



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

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TENDER NO. GM/FA/DCL/20

dd. 07/06/22

Request for proposal (RFP) for Appointment of Cost Auditor for 2022-23

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 Firms of Cost Accountants as Cost auditor of WBSEDCL for 2022-23

1	Office of issue	GM(F&A)-Corporate, WBSEDCL
2	Tender No	GM/FA/DCL/
3	Estimated Value of Tender	Rs. 1,90,000/-
4	Date of Website hoisting	14.06.2022
5	Document Download start date	15.06.2022
6	Pre-bid discussion	21.06.2022 at 12 noon
7	Start date of bidding	29.06.2022
8	Last date & Time of receipt of Tender	07.07.2022 at 1 PM
9	Due date & time of opening of techno-commercial bid	07.07.2022 at 3 PM
10	Date of Opening of Price bid	To be intimated later on.
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.eircficmai.com.

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

For West Bengal State Electricity Distribution Company Ltd

(D. Roychoudhury)

General Manager (F&A) –Corporate

A. PREAMBLE

West Bengal State Electricity Distribution Company Limited (WBSEDCL) is 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 96% requirement in the state of West Bengal, catering to every sector — from ordinary villages to huge industrial units. It serves a customer base of more than One crore across West Bengal. The service network spans over 5 Zones, 21 Regional Offices, 76 Distribution Divisions and 517 Customer Care Centers.

WBSEDCL generates some amount of Hydro-power & Pumped storage power and draws power from State and Central power Utilities to meet up the consumer's demand.

B. PRE-QUALIFICATION (PQ) 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 2022-23.

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 31/03/2022.	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 2018-19, 2019-20 & 2020-21	At least Rs. 20 lakh. Audited/ Certified Accounts of relevant years.
3	Minimum number of full time working partners should be 2 during 2019-20, 2020-21 & 2021-22	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 31.03.2022	Copies of appointment/engagement letters and pass certificate of intermediate examination conducted by the concerned institute
5	Bidder should have conducted cost audit of any Electricity Distribution Company (DISCOM)/Electricity Utility having distribution business in any one of the last 5 years during 2017-18, 2018-19, 2019-20, 2020-21 & 2021-22.	Copy of appointment order received from clients in this regard along with self certificate towards conducting the same.
6	Maximum number of cost audit to be undertaken for 2021-22 should be within the statutory limit	Self certificate.
7	Bidder should be free from the disqualification as specified under the Act	Self certificate.

Bids not fulfilling above PQ criteria and/or not submitting documents in support thereof, shall summarily be liable for rejection.

The auditor who had conducted Cost Audit of WBSEDCL for the period 2019-20 to 2021-22, will not be eligible to participate in the aforesaid tender due to mandatory cooling period imposed by WBSEDCL.

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

Further 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

- i. The bid prepared by the bidder shall comprise the following components:
 - I. **Part –A Techno-Commercial bid**, which shall contain (clause A to S)
 - II. **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.
- ii. 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 with wax or PVC tape. The two bids will further be sealed in an outer (Main) envelope with wax or PVC tape.
- iii. 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 with undertaking, deviation statement, audit Calendar, scope of the work & reporting format 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 the bidder, it 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).
- iv. It should reach the following office:

General Manager (F&A)-Corporate
West Bengal State Electricity Distribution Company Ltd
Vidyut Bhawan, 7th Floor,
Sector-II, Block-DJ,
Bidhannagar, Kolkata-700 091
Phone : 033 2359-1903,033 2319-7512
- v. 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.
- vi. Any bid received by WBSEDCL after the prescribed deadline for submission of bids, shall be rejected.
- vii. In case of any doubts/clarifications related to tender documents, bidders are requested to clarify the same in the pre-bid meeting to held at 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 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, who choose to attend at 15:00 Hrs on the due date. The bidders' representatives, who will be present; 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 qualify the technical cum commercial bid evaluation, 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 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 31/03/2022.	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 2018-19, 2019-20 & 2020-21	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 2019-20, 2020-21 & 2021-22	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 31.03.2022	2 marks per staff	Copies of appointment/engagement letters and pass certificate of intermediate examination conducted		

			by the concerned institute		
5	Bidder should have conducted cost audit of any Electricity Distribution Company (DISCOM)/Electricity Utility having distribution business in any one of the last 5 years years during 2017-18, 2018-19, 2019-20, 2020-21 & 2021-22.	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 all the units 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 for carryout 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 & filing 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

i. PAYMENT TERMS

Payment for the audit work shall be released after submission of Cost Audit report and Original Sets Spiral Bound copies of the Report are to be submitted & filing 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.

ii. VALIDITY OF OFFERS/PRICE

Bidders have to quote the prices strictly as per the Price Bid format (Clause T). 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 is to be re-imbursed based on actual expenditure incurred by the Auditor.

iii. PERIOD OF CONTRACT

The Period of contract shall be for the financial year 2022-23 (for one year). WBSEDCL reserves the right to extend the contract maximum for the next two financial years (2023-24 & 2024-25) **based on the satisfactory performance at an enhanced rate of 10% each year with respect to immediately preceding FY.**

iv. 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.

v. 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 is common.

vi. AWARD OF CONTRACT

The Contract 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. If any difference found in amount quoted in figures and amount quoted in words, the Total mentioned in word shall prevail.



vii. INCOME TAX

Income tax shall be deducted at source as applicable.

viii. 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

- i. Successful bidder shall depute sufficient number of competent staff for audit work at his/her own cost.
- ii. Successful bidder shall submit draft audit report to the AGM (F&A) –Budget & Accounts and the final report along with the views of the AGM (F&A) – Budget & Accounts shall be forwarded to General Manager (Finance)-Corporate.
- iii. The audit staff may be advised to observe all safety precautions as applicable to the Department in which the work is carried out.
- iv. The Company shall not be responsible for any accident caused to any personnel of successful bidder due to their negligence.
- v. Every effort shall be made to complete the audit work strictly as per the audit calendar.
- vi. Successful bidder shall be in constant touch with the AGM (F&A) –Budget & Accounts.
- vii. 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.
- viii. As a result of study and other auditing procedures, the Successful bidder should inform the management regarding weakness in internal control if any.
- ix. Successful bidder, if required, can make a visit to all the units for the purpose of conducting cost audit for which necessary travelling, boarding and lodging and out of pocket expenses shall be quoted in the appropriate column of the price bid. Any other form of quoting other than the specific quote against each item of price bid will lead to rejection of offer.

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 bidder, 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 Kolkata 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 bidder 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 bidder.

O. DEVIATION STATEMENT

Bidders have to submit the deviation statement as per the following format, if there is no deviation with tender conditions "NIL" statement must be submitted by the bidders.

Clause reference as per tender	Terms as per tender	Terms as offered by bidder.

If nothing is mentioned by the bidder on the above table then it shall be deemed that there is no deviation from the tender conditions and the bidder agreed to comply with all the terms and conditions of the tender.

P. SECRECY

All calculations, studies and audit reports prepared by the Bidder 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 bidder 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.

Q. 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.



R. 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 endeavor 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 S.

S. UNDERTAKING

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

I/We am/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):



T. PRICE BID FORMAT

PRICE SCHEDULE

Cost audit for the year 2022-23

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 WBSEDCL 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 found in amount quoted in figures and amount quoted in words. The Total mentioned in word shall prevail.
5. 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

