

TABLE OF CONTENTS

PART I: Bidding Procedures

- **Section 1. Notice for Invitation of Bids (IFB)**
- **Section 2. Bid Data Sheet (BDS)**
- **Section 3. Evaluation and Qualification Criteria**
- **Section 4. Bidding Forms (BF)**
- **Section 5. Contract Forms (CF)**

PART II: Employer's Requirements

- **Section 6. Terms of Reference**

PART III: Financial Bid

- **Section 7. – Financial Bid**

National Capital Region Planning Board

Section 1

INVITATION FOR BIDS (IFB)

Bid Reference No. B-20018/8/F&A/NCRPB/KfW-2

Date: 08.08.2019

The National Capital Region Planning Board is a statutory body under Ministry of Housing and Urban Affairs, constituted by an Act of Parliament viz. NCR Planning Board Act 1985. The Board is a planning body which prepares Plans for National Capital Region. Beside preparation of Plans, it also arranges & oversees the financing of selected development projects in the National Capital Region and Counter Magnet Areas. NCRPB invites **bids under single stage two packet system with Quality and Cost Based Selection (QCBS) system at 70:30**, from Partnership Firms or Limited Liability Partnerships (LLPs), having at least two partner / director as Chartered Accountants having requisite experience for execution of the work detailed hereinafter

1.1 Name of Work: Presentation of external Auditor's Report on the Use of Funds under Reimbursement Procedure.

1.2 BID SCHEDULE/ DETAILS

| | | |
|-----------|---|--|
| a. | Estimated Cost of Work | Not disclosed |
| c. | Completion period of work | 20th September 2019 |
| f. | Last date of Seeking Clarifications | 21.08.2019 (Up to 12:00 Hrs) (Queries from bidders after due date and time shall not be acknowledged) Clarification will be uploaded on website. |
| i. | Date and time of submission of Bid | 22.08.2019 (Up to 14:00 Hrs) |
| j. | Date & Time of opening of Bid (Technical Bid only) | 22.08.2019 at 14:30 Hrs. |
| k. | Date & Time of opening of Bid (Financial Bid only) | 23.08.2019 at 11:00 Hrs. |
| l. | Authority and place for submission of Bid | Director (Admin & Finance) National Capital Region Planning Board, 1 st floor, Core-IV B, India Habitat Centre, Lodhi Road, New Delhi Email :- ncrpb-dr@nic.in |

2. Bidders are advised to note the eligibility and minimum qualifying criteria specified below
 - i) **A Bidder may be a Partnership Firms or Limited Liability Partnerships (LLPs), having at least two full time partner / Director as Chartered Accountants. The bidder must ensure the following:**
 - ii) Registration Certificate of LLP, if bidder is a LLP.
 - iii) Latest certificate issued by the Institute of Chartered Accountants of India, certifying Partners in the firm, in case of partnership firms.
 - iv) Should be empaneled with C&AG of India for the year 2018-19 and also continued till date of submission of bids.
 - v) Successfully undertaken audit of Infrastructure Development Projects implemented by State/Central Government & their implementing agencies.
3. The bidder may submit their relevant queries by **21.08.2019** (Up to 12:00 Hrs) (Queries from bidders after due date and time shall not be acknowledged).
4. **Last Date of receipt of Bids: 22.08.2019** (Up to 14:00 Hrs)
5. **Opening of Bids:** Technical Bid - **22.08.2019** at 14:30 Hrs.
Financial Bid - **23.08.2019** at 11:00 Hrs.

6. General Instructions:-

- i. Bid shall be valid for a period of **30 days** (both days inclusive i.e. the last date of submission of bids and the last date of period of validity of the bid) from the date of submission of Bids (from the revised date of submission of Bids in case revised in corrigendum/addendum).
- ii. NCRPB shall not be responsible for any postal delay.
- iii. NCRPB reserves the right to accept or reject any or all bids any time without assigning any reasons. No bidder shall have any cause of action or claim against the NCRPB for rejection of bids.
- iv. Successful bidder/their authorized representative can be present at the time of financial bids.
- v. The Letter of Award (LOA) to the successful bidder shall be issued through email/ letter and uploaded on NCRPB website.

Director (Admin & Finance)
National Capital Region Planning Board

7. SUBMISSION OF BIDS:-

- 1) The bidder has to sign on each page of the required bid document.
- 2) Bidders are requested to necessarily submit their financial bids in Separate envelope duly sealed and marked "financial bid" on the envelope; The same should be submitted along with the technical bid.

- 3) The minimum consolidated reserve price for the mentioned work is Rs. 25,000/- [the auditor is required to visit the site of projects and HQ of borrowers, in such case the TA/DA shall be paid on actual basis which shall be restricted as per the entitlement of Accounts Assistant for visit of Article/ACA etc. and as per Assistant Director of NCRPB if FCA himself visits (a certificate in support of the visit shall also be submitted along with the claim)].

ASSISTANCE TO BIDDERS

For any queries related to bid Contact at: Tel: 011-24642284 and 011-24642287.

Section 2 Bid Data Sheet (BDS)

This section consists of provisions that are specific to each procurement and supplement the information or requirements included in Section I – Instructions to Bidders.

A. Introduction

| |
|---|
| The number of the Invitation for Bids is: B-20018/8/F&A/NCRPB/KfW-2 |
| The Employer is: National Capital Region Planning Board. |
| The name of the work is: Presentation of external Auditor's Report on the Use of Funds under Reimbursement Procedure for infrastructure development projects under KfW line of credit |

B. Preparation of Bids

| |
|--|
| <p>The bidders are required to quote fee for the Audit of the infrastructure development projects on the use of funds under reimbursement procedure for the financial year 2018-19. The number of projects for which audit reports will be required are 12 in numbers.</p> <p>The initial period of appointment shall be for one year which can be extended for further period of maximum two year (year on year basis) with the prior approval of Competent Authority on the same terms and conditions, if performance found satisfactory and need arises.</p> <p>The minimum consolidated reserve price for the mentioned work is Rs. 25,000/- [the auditor is required to visit the site of projects and HQ of borrowers, in such case the TA/DA shall be paid on actual basis which shall be restricted as per the entitlement of Accounts Assistant for visit of Article/ACA etc. and as per Assistant Director of NCRPB if FCA himself visits (a certificate in support of the visit shall also be submitted along with the claim)].</p> |
|--|

C. Submission and Opening of Bids

| |
|--|
| <p>In case, the successful Bidder considers that they will not be able to sign, date and return the contract agreement to the employer, the successful Bidder shall inform possible date to return to the Employer not later than 7 (seven) days prior to the time limit. The modified time limit shall be subject to agreement by both the contracting parties.</p> |
| <p>The Courts at New Delhi shall have exclusive jurisdiction over all the disputes/issues arising under, pursuant to and/ or in connection with the bidding process.</p> |

SECTION -3

EVALUATION AND QUALIFICATION CRITERIA

1 Evaluation Sequence

Bids will be evaluated as follows:

- i) Evaluation of Administrative Requirements, Compliance and Responsiveness
- ii) Evaluation of Eligibility and Qualification Requirements
- iii) Evaluation of Technical Proposal/Data
- iv) Financial Evaluation

i) Evaluation of Administrative Requirements, Compliance and Responsiveness

1.1 Generally

- a) The Evaluation will consist of checking the Bids to confirm whether they are substantially responsive to the administrative requirements, Compliance and Responsiveness of the Bid Documents.
- b) The following Administrative Requirements, Compliance and Responsiveness Items will be checked for substantially responsiveness:
 - i. All Bid Forms have been signed and stamped.
 - ii. All pages of Bid are initialed.
 - iii. The bid forms are not altered.
 - iv. One Bid per Bidder
 - v. Submission of separate envelope for Financial Bid.
- c) A “substantially responsive” Bid is one which conforms to all the terms, conditions and specifications of the Bid Documents, without material deviation or reservation. A material deviation or reservation is one:
 - i. which affects in any substantial way the scope, quality or performance of the Services;
 - ii. which limits in any substantial way, inconsistent with the Bid Documents, the Employer's rights or the Bidder's obligations under the Contract; or
 - iii. whose rectification would affect unfairly the competitive position of other Bidders presenting fully responsive Bids.
- d) If a Bid is not substantially responsive, it will be rejected by the Employer, and will not subsequently be made responsive by correction or withdrawal of the nonconforming deviation or reservation.

1.2 Result of Evaluation

- a) Subject to the requirements of Clause 1.1 of these Bid Evaluation Procedures, any other deficiency found in the evaluation of the above items shall be clarified by the Employer and corrected by the Bidder. No material alteration shall be made to the Bid in rectifying the deficiency.

- b) This Stage of the evaluation shall be on a "Pass" or "Fail" basis. Each of the items listed above will be checked and if any item is evaluated to "Fail" then the entire Bid will be failed under this Stage of the evaluation.
- c) In case the Bidder does not respond in an acceptable manner to the request for Clarification, the Bid will be considered as not substantially responsive, will be rejected at this Stage and will not be subjected to any further evaluation.

ii) Minimum Eligibility /Qualification Requirements

A bidder for his qualification in technical bid must qualify in all the requirements of Minimum Eligibility Criteria stipulated in this clause. A bidder not meeting any of the requirements of eligibility criteria shall not be considered for further evaluation. Bidders not meeting any of the minimum eligibility criteria shall not be considered for further evaluation of their technical bid.

2.1 Work Experience

| Criteria | Compliance Requirements | Documents |
|---|---|---|
| Requirement | Single Entity | Submission Requirements |
| General | | |
| i. Firm / LLP of Chartered Accountants should have at least two (2) Chartered Accountants as Partner or Directors. | Must meet requirement by the Partnership Firm / LLP | Latest Certificate issued by Institute of Chartered Accountants of India. |
| ii. The firm should have its Registered/ Head office in Delhi NCR, under control of FCA / FCMA Partner / Director. | Must meet requirement by the Partnership Firm / LLP | |
| iii. Bidder should not have been in loss in last audited financial year not earlier than 2017-18 and the turn over should be at least 50 lakhs in the last audited Financial Year. | | Certified copy of Profit & Loss account. |

iii) Evaluation of Technical Bid

3.1 Evaluation of the technical bid shall be done as per the marking/ scoring system enumerated below.

- a. (i) The evaluation committee appointed by the Employer shall carry out its technical evaluation applying the evaluation criteria and point system specified herein. Each responsive bid shall be attributed a technical score. The technical bid should score at least 50% of maximum marks to be technically qualified. The Employer shall shortlist 7 (Seven) top bidders on

the basis of their technical score to be eligible for the financial bid opening and financial bid of balance bidders shall be returned unopened.

(ii) The Employer shall notify the finally selected bidders, **maximum upto 7 indicating** the date and time set for opening of the financial bid.

(iii) In case of tie, the firm whose year of establishment is earlier will be shortlisted.

b. Marking /Scoring System

| Item Code | Parameter | Max. Marks | Criteria |
|------------------|--|-------------------|--|
| 1 | Year of Establishment (At least 5 year old partnership firm / LLP) | 10 | 1 mark for each completed year |
| 2 | Audit of Infrastructure Development Projects implemented by State/Central Government & their implementing agencies. | 40 | 5 Marks for audit of each Infrastructure Development Project. Note-1:- Documentary proof in support of each work experience should be provided. No marks shall be given for non-submission of documentary proof. |
| 3 | Audit of Infrastructure Development Projects funded under external financial assistance | 20 | 5 Marks for audit of each Infrastructure Development Project. |
| 4 | The firm / LLP should have at least two partners / directors with relevant qualification i.e. Chartered Accountant. The professionals should have experience in Audit of the infrastructure development projects on the use of funds under reimbursement procedure as mentioned in clause 3.1b2 &b3 above. | 30 | The marks shall be awarded for the number of partners with relevant qualification i.e. Three/Four/Five partners. • 5 marks for each FCA Partner / Director. |
| | Grand Total | 100 | |

c. Score of Technical Bidder (ST)

The evaluation of the technical bids shall be done on the basis of various documents submitted by the bidder, as per the method of evaluation stipulated above in 3.1.b to arrive at technical score (ST).

3.2 Score of Financial Bidder (SF)

Financial bid of only top 7 (maximum) having above 50% of maximum score in Technical bid, will only be opened for bid evaluation.

Financial Bid evaluation

Financial Score of the bidder (SF)

The financial score of a bidder shall be worked out as per the following formula

$$Sf = 100 \times Fm / F$$

Where;

Sf is the financial score of a bidder

Fm is the lowest total price received in the bidding

F the total quoted price of the bidder

3.3 Composite Score

The composite score of a bidder which shall be the deciding factor in award of the work shall be worked out as under:

$$\text{Composite Score of a bidder} = St \times 0.70 + Sf \times 0.30$$

Where,

St & Sf are the technical and financial scores of a bidder respectively.

Bidder with the highest composite score shall be considered for the award of the work.

Section 4
Bidding Forms
Letter of Technical Bid

Date:

Invitation for Bid No.: -----

To:

Director (Admin. & Finance)
National Capital Region Planning Board
Core 4 B, 1st Floor,
India Habitat Centre, Lodhi Road
New Delhi-110003

We, the undersigned, declare that:

- (a) We have examined and have no reservations to the Bidding Documents, including Addenda issued in accordance;
- (b) We offer to execute the Works in conformity with the Bidding Documents;
- (c) Our bid shall be valid for a period as defined in IFB from the date fixed for the bid submission deadline in accordance with the Bidding Documents, and it shall remain binding upon us and may be accepted at any time before the expiration of that period;
- (d) If our bid is accepted, we commit to deploy key personnel as proposed by us in our bid consistent with the requirements stipulated in Part II, Employer's Requirements;
- (e) We understand that Employer requires that bidders, Consultants, Sub-consultants must observe the highest standard of ethics during the procurement and execution of such contracts. We confirm and undertake that we including our constituents, any sub-consultants for any part of the contract directly or otherwise have not been / shall not be engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract.
- (f) We also understand that the Employer has the right to reject our bid at any stage, if it determines that we have directly or otherwise, engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the contract and will sanction a party or its successor, including declaring ineligible, either indefinitely or for a stated period of time, to participate in Employer's activities, if it at any time determines that the firm has, directly or otherwise, engaged in corrupt, fraudulent, collusive, or coercive practices in competing for, or in executing a contract of the Employer.
- (g) We understand that this bid, together with your written acceptance thereof included in your notification of award, shall constitute a binding contract between us, until a formal contract is prepared and executed; and

- (h) We declare and confirm that in the submission of this bid, no agent, middleman or any intermediary has been, or will be engaged to provide any services or any other item of work related to the award and performance of this contract. We further confirm and declare that no agency commission or any payment which may be construed as an agency commission has been, or will be, paid and that the bid price does not include any such amount. We acknowledge the right of the Employer, if he finds to the contrary, to declare our bid noncompliant and if the contract has been awarded to declare the contract null and void.

Name

In the capacity of

Signed and Sealed

Duly authorized to sign the Bid for and on behalf of

Date.....

Section 5

Contract Agreement

THIS AGREEMENT made theday of, between [Name of the Employer. (hereinafter “the Employer”), of the one part, and [name of the Consultant].¹(hereinafter “the Consultant”), of the other part:

WHEREAS the *Employer* desires that the Works known as [name of the Contract].should be executed by the Consultant, and has accepted a Bid by the Consultant for the execution and completion of these Works and the remedying of any defects therein,

The Employer and the Consultant agree as follows:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Contract documents referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement. This Agreement shall prevail over all other Contract documents.
 - the Letter of Acceptance
 - the Letter of Technical Bid
 - Invitation for Bid
 - Instructions to Bidders with Bid Data Sheet, Evaluation & Qualification Criteria and Bidding Forms
 - Contract Forms
 - theEmployer’s Requirements
 - Any other documents
3. In consideration of the payments to be made by the Employer to the Consultant as indicated in this Agreement, the Consultant hereby covenants with the Employer to execute the Works and to remedy defects therein in conformity in all respects with the provisions of the Contract.

The Contract Price shall be INR _____

¹In case Consultant is a Joint Venture the ‘name of the Consultant’ shall be inserted as under :
“the Joint Venture under the name and title of, comprising of [Lead Partner] ;; and”

The above amount includes all taxes, except Goods and Services Tax (GST) which shall be paid as per the rules and guidelines of Govt. of India.

The Consultant shall complete the Works within _____ months from the date as stipulated in in the Letter of Acceptance or Notice to Proceed, issued by the Employer.

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with the laws ofon the day, month and year indicated above.

Signed by
.....
for and on behalf of the Employer
in the presence of

Signed by.....
.....
for and on behalf the Consultant
in the presence of

Witness, Name, Signature, Address, Date Witness, Name, Signature,
Address, Date

Part-II
Section 6

(Employers requirements)

Terms of Reference: Audit of Funds under the “Reimbursement Procedure”

Background

The National Capital Region Planning Board (NCRPB) is a statutory body under Ministry of Housing and Urban Affairs, constituted by an Act of Parliament viz. NCR Planning Board Act 1985. The Board is a planning body which prepares Plans for National Capital Region. Beside preparation of Plans, it also arranges & oversees the financing of selected development projects in the National Capital Region.

NCRPB is availing a credit line from KfW (German Development Bank) for Euro 100 million which is spread across 12 infrastructure development projects in the NCR participating States and Counter Magnet Areas being implemented by their respective agencies. NCRPB is under obligation for presentation of external auditors report (for each project) on the use of funds under reimbursement procedures on annual basis.

1. Objective

- 1.1 The objective of the audit of the fund(s) paid by reimbursement procedure is to permit the auditor to express an opinion on the financial reports (i.e. status of accounts and cumulated statement as defined in Annex “Disbursement Procedure” of the Separate Agreement) and statements of expenditures based on the withdrawal requests for the reimbursed fund(s). Such expenditures have been made under the financial position of KfW loan no. 6816090, 7851035, 460904 and 9411149 under Loan file No.25486-01 for financing of various projects (list of the projects is at Annexure-I) under the programme “Environmentally-friendly Urban Development through NCRPB”.
- 1.2 The audit shall be effected annually (“Audit Period”). During the Audit Period total disbursements amounting to Euro 34,957,838.92 (INR 2,794,609,753.65) were effected on various projects.

2. Scope

- 2.1 The audit will be conducted for all the 12 projects as per Annexure-I.
- 2.2 The audit report for all the projects will be delivered by 20.9.2019.
- 2.3 The audit will be conducted in accordance with International Standards on Auditing as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants, with special reference to ISA 800 (Auditor’s Report on Special Purpose Audit Engagements) and will include such tests and controls as the auditor considers necessary. The auditor must bear in mind, that for the establishment of the audit opinion, he has to carry out a compliance audit and not a normal statutory audit.

- 2.4 The preparation of the financial reports and the statements of expenditures on the cash receipts and disbursements basis of accounting is the responsibility of the Project-Executing Agency. The financial information has to be established in accordance with consistently applied Accounting Standards and the underlying loan / financing agreement including the corresponding Separate Agreement.
- 2.5 The auditor's opinion, established in the audit opinion report, will explicitly state whether:
- a) The payments have been made in accordance with the conditions of the relevant (loan/financing) agreement(s) and the corresponding Separate Agreement. Where ineligible expenditures are identified, these should be noted separately.
 - b) The accounting documents have been maintained in accordance with the provisions of the (loan/financing) agreement and Separate Agreement.
 - c) Expenditures are supported by relevant and reliable evidence. All supporting documents and records with respect to the statements of expenditure submitted as the basis for withdrawal applications have been made available.
 - d) The audited statements of expenditures can be relied upon to support the related withdrawal requests. Clear linkage should exist between the statements of expenditures, the withdrawal requests presented to KfW and accounting records.
 - e) Goods and services financed have been procured in accordance with the relevant (loan/financing) agreement and Separate Agreement.

3. Reports

- 3.1 The audit report(s) will include all aspects specified in the preceding paragraph ("Scope"). In this/these report(s) the auditor shall also provide a schedule showing receipts and disbursements during the Audit Period and the balance of the Special Account(s) and all sub-accounts (if any) at the beginning and the end of the Audit Period. In addition, the auditor shall appraise and quantify the consequences of specific deficiencies, if any.
- 3.2 If considered pertinent, the auditor will in addition prepare a "management letter", in which the auditor will:
- a) give comments and observations on the accounting records, system and controls examined during the course of the audit (as far as necessary for the understanding of the financial reports and the statements of expenditures);
 - b) identify specific deficiencies and areas of weakness in systems and controls of the Project-Executing Agency that have come to the auditor's attention, especially with regard to withdrawal, procurement, storage and payment transactions, and make recommendations for their improvement;

- c) report on actions taken by the management of the Project-Executing Agency to make improvements with respect to deficiencies and areas of weakness reported in the past;
- d) bring to the Project-Executing Agency's attention any other matters that the auditor considers pertinent.

List of Projects under KfW line of credit

| Sl. No. | Name of the Project | Project Cost (Rs. Cr.) | Loan sanctioned (Rs. Cr.) | Loan Released by KfW (Rs. Cr.) |
|----------------|--|-------------------------------|----------------------------------|---------------------------------------|
| 1 | Augmentation of Water Supply in Kota, Rajasthan - UIT, Kota | 158.29 | 113.74 | 108.45 |
| 2 | Water supply scheme at Farrukh Nagar Distt., Gurgaon - PHED, Haryana | 13.90 | 10.43 | 6.78 |
| 3 | 15 Mld Sewage Treatment Plant and Pumping Station At Ecotech-II, Greater Noida - Greater Noida Industrial Development Authority (GNIDA) | 21.17 | 15.87 | 14.36 |
| 4 | 20 Mld Sewage Treatment Plant and Pumping Station At Ecotech-III, Greater Noida - Greater Noida Industrial Development Authority (GNIDA) | 28.15 | 21.10 | 17.70 |
| 5 | Raw Water Conveyance Main from Intake at Dehra (Ghaziabad) to WTP Site at Palla (Greater Noida) and Clear Water Main from WTP Site to Master Reservoir (Greater Noida) Under 85 Cusec Ganga Jal Project for Greater Noida - Greater Noida Industrial Development Authority (GNIDA) | 183.19 | 137.39 | 83.00 |
| 6 | Primary Treatment Works at Dehra (Ghaziabad) & 210 Mld Water Treatment Plant At Palla (Greater Noida) & Allied Works Under 85 Cusec Ganga Jal Project For Greater Noida - Greater Noida Industrial Development Authority (GNIDA) | 121.48 | 87.16 | 87.16 |
| 7 | Alwar Water Supply Upgradation Scheme - PHED, Rajasthan | 174.86 | 131.14 | 94.72 |
| 8 | Rajgarh Water Supply Upgradation Scheme - PHED, Rajasthan | 20.24 | 15.18 | 10.96 |
| 9 | Behror Water Supply Upgradation Scheme - PHED, Rajasthan | 26.02 | 19.51 | 14.49 |

| Sl. No. | Name of the Project | Project Cost (Rs. Cr.) | Loan sanctioned (Rs. Cr.) | Loan Released by KfW (Rs. Cr.) |
|----------------|---|-------------------------------|----------------------------------|---------------------------------------|
| 10 | Tijara Water Supply Upgradation Scheme - PHED, Rajasthan | 16.46 | 12.35 | 9.19 |
| 11 | Bhiwadi Water Supply Scheme-PHED, Rajasthan | 40.69 | 30.52 | 30.52 |
| 12 | Metro connection between Noida and Greater Noida (29.707 km). | 448.00 | 268.66 | 268.66 |

PART III

Section 7

(Financial Bid)

Financial bid should be in a **sealed and separate envelop** also marked as "financial bid" Financial bid should be submitted along with technical bid.