

दी ब्रेथवेटबर्न एंड जेसप कंस्ट्रक्शन कंपनी लिमिटेड
THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION CO. LTD.
(भारत सरकार का एक उद्यम) / (A Government of India Enterprise)

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 13 May 2025

Registered Office: 27, Rajendra Nath Mukherjee Road,
Kolkata – 700001, West Bengal.
Phone: (033)22485841-44 Fax: 033-22103961
Email: info.bbjconst@bbjconst.com; Website: www.bbjconst.com;

e-TENDER NO.	eNIT/BBJ/INTERNAL-AUDIT/07-2025	DATE	13 May 2025
--------------	---------------------------------	------	-------------

ई-निविदा आमंत्रित करने की सूचना / NOTICE INVITING e-TENDER

e-Tender under the **two-bid system** (i.e. "Techno-Commercial Part" & "Price Part") are invited from eligible vendors for Engagement of a Professional Firm for conducting Internal Audit and Pre-Audit of payments as detailed in the enclosed "**Scope of Work**" / "**BOQ**", at our Head office as per details hereunder

01.	काम का नाम/ NAME OF THE WORK	ENGAGEMENT OF A PROFESSIONAL FIRM FOR CONDUCTING INTERNAL AUDIT AND PRE-AUDIT OF PAYMENTS.	
02.	संविदा की अवधि / CONTRACTUAL PERIOD	FINANCIAL YEAR 2025-26 .	
04.	निविदा दस्तावेज की लागत (गैर-वापसी योग्य) / COST OF TENDER DOCUMENT (NON-REFUNDABLE)	NIL	
05.	अर्नेस्ट मनी डिपॉजिट (ईएमडी) / EARNEST MONEY DEPOSIT (EMD)	NIL	
08.	ई-निविदा प्रस्तुत करने का तरीका / MODE OF SUBMISSION OF e-TENDER	ONLINE THROUGH THE E-PROCUREMENT SYSTEM OF CPPP (CENTRAL PUBLIC PROCUREMENT PORTAL). A HARD COPY OF THE BID, AS UPLOADED, (TECHNO-COMMERCIAL) SHALL HAVE TO BE SUBMITTED TO BBJ'S REGISTERED OFFICE WITHIN FIVE (05) DAYS OF BID SUBMISSION LAST DATE. TO BBJ'S OFFICE BEFORE OPENING OF TECHNICAL BID. CORRIGENDUM, IF ANY, WILL BE PUBLISHED ON CPPP AND BBJ'S WEBSITE.	
09.	दिनांक और समय अनुसूची: / DATE & TIME SCHEDULE:	DATE OF PUBLISHING NIT & TENDER DOCUMENTS	13-May-2025
		DOCUMENT DOWNLOAD START DATE	13-May-2025 AT 10:00 HRS.
		START DATE OF UPLOADING OF BID DOCUMENT	16-May-2025 AT 10:00 HRS.
		END DATE FOR UPLOADING OF BID DOCUMENT	23-May-2025 AT 15:00 HRS.
		DATE OF OPENING OF TECHNICAL BID	24-May-2025 AT 15:00 HRS.
		DATE OF OPENING OF FINANCIAL BID	TO BE NOTIFIED LATER

(पार्थ नंदी / PARTHA NANDY)
मुख्य प्रबंधक (परियोजना) / CHIEF MANAGER (PROJECT)

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

बोली लगाने वालों को निर्देश / INSTRUCTION TO BIDDERS

1. REGISTRATION OF CONTRACTOR

Any bidder willing to take part in the process of e-Tendering will have to be enrolled & registered with the Government e-Procurement system, through logging on to <https://eprocure.gov.in/eprocure/app>.

2. DIGITAL SIGNATURE CERTIFICATE (DSC)

Each bidder is required to obtain a Class-II or Class-III Digital Signature Certificate (DSC) for submission of tenders, from the approved service provider of the National Informatics Centre (NIC) on payment of the requisite amount. Details are available at the web Site (<https://eprocure.gov.in/eprocure/app>) in Clause 2 of Guideline to the bidder. DSC is given as a USB e-Token.

3. SUBMISSION OF TENDER: ONLINE MODE IN CPPP'S PORTAL

Bids are to be submitted online through the e-Procurement system of **Central Public Procurement Portal (CPPP)** (<https://eprocure.gov.in/eprocure/app>). Tender along with all other required documents are to be signed and sealed by the authorised signatory while submitting the bid through CPPP. While submitting Price Bid on CPPP, the rates should be properly filled in the appropriate space in the BILL OF QUANTITY (BOQ) of the Tender.

Hardcopies of the uploaded documents, excluding Price Bid, are to be submitted along with EMD and Tender Fee (as applicable) in a sealed envelope to the BBJ's Registered Office within five (05) days of bid submission last date.

4. LANGUAGE

Bids and all accompanying documents shall be in English. In case any accompanying documents are in another language, they shall be accompanied by an English version, which shall prevail in the matter of interpretation.

- 5. SUBMISSION OF BID:** The Tender shall be signed by the person legally authorised to enter into commitments on behalf of the Tenderer. All pages of the Tender document and other required documents are to be **signed by the authorised signatory with Company's seal**. Tenders are to be submitted in two parts as described below.

- a) All the pages of the Tender document are to be signed with Company's seal by the bidders. The rates in the appropriate space in the **BILL OF QUANTITY** of the tender should be properly filled in both in figures and words.
- b) The Tender shall be signed by the person legally authorized to enter into a commitment on behalf of the tenderer. Tenders are to be submitted in two parts as per following:

(a) TECHNO-COMMERCIAL BID: Scanned copy of the EMD, Cost of Tender and all other required documents duly signed and sealed by the authorized signatory, as stated below, are to be uploaded in CPPP and a hard copy of the same to be addressed to the Chief Manager (Project) at BBJ's Registered office in a sealed envelope, super scribing "TENDER NOTICE NO." and "TECHNO-COMMERCIAL BID" (**Non submission of any of the stated documents shall lead to rejection of the bid**):

- (i) Signed copies of documents as per Eligibility Criteria as per Clause No 2 of Special Conditions of Contract.
- (ii) Signed copy of **PAN, Goods & Service Tax (GST) registration certificates**.
- (iii) Certificate of the Incorporation of the Company/ Partnership Deed/ DIN/ CIN etc.

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

- (iv) Company's audited Balance Sheet & Profit & Loss Account for last 3 (three) financial years ending 31st March of the previous financial year. However, in case balance sheet of the previous year is yet to be audited, the audited balance sheet of fourth previous year shall be considered.
- (v) Downloaded Tender document (without quoting any price in Techno-Commercial Bid) duly signed with an official stamp on each page.
- (vi) Any Bidder falling under Micro And Small Enterprises (MSEs) category, shall furnish the following details & submit documentary evidence/ Govt. Certificate etc. in support of the same along with their techno-commercial offer:

Type under MSE	SC/ST Owned	Women Owned	Others (excluding SC/ ST & Women Owned)
Micro			
Small			

Note: - If the bidder does not furnish the above, the offer shall be processed construing that the bidder is not falling under MSE category.

(b) PRICE BID: The rates are to be properly filled up in appropriate space in BILL OF QUANTITIES (BOQ) of the Tender and uploaded on CPPP's website. **Price bid of only Techno-Commercially Qualified bidders shall be opened.**

6. **PREFERENCE TO MAKE IN INDIA:**

The provisions of revised 'Public Procurement (Preference to Make in India) Order 2017' issued by Department of Industrial Policy and Promotion under Ministry of Commerce and Industry vide letter no. P45021/2/2017-PP (BE-II) dated 16th September 2020, as amended from time to time up to Bid Due Date, shall be applicable to the bidding process and award of the contract shall be done accordingly.

Please enter the percentage of local content in the material being offered. Please enter 0 for fully imported items, and 100 for fully indigenous items. The definition and calculation of local content shall be in accordance with the Make in India policy as incorporated in the tender conditions.

7. **PUBLIC PROCUREMENT (PREFERENCE TO MAKE IN INDIA):**

For this procurement, the local content to categorize a supplier as a Class I local supplier/ Class II local Supplier/Non-Local Supplier and purchase preferences to Class I local supplier, is as defined in Public Procurement (Preference to Make in India), Order 2017 dated 4th June 2020 issued by DPIIT. In case of subsequent orders issued by the nodal ministry, changing the definition of local content for the items of the NIT, the same shall be applicable even if issued after issue of this NIT, but before opening of Part-II bids against this NIT.

8. **COMPLIANCE TO RESTRICTIONS UNDER RULE 144 (XI) OF GFR 2017**

- I. Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. The Competent Authority for the purpose of this Clause shall be the Registration Committee constituted by the Department for Promotion of Industry and Internal Trade (DPIIT).
- II. "Bidder" (including the term 'tenderer', 'consultant' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

bidders stated hereinbefore, including any Bidder branch or office controlled by such person, participating in a procurement process.

III. "Bidder from a country which shares a land border with India" for the purpose of this Clause means:

- a) An entity incorporated established or registered in such a country; or
- b) A subsidiary of an entity incorporated established or registered in such a country; or
- c) An entity substantially controlled through entities incorporated, established or registered in such a country; or
- d) An entity whose beneficial owner is situated in such a country; or
- e) An Indian (or other) agent of such an entity; or
- f) A natural person who is a citizen of such a country; or
- g) A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.

IV. The beneficial owner for the purpose of (III) above will be as under:

9. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.

Explanation-

- a. "Controlling ownership interest" means ownership of or entitlement to more than twenty-five per cent of shares or capital or profits of the company.
- b. "Control" shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements.

10. In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership or entitlement to more than fifteen percent of capital or profits of the partnership.
11. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person has ownership of or entitlement to more than fifteen percent of the property or capital or profits of the such association or body of individuals.
12. Where no natural person is identified under (19) or (20) or (21) above, the beneficial owner is the relevant natural person who holds the position of senior managing official.
13. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
14. An Agent is a person employed to do any act for another, or to represent another in dealings with third person.

Note:

- i. The bidder shall provide undertaking for their compliance to this Clause, in the format provided in Annexure-A.
- ii. Registration of the bidder with Competent Authority should be valid at the time of submission of bids and at the time of acceptance of the bids.

15. **Joint venture and/or Consortium/MOU shall not be considered for the tender.**

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

16. **No deviation to the tender conditions shall be accepted. Conditional tenders shall not be accepted, and no additional clause shall be entertained. BBJ reserves all rights in this regard.**
17. VALIDITY OF TENDER
90 (ninety) days from the date of opening of tender or for a further period if mutually accepted. BBJ reserves the exclusive right to extend the validity if any.
18. ORDER OF PRIORITY OF CONTRACT DOCUMENTS:
Where there is any conflict between the various documents in the contract, the following order of priority shall be followed i.e., a document appearing earlier shall override the document appearing subsequently:
 - 1) Work order
 - 2) Letter of Award (LOA)
 - 3) Schedule of Items, Rates & Quantities
 - 4) Special Conditions of the Contract (SCC)
 - 5) Technical Specifications (TS)
 - 6) Scope of Work (SOW)
 - 7) Drawings
 - 8) Relevant Codes & Standards
 - 9) Notice Inviting Tender
 - 10) Instructions to the Bidders (IB)
 - 11) General Conditions of Contract
 - 12) Any other documents forming part of the Contract.
19. Bidder should submit the documents in Hard Copy on or before as stipulated in "DATE & TIME SCHEDULE" to the address as mentioned above.

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

SPECIAL CONDITION OF THE CONTRACT

1. DEFINITIONS AND INTERPRETATION:

In this Tender Document, as hereinafter defined, the following words and expressions shall have the meaning as under:

- a) "**BBJ**" shall mean The Braithwaite Burn And Jessop Construction Company Limited having its registered office at 27, R. N. Mukherjee Road, Kolkata- 700 001.
- b) "**TENDER**" shall mean the proposal submitted by the Tenderer/ Bidder/ Supplier/ Dealer/ Agency in response to BBJ's Notice of Invitation to this Tender Document.
- c) "**ORDER**" shall mean a written Work/ Purchase Order issued by BBJ.
- d) "**TENDERER/ BIDDER**" shall mean the firm or Company (hereinafter called Tenderer/ Bidder) who duly submits the tender after accepting all the terms & conditions of the tender document.
- e) "**SUCCESSFUL BIDDER**" whose tender has been finally accepted by BBJ.

2. ELIGIBILITY CRITERIA

The internal auditors may be selected from the Chartered Accountants/Cost accountant firm having certificate of practice from the Institute of Chartered accountants of India /Institute of Cost accountants of India, should be filled **up in Annexure -I**

Eligibility Criteria: (As per Annexure-I)

Certificate/ necessary document should be enclosed:

1. Date of registration of CA firm/CMA firm /No of Years Experience –
2. No. of Partners (as on closing date of tender)
3. No. of CA/CMA Employees (as on closing date of tender): (supported by CA/CMA Institute Certificate)
4. No. of Semi Qualified Staff/Article/ Audit Clerks/ Paid staff (as on closing date of tender): (Self-certified or institute certificate).
5. Whether the CA/CMA firms have an experience of conducting statutory and /or internal audit of PSU (Excluding Bank Audit): (Offer letter/ Appointment letter/Work Order etc.)
6. At least one partners should be FCA/FCMA located in Kolkata. (Institute certificate)
7. Profile /Status of qualified partners as per ICAI /CMA record should be attached. – (Proof of Institute certificate to be attached showing Total No of Staff & Qualified Partners).
8. The Office of the Firm should be in Kolkata.
9. No of assignments completed up to 31/03/2025 (Proof of Offer Letter/ Appointment letter/Work Order etc.)
10. Minimum Number of years of experience since Inception of Firm: 5 Years

TECHNICAL BID

Technical Evaluation Rejection Criteria:

- a) Bid must be submitted in Two Bid system under two separate envelopes. Bid indicating/ disclosing prices in techno-commercial (un-priced bid) or at any stage before opening of price-bid shall be straightaway rejected.
- b) Fees should be firm during the entire duration of the contract.
- c) Who will not comply with Minimum Existence period of 5 years and/or Average Annual Turnover of **Rs.1.20 crore** criteria (necessary documents need to be produced in support of the same).

3. EVALUATION CRITERIA:(FORMAT FOR TECHNICAL EVALUATION -ANNEXURE-II)

- a) Composite score will be calculated by adding the weighted technical and financial bid score by applying the weightage of 60% and 40% to technical and financial scores respectively.

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

- b) The bidder securing the highest composite score will be considered as the most responsive bidder and will be earmarked as L-1 bidder for award of subject work. However, BBJ will reserves the right for price negotiation with the Firm, if required. Calculation of Composite scores will be as follows:

$$Cs=Ts \times 0.60+ Fs \times 0.40$$

Where: (i) Cs= Composite Score (ii) Ts= Technical Score (iii) Fs= Normalized Financial Score (iv) Ranks of Bidders of decided based on Composite Score.

- c) Among the qualified bidders, bid with lowest qualifying financial bid will be awarded 100% financial score and financial score % of others will be reduced proportionately in comparison with their price quotes as against the lowest quote. Thus, Financial Scores for bidders other than L-1 will be evaluated using the formula mentioned below:

$$Fs(\text{Normalized Financial score of the bidder}) = (\text{Lowest Financial bid} / \text{Financial bid of the bidder}) \times 100 \text{ (adjusted to 2 decimal places)}$$

- d) In the event of the composite bid are in tie, the bidder scoring the highest technical score will be adjudicated as the best value bidder for selection.

4. **SCOPE OF WORK**

I. GENERAL

- a) Review of Accounts, accounting system and related internal controls and suggest improvement/modification, its adequacy, etc.
- b) Capital Expenditure.
- c) Debtors and other receivables.
- d) Cash transactions, Bank accounts, Bank Reconciliation Statements (particularly cash credit accounts with banks), interest and charges, processing of the sale of scrap and surplus materials, refund/adjustment of EMD.
- e) Expenses on power, vehicles (fuel consumption and other expenses), maintenance and repairs, advertisement and marketing expenses, telephone expenses, insurance, demurrage, freight on handling charges, etc.
- f) Physical verification of cash.
- g) Audit of unclaimed salary and wages.
- h) Expenses on P.F., Gratuity, VR Compensation, etc. and unclaimed, if any.
- i) Review of Advances/other receivables.
- j) Accounts with other subsidiaries and holding company.
- k) Material procurements/purchases, cash and credit purchase of raw materials and stores, their documentation, processing the bills of vendors/suppliers as per terms of Purchase Orders, and the adjustments of supplier's advances.
- l) Project-Wise consumption vis-a-vis standard specified consumption norms, variance analysis and materials accounting.
- m) Project-wise costing.
- n) Verification of payroll, attendance, leave position of employees, overtime, its actual hours and equivalent hours for payment, incentive calculation and payments and other employees' payments including salary fixations, arrears, etc in accordance with the rules.
- o) Payment to suppliers and contractors/other parties.
- p) Review of MIS system.
- q) Settlement of terminal benefits like provident fund, gratuity, leave pay, etc.
- r) Sales tax, VAT, Excise Duty (wherever applicable) and TDS under Income Tax Act, 1961.
- s) Physical Verification of Inventory, Fixed Assets, etc. at the locations/sites
- t) Compliance with various statutory rules in respect of the administration of PF, ESI, Income Tax, Sales Tax, VAT, Excise Duty, Customs Duty, Service Tax etc.

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

- u) Maintenance of registers, filing of Returns, etc. as per provisions of the companies Act, 1956.
- v) Any other specific assignment as desired by the Management from time to time.

II. Pre-Audit of all payments to ascertain the propriety of the transactions other than employee-related Payments which will be checked/verified quarterly in the normal course of an audit.

5. PERIOD OF CONTRACT:

The period of Internal Audit will be for the financial year 2025-26 and may be extended for a further one year at the discretion of the management.

6. PAYMENT TERMS:

Monthly bill payments for Pre Audit & Quarterly bill payments for internal Audit will be made within **45 (forty-five) days** after submission of a clear bill to BBJ and certification thereof by the F&A department. Out-of-pocket expenses in the nature of conveyance, communication etc. as and when the site visit is required.

7. FIRM PRICE:

Rates shall remain firm & shall not attract escalation due to any reason in pursuance of this contract from the date of order.

8. TIME SCHEDULE:

The Internal Audit has to be conducted as per the following Audit Programme:

Calendar for Projects, where Internal Audit is to be done on Semi-Annual basis: Phase	Period Covering	Reports to be submitted by
1st Quarter	1st April to 30th June	7th August
2nd Quarter	1st July to 30th September	7th November
3rd Quarter	1st October to 31st December	7th February
4th Quarter	1st January to 31st March	31st May

9. OBJECTIVE OF INTERNAL AUDIT:

- a) Review of operations to assure whether the operations are conducted economically and efficiently.
- b) To assure whether the systems, procedures, adopted by the company are adequate and effective to achieve company's objectives and goals.
- c) To assure the compliances of legal, regulatory, accounting standards, policies, and prescribed procedures.
- d) To add value to improve the company's operations.
- e) To evaluate and improve the effectiveness of risk management control and governance processes.
- f) The scope of coverage of the Internal Audit and Pre-Audit is as enclosed (Annexure-III)
- g) Submitted for kind approval of Competent Authority.

10. TAXES & DUTIES

The successful bidder shall be exclusively responsible for payment of all Taxes, Royalties etc. (**including Goods and Service Tax**) that may be levied from time to time according to the Laws & regulations now in force & also hereafter to be imposed, increased or modified from time to time. Nothing will be payable extra by the Company in respect of any duties/ taxes to be imposed on the procurement of materials for execution of the contract.

11. **GOODS AND SERVICE TAX (GST)**

- a) The successful bidder shall be liable to pay all applicable taxes [**including Goods and Service Tax (GST)**] or any other tax or cess and show the amount of CGST, SGST, IGST, Cess or any other tax, as applicable, separately in the bill/ invoice/ debit/ credit notes. Successful bidder shall quote their GST Identification No. (GSTIN) in all its bills/invoices/ debit/credit notes.
- b) The successful bidder has to provide a proper invoice/ debit/ credit notes bearing QR Code wherever applicable in the form and manner prescribed under rules of the GST Act/ rules containing all the particulars mentioned therein. In the event the successful bidder fails to provide the invoice/debit/credit notes in the form and manner prescribed under GST, then in the event of such non-compliance of the GST Act/Rules, the successful bidder shall be liable to indemnify for any losses to the Company.
- c) The successful bidder shall raise their tax invoice in the regular interval as per contract condition and upload their supply invoice in GSTN Portal through GSTR-1 return with 10th of next month. Mismatch in return of BBJ due to any reason attributable to the bidder, the same shall be recovered from Bidder's bill.
- d) The successful bidder shall upload/ submit/ report all supply invoices/ debit/ credit notes details in the form of prescribed statements/returns on the GSTN portal on or before the prescribed due dates date as per GST act/rules. The successful bidder shall pay the balance payable GST amount against supplies made to the Company on a monthly basis within due date from the appointed date regularly. Successful bidder shall reconcile the differences/ mismatches in submissions on GSTN portal if any before submission of their final monthly return.
- e) The successful bidder shall issue a credit note or debit note (if any) with reference to an original invoice within the prescribed time limit as per GST Act/ rules only after acceptance from the Company and the same shall be uploaded by the successful bidder in the GSTN portal in the same month. Successful bidder shall issue and submit the supplementary invoices (if any) with reference to original invoices to the Company promptly and within the prescribed time limit as per GST act/rules and the same shall be uploaded by the successful bidder in the GSTN portal in the same month. In case there is any loss of credit or additional liability and/ or interest etc. arises due to non-compliance by the successful bidder, the same shall be reimbursed by the successful bidder to the Company. In case the successful bidder disqualifies in any of the above, please note that the input tax credit (GST) shall not be available to the Company and the Company has right to hold the GST amount without any intimation until the matter get resolved and credit is available to the Company.
- f) In the event where the input tax credit of the GST charged by the successful bidder is denied by the tax authorities to the Company, the Company shall be entitled to recover such amount from the successful bidder by way of adjustment from the next tax invoice/debit note. In addition to the amount of GST, the Company shall also be entitled to recover from the successful bidder interest along with applicable penalty imposed on the Company under GST laws. It is further agreed that in case the successful bidder fails to charge GST, if applicable, on the services/activities forming part of this agreement, at the time of raising invoices; the Company shall not be liable or responsible for reimbursing such tax, at any later date.
- g) The Company reserves the right to change the aforesaid GST/ Tax terms and conditions as notified from time to time by Government of India or respective State Governments. It is further clarified that all payments under this agreement shall be subject to withholding taxes, if applicable.
- h) At present GST-TDS is applicable. Deduction of GST-TDS at source would be enforced from the running bills at the rates prescribed. The GST (i.e., SGST, CGST or IGST) amount shall be shown separately in invoice and also submit proper Tax

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

Invoice as per section 31 of CGST Act, and Rule 46 of CGST Rules, 2017 to get Input Tax Credit by BBJ.

12. **NEW LEVIES/ TAXES**

In case the Government imposes any new levy/tax or modifies rate of existing taxes including GST after awarding of the work during the tenure of the contract, BBJ shall reimburse the same at actual on submission of documentary proof of payment subject to the satisfaction of BBJ that such new levy/tax applies to this contract.

13. **CONFIDENTIALITY OF DOCUMENTS**

The successful bidder shall treat all documents, specifications, drawings and contents therein as private and confidential.

14. **SUBLETTING OF WORK**

No part of Work Order nor any share or interest thereof shall in any manner of degree be transferred, assigned or sublet by the successful bidder/ the successful bidder directly or indirectly to any firm or corporation whatsoever without the prior consent in writing of BBJ.

15. **INDEMNITY**

Bidder shall indemnify BBJ against all claims & losses in respect of their contractual obligations in the event of non-compliance of any terms & conditions of this documents or contract agreement / statutory rules/ obligations/ laws/ taxes & duties etc.

16. **TERMINATION OF CONTRACT**

In the event, BBJ finds that the successful Bidder's progress is consistently below the accepted pace based on the program scheduled mentioned in this document or fixed by BBJ and/or if the quality of works being executed by the successful Bidder falls below the expected standards laid down by BBJ, in such cases, in the interest of timely and successful completion of the project and to maintain the high quality of work, BBJ reserve the right to delete the Scope of Work of the successful Bidder, or, the entire balance work to be taken away from the successful Bidder and BBJ shall be at liberty to get such works done/executed by any other Bidder/ agencies. Moreover, BBJ shall not be liable to pay any compensation or make good any damage/s or to affect any other payment to the present successful bidder for any ground whatsoever.

In the above event, the successful bidder shall be debarred from participating in the tender for executing the balance work. If the successful bidder is a JV or a Partnership firm, then every member/partner of such a firm shall be debarred from participating in the tender for the balance work in his/her individual capacity or as a partner of any other JV /partnership firm.

The defaulting successful bidder shall not be issued any completion certificate for the contract.

All the statutory obligations including maintaining all other relevant Statutes, Laws/ Rules, Local Rules & Regulations/ Rules of Central/ Local Govt. bodies should abide & comply by the successful Bidder and any consequence comes out from the act or omission of the successful Bidder which can result in stoppage of work or the successful bidder fails to comply any of its respective Contractual obligation(s) within the stipulated time frame, in that event BBJ reserves the right to terminate the contract and to take any action against the successful Bidder (such as forfeiture of EMD/ Security Deposit, encashment of Performance Bank Guarantee, non-payment/ forfeiture of RA Bills etc.) and the decision of BBJ in this respect shall be final.

In the above situations, BBJ reserves the right to issue a notice in writing to that effect and if the successful bidder does not within seven days after the delivery to him of such notice proceed to make good his default in so far as the same is capable of being made good and

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

carry on the work or comply with such directions as aforesaid of the entire satisfaction of the BBJ, then BBJ shall be entitled after giving 48 hours' notice in writing to rescind the contract as a whole or in part or parts (as may be specified in such notice) and after the expiry of 48 hours' notice, a final termination notice should be issued by BBJ.

17. RESOLUTION OF DISPUTES AND ARBITRATION

In case a dispute or difference of any kind whatsoever arises out of or relates to the Contract or ancillary/incidental as to the terms and conditions of it or relates to any matter for execution and/or performance of the contract, between the parties to the Contract, it is a term of the agreement by and between the parties herein that before invoking arbitration, the aggrieved party shall first & foremost refer the matter within sixty (60) days from the date of cause of action of the said dispute(s) or difference(s) arose, to the Competent Authority of BBJ and the decision/recommendation/interpretation made by the said Competent Authority of BBJ shall be final & binding upon both the parties.

On the failure of the procedure prescribed above or if a party is dissatisfied with the decisions/recommendations aforesaid, and notwithstanding anything else contained elsewhere, the aggrieved party may by notice in writing to the Competent Authority of BBJ evince the intention to refer the disputes and differences that have arisen between the parties to Arbitration by the constitution of an Arbitral Tribunal. The Arbitral Tribunal shall consist of three arbitrators, one each to be nominated by the respective parties and the third to be appointed by the nominated arbitrators.

Pending submission of and/or decision on a dispute or difference as aforesaid or until the Arbitral Award is published, the parties (if the Contract is not terminated/ cancelled) shall continue to perform all of their obligations under this Agreement and the Contract, without prejudice to a final adjustment in accordance with such award.

The decision of the Arbitral Tribunal arrived at after hearing the parties shall be final and binding upon the parties. The Arbitration Proceedings shall be conducted in accordance with the Arbitration and Conciliation Act, 1996 or any statutory modifications or re-enactments thereof.

It is also agreed by the parties that the Arbitration Proceedings shall be conducted in the English language. The venue of Arbitration shall be Kolkata only and any proceedings arising out of this Agreement / Contract shall be subject to the jurisdiction of Courts at Kolkata.

While executing the work by the Bidder and/or after completion of the work and/ or till completion of the maintenance period as per order, a dispute or difference of any kind whatsoever arises out of or relates due to actions of the Railway and/ or the Bidder, the same will at first instance be settled amicably with the Railway through BBJ. In case amicable settlement cannot be reached and it is required to initiate arbitration proceeding by BBJ with the Railway, the Bidder will bear entire costs related to arbitration proceedings including legal expenses, incidental costs e.g. costs related to travelling, food & lodging of BBJ's representatives including BBJ's legal experts/ lawyers, costs of documentation etc.

In the event of any dispute and/or difference arises due to any non compliance/ default caused by the successful bidder and for that reason any litigation/ arbitration arises between the concerned Railway authority and BBJ for work related matters e.g. extra work done/ quantity variation & payment thereof, non-payment of bills, deletion/ modification of items, legal/ local/ state/ national statutory compliances (other than those, which are to be complied with by the Bidder as per BBJ's order) etc., the same will be forwarded to the concerned Railway authority by BBJ and necessary follow ups to be done by the Bidder. In case these issues are need to be settled through legal process (arbitration/ court cases etc.), cost involved in such legal processes will be borne by the Bidder till finalization of the process, irrespective of realization of the claims etc. Any payment in this regard, due to be

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

paid to the Bidder, will be paid only after the realization of the same from the Railway authority.

18. **FORCE MAJEURE:**

If any time, during the continuance of this contract, the performance in whole or in part by either party under obligation as per this contract is prevented or delayed by reasons of any war or hostility, the act of the public enemy, civil commotion, sabotage, fire, flood, explosion, epidemic, quarantine restrictions, strike, lockout or acts of God (hereinafter referred to as "eventuality"), provided notice of happening of any such eventuality is given by either party to the other within 21 (Twenty) days of the date of occurrence thereof, neither party shall because of such an "eventuality" be entitled to terminate this contract nor shall either party have any claim or damages against the other in respect of such non-performance or delay in performance and deliveries under the contract. The contract shall be resumed as soon as practicable after such "eventuality" has come to an end or ceased to exist.

In case of any dispute, the decision of BBJ shall be final and conclusive, provided further that if the performance in whole or part of any obligation under this contract is prevented or delayed because of any such eventuality for a period exceeding 60 (Sixty) days, either party may at its options, terminate the contract.

Provided that if the contract is terminated under this clause, the Purchaser shall be at liberty to take over from the supplier at a price to be fixed by the purchaser, which shall be final, all unused, undamaged and acceptable equipment, bought out components and other stores in the course of manufacture which may be in the possession of the Supplier at the time of such termination, or such portion thereof as BBJ may deem fit except such equipment, as the Supplier may, with the concurrence of the Purchaser, elect to retain.

19. **NON-SCHEDULE ITEM OF WORK**

Settlement of rate of the extra item(s) of work which is/are not covered by the schedule:

The successful bidder shall notify any extra item(s) of work to BBJ immediately after he comes across the same during the execution of work and submits the rate for the same. Based on merit, BBJ shall take up with RAILWAY for settlement of the rate of the extra item(s) of work. If RAILWAY admits the said extra item(s) of work and settles the rate thereof then BBJ shall also admit the said extra item of work for the successful bidder and pass on 90% of the rate settled by RAILWAY.

20. **IMPORTANT NOTES:**

BBJ reserves the right to:

- i) Accept or reject any bid received at its discretion without assigning any reasons whatsoever.
- ii) Increase/ decrease/ alter the job description/ scope of work with the corresponding change in the value of the contract.
- iii) Postpone or extend the above-mentioned date, split and distribute the work among more than one bidder without assigning any reason whatsoever.
- iv) May ask for further qualification during techno commercial scrutiny of bids received.
- vi) BBJ shall not be liable for any expenses incurred by the bidder for delivery of materials or during the preparation of the bid irrespective of whether it is accepted or not.
- vii) Canvassing i.e., soliciting favour, seeking advantage etc. in any form is strictly prohibited and any bidder found to have engaged in canvassing shall be liable to have his bid rejected summarily.
- viii) If the bidder deliberately gives any wrong information in his tender to create circumstances for the acceptance to his bid, BBJ reserves the right to reject such application.

(पार्थ नंदी / PARTHA NANDY)

मुख्य प्रबंधक (परियोजना) / CHIEF MANAGER (PROJECT)

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

ANNEXURE –I
(On letter head of firm/Proprietorship/Individual)

PROFORMA FOR TECHNICAL BID (For conducting Internal Audit of BBJ for the Financial Year 2023-24) containing the following details:

Sl. No.	PARTICULARS	DETAILS (Supporting Documents where applicable are required to be submitted along with this form)
1.	Compulsory Conditions: Existence for a minimum period of Five years. Average Annual Turnover for the last 3 years at least Rs.1.20 crore for the purpose of ascertaining the parameter of Turnover of the bidder average turnover for the previous three financial years (2021-22 to 2022-23 and 2023-24) shall be considered.	
2.	Year of establishment of the Firm.	
3.	Partners (details) as per ICAI/ ICAI (Cost) Certificates as on 01.04.2024.	
4.	Branch Office details (Please mention here Names of places/ cities where the Branch exist and attach extra copies of this form with similar details for each branch firm).	
5.	Names of the Chartered Accountants (ACA/FCA) / Cost Accountants (ACMA/FCMA) employed with the firm.	
6.	Number of semi-qualified employees attached with the Firm (CA- Intermediate and/ or Cost-Intermediate).	
7.	Exposure of the Firm in PSUs as (1) Statutory (Finance or Cost)/Internal Auditors. (2) Specification of exposure in Construction Company, if any (Name of the PSU, Year of audit and nature of audit	
8.	The applicant Firm of Chartered Accountants / Cost Accountants must have carried out in addition to Routine Audit, Internal/special Audits in any of the following areas: 1) Direct Taxes. 2) State related Taxes / VAT Audit. 3) Central Excise/Service Tax /GST. 4) Physical verification of Fixed Assets and. 5) Inventories. The above are only illustrative and not Comprehensive/ exhaustive.	
9.	Brief Resume of the Firm (please submit an Attachment)	
10.	Registration Certificate issued by ICAI /ICAI(Cost)	
11.	Certificate issued by the Institute ICAI/CMA showing No of Partners Semi qualified Staff paid Assistants	

दी ब्रेथवेटबर्न एंड जेसप कंस्ट्रक्शन कंपनी लिमिटेड
THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION CO. LTD.
(भारत सरकार का एक उद्यम) / (A Government of India Enterprise)

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

The above technical proposal also include.

1. Proposed Overall in charge for the assignment (Partner):
2. Proposed Total Audit Days to be spent for the Assignment (from the date of receipt of engagement letter):
3. Proposed Team for the assignment (keeping in view the scope of work, coverage etc.):
4. declaration of proposed Team for the assignment (keeping in view the scope of work, coverage etc.):

Level	Educational Qualification	Key Responsibilities or Task Assigned	Number of Man-days estimated for task completion
In-Charge	Partner (FCA/FCMA/ACA/ACMA)	Finalization	[Points per head per day-1.0] Max=6
Team Leader	(FCA/FCMA/ACA/ACMA)	Pre-Finalization on, Checking	[Points per head per day-1.0] Max=8
Team Member	Semi Qualified	Collation, Compilation, Consolidation	[Points per head per day-0.1] Max=6
Team Member	Support Staff / Articled Clerk	Routine Checking	[Points per head per day-0.1] Max=6
	TOTAL		26 MARKS

a. Technical Approach--

- I) Note on Firm's Understanding of the assignment.
- II) Books of Accounts/Registers /Records to be checked in general.
- III) Statements and Reports to be prepared.
- IV) The proposed man days should strictly be adhered to in case of failure management may take appropriate action.

Tender No.: eNIT/BBJ/INTERNAL-AUDIT/07-2025

Date: 12 May 2025

**ANNEXURE-II
FORMAT FOR TECHNICAL EVALUATION**

SL. NO.	PARTICULARS	POINTS TO BE ALLOTTED	MAXIMUM POINT
1.	a) Year of Establishment of the Audit Firm. b) Average Turnover. Minimum = Rs. 1.20 Cr. = 1 Point Beyond Rs. 1.20 Cr. for every 50 lakhs = 1 Point	1 Point per year beyond 5 years 1 Point for every Rs. 1.20 Cr. turnover (not in part) beyond Rs.50 lakhs. [P/L and Balance Sheet required]	Maximum 10 Points Maximum 10 Points.
2.	a) No. of Partners = 1 Point	a) 2 Point per Partner. [Certificate of CA Institute to be submitted]	Maximum 8 points
3.	Head Office at same city of our Head Office	a) 6 Point for HO in Kolkata. [Certificate of CA Institute to be submitted]	Maximum 6 points
4.	No. of qualified assistants (Chartered/ Cost Accountants) employed with the Firm	2 Points per Qualified Assistants. [Certificate of CA Institute to be submitted]	Maximum 12 Points
5.	No. of Semi-Qualified Assistants (Chartered/Cost Accountants) employed with the Firm	1 point Per Semi qualified Assistant. [Certificate of CA Institute to be submitted]	Maximum 6 Points
6.	a) Exposure of the Firm in PSU Company under Central/State Govt. as Statutory (Finance or Cost)/ Internal Auditor. b) Exposure of the Firm in construction Industry.	1 Points per year of Audit + (Completion Certificate/ Appointment Letter/ Work Order be submitted within the last 5 years)	Maximum 6 points Maximum 8 points
7.	Experience in special assignments in PSUs. 1. Tax Audits (Direct/ Indirect). 2. Inventory audit. 3. Physical verification of Fixed Asset. 4. System Audit (last 5 years)	 2 Points 2 Points 2 Points 2 Points. (Completion certificate to be submitted within the last 5 years)	 Maximum 08 points
	TOTAL		74 Marks