



The West Bengal Power Development Corporation Limited
(A Government of West Bengal Enterprise)
CIN No. U40104WB1985SGC039154
Registered & Corporate Office: Bidyut Unnanyan Bhaban
Plot No. : 3/C, L.A. Block, Salt Lake City, Sector – III, Kolkata : 700 106.

NOTICE INVITING E-TENDER (NIT) NO.
WBPDC/CORP/NIT/E1353/20-21
DATED 16.09.2020

PUBLISHED ON .09.2020

TENDER DOCUMENT FOR

**NIT for Engagement of Internal Auditors for Corporate Office, WBPDC
for the FY 2020-21 through QCBS methodology**

INFORMATION TO THE BIDDER

NIT for Engagement of Internal Auditors for Corporate Office, WBPDCI for the FY 2020-21 through QCBS methodology

INTRODUCTION AND INVITATION

The West Bengal Power Development Corporation Limited (WBPDCI) is a power generating company. It is a Government of West Bengal enterprise having its generation capacity 4745 MW.

WBPDCI is currently having units at Kolaghat, Bandel, Bakreswar, Santaldih and Sagardighi.and Corporate Office at Kolkata.

The West Bengal Power Development Corporation Ltd,(WBPDCI) is a wholly owned Government of West Bengal Enterprise engaged in generation of electricity. WBPDCI's turn over for the FY 2019-20 was around Rs 9,000 Crore.

Offers are hereby invited from the reputed firm(s) of Chartered Accountant(s)/ Cost Accountant(s) specialized in internal Audit preferably in Power Sector for appointment as Internal Auditors for conducting internal audit of the Corporate Office, WBPDCI.

| | | | |
|-----------|--------------------------------------------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Title of the NIT | : | NIT for Engagement of Internal Auditors for Corporate Office, WBPDCI for the FY 2020-21 through QCBS methodology |
| 2. | NIT NO. & Date | : | WBPDCI/CORP/NIT/E1353/20-21 DATED.16.09.2020 |
| i) | Publishing Date | : | On 18.09.2020 at 16:00 HRS |
| ii) | Document Download start date | : | On 18.09.2020 at 17:00 HRS |
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| iv) | Queries clarifications deadline | : | On 28.09.2020 at 16:00 HRS. |
| v) | Bid submission start date | : | On 29.09.2020 at 10:00 HRS |
| vi) | Bid submission end date | : | On 07.10.2020 at 15:00 HRS |
| vii) | Technical Bid opening date | : | On 09.10.2020 at 15:05 HRS |
| viii) | Uploading of Technical Bid Evaluation sheet | : | To be notified later |
| ix) | Opening of Financial Bids | : | To be notified later |
| 3. | Scope of Work | : | Detailed in SECTION-III : Particulars |
| 4. | Name, Designation, Address of the tendering authority | : | The General Manager(M&C) , Corporate The West Bengal Power Development Corp. Ltd. Bidyut Unnayan Bhaban, Plot No. 3/C LA-Block, Sector-III, Bidhannagar,Kolkata-700 106, Email id: bsantra@wbpdcl.co.in |
| 5. | Address for Communication | : | The Dy. General Manager(M&C) Shri S. Sanyal Contact No: 033-23393633 Email: s.sanyal@wbpdcl.co.in |

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SECTION –I : INSTRUCTION TO THE BIDDER

1. GENERAL GUIDANCE FOR E-TENDERING

Interested bidders are requested to log on to the website <https://wbtenders.gov.in> to participate in the bid.

➤ **Registration of Bidders**

Bidders willing to take part in the process of e-tendering are required to obtain Digital Signature Certificate (DSC) from any authorized Certifying Authority (CA) under CCA, Govt of India. (viz. nCode Solution, Safescrypt, e-Mudhra, TCS, MTNL, IDRBT) or as mentioned in e-tendering portal of GOWB <https://wbtenders.gov.in>. DSC is given as a USB e-Token. After obtaining the Class II/III Digital Signature Certificate (DSC) from the approved CA they are required to register the Digital Signature Certificates through the registration system available in the website.

➤ **Collection of Tender Documents**

Interested bidders will have to download the tender documents from the website <https://wbtenders.gov.in> directly with the help of the e-Token provided. This is the only mode of collection of tender documents.

2. ELIGIBILITY CRITERIA/QUALIFYING REQUIREMENT (QR)

- 2.1 All the participating firms should preferably be located in Kolkata. However any firm who have registered office outside Kolkata may also participate, if only, they have functional branch office in Kolkata.**
- 2.2 The offer must contain all relevant information and any incomplete offer shall not be entertained and rejected without assigning any reason thereof.
- 2.3 The Bidder must have a positive Net Worth for the last three financial years up to 31.03.2019 (Annual accounts required)
- 2.4 The Bidder must have valid PAN,GST number(Copies to be furnished)
- 2.5 The category of firms should be a firm of Chartered Accountant/Cost Accountant.
- 2.6 The firm should have minimum 03(three) whole time partners.
- 2.7 The firm should have minimum 05(five) years of experience in the field of internal audit in an ERP/SAP environment. Documentary evidence from client(s) to be submitted in this regard.
- 2.8 The annual average turnover of the firm must be more than Rs 50 Lac in each of last three FYs, ie, 2017-18, 2018-19 and 2019-20.

The Bidder shall fulfill the said **Qualifying Requirements** satisfactorily as stipulated hereinabove and submit documentary evidences as applicable. Authenticated scanned copies of all documents are to be uploaded in the designated locations of the e-tender portal and original documents of above copies are to be produced on demand.

3. COST OF BIDDING

The bidder shall bear all costs associated with the preparation and delivery of its bid online. WBPDCI will in no case be responsible or liable for those costs regardless of the outcome of the bidding process.

4. THE BIDDING DOCUMENTS

4.1 UNDERSTANDING OF THE BIDDING DOCUMENTS

- 4.1.1 The WBPDCI is not responsible for the completeness of the Bidding Document and its addenda/amendments, if they were not obtained directly from the source stated by the WBPDCI in the Invitation for Bids.
- 4.1.2 The Bidder is expected to examine all instructions, forms, terms, and specifications in the Bidding Document. Failure to furnish all information required by the Bidding documents or submission of a bid not substantially responsive to the Bidding documents in every respect may result in the rejection of the Bid.

4.2 CLARIFICATION OF THE BIDDING DOCUMENT

- 4.2.1 Bidder shall examine the Bidding Document thoroughly in all respect and if any conflict, discrepancy, error or omission is observed, the bidder has to submit the related queries through email within the specified date as mentioned in the date schedule.
- 4.2.2 The WBPDCI will assume no responsibility for any understanding or representations concerning conditions made by any of its Officers or Agents prior to award of the Contract. No claim whatsoever for adjustment to the contract awarded under the specification and documents mentioned hereunder will be entertained by WBPDCI neither any change in the time schedule of the Contract nor any adjustments arising thereof shall be permitted by WBPDCI, which arises out of lack of such clear knowledge or its effect on the execution of the Contract on the part of the Bidder. Any failure by the Bidder to comply with the aforesaid shall not excuse the Bidder, after subsequent award of contract, from performing the work in accordance of the contract.

No Pre bid discussion shall be held for the subject NIT. Also no verbal or written clarifications/responses other than uploaded agenda/corrigenda if applicable shall form part of the NIT document. Only the queries can be submitted within the stipulated date as mentioned and any clarifications/amendments, if required, will be uploaded accordingly.

Bidders are requested to resolve all their clarifications /queries to the Bidding document without any deviation and submit their Bid in total compliance to the Bidding document without any deviation/stipulation/clarification.

4.3 AMENDMENT OF BIDDING DOCUMENTS

- 4.3.1 At any time prior to the deadline for submission of bids, WBPDCI may, for any reason whether at its own initiative or in response to a clarification requested by prospective Bidders, modify the Bidding document by issuing addenda/Amendments.
- 4.3.2 The amendment/addenda shall be part of the Bidding documents, and will be notified electronically to all prospective bidders and shall be binding on them. The Bidders will be required to acknowledge receipt of any such amendment to the Bidding documents only by uploading the Annexure-II duly signed and sealed.
- 4.3.3 In order to provide time to prospective Bidders to take into account such amendment in preparing their bids, WBPDCI may, at its discretion, extend the deadline for the submission of Bids.
- 4.3.4 Owner shall in no way responsible if the bidder fails to take notice or act in accordance to the addenda/Amendments issued time to time.
- 4.3.5 WBPDCI may, at its discretion, extend the deadline for the submission of bids by amending the Bidding documents, in which case all rights and obligations of WBPDCI and bidders previously subject to the deadline, will thereafter be subject to the deadline as extended.

5. SUBMISSION OF TENDER DOCUMENTS

- A) Tenders are to be submitted online through the website <https://wbtenders.gov.in>. All the documents uploaded by the Tender Inviting Authority form an integral part of the bid.
- i) Bidders are to keep track of all the Addendum / Corrigendum issued against the particular NIT and download copies of the above documents and merge the Addendum / Corrigendum with respective NIT if applicable. No need to upload the published NIT documents, instead upload the declaration as per format given in **Annexure II**
- ii) Bidders are required to upload all the tender documents along with the other documents, as asked for in the tender and the addendum / corrigenda of the tender, if published, through the above website within the stipulated date and time as given in the Tender.
- iii) The documents uploaded must be scanned against any virus and digitally signed using the Digital Signature Certificate (DSC).
- B) Bidders must download tender specific documents (NIT, BOQ etc) from <https://wbtenders.gov.in>, prepare the required documents and upload the scanned documents in Portable Document Format (PDF) to the portal in the designated locations viz.

Cover #1: “Pre Qualification/Technical” for uploading documents.

Cover #2: “Finance” for BOQ sheet duly filled up. Bidders need to fill up the rate of item in the BOQ, in the designated cell of the BOQ spreadsheet and upload the same in designated location of Cover #2.



- The bid and other supporting documents, printed literature uploaded by the bidders should be in only English language. **Bid in any other language is liable to be rejected.**

- C) No alteration in the Bid or any addition by way of special stipulation will be permitted.
- D) Any Bid which is incomplete, ambiguous, or not in compliance with the Bid Document is liable to be rejected.

6. COVER 1 DOCUMENTS: TECHNICAL BID

6.1 Documents to be submitted to fulfill the eligibility criteria as per clause 9.2 (Technical bid evaluation methodology)

- i) Partnership Deed/MOA/Trade License/Company Registration Certificate any other statutory document as required.
- ii) **Declaration as per annexure –II towards acceptance** of the NIT, GCC and other information uploaded by WBPDCCL regarding this NIT and an undertaking that the agency has no adverse record or defaulter of statutory liabilities and as an undertaking letter that they are not blacklisted/debarred in any organization during the last 2 (two) years from the date of tender: Duly signed and sealed by authorized signatory and upload it.
- iii) PAN Card
- iv) GST Registration Certificate with latest challan submitted
- v) IT Return of AY 2017-18, AY2018-19, AY2019-20.
- vi) Audited Balance Sheet and Profit & Loss account (duly certified by Chartered Accountant with sign and seal) for FY 2017-18, FY 2018-19 & FY 2019-20

ix) Annexure-III duly filled up supported by all the credentials.

6.2 Bidder information sheet as per Annexure-I furnishing name, residential address, phone no, e-mail address and place of business of person (s) authorized to sign the tender with signature of appropriate authority with designation and seal of the Company.

Authenticated scanned copies of all documents are to be uploaded in the designated locations of the e-tender portal and original documents of above copies are to be produced on demand.

N.B.: WBPDCCL reserves the right to reject any bid if any or all of these certificates have not been submitted or if the certificate from statutory authorities indicating exemption or non-applicability with regard to any as above has not been submitted. The WBPDCCL reserves the right to reject any tender or all tenders received at its discretion without assigning any reason whatsoever. The WBPDCCL is not necessarily bound to accept the lowest offer.

7. COVER 2 : FINANCIAL BID

“Finance” for BOQ sheet duly filled up. Bidders need to fill up the rate of item in the BOQ, in the designated cell of the BOQ spreadsheet and upload the same in designated location of Cover #2.

8. CONDITIONAL AND INCOMPLETE TENDER

- a) Conditional and incomplete tenders are liable to summary rejection.
- b) The entire offer to be submitted by the bidder should be unconditional. Any information, assumption, statement mentioned in the bid document shall be treated as a condition and as such a deviation from the tender norms stipulated in the tender documents. Bidders are, therefore, requested to thoroughly scrutinize the entire tender document and seek clarifications if required before submission of tender.
- c) If any bidder fails to produce any original hard copies of the documents on demand of the Tender Evaluation Committee within a specified time frame or if any deviation is detected in the hard copies from the uploaded soft copies, it may be treated as submission of false documents by the bidder and action may be referred to the appropriate authority for prosecution as per relevant IT Act.
- d) **All the uploaded documents will have to be attested by the bidder with official seal of the agency / company and digitally signed.**
- e) The Corporation reserves the right to accept / cancel any or all tenders without assigning any reason whatsoever. The corporation does not bind itself to accept the rate quoted by the lowest bidder and reserves the right to accept or to reject any or all the tenders or to split the whole work for entrusting the same to more than one agency/company.
- f) The bidder is expected to carefully examine the Bid documents and fully satisfy himself as to all the conditions and matters, which may in any way affect the work or the cost thereof. If any Bidder finds discrepancies or omissions in the Bid documents or is in doubt as to the true intent or meaning of any part thereof, he can submit his query within the date stipulated in the NIT for further clarification. Any query for clarification in the above respect after the submission of bid shall not be entertained. After receipt of such interpretation or clarification the Bidder shall submit his Bid but within the time and date as specified in the invitation to Bid. All such interpretation and clarification shall form an integral Step of the tender documents and must accompany the bid.
- g) **The agency has to submit written clarification and information if any, verbal clarification and information shall not be accepted.**
- h) All the expenses, incidental to the submission of the tender, discussion, conferences, if any, shall be borne by the bidder irrespective of whether the tender is accepted or not and the WBPDCI shall bear no liability whatsoever.
- i) The tender documents submitted by a bidder shall become the property of The WBPDCI after opening of the tender and The WBPDCI shall have no obligation to return the same to the Bidder for any reason whatsoever.

9. OPENING & EVALUATION OF BID

9.1 Opening of Cover 1 : Technical Cover along with other important documents

- a) Technical covers *along with other important documents* will be opened by the General Manager, M&C, Corporate, WBPDCCL or his authorized representative electronically from the website using their Digital Signature Certificate.
- b) Interested bidders may see the tender portal after opening of tender.
- c) Decrypted (Transformed into readable formats) documents uploaded under the **Cover 1: Technical Cover along with other important documents will be downloaded, and handed over to the Tender Evaluation authority.**

While evaluation, the Committee may summon the Bidders and seek clarification / information additional documents or original hard copy of any of the documents already submitted and if these cannot be produced within the stipulated timeframe, their proposals will be liable for rejection.

Information relating to the evaluation of bids and recommendation of contract award shall not be disclosed to bidders.

Any attempt by a bidder to influence the Owner in the evaluation of the bids or Contract award decisions may result in the rejection of its bid.

9.2 Technical bid evaluation methodology :

The documents submitted by the bidder shall be evaluated as per eligibility criteria. Bidders upon fulfilling the eligibility criteria, marks for technical bid shall be allotted as per the following table:

| S.L. NO | CRITERIA | MARKS ALLOTTED (MAXIMUM) | Document Required |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Average annual turnover of the Firm in last 03(three) financial years 2017-18, 2018-19 and 2019-20 a)More than Rs 2.5 crore = 15 marks b)Rs 1 crore-Rs 2.5 crore = 10 marks c)Rs 50 lakh-Rs 99 crore= 5 marks | 15 | Documentary evidence to be submitted |
| 2. | Number of partners/ At least 01(one) year as partner in the firm. a)More than 6 partners= 15 marks b)5-6 partners= 10 marks c)3-4 partners=5 marks | 15 | List of partners to be certified by Managing Partner. Documentary evidence is to be provided for clients/assignments handled by each. |



| S.L. NO | CRITERIA | MARKS ALLOTTED (MAXIMUM) | Document Required |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------|
| 3. | Number of staff(Qualified CA/Cost accountant) a)More than 12 staff= 10 marks b)8-12 staff= 8 marks c)3-7 staff= 5 marks | 10 | List of staff to be certified by Managing Partner. |
| 4. | Number of staff(Semi Qualified Inter CA/Cost accountant/Experienced Graduate) a)More than 12 staff= 10 marks b)8-12 staff= 8 marks c)3 to 7 staff = 5 marks | 10 | List of staff to be certified by Managing Partner. |
| 5. | Experience of handling Internal audit clients (All sectors in the last 3 years) (Assignment relating to physical verification of stock, fixed assets etc. which are mere counting of physical items against book quantity and not an independent check and/or audit on the functional and system control, shall not be considered as internal audit experience) a)At least 2 clients with turnover above Rs 500 crore= 20 marks b)At least 2 clients with turnover above Rs 300 crore= 15 marks c)At least 2 clients with turnover above Rs 200 crore= 10 marks | 20 | List to be certified by Managing Partner. Documentary evidence to be provided in each case. |
| 6. | Experience of handling Internal audit (power sector clients) in the last 3 years. (Assignment relating to physical verification of stock, fixed assets etc. which are mere counting of physical items against book quantity and not an independent check and/or audit on the functional and system control, shall not be considered as internal audit experience) a)More than 2 clients= 20 marks b)1-2 clients = 10 marks | 20 | List to be certified by Managing Partner. Documentary evidence to be provided in each case. |
| 7. | Experience of having Internal audit (PSU clients) in the last 3 years. Assignment relating to physical verification of stock, fixed assets etc. which are mere counting of physical items against book quantity and not an independent check and/or audit on the functional and system control, shall not be considered as internal audit experience | 10 | Numbers to be certified by Managing Partner. Documentary evidence to be provided in each case. |

| S.L. NO | CRITERIA | MARKS ALLOTTED (MAXIMUM) | Document Required |
|---------|-------------------------------------------------------------------------------------------------|--------------------------|-------------------|
| | a)More than 5 clients= 10 marks b)3-5 clients = 8 marks c)Less than 3 PSU clients=5 marks | | |
| | TOTAL MARKS | 100 | |

Highest nos. for each criteria will get highest marks and subsequent lower values will get lower marks, the maximum total being 100.

In case the person issuing certification is other than the designation of Managing Partner. (by Whatsoever designation as may be deemed fit) the Power of Attorney for the designation Issuing the certification must be furnished.

No JV (Joint Venture) , consortium or joint bidding will be allowed for participation.

Summation of marks against points a, b c & d(if applicable) for each criteria asked for will be maximize up to highest points that can be gathered for each criteria and will never exceed this value for evaluation.

9.3 Financial Bid Evaluation Criteria

The financial proposal to be submitted in **Finance Bid** and should contain the following document in one cover. **Bill of Quantities (BOQ)**. The bidder should fill up /quote rate in the BOQ sheet in the space marked for quoting rate as per prescribed format. Once completion of quoting rates in both of the sheets the bidder must encrypt the rates and upload the same with digitally signed. (Only downloaded copies of the above documents are to be uploaded, virus scanned and digitally signed by the bidder)

Financial proposal(s) for the technically eligible bidder(s) declared by the Tender Evaluation Authority will be opened electronically from the web portal on the prescribed date.

The formula for determining Financial Score(**Fp**) is as below:

$$Fp = 100 \times Fm/F \text{ (} Fm = \text{Price of L1 bidder, } F = \text{Price of concerned bidder)}$$

9.4 Evaluation Criteria for QCBS (Quality cum Cost Based Selection:

| Weightage | Percentage |
|-----------|------------|
| Price | 60% |
| Quality | 40% |



The final evaluation will be based on Quality Cum Cost Based System (QCBS) where the weights given to the Price(Fp) is 60% and to the Quality(Qp, Technical criteria) is 40%.

Hence the Final score will be $0.6 \times Fp + 0.4 \times Qp$

Based on the above formula H1 bidder will be awarded.

In case of a tie, the tie- breaker will be the higher turnover in FY 2019-20

After opening of financial covers and evaluation of H1 bidder as per QCBS methodology, the successful bidder and further communications thereafter will be intimated offline and not through NIC portal.

- 9.4 The WBPDC/CL reserves the right to accept any tender or reject any or all the tenders or cancel/withdraw the invitation for tender without assigning any reason whatsoever. Such decision taken by The WBPDC/CL shall not be subject to raising of question by any bidder and The WBPDC/CL shall bear no liability consequent upon such decision and the bidder shall have no claim in this regard against The WBPDC/CL.
- 9.5 Evaluation by The WBPDC/CL shall be based on the documents as uploaded by the bidder as per the tender clauses. The requirements as stipulated in the tender documents are the minimum ones and The WBPDC/CL has the right to ask for any additional information, if necessary, in case the documents uploaded by the bidder are found inadequate. The WBPDC/CL reserves its right to reject any tender, if the bidder is found not qualified to perform the work satisfactorily. The WBPDC/CL reserves the right to reject any tender, at any stage, if the bidder is found to have become qualified by giving incorrect and/or false information.
- 9.6 Notwithstanding anything stated above or elsewhere, The WBPDC/CL reserves the right to assess the capability and capacity of the bidder, should the circumstances warrant such assessment in the overall interest of The WBPDC/CL.
- 9.7 **Disqualifications: Firms falling under any of the following conditions would be liable for disqualifications (last three FY's):**
- a)The firm or any partner thereof has been cautioned or any action has been taken against the firm or any partner by the Chartered/ Cost Accountants Institute.**
 - b)Any court case or arbitration relating to disciplinary case pending against the firm or any of its partners/ designated partner.**
 - c)Any disciplinary action/disqualification taken by the government company/ govt. body/ govt. authority/ State of Central Govt. relating to any ground.**

Declaration in this regard is to be provided by Managing Partner of respective firm.

10. VALIDITY OF BID:

- a) Bid shall remain open for acceptance by the Owner for a period of One hundred Eighty (180) days from the last date of opening of the Bid. During this period the Bidder shall not withdraw or amend his Bid.
- b) Notwithstanding sub-clause (a) above, the Owner may obtain the Bidder's consent to extend the validity period of his Bid, as required. The request and response thereto shall be made in writing. A Bidder accepting the request will not be permitted to modify his Bid.

11. WBPDC/CL'S RIGHT TO ACCEPT WHOLE OR PART OF THE TENDER

- i) WBPDC/CL reserves the right to accept or reject any Bid and to annul the Bidding process and reject all Bids at any time prior to award of contract, without thereby incurring any liability to the affected Bidder or Bidders or without any obligation to inform the affected Bidder or Bidders of the grounds or the reasons for the WBPDC/CL's action
- ii) The OWNER will not be obliged to award the contract to the evaluated bidder obtaining highest marks if the OWNER apprehends that it will not be in the interest of the OWNER or the work to award the contract to the bidder obtaining highest marks.

11.1 AWARD OF CONTRACT:

- i) The Auditor, whose bid is accepted by WBPDC/CL, shall be issued Letter of Award (LOA) prior to expiry of bid validity. The successful bidder shall confirm unconditional acceptance by providing Order Acceptance/returning a signed copy of the LOA within 7 days from the date of placement of LOA(Letter of Award)
- ii) WBPDC/CL shall not be obliged to furnish any information/ clarification/ explanation to the unsuccessful bidders as regards non-acceptance of their bids. WBPDC/CL shall correspond only with the successful auditor.

12. REJECTION OF BID

On submission of any Bid, the corresponding auditor shall have no cause of action or claim against the Owner for rejection of his Bid. The Owner will always be at liberty to reject or accept any Bid at his sole discretion without assigning any reason and any such actions will not be called into question and the auditor shall have no claim in this regard against the Owner.

13. CANCELLATION OF TENDERS

WBPDC/CL may cancel the tender at his discretion without assigning any reasons whatsoever. WBPDC/CL will not be liable for any other expenses incurred by the bidder(s) to participate in the tender.

14. DEVIATIONS:

No deviation is allowed.



*****END OF SECTION-I *****

SECTION –II GENERAL CONDITIONS OF CONTRACT

1. SCOPE OF SERVICES

The scope of the services shall be as provided in section-III of this tender Document.

2. CONTROLLING OFFICER:

The General Manager (I A), Corporate, WBPDCI or his authorized representative.

3. TIME OF COMPLETION:

The contractual period for this job is 12 months from the date of issuance of go-ahead letter from the WBPDCI which may be extended for further such period if the company deems fit.

4. TERMINATION

WBPDCI reserves the right to cancel the contract when the auditor has either suspended the progress of the Contract performance for more than twenty one (21) days after receiving written instructions from the WBPDCI or in case of Default on the part of the auditor , such as, non-adherence to the mutually agreed schedule for flow of information and delay in preparation of reports, and/or the auditor has failed to respond satisfactorily within twenty eight (28) days after receiving written instructions from the WBPDCI.

Upon receipt of the termination notice, the auditor shall deliver to the WBPDCI all documents prepared by the auditor as on the date of termination.

5. NEGLIGENCE

WBPDCI shall be at liberty to take the work wholly or in part out of the scope of auditor and assign the same to other party or parties at the risk, cost and responsibility of the auditor, under the following circumstances:

- i) Professional neglect in rendering services within the scope of contract.
- ii) Non-compliance to the orders, given in writing by WBPDCI to comply with certain provisions of the contract by delaying various inputs and comments, etc.
- iii) Non-co-operation on the part of the auditor for expeditious execution of the work by delaying the various inputs and comments etc.

6. FORCE MAJEURE



- i) Force Majeure shall mean any event beyond the reasonable control of the Employer or of the auditor, as the case may be, and which is unavoidable notwithstanding the reasonable care of the party affected.
- ii) In the event of either party being rendered unable by Force Majeure to perform any obligation required to be performed by them under this Contract, relative obligation of the party affected by such Force Majeure shall be treated as suspended during which the Force Majeure clause last.
- iii) During the pendency of the execution of this contract if the performance in whole / part by either or any obligation there under, is prevented/ delayed by causes arising out of War (whether declared or not), Hostility, Civil commotion, Acts of public enmity, Sabotage, Fire, Floods, Explosions, Epidemics, Embargo acts of Civil/Military Authorities, Causes beyond the control of either party.
- iv) Then, neither of the two parties shall be made liable for loss or damage due to delay or failure to perform the contract during the period notified in writing within 10 days of the occurrence of any one or more of the above mentioned causes, there of giving full particulars and satisfactory evidence in support of its claim.

The burden of proof as to occurrence of the event of Force Majeure and its effect shall be upon the party claiming the Force majeure event and such claim shall be supported by documentary evidence in the form of a Certificate issued by any local, state or national authority.

- v) The work shall be resumed under the contract as practicable as soon as event / events cease to exist. Time for Performance of the relative obligation suspended by the event of force majeure shall stand extended by the period for which such clause lasts.
- vi) If works are suspended by Force Majeure conditions lasting for more than two months leading to prolonged force majeure, the parties shall hold consultation to find a solution/resolve the problem satisfactorily -Provided, the Employer shall reserve the right to cancel the Order/contract, wholly or partly, in order to meet the overall project schedule and make alternative arrangement for completion of delivery and other schedules.

7. SUBLETTING OF WORK

The Works and services shall not be assigned or sublet and on any attempt to do so, the contract shall be liable to be terminated. The Controlling Officer shall have the power to adopt any of the clauses including the termination of the contract, as he may deem best suited in the interest of WBPDCI.

8. JURISDICTION

All legal proceedings in connection with the Works and services will be subject to the Jurisdiction of Hon'ble High Court, Kolkata.

9. SETTLEMENT OF DISPUTES

If any dispute(s) or difference(s) of any kind whatsoever arise between the parties hereto in connection with or arising out of this contract, the parties hereto shall negotiate with a view to its amicable resolution and settlement. In the event no amicable resolution or settlement is reached within a period of 30 (thirty) days from the date on which the dispute(s) or difference(s) arose, either party shall give a notice to the other party, of such intention to invoke Arbitration within 14 (fourteen) days from the expiry of the aforesaid period of 30 (thirty) days within which amicable resolution could not be

reached. Such dispute(s) or difference(s) shall be referred to and settled by a 'Sole Arbitrator' to be mutually appointed by both the parties.

If a party fails to appoint the Sole Arbitrator within 30 (thirty) days from the receipt of a request to do so from the other party, the appointment of Sole Arbitrator shall be made upon request of either party by the Hon'ble High Court, Calcutta.

The arbitration proceedings shall be in accordance with the prevailing Arbitration laws of India as amended or enacted from time to time.

The existence of any dispute(s) or difference(s) or the initiation or continuance of the Arbitration proceedings shall not permit the parties to postpone or delay the performance by the parties of their respective obligations pursuant to this Contract.

The Seat of arbitration shall be Kolkata, West Bengal, India.

10. CONFIDENTIALITY

The consultants shall hold in strict confidence all data, information and records received by him from WBPDCI and shall not surrender the same to third parties without prior written approval of the WBPDCI.

11. SURVIVING OBLIGATION

The Clauses Settlement of Disputes and Confidentiality shall survive the termination or completion of this contract.

12. BLACKLISTING

Blacklisting of the vendor, in case such situation arises, then the standard policy of WBPDCI shall be followed.

*****END OF SECTION-II *****

SECTION-III PARTICULARS

1. SCOPE OF SERVICES/WORK

The Scope of Work to be performed by the auditor shall be as follows:

In case the approval for executing the service is not received from the administrative/statutory authority the LOA(Letter of Award) shall be terminated.

Brief scope of work shall include the following as minimum but shall not be limited to any additional Works if required, as envisaged by the Controlling Officer or his authorized representative:

a) Objectives :

- i) Determine the accuracy and authenticity of financial records.
- ii) Verify whether the accounting principles, policies and practices have been followed while preparing financial statements.
- iii) Suggest areas of cost control.
- iv) Verify compliance of policies of Company, Government and other statutory institutions.
- v) Suggest means to strengthen the overall governance mechanism of the company including its strategic risk management.
- vi) Understanding and assessing the risks and evaluate the adequacy of the prevalent internal controls.
- vii) Review of the action taken on the adverse observations of the previous internal audit.

b) Financial Accounts:

- i) Test checking of Cash and Bank transactions with supporting vouchers (Coverage 30%)
- ii) Verification of Physical cash balance without prior notice at least once in each quarter.
- iii) Checking of journal vouchers (coverage 30%)
- iv) Bank reconciliation with bank balance confirmation on half yearly basis. If any entry appears for more than 3 months old the reasons thereof to be reported.
- v) Security of Loan interest paid, Fixed deposit checking (Corporate Office only)
- vi) Present status of Corporate Tax and accounting thereof along with assessment orders.
- vii) Ageing analysis of advance to suppliers/creditors/Security deposits/Earnest Money deposits.
- viii) Specific comment on the adjustment of advance to suppliers and advance lying more than 2 year.
- ix) Scrutiny of Capital and Revenue expenditure.
- x) Scrutiny of Liability lying unadjusted for more than 5 years.

c) Statutory Compliances:

i) Tax deducted at Source:

- a) Specific comment by the auditors whether the provisions of Income Tax Act, 1961 have been complied with while deducting tax at source.
- b) To report if tax at proper rates are deducted and paid within scheduled time.
- c) In case of deduction of tax on salary to ensure the follow up of Corporate guidelines on the issue.
- d) In case, if any of the payment deduction of tax at lower rate is deducted to verify the certificate of lower tax at source.
- e) Filing of TDS return and issue of TDS certificates.

ii) Goods and Services Tax (GST)

- a) Filing of Return, payment of GST
- b) GST under Reverse Charge Mechanism (RCM) Compliance and GST TDS
- c) Raising of invoices under RCM etc.

d) Fuel:

Coal/Oil

- i) Test checking of Coal and Oil Bill with FSA, Purchase Order, Mining Agreement, R/R & other relevant documents with reference to rate and grade & reconciliation with Railways and Coal companies.

e) Stores and Inventories:

- i) Physical verification of Stores and inventories on test check basis.
- ii) Identification of Procurement of Capital Stores
- iii) List of Material Arrival Note (MAN) to be physically verified and time gap of generation of stores Receipt Voucher.

f) Purchase, Services and Works:

- i) Scrutiny of Purchase invoice with indent, tender procedure, financial vetting, order placement, Stores Receipt Voucher, stock position and utilization in depth of test check basis (30% coverage)
- ii) Reporting on the adjustment/position of supplier/contractor advance with age wise analysis.

g) Staff related matters:

- i) Checking of employee related payments like LTC, HTC, Medical Bill, Travelling Bill, advance etc. on test check basis (30% coverage) as per their entitlement.



h) Sale of Fly Ash, Scrap and Other Receipts:

i) Checking of Fly Ash bill with reference to the order and internal control mechanism for disposal, scrap sale bills with reference to scrap disposal committee report and comments on the action taken by the Department. Accounting of Statutory Deductions/Payment. A certified Report must be submitted along with the Report with emphasis in e-invoicing.

i) Sale of Energy:

i) Checking of Sale of Energy bill with reference to Tariff order (Corporate Office Only)

j)Legal Cases:

i) Scrutiny of Pending Legal Cases & Report thereon(Corporate Office only)

k)Others:

i)General observation on the above aspects with suggestion for system improvement

ii)Report on compliance to the observations of the Cost Auditor.

l)Audit Frequency:

i)1st comprehensive Audit Report should be for the period from 1st April, 2020 to 31st December, 2020 and the Report must be submitted within 28.02.2021

ii)Final Audit Report up to the month of March, 2021 must be submitted within 31.05.2021

Before the submission of the Reports, the Auditors are required to have detailed discussion with the head of the unit and a minute of such meeting must be annexed with the report.

*****END OF SECTION-III*****

SECTION-IV : ANNEXURES,DECLARATION, ETC**ANNEXURE I : BIDDER INFORMATION SHEET**

(To be filled, signed and attached)

| | | | | |
|-----|------------------------------------------------------------------------------------------------------------------------|-------------|----------|--------------------------|
| 1.0 | Proposal No. and Date | | | |
| 2.0 | Validity of offer from date of opening of bid | | | |
| 3.0 | Name and Communication Details | | | |
| 3.1 | Full legal name of Prime Bidder | | | |
| 3.2 | Registered Office details | | | |
| a) | Address | | | |
| b) | Contact Telephone Nos. | | | |
| c) | Email ID | | | |
| d) | Fax. Nos. | | | |
| e) | Person to be contacted | | | |
| 3.3 | Kolkata office details | | | |
| a) | Address | | | |
| b) | Contact Telephone Nos. | | | |
| c) | Email ID | | | |
| d) | Fax. Nos | | | |
| e) | Person to be contacted | | | |
| 4.0 | Nature/status of candidate firm (whether sole Proprietary/ Partnership)/Private Limited/ Public Limited/Public sector) | | | |
| 4.1 | Type of organization and its legal entity | | | |
| a) | In case of individual: Give his full name, address, place and nature of business. | | | |
| b) | In case of partnership firm: Give the names of all the partners and their addresses. | | | |
| 5.0 | Names of Responsible persons and their designation: (for handling all aspects of this tender/order) | | | |
| | Person | Designation | Based at | Telephone No./E-mail/Fax |
| a) | | | | |
| b) | | | | |

| | | | | |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-----------------------|
| c) | | | | |
| 7.0 | Power of Attorney/Letter of Authority (An attested copy to be enclosed in case the tender/ offer is signed by an Individual other than the sole proprietor) | | | Enclosed/Not enclosed |
| 8.0 | Authorisation & Alteration to Tender has been signed by person duly authorised/ empowered to do so | | | Yes/No |
| 9.0 | In case of placement of the order(if placed) , the address with GSTIN no. of the office to be addressed : | | | |
| 10.0 | Product catalogues, leaflets etc. attached | | | Yes/No |
| 11.0 | Financial Details of the Bidder | | | |
| 11.1 | Name & address of Bankers | | | |
| 11.2 | GST Registration details | | | |
| 11.3 | PAN/TAN No. | | | |

Signature :

SEAL OF FIRM

Name :Designation :

* Scanned self attested copies of certificates/documents, as applicable to be submitted.

Authorized Signature, Name & Designation

ANNEXURE II: DECLARATION

A. I, ----- on behalf of ----- (name of the company / partnership firm) ----- do hereby declare that I have gone through all the provisions of NIT No. -----dated ----- (including subsequent Addenda/ Corrigenda and other documents) and clearly understood the implications of all those provisions and submitting my / our bid adhering all the provisions of said NIT (including subsequent Addenda/ Corrigenda and other documents).

B. I, _____ on behalf of M/s. _____ (name and address of the bidder) hereby declare that M/s. _____ (name of the bidder) is not blacklisted/ debarred by any Government department/ Public Sector Undertakings/ Other Government Agencies for which we have executed/undertaken the works/ services during the last _____ year(s).

C. I, _____ on behalf of M/s. _____ (name and address of the bidder) do hereby declare that no additions/ deletions/ corrections have been made in the downloaded/ supplied tender document and the tender document submitted by M/s. _____ (name of the bidder) is identical to the one appearing in the procuring entity's portal/supplied by the procuring entity.

I, hereby, further declare that all the above information declared hereinabove, are true to the best of my knowledge and in the event any of the above information at a later stage, is found to be false, by the Procuring Entity, the Procuring Entity shall be at liberty to take any action as deemed fit at my/ our sole risk and cost.

Signature of Bidder / Authorised representative

Seal of the FIRM