



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.
WBPDCL/CORP/NIT/E1484/21-22 DATED
27.10.2021

TENDER DOCUMENT FOR
NIT for Engagement of Internal Auditors for coal mines of WBPDC for
the two (02) years (FY 2021-22 and 2022-23) with a provision of another
one year through QCBS methodology

INFORMATION TO THE BIDDERS

NIT for Engagement of Internal Auditors for coal mines of WBPDC/CL for the two(02) years (FY 2021-22 and 2022-23) with a provision of another one year through QCBS methodology

INTRODUCTION AND INVITATION

The West Bengal Power Development Corporation Ltd. (WBPDC/CL) is a wholly owned Government of West Bengal Enterprise engaged in generation of electricity. Five thermal Power Stations at (i) Kolaghat, (ii) Bakreswar, (iii) Bandel, (iv) Santaldih& (v) Sagardighi are owned by WBPDC/CL. WBPDC/CL's turn over for the financial year 2020-21 was around Rs. 9,000.00 crore.

The captive coal mines of WBPDC/CL to be audited are (i) Barjora North Coal Mine, (ii) Gangaramchak & Gangaramchak Bhadulia Coal Mine, (iii) Pachchhara North Coal Mine.

Offers are invited from the reputed Firm(s) of Chartered Accountant(S) / Cost Accountant(S) specialized in Internal Audit preferably in Coal Sector for appointment as Internal Auditors for conducting internal audit of the Coal Mines of the Company for a period of two years FY 2021-22 and FY 2022-23, with a provision for extension for another one year under same rates, terms and conditions. The detailed eligibility criteria and the Scope of Work for the Internal Audit along with other instructions are enclosed herewith.6

1.	Title of the NIT	:	NIT for Engagement of Internal Auditors for coal mines of WBPDC/CL for the two(02) years (FY 2021-22 and 2022-23) with a provision of another one year through QCBS methodology
2.	NIT NO. & Date	:	WBPDC/CL/CORP/NIT/E1484/21-22DATED.27.10.2021
i)	Publishing Date	:	29.10.2021 at 11.00 a.m.
ii)	Document Download start date	:	29.10.2021 at 11.00 a.m.
iii)	Queries submission end date	:	03.11.2021 up to 03.30 p.m.
iv)	Queries clarifications deadline	:	08.11.2021 at 03.00 p.m.
v)	Bid submission start date	:	09.11.2021 at 11.00 a.m.
vi)	Bid submission end date	:	13.11.2021 at 03.00 p.m.
vii)	Technical Bid opening date	:	16.11.2021 at 03.30 p.m.
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), 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 Sr. Manager(M&C) Shiladitya Chakraborty Contact No: 9433430567 Email: schakraborty01@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)

All the participant firms should preferably be located in Kolkata. However, any firm who have registered office outside Kolkata may also participate, if only, they have functional and adequately manned branch office in Kolkata.

- 2.1** The offer must contain all relevant information and any incomplete offer shall not be entertained and rejected without assigning any reason thereof.
- 2.2** The category of firms should be a firm of Chartered Accountants / Cost Accountants.
- 2.3** The firm should have minimum 3 nos. whole-time partners.
- 2.4** The firm should have minimum 5 years' experience in the field of Internal Audit in an SAP - ERP Environment. Documentary evidence from client(s) to be submitted in this regard.
- 2.5** The average annual turnover of the firm for last three years 2017-18, 2018-19, 2019-20 must be more than Rs.50 lakhs.
- 2.6** The Bidder must have a positive Net Worth for the last three financial years up to 31.03.2020(Annual accounts required)
- 2.7** The Bidder must have valid PAN, GST number (Copies to be furnished)

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. WBPDC/CL 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 WBPDC/CL 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 WBPDC/CL 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 WBPDC/CL 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 WBPDC/CL neither any change in the time schedule of the Contract nor any adjustments arising thereof shall be permitted by WBPDC/CL, 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, WBPDC/CL 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: 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, WBPDCI 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:

SL. 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 Active partners 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.
3.	Number of staff Qualified CA/Cost accountant) a) More than 12 staff= 10 marks b)8-12 staff= 8 marks c)Less than 8 stuff = 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) Less than 8 stuff = 5 marks	10	List of staff to be certified by Managing Partner.
5.	Experience of handling Internal audit clients (All sectors, documentary evidence to be provided in each case). (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)	20	List to be certified by Managing Partner. Documentary evidence to be provided in each case.



SL. NO.	CRITERIA	Marks Allotted (Maximum)	Document Required
	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		
6.	Experience of handling Internal audit (coal sector clients) (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) 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 5 clients= 10 marks b)3-5 clients = 8 marks c)Less than 3 clients=5 marks	10	Numbers to be certified by Managing Partner. Documentary evidence to be provided in each case.
	TOTAL MARKS	100	

Highest nos. for each criterion 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 criterion 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:

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

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 $0.6 \times Fp + 0.4 \times Qp$

H-1 to be determined in respect of coal mines.

Bidder has to quote the lump sum rate (F) for one (01) financial year (FY 2021-22) for each mine separately as indicated in the BOQ document based on which the calculation will be made. The awarded price will be valid for next financial year as well (FY 2022-23) and for another year as well as per provision if extension is approved by WBPDCI.

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

Bidder has to quote rate for 2021-22, for each mines separately. Only one or more mine at the discretion of management will be assigned to individual successful bidder. However, finalization at the discretion of management, will be on the basis of presentation before the management by the successful bidders.

Rate quoted should be inclusive of all expenses except tax. 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.

- 9.5 The WBPDCI 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 WBPDCI shall not be subject to raising of question by any bidder and The WBPDCI shall bear no liability consequent upon such decision and the bidder shall have no claim in this regard against The WBPDCI.



- 9.6** Evaluation by The WBPDCI 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 WBPDCI has the right to ask for any additional information, if necessary, in case the documents uploaded by the bidder are found inadequate. The WBPDCI reserves its right to reject any tender, if the bidder is found not qualified to perform the work satisfactorily. The WBPDCI 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.
- 9.7** Notwithstanding anything stated above or elsewhere, The WBPDCI reserves the right to assess the capability and capacity of the bidder, should the circumstances warrant such assessment in the overall interest of The WBPDCI.
- 9.8 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. WBPDCI'S RIGHT TO ACCEPT WHOLE OR PART OF THE TENDER

- i)** WBPDCI 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 WBPDCI'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 (IA), Corporate, WBPDC/CL or his authorized representative.

3. TIME OF COMPLETION:

The contractual period for this job is 24 months from the date of issuance of go-ahead letter from the WBPDC/CL which may be extended for further 12 months if the company deems fit.

4. TERMINATION

WBPDC/CL 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 WBPDC/CL 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 WBPDC/CL.

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

5. NEGLIGENCE

WBPDC/CL 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 WBPDC/CL 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 WBPDC.

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 WBPDC and shall not surrender the same to third parties without prior written approval of the WBPDC.

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 WBPDCCL shall be followed.

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

SECTION –III PARTICULARS

The Scope of Internal Audit will generally cover the following basic areas:

A. Objectives:

The list is only illustrative and Internal Auditor is not bound on it. The auditor is expected to be innovative and deeply review internal controls, compliance of statutory provisions, coal mining agreements. The entire operations from all angles is in the scope and to report significant and material issues to the management.

B. Coal Mining:

- a) Checking of the provisions of CMA (Coal Mining Agreement) and whether it has been complied with.
- b) Checking of Shift-wise coal production with respect to trip sheets or other records maintained at Mines. Comment on the process of measuring production & dispatch and suggest improvements.
- c) Checking of daily report of production.
- d) Checking of monthly report of coal production.
- e) The aggregate of Daily Production should tally with the Monthly Production Report. Difference if any should be reported.
- f) Checking of records that the coal is dispatched after weighing on weighbridges and if not report thereof.
- g) Examine whether the weighbridges are calibrated at regular intervals.
 1. Report on overloading / under loading (quantity) and demurrage paid to Railways. Whether any protest lodged with railways for unreasonable claim. Whether demurrage charged is owing to failure of contractor and if so whether such demurrage is recovered from contractor bill.
 2. Report on incidences of theft of coal, if any.
 3. Report of un-weighted wagons.
 4. Report of monthly reconciliation between billed quantity and dispatched quantity.
 5. Check monthly quantitative reconciliation of Opening stock + Production - Dispatch = Closing Stock data in the Mines and Siding. Check whether Monthly physical verification of Stock of Coal is carried out regularly and necessary adjustment has been done in books for the difference between the Physical Balance and Book Balance. Process of monthly stock verification by Independent Engineer should be studied and commented upon.
 6. Dispatch from Siding and Mines should be traced to the Power Plants as applicable. For this monthly reconciliation statement may be submitted containing all dispatch details and their receipt at Power Plants w.r.t. RR & LR.
 7. Royalty & Other Taxes payment should be checked with respect to respective provisions of the Act. Further returns under different Acts have been submitted or not, may be examined.

8. Whether invoice raised are as per provisions of GST for inter-state supply. Whether returns as applicable have been filed within due dates. Input tax credit may be examined. Items on which ITC taken are to be examined with respect to their eligibility.
9. Checking of Shift-wise Over Burden (OB) removal.
10. Checking of daily report of Over Burden (OB) removal.
11. Checking of monthly report of Over Burden (OB) removal.
12. Checking of Mining Plan.
13. The aggregate of daily removal records should tally with the Monthly Removal Report. Difference if any should be reported.
14. Checking of Monthly Performance of the Heavy Earth Moving Machinery (HEMM) and other machines and whether deployment was sufficient to achieve yearly target. Deviation if any to be reported.
15. Check whether proper records have been maintained for explosives.
16. Check and comment on transfer Pricing of coal to power plants, considering the Regulatory aspects.
17. Checking of hindrance register and to report whether it is in conformity to the day to day activities.
18. Checking of bills submitted by MDO and release of payment to MDO, whether provisions of the agreement has been complied with. Examine various recoveries as warranted by CMA have been complied with.
19. Check whether the statutory clearances has been taken in time. Report for any abnormality.
20. Checking of purchase orders and service contract related to mines and associated with transportation and stacking at yards.
21. Checking of books of accounts in respect of accounting of expenditure incurred.
22. Checking the treatment of various expenses like Compensatory Afforestation, CSR, Re-settlement expenses etc with respect to Ind AS . Process of capitalization during the course of audit to be examined.
23. Checking of recovery of expenses from MDO as per terms of contract. Deviation if any to be reported.
24. Safety measures needs to be reviewed and whether it is adequate and is being complied. Deviation if any needs to be reported.
25. Checking of records for Receipt, Issue and stock of support and safety material.
26. Checking of consumption of support and safety material.
27. To check the progressive mine closure expenses are identified and charged to a separate head of account.
28. To check that proper record is maintained for mine closure expenses.
29. Auditor has to examine the security parameter and whether the same has been complied with as per terms of the agreement.

C. Audit Frequency:

- a) 1st comprehensive Audit Report should be for the period from 1st April, 2021 to 31st December, 2021 and the Report must be submitted within 28.02.2022.
- b) Final Audit Report up to the month of March, 2022 must be submitted within 31.05.2022.
- c) For the 2nd and 3rd year Audit Report should be for the period from 1st April, 2022/2023 to 30th September, 2022/2023 and the Report must be submitted within 30th November, 2022/2023
- d) Final Audit Report up to the month of March, 2022/2023 must be submitted within 31st May, 2022/2023.

D. Audit Team:

Audit team should consist at least one qualified CA/CMA and sufficient semi qualified assistants. It should be ensured that the audit team is headed all the times by a Chartered / Cost Accountant having



prior experience of auditing on SAP – ERP platform along with other team members. Sub contracting of audit work is strictly prohibited.

Before submission of the Reports, the Auditors are required to have detailed discussion with the head of the mining 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	Authorization & Alteration to Tender has been signed by person duly authorized/ 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