

(A Government of India Enterprise)  
27, RAJENDRA NATH MUKHERJEE ROAD  
KOLKATA – 700 001 (WEST BENGAL)  
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<b>e-Tender No.</b>	eNIT/DGM(P-V)/AUDIT/2022	<b>Date:</b>	13/04/2022
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**NOTICE INVITING E-TENDER**

**e-Tender** under the **two-bid system** (i.e. "Techno-Commercial Part" & "Price Part") are invited from eligible vendors and their authorized agency/ distributor/ dealer for Engagement of a Professional Firm for conducting Internal Audit and Pre-Audit of payments as detailed in the enclosed "**Scope of Work**"/ "**BOQ-1**", at our Head office as per details hereunder:

01.	<b>SCOPE OF WORK</b>	Engagement of a Professional Firm for conducting Internal Audit and Pre-Audit of Payments
02.	<b>COST OF TENDER DOCUMENT (NON-REFUNDABLE)</b>	NIL
03.	<b>EARNEST MONEY DEPOSIT (EMD)</b>	NIL
04.	<b>MODE OF SUBMISSION</b>	The tender is to be submitted in a sealed cover and super scribed with Tender Reference, Due Date, marked for the Deputy General Manager (P-V), The Braithwaite Burn And Jessop Construction Company Limited, 27, R.N. Mukherjee Road, Kolkata-700 001 (W.B.)
05.	<b>ISSUE OF TENDER DOCUMENT</b>	Between <b>13-04-2022</b> to <b>22-04-2022</b> during office hours.
06.	<b>LAST DATE &amp; TIME OF RECEIPT OF TENDER</b>	Receipt up to <b>15:00 Hrs.</b> on <b>21-04-2022</b> at BBJ's Registered office.
07.	<b>OPENING OF TENDER (TECHNO-COMMERCIAL PART)</b>	On <b>22/04/2022</b> at <b>15:30 Hrs.</b> at BBJ's Registered Office.

**(A. Neogi)**  
**DGM(P-V)**

**INSTRUCTION TO THE BIDDERS****1.0 SUBMISSION OF TENDER:**

The Tender is to be submitted in a sealed cover and super scribed with Tender Reference, Due date, marked for the Deputy General Manager(P-V), The Braithwaite Burn and Jessop Construction Company Limited, 27, R.N. Mukherjee Road, Kolkata-700 001(W.B). Tender document to be digitally signed with company's seal by the bidders. The rates in the appropriate space in the BOQ should be properly filled in. Tenders to be submitted in **two parts**:

- a) **TECHNO-COMMERCIAL PART:** The Techno-Commercial part will consist of -

**PRE-QUALIFICATION CRITERIA OF THE BIDDER**

Documentary evidence satisfying the Pre-Qualification Criteria (PQC) should be provided as part of the Technical Bid. Any bidder not qualifying PQC criteria will be rejected and the price bid will not be opened.

The Techno Commercial Part should contain the following documents, which are to be submitted along with Annexure A:

- i. GST Registration Certificate
- ii. Copy of PAN CARD
- iii. Other documents in support of **Eligibility Criteria** of this tender.
- iv. Properly filled & duly signed **Annexure-B** should be submitted along with other documents.
- v. Downloaded Tender document (except price bid) duly signed with an official stamp on each page.

- b) **PRICE-PART -**

Properly filled in Price Bid (**Annexure-A**) duly digitally signed to be submitted in the Financial part.

**2.0 Conditional tenders and/or tenders with Deviations shall be straightway rejected and no additional clause will be entertained.****3.0 VALIDITY OF TENDER: 10 (TEN) days** from the date of opening of tender or for a further period if mutually accepted in writing.**4.0 Important Notes;**

BBJ reserves the right to:

- a) Accept or reject any bid received at its discretion without assigning any reasons whatsoever.
- b) Increase/ decrease/ alter the job description/ scope of work with the corresponding change in the value of the contract.
- c) May ask for further qualification during techno commercial scrutiny of bids received.
- d) BBJ shall not be responsible for any delay, loss, damage for the bids sent by post.
- e) BBJ shall not be liable for any expenses incurred by the bidder in preparation of the bid irrespective of whether it is accepted or not.
- f) Canvassing i.e. soliciting favour, seeking advantage etc. in any form is strictly prohibited and any bidder found to have engaged in canvassing shall be liable to have his bid rejected summarily.
- g) If the bidder deliberately gives any wrong information in his tender to create circumstances for the acceptance of his bid, BBJ reserves the right to reject such application.

**SCOPE OF WORK**

The scope of coverage of the Internal Audit and Pre Audit is as follows:

**A. General:**

- a) Review of Accounts, accounting system and related internal controls and suggest improvement / modification, its adequacy, etc.
- b) Capital Expenditure
- c) Debtors and other receivables
- d) Cash transactions, Bank accounts, Bank Reconciliation Statements (particularly cash credit account with banks), interest and charges, processing of sale of scrap and surplus materials, refund/adjustment of EMD.
- e) Expenses on power, vehicles (fuel consumption and other expenses), maintenance and repairs, advertisement and marketing expenses, telephone expenses, insurance, demurrage, freight on handling charges, etc.
- f) Physical verification of cash
- g) Audit of unclaimed salary and wages
- h) Expenses on P.F., Gratuity, VR Compensation, etc. and unclaimed, if any.
- i) Review of Advances/other receivables.
- j) Accounts with other subsidiaries and holding company.
- k) Material procurements/purchases, cash and credit purchase of raw materials and stores, their documentation, processing the bills of vendors/suppliers as per terms of Purchase Orders, the adjustments of suppliers advances.
- l) Project-Wise consumption vis-a-vis standard specified consumption norms, variance analysis and materials accounting.
- m) Project-wise costing.
- n) Verification of pay roll, attendance, leave position of employees, overtime, its actual hours and equivalent hours for payment, incentive calculation and payments and other employees' payments including salary fixations, arrears, etc in accordance with the rules.
- o) Payment to suppliers and contractors/other parties.
- p) Review of MIS system.
- q) Settlement of terminal benefits like provident fund, gratuity, leave pay, etc.
- r) Sales tax, VAT, Excise Duty (wherever applicable) and TDS under Income Tax Act, 1961.
- s) Physical Verification of Inventory, Fixed Assets, etc at the locations/sites
- t) Compliance of various statutory rules in respect of administration of PF, ESI, Income Tax, Sales Tax, VAT, Excise Duty, Customs Duty, Service Tax etc.
- u) Maintenance of registers, filing of Returns, etc as per provisions of the companies Act, 1956.
- v) Any other specific assignment as desired by the Management from time to time.

- B.** Pre Audit of all payments to ascertain propriety of the transactions other than employee related Payments which will be checked/verified quarterly in normal course of audit.

**SPECIAL CONDITION OF CONTRACT**

**1. DEFINITIONS AND INTERPRETATION:**

In this Tender Document, as hereinafter defined, the following words and expressions shall have the meaning as under:

- a) "BBJ" shall mean The Braithwaite Burn & Jessop Construction Company Limited having its registered office at 27, R. N. Mukherjee Road, Kolkata- 700 001.
- b) "TENDER" shall mean the proposal submitted by the Tenderer/ Bidder/ Supplier/ Dealer/Agency in response to BBJ's Notice of Invitation to this Tender Document.
- c) "ORDER" shall mean a written Work/ Purchase Order issued by BBJ.
- d) "TENDERER/ BIDDER" shall mean the firm or Company (hereinafter called Tenderer/ Bidder) who duly submits the tender after accepting all the terms & conditions of the tender document.
- e) "Successful Bidder" whose tender has been accepted by BBJ.

**2. ELIGIBILITY CRITERIA:**

- a) The Internal auditors may be selected from the Chartered Accountants/Cost accountant firm having certificate of practice from the institute of Chartered accountants of India/ Institute of cost accountants of India should be attached.  
No. of professionally qualified CA/CMA as partners/employee:  
FCA/FCMA – 02 Person  
ACA/ACMA – 02 Person  
No. of semi qualified CA/CMA as employee: 02 Person
- b) The firm should have minimum two partners out of which at least one partners should be FCA/FCMA located in Kolkata.
  - Profile/ Status of partners as per ICAI/CMA record should be attached.
  - Proof of Institute certificate to be attached showing Total No of staff & Qualified Partners.
- c) The office of the firm should be in Kolkata.
- d) The firm should have experience of statutory/Internal audit in Public Sector Undertaking (Certificate or copy of offer letter should be provided).
  - At least one assignment completed up to 31/03/2021.
  - Minimum Number of year of experience since Inception of firm should be 5 Years

**3. TIME SCHEDULE:**

The Internal Audit has to be conducted as per the following Audit Programme:

<b>Calendar for Projects, where Internal Audit is to be done on Semi-Annual basis: Phase</b>	<b>Period Covering</b>	<b>Reports to be submitted by</b>
1 <sup>st</sup> Quarter	1 <sup>st</sup> April to 30 <sup>th</sup> June	7 <sup>th</sup> August
2 <sup>nd</sup> Quarter	1 <sup>st</sup> July to 30 <sup>th</sup> September	7 <sup>th</sup> November
3 <sup>rd</sup> Quarter	1 <sup>st</sup> October to 31 <sup>st</sup> December	7 <sup>th</sup> February
4 <sup>th</sup> Quarter	1 <sup>st</sup> January to 31 <sup>st</sup> March	31 <sup>st</sup> May

**4. PAYMENT TERMS:**

Monthly bill payment for Pre Audit & Quarterly bill payment for internal Audit will be made within 45 (forty-five) days after submission of clear bill to BBJ and certification there of by F&A department.

Out of pocket expenses in nature of conveyance, communication etc as and when the site visit is required.

**5. Firm Price:**

Rates shall remain firm & shall not attract escalation due to any reason in pursuance of this contract from the date of order.

**6. Period of Contract:**

The period of Internal Audit will be for financial year 2022-23 and may be extended for further one year at the discretion of the management.

**7. Goods and Service Tax (GST):**

Without prejudice to the stipulation in General conditions of contract, the quoted price shall be exclusive of **Goods and Service Tax**. The GST as legally leviable & payable by the bidder under the provisions of applicable law/act shall be paid extra by BBJ as per the bidder's bill. Bidder shall quote their rate after considering the input tax credit on their input materials and services.

Bidder shall raise their tax invoice in a regular interval as per contract condition and uploaded their supply invoice in GSTIN Portal through GSTR-1 return with 10<sup>th</sup> of next month. Mismatch in return of BBJ due to any reason attributable to the bidder, the same shall be recovered from Bidder's bill.

**8. New Levies/Taxes:**

In case Government imposes any new levy/tax after awarding the work during the tenure of the contract, BBJ shall reimburse the same at actual on submission of documentary proof of payment subject to the satisfaction of BBJ that such new levy/tax applies to this contract.

**9. Termination of Contract:**

In the event, BBJ finds that the successful Bidder's progress is consistently below the accepted pace based on the program scheduled mentioned in this document or fixed by BBJ and/or if the Scope of work being executed by the successful bidder falls below the expected standards laid down by BBJ, in such cases, in the interest of timely and successful completion of Audit report BBJ reserve the right to delete the scope of work of the successful bidder, or, the entire balance work to be taken away from the successful bidder and BBJ shall be at liberty to get such works done/executed by any other agency/agencies. Moreover, BBJ shall not be liable to pay any compensation to the present successful bidder for any ground whatsoever.

**10.** BBJ shall not be liable for any type of payments to be made by the firm to the employees deputed by the internal auditor at BBJ to conduct the Internal Audit.

**11.** The successful bidder shall start the work within **7 days** from the date of issue of LOA.

**12.** The audit will be conducted during the office hours of the company. Time schedule should be maintained

**13.** BBJ will not responsible for any additional liability of your staff like PF/ESI or statutory benefit. BBJ will not be liable for any compensation under the workman compensation Act.

**14.** You will in consultation with the competent authority chalk out an audit programme for the year and will submit report to HOD (Finance) as may be decided /directed by the company.

15. Any dispute if arises shall be referred to HOD (Finance) and decision of the HOD (Finance) shall be final and binding.
16. Any tender received not in conformity the aforesaid terms and conditions may not be considered and same will be rejected.
17. **JURISDICTION OF COURT**  
The courts at Kolkata shall have the exclusive jurisdiction to try all disputes, if any, arising out of this agreement between the parties.

(A. Neogi)  
DGM (P-V)

(Annexure-A)

**Bill Of Quantities**

Sl.No.	Description	SAC Code	Qty.	Unit	Rate (Rs.)	Total Amount (Rs.)
1.	Internal Audit Fees		04	Quarterly (Rate per Quarter)		
2.	Pre Audit Fees		12	Monthly (Rate per Month)		
<b>Total</b>						

**Notes:**

1. GST if any will be extra as applicable.
2. Out of pocket expenses in the nature of conveyance, communication etc as and when the site visit is required to be reimbursed on production of original documents.

(A.Neogi)  
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**Annexure-B**

**General Information:**

1. Name of the CA/CMA Firm:
2. Registered/Main Office Address:
3. Name of Nodal Partners:
4. Contact No. of Nodal Partner:
5. No. of Branches in India: (Attach a list along with address)

**Eligibility Criteria:**

Certificate of necessary document should be enclosed:

1. Date of registration of CA firm/CMA firm/ No. of years of Experience –
2. No. of Partners (as on closing date of tender):
3. No. of CA/CMA Employees (as on closing date of tender):
4. No. of Semi Qualified Staff/Article/Audit Clerks/ Paid Staff (as on closing date of tender):
5. Whether the CA/CMA firms have an experience of conducting statutory and/or internal audit of PSU (Excluding Bank Audit):