



DELHI JAL BOARD
A Statutory Body Under
GOVT. OF NCT OF DELHI

REQUEST FOR PROPOSAL (RFP)

For

Selection of Bidder for
Accounting, Financial Management and Pre-Audit (i.e. for hiring of Services/engagement of Chartered
Accountant Firm in DJB)

RFP No.: DJB/DD(IT)/ACCOUNTING/2025/____
Date of Issue: 14TH AUGUST 2025

Delhi Jal Board: A Statutory Body Under
GOVT. OF NCT OF DELHI
Phase-II, Varunalaya Complex, DJB Headquarter,
Jhandewalan, New Delhi-100005

	<p style="text-align: center;">DELHI JAL BOARD: GOVT. OF N.C.T. OF DELHI OFFICE OF THE DY DIRECTOR (IT) ELECTRONICS DATA PROCESSING (EDP) CELL, ROOM NO. 601, 6TH FLOOR, VARUNALAYA PHASE- II, KAROL BAGH, NEW DELHI -110005 Tel: No. 011-23620933; E-MAIL: eeedp.djb@nic.in</p>	<p style="text-align: center;">2</p> 
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No. DJB/EDP/2025-26/

Dated:

N.I.T. No. 01(2025-2026)
(Through e-procurement portal, GNCTD)

On behalf of Delhi Jal Board, DD(IT) invites online tenders on item rates from the eligible agencies, who have executed similar nature of works and will be received electronically and opened as per schedule mentioned below. Bidders shall have to comply with all the general and special terms and conditions, circulars, contract conditions etc., issued by DJB time to time as applicable.

Last Date and Time for tender download	:	04-09-2025 01:00 PM
Pre-bid meeting	:	28-08-2025 11:30 AM
Last Date and Time for online submission	:	04-09-2025 01:00 PM
Date/Time for opening of the Technical Bid	:	11-09-2025 01:15 PM
Date/Time for opening of the Financial Bid	:	After evaluation of the technical Bid

S. No.	Name of work	Estimate Cost	Tender Fee (In Rs.)	Earnest Money (In Rs.)	Completion period
1.	Selection Of Bidder for Accounting, Financial Management and Pre-Audit i.e. for hiring of Services/engagement of Chartered Accountant Firm in DJB	Component Wise	Rs. 1500/-	Rs. 10,10,000/-	03 Years

- Validity of Tender is 180 days from the date of Submission of Tender.
- Details of the tender covering Eligibility Criteria/Terms & Conditions/BOQ/Scope of Work, etc. are available on the website <https://govtprocurement.delhi.gov.in> and all corrigendum, addenda, amendments, time extension, if any to the above notifications/NIT will be published in e-procurement portal only. The bidders shall ensure that they are eligible to quote their rates which should be economical and competitive for the particular item. Bidders shall regularly visit the e-procurement site to keep themselves updated. Bidder must adhere to the technical specifications of the bill of quantity. For any clarification/information, this office (Delhi Jal Board (HQ), Room No. 601, 6th Floor, Varunalaya Phase- II, Jhandewalan, Karol Bagh, New Delhi - 110005) can be visited during any working days from 11:00 AM to 05:00 PM.
- Tender Fee & EMD should be deposited to Indian Bank through this link <https://services.sabpaisa.in/pages/demo/djboard.html> at Indian Bank Copernicus Marg New

Delhi through bidder's Banker. Bidder shall submit the Earnest Money and tender fee³ amount electronically only on or before the last date and time of the bid in Delhi Jal Board A/C No. 50448339804 IFSC Code IDIB000B677 with Indian Bank, Copernicus Marg, New Delhi Branch through Bidder's banker.

- Hard copies of the original technical bid will be submitted by the final date of technical bid submission.

Encl: Instruction to Bidders

(Shalu Sharma)
DeputyDirector (IT)

Copy to:

1. P.S. to CEO, DJB
2. Member (A)/Member (F)/CVO
3. CE(IT)
4. Director (F&A)
5. Dy. Dir(F&A)-I
6. Sr. AO(F&G)/AAO (EDP)
7. The Manager, Indian Bank, Copernicus Marg, Connaught Place, New Delhi - with the request to do the needful for EE (EDP) division regarding submission of Tender Fee and EMD, immediately.
8. Programmer- I (EDP) - for necessary action, please.
9. Office copy.

(Shalu Sharma)
DeputyDirector (IT)

REQUEST FOR PROPOSAL (RFP) SELECTION OF BIDDER FOR ACCOUNTING, FINANCIAL MANAGEMENT AND PRE-AUDIT FOR DELHI JAL BOARD (i.e. for hiring of Services/engagement of Chartered Accountant Firm in DJB) 4

Delhi Jal Board (DJB), intends to engage a Chartered Accountant Firm/LLP for providing comprehensive Accounting, Financial Management and Pre-Audit services to Delhi Jal Board for a period of 3 years (FY 2025-26 to FY 2027-28). Key Dates and information related to this RFP are as follows:

Key Dates and Information: -

Date of Issue of RFP	14th August 2025
Last Date and Time of Submission of Bid	04-09-2025 01:00 PM
Web Address to download the RFP	https://govtprocurement.delhi.gov.in/nicgep/app
Last date of receipt of pre bid queries	Date: 28-08-2025 11:30 AM
Mode of Submission	Online
Pre-Bid Conference Date	28-08-2025 11:30 AM at DJB conference room no 1 Varunalaya complex phase-II of DJB Headquarters
Date of opening of Technical Bids	11-09-2025 01:15 PM
Date of opening of Financial Bids	To be intimated after technical evaluation
Duration of Service	36 months, completing the task of 3 financial years (FY 2025-26 to FY 2027-28 from the date of issue of work order)
Tender Fees	Rs.15,00/- (Non-Refundable)
EMD Amount	Rs. 10,10,000
Validity of Proposal	180 Days from bid opening date
Selection Process	As per RFP
Submission mode	On line Submission only Through Portal: https://govtprocurement.delhi.gov.in/nicgep/app
Contact Details for Bid Related Queries	Name: Ms. Shalu Shamra Designation: Dy. Director (IT), DJB Email: ddit.djb@gmail.com
Contact Details for Technical Queries	Name: Ms. Manju Kapoor Designation: Dy. Director (F&A)-I, DJB Contact no.: 9650290991 Email:

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Instructions to Bidders

GENERAL INSTRUCTIONS

1. Scope of RFP

This RFP invites bids from eligible CA firms/LLPs for providing Accounting, Financial Management and Pre-Audit services to Go Delhi Jal Board for a period of 3 years.

2. Language of Proposal

All proposals and related correspondence shall be in English only.

3. Currency

All prices shall be quoted in Indian Rupees (INR) only.

4. PRE-BID CONFERENCE

4.1 Pre-Bid Meeting Schedule

A Pre-Bid Conference will be held at DJB Headquarters on [Date] at [Time] hours. Prospective bidders requiring clarifications may attend.

4.2 Query Submission

Written queries must be submitted to [email] by [date]. Responses will be uploaded on the portal and communicated via email.

5. BID SUBMISSION

5.1 Two-Cover System

Bids shall be submitted in two separate covers:

- Technical Bid: All technical documents and eligibility criteria
- Financial Bid: Price proposal in prescribed format

5.2 Amendment of RFP

DJB reserves the right to amend the RFP by issuing addendum. All amendments will be uploaded on the e-procurement portal and communicated to prospective bidders.

5.3 Extension of Submission Deadline

DJB may extend the submission deadline at its sole discretion. Such extensions will be notified on the portal.

6. EARNEST MONEY DEPOSIT (EMD)

6.1 EMD Amount and Mode

EMD of Rs. 10,10,000/- shall be submitted through:

a) Online Payment Gateway (Sab Paisa Portal)

- URL: <https://services.sabpaisa.in/pages/demo/djboard.html>

b) RTGS/NEFT to DJB Account No. 50448339804, IFSC: IDIB000B677, Indian Bank

c) Bidder shall has to submit the FDR as EMD to this office within one working day after admitted technical bid so that same can be consider for evaluation of technical bids. If bidder submitting the FDR as EMD then it is clearly mention name of division , NIT no, Item no and bank preparation date shall be same day or before due date of NIT and hand written will be accepted.

d) Proof of Payment to be uploaded

1. For RTGS/NEFT: Upload scanned copy of the customer payment confirmation / bank e-receipt with UTR number in place of Demand Draft/Pay Order on the e-tender portal.

2. For Sab Paise: Upload confirmation receipt showing the transaction number / UTR number.

6.2 EMD Forfeiture

EMD shall be forfeited if the bidder:

- Withdraws bid during validity period
- Fails to sign contract within stipulated time
- Fails to submit performance security

7. The client requires that agencies observe the highest standard of ethics during the procurement and execution of such contracts. In such pursuance of this policy, the Defines, for the purposes of this provision, the terms set forth below as follows:

- a. "Corrupt practice" means behavior on the part of officials in the public or private sectors by which they improperly and unlawfully enrich themselves and/or those close to them, or induce others to do so, by misusing the position in which they are placed, and it includes the offering, giving, receiving, or soliciting of anything of value to influence the action of any such official in the procurement process or in contract execution; and
- b. "Fraudulent practice" means a misrepresentation of facts in order to influence a procurement process or the execution of a contract to the detriment of the borrower, and includes collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non-competitive levels and to deprive the borrower of the benefits of free and open competition).

8. Will reject a Proposal for award if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract; and

9. Will declare a agencies ineligible, either indefinitely or for a stated period of time, to be awarded any contract if it at any time determines that the agencies has engaged in corrupt or fraudulent practices in competing for, or in executing, any contract.

- 10.** If an Bidder submits or participates in more than one proposal, such proposals shall be disqualified

PROPOSALVALIDITY

- 11.** The proposals must remain valid until 180 days from the submission date. During this period, the agencies shall maintain the availability of experts nominated in the Proposal. The Client will make its best effort to complete negotiations within this period. In case of need, the Client may request agencies to extend the validity period of their Proposals. Agencies have the right to refuse to extend the validityperiod of their proposals.

12.A Bidder participating in this procurement process shall have the following mentioned minimum pre-qualification/ Eligibility Criteria:

Sr. No.	Basic Requirement	Specific Requirement	Supporting Evidence
1	Legal Entity	As on 01-04-2025, the CA firm / LLP must be at least 15 years old and duly registered with ICAI. There should be at least 10 Partners continuing for 5 years and 2 partners continuing for more than 10 years.	ICAI Certificate
2	PAN/GST	Bidder should have GST Registration, PF Registration and PAN No.	Self-Attested Registration Certificate
3	Qualified CA's	Bidder should have at least 10 partners and 20 Chartered Accountants (inclusive of Partners) associated as on date of NIT as per firm constitution certificate.	Firm Constitution Certificate
4	Partners Having DISA/CISA Qualification	Bidder should have at least 3 (Three) Disa Qualified Partners, or 2 (Two) DISA Qualified & 1 (One) CISA Qualified Partner.	Qualification Certificate
5	CAG Empanelment	Bidder should be empaneled with CAG for last 5 years and for FY 2025-26with a minimum score of 75 points.	If an empanelment letterisnot issued byauthority, attachan acknowledgement.
6	Average Turnover	Bidder should haveannual turnover of Rs. 5.00Crore or more for each of the last 3financial years (2023-24, 2022-23, and 2021-22)	Copies of Audited Financial Statements
7	Average Net worth	Average Net worthofthe bidder forthe last three financialyears ending in31st march, 2024 should be equal to or greater than Rs. 1 Cr.	Copies of Audited Financial Statements for all the 3 years.
8	Existence in the Delhi	Bidder firm must have Officesin the Delhi/NCR.	Relevant Supporting Document or GST Registration Certificate
9	Certification	Bidder should have a valid ISO 9001:2015 or CMMI Level 3 Certificate.	Copy of Active Certificate
10	Consulting / Audit Experience	At least 1 financial consulting / Audit Project with a state / central corporation or Large Commercial Bank, worth Rs. 2.00 Crores or more in the last 5 years.	Work Order or Experience Certificate duly signed by Competent Authority.
11	Internal / Pre-Audit	At least 10 Internal / Pre-Audit Assignments with any Central / State Government / Dept.	Work Order or Experience Certificate

	Experience	/ PSU / Government Undertaking in India in last 5 years and at least one of them must be having Assignment Value of Rs. 20 Lacs or More.	duly signed by ⁹ Competent Authority.
12	Team	The bidder should have at least 50 manpower on its payroll as on the date of submission of bid.	Declaration on bidders' letterhead
13	Blacklisting	The Applicant should submit the self-declaration certificate on letter head of the firm regarding no blacklisting from any Central/ state government organization as on the date of submission of bid.	Declaration on bidders' letterhead
14	Working as Auditors	The agencies which are working as auditors in Delhi Jal Board are not eligible to participate in this assignment.	
15	Association or Joint Venture	Association Arrangements or Joint Ventures with other Agencies are not permitted for this assignment.	
16	Power of Attorney	The bidder agency needs to submit the original power of attorney/ copy of same duly notarized by the authorizing	Original Power of Attorney or other proof of authority of the person who has signed the Bid; OR a copy of such Power of Attorney/authority duly attested by a Gazetted Officer or Notary Public.

DETAILED EVALUATION CRITERIA

S.N.	Parameters	Marks	MaxMarks
A.	General Experience of Bidder		10
	More than 15 years but up to 20 years 'experience	5	
	More than 20 years but up to 30 years	8	
	More than 30 years	10	
	Document: Copy of Firm Constitution Letter/Certificate		
B.	The Bidder should have at least 3 (Three) Disa Qualified Partners, Or 2 (Two) DISA Qualified & 1 (One) CISA Qualified Partner.		10
	3 Disa Qualified Partners or 2 DISA Qualified & 1 CISA Qualified Partner	10	

C.	Bidder should be empaneled with CAG for last 5 years and for FY 2025-26, with a minimum score of 75 points.		10
	Empaneled with CAGwith minimum Score of 75 Points.	10	
D.	The Bidder should have an average minimum turnover of Rs.5 Crore during the last three years ending on 31stMarch,2024		10
	5 Crore to 8 Crore	5	
	>8 Crore to15Crore	8	
	>15 Crore	10	
	Document: Audited AFS/CA Certificate		

			11
E.	The Bidders should have positive net worth as on 31st March, 2024.		10
	1 Crore to 2 Crore	5	
	2 Crore to 4 Crore	8	
	>4 Crore	10	
	Document: Audited AFS/CA Certificate		
F.	Manpower Strength on bidder's payroll as on the date of submission		10
	50 to 100 Employees	5	
	100 to 300 Employees	8	
	>300 Employees	10	
	Document: Declaration on letterhead from HR / Authorized Signatory of bidder		
G.	Bidder should have at least 1 (One) Financial consulting / Audit Project with any Central / State corporation or large commercial bank, with assignment value of Rs. 2 Crores or More in the last 5 years.		10
	Document: Copy of WOs / completion certificate		
H.	Bidders should have at least 10 Internal. Pre-Audit Assignments with any Central / State Government / Dept. / PSU / Government Undertaking in India in Last 5 Years. At least one of them has Assignment Value of Rs. 20 Lacs or More.		10
	Document: Copy of WOs / completion certificate		
I.	Technical Approach and Methodology		10
	Understanding of ToR	2	
	Technical Approach and Methodology	5	
	Work Plan and Staffing pattern	3	
J.	Technical Presentation before authority	10	10
	Total Marks		100

- 13.** No current government employee shall be deployed by the Bidder/Agencies without the prior written approval by the appropriate authority.

BID SECURITY

14. Bid Security (Earnest Money Deposit)

- a. The bid security of amount indicated in Data Sheet shall be in the form of NEFT/ RTGS/ Online mode in an acceptable form. Bidder shall submit the Earnest Money amount electronically only on or before the last date and time of the bid in Delhi Jal Board A/C No. 50448339804, IFSC Code IDIB000B677 with Indian Bank, Copernicus Marg, New Delhi Branch through Bidder's banker. The Firm shall fill up the details of deposit of Earnest Money in the format available on the website of DJB, Link for DJB EMD is <https://services.sabpaisa.in/pages/demo/djboard.html>.
- b. The Employer shall reject any bid not accompanied by appropriate bid security, as non-responsive.
- c. The bid security of the successful Bidder shall be returned as promptly as possible once he has signed the Contract and furnished the required performance security.
- d. Bid securities of the unsuccessful bidders shall be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract to successful bidder.
- e. The bid security may be forfeited:
 - i. If a Bidder withdraws its bid during the period of bid validity.
 - ii. If the successful Bidder fails to:
 1. Sign the Contract within required time frame;
 2. Furnish performance security.

CLARIFICATION AND AMENDMENTS TO RFP DOCUMENTS:

- 15.** Agencies may request a clarification of any of the RFP documents. Any request for clarification must be sent in writing to the address indicated in the Data Sheet. The Client will respond in writing and will send written copies of the response, including an explanation of the query but without identifying the source of inquiry, to all Agencies.
- 16.** At any time before the submission of Proposals, the Client may, whether at its own initiative, or in response to a clarification requested by agencies, amend the RFP by issuing an addendum. The addendum shall be sent to all Agencies and will be binding on them. To give Agencies reasonable time in which to take an amendment into account in their Proposals, the Client may at its discretion, if the amendment is substantial, extend the deadline for the RFP submission.

PREPARATION OF THE PROPOSAL

17. Agencies' Proposal (the Proposal) shall consist of the following:

- i. EMD and Tender cost
- ii. the Technical Proposal
- iii. the Financial Proposal

- 18.**The Proposal, as well as all related correspondence exchanged by the Agencies¹³ and the Client, shall be in English. All reports prepared by the contracted Agencies shall also be in English.
- 19.**The Proposal should include a cover letter signed by person(s) with full authorization to make legally binding contractual (including financial) commitments on behalf of the Bidder
- 20.**The Technical Proposal should clearly demonstrate the Bidder/Agencies' Understanding of the assignment requirements and capability and approach for carrying out the tasks set forth in the TOR through the nominated experts.

THE TECHNICAL

- 21.**The Technical Proposal shall not include any information related to financial proposal and any Technical Proposals containing information related to financial proposals shall be declared non-responsive.

TECHNICAL PROPOSAL FORMAT

- 22.**The Bidder/Agencies shall submit technical proposal as per the data sheet which indicates the format of the Technical Proposal to be used for the assignment. Submission of the wrong type of Technical Proposal will result in the Proposal being deemed non-responsive.

SUBMISSION, RECEIPT AND OPENING OF PROPOSALS

- 23.**Technical Proposal shall be submitted through online portal and opened on the date indicated in data sheet
- 24.**Proposals must be submitted at the indicated portal in data sheet on or before the time and date.

PROPOSAL EVALUATION

- 25.**From the time the Proposals are opened to the time the contract is awarded, the agencies should not contact the Client on any matter related to its Technical and/or Financial Proposal. Any effort by any agency to influence the Client in examination, evaluation, ranking of Proposals or recommendation for award of contract may result in rejection of the agencies' Proposal.
- 26.**If the bid security and cost of RFP Document is not found to be in order then the proposal shall be treated as non-responsive and shall not be evaluated further.
- 27.**The eligibility criteria will be first evaluated for each bidder. Detailed technical evaluation will be taken up in respect of only those bidders, who meet with the prescribed eligibility criteria.
- 28.**Evaluation committee will be responsible for evaluation and ranking of Proposals received.

29. The evaluation committee evaluates and ranks the Technical Proposals on the basis of Proposal's responsiveness to the TOR using the evaluation criteria and points system specified in the Data Sheet. Each Technical Proposal will receive a technical score. A Proposal shall be rejected if it does not achieve the minimum technical mark of 70 from the maximum of 100 points.

30. A Technical Proposal may not be considered for reevaluation in any of the following cases:

- i. the Bidder/Agencies that submitted the Proposal was found not to be legally incorporated or established in India; or
- ii. The Technical Proposal was submitted in the wrong format;
- iii. The Technical Proposal included details of costs of the services; or
- iv. The Technical Proposal reached the Client after the submission closing time and date specified in the Data Sheet.

31. After the technical evaluation is completed, the Client shall not open Financial Proposals of the technically unqualified agencies. The Client shall simultaneously notify, in writing Agencies whose Technical Proposals received a mark of 70 or higher, indicating the date, time, and location for opening of Financial Proposals. (Agencies/Agencies' attendance at the opening of Financial Proposals is optional)

PUBLIC OPENING AND EVALUATION OF FINANCIAL PROPOSALS:

32. Public Opening of Financial Proposals: At the public opening of financial proposals, Agencies representatives who choose to attend will sign an Attendance Sheet.

- a. The marks of each Technical Proposal that met the minimum mark of 70 will be read out aloud.
- b. The Client's representative will open each Financial Proposal. Such representatives will read out aloud the name of the agencies and the total price shown in the agencies' Financial Proposal. This information will be recorded in writing by the Client's representative.

33. Evaluation of Financial Proposals

- a. Following the ranking of Technical Proposals, based on QCBS method, financial proposals shall be opened publicly and read out; and the highest ranked bidder based on cumulative technical and financial evaluation ranking will be invited for contract negotiations.
- b. The detailed contents of each Financial Proposal will be subsequently reviewed by the Client.
- c. The Eligible Bidder would be given marks on the basis of their Understanding of the project plan.

NOTE:

The weight-age for Financial Proposal and Technical Proposal has been given 20% and 80% respectively.

The Financial Proposals shall be given scores as follows:

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

PfisFinancialScore,FmistheLowestBidPrice,Fisthepriceoftheproposalunder consideration

- b) TheCompositeScorefromTechnicalProposalandFinancialProposalshallbe computed as follows:

Composite Score $= (Pf \times 0.2) + (Pt \times 0.8)$,

Where:

Ptis the TechnicalScoreofthe proposalunderconsideration

- c) TheBidder gettinghighestmarkswouldbedeclared Successful.

CONTRACTNEGOTIATION ANDAWARDOF CONTRACT

34. The Selected Applicant may, if necessary, be invited for negotiations. The negotiations shall generally not be for reducing the price of the Proposal, but will be for re-confirming the obligations of the Bidder under this RFP. Issues such as deployment of Personnel, understanding of the RFP, strategy and roadmap, methodology and quality of the workplan shall be discussed during negotiations.

a. After completing negotiations the Client shall award the Contract to the selected Bidder.

b. Theselected Bidder/Agencies isexpectedto commencethe Assignment onthe date and at the location specified in the Data Sheet.

35. The successful bidder shall, within fifteen (15) days from the date of Notification of Award of Work, submit the following for execution of the Contract Agreement:

1. Constitution of the Firm / Entity (Certificate of Incorporation, Partnership Deed, or equivalent).
2. Power of Attorney / Authorization Letter authorizing the representative who will sign the Contract.
3. Non-Judicial Stamp Paper of ₹ 100/- for execution of the formal Contract Agreement.
4. Downloaded RFP/Bid Documents including all corrigenda, addenda, amendments (duly initialed and acknowledged).

The authorized representative must appear in person at DJB's office, with the firm's official seal, for signing the Contract Agreement.

DURATIONOFASSIGNMENT

36. Theoriginaldurationofassignment willbe asperthedatasheet.Notwithstandinganything contained herein above, Delhi Jal Board reserves the right to extend the assignment for further period as per need of assignment.

PERFORMANCE SECURITY

37. After award of assignment, selected Bidder will submit 5% of Contract Value as Performance security in form of BG from Scheduled Commercial Bank in the favor of Delhi Jal Board for Contract Period plus 60 days. It must be submitted before signing of the Contract.

38. Performance Security would be released within 60 days of satisfactory completion of all

GOVERNING LAW AND JURISDICTION

39. This RFP and the resulting contract shall be governed by and construed in accordance with the laws of India. The courts of New Delhi shall have exclusive jurisdiction to adjudicate any disputes or claims arising under or in connection with this RFP and the contract.

PENALTY CLAUSES

40. Delay in quarterly reports: 0.5% of quarterly payment per week of delay on pro rata basis

41. Delay in annual reports: 1.5% of annual payment per month of delay on pro rata basis

42. Maximum penalty: 10% of total contract value

PRE-BID QUERIES

43. Bidders may raise any queries or clarifications on the RFP through email or written communication as per data sheet.

CLARIFICATIONS TO RFP

44. Any clarifications or addendums to the RFP issued after the Pre-Bid queries submitted in the given timeline as per the data sheet and it will be posted on the official website or sent to the bidders through email.

AMENDMENT OF THE RFP

45. The Authority reserves the right to amend or modify the RFP before the submission date. Any such amendments will be binding on all bidders and will be communicated in the same manner as the original RFP.

NO CHANGE TO PROPOSAL AFTER SUBMISSION

46. Once the proposals are submitted, no changes or modifications will be allowed unless the Authority requests additional information or clarification. Bidders will not be permitted to make any adjustments to the financial or technical proposal once it has been submitted.

FORCE MAJEURE

47. Neither party shall be liable for any delay or failure in the performance of its obligations under the contract due to any event of Force Majeure, including but not limited to war, acts of government, natural disasters, or any other unforeseen events beyond the control of the party claiming Force Majeure. The party claiming Force Majeure must promptly notify the other party of such event and take all reasonable steps to mitigate its effects.

CONFIDENTIALITY

48. The bidder agrees to keep confidential all information, data, and materials received from the Authority and not to disclose, share, or use such information for any purposes other than the performance of the contract. This obligation of confidentiality shall remain in force even after the termination or completion of the contract.

NON-TRANSFERABILITY

49. The contract arising from this RFP shall be non-transferable and the bidder shall not assign or sub-contract the contract or any part thereof to any third party without the prior written consent of the Authority.

50. TERMINATION PROVISIONS

50.1 Termination on Death of Proprietor or Partner

If the PMU Agency is an individual or sole proprietorship and the proprietor dies, or if it is a partnership and a partner dies, DJB may terminate the Contract for the incomplete portion unless DJB, in its sole discretion, is satisfied that the legal representative or surviving partners are capable of performing remaining obligations. No compensation shall be payable by DJB to deceased parties' heirs or surviving partners beyond payments due for services rendered to the date of termination.

50.2 Termination for Default

DJB may terminate the Contract by issuing a Notice of Default if the PMU Agency:

- a) Fails to remedy a material breach within thirty (30) days of receiving notice;
- b) Becomes insolvent, is bankrupt, or undergoes winding up;
- c) Engages in corrupt, fraudulent, collusive or coercive practices.

50.3 Termination for Convenience

DJB may terminate the Contract without cause by providing thirty (30) days' written notice. Upon such termination, the PMU Agency shall be entitled to payment for PMU Services performed up to the effective date of termination and reimbursement of reasonable wind-down costs substantiated with records.

Scope of Work

Introduction

1. Background: Delhi Jal Board was constituted through an Act of Delhi Legislative Assembly on 6th April 1998. It has been meeting the needs of potable water in the National Capital Territory of Delhi for more than five decades. Delhi Jal Board has been able to supply pure and wholesome filtered water to the capital city of India which has grown phenomenally to the present population of more than 160 Lakh. Delhi Jal Board is committed to the augmentation of water supply in Delhi and has taken many steps in this direction. Delhi Jal Board has ensured average availability of 50 gallons per capita per day of filtered water through an efficient network of water treatment plants, booster pumping stations and about 9000 km's of water mains & distribution system.
2. General Details: Entire work of Delhi Jal Board is managed by 6 sectors and 120 divisions (approx.) in following manner

Sector	Description	Divisions
Admin	This Sector Deals with Allocation of Funds to Divisions, Making of Fixed Deposit and Management of Loan	There are total 6 divisions in Admin Sector
Water Bulk	This Section Deals with Water Quality Control	There are total 16 divisions in Water bulk Sector
Water Construction	This Section Deals with Construction of Water Treatment Plant, Raw Water Arrangement for Additional Needs	There are total 22 divisions in water construction Sector
Drainage Construction	This Section Deals with Replacement of Sewers, Sewerage Facility in Rural/ Unauthorized Colony	There are total 18 divisions in drainage construction Sector
Sewerage Bulk	This Section Deals with Sewerage Quality Control, Renovation of Existing Plants & P Station	There are total 18 divisions in sewerage bulk Sector
Maintenance	This Section includes ZRO (Zonal Revenue Offices) where income from sale of water are booked, Maintenance of Drainage	There are total 39 divisions in maintenance Sector

3. Overview of financial statements Delhi Jal Board: Double entry accounting system was adopted by DJB in Year 2013. Currently accounting is being done in all 120 divisions on customized accounting software recently adopted.
4. Background of the Project

This Scope of Work (SoW) outlines the key activities and deliverables for the accounting and pre-audit services for the Delhi Jal Board (DJB) across three fiscal years: 2025-26, 2026-27,

and 2027-28. The accounting and pre-audit services to be provided by the appointed Chartered Accountant (CA) firm are comprehensive and include the Key Components as mentioned below:

Key Components:

- a) Pre-Audit of Expenses
- b) Revenue Leakage Identification and Control
- c) CAPEX Investment Review and Monitoring
- d) Implementation and Strengthening of Internal Controls
- e) Audit of Daily Accounting Records for All Divisions for FY 2025-26, 2026-27, and 2027-28
- f) Preparation and Finalization of Financial Statements
- g) Other Activities Related to Financial Management and Compliance

A. Pre-Audit of Expenses

- Pre-Audit:
 - Review all expense transactions exceeding Rs. 5 lakh before payments are authorized.
 - Verify that expenses are appropriately documented, properly approved, and allocated to the correct cost centers.
 - To verify and ensure that all contractors engaged by the DJB are in compliance with applicable PF, ESI, and GST Laws and regulations, and to identify any potential non-compliance.
 - Ensure that expenses comply with DJB's financial policies, including adherence to relevant statutory tax laws (TDS, GST, etc.) and funding conditions.
 - Verify that all purchases and contract payments align with DJB's procurement processes.
 - Review contracts to ensure payments are in accordance with contract terms.
 - Validate the receipt of services/goods before authorizing payments.
- Review of Income and Invoice Receipts: Ensure that all invoices for services rendered are issued and are in compliance with accounting standards. Cross-check the receipt of payments and issue receipts for income, ensuring proper tax compliance.
- Compliance with Financial Controls: Verify that all DJB funds are used in accordance with the financing agreements, ensuring proper documentation for all project transactions. Assess the effectiveness of financial controls and compliance with DJB's SOPs (Standard Operating Procedures).
- Compliance with Procurement Procedures: Ensure that all procurement processes are compliant with DJB's SOPs and legal requirements. Verify that tender documents and procurement contracts are in place before making payments.
- Monitoring Statutory Claims and Liabilities: Verify that all statutory claims and liabilities

(such as GST, VAT, TDS, etc.) are correctly recorded and accounted for in the financial records.

- Preparation of Subsidy and Grant Reports: Prepare function-wise subsidy and grant reports on an annual and quarterly basis, ensuring the accuracy of fund utilization.
 - Review Statutory Compliance: Ensure proper deduction of taxes (TDS, GST, etc.) as per applicable laws. Ensure timely filing of tax returns and issuance of TDS certificates.
- B. Revenue Leakage Identification and Control**
- Revenue Stream Review: Conduct periodic analysis of DJB's major revenue streams (e.g., water tariffs, sewerage charges, connection fees) to identify potential revenue leakages.
 - Billing and Collection Reconciliation: Cross-verify billed amounts with collections and customer registers. Identify discrepancies, delays in billing, or uncollected dues.
 - Assessment of Tariff Implementation: Evaluate the effectiveness of tariff application and compliance across divisions. Check for underbilling or exemptions not supported by policy.
 - Exception Reporting: Develop reports on anomalies in revenue records such as zero billing, abnormal usage patterns, or frequent write-offs, and suggest corrective actions.
 - Audit Trail and Verification: Ensure proper audit trails exist for all revenue transactions and collections. Test sample transactions for completeness and accuracy.
 - Water Loss Auditing (Non-Revenue Water - NRW): Collaborate with technical teams to assess physical and administrative losses leading to NRW. Recommend controls to reduce such losses.
- C. CAPEX Investment Review and Monitoring**
- **Capital Expenditure Planning Review:** Assess the planning and budgeting process for major capital investments. Review alignment with DJB's strategic goals and sectoral priorities.
 - **Project Financial Tracking:** Monitor capital project-wise financial performance, comparing budgeted vs. actual expenditure, and highlight delays, cost overruns, and fund utilization issues.
 - **Asset Creation and Capitalization:** Ensure that capital assets created from CAPEX investments are properly recorded, capitalized, and reported in the financial statements.
 - **Return on Investment (ROI) Review:** Where applicable, evaluate the expected financial and social returns of major CAPEX initiatives and assess whether targets are being met.
 - **CAPEX Progress Reports:** Generate monthly and quarterly reports on the status of CAPEX projects, financial milestones, and utilization of funds.
- D. Implementation and Strengthening of Internal Controls**
- **Internal Control Framework Review:** Evaluate the design and operating effectiveness of DJB's internal control systems across procurement, finance, and operations.
 - **Risk Identification and Mitigation:** Identify key financial and operational risks and suggest mitigation strategies, including segregation of duties, system-based controls, and periodic reviews.

- **Policy and SOP Compliance Checks:** Verify whether financial processes are consistently implemented as per DJB's SOPs, finance manual, and internal policies.
- **Control Gap Analysis:** Identify control weaknesses and provide actionable recommendations to strengthen internal controls and reduce fraud, error, and inefficiency.
- **Follow-Up on Previous Audit Observations:** Track the status of implementation of past internal and external audit recommendations to ensure compliance and improvement.
- **Digital Controls and ERP Oversight:** Review the controls within the accounting/ERP systems used, including user access, transaction validation, and change logs.

E. Audit of Daily Accounting Records for All Divisions for FY 2025-26, 2026-27, and 2027-28

- **Audit of Daily Financial Transactions:** Review and audit daily financial transactions recorded by DJB across all divisions (Head Office and all sectors). Verify the completeness, accuracy, and proper documentation of receipts, payments, journal entries, and bank transactions.
- **Verification of Bank Reconciliation Statements:** Review daily bank reconciliation statements prepared by DJB to ensure accuracy of cash book and bank balances. Highlight and report any discrepancies or delays in reconciliation.
- **Audit of Ledger Reconciliations:** Review reconciliations performed by DJB staff for the following key ledgers:
 - a. **Bank Reconciliation:** Ensuring accuracy between the cash book and bank records.
 - b. **Loan and Advances Reconciliation:** Reconcile all loan and advance accounts, ensuring correctness.
 - c. **Debtors and Creditors Reconciliation:** Ensure that outstanding debts and receivables are accurate and up-to-date.
 - d. **EMD/SD/PG Reconciliation:** Reconcile Earnest Money Deposit (EMD), Security Deposit (SD), and Performance Guarantee (PG) balances.
 - e. **Grant Reconciliation and Utilization:** Ensure that all grants are properly accounted for and reconciled with the grant registers.
- **Review of Rectification and Journal Entries:** Examine supporting documentation for rectification and adjustment entries. Ensure that corrections are justified, properly approved by the Nodal Officer, and comply with financial standards.
- **Audit of Tax Compliance in Accounting:** Verify compliance with applicable tax laws (e.g., GST, TDS) in the financial records. Check for correct accounting of input tax credits and adherence to reporting timelines.
- **Cost Center Allocation Review:** Audit the allocation of expenses to appropriate cost centers to ensure accuracy, consistency, and alignment with DJB's approved cost center structure and budgetary provisions.
- **Monthly and Quarterly Reporting Audit:** Review monthly trial balances, bank reconciliation statements, and quarterly financial reports submitted by DJB. Perform variance analysis and assess the reliability and accuracy of reported figures.

F. Preparation and Finalization of Financial Statements

- **Preparation of Standalone Financial Statements:** Prepare standalone financial statements for DJB's head office and all five sectors, including Profit & Loss, Balance Sheet, and Cash Flow statements, for each fiscal year (2025-26, 2026-27, and 2027-28).
- **Consolidated Financial Statements:** Prepare consolidated financial statements for DJB at the head office level, including the integration of financial data from all divisions.
- **Cost Center-based Accounting:** Implement cost center-based accounting, ensuring that all financial transactions are

properly allocated to their respective cost centers. Ensure accurate reporting and provide function-wise financial performance reports on a quarterly basis.

- **Financial Statement Adjustments:** Perform necessary adjustments and corrections, including journal entries, to ensure financial statements reflect a true and fair view. Ensure proper depreciation calculation and reflection of fixed assets in the financial statements.
- **Review and Finalization of Financial Statements:** Review the financial statements for accuracy and compliance with accounting standards. Finalize the annual financial statements after obtaining approval from DJB's Nodal Officer.
- **Preparation of Utilization Certificates:** Prepare and submit grant utilization certificates, ensuring all grants are correctly allocated and utilized in line with funding agreements.

G. Other Activities Related to Financial Management and Compliance

- Strengthening the DJB process of Budget, RE Budget preparation, Annual Action plan and detailed operational plan preparation and period review of these.
- **Physical Verification of Assets:** Conduct periodic physical verification of assets and update the Fixed Asset Register (FAR) once a financial year. Ensure proper depreciation accounting for fixed assets.
- **On-the-Job Training and Capacity Building:** Provide continuous on-the-job training and support to DJB accountants, helping them enhance their knowledge of accounting software, financial reporting, and reconciliation practices.

Reporting and Deliverable

- Bidder will ensure that soft copy of all such files uploaded on Bidder owned software will be provided to the client on periodical basis as required.
- At the month end, Bidder will provide the monthly report as per requirement of the project

Deliverables, Timeliness and Payment Milestones

Component	Deliverable	Frequency	Payment%
Component 1 – Pre-Audit			
<ul style="list-style-type: none"> ● Pre-Audit of Expenses ● Revenue Leakage Identification and Control ● CAPEX Investment Review and Monitoring ● Implementation and Strengthening of Internal Controls 	Internal Audit Report	<p>Quarterly – 25th of following month of quarter end</p> <p style="text-align: center;">And</p> <p>Annually – 25th May of following the end of Financial Year</p>	<p>100% of component 1</p> <p>(To be paid in equal quarterly installments)</p>
Component 2 – Accounting, Financial Statements and other Activities			

<ul style="list-style-type: none"> Audit of Daily Accounting of All Divisions for FY 2025-26, 2026-27, and 2027-28 	Trial Balance - Daily accounting records, bank reconciliation, monthly cash book reports	Monthly – 25 th of following month And Annually – 25 th May of following the end of Financial Year	75% of component 2 (To be paid in equal Monthly installments)
<ul style="list-style-type: none"> Preparation and Finalization of Financial Statements 	Standalone and consolidated financial statements	Annually - 30 th June of following the end of Financial Year	25% of component 2 (To be paid in equal Annual installments)
<ul style="list-style-type: none"> Other Activities Related to Financial Management and Compliance 	Other Matters	As per the requirement after discussion with Management	-
	Training session	As per the requirement after discussion with Management	-

Team Deployment

Designation	Count	Qualification	Experience	Roles and Responsibilities
Team Leader (Audit)	1	Chartered Accountant (CA) Preferably Certified Internal Auditor (CIA)	5+ years of experience in auditing, preferably in public sector	Oversee all pre-audit activities, lead pre-audit planning, execution, and finalization of pre-audit reports. Ensure compliance with accounting standards and internal controls.
Audit Executives (at Head Office)	As per Need but Min 6	Graduate/CA Inter	1+ years in audit or accounting	Assist in pre-audit of expenses, prepare supporting audit documentation, perform audit procedures, and assist in resolving discrepancies.
Team Leader (Accounting & FS)	1	Chartered Accountant (CA)	5+ years of experience in auditing, preferably in public sector	Supervise daily accounting activities, ensure timely preparation of financial statements, review cost center-based accounting, and ensure compliance with financial reporting standards.
Audit Executives (at Various Divisions / Filed Offices)	As per Need but Min 30	Graduate / CA Inter	1+ years in audit or accounting	Supervise day-to-day accounting entries, perform bank and cash reconciliations, assist in monthly and quarterly reporting, and prepare functional financial reports.

PAYMENT STRUCTURE AND SCHEDULE

A. Payment Components Overview

Component 1: Pre-Audit Services

- Quarterly payment structure aligned with deliverable completion (25% of Annual Payment of Component 1)

Component 2: Accounting, Financial Statements & Other Activities

- Monthly payments for ongoing accounting operations (75% of Component 2's total annual payment, further divided in equal monthly installments)
- Annual payments for financial statements preparation (25% of Component 2's total annual payment)

B. Detailed Payment Schedule

Component 1: Pre-Audit Services Payment Terms

Payment Milestone	Deliverable	Timeline	Payment Amount	Payment Trigger
Q1 Payment	Quarterly Pre-Audit Report Q1	25th of following month after Q1 end	20% of Component 1 Annual Value	Approved quarterly report submission
Q2 Payment	Quarterly Pre-Audit Report Q2	25th of following month after Q2 end	20% of Component 1 Annual Value	Approved quarterly report submission
Q3 Payment	Quarterly Pre-Audit Report Q3	25th of following month after Q3 end	20% of Component 1 Annual Value	Approved quarterly report submission
Q4 Payment	Quarterly Pre-Audit Report Q4	25th of following month after Q4 end	20% of Component 1 Annual Value	Approved quarterly report submission
Annual Payment	Comprehensive Annual Pre-Audit Report	25th May following financial year end	20% of Component 1 Annual Value	Annual report acceptance and approval

Component 2: Accounting & Financial Management Payment Terms

Payment Type	Deliverable	Timeline	Payment Amount	Payment Conditions
Monthly Payment	Daily accounting records, Bank reconciliation, Cash book reports, etc.	25th of following month	6.25% of Component 2 Annual Value (75%÷12)	Monthly deliverable approval
Annual Payment	Standalone and Consolidated Financial Statements, etc.	30th June following financial year	25% of Component 2 Annual Value	Financial statements acceptance

C. Payment Processing Mechanism

- Invoices must be submitted in triplicate with detailed breakdown
- **Documentation:** Each invoice must include:
 - Deliverable completion certificates issued by the nodal officer having following details
 1. Completeness verification (100% coverage requirement)
 2. Accuracy Assessment (error rate <2% standard)
 3. Regulatory compliance verification
 4. Documentation completeness check
 5. Recommendation for levy of penalties based on CA's T&C, if any.
 - Quality assurance reports
 - Progress monitoring reports
 - Supporting documentation as per contract terms

Financial Proposal
FORM FIN-1: FINANCIAL PROPOSALS SUBMISSION FORM

[Location, Date]

To,
The

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Dear Sir,

We, the undersigned, offer to provide the services for ***“Selection of Bidder for Accounting, Financial Management and Pre-Audit”*** in accordance with your Request for Proposal and our Technical Proposal.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in the Data Sheet.

No fees, gratuities, rebates, gifts, commissions or other payments have been given or received in connection with this Proposal.

We understand you are not bound to accept any Proposal you receive. We remain,
Yours sincerely,

Authorized Signature (In full and initials): Name and Title of Signatory:
Name of Agencies: Address:

FORMFIN-2: SUMMARYBYCOSTS

ProjectTitle: "SelectionofBidderforAccounting,FinancialManagementandPre-Audit"

SN	Particulars			Amount
2	Component1 Pre-Audit(FY25-26toFY 27-28)			
	FinancialYears	YearlyRate	Units	Total
	FY2025-26		1	
	FY2026-27		1	
	FY2027-28		1	
	Total1			
2	Component2Accounting,FinancialStatementsandOtherActivities			
	FinancialYears	YearlyRate	Units	Total
	FY2025-26		1	
	FY2026-27		1	
	FY2027-28		1	
	Total2			
	TOTAL(1+2)			
	GST			
	TotalCostIncludingGST			

Note:

- a) The consultant/bidder has to quote the rates inclusive of all taxes, except GST applicable. GST will be paid according to rate prevailing at the time of payment.
- b) Duringevaluationofproposaltotalcost (excludingGST)quoted will be considered.

Chapter: Technical Proposal

FORMTECH-1: TECHNICAL PROPOSAL SUBMISSION FORM

[Location, Date]

To,

The

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Dear Sir,

We, the undersigned, offer to provide the services for "***Selection of Bidder for Accounting, Financial Management and Pre-Audit***" in accordance with your Request for Proposal and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

We are submitting our Proposal in individual capacity and if negotiations are held during the period of validity of the Proposal, i.e., before the date indicated in the Datasheet, we undertake to negotiate on the basis of the proposed personnel. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in the Data Sheet

We understand you are not bound to accept any Proposal you receive. Yours sincerely,

Authorized Signature [*In full and initials*]: Name and Title of Signatory:

Name of Agencies: Address:

FORMTECH-2: BIDDER'S ORGANIZATION AND EXPERIENCE**FORMTECH-2A: Bidder's Organization**

[Provide here a brief (two pages) description of the background and organization of the Bidder/Agencies for this assignment, with following summary sheet]

Name of the Bidder	
Address of Registered Office of Bidder	
Year of Formation:	
Annual Turnover* in last three years (₹ in Lakh) Y1: Y2: Y3: Average Annual Turnover for above three Financial Years: *Audited Statements to be enclosed	
Contact No.	
Contact Mail ID	

FORMTECH-2B: Bidder's Experience

[The following information should be provided in the format below for each reference assignment for which your agencies, either individually as a corporate entity is legally contracted by the Employer stated below.]

Assignment Name:		Country:
Location within Country:		Professional Staff Provided by Your Agencies/Entity (profiles):
Name of Client:		No of Staff:
Address:		No of Staff-Months; Duration of Assignment:
Start date (month/year):	Completion date (month/year) :	Approx. Value of Services (in INR):
Name of Associated Company/Agencies, If Any:		No of Months of Professional Staff Provided by Associated Company/Agencies:
Name of Senior Staff (Project Director/Coordinator, Team Leader) Involved and Functions Performed:		
Narrative Description of Project:		
Description of Actual Services Provided by Your Staff:		
Relevance to the RFPScope:		

*(Work order/LOA/Certificate from Employer regarding experience should be furnished) Use separate sheet for each Eligible Project.

Agencies Name:

Signature of Authorized Representative:

FormTECH-3:COMMENTSANDSUGGESTIONS ON TOR**Comments and Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be provided by the Client****A-OntheTermsofReference**

[Present and justify here any modifications or improvement to the Terms of Reference you are proposing to improve performance in carrying out the assignment (such as deleting some activity you consider unnecessary, or adding others, or proposing a different phasing of the activities). Such suggestions should be concise and to the point, and incorporated in your Proposal.]

- 1.
- 2.
- 3.

B-OnCounterpartStaffandFacilities

[Comment here on counterpart staff and facilities to be provided by the Client such as: administrative support, office space, local transportation, equipment, data, etc.]

- 1.
- 2.

FormTECH-4:DESCRIPTIONOFFIRMSCAPACITYTOUNDERTAKETHEASSIGNMENT

Description of Firms capacity for performing the Assignment [*As per the details mentioned in the NARRATIVE EVALUATION CRITERIA*]

- (i) Understanding on Objectives
- (ii) Approach & Methodology
- (iii) Work Plan

FormTECH-5:CVOFKEYEXPERTS

1. **Name:**
2. **Profession/Present Designation**
3. **Yearswithfirm**
4. **Nationality:**
5. **AreaofSpecialization:**
6. **ProposedPositiononTeam:**
7. **KeyQualification/Experience:**

(Under this heading give outline of staff members experience and training most pertinent to assigned work on proposed team. Describe degree of responsibility held by staff member on relevant previous assignments and give dates and locations. Use up to half-a page.)

8. **Education:**

(Under this heading, summarize college/ university and other specialized education of staff member, giving names of colleges, dates and degrees obtained. Use up to quarter page.)

9. **Experience:**

(Under this heading, list of positions held by staff member since graduation, giving dates, names of employing organization, title of positions held and location of assignments, also give types of activities performed and Employer references, where appropriate. Use up to three quarters of a page. Kindly ensure that the relevant work experience and its applicability to the present assignment are clearly articulated.)

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications, and my experience.

Date:

[Signature of staff member and authorized representative of the Firm] Full name of staff member:

Full name of authorized representative: