

## **BID-DOCUMENT**

### **CONSULTANT - GST FOR THE FINANCIAL YEAR 2019-20**

#### **TERMS OF REFERENCE**

1. KRIDL is a Government of Karnataka undertaking registered under Company Act 1956/2013 engaged in Civil Constructions entrusted by Government of Karnataka and various Boards and Corporations all over the State with its Head Office at Grammenabhiruddi Bhavan, Ananda Rao Circle, Bangalore-560 009.
2. The Company is having 6 Zones, 40 Divisions and **90 PROJECT OFFICES - SUB-DIVISIONS** (and any subsequent additions/deletions) with Annual turnover of more than Rs.3000.00 Crores. The Zonal Offices are located in Bangalore (2 Zones), Mysore, Chitradurga, Belgaum and Gulbarga.
3. The Company has around 90 Project Offices - Sub-Divisions (and any subsequent additions) located all over the State, works are executed at Sub-Division Level and Accounts are generated at Project level and for Establishment expenses and investments at Head Quarters, Bangalore.
4. Assistant Engineers and Junior Engineers execute the work and submit monthly accounts to the Assistant Executive Engineer (AEE) of the respective Sub-Division. The AEE conducts 100% check measurement and submits the monthly accounts to Executive Engineer (EE) at the Division level for acceptance. EE carries out 25% check measurement of the works and accepts the accounts and forwards the same to the Head Office.
5. The accounts received from AEE/EE are consolidated at the Head Office and Financial Statements are prepared. Statutory Auditor appointed by C& AG conducts audit of the Financial Statements which are approved by the Board and gives is Report. The Audited Financial Statements alongwith Statutory Auditor's Report will be submitted to C & AG. C& AG will conduct audit of the Financial Statements and gives his Comments Certificate which will be placed in the AGM and Accounts are adopted.
6. The Company maintains books of Accounts under Tally 9 version and monthly Accounts of the Projects are received by the Audit Officers stationed at Head Quarters. Database are synchronised at Headquarters on a daily basis.
7. The Company has Zone wise Audit Officers who scrutinize the monthly Accounts received from the Projects and pass on to Internal Auditors for their verification as per the Scope of Audit and submit their Quarterly Audit report.
8. Depending on work load, Company may open/close some Sub-Division in the year of Audit, which should also be considered for Audit.

## **SCOPE OF WORK OF CONSULTANT –**

### **GST FOR THE FINANCIAL YEAR 2019-20**

1. The Consultant to coordinate with Audit Officers(AOs), KRIDL, Headquarters to get the purchases and Sales details for all 90 Project Offices - Sub-Divisions (and any subsequent additions). The purchase bills are to be verified about its veracity before taking in put tax credit.
2. The consultant shall verify the monthly Sub-divisions accounts and Head office accounts, consolidate the same and file GST return monthly in GST regime as per prescribed procedures under the law.
3. Providing information on any mismatch of Input Tax credit availed to, Zonal Audit Officers at the Head Office, so that they can coordinate with the Project Offices and get the rectification done.
4. Calculation of appropriate taxable value considering the GST input tax available.
5. Application of appropriate tax rates, abatements and exemptions and arriving at the Tax Amount Payable/Refundable.
6. Procedurally filing GST monthly returns of KRIDL comprising of 90 Project Offices (and any subsequent additions/deletions) within the due dates.
7. Procedurally making application for refund under GST if any.
8. Procedurally filing the Annual Returns under the GST.
9. Conducting the annual audit under GST and filing the Annual GST Audit Report Online.
10. The Consultant to assist and coordinate Audit with C&AG, Statutory Auditor, Internal Auditor and GST Authority, to reply for observations/notices by these Authorities and represent the Case on behalf of the Company before the appropriate authority pertaining to GST.
11. Apprising and updating the company on the latest changes in GST and Company Act and advice on the TDS matters, Reverse Charge Mechanism and assisting KRIDL in remitting the same before the due dates.
12. The Auditor should also give opinion on GST, whenever requested by KRIDL. They should also appraise and update the Company on latest amendments in IT Act, TDS matters, Company law having impact on GST and any other laws which are applicable to the Company.
13. Advising on a regular basis for good tax planning under the GST.
14. Attend to any other work relating to GST entrusted by Managing Director and Chief Finance Officer from time to time.

15. The Professional Fees will be paid once in a quarter, after ascertaining that the Consultant has carried out the filing of GST as per the provisions of the GST Act. However, the payment for the 4<sup>th</sup> Quarter will be made only after filing of the annual returns to the GST Authority.
16. **The Consultant to comply with all the provisions of the GST Act and Rules thereunder made from time to time by the appropriate authority. The Consultant is responsible for any lapses, short payment, non-payment of GST and consequential interest, penalty on KRIDL.**
17. The Consultant should study the Work Estimates, GST Collections, ITC, GST liability and advise the Company about loading of GST in the estimates immediately on assignment of the task.
18. Managing Director reserves the rights to accept or reject any or all tenders without assigning any reason.

**ELIGIBILITY CRITERIA FOR APPOINTMENT OF CONSULTANT - GST FOR THE  
FINANCIAL YEAR 2019-20**

1. Should be a Chartered Accountant/ Cost Accountant having minimum 5 years of professional standing and having registered office in Bangalore [Copy of Registration Certificate issued by the respective institute to be submitted]
2. Should have been Registered under GST [Copy of GST registration certificate to be submitted].
3. Should have a minimum turnover of Rs.100 lakhs each during the financial years 2016-17 and 2017-18[copy of financial statements for two years to be submitted].
4. Should have handled monthly/annual return filing – GST, for clients engaged in works contract/ construction activity having minimum turnover of Rs.500 Crores. for a single agency/client, preferably Central or State PSU engaged in civil works. [Name of the clients to whom such services are rendered along with copies of the VAT returns for either of 2015-16 or 2016-17 to be furnished, and GST returns for 2017-18 if any].
5. Should have experience in handling VAT or GST Appeal matters before the departmental authorities [Copies of first page of atleast 2 Assessment Order stating the name of the partner as authorised representative to be submitted].
6. The firm should have experienced paid assistants. The requisite number of 5 experienced assistants with required apparatus/laptops should be deployed throughout the year at KRIDL Head Quarters for filing returns under the GST Act, 2017.

## SUBMISSION, RECEIPT, AND OPENING OF PROPOSALS

As per e-proc guidelines

Technical Evaluation:

Sl.No.	Criteria	Marks
1	Should be a Chartered Accountant/ Cost Accountant having minimum 5 years of professional standing and having registered office in Bangalore [Copy of Registration Certificate issued by the respective institute to be submitted]	Upto 5 years - 10 5 to 10 years – 15 More than 10 years - 20
2	Should have been Registered under GST [Copy of GST registration certificate to be submitted].	20
3	Should have a minimum turnover of Rs.100 lakhs each during the financial years 2016-17 and 2017-18[copy of financial statements for two years to be submitted].	Upto 100 lakhs - 10 100 to 150 lakhs – 15 More than 150 lakhs - 20
4	Should have handled monthly/annual return filing – GST, for clients engaged in works contract/ construction activity having minimum turnover of Rs.500 Crores. for a single agency/client, preferably Central or State PSU engaged in civil works. [Name of the clients to whom such services are rendered along with copies of the VAT returns for either of 2015-16 or 2016-17 to be furnished, and GST returns for 2017-18 if any].	Upto 500 crores - 10 500 to 1000 crores – 15 More than 1000 crores - 20
5	Should have experience in handling VAT or GST Appeal matters before the departmental authorities [Copies of first page of atleast 2 Assessment Order stating the name of the partner as authorised representative to be submitted].	Handled 2 appeal matters – 10 Handled 3 appeal matters – 15 Handled more than 3 appeal matters - 20
	<b>TOTAL MARKS</b>	100

Following are the schedule of Events for submission of Bids:

Sl.	Events	Schedule
1	Date of publishing of Tender Notification	22.02.2019
2	Date of uploading BID document	21.02.2019
3	Last date for submission of Bid	02.03.2019
4	Date of opening of Technical Bid	05.03.2019
5	Date of opening of Financial Bid	06.03.2019

## Procedure for submission of Bids

- a) **Payment of Tender processing fee and EMD**
  - i) A non-refundable Tender processing fee as determined by the e-Procurement platform, shall be payable, electronically, by the Bidders at the time of submitting Bids.
  - ii) The Bidders shall pay Security Deposit of 10000/- towards Earnest Money Deposit on E-Procurement portal. The EMD of the Successful Bidder will be taken to KRIDL account and the same will be refunded after maturity of the Fixed Deposits.
  - iii) EMD of Unsuccessful Bidders will be returned back to their Bank account automatically through online EMD Refund System of E-Governance Department, Government of Karnataka.
  - iv) Kindly note that if Transaction processing fee and EMD are not submitted properly, Bids will be automatically rejected at E-procurement portal.
  
- b) **Instructions for submitting Bids**
  - i) Upload scanned copies of all the documents as specified in Schedule – A along with non refundable Tender Processing Fee and EMD.
  - ii) **THE RATE QUOTED IN COMMERCIAL / FINANCIAL BID / SCHEDULE B WOULD BE - PER PROJECT PER MONTH** excluding GST.
  - iii) Bidders are requested to note the eligibility criteria, Terms of Reference before submitting quotes.
  - iv) Competitive Interest Rates are invited under two cover system.
  - v) Technical Bid will be opened only if the Bids are qualified / successful in the e-procurement portal i.e., who have submitted tender processing fee and EMD successfully in the E-procurement portal. Commercial Bids / Financial Bids i.e, Schedule – B will be only if the opened Bidders are qualified in the Technical Bid i.e Schedule A.

- vi) Bidders may please note that for Technical qualification all the eligibility criteria and Documentation requirement should be submitted to the satisfaction of the Company and minimum marks in each of the eligibility criteria as mentioned in this Bid document should be scored.
  - vii) The supporting documents, wherever required, evidencing the criteria prescribed for evaluation of Technical Bid shall have to be uploaded. Any ambiguity in any of the Information furnished will entail non-consideration of such information for the purpose of evaluation of Technical Bids.
  - viii) The documents are to be uploaded properly and on no account, any deviations from the respective dates and timings are allowed.
  - ix) The Completed Technical and Financial Bids must be uploaded on or before the scheduled time stated in this Bid document along with prescribed Tender processing Fee and EMD.
  - x) KRIDL shall not be responsible for Technical problems encountered while submitting Bids, payment of Tender processing Fee and EMD amount. Bidders are requested to submit their Bids well in time considering the Processing time involved and the Time involved in remittance of Fees and EMD through on-line payment system.
- c) Other procedures
- i) The Bids along with prescribed documents shall be submitted through e-procurement portal and as such the Bidders are requested to familiarize themselves with the procedure of E-procurement thoroughly before submission of Bids.
  - ii) Mere Issue / downloading of BID Document does not qualify any Bidding firm for appointment. The Bids which does not comply with the eligibility Criteria mentioned in the Tender Notification / Bid document will be rejected.
  - iii) The submission of Bidders implies that they have read and understood the contents of Tender Notification and the Bid Document.
  - iv) The Company reserves the right to accept / reject all or any of the Bids without assigning any reasons.
  - v) The Company reserves the right to include / exclude any terms annexed as mutually agreed.



- vi) Conditional quotes / Bids are not acceptable.
  - vii) Selected Bidders shall submit Declaration in their Official letter duly certified / signed by the competent authority as per the format.
  - viii) Bids shall be valid for 90 days from the date of closure of Bid..
  - ix) The selected Bidder shall accept the mandate immediately. In case of the non- acceptance, the bid will be offered to second highest Bidder after negotiation.
- d) **E-Tendering:**
- x) All Bids are accepted only through E-Procurement, for which the Bidders should purchase Digital Signature Certificate from any of the Empanelled Certifying Authorities as mentioned in the e- Procurement portal.
  - xi) Bidders who wish to undergo training on e-Procurement can contact e- Procurement Helpdesk, Government of Karnataka, M.S.Buidling, II Gate, Room No. 108, K.R.Circle, Bengaluru-560001.
  - xii) Kindly note that the training on e-Procurement will be given by the Government of Karnataka on all Saturdays except, second Saturdays, between 11.00 am to 5.00 pm on prior appointment.
  - xiii) Any changes / notifications will be updated in the e-Procurement platform and in the Company's web site <http://www.kridl.org> and shall be binding on all the participating Bidders.
  - xiv) Bidders are may keep in mind that the remittance of Tender Processing Fee and EMD through on-line payment system can be made only on Bank working days during Banking hours.
  - xv) Further Bidders may note that the submission of Bids through E-Procurement portal is not possible after the Last Date and Time mentioned for submission of Bids mentioned in this BID document.
  - xvi) Efforts are made to provide all the required details in the BID Document. In case of any query, Bidders may contact General Manager – Finance, KRIDL, Registered Office, Bengaluru at telephone number: 080-28015609.

## Deciding and Award of Contract:

Quality and competence of the consulting services shall be the paramount requirement. The decision of the award of the contract would be made as under:

Technical proposals scoring not less than 60% of the total points will only be considered for further evaluation;

The lowest Financial Proposal ( $F_m$ ) will be given a financial score ( $S_f$ ) of 100 points. The financial scores ( $S_f$ ) of the other Financial Proposals will be computed as  $S_f = 100 \times F_m / F$  in which  $S_f$  is the financial score,  $F_m$  is the lowest price offer and  $F$  is the price offer of the proposal under consideration. Proposals will be ranked according to their combined Technical ( $S_t$ ) and Financial ( $S_f$ ) scores using the weights ( $T=0.75$  and  $P=0.25$ )  $S = S_t \times T\% + S_f \times P\%$ . The Consultant firm securing the highest combined technical and financial score will be invited for negotiations.