

NOTICE INVITING FOR BIDS/QUOTATIONS

Sealed Bids/Quotations are invited from the experienced and established Chartered Accountant Firms for engagement as Independent Auditor for Audit of remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the following nos. of fee plaza under the jurisdiction of NHAI, PIU-Kanpur in the State of Uttar Pradesh.

1. Anantram Toll Plaza
2. Barajore Toll Plaza
3. Aliyapur Toll Plaza
4. Khanna Toll Plaza
5. Ukasa Toll Plaza
6. Katoghan Toll Plaza
7. Badauri Toll Plaza

For all details and Bids/Quotations documents, the Firms are to contact Project Director at following address after paying fee of Rs.2,000/- (non-refundable) by Demand Draft in the name of **REGIONAL OFFICER NHAI UP WEST LUCKNOW** payable at Lucknow or can download the documents from NHAI website www.nhai.gov.in The sealed Bids/Quotations will be received up to 12:00 hrs on 27.10.2023 and the same will be opened on 27.10.2023 at 15:00 hrs.



**NATIONAL HIGHWAYS AUTHORITY OF INDIA (MINISTRY OF ROAD
TRANSPORT & HIGHWAYS, GOVT. OF INDIA)**

(Request For Proposal For Engagement Of Independent Auditor For Audit Of remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza)

National highways authority of India invites proposal from experienced and established Chartered Accountant Firms for Engagement of Independent Auditor for Audit Of remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza of 7 nos. in the state of Uttar Pradesh.

Last date of submission of bids is 27.10.2023 upto 12:00 hrs

The detailed notice for invitation of request for proposal is available on NHAI's Website
<http://www.nhai.gov.in>.

Amendments/Corrigendum, if any, would be hosted on the website only.

Address for Communication

Project Director

National Highways Authority of India
(Ministry of Road Transport & Highways, Govt. of India)
Project Implementation Unit -Kanpur
53, Basant Vihar, Naubasta, Kanpur-208021
Tel.No.0512-2630154
E-MAIL:knp@nhai.org

S. Man



**NATIONAL HIGHWAYS AUTHORITY OF INDIA (MINISTRY OF ROAD
TRANSPORT & HIGHWAYS, GOVT. OF INDIA)**

(Request For Proposal For Engagement Of Independent Auditor For Audit Of remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza)

National highways authority of India invites proposal from experienced and established Chartered Accountant Firms for Engagement of Independent Auditor for Audit Of remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza of 7 nos. in the state of Uttar Pradesh.

Last date of submission of bids is 27.10.2023 upto 12:00 hrs

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Annexure-A

**NATIONAL HIGHWAYS AUTHORITY OF INDIA,
Project Implementation Unit-Kanpur,
53, Basant Vihar, Naubasta, Kanpur-208021
Tel.No.0512-2630154
E-MAIL:knp@nhai.org**

NHAI/PIU-Kanpur/Tender/2023/

Request for proposal for Engagement of Independent Auditor for audit of remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza

- 1) National Highways Authority of India (NHAI) collects user fee from users for different section of National Highways, bridges and by passes.
- 2) Under the jurisdiction of PIU-Kanpur following 7 nos. of toll plazas are there for which the proposal is invited for carrying out of toll audit of remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza
- 3) Proposals are invited latest by 27.10.2023 upto 12:00 hrs from firms of Chartered Accountants for engaging as Independent Auditor for auditing the above mentioned 7 Toll plazas. The firm should have: -
 - (a) At least of 5 (Five) years shall be established before the year 2018 i.e. having experience of more than 5 years as on date of submission excluding the year of establishment.
 - (b) Have at least 1 year experience of in the field of Fastag Toll Audit/Highway Toll Audit or other highway related works.
 - (c) Have minimum 3 (Three) full time partners out of which at least one should have minimum 5 (Five) year's total experience in practice. The firm must have not less than 3 Article clerks/Audit Assistants/Audit Staff. All qualification, experience and existence shall be reckoned as on date of submission of application.
- 4) Joint Ventures or consortiums are not allowed to participate.
- 5) Interested firm, on self-certification of above eligibility, shall submit the proposal in sealed envelope at National Highways Authority of India, Project Implementation Unit-Kanpur, 53, Basant Vihar, Naubasta, Kanpur- 208021 up to 12:00 hrs on 27.10.2023 after paying the fees of Rs.2,000/- (non-refundable) by Demand Draft in the name of **REGIONAL OFFICER NHAI UP WEST LUCKNOW** payable at Lucknow or can log on to www.nhai.gov.in for downloading the TOR. The parties downloading tender document from website shall submit the tender cost in a separate cover along with the proposal while submitting the tender. The proposal should be submitted on 27.10.2023 up to 12:00 hrs. Same shall be opened on 27.10.2023 at 15:00 hrs at above address and authorized representative of the firm can be present/attend the opening. Mere fulfilling above eligibility criteria will not entitle a firm for empanelment.
- 6) The proposal/Bid should be in hard bound form with all page sequentially numbered and duly signed with company seal (please see details in para no.6 of special instruction)
- 7) NHAI, PIU, Kanpur reserves right to accept or reject any or all the proposal without assigning any reasons thereof.

Annexure B

GENERAL AND SPECIAL INSTRUCTIONS

GENERAL CONDITIONS:

1. National Highways Authority of India (NHAI) collects user fee from users for different section of National Highways, bridges and by passes. The details are as under:-

S. No.	Name of the fee plaza
1	Anantram Toll Plaza At Etawah Chakeri Section of NH-19
2	Barajore Toll Plaza At Etawah Chakeri Section of NH-19
3	Aliyapur Toll Plaza at Kanpur-Kabrai Section of NH-34
4	Khanna Toll Plaza at Kanpur-Kabrai Section of NH-34
5	Badauri Toll Plaza At Chakeri-Allahabad Section of NH-19
6	Katoghan Toll Plaza At Chakeri-Allahabad Section of NH-19
7	Ukasa Toll Plaza At Orai Barah Section of NH-27

2. Proposals are invited latest by 27.10.2023 upto 12:00 hrs from firms of Chartered Accountants for engaging as Independent Auditor for auditing the 7 Toll plazas. The firm should have:

- (a) At least of 5 (Five) years standing as on date of submission excluding the year of its establishment.
- (b) Have at least 1 year experience of in the field of Toll Audit.
- (c) Have minimum 3 (Three) full time partners out of which at least one should have minimum 5 (Five) years total experience in practice. The firm must have not less than 3 Article clerks/Audit Assistants/Staff. All qualification, experience and existence shall be reckoned as on date of submission of application. Joint Ventures or consortiums are not allowed to participate

3. Disputes:

Disputes, if any, between the firms of Chartered Accountants and the NHAI would be resolved as per enclosed procedure. The decision of the arbitrators would be final and binding on both parties and no appeal would be allowed.

4. Conditions of Engagement:

The engagement letter to a firm will have the following clauses:

- (a) The firm will have to intimate their acceptance as the auditor within one week of receipt of the engagement letter to the issuing office of NHAI signing the duplicate copy of the appointment letter as taken of their acceptance.
- (b) If the firm is unable to accept the engagement for any reason they will intimate their unwillingness immediately to NHAI without signing the appointment letter.
- (c) Appointment will be subject to the firm giving the following undertaking and certificates:
 - (i) No partner has ever been held guilty of professional misconduct by the ICAI.
 - (ii) A certificate of the constitution issued by the ICAI showing the present status of partners as claimed in the Technical Proposal.
 - (iii) A certificate that the firms fully complies with and accept "SPECIAL INSTRUCTIONS".
- (d) The firm will have to adhere to the time schedule for the completion of the assignment as may be agreed to by them with the NHAI.
- (e) The period of engagement will be **One Year** however, the period may be extended based on the satisfactory performance every year and extended accordingly.

5. Evaluation Criteria:

Selection will be based on "Least Cost Method" among the firms meeting the eligibility criteria as provided in the advertisement and these instructions as per details given in the technical proposal. The financial proposals of the firm not meeting the laid down criteria will be returned unopened.

6. Negotiation can be held with the lowest quoting firm L1 meeting the laid down criteria.

Interested firms on self-certification of eligibility may obtain prescribed application form including scope of work download from www.nhai.gov.in to be submitted by 27.10.2023 by 12.00 hrs along with duly completed Annexure C and D. The same shall be opened on 27.10.2023 at 15:00 hrs at above address in the presence of authorized representative of the firm. Mere fulfilling above eligibility criteria will not entitle a firm for Engagement/Empanelment.

Project Director

SPECIAL INSTRUCTIONS

1. A firm may apply for engagement as Independent Auditor for 07 No. of Plazas.
2. The term "full time partner" will include only such partners who are neither associated with any other firm nor employed elsewhere.
3. If any member is a common partner in one or more firms, it must be ensured that the application for Engagement is made in respect of only one partnership firm which the member wants to be empanelled.
4. If the application is sent in respect of more than one firm where any one of the partners is common, the applications for all the firms are liable to be rejected.
5.
 - (a) Firm will not be eligible for engagement, if the firm has worked during last three years for either of Operation and Maintenance (O & M) Contractor/Concessionaire/User Fee Collection Agency if engaged for collection of user fee, any other fee collecting agency or Supervision Consultant, presently engaged for the plazas.
 - (b) A firm will not work during a period of One year from expiry of the assignment with NHAI, with any of the O&M contractor/Concessionaire/User Fee Collection Agency if engaged for collection of user fee, any other fee collecting agency or Supervision Consultant, who had worked for the plazas during the period of engagement of the firm.
6. The Technical Proposal shall be submitted in a sealed envelope clearly marked "TECHNICAL PROPOSAL" and the Financial Proposal in a separate sealed envelope clearly marked "FINANCIAL PROPOSAL" and warning "Do not open with the Technical Proposal". Both the envelopes shall be placed into an outer envelope and sealed with following markings:

"Proposal for independent auditor"
"Do not open except In presence of evaluation committee"

All the proposal will have to be submitted ONLY IN HARD BOUND (Hard Bound implies such binding between two covers through stitching or otherwise whereby it may not be possible to replace any paper without disturbing the document) form with all pages sequentially numbered either at the top or at the bottom right corner of each page. It should also have an index giving page wise information of above documents. Incomplete proposal or those received without hard bound will summarily be rejected. The Bid shall be typed or written in indelible ink and all pages shall be stamped and signed by a person or persons duly authorized to sign on behalf of the Bidder. The letter of authorization shall be indicated by written power of attorney accompanying the bid. All pages of the Bid where entries or amendments have been made shall be initiated by the person or persons signing the Bid. Proposal will be submitted at above given address. Last date and time of submission is 27.10.2023 upto 12:00 hrs.

1. Dispute Settlement

1.1 (i) Any dispute, controversy or claim arising out of or relating to this contract, or the breach, termination or invalidity thereof shall be settled by arbitration in accordance with following provisions.

1.2 (ii) Each dispute submitted by a Party to arbitration shall be heard by a sole arbitrator or an arbitration panel composed of three arbitrators, in accordance with following provisions:

(a) Where the Parties agree that the dispute concerns a technical matter, they may agree to appoint a sole arbitrator or failing agreement on the identity of such sole arbitrator within thirty (30) days after receipt by the other Party of the proposal of a name for such an appointment by the Party who initiated the proceedings, either Party may apply to the President, Indian Road Congress, New Delhi, for a list of not fewer than five nominees and, on receipt of such list, the Parties shall alternately strike names there from, and the last remaining nominee on the list shall be the sole arbitrator for the matter in dispute. If the last remaining nominee has not been determined in this manner within sixty (60) days of the date of the list, the President, Indian Road Congress, New Delhi, shall appoint, upon the request of either Party and from such list or otherwise, a sole arbitrator for the matter in dispute.

(a) Where the Parties do not agree that the dispute concerns a technical matter, the Client and the Consultants shall each appoint one arbitrator, and these two arbitrators shall jointly appoint a third arbitrator who shall chair the arbitration panel. If the arbitrators named by the Parties do not succeed in appointing a third arbitrator within thirty (30) days after the latter of the two arbitrators named by the Parties has been appointed, the third arbitrator shall, at the request of either Party, be appointed by Secretary, the Indian Council of Arbitration, New Delhi.

(b) If, in a dispute subject to Clause 1.2 (ii) (b), one Party fails to appoint its arbitrator within thirty (30) days after the other Party has appointed its arbitrator, the Party which has named an arbitrator may apply to the Secretary, Indian Council of Arbitration, New Delhi, to appoint sole arbitrator for the matter in dispute, and the arbitrator appointed pursuant to such application shall be the sole arbitrator for that dispute.

1.3 Rules of Procedure:

Arbitration proceedings shall be conducted in accordance with procedure of the Arbitration and Conciliation Act 1996, of India unless the Consultant is a foreign national/firm, where arbitration proceedings shall be conducted in accordance with rules of procedure for arbitration of the United Nations Commission on International Trade Law (UNCITRAL) as in force on the date of this Contract.

1.4 Substitute Arbitrators:

If for any reason an arbitrator is unable to perform his function, a substitute shall be appointed in the same manner as the original arbitrator.

1.5 Qualifications of Arbitrators:

The sole arbitrator or the third arbitrator appointed pursuant to paragraphs (a) through (c) of Clause 7.2 (ii) hereof shall be an internationally recognized legal or technical expert with extensive experience in relation to the matter in dispute.

1.6 Miscellaneous:

In any arbitration proceeding here under:

- (a) Proceedings shall, unless otherwise agreed by the Parties, be held in India.
- (b) The English language shall be the official language for all purposes; and (Note: English language may be changed to any other Language, with the agreement of both the parties).
- (c) The decision of the sole arbitrator or of a majority of the arbitrators (or of the third arbitrator if there is no such majority) shall be final and binding and shall be enforceable in any court of competent jurisdiction, and the Parties hereby waive any objections to or claims of immunity in respect of such enforcement.

Annexure C

Proforma for technical proposal for engagement as Independent Auditor for 7 no. of toll plazas in the state of Uttar Pradesh

(On the letter head of the firm)

1. Name of the Firm
2. (a) Address of Branch/Local office
(b) Address of HO, if any
(c) Date of establishment of the firm
(d) Registration number of the firm as allotted by the Institute of Chartered Accountant of India(ICAI)
3. Telephone Number & Mobile No.
4. Fax Number
5. E-mail
6. Name and address with details of Phone and FAX numbers of branches, if any.
7. Name of all the full-time partners with membership number of ICAI, with the year of joining the firm and qualification. If FCA, date of becoming FCA.
8. Name of full time CA employees with membership no. of ICAI with qualification and date of joining the firm.
9. Name of article clerks/audit assistants/staffs (other than partners and full time CA Employees), registration number in case of article clerk, with their qualification and date of joining the firm.
10. Reasons for suitability of the firm for the user fee audit.
 - We understand and agree to carry out the assignment as per the scope of work Attached herewith. Any deviation from the scope of work as provided by NHAI would disqualify from empanelment.
 - Attested copy of latest constitution certificate issued by the Institute of Chartered Accountants of India need to be closed.

I hereby certify that above information provided is true and correct to the best of my knowledge and information.

Note: All pages that may be attached with proforma should be signed by the applicant firm, numbered serially and submitted in hard bound form

FINANCIAL PROPOSAL**(On the letter head of the firm) FEES FOR 7 NOS OF FEE PLAZAS UNDER NHAI, PIU-KANPUR:**

1	Consolidated fees per month for carrying out the scope of the work as per Annexure E including out of Pocket experience covering for travel, boarding, lodging, conveyance, documentation charges etc.	Rs. (Rupees)
2	Consolidated fees for every additional surprise verification	Rs. (Rupees)
3	GST tax, as applicable, shall be paid extra	Rs. (Rupees)
	Total	Rs. (Rupees)

Dated:

Signature:

Place:

Name:

Membership No.:

Note: (1) For evaluation purpose, two additional visits for surprise verification every month for Fee Plaza will be assumed, whereas the actual numbers may vary.

(2) Payment will be released within 30 days of receipt of the bill along with the Monthly audit report.

Scope Of Work And Time

Frame: Scope Of work

All records of the plaza including vouchers/book/register/other documents/reports/bank statement relating to Remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza Cash Collection etc. concerning collection of fees or any other related aspect maintained both by PIU or by the collecting agency shall be subject matter of the independent audit:

Following scope of work, which is not exhaustive and can be amended by NHAI, should be given due consideration while undertaking the audit every month.

1. Complete checking of all financial transactions including cross posting from one report / register/book to other and financial statements prepared. Remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza including vouchers/books/register/other documents/reports/bank statements relating to Remittance of additional fee charged from vehicles not fitted with FASTag concerning collection of fee or any other related aspect maintained both by PIU or by the collecting agency.
2. Whether fluctuations in Remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza collection of current month as compared to previous month or same month of preceding year are analyzed by PIU and are justified.
3. Review of accuracy and timely submission of MIS report from collecting Agency/consultant/PIU to Consultant/PIU/Head Office or vice versa.
4. Whether there is any suggestion regarding use/content/control of software including its source code or reports being generated by Software.
5. Whether contractual provisions are being complied with in general.
6. Specifically:
 - (i) Whether franchisee/ Private Contractor is Remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza amount regularly on due dates.
 - (ii) In case of delayed payment whether interest/Penal Interest is being recovered.
 - (iii) In case of undue delay, whether the contractual provisions have been resorted to Timely.
 - (iv) In case the account with franchisee/ Private Contractor has been settled within the Audit period, whether same has been done satisfactorily.
 - (v) Whether timely intimation, much ahead of expiry of the period, has been sent by PIU to the concerned Divisional HO, seeking instructions, if required, on method of collection for subsequent period, if required.
 - (vi) Whether system of checking etc., exists to ensure that road users are not being Over charged on account of 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza.
 - (vii) Whether system exists that each road user is being issued with a receipt having full Particulars as required under the law.

7. Checking compliance against earlier observations given in earlier reports and follow up actions committed by PIU.
8. General assessment about atmosphere in the booth and in the Plaza office.
9. Specific suggestions in detail giving operational methodology for improvement.
10. Suggestions for amendment / addendum to Guidance Manual for Independent Auditor and Operation manual for management of fee plaza.

Note: In due course, this scope of work may get replaced by a proper guidance manual for mandatory compliance by those carrying out the assignment.

Surprise cash verification of Remittance of additional fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza and inspection report for fee booth

1	Booth No. and Plaza Location (Km)	
2	Name and Designation of Senior most official present from: Fee Collecting Agency Supervision Consultant	
3	Date: Time: Starting: Completion:	
4	Cash Available. (Please give denominations as an Enclosure). Less: Cash received at the Start of the shift as coinage from plaza office (to be permitted only if there is an information available in the record maintained at plaza office for such usage and also in the booth about availability of such "foreign" cash) net cash (a-b)	
5	Book Balance: Fee Collection through computerized tickets	
6	Difference between 4 and 5 (shortage or excess).	
7	Whether it is confirmed that there was no personal cash with the booth operator and with the helper just outside the booth	
8	Reasons for the difference, if any, a.... as advanced in writing by staff of fee collecting agency	
9	Whether Chest at Plaza office also contains such records as	
10	Any other information considered Relevant.	
11	Suggestions.	

Dated:

Signature

Place: Name

Original to PIU.....

Note: Please have the signature of booth operator and official of Fee Collecting Agency and Supervision Consultant.