

WEST BENGAL STATE BEVERAGES CORPORATION LTD.

(GOVT. OF WEST BENGAL UNDERTAKING)

Subhanna Building, SGO complex, 9th Floor,

9 Second Avenue, DF Block, Sector 1, Saltlake, Kolkata 700064

No. BEVCO / 2019 / 102

Date: 25-07-2019

**NOTICE INVITING e-TENDER FOR INTERNAL AUDIT OF FINANCIAL CONTROL OF WBSBCL
WAREHOUSES FOR F.Y 2019-20**

West Bengal State Beverages Corporation Ltd., incorporated under The Companies Act, 2013 and under the Administrative control of Finance Department, Government of West Bengal, invites eTenders, for engagement of experienced practicing Chartered Accountant Firm/Cost Firm for a term of one year (the contract may be renewed under same terms and conditions for additional periods of two years, one year at a time if the West Bengal State Beverages Corporation Ltd so desires.) to conduct the Internal Audit of stocks and other financial/administrative activities of the Corporation for the Financial Year 2019-20 of its Fields Centres (Warehouses) scattered all over the state of West Bengal and divided into four zones as detailed below: -

(Each zone is considered as single item).

<u>Item No.</u>	<u>Covering District</u>
Zone 1	Darjeeling, Jalpaiguri, Alipurduar, Coochbehar, Maldah, Dakhhin and Uttar Dinajpur (15 Units)
Zone 2	Murshidabad, Nadia, Birbhum, Bardhaman East and West (14 Units)
Zone 3	Purulia, Bakura, West and East Midnapur, Hoogly (14 Units)
Zone 4	Kolkata, Howrah, North & South 24 Parganas (12 Units)

The practicing CA/Cost firms situated in West Bengal fulfilling the conditions may submit their bids together with requisite documents online using the eTender portal of the Government of West Bengal <https://wbtenders.gov.in>.

FOR SCOPE OF WORKS - SEE ANNEXURE – I

SCHEDULED DATES AND TIMES

Calendars	Dates	Time
Publication of eTender in the web-portal of the Excise Directorate https://excise.wb.gov.in	27.07.2019	10:00 Hrs.
Publication of eTender in the web-portal https://wbtenders.gov.in	27.07.2019	10.00 Hrs.
Document Download Start Date	27.07.2019	10:00 Hrs.
Bid Submission Start Date & Time	09.08.2019	10:00 Hrs.
Document Download End Date	13.08.2019	15:00 Hrs.
Bid Submission End Date & Time	13.08.2019	15:00 Hrs.
Technical Bid Opening Date	16.08.2019	12:00 Hrs.

Following the opening of the Technical Bids, the bids will be evaluated on technical parameters.

After scrutinizing technical bids Financial Bids will be opened.

Note: Date & Time for dealing with the entire eTendering process shall be as per Indian Standard Time (IST) only. The online time applicable for eTender / eBidding shall be as per the server clock.

For any queries or clarification, the tenderer may contract Joint Manager (Internal Audit) of WBSBCL on any working days in between 11-30 a.m. to 4-30 p.m. till closing date (Contact No. 23412722).

TERMS & CONDITIONS:

1. It shall be implied and taken for granted that the bidder has carefully gone through and understood the Terms and Conditions of eTender including the amendments, if any, prevailing at the time of bid. No complaints or objections shall be entertained by WBSBCL after the bid is opened / accepted.

2. *The bidders will bid for any one or two of the 4 items. Bidding for more than two items is not allowed and will be considered as disqualified.*

3. WBSBCL shall award the contract to the successful bidder for each item. *WBSBCL is not bound to accept the lowest tender and may reject any tender or any part of the tender without assigning any reason thereof.*

4. The word "SUCCESSFUL BIDDER" means a bidder whose bid value / quote has been accepted by this Tender Inviting Authority.

5. WBSBCL reserves the right to accept or reject any bid, and to annul the bidding process, and to reject all bids, at any time prior to the award of contract, without thereby incurring

any liability to the affected bidder or bidders, or any obligations to inform the affected bidder or bidders, of the ground for WBSBCL's actions.

6. Only Courts in Kolkata shall have jurisdiction for resolving any dispute arising out of this eTender.

7. Participation in the bid shall be treated as acceptance of all the terms, conditions and modalities as mentioned in this notice.

8. Any subsequent change in eTender Terms & Conditions will be available in the online eTender portal at <https://wbtenders.gov.in>, as corrigendum.

9. WBSBCL shall not be responsible for any kind of failure of network, internet, and computer, at the bidder's end.

10. During submission of bids, bidders are requested to follow the procedures according to the guidelines available in the eTender portal.

11. During technical bid evaluation and prior to award of contract to a successful bidder, the Tender Inviting Authority may call upon any bidder to produce any or all requisite documents physically before the authority by such bidder for verification and the Tender Inviting Authority may also call upon any bidder to submit any clarification at any stage during the Tender process. In case any of the documents is found not to be in order, the bid(s) by such bidder shall be considered to be invalid, and deemed to be cancelled.

eTENDER PROCESS

- REGISTRATION OF BIDDERS
- ONLINE SUBMISSION OF BID – TECHNICAL PROPOSAL AND FINANCIAL BID
- OPENING OF TECHNICAL BID
- EVALUATION OF TECHNICAL BIDS
- OPENING OF FINANCIAL BID
- UPLOADING OF LIST OF SUCCESSFUL BIDDERS – ONE SUCCESSFUL BIDDER FOR EACH ITEM
- PRODUCTION OF PHYSICAL DOCUMENTS BY SUCCESSFUL BIDDERS FOR VERIFICATION BY AUTHORITY
- AWARD OF CONTRACT

1. **Registration of Bidders:** To participate in the eTender, it is mandatory for the bidder to make one-time enrolment (register on the website) on the eTender portal at <https://wbtenders.gov.in>. The bidders shall require Class-II Digital Signature Certificate (DSC) with Signing Certificate, to participate in this eTender. The bidder shall have to set the parameters of his or her computer so that the DSC is operational.

2. Search and Download: The Bidder can search & download N.I.T. & Tender Document(s) electronically from computer once he logs on to the website mentioned above using the Digital Signature Certificate. This is the only mode of collection of Tender Documents.

3. Submission of Tenders: Tenders are **to be submitted online to the website stated above in two folders at a time for each item, one in Technical Proposal & the other is Financial Proposal** before the prescribed date & time using the Digital Signature Certificate (DSC). The documents are to be uploaded duly Digitally Signed.

4. Evaluation of Technical Bid and Inspection: The Technical Bids shall be opened by the authority on the scheduled date and time. The bids will be evaluated on the basis of the technical criteria.

5. Opening of Financial Bids: the financial Bids in respect of shortlisted technically-qualified bidders shall be opened and the successful bidder for each item shall be selected. WBSBCL is not bound to accept the lowest bid, and may reject any bid without assigning any reason thereof.

6. Award of Contract and Signing of Agreement: The successful bidder for each item shall be called upon to produce all relevant documents for reverification. If his bid is found to be in order in all respects, he shall execute an agreement in the prescribed format within 7 days from the date of communication on non-judicial stamp having appropriate denomination. The expenses incurred against the execution of the Agreement shall be borne by the Successful bidder. The conditions stipulated in the agreement should be strictly adhered to and violation of any of the conditions will entail termination of the contract without prejudice to the rights of WBSBCL, including the right to recover any consequential losses from the Successful Bidder. All terms & conditions of Tender Documents shall be part and parcel of the Agreement. Note: Security Money @ 8 % of tender value should be deposited before issue of work order.

Selection Method

Selection shall be made following a least cost selection method. The technically qualified bidder quoting the least cost for auditing in each zone in terms of TOR may be selected for appointment as Internal Auditor of West Bengal Beverages Corporation Ltd for the year 2019-2020 for that particular zone.

PERIOD OF APPOINTMENT AND RENEWAL OF CONTRACT:

The auditor will initially be appointed for conducting the internal audit of West Bengal State Beverages Corporation Ltd. for the FY 2019-20. However, the contract may be renewed under same terms and conditions for additional periods of two years, one year at a time if the West Bengal Beverages Corporation Ltd so desires.

A. Mandatory Conditions:

1. The Partners/Proprietors shall possess a Certificate of Practice from the Institute of Chartered Accountants of India /registered with the Cost Accountants of India.
2. The Partners/Proprietors should not be convicted of any offence or debarred or imposed punishment on by any court/statutory authority/ICAI, for which a separate declaration is required from the Partners/Proprietors.
3. An individual or a firm should not be associated with the Company other than on the ground of professional assignment or any of its directors/key managerial personnel/senior management in any manner during a period of two years immediately preceding the date of appointment, for which a separate declaration is required from the Partners/Proprietors.
4. Minimum Average Annual Turnover of the Firm in the last 3 Years: Rs. 10 Lakh per year.

All the information furnished are to be supported by authenticated documentary evidences, which will be checked with originals by competent authority before awarding the assignment. For any wrong information, the application will be liable for "Rejection".

5. a) Minimum standing of firm should be at least 5 years
- b) Experience of auditing at least 1 PSU/ Govt. Organisation/ Banking Sector in last 3 (three) years. c) Key profession staff must be at least two i.e. full time CA /Cost Accountant Employee. d) Skilled staffs qualify in group - II of IPCC/Inter Examination should be at least 4.
6. In case of any dispute arising during execution of contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, decision of the Managing Director, WBSBCL, will be final and binding on both the parties to the Contract.

Note: If any firm does not possess above mentioned criteria along with mandatory conditions, the firm will not qualify for bidding.

B) CRITERIA NOTIFICATION

Selection criteria which will be used in the tender evaluation process must be included in the Conditions of tender, together with the weighting to be assigned to each criterion. The

tender documents may also require that additional information is to be provided for used in the tender evaluation.

C) **TENDER EVALUATION**

A Tender evaluation committee will assess the tender bids in accordance with the procedures noted below.

The tenderers are scored according to the information provided. Only that information submitted at the time of close of tender or lodged with the tender bid shall be used in the evaluation.

D). **Technical Proposal:** The technical proposal shall contain the following documents which shall be uploaded to the 5 (five) online Folders in the eTendering portal as follows: - Non-Statutory Documents Folder 1 : Main Application Form along with a) Certificate of Practice from the Institute of Chartered Accountants of India/ Cost Accountants of India in respect of all the partners and qualified employees; b) Proof of Registration of firm with ICAI/Cost Accountant of India; c) Copy of the registration/incorporation certificate of the firm; d) Copy of Partnership Deed (if it is a partnership firm); e) Proof in favour of address (HQ and Branch Offices); f) Balance Sheet and Profit & Loss Account of the firm for last 3 years; g) Copy of Pan Card of the organization; h) Copy of GST Registration Certificate; and i) Declaration in respect of – (1) The firm has never been convicted of any offence or debarred or imposed punishment on by any court/statutory authority/ICAI; and (2) The firm is not associated with the Company other than on the ground of professional assignment or any of its directors/key managerial personnel/ senior management in any manner during a period of two years immediately preceding the date of appointment. Statutory Documents Folder 2: Annexure A – dully filled up. Folder 3: Annexure B – dully filled up and Copy of DISA/CISA/Other Certificates of same nature Folder 4: Annexure C – dully filled up and Copy of IPCC/Inter Examination in respect of staff Folder 5: Annexure D –Any proof in respect of audit to PSU/Government organization.

Financial Bid

The minimum Bid Price should be Rs 14000 (Rupees Fourteen Thousand) consolidated per warehouse per annum. Only Consolidated Rates may be quoted for Professional Fees (including T.A, D.A and other allowances of the internal Audit Officials) for each warehouse.

The price is to be quoted as fees for one warehouse for that particular zone and the same rate would be applicable for each warehouse comes under the same zone. The firm need to

complete the audit of every warehouse of that particular zone at the same rate. A single firm may compete in the price bid for maximum 2 zones only. However a single firm may quote prices for a single zone also.

Fees will be paid according to the number of warehouses audited in a particular zone.

(Approved audit fees for each warehouse of a particular zone X Number of warehouses audited by the firm in that particular zone.)

(** For the firms where operation does not take place for the whole financial year fees will be paid on the prorata basis of the no of quarterly audit takes place.)

PERIOD OF APPOINTMENT AND RENEWAL OF CONTRACT:

The auditor will initially be appointed for conducting the internal audit of West Bengal Beverages Corporation Ltd. for the FY 2019-20. However, the contract may be renewed under same terms and conditions for additional periods of two years, one year at a time if the West Bengal Beverages Corporation Ltd so desires.

ANNEXURE – I

Objective of Audit

The audit will be carried out in every warehouse once in each quarter (Four times in a year) in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India and will include such tests and controls as the auditor considers necessary under the circumstances. As the project is being implemented by a registered govt. company, it is pre-requisite that the key personnel should be familiar with the Govt. accounting as well as the financial procedures.

SCOPE OF INTERNAL AUDIT (WAREHOUSES)

1. The audit will be carried out in every warehouse once in each quarter (Four times in a year) in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India and will include such tests and controls as the auditor considers necessary under the circumstances.

2. Physical verification of Stocks including Damage Stocks, of all the warehouses with reference to book balances on daily, monthly and quarterly basis and to detect whether there is any discrepancy. Whether stock balances shown in stock register have been duly authenticated by the Office-in-Charge daily at the end of day's transactions.
3. Checking both the entry and exist system of the bottles into the warehouse and from the warehouse.
4. Checking of Transport Pass System.
5. Checking of strict observance of First in First out system of the stock.
6. Checking of actual deployment of manpower with approved manpower. Report of engagement of excess/shortage of manpower in each warehouse.
7. Checking of fixed assets kept in the warehouses matched with stock register.
8. To check that purchases took place from the warehouse ends with proper tendering process and following Govt/ Corporation Norms.
9. To check Cash book maintenance, vouching of expenses and proper utilisation of fund provided to Depot managers for petty expenses
10. To Check whether the Books of Accounts and Records have been maintained as per instructions and guidelines issued by the H.O.
11. To check whether the official-in-charge of the warehouse have verified the stocks physically and submitted the reports thereof regularly at the H.O. with counter signature of the staff available at the Warehouse (if any).
12. To check whether Attendance Registers are regularly maintained and signed by the Officials of the concerned centres and whether the Officer-in-Charge counter- signed it or not.
13. To check whether Leave Register in respect of all the employees of the Centre is maintained regularly and systematically with reference to absences, leave applications and Leave Rules.
14. Any other works as may be allotted by the Management from time to time.

Internal Audit of Field Centres (Warehouses) of West Bengal State Beverages Corporation

Main Application Form

Zones applied for: (a) & (b)

1.	Name of the Firm	
2.	Registration No. of the Firm	
3.	Date of Registration with ICAI /Cost Accountants of India	
4.	Details of the Office of the Firm (a) Office Address	
	(b) Branch Office Address	
	(c) Date of Establishment of the Firm	
	(d) Contact Telephone Numbers & Email	
5.	Details of Empanelment with C & A.G (if any) (a) Empanelment/ Registration No	
	(b) Year of Empanelment with C.& A.G	
6.	No. of Partners / Proprietors of the Firm <i>(Details of Partners / Proprietors have to be furnished in the form in Annexure - A)</i>	
7.	No. of qualified full-time professionals <i>(Details have to be furnished in the form in Annexure - B)</i>	
8.	No. of skilled staff qualified in Gr – II of IPCC <i>(Details have to be furnished in the form in Annexure - C)</i>	
9.	No. of PSUs / Government Organisations audited in the last 3 years <i>(Furnish details in the form in Annexure - D)</i>	
10.	Income Tax PAN No. .	
11.	GST Registration No	
12.	Turnover of the Audit Firm in the last 3 years (a) Audit Fees (Statutory/ Internal/Concurrent/Special Audit)	
	(b) Other Fees	
	(c) Total Fees	

Date _____ Signature of the Partner Proprietor with Name & Membership no.

Aneexure - A | Internal Audit of Field Centres (Warehouses) of West Bengal State Beverages Corporation

Name of the Firm:

Details of Partners / Proprietors of the Firm

Sl No	Name of the Partner	Membership No.	Membership Status i.e. ACA/FCA	CISA/DISA/ISA or equivalent Qualification	Date of joining of the firm as partner

Aneexure - B | Internal Audit of Field Centres (Warehouses) of West Bengal State Beverages Corporation

Name of the Firm:

Details of Qualified Full-Time Professionals

Sl No	Name of the Qualified Full-Time Professionals	Membership no. in case of member of ICAI/ICMA/ICSI	ACA/FCA; ACMA/FCMA; ACS/FCS; or MBA	CISA/DISA/ISA or equivalent Qualification	Date of joining of the firm as a Qualified Professional

Aneexure - C | Internal Audit of Field Centres (Warehouses) of West Bengal State Beverages Corporation

