



West Bengal State Electricity Distribution Co. Ltd

(A Govt. of West Bengal Enterprise)

Registered Office: Vidyut Bhawan, Bidhannagar, Block-DJ, Sector-II
Kolkata-700091

CIN: U40109WB2007SGC113473, Website: www.wbsedcl.in

General Manager (F&A) Cell, 7th floor, C-Block

Telephones: 033-2359 1903, 033-2319 7265

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TENDER NO. GM/FA/DCL/ 09 Dt: 13/06/2025

Request for proposal (RFP) for Appointment of Cost Auditor for FY 2025-26

West Bengal State Electricity Distribution Company Limited (WBSEDCL), A Govt. of West Bengal Enterprise invites sealed RFP in two parts i.e

PART – A for TECHNO-COMMERCIAL BID and

PART – B for PRICE BID

For appointment of practicing Firm of Cost Accountants as Cost Auditor of WBSEDCL for FY 2025-26

1	Office of issue	General Manager(F&A)-Corporate Planning
2	Tender No	GM/FA/DCL/ 09 Dt: 13/06/2025
3	Estimated Value of Tender	Rs. 2,30,000/-
4	Date of Website hoisting	20.06.2025
5	Document Download start date	20.06.2025
6	Pre-bid discussion	25.06.2025
7	Start date of bidding	02.07.2025
8	Last date & Time of receipt of Tender	15.07.2025 at 3 PM
9	Due date & time of opening of techno-commercial bid	16.07.2025 at 3 PM
10	Date of Opening of Price bid	To be intimated lateron.
11	Validity of Offer	120 days from the date of opening of the price bid.

Interested parties may download the tender document containing all details from Website of WBSEDCL i.e www.wbsedcl.in as well as the website of Eastern India Regional Council (EIRC) of ICAI i.e www.eircoficmai.com.

Any corrigendum/extension to above shall be hoisted in above websites only.

For West Bengal State Electricity Distribution Company Ltd

(Raja Ghosh)

General Manager (F&A) –Corporate Planning

A. PREAMBLE

West Bengal State Electricity Distribution Company Limited (WBSEDCL) , a Govt. of West Bengal Enterprise, has come into effect from 01.04.2007 after restructuring of West Bengal State Electricity Board in compliance of Electricity Act 2003. WBSEDCL is the major power distribution utility in the State of West Bengal.

The Company provides power to majority parts of the state of West Bengal, catering to every sector — from ordinary villages to huge industrial units. It serves a customer base of more than Two crore across West Bengal. The service network spans over 6 Zones, 23 Regional Offices, 79 Distribution Divisions and 551 Customer Care Centers.

WBSEDCL has some Power Generation units of Hydro power, Solar Power & Pumped storage power and draws power from State and Central Power Utilities to meet up the consumer's demand.

B. ELIGIBILITY CRITERIA

Firm possessing the following pre qualification criteria may submit the documentary evidences in support of the same in a sealed envelope with superscription "Appointment of Cost Auditors" for 2025-26.

Sl. No.	Pre qualification criteria	Documents required (Self Attested)
1	The bidder should be in the cost accounting practice for at least 10 years as on 31/03/2025.	Copy of Firm Registration Certificate (FRC) issued by The Institute of Cost Accountants of India (ICAI).
2	Average Turnover of the Firm for 3 years 2021-22, 2022-23, 2023-24	At least Rs. 20 lakh. Audited/ Certified Accounts of relevant years.
3	Minimum number of full time working partners should be 2 during 2022-23, 2023-24 & 2024-25	Copy of Registration of the firm with latest amendment thereto along with names and details of the partners.
4	Number of Semi-Qualified (CA-inter/CMA inter) staff as on 31.03.2025	Copies of appointment/engagement letters and pass certificate of intermediate



		examination conducted by the concerned institute
5	Number of Qualified (CA /CMA) staff as on 31.03.2025	Copies of appointment/engagement letters and pass certificate of final examination conducted by the concerned institute
6	Bidder should have conducted Cost Audit of any Electricity Distribution Licensee having distribution business in any one of the last 5 years during 2019-20,2020-21 2021-22, 2022-23 & 2023-24.	Copy of appointment order received from clients in this regard along with self certification towards conducting the same.
7	Maximum number of cost Audit to be undertaken for 2025-26 should be within the statutory limit	Self certification.
8	Bidder should be free from the conditions for disqualification as specified under the Act	Self certification.

Bids not fulfilling above PQ criteria and/or not supported with required documents, shall summarily be liable for rejection.

The Auditor who had conducted Cost Audit of WBSEDCL for the period 2022-23 to 2024-25, will not be eligible to participate in the aforesaid tender due to cooling period imposed by WBSEDCL.

Bidders must have an Office in Kolkata. The bidder, who has no office in Kolkata, shall also be liable for rejection.

The bidders are not allowed to sub-contract the work.



C. INFORMATION TO BE GIVEN BY THE BIDDER

- a. Name of the Bidder :
b. Name of the Partners, if applicable :
c. Address of the bidder :

Telephone No. (office) :
Mobile :
FAX :
E-mail ID :

d. Address of the Office at Kolkata (if not same) :
e. Registration particulars of **the** bidder & Date
of Formation :

f. Name/Designation/Address of the Authorized
Signatory for signing the bid holding the Power
of Attorney(if any) :

g. Permanent Account Number (PAN) :

h. GST Registration details :

i. Details of Experience (In brief) :

j. Details of professional Personnel/working staff:

Certified that the information given above is true and if any information is found to be false or misleading the bid /contract shall be liable to be cancelled.

Name :

Signature :
(Capacity in which signed)



D. PREPARATION & SUBMISSION OF BID

The bid prepared by the bidder shall comprise the following components:

Part –A Techno-Commercial bid, which shall contain (clause A to S)

Part-B Price bid, which shall contain the Price schedule, as per the format (Clause T). Price bid which is not as per the enclosed format shall be rejected.

The bidder shall prepare separate envelopes for **Part-A Techno-Commercial Bid and Part-B Price bid** with clear marking of the same on the top of each envelope and shall also seal both the envelopes.

The two bids will further be sealed in an outer (Main) envelope.

The bidder shall fill in the particulars given in clause C (Information to be given by bidder) and the same shall be furnished along with the copies of self attested relevant documents as mentioned in clause B (Pre-qualification Criteria) in support of the PQ criteria. The Bid forms shall be duly signed in all pages as a token of acceptance of the bid documents by the Bidder. All the above documents other than price bid will be sealed in one separate envelope with clear marking of **Part-A Techno-Commercial Bid** on the top of such envelope. If all the pages of the tender are not signed by any bidder, such bid shall be rejected. The bidder shall fill in the

particulars given in clause R (price bid) and the same will be sealed in another separate envelope with clear marking of **Part-B PRICE Bid** on the top of such envelope. Both the envelopes shall be sealed in the third envelope (main envelope).

The bid should reach the following office address:

General Manager (F&A)-Corporate Planning
West Bengal State Electricity Distribution Company Ltd
Vidyut Bhawan, 7th Floor,
Sector-II, Block-DJ,
Bidhannagar, Kolkata-700 091
Phone : 033 2359-1903,033 2319-7265

WBSEDCL shall not be responsible if the bids are delivered elsewhere. If envelope is not sealed and/or superscribed as mentioned above, WBSEDCL shall not accept the bid.

Any bid received by WBSEDCL after the prescribed deadline for submission of bids, shall be rejected.

In case of any doubts/clarifications related to tender documents, bidders are requested to clarify the same in the pre-bid meeting to be held at a date and time mentioned in the page-1 of this document. Any corrigendum/addendum subsequent to pre-bid discussion may be uploaded in the same website(s) in which the bid document is uploaded & same shall be treated as an integral part of the RFP.

E. BID OPENING AND EVALUATION

WBSEDCL shall open the bids in the presence of bidder/s or his authorized representatives, at 15:00 Hrs on the due date. The bidders' authorized representatives,



shall sign in the attendance register. Authority letter to this effect shall be submitted by the bidder before they are allowed to participate in bid opening. If the last date stipulated for receipt of bids and/or for their opening happens to be a Holiday / unscheduled closure, it shall be deemed to fall on next working day at the same time.

All the bids shall be evaluated based on the term & conditions of this tender to shortlist the qualified bidders. Bids shall be evaluated in two phases. First, Techno-Commercial bid

evaluation shall be done. Only those bidders, who shall fulfil the eligibility criteria shall be considered for opening of price bid. The opening of the price bid will be intimated to the respective bidders in due course and only they will be allowed to participate/attend at the time of price bid opening.

WBSEDCL shall consider placement of order on the qualified bidder, whose offer is lowest (L1).

However, in case there remains tie in L1 rate quoted by more than one bidder(s) then contract will be awarded based on the highest marks obtained through the following criteria among the L1 bidders only:

Sl. No.	Criteria	Sub Criteria	Documents to be submitted	Max Marks	Admissible Marks
1	The bidder should be in the cost accounting practice for at least 10 years as on 31/03/2025.	If 10-15 years	Copy of Firm Registration Certificate (FRC) issued by The Institute of Cost Accountants of India (ICAI).	15	10
		If >15 years to 20 years			12
		If >20 years			15
2	Average Turnover of the Firm for 3 years 2021-22, 2022-23, 2023-24	If 20 Lakh to 25 Lakh	Audited/ Certified Accounts of relevant years.	15	10
		If >25 Lakh to 30 Lakh			12
		If >30 Lakh			15
3	Minimum number of full time working partners should be 2 during 2022-23, 2023-24 & 2024-25	If 2 to 3	Copy of Registration of the firm with latest amendment thereto along with names and details of the partners.	15	10
		If 4 to 5			12
		If >5			15
4	Number of Semi-Qualified (CA-inter/CMA inter) staff as on 31.03.2025	2 marks per staff	Copies of appointment/engagement letters and pass certificate of intermediate examination conducted		

			by the concerned institute		
5	Number of Qualified (CA /CMA) staff as on 31.03.2025	2 marks per staff	Copies of appointment/engagement letters and pass certificate of final examination conducted by the concerned institute		
6	Bidder should have conducted cost audit of any Electricity Distribution licensee in any one of the last 5 years years during 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Each Cost Audit Assignment shall carry 10 marks	Copy of appointment order received from clients in this regard along with self-certificate towards conducting the same.		

The above scoring shall only become relevant in case there remains a tie in L1 rate(s). In case any bidder is quoted/evaluated to be L1 among all the technically qualified bids then Order may be issued to the L1 bidder, in such case the aforesaid scoring methodology shall not be applicable.

F. SCOPE OF WORK

Scope of work shall include carrying out the Cost Audit of WBSEDCL and submission of cost audit report to the management and fulfil the compliance parameters as per the applicable statutes and within the time frame as prescribed in the relevant Act(s).

G. REPORTING FORMAT

Reporting Format is as specified under the applicable Act.

H. AUDIT CALENDAR

Audit Calendar to carry out the audit shall be prepared by the successful bidder after receipt of order and submitted to the management for consideration.

I. DELIVERABLES

The successful bidder has to conduct the audit as per the scope of work as mentioned under

clause "F - Scope of work" and submit the Audit Report in the format mentioned under clause "G - Reporting Format" and other Reports as per Audit calendar as mentioned under clause "H -Audit Calendar".

3 Original Sets Spiral Bound copies of the Report are to be submitted & filling of the Audit Report in XBRL mode is also to be done by the Auditor to the Ministry of Corporate Affairs within the due date.

J. GENERAL TERMS & CONDITIONS OF CONTRACT

PAYMENT TERMS

Payment for the Audit work shall be released after submission of Cost Audit report- 3 Original Sets Spiral Bound copies of the Report to WBSEDCL and filling of the Audit Report in XBRL mode to the Ministry of Corporate Affairs within the due date.

VALIDITY OF OFFERS/PRICE

Bidders have to quote the prices strictly as per the Price Bid format (Clause S). The offered

price should be valid for a period of 120 days from the date of opening of price bid. Prices quoted by the bidders shall remain firm and valid during the contract period or till complete execution of the contract. However, GST is to be paid over and above the quoted rate. Further, out of pocket expense will be re-imbursed based on actual expenditure incurred by the auditor for visiting the offices of WBSEDCL situated outside Kolkata.

PERIOD OF CONTRACT

The Period of contract shall be for the financial year 2025-26 (for one year). WBSEDCL reserves the right to extend the contract for a maximum period upto the next two financial years (2026-27 & 2027-28) **based on the satisfactory performance at an enhanced rate of 10% to the contract rate each year with respect to immediately preceding FY.**

RIGHT TO ACCEPT ANY BID AND TO REJECT ANY OR ALL BIDS

WBSEDCL 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 assigning any reason whatsoever and without thereby incurring any liability to the affected bidder or bidders on the grounds for the WBSEDCL's action.

RELATED PARTY



Related parties should not quote for the tender separately. If it is noticed that related parties submitted separate quotation, the same shall be liable to be rejected. Parties are considered to be related if one or more partner common to firm(s) of other bidder.

AWARD OF CONTRACT

The Contract is to be awarded to the lowest bidder, which is to be evaluated based on total rate mentioned at sl no. 3 at the table mentioned at Price Bid Schedule (Clause S). If any difference is found in amount quoted in figures and amount quoted in words, the total mentioned in words shall prevail.

INCOME TAX

Income tax shall be deducted at source as applicable.

GOODS AND SERVICE TAX (GST)

GST shall be paid as extra over the Audit fees in terms of guidelines stipulated in the GST rules.

K. OTHER TERMS AND CONDITIONS

- Successful bidder shall depute sufficient number of competent staff for audit work at his/her own cost.
- Successful bidder shall submit draft audit report to the GM (F&A) –Corporate Planning and the final audit report shall be addressed to the Board of Directors.
- The audit staff may be advised to observe all safety precautions as applicable to the Department in which the work is carried out.
- The Company shall not be responsible for any accident caused to any personnel of successful bidder due to their negligence.
- Every effort shall be made to complete the audit work strictly as per the audit calendar.
- Successful bidder shall maintain close liaison with AGM (F&A)-Budget & Accounts.
- Information made available during the course of audit shall be used only for bona-fide work relating to audit of the company and not for any other purpose. Successful bidder shall not divulge the information made available by the Company or otherwise acquired during the course of audit to any other agency.
- As a result of study and other auditing procedures, the Successful bidder should inform the management regarding weakness in internal control if any.



L. FORCE MAJEURE

If at any time during the currency (tenure) of the tender, it is not possible to execute any portion of the work stipulated in the order, due to reasons beyond the control of either WBSEDCL or the awardee of contract, on account of emergency declared by government, reasons of go slow, strike or lockout at our / the bidder's office, war, civil commotion, earthquake, fire, storm, flood, acts of God, acts of any government, sabotage, riot, police action, revolution, unforeseen circumstance or other hindrance beyond one's control, there shall be no liability on the part of the defaulting party for consequential losses.

M. LEGAL JURISDICTION

In case of any dispute or difference between the parties arising out of award of tender through RFP/ contract, the same shall normally be settled amicably through meeting process between WBSEDCL and the contracting agency at the appropriate level. Any dispute arising out of or in connection with the contract shall, to the extent possible, be settled amicably between the parties. For any disputes or differences, if not resolved amicably, competent Civil Court in West Bengal or Hon'ble High Court at Calcutta as the case may be have the jurisdiction to adjudicate the dispute and to decide.

N. FAILURE AND TERMINATION

If the awardee of contract fails in the performance of the contract in the manner and within the time fixed or there is likelihood of an anticipatory breach of whole or part of the contract, the Company will have the right to rescind the contract and have it performed through other agencies at the risk and cost of the awardee of contract.

O. SECRECY

All calculations, studies and audit reports prepared by the awardee of the contract in connection with the services to be provided by the bidder under the Contract shall be the property of WBSEDCL. As and when required or upon termination of the contract, the aforesaid documents, prepared specifically for this project (including originals) shall be handed over to WBSEDCL by the Cost Auditor.

The awardee of the contract shall take all necessary steps to ensure confidential handling of all matters pertaining to calculations, studies, audit reports and any other information developed or acquired by him from WBSEDCL under terms of the Contract or Performance thereof.

P. DEFAULT RISK

In the event, the firms of Cost Accountants is assigned with work which the Firms of Cost Accountants after having taken part in the bidding process, declines to take up or complete the work, WBSEDCL in such circumstances shall have the right to get the work done by any other Firms of Cost Accountants and recover the differential cost from the selected Firms of Cost Accountants for that particular work.

Q. ETHICS IN TENDERING & OTHER BUSINESS DEALINGS

West Bengal State Electricity Distribution Company Limited, a Government of West Bengal enterprise is doing its business as per the rules and regulation of the Public sector undertaking and other statutory agencies. The business is done in an ethical, rational & impartial manner with good corporate governance.

In our endeavour to be more transparent in our dealings and to support our ideology all vendors, customers and Business Partners are requested not to provide any gift and/or inducement to any of our employees for securing/being granted favour in dealings with our company. In assurance of your commitment to the aforesaid, it will be highly appreciated if you fill up, sign and abide by the undertaking as referred in clause R.



R. UNDERTAKING

To,
M/s West Bengal State Electricity Distribution Company Limited
Vidyut Bhavan, Sector-II, Block-DJ, Bidhannagar,
Kolkata

I/Weam/are a Vendor/Customer/
service provider of West Bengal State Electricity Distribution Company Limited (now
onwards to be referred as Company). I/We agree
and undertake:

i) Not to provide any gift and/or inducement to any employee of the Company in
connection with securing/being granted favour(s) in my/ our dealings with the
Company and its field
units.

ii) To immediately report any gift and/or inducement sought by any employee of the
company in exchange of the company and/ or its field Units granting favour(s) to me/
us in my/our dealing with the Company and/ or its field units.

We further declare that no bid has been submitted by any related party as defined
under point (v) of clause J of the tender.

Signature:

Name:

Capacity in which signed:

Name of the Firm & Address (With Seal):



S. PRICE BID FORMAT**PRICE SCHEDULE**

Cost audit for the FY 2025-26

Sl No	Description	Qty	Amount (Rs)
	Cost audit fee in respect of all works as specified in Clause F, G and H (Scope of Work, Reporting formats and Audit calendar)	Annual	

Total in words Rupees.....

Note:

1. Out of Pocket expenses for visiting the offices of WBSSEDCL situated outside Kolkata shall be re-imbursed on actual basis.
2. GST would be allowable over & above the payable Audit fee.
3. Lowest bidder is to be evaluated rate mentioned in the 'Amount' column of the table appended above.
4. If any difference is found in amount quoted in figures and amount quoted in words. the total mentioned in words shall prevail.

In case there remains tie in L1 rate quoted by more than one bidder(s) then contract will be awarded based on the highest marks obtained through the criteria mentioned at Clause 'E' above among the L1 bidders only.