

GOVERNMENT OF TRIPURA
Office of the Chief Executive Officer & Project Director
IGDC CREFLAT Project
Gandhigram, West Tripura- 799012

No. F. I/9.1.4/ACCT./CREFLAT/2021/2837

Date 01/09/2025

**Invitation to tender - Assurance Engagement in accordance with ISAE 3000 (Revised)
for funds disbursed under the (Simplified) Reimbursement Procedure**

Project number - BMZ No.: 2015 67 650 (Grant) & 2015 67 643 (Loan)

The KfW, German Development Bank in partnership with Tripura Forest Department (TFD), Govt of Tripura is undertaking Climate Resilience of Forest Ecosystems, Biodiversity & Adaptive Capacities of Forest in the state of Tripura. CREFLAT intends to Invitation to tender - Assurance Engagement in accordance with ISAE 3000 (Revised) for funds disbursed under the (Simplified) Reimbursement Procedures. Interested Parties may download the complete Tender Document, from the tender/procurement section on the website igdcp.tripura.gov.in / forest.tripura.gov.in. The floating date of tender i.e. 01-09-2025 onwards and till 25-09-2025 or interested bidders can obtain it from the CREFLAT office, and to be submitted to addresss mentioned above on any working day up to 16:00 hours on 25-09-2025 and Proposal of Bids shall be opened on the same day at 16:30 hours at CREFLAT office. No liability will be accepted for downloading the incomplete document. Details as to eligibility criteria, evaluation procedure, and other terms and conditions are given in tender document. Project Director, CREFLAT reserves the right to accept or reject any or all proposals without incurring any obligation to inform the affected applicant/s of the grounds.

**(Atanu Saha, TFS
Additional Project Officer
IGDC- CREFLAT PROJECT
Gandhigram, West Tripura.**

Atanu Saha.
01.09.2025
(Atanu Saha, TFS)
Additional Project Director
Project Management Authority (PMA)
IGDC- CREFLAT Project
Hatipara Forest Complex, Gandhigram
Tripura West-799012

German Financial Cooperation with Tripura Forest Department [TFD],
Govt of Tripura is undertaking Climate Resilience of Forest Ecosystems,
Biodiversity and Adaptive Capacities of Forest in the state of Tripura

Project: Climate Resilience of Forest Ecosystems, Biodiversity & Adaptive
Capacities of Forest Dependent Communities – CREFLAT Project

BMZ ref. no: 2015 67 650

**Invitation to tender - Assurance Engagement in accordance with ISAE 3000 (Revised)
for funds disbursed under the (Simplified) Reimbursement Procedure**

Date – 1st September, 2025

General:

The KfW, German Development Bank in partnership with Tripura Forest Department (MFD), Govt of Tripura is undertaking Climate Resilience of Forest Ecosystems, Biodiversity & Adaptive Capacities of Forest Dependent Communities – CREFLAT. The project objective/ results / outputs, which includes:

The Project seeks to contract an audit firm to perform the annual audit for the Financial Year 2024-25 extendable for two more years of the above-mentioned project according to the Terms of Reference in Annex A. This RFP will coverup both disbursement audit & procurement audit of previous year w.e.f. 2020-21 and annual audit of for FY 2024-25 including disbursement.

The present Tender is carried out via a price quotation process in accordance with and based on KfW's "Guidelines for the Procurement of Consulting Services, Works, Plant, Goods and Non Consulting Services in Financial Cooperation with Partner Countries, January 2021", <https://www.kfw-entwicklungsbank.de/PDF/Download-Center/PDF-Dokumente-Richtlinien/FZ-Vergaberichtlinien-V-2021-EN.pdf>.

The tender document consists of the Conditions of Tender and the respective Annexes mentioned below.

Timeline to Consider (tentative):

01/09/2025	Date of Publication
15/09/2025	Deadline for request of additional information
25/09/2025	Deadline for submission of tenders upto 4 PM
25/09/2025	Opening of Bidding at 4.30 PM

This invitation to tender is open to all the interested consultant meeting the Criteria.

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Conditions of tender:

1) Formal aspects: The tender should include a technical proposal in the form of expert CVs and a financial proposal.

The technical proposal should include a duly signed Declaration of Undertaking pursuant to Annex B.

The tender should be submitted in two separate envelopes containing a) the technical proposal (CVs of the requested experts and minimum criteria for the Firms) as well as b) the financial proposal according to Annex C to be sent to the following address:

The CEO & Project Director,
IGDC CREFLAT Project
PMA, Gandhigram
PIN:799012
Email- ceoigdc@gmail.com

The Chief Executive Officer & Project Director reserves the right to renounce the proposal if it does not comply with the rules laid down in these Conditions of tender, without providing any reason to the Bidder, and without thereby incurring any liability to the Bidders.

The technical proposal will be evaluated first and assessed based on the following pass / fail criteria.

A failure assessment of one of these criteria will lead to the disqualification of the Bidder.

Thereafter, the Financial Proposals of those Bidders who passed the technical evaluation will be assessed. The technically responsive tenderer with the lowest cost proposal (of base services without optional contractual extensions) will be recommended for contract award.

The matrix below will be used for the evaluation:

Put the information in Format:-

Eligibility Criteria for Firms	
<p>Audit firms all meet the following minimum criteria:</p> <ul style="list-style-type: none">▪ Are a member of an internationally/Nationally recognised Audit network. (put credential for the same)▪ Have proven experience with Audits based on ISAE 3000 rev (minimum 3 assignments)▪ Have proven experience with the verification of use of (donor) funds (minimum 3 assignments of Rs 5,00,000.00 each)▪ Have proven knowledge of Audit in public service institutions (minimum 3 assignments)▪ Is not blacklisted in the earlier periods▪ Is empanelled under CAG, Government of India▪ Should have worked on two similar assignments with Forest Department or Externally Aided Projects▪ The Head office of the CA firm must be in the state of Tripura.▪ Details scope of work:-May be fixed by authority.▪ Bidder should submit 10% of approximately RFP value of 5,00,000/- i.e Rs 50,000/-as DD(demand Draft)in favour of „Natural Resource Management Society of Tripura A/C No 555902010009641“of Union Bank of India, L.N Bari	

Branch, Agartala	
<ul style="list-style-type: none"> In case of ties, preferences would given to the firm having experience in the field of KfW/forest EAP project work[at least 3 assignment of KfW funded project] and firm's having maximum partners as on the 1st August 2025. 	
Criteria	
1. Technical Proposal Evaluation (based on CV)	Pass / Fail
<ul style="list-style-type: none"> Team Leader (TL) -Chartered Accountant with at least 07 years of post-qualification experience and at least 03 years of experience in leading internal/Statutory audit assignments in India in multi developments banks projects like externally funded projects etc. 	
<ul style="list-style-type: none"> Audit manager Chartered Accountant with minimum experience of 05 years, with at least 03 years of experience in leading internal/Statutory audit assignments in India in multi developments banks projects like externally funded projects etc financed by international donor organization(s) and public sector institutions; audits based on ISAE 3000 rev) 	
<ul style="list-style-type: none"> Senior Audit Assistant C.A.(Inter)/M. Com/B. Com with experience of minimum 03 Years in audit of Government Assignments/Projects. Working in KFW project will be given a additional preferences. Demonstrable Experience of KFW procurement. 	
2. Financial Proposal Evaluation	
The lowest cost-technically qualified Bidder with taxes etc will be recommended for contract award.	

2) Scope and Content of Financial Proposal

The Financial Proposal shall be given in INR currency. The total financial offer for evaluation purposes will be limited to the base offer (without optional extensions).

Cost of personnel shall include fixed daily fee rates (includes salary, social charges and overhead costs, vacation and sick leave, home office cost, communication cost with regard to the deployment, normal home office services - professional, personal and administrative support - cost of electronic data processing, company's professional insurances, risk and profit).

The Financial Proposal shall be calculated under the assumption that services will be remunerated at lump sum basis. The Consultant shall use the template in Annex C for his Financial Proposal.

3) Taxes

The future Contractor is in general subject to local taxes and public duties directly attributable to the Contract. The Consultant is expected to bear GST and shall state the GST amount separately in the Financial Proposal (Annex C). **The GST amount will not be taken into consideration for the financial evaluation.**

4) Deadline

Submission date is 25th September 2025 at 4.00 PM.

Timely submission means that the bids must be successfully submitted latest at the above-mentioned deadline. **Proposals submitted after the date and time stated above will not be considered.**

The Chief Executive Officer & Project Director may, at its discretion, extend the deadline for the submission of Bids, in which case all rights and obligations of the Bidders previously subject to the deadline shall thereafter be subject to the deadline as extended.

5) Submission of tenders:

The Technical Proposal and the Financial Proposal should be submitted in two separate envelopes.

Proposals have to be submitted in English.

6) Validity period of tenders

Bids should be valid for 120 days from the date of submission. A bid valid for a shorter period shall be rejected.

7) Request for additional information

Any question, communication or requests for additional information concerning this call for proposals are only permitted in writing (email) and up to 10 calendar days before the deadline for the submission of the proposals. Such requests are to be sent to the email addresses indicated below. The Employer will respond in writing to any request for clarification, including a description of the inquiry but without identifying its source, no later than 5 (five) calendar days prior to the deadline for submission of bids. The answers will be communicated simultaneously to all Bidders by putting on the websites, forest.tripura.gov.in and igdcp.tripura.gov.in. The bidders are requested to check the websites regularly.

8) Next steps

The contract shall be signed not later than **15 Days**. Mobilization is **expected 7 Days** after contract signature.

A 10% advance payment will be paid after contract signature; the remaining 90% will be paid after submission and acceptance by Climate Resilience of Forest Ecosystems, Biodiversity & Adaptive Capacities of Forest Dependent Communities – CREFLAT of all deliverables as set out in the attached Terms of Reference.

9) Contact details

The CEO & Project Director,
The CEO & PD
IGDC CREFLAT Project
PMA, Gandhigram
PIN:799012

E mail: apoigdcp@gmail.com, ceoigdcp@gmail.com

10) Contract

A Contract between the Employer and successful Auditor will be signed as per the KfW Consulting Contract for small orders which is available through the following link: <https://www.kfw-entwicklungsbank.de/International-financing/KfW-Development-Bank/Publications-Videos/Publication-series/Guidelines-and-contracts/>

This model contract¹, together with the Contractor's bid, the ToR and the Declaration of Undertaking, form the contractual basis for the assignment.

The Contract shall have a term of 1 (One) year i.e 2024-25, with the option of subsequent annual renewal upon satisfactory performance and as mutually agreed, but for a maximum of 2 (Two) years, unless otherwise notified in writing by the selected Tenderer. Prices are fixed for the entire duration of the contract.

11) Confidentiality: All documents and information (if any) provided to Tenderers in the framework of this tender process, including the annexes, are to be treated as strictly private and confidential. The information provided therein cannot be disclosed to third parties during a period of five (5) years from the Submission Date. If at any time during the submission period a Tenderer decides not to submit an offer, the Tenderer shall return all confidential documents received for the purpose of preparation of the bid to the Employer immediately.

List of Annexes

Annex A:	Terms of Reference (ToR)
Annex B:	Template Declaration of Undertaking (DoU)
Annex C:	Technical Proposal Submission Form
Annex D:	Template Technical Proposal
Annex E:	Financial Proposal Submission Form
Annex F:	Financial Template

Documents available on KfW's web site

Guidelines for the Procurement of Consulting Services, Works, Plant, Goods and Non-Consulting Services in Financial Cooperation with Partner Countries, January 2021":

<https://www.kfw-entwicklungsbank.de/PDF/Download-Center/PDF-Dokumente-Richtlinien/FZ-Vergaberichtlinien-V-2021-EN.pdf>

KfW Consulting Contract for small orders which is available through the following link: <https://www.kfw-entwicklungsbank.de/International-financing/KfW-Development-Bank/Publications-Videos/Publication-series/Guidelines-and-contracts/>

Some Kolkata based firms to whom Tender for audit assurance will be sent for LCB:

- 1) Name of the Firm/LLP:-Basu & Basu
Address- 10/1/N, Swinhoe Street, Ground Floor, Ballygunge, Kolkata-700019
Email-basuandbasu@gmail.com
- 2) Name of the Firm/LLP:-KGRS & Co.
Address- Chatterjee International Centre, 17th Floor, Flat No 13A, J.L Nehru Road, Kolkata-700071
Email-kanchan@kgrs.in
- 3) Name of the Firm/LLP:-Mitra Roy & Datta
Address- 11C, Raja Basanta Roy Road, Kolkata-700026
Email-mitraroydatta@gmail.com
- 4) Name of the Firm/LLP:-Raju Ghosh & Associates

¹ **Note to the Employer:** Upon request, instead of the model contract of KfW a letter of engagement issued by the selected audit firm will be signed and form together with the Contractors bid, the ToR and the Declaration of Undertaking the contractual basis of the assignment. A letter of engagement is accepted under the condition the audit ToR and the minutes of contract negotiations will prevail in case of any contradictions.



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Address- 1st Floor, Bharat Bhawan, 3 C.R Avenue, Kolkata-700072
Email-roy.ghosh@hotmail.com

- 5) Name of the Firm/LLP:-S.K Agarwal and Co. Chartered Accountants LLP
Address- The Chambers, Suite Nos 606-608, 1865, Rajdanga Main Road, Kasba, Kolkata-700107
Email-sarat@skagarwal.co.in
- 6) Name of the Firm/LLP:- S Guha & Associates
Address- 16/1, Girish Vidya Ratna lane, Kolkata-700009
Email-sguhaassociates@gmail.com
- 7) Name of the Firm/LLP:-Sumit Saha & Co.LLP
Address- 69B, Rashbehari Avenue, 1st Floor, Kolkata-700026, Above Indian bank
Email-contact@sumitshahandco.in

Some Agartala based firms to whom Tender for audit assurance will be sent as LCB:-

- 1) Name of the Firm/LLP:-Sanat & Associates
Address- Post Office Chowmuhani, 43, HGB Road, Agartala, Tripura-799001
- 2) Name of the Firm/LLP:- Gourav Jalan & Associates
Address- Stadium Link Rd, Badharghat, Agartala, Tripura 799003
- 3) Name of the Firm/LLP:-Ratan Kumar Das & Co.
Address- Ram Nagar, Agartala, Tripura 799002
- 4) Name of the Firm/LLP:-T K Saha Chartered Accountant Firm.
Address- 73, Colonel Mahim Thakur Sarani, Krishna Nagar, Agartala, Tripura 799001
- 5) Name of the Firm/LLP:- S A Majumdar & Associates
Address- Thakur Pally Rd, Krishna Nagar, Agartala, Tripura 799001
- 6) Name of the Firm/LLP:- M/S A.K.Pal & Associates, Chartered Accountant
Address- Tripura Times Gali, 40 AK Road, RMS Chowmuhani, Agartala, Tripura-799001

Besides this, the RFP will be published in local Newspapers/Website of the IGDC project/Forest Dept .etc for wider circulations.

Format for Criteria

Eligibility Criteria for Firms	
Audit firms all meet the following minimum criteria:	
▪ Are a member of an Nationally/Internationally recognised Audit network. (put credential for the same)	Put Supporting document
▪ Have proven experience with Audits based on ISAE 3000 rev (minimum 3 assignments)	Name Three assignment and attached supporting documents. 1) 2)

	3
<ul style="list-style-type: none"> Have proven experience with the verification of use of (donor) funds (minimum 3 assignments of Rs 5,00,000.00 each) 	<p>Name Three assignment and attached supporting documents.</p> <p>1)</p> <p>2)</p> <p>3</p>
<ul style="list-style-type: none"> Have proven knowledge of Audit in public service institutions (minimum 3 assignments) 	<p>Name Three assignment and attached supporting documents.</p> <p>1)</p> <p>2)</p> <p>3</p>
<ul style="list-style-type: none"> Is not blacklisted in the earlier periods 	Self certification
<ul style="list-style-type: none"> Is empanelled under CAG, Government of India 	Supporting documents
Should have worked on two similar assignments with Forest Department or Externally Aided Projects	<p>Name Two assignment and attached supporting documents.</p> <p>1)</p> <p>2)</p>
Criteria	
1. Technical Proposal Evaluation (based on CV)	Pass / Fail
<ul style="list-style-type: none"> Team Leader (TL) -Chartered Accountant with at least 07 years of post-qualification experience and at least 03 years of experience in leading internal audit assignments in India in multi developments banks projects like KfW, World Bank, ADB. Working in KFW project 	<p>Confirm and provide supporting document:-</p> <p>1) Chartered Accountant</p> <p>2) 7 Years of experience</p> <p>3) 03 years of experience in leading internal audit assignments in India in multi developments banks projects like KfW, World Bank, ADB. Working in KFW</p>
<ul style="list-style-type: none"> Audit manager Chartered Accountant with minimum experience of 05 years, with at least 03 years of experience in leading internal audit assignments in India in multi developments banks projects like KfW, World Bank, ADB. audits of projects financed by international donor 	<p>Confirm and provide supporting document:-</p> <p>1) Chartered Accountant</p> <p>2) 5 Years of experience</p> <p>3) 03 years of experience in leading internal audit assignments in India in multi developments banks projects like</p>



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organization(s) and public sector institutions; audits based on ISAE 3000 rev)	KfW, World Bank, ADB. audits of projects financed by international donor organization(s) and public sector institutions; audits based on ISAE 3000 rev)
<ul style="list-style-type: none"> Senior Audit Assistant C.A.(Inter)/M. Com/B. Com with experience of minimum 03 Years in audit of Government Assignments/Projects. Working in KFW project will be given a additional preferences. Demonstrable Experience of KFW procurement 	Confirm and provide supporting document:- 1) C.A.(Inter)/M. Com/B. Com with experience of minimum 03 Years in audit of Government Assignments/Projects. Working in KFW project will be given a additional preferences. Demonstrable Experience of KFW procurement
2. Financial Proposal Evaluation	
The lowest cost-technically qualified Bidder will be recommended for contract award.	

Terms of Reference

Assurance Engagement in accordance with ISAE 3000 (Revised) for funds disbursed under the (Simplified) Reimbursement Procedure

Name of project/programme: Climate Resilience of Forest Ecosystems, Biodiversity & Adaptive Capacities of Forest Dependent Communities – CREFLAT Project

KfW reference no.: Grant ref. no: BMZ No 2015 67 650 and Loan ref no: BMZ No 2015 67 643

Tripura Forest Department, Govt of Tripura is undertaking Climate Resilience of Forest Ecosystems, Biodiversity & Adaptive Capacities of Forest Dependent Communities – CREFLAT Project. (the “Entity”)

The Reimbursements (“Subject Matter”)

1. Under the financial conditions of the Project's Loan/Grant Agreement (“Financing Agreement”) and the pertaining Separate Agreement, Project (part of) funds are disbursed under the “**Reimbursement Procedure**” as defined in the Annexes “Total Cost and Financing” and “Disbursement Procedure” of the Separate Agreement.
2. The present assurance engagement shall cover all funds pre-financed in full by the “Entity” which were later on reimbursed by KfW under the financial conditions of the Financing Agreement.
3. The preparation of the Project Financial Reports (“**Financial Reports**”), the Statements of Expenditures (= List of Expenditures / “**SOE**”) and the related disbursement requests (overall “**Subject Matter Information**”) is the responsibility of the “Entity”.
4. The financial information shall be established in accordance with consistently applied accounting standards and the underlying agreements governing the use of funds, notably the Financing Agreement(s) including the corresponding Separate Agreement as well as other agreements dealing with the payment flows under this Reimbursement Procedure (together the “**Relevant Agreements**”).

Scope

5. This engagement is a reasonable assurance engagement in accordance with International Standard on Assurance Engagements **ISAE 3000 (Revised)** as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants. This standard requires that the auditor/ practitioner will plan and perform procedures considered necessary to obtain reasonable assurance about the Subject Matter Information (including – if necessary – on-site visits).

Please note: We do not accept a limited assurance engagement.

6. The assurance engagement will be carried out annually (“annual audit for the Financial Year 2025-26”) and shall cover all expenditures/costs and reimbursements of the Reporting Period.



Objective

7. The objective of the assurance engagement is to permit the auditor/practitioner to express a conclusion on the Subject Matter Information (see paragraph 3) and to obtain reasonable assurance on expenditure of project funds / incurred project costs, i.e., whether the Subject Matter Information is free from material misstatement regarding proper use of KfW funds according to the criteria ("**Criteria**") listed in **Annex A**.
8. The auditor/practitioner shall consider that mere account transfers as well as advance payments to Project Partners and service providers which have not been cleared until the end of the Reporting Period must be shown separately as receivables in **Annex B**.
9. The auditor/practitioner shall express a conclusion with reasonable assurance to each criterion listed in Annex A.

Reporting

10. The Report(s) shall

- (a) be issued by a renowned auditor/practitioner in English language.
- (b) be presented annually (as signed final version only and approved by the Entity) not later than three months after the end of the Reporting Period.

The last audit report shall be presented no later than three months after the end of the Reporting Period in which the final reimbursement under the Subject Matter was effected.

- (c) include at a minimum the following elements:
 - description of the Subject Matter
 - description of significant limitations
- (d) state in a separate paragraph that taxes or other contributions have not been included in the reimbursement requests to KfW, if the Relevant Agreements prohibit financing of these costs.
- (e) Comprise the auditor's/practitioner's statement on the seriousness of observations noted including the consequences of specific deficiencies, if any.
- (f) contain the following annexes:
 - Annex A and B (completely filled)
 - Definition of "Relevant Documents" for procurement (see Annex C)

Management Letter / Statement on Internal Control

11. The auditor/ practitioner shall prepare a "**Management Letter**" or "**Statement on Internal Control**" containing

- (a) comments and recommendations on
 - the accounting records
 - systems and controls examined (with special focus on the handling of project receivables such as advances, tax claims, etc)

- procurement systems, procedures and controls (with special focus on conformity to KfW guidelines and other relevant documentation agreed upon, see Annex C of these ToR). In case of comments on procurement systems, these shall be presented in a separate chapter and shall include a list of all affected contracts with contract values.
- (b) Specific deficiencies and areas of weakness identified in relevant systems and controls. The auditor/practitioner shall rank them according to importance together with recommendations for their improvement.
- (c) a report on actions taken by the management to make improvements with respect to deficiencies and areas of weakness reported in the past.
- (d) Any other matters that the auditor/ practitioner considers pertinent.
- (e) The management's position on each of the observations made.

The financial impact of findings must be quantified.

Liability

12. The amount of the professional liability insurance shall be based on local/regional standards for audit companies. When prompted to do so, the auditor/practitioner will provide KfW with evidence of his liability insurance.

Review

13. The auditor/practitioner shall keep documentation supporting his conclusion until at least five years after completion of the assurance engagement and shall have them accessible at all times for review by KfW or any third party commissioned by KfW.



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Annex A (to be attached to every report as integral part)

SUMMARY

Name of Project: Climate Resilience of Forest Ecosystems, Biodiversity & Adaptive Capacities of Forest Dependent Communities – CREFLAT Project

KfW reference no.: Grant ref. no: BMZ No 2015 67 650 and Loan ref no: BMZ No 2015 67 643

Subject Matter:

Reporting Period:

[Only if applicable:] The Funds were (partially) channelled through the Entity to the following Project Partner(s) for final use:

Project Partner	Country	Sub-Project

Within the scope of our reasonable assurance engagement under the Project, performed in accordance with **ISAE 3000 (Revised)**, we give our conclusion on the following criteria:

Applied Criteria	**Conclusion (YES/ Yes, except for .../ NO)	Summary of work performed (see para. 69 of ISAE 3000)
a) All expenditure/incurred costs stated in Annex B were in accordance with the Project purpose as specified in the Relevant Agreements.		
b) The following items are supported by relevant and reliable evidence (such as contracts, invoices, guarantees, procurement documentation etc.): <ul style="list-style-type: none"> incurred costs paid cleared receivables of previous periods There are no indications that any expenditure had already been financed by other sources.		
c) The SoE sent to KfW during the Reporting Period can be relied upon to support the related disbursement requests. Clear linkage exists between the SoE and disbursement requests presented to KfW and the accounting records of the Entity. <ul style="list-style-type: none"> Cash flows of KfW Funds to final beneficiaries can be traced without any gaps Exchange rates used are plausible and have been applied consistently The costs are in line with the budget positions agreed with KfW Fixed Asset registers have been maintained properly 		
d) Goods and Services have been procured in accordance with the Relevant Agreements, especially the applicable KfW "Guidelines for the Procurement of Consulting Services, Works, Plant, Goods and Non-Consulting Services in Financial Cooperation with Partner Countries", and any other relevant document (see Annex C), including adherence to all required No-Objections, thresholds and associated conditions.		

e) No other important findings and observations have been disclosed during the engagement.		In addition: Please indicate here whether a Management Letter has been issued or not.
f) Material observations raised in previous audits have been cleared.		

****Note:** Please insert

- "YES" in case of an unqualified conclusion
- "YES, except for ..." in case of a qualification
- "NO" in case of another modification of the conclusion

All modifications of the conclusion require a reference to a detailed description in the Report or Management Letter.

The following costs are questionable / ineligible		
<i>Sample size</i>	<i>Currency / amount</i>	<i>Reference to Report or Management Letter</i>

Any questionable/ ineligible cost shall be detailed in the Report or Management Letter with an explanation stating facts and reasons.

Date:

Stamp and Signature of the auditor/practitioner:



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Annex B (to be attached to every report as integral part)

KfW Ref. No.		
Reporting Period: ...		Currency: ...
a) Balance at the beginning of the Reporting Period, i.e. cumulated costs incurred but not yet reimbursed by KfW until the end of the previous reporting period (must correspond to the balance at the of the previous reporting period)		
b) Costs paid during Reporting Period	plus	
c) Advances paid during reporting period (also to be shown in line 3 of Supplement 1 table below)	plus	
c) Reimbursements from KfW	less	
d) Reimbursements from other donors (if any)	less	
e) Balance at the end of the Reporting Period, i.e. cumulated costs incurred but not yet reimbursed by KfW until the end of the current reporting period	/	(If the balance is not zero, or the expenditure does not correspond to the SOE of the Reporting Period, please explain)

Supplement 1: Project receivables					
		Entity (e.g., Project Executing Agency)	Project Partner ...	Project Partner ...	Project Partner ...
		Currency:	Currency:	Currency:	Currency:
1) Opening balance of receivables such as advances, tax claims etc. paid from KfW funds but not cleared by the end of previous Reporting Period					
2) Receivables of previous Reporting Periods: cleared during Reporting Period	Less				
3) New Receivables paid (advances) in Reporting Period and not cleared by the end of Reporting Period	Plus				
4) Total receivables not cleared at the end of Reporting Period					
Receivables paid <u>and</u> cleared within the Reporting Period shall not be considered here.					
Supplement 2: Retention Account					
- If any - Balance Retention Account by the end of this reporting period:					

Date:

Stamp and Signature of the auditor/practitioner:



Annex C (to be attached to every Report as integral part)**Definition of "Relevant Documents" for Procurement**

The Separate Agreement is always applicable and defines the details of the procurement procedures and potential relevance of the other documents/ rules/ laws listed below:

Separate Agreement, dated 19.06.2020 (incl. KfW's Procurement Guidelines)
Procurement-relevant amendments (or attachments) to the Separate Agreement, e.g., by Minutes of Meeting, dated ...
Procurement (Procedures) Manual (if applicable; has preference over the Separate Agreement), dated 17.12.22
Procurement Plan, dated 01.08.24

[Please note: Any deviations from the ToR provided in the SA require prior approval by KfW (to be coordinated with KfW's audit experts)]



Declaration of Undertaking

Reference name of the Application/Offer/Contract:

("Contract")²

To:

("Project Executing Agency")

1. We recognize and accept that KfW only finances projects of the Project Executing Agency ("PEA")³ subject to its own conditions which are set out in the Funding Agreement it has entered into with the PEA. As a matter of consequence, no legal relationship exists between KfW and our company, our Joint Venture or our Subcontractors under the Contract. The PEA retains exclusive responsibility for the preparation and implementation of the Tender Process and the performance of the Contract.
2. We hereby certify that neither we nor any of our board members or legal representatives nor any other member of our Joint Venture including Subcontractors under the Contract are in any of the following situations:
 - 2.1) being bankrupt, wound up or ceasing our activities, having our activities administered by courts, having entered into receivership, reorganization or being in any analogous situation;
 - 2.2) having been convicted by a final judgment or a final administrative decision or a preliminary investigation/charge is pending against us for involvement in a criminal organization, money laundering, terrorist-related offences, child labour or trafficking in human beings, or have been subject to (financial) sanctions and/or embargo provisions by the United Nations, the European Union or the Federal Republic of Germany. This exclusion criterion is also applicable to legal persons whose shares (or the majority thereof) are owned or de facto controlled by natural or legal persons against whom such judgments, administrative decisions, (financial) sanctions and/or embargoes have been imposed and – in the case of (financial) sanctions and/or embargoes – these restrictive measures continue to apply;
 - 2.3) having been convicted by a final court decision or a final administrative decision by a court, the European Union, national authorities in the Partner Country or in Germany for Sanctionable Practice in connection with a Tender Process or the performance of a Contract or for an irregularity affecting the EU's financial interests (*in the event of such a conviction, the Applicant or Bidder shall attach to this Declaration of Undertaking supporting information showing that this conviction is not relevant in the context of this Contract and that adequate compliance measures have been taken in reaction*);
 - 2.4) having been subject within the past five years to a Contract termination fully settled against us for significant or persistent failure to comply with our contractual obligations during such Contract performance, unless this termination was challenged and dispute resolution is still pending or has not confirmed a full settlement against us;
 - 2.5) not having fulfilled the applicable fiscal obligations with regard to the payment of taxes at the respective tax residence and in the country of origin of the PEA (*contractors based in Annex 1 countries (<https://www.consilium.europa.eu/de/policies/eu-list-of-non-cooperative-jurisdictions/>) must submit a fully completed and legally countersigned declaration of tax conformity (Appendix 1 to the Declaration of Undertaking) in addition to the Declaration of Undertaking at the time of award of the contract/contract review. This shall become an integral part of the contract. Failure to*

2 Capitalised terms used, but not otherwise defined in this Declaration of Undertaking have the meaning given to such term in KfW's "Guidelines for the Procurement of Consulting Services, Works, Plant, Goods and Non-Consulting Services in Financial Cooperation with Partner Countries".

3 The PEA means the purchaser, the employer, the client, as the case may be, for the procurement of Consulting Services, Works, Plant, Goods or Non-Consulting Services.

submit may result in exclusion from the awarding procedure. For contractors based in countries not listed as Annex I countries, only the Declaration of Undertaking must be submitted, and not the declaration of tax conformity);

- 2.6) being subject to an exclusion decision of the World Bank or any other multilateral development bank and being listed on the website <http://www.worldbank.org/debarr> or respectively on the relevant list of any other multilateral development bank (in the event of such exclusion, the Applicant or Bidder shall attach to this Declaration of Undertaking supporting information showing that this exclusion is not relevant in the context of this Contract and that adequate compliance measures have been taken in reaction); or
 - 2.7) being guilty of misrepresentation in supplying the information required as a condition of participation in the Tender.
3. We hereby certify that neither we, nor any of the members of our Joint Venture or any of our Subcontractors under the Contract are in any of the following situations of conflict of interest:
- 3.1) being an affiliate controlled by the PEA or a shareholder controlling the PEA, unless the stemming conflict of interest has been brought to the attention of KfW and resolved to its satisfaction;
 - 3.2) having a business or family relationship with a PEA's staff involved in the Tender Process or the supervision of the resulting Contract, unless the stemming conflict of interest has been brought to the attention of KfW and resolved to its satisfaction;
 - 3.3) being controlled by or controlling another Applicant or Bidder, or being under common control with another Applicant or Bidder, or receiving from or granting subsidies directly or indirectly to another Applicant or Bidder, having the same legal representative as another Applicant or Bidder, maintaining direct or indirect contacts with another Applicant or Bidder which allows us to have or give access to information contained in the respective Applications or Offers, influencing them or influencing decisions of the PEA;
 - 3.4) being engaged in a Consulting Services activity, which, by its nature, may be in conflict with the assignments that we would carry out for the PEA;
 - 3.5) in the case of procurement of Works, Plant or Goods:
 - i. having prepared or having been associated with a Person who prepared specifications, drawings, calculations and other documentation to be used in the Tender Process of this Contract;
 - ii. having been recruited (or being proposed to be recruited) ourselves or any of our affiliates, to carry out works supervision or inspection for this Contract;
4. If we are a state-owned entity, and compete in a Tender Process, we certify that we have legal and financial autonomy and that we operate under commercial laws and regulations.
5. We undertake to bring to the attention of the PEA, which will inform KfW, any change in situation with regard to points 2 to 4 here above.
6. In the context of the Tender Process and performance of the corresponding Contract:
- 6.1) neither we nor any of the members of our Joint Venture nor any of our Subcontractors under the Contract have engaged or will engage in any Sanctionable Practice, or violate the Guidelines during the Tender Process and in the case of being awarded a Contract will engage in any Sanctionable Practice during the performance of the Contract;
 - 6.2) neither we nor any of the members of our Joint Venture or any of our Subcontractors under the Contract shall acquire or supply any equipment nor operate in any sectors under an embargo of the United Nations, the European Union or Germany; and



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6.3) we commit ourselves to complying with and ensuring that our Subcontractors and major suppliers under the Contract comply with international environmental and labour standards, consistent with laws and regulations applicable in the country of implementation of the Contract and the fundamental conventions of the International Labour Organization⁴ (ILO) and international environmental treaties. Moreover, we shall implement environmental and social risks mitigation measures when specified in the relevant environmental and social management plans or other similar documents provided by the PEA and, in any case, implement measures to prevent sexual exploitation and abuse and gender-based violence.

7. In the case of being awarded a Contract, we, as well as all members of our Joint Venture partners and Subcontractors under the Contract will, (i) upon request, provide information relating to the Tender Process and the performance of the Contract and (ii) permit the PEA and KfW or an agent appointed by either of them, and in the case of financing by the European Union also to European institutions having competence under European Union law, to inspect the respective accounts, records and documents, to permit on-the-spot checks and to ensure access to sites and the respective project.

8. In the case of being awarded a Contract, we, as well as all our Joint Venture partners and Subcontractors under the Contract undertake to preserve above mentioned records and documents in accordance with applicable law, but in any case, for at least six years from the date of fulfillment or termination of the Contract. Our financial transactions and financial statements shall be subject to auditing procedures in accordance with applicable law. Furthermore, we accept that our data (including personal data) generated in connection with the preparation and implementation of the Tender Process and the performance of the Contract are stored and processed according to the applicable law by the PEA and KfW.

Name: _____ In the capacity of: _____

Duly empowered to sign in the name and on behalf of⁵: _____

Signature:

Dated:

⁴ In case ILO conventions have not been fully ratified or implemented in the Employer's country the Applicant/Bidder/Contractor shall, to the satisfaction of the Employer and KfW, propose and implement appropriate measures in the spirit of the said ILO conventions with respect to a) workers grievances on working conditions and terms of employment, b) child labour, c) forced labour, d) worker's organisations and e) non-discrimination.

⁵ In the case of a JV, insert the name of the JV. The person who will sign the application, bid or proposal on behalf of the Applicant/Bidder shall attach a power of attorney from the Applicant/Bidder.

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Declaration of tax conformity – binding confirmation for legal persons

Name of company

I hereby confirm with my signature that:

1. I am authorised to make this declaration on behalf of the above company;
2. the company properly pays all taxes in accordance with the tax laws of the country in which the company is domiciled;
3. the company is not currently nor has been in the past involved in any legal proceedings concerning the taxation of the company;
4. the company will duly pay taxes that may arise from the provision of contracted services;
5. All information and statements provided in advance are complete, accurate in terms of content and currently correct.

.....
(Place)

.....
(Date)

.....
(Name of the consultant)

.....
(Signature(s))



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Appendix 1

Appendix 1 to the Declaration of Undertaking

Declaration of tax conformity – binding confirmation for natural persons

I hereby confirm with my signature that:

1. I make this declaration in my name/on my own account;
2. I duly pay taxes that I am obliged to pay under the tax law of my country of residence;
3. I am not currently involved in tax law court proceedings, nor have I been in the past;
4. I will duly pay taxes that may arise from the provision of contracted services;
5. I have filled in all the information and statements of this confirmation in full, accurately in terms of content and that they are up to date at this time.

.....

(Place)

.....

(Date)

.....

(Name of the person)

.....

(Signature)

Appendix 1 to the Declaration of Undertaking

Declaration of tax conformity – binding confirmation for natural persons

I hereby confirm with my signature that:

1. I make this declaration in my name/on my own account;
2. I duly pay taxes that I am obliged to pay under the tax law of my country of residence;
3. I am not currently involved in tax law court proceedings, nor have I been in the past;
4. I will duly pay taxes that may arise from the provision of contracted services;
5. I have filled in all the information and statements of this confirmation in full, accurately in terms of content and that they are up to date at this time.

.....

(Place)

.....

(Date)

.....

(Name of the person)

.....

(Signature)



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ANNEX C

TECHNICAL PROPOSAL SUBMISSION FORM

[Location, Date]

To: [Name and address of Employer]

Dear Sirs:

We, the undersigned, offer to provide the auditing services for [Insert title of assignment] in accordance with your Request for Proposals dated [Insert Date] and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal and a Financial Proposal sealed in a separate envelope.

[If the Consultant is a joint venture, insert the following: "We are submitting our Proposal in a joint venture between: [Insert a list with full name and the legal address of each member, and indicate the lead member]. We have attached a copy [insert: "of our letter of intent to form a joint venture" or, if a JV is already formed, "the relevant information of the existing JV agreement"] signed by every participating member, which details the likely legal structure of and the confirmation of joint and severable liability of the members of the said joint venture."

We hereby declare that:

- (a) All the information and statements made in this Proposal are true and we accept that any misinterpretation or misrepresentation contained in this Proposal may lead to our disqualification by the Employer.
- (b) Our Proposal shall be valid and remain binding upon us for the period of time specified in the CoT.



- (c) We have no conflict of interest in accordance with Annex B.
- (d) We undertake to negotiate a Contract on the basis of the proposed Key Experts. We accept that the substitution of Key Experts require the NO by KfW and may – should no equivalent substitute be availed – otherwise lead to the termination of Contract negotiations.
- (e) Our Proposal is binding upon us and subject to any modifications resulting from the Contract negotiations.
- (f) We fully understand the audit terms of reference and shall submit our report including the required Annexes A and B of the audit ToR.

We undertake, if our Proposal is accepted and the Contract is signed, to initiate the Services related to the assignment no later than the date indicated in the CoT.

We understand that the Employer is not bound to accept any Proposal that the Employer receives.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Auditor (company's name): _____

In the capacity of: _____

Address: _____

Contact information (phone and e-mail): _____



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ANNEX D

TEMPLATE TECHNICAL PROPOSAL

CURRICULUM VITAE (CV)

Position Title and No.	<i>[e.g., K-1, TEAM LEADER]</i>
Name of Expert:	<i>[Insert full name]</i>
Date of Birth:	<i>[day/month/year]</i>

Education: *[List college/university or other specialized education, giving names of educational institutions, dates attended, degree(s)/diploma(s) obtained]*

Employment record relevant to the assignment: *[Starting with present position, list in reverse order. Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous clients and employing organization(s) who can be contacted for references. Past employment that is not relevant to the assignment does not need to be included.]*

Period	Employing organization and your title/position. Contact info for references	Country	Summary of activities performed relevant to the Assignment
<i>[e.g., May 2005-present]</i>	<i>[e.g., Ministry of, advisor/consultant to...]</i> <i>For references: Tel...../ e-mail.....; Mr/Mrs B, deputy</i>		

	minister]		

Membership in Professional Associations:

Language Skills (indicate only languages in which you can work):

Adequacy for the Assignment:

Detailed Tasks Assigned on Audit Team:	Reference to Prior Work/Assignments that Best Illustrates Capability to handle the Assigned Tasks
[List all deliverables/tasks in which the Expert will be involved]	

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ANNEX E

FINANCIAL PROPOSAL - SUBMISSION FORM

[Location, Date]

To: [Name and address of Employer]

Dear Sirs:

We, the undersigned, offer to provide the auditing services for [Insert title of assignment] in accordance with your Request for Proposal dated [Insert Date] and our Technical Proposal.

Our attached Financial Proposal is for the amount of [Indicate the corresponding to the amount(s) currency (ies)] [Insert amount(s) in words and figures], [Insert "excluding" as standard or "including"] of all indirect local taxes in accordance with CoT. The estimated amount of local indirect taxes is [Insert currency] [Insert amount in words and figures] which shall be confirmed or adjusted, if needed, during negotiations.

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 CoT.

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: _____

In the capacity of: _____

Address: _____

E-mail: _____

ANNEX F**Template for Financial Proposal****Basic Services** (as per TOR)

	Sum (in @currency) excl. GST
Financial year	
Financial year+ 1	
Financial year +2	
...	
Total – Basic Services excl. GST	
VAT	
Total – Basic Services incl. GST	

Optional Services (as per TOR)

	Sum (in @currency) excl. GST
Financial year +x	
...	
...	
...	
Total – Optional Services excl. GST	
VAT	
Total – Optional Services incl. GST	

