



# KERALA STATE ELECTRICITY BOARD LIMITED

(Incorporated under the Companies Act, 1956)

## OFFICE OF THE FINANCIAL ADVISER

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Website: [www.kseb.in](http://www.kseb.in) CIN: U40100KL2011SGC027424

No. Tax Cell/GST Audit 2018-19/EOI/2020-21

Dated: 18/11/2020

### **NOTICE INVITING EXPRESSION OF INTEREST FOR CONDUCTING GST AUDIT AND FILING ANNUAL RETURN OF KERALA STATE ELECTRICITY BOARD LIMITED FOR THE FINANCIAL YEAR 2018-19**

#### **EXPRESSION OF INTEREST (EOI)**

Kerala State Electricity Board Limited (KSEBL), a State Government owned company registered under Companies Act 1956 engaged in the business of Generation, Transmission, Trading and Distribution of electricity across State of Kerala, invites expression of Interest for engagement of experienced Chartered Accountant/Cost Accountant firms, having experience in Statutory/Internal audit and GST related work of Central/State Power Sector organisations/PSUs, and having registered/branch office in the State of Kerala, as GST Auditor of KSEBL for the financial year 2018-19

Format for offer by the Chartered Accountant/Cost Accountant Firms (Annexure-I) Scope of Work, Selection Criteria, (Annexure-II) and Instruction to Applicant etc (Annexure-III) are available at KSEBL website ([www.kseb.in](http://www.kseb.in)). The same can be downloaded from the website.

Interested parties may send their offer in the prescribed format, in sealed envelopes superscribing "Appointment of Auditors for conducting GST AUDIT for the FY 2018-19", along with Annexures, so as to reach the office of The Financial Adviser, KSEBL, V<sup>th</sup> Floor, Vydyuthi Bhavanam, Pattom, Thiruvananthapuram - 695004 latest by 3.00 PM on 04/12/2020.

Documentary evidence of all the information are to be furnished along with the offer and all the pages of the terms & conditions and documents submitted are to be signed by authorized signatory with the seal of the firm.

  
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## APPLICATION FOR APPOINTMENT OF GST AUDITOR IN KSEBL

1	Name of the Firm	:	
2	Registered address with Email Address, Phone, Fax no	:	
3	Branch office(s) address, Email Address, Phone, Fax No	:	
<b>4. Registration details of the firm:</b>			
a)	Registration No	:	
b)	Date of Registration	:	
c)	Years of establishment of Firm	:	

## 5). Details of partners of the firm:

Sl. No.	Name	Membership Status (ACA/FCA/ACMA/FCMA)	Membership No.	Certificate of Practice Number	Years of experience

## 6). Details of qualified assistants of the firm:

Sl. No.	Name	Membership Status (ACA/FCA/ACMA/FCMA)	Membership No	Years of experience



## 7). Details of semi qualified assistants of the firm:

Sl. No.	Name	Intermediate CA/CMA	Years of experience

## 8). Firm's experience in conducting statutory/internal audits/other assignments in power sector PSUs:

Sl No	Name of Company	Year of Audit	Type of engagement – Statutory/Internal/GST Audit/others

## 9) Firm's experience of conducting statutory/GST audits in other PSUs:

Sl No	Name of Company	Year of Audit	Type of Audit – Statutory/GST

10) Details of appointment as GST Auditor in PSUs.

11) Experience of work handled in last 10 years (as on 31/10/2020)

12) Financial Bid: as per item D of Annexure-III.

**Certificate**

I/We \_\_\_\_\_, undersigned, hereby certify that all the information mentioned above is true and correct.

Date:  
Place:

Signature:  
Name & Designation:

**LIST OF DOCUMENTS, DULY SEALED & SIGNED BY PARTNER OF THE APPLICANT FIRM, REQUIRED TO BE SUBMITTED WITH APPLICATION:**

- a) Copy of Registration Certificate issued by the Institute of Chartered Accountants of India or Institute of Cost Accountants of India.
- a) Copy of Membership Certificate and Copy of Certificate of Practice of each Partner.
- b) Copy of Membership Certificate of each Qualified Assistant.
- c) Copy of Passing Certificates of each Semi Qualified.
- d) Copy of Appointment Letters, Letter of Award or experience certificates in respect of assignments stated in Sl.No.08, Sl.No.09 & Sl.No.10.



### **General profile of Kerala State Electricity Board Ltd**

Kerala State Electricity Board Ltd is a public limited company fully owned by the Government of Kerala engaged in Generation, Transmission, Trading and Distribution of power committed in providing reliable supply of power at reasonable tariff to consumers in the State of Kerala. The registered office of the company is at Vidyuthi Bhavanam, Pattom Palace (PO), Thiruvananthapuram – 695 004. The company is a registered dealer under Goods and Service Tax Act (GSTIN: 32AAECK2277NBZ1 – Single Registration).

KSEBL manage its activities of Generation, Transmission, Trading and Distribution through more than 140 Account Rendering Units (ARUs) spread throughout the State of Kerala. Accounting of financial transactions is done, and relevant documents are kept at ARU level and compiled at Corporate Office. Main taxable supplies by KSEBL include support Services for distribution of Electricity, Sale of Scrap materials, Sale of Tender Forms, Sale of LED Bulbs, etc. Total taxable turnover reported by KSEBL during the FY 2018-19 is approximately **Rs. 648.09 Crores**. The total GST of the company is remitted and monthly returns are filed from office of the Financial Adviser at Corporate Office based on details furnished by ARUs.

#### **I. SCOPE OF WORK**

The scope of work include:-

1. Checking the classification of goods and the rate of GST as per GST Act & Rules.
2. Checking the correctness of input tax credit availed, its accounting and advising treatment of unutilised input tax credit.
3. Reconciling monthly GSTR 3B and GSTR 1.
4. Filing of annual return.
5. GST audit and certification in Form GSTR-9C.
6. Any other matter relevant to GST Audit.

#### **II. Selection Criteria:**

The bidder shall submit the technical bid and financial bid as per Clause D of Annexure – III: Instructions to applicants.

The Criteria for selection of the Auditor shall be based on Financial and Technical evaluation as detailed below:

**1) Technical Criteria:**

The bidder should be a Chartered Accountant/Cost Accountant firm. The following will be the basis of assigning marks for the selection/of bidders.

<b>Sl. No.</b>	<b>Criteria for evaluation</b>	<b>Max. marks</b>	<b>Remark</b>
<b>1</b>	<b>Overall experiences.</b> (2 marks for each year of experience subject to maximum score of 30)	<b>30</b>	Experience from 6 months and up to 12 months shall be reckoned as 1 year. Similarly the experience of the senior most partners of an amalgamating firm / consortium firm shall be considered while evaluating the overall experience of the amalgamated firm / consortium firm.
<b>2</b>	<b>Overall power sector experiences.</b> (4 marks for each year of experience subject to maximum score of 20)	<b>20</b>	
<b>3</b>	<b>Experiences in similar type of assignments</b> (4 marks for each assignment subject to maximum of 20 marks)	<b>20</b>	
<b>4</b>	<b>Nos. of Partners.</b> (3 marks for each partner subject to maximum score of 15)	<b>15</b>	
<b>5</b>	<b>Nos. of qualified staffs.</b> (2 marks for each qualified staff subject to maximum score of 10)	<b>10</b>	
<b>6</b>	<b>Nos. of semi qualified staffs.</b> (1 marks for each semi qualified staff subject to maximum score of 5)	<b>5</b>	
<b>TOTAL</b>		<b>100</b>	

**Note:**

- i. Documentary evidence in support of each of the above mentioned criteria shall be submitted.



**2) Financial Criteria:**

The quoted fees including taxes and duties will be considered.

**3) Evaluation:**

Financial bids of those bidders who score minimum of 40 marks in Technical evaluation will be opened for selection. The date of opening of financial bid will be intimated later.

For comparison of the combined Technical and Price Score of all responsive bidders, following formula shall be used

$$(a) \text{ Total Score} = (TB/TH \times 100) \times 0.50 + (LP/FP \times 100) \times 0.50.$$

Where: TB = Technical Score of the bidder

TH = Highest Technical Score among bidders

LP = Lowest Price offer among bidders

FP = Price quoted by the bidder

Contracts shall be awarded only to the bidder with the highest evaluated Total Score.

In case of tie, a firm with longer experience will be preferred based on the year of establishment. If still there is a tie, a firm with more number of Fellow Member(s) of the Institute will be considered.

**ANNEXURE III****III. Instructions to Applicants****A. Language**

The Application, related correspondence and documents should be in English language.

**B.** The applicants may visit KSEBL offices and acquaint themselves with the functioning of the company before quoting the offer. No travelling / lodging facilities will be provided by KSEBL for this purpose.

**C. Format and Signing of Application**

The Applicant should provide all information as per the prescribed document. Only those Applications that are received in the required format and are complete in all respects shall be treated as responsive and evaluated. The Applicant shall submit one hard copy of the documents comprising the EOI Application along with supporting documents. The Application shall be typed and each page shall be initialed by the Applicant. All the alterations, omissions, additions or any other amendments made to the Application shall be initialed by the person(s) signing the Application.

**D. Sealing and Marking of Application**

The sealed proposal containing Expression of Interest (EOI) should be submitted in two parts i.e. Technical Bid (Annexure-I) and Financial Bid (Annexure-II). The technical bid envelope must be sealed and superscribed with "KSEBL -EOI for conducting GST Audit of KSEBL – Technical Bid" and the financial bid envelope must be sealed and superscribed with "KSEBL - EOI for conducting GST Audit of KSEBL – Financial Bids". The Name and Address of the Applicant must also be mentioned on the body of both envelopes. Both these envelopes has to be put in a single cover after affixing proper seal and should the superscribed as "KSEBL-EOI for appointment of GST Auditor of KSEBL" and should reach the undersigned on before the time and date fixed, at the address mentioned below. Application submitted with both Technical Bid and Financial Bid in one envelope instead of two envelopes as stated above will be considered as defective bid and will not be considered for evaluation.



(On letter head of Chartered Accountant/Cost Accountant firm)

**PROFORMA FOR FINANCIAL BID**

**To**

**The Financial Adviser,**  
Kerala State Electricity Board Ltd,  
V<sup>th</sup> Floor, Vidyuthi Bhavanam,  
Pattom, Thiruvananthapuram - 695004.

(Price Bid)

Description	Lumpsum price (Rs.)
Consolidated Fees (inclusive of all taxes including GST, out of pocket expenses etc.)	

Amount in words:

**Note:**

1. The above quoted amount is inclusive of all taxes and duties and remains firm during the period of the contract.
1. In case of discrepancy between the prices quoted in words and figures, lowest of the two will be considered.

**Signature of Authorized Person of the firm  
with seal and stamp**

Place:

Date:

Name: -----

Designation: -----

Membership No: -----

### E. Contact details

The sealed envelope shall be addressed and forwarded to:

The Financial Adviser,  
Kerala State Electricity Board Ltd,  
V<sup>th</sup> floor, Vidyuthi Bhavanam, Pattom,  
Thiruvananthapuram – 695 004.

### F. Application Deadline

The Application may be submitted as per details specified under the “EoI Timelines” in the manner and form as detailed in this document. **Applications submitted by e-mail, facsimile transmission or telex would not be accepted.** No further correspondence will be entertained on this matter.

### G. EoI Timelines

The timelines of this EoI process which are to be strictly adhered to are as follows:-

Sl. No.	Activity	Timeline
1	Release of EoI advertisement	26/11/2020
2	Deadline for receipt of request for Clarification, if any	30/11/2020
3	Deadline for receipt of EoI Application	3.00 PM on 04/12/2020
4	Opening of EoI Applications received and technical evaluation.	5.00 PM on 4/12/2020

### H. Late Application

Applications received after the deadline for receipt of Applications will not be accepted.



I. KSEBL reserves the right to accept or reject the offer and the KSEBL's decision in the regard shall be final.

**J. Amendment of EoI document**

At any time prior to the deadline for submission of Application, the company may for any reason, whether at its own initiative or in response to clarifications requested by an Applicant modify the EoI document by the issuance of addendum.

**K. Request for Clarification by Applicant**

A prospective Applicant requiring any clarification on the EoI document may notify the same in writing or through e-mail. The company will respond to any request for clarification received up to the last date for receipt of clarifications as mentioned in the "EoI Timelines".

  
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