appointing Internal Auditor for RUIDP for F.Y. 2024-25**

Open competitive bids are being invited for appointing Chartered Accountant/Cost Accountant firm for 'Internal Audit' of RUIDP for F.Y. 2024-25. Terms of Reference of the aforesaid work can be downloaded from website <https://lsg.urban.rajasthan.gov.in/content/raj/udh/ruidp/en/home.html> and State Public Procurement Portal <http://SPPP.raj.nic.in>

Estimated cost is Approx.	Rs 3.00 lacs
Tender Document fee	Rs 500
Bid Security fees is 2% i.e	Rs 6000

The interested Firms are requested to Drop their proposals offline by **3.00 PM** on 10.09.2024 to the undersigned office premises in sealed box.

The Sealed Box will be opened by committee of PMU at 4.00 PM on 10.09.2024 in the presence of representative of concerned bidder firms.

**Dy. Project Director (Adm.)**

UBN No:-

क्रमांक: F2(25)(8)/RUIDP/PMU/Acct./Int. Audit/Tender/2018-22/ 7520

दिनांक: 02 SEP 2024

### **Invitation of Bids**

#### **Bids are invited for appointing the services of Chartered Accountant/Cost Accountant firm for Internal Audit of RUDIP for F.Y. 2024-25.**

Bids are invited for appointing the services of Chartered Accountant/Cost Accountant firm for Internal Audit of RUDIP for F.Y. 2024-25. Terms of Reference of the aforesaid work can be downloaded from department website <https://lsg.urban.rajasthan.gov.in/content/raj/udh/ruidp/en/home.html> and State Public Procurement Portal <http://SPPP.raj.nic.in>

Bid should be in prescribed format. Bid Documents can be obtained after paying Rs 500/- (Rupees Five Hundred only), which is non-refundable. Those bids which are not received in prescribed format, will be rejected. The amount of Rs 6000/- (Rupees Six Thousand only) will be presented as bid security in the Form of DD/Bankers Check/E-Grass Challan, with minimum 30 days validity period. Successful bidders will be required to deposit 5% (i.e Rs 15000) amount as performance security at the time of agreement.

  
Dy. Project Director (Adm.)

**Terms of reference (ToR)**  
**for appointing the services of Chartered Accountant / Cost Accountant**  
**Firm for Internal Audit of RUIDP for F.Y. 2024-25**

1. **Background :-**

The Government of Rajasthan is committed for all-round development of the State and urban development is one of the focus areas. There has been rapid growth of population in the urban centres of the State as in the other parts of the country and it has become utmost important to enhance the infrastructure facilities to meet the emerging challenges in urban management. In view of the above, Rajasthan Urban Infrastructure Development Project (RUIDP) was taken by the Government of Rajasthan (GoR) as a Special Purpose Vehicle (SPV) with support from the Government of India (GoI) and the Asian Development Bank (ADB) in the year 1998.

The ADB funded, RUIDP Phase-I aimed at improving sustainable infrastructure facilities in six major cities of Rajasthan including Jaipur, Bikaner, Jodhpur, Ajmer, Kota and Udaipur. The Project was designed for enhancing the capacities of urban local bodies (ULBs) and making awareness among community for effective participation. The sub-projects covered under Phase-I included rehabilitation and expansion of urban water supply systems, improvements to the waste water collection and treatment systems, solid waste management, storm water drainage, urban roads and bridges, slum area improvements, firefighting, emergency medical services and conservation of historical sites. After successful implementation of Phase-I in six divisional headquarters, GoR initiated Phase-II of RUIDP in the year 2008 in fifteen towns viz., Alwar, Baran-Chabra, Barmer, Bharatpur, Bundi, Chittorgarh, Churu, Dholpur, Jaisalmer, Jhalawar-Jhalarapatan, Karauli, Nagaur, Rajsamand, Sawai Madhopur and Sikar. The project intends to upgrade the infrastructure facilities relating to water supply, solid waste management, wastewater management, roads & bridges, drainage and fire fighting in addition to restoration of selected heritage sites and capacity building of the stakeholders. The project has also taken initiatives to involve the urban local bodies (ULBs) to the extent possible in implementing and managing the project especially in solid waste management and firefighting facilities.

After successful implementation of Phase-II, GOR initiated Phase-III in Year 2015 in 13 towns Viz. Pali, Tonk, Sri-Ganganagar, Jhunjhunu, Hanumangarh (Water Supply & Sewerage Work) & Bhilwara, Sawai Madhopur, Jhalawar-Jhalarapatan, Bikaner, Mount-Abu (Sewerage) and Banswara (Drainage Work) and works are under Progress.

RUIDP (Phase-IV) Rajasthan Secondary Towns Development Investment Program Government of Rajasthan has undertaken RUIDP Phase-IV Project, comprising towns of population 50,000 to 100,000 and heritage towns with the financing from ADB. Government of Rajasthan has decided to take up works under water supply and wastewater sectors in various towns included in the project.

2. **Objective:-**

- a. To express an independent professional opinion with regard to efficiency, effectiveness and economy of the program operations.
- b. To ascertain and evaluate the adequacy and effectiveness of the financial management and internal control framework.
- c. To ascertain compliance of the laid down policies, State Government procedures, various guidelines, manuals, etc as applicable under the project.
- d. To identifying areas for improvement and critical weaknesses, if any.



- e. To provide Project management with timely information and recommendations on financial management aspects of the project to enable timely corrective actions, as Necessary.

### 3. Scope of Work:

The internal audit should be carried out in accordance with the International Standards on Auditing (ISA) published by the International Federation of Accounts and should include such tests and controls, as necessary for performance of the audit. The scope of the assignment will be comprehensive and will cover the project activities and transactions of all the cost centres i.e. PIU/IPIU etc. The responsibilities of the internal auditor includes but not limited to reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with ADB /Company financial norms and State Government procedures. Specific areas of audit should include specific examination, reconciliation and reporting on each matter separately on the following matters and give specific report thereon:-

- (a) The Payment to the contractors of each unit is duly approved by appropriate authority that the income tax has been deducted.
- (b) The deviation in the contract/variation in the quantity been examined & approved by appropriate authority. The claims to the contractors under the provisions of contractor if approved are paid respective terms of agreement.
- (c) List of contractor's liability, court cases, litigation cases shall be certain & compiled with books of account.
- (d) The account prepared by agency are in compliance of the mercantile system have been made.
- (e) Audit of other transactions as per standard of internal auditors issued by ICAI.
- (f) An assessment of the adequacy of the program's financial management system, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls exercised by the implementing agencies and suggestions of improvement, if any.
- (g) Funds have been used in accordance with the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing has been provided.
- (h) Generally accepted Accounting Principles are followed by all entities that are authorized to incur expenditure under RUIDP.
- (i) An assessment of efficiency and timeliness of funds flow and reporting mechanism at the level of units for implementation of project activities.
- (j) An assessment of the adequacy of financial and administrative delegation and segregation of duties and controls. And, assessing expenditures incurred/ advances provided are duly authorized as per the financial and administrative delegation approved by the competent authority.
- (k) Expenditure incurred are in accordance with the financial norms prescribed by Govt. of Rajasthan, legal agreement or any other clarifications issued from time to time.
- (l) Expenditure incurred with reference to the budget allocation approved by GoR and prevailing provisions of taxes are taken care of. In case the budget allocation is exceeded, proper re-appropriation duly approved by the competent authority has been obtained.



- (m) Adequate and proper supporting documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions.
  - (n) All recoveries imposed against contractor (if any) are made in time.
  - (o) Goods, works and services financed have been procured in accordance with relevant provisions of GoR for procurements made under domestic funding and as per ADB Procurement Procedures for procurements made under ADB.
  - (p) The review of procurement process should also cover the progress on establishing grievance redressal mechanism and feedback provided to unsuccessful bidders.
  - (q) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis and necessary corrections on account of Bank's credits/debits and stale cheques are accounted for concurrently.
  - (r) Proper documentation of Bid security and performance security is maintained in the offices concerned.
  - (s) Assets: Completeness, existence, recording, safeguard and utilization for the purpose intended including, physical verification of sample of assets.
  - (t) Ascertain the reliability of integrity, controls, security and effectiveness of the operation of computerized system. Identify constraints, if any, in the timely updating of the Computerized Project Financial Management System (CPFMS) and in adhering to the internal control procedures.
  - (u) The procurement, contracting, disbursement and monitoring of Project Funding Agreements. Summarize key findings and actions taken RUIDP on the audit observations.
  - (v) The internal auditor shall also verify and reconcile the Statement of Expenditure submitted to ADB with reference to records and accounts books maintained at PMU office and report the variance in tabulation form for making necessary corrections/adjustments by RUIDP while releasing further grants.
  - (w) Compliance of all statutory provisions as applicable on the company.
  - (x) Review and comments of reply of previous year observations.
  - (y) **Internal audit will be conducted in two parts as half yearly pattern for the accounting year 2024-25.** The list of all the offices for which audit is required is enclosed herewith at **Annexure 'D'**.
  - (z) The firm have to audit All relevant record of the PIUs and PMU Jaipur will be made available to the auditors at **PMU office (Jaipur)**, however audit team may visit some PIUs, if it seems necessary. The outcome of Internal audit, a comprehensive audit report, inclusive of all PIU's will be submitted to Project Director, RUDIP.
- (aa) For any query related to this Bid, can contact to this office for more details.

#### 4. Selection Basis of CA/ICWA Firm:-

The concerned applicant firm, should comply minimum technical norms as mentioned below:-

- The Registration of CA/ICWA firm by the concerned registration authority should be more than Five Years old.
- The firm should have minimum 3 year experience of audit of Govt. department /Govt. control/Aided Institutions/Boards/Corporations etc. The experience should be during last five years.
- Such bidder firm should not be debarred or blacklisted from any procurement entity. For this, an affidavit is to be submitted by the bidder.



- The Firm's last three-year average turnover should be minimum Rs. 20.00 lacs.
- The internal audit related accounts should be prepared as per requirement of companies Act.
- (Those CA/ICWA firm does not have above Minimum Qualifications need not apply)

5. **Estimated Cost of Audit and Bid Security etc.**

Estimated Cost of Internal Audit Work of RUIDP is Rs. 3.00 Lacs

Tender Document Fees is Rs. 500/-

(Tender Documents can be downloaded by website <https://lsg.urban.rajasthan.gov.in/content/raj/udh/ruidp/en/home.html> and State Public Procurement Portal <http://SPPP.raj.nic.in>) and submit tender fees in form of DD/Banker's Check/E-Grass Challan with proposal, without this no proposal will be accepted.

Bid Security for tender is 2% Rs 6000/- (without this no proposal will be accepted.)  
Performance Security is 5% Rs 15000/- (for Successful bidder, at the time of signing of agreement)

Note:- Tender Fees and Bid Security Fees etc. can be made in form of DD/Banker's Check/E-Grass Challan in favour of 'Project Director, RUIDP Rajasthan, Jaipur'

**There should be no sub contract for this work.**

6. **Tenure of audit work: -**

• **For Half Yearly audit: -**

45 Days from the 30<sup>th</sup> September 2024 or signing of the agreement whichever is later for first half of financial year 2024-25 and 45 Days from the 31<sup>st</sup> March 2025 for the second half of financial year 2024-25.

7. **(1) (i) In case of extension in the delivery period with liquidated damages, the recovery shall be made on the basis of following of value of contract which the consultant has failed to deliver.**

- |  |      |
|--|------|
| (a) Delay up to one fourth period of the prescribed delivery period                              | 2.5% |
| (b) Delay exceeding one fourth but not exceeding half of the prescribed delivery period.         | 5%   |
| (c) Delay exceeding one fourth but not exceeding three fourth of the Prescribed delivery period. | 7.5% |
| (b) Delay exceeding three fourth of the prescribed delivery period.                              | 10%  |

**Note:**

- Fraction of a day in reckoning period of delay in contact shall be eliminated if it is less than half a day.
- The maximum amount of agreed liquidated damages shall be 10%
- If the Firm requires an extension of time in completion of contractual work on account of occurrence of any hindrances, it shall apply in writing to the authority which had placed the work order, for the same immediately on occurrence of the hindrance but not after the stipulated date of completion of work.

**(2)** Delivery period may be extended with or without liquidated damages if the delay is on the account of hindrances beyond the control of the firm.

**(3)** If Non-performance / incompleteness work on account of firm is found after the last stipulated date, the whole work will be done by another means on your risk & cost which will be recoverable from said firm.

8. **Terms of Fee & Payment:** Payment will be made as follows;

**In case of Half Yearly Audit: -**



35% of the payment will be made after completion and submission of report of Internal Audit Work for the first half of financial year 2024-25 and 40% of the payment will be made after completion and submission of report of Internal Audit Work for the second half of financial year 2024-25 and balance 25% payment will be made after statutory audit.

T.A., D.A., Boarding Lodging etc. expenses will be not be paid.

Firm has to submit the bill in two copies. Payments will be subject to deduction of taxes if any, RUIDP may, by way of notice of suspension, suspend/forfeit all payment with levy of penalty if firm fail to perform any obligation assigned before the prescribed date.

9. **Other terms and conditions:-**

Reporting Format: The audit report will be in the form of a Management Letter (including an Executive Summary, highlighting key issues for management) which will inter alia have the following sections:

- Objective of the audit;
- Methodology of the audit;
- The status of implementation of the financial management records, system and controls with proper checklist;
- The key areas of weaknesses, needing improvement
- Recommendations for improvements; and the comments from the Project Implementation

10. The comments from the Project Implementation Unit (PIU) and concerned officers must be incorporated in the report as Management comments. Format for Executive Summary:

Para No.	Major Observations Implication with risk involved	Recommendations for improvement	Auditor's Comments	Agreed Actions	Timeline

11. **OWNER'S RIGHT TO ACCEPT/ REJECT THE PROPOSAL:** RUIDP reserves the right to accept or reject the proposal at any time prior to award of Contract, without there by incurring any liability to the Auditing Firm concerned or any obligation to inform the Auditing Firm concerned of any grounds for the Owner's action.

12. **CONFIDENTIAL:** The Audit firm shall not disclose the documented management systems to any third party including their internal department.

13. **SUB-CONTRACTING:** Audit firm to whom work is awarded is not allowed to sub contract the work to any other parties either in part or full.

14. **BID-VALIDITY:** The proposal will be valid for a period of 60 days from last date of submission.

15. All the remaining terms and conditions will be applied as mentioned in RTTP rules 2013.



## Annexure 'B'

### Technical Bid for appointing Internal auditor of RUIDP for FY 2024-25.

Particular	Particular	Remark
Bidder's Legal Name		
Registered Office Address		
Single Entity or Joint Venture		
Year of Registration		Self-Attested photocopy of Registration certificate
Turnover of Last Three Years as per Audited Financial Statements		Self-Attested photocopy
Average Turnover		
Experience in audit of Govt. department /Govt. control/Aided Institutions/Boards/ Corporations etc. (Minimum three year experience in last five years)		Self-Attested photocopies of work orders
Tender document fee deposited (Mandatory)	Cash deposit receipt ..... Rs. 500 / DD No. (Rs. 500) ..... / E-Grass Challan No. .....	DD/Banker's Check/E-Grass Challan in favour of 'Project Director, RUIDP Rajasthan, Jaipur'
Bid security deposited (Mandatory)	Cash deposit receipt ..... Rs. 6000 / DD No. (Rs. 6000) ..... / E-Grass Challan No. .....	DD/Banker's Check/E-Grass Challan in favour of 'Project Director, RUIDP Rajasthan, Jaipur'
Any other document / affidavit		Self-Attested photocopies

To be Submitted with signed ToR as per Annexure A.



**Annexure 'C'**

**Financial bid for appointing Internal audit of RUIDP for FY 2024-25.**

<b>S. No</b>	<b>Description of Service</b>	<b>Rs.(Figures)</b>	<b>Rs. in words</b>
1.	Professional fee for service / work mentioned in ToR including GST for FY. 2024-25 (Half Yearly Audit Pattern)		



## आरयूआईडीपी में वर्ष 2024-25 में कार्यरत कार्यालय

• आरयूआईडीपी पीएमयू, जयपुर
<b>आरयूआईडीपी तृतीय चरण (प्रोजेक्ट लोन)</b>
• तृतीय चरण, पीआईयू, टोंक
• तृतीय चरण, पीआईयू, पाली
• तृतीय चरण, पीआईयू, श्रीगंगानगर (हनुमानगढ़ सहित)
<b>आरयूआईडीपी तृतीय चरण (प्रोग्राम लोन)</b>
• तृतीय चरण, पीआईयू, कोटा
• तृतीय चरण, पीआईयू, सवाई माधोपुर
• तृतीय चरण, पीआईयू, बीकानेर
• तृतीय चरण, पीआईयू, उदयपुर
• तृतीय चरण, पीआईयू, मांडस आबू
• तृतीय चरण, पीआईयू, झालावाड़
<b>आरयूआईडीपी चतुर्थ चरण प्रथम ट्रेच</b>
• आरयूआईडीपी, चतुर्थ चरण, जोन जोधपुर
• आरयूआईडीपी, चतुर्थ चरण, जोन जोधपुर
• चतुर्थ चरण, पीआईयू, कुचामन
• चतुर्थ चरण, पीआईयू, सिरोंही
• चतुर्थ चरण, पीआईयू, बांसवाड़ा
• चतुर्थ चरण, पीआईयू, रतनगढ़
• चतुर्थ चरण, पीआईयू, मण्डावा
<b>आरयूआईडीपी चतुर्थ चरण द्वितीय ट्रेच</b>
• पीआईयू, नोखा
• पीआईयू, अजमेर (तृतीय चरण पी.आई.यू. भीलवाड़ा एवं झुंझुंनु)
• पीआईयू, भरतपुर
• पीआईयू, नाथद्वारा
• पीआईयू, डूंगरपुर
• पीआईयू, जोधपुर
• पीआईयू, बालोतरा

