

**WEST BENGAL TEXT BOOK CORPORATION LIMITED
(A Govt. of West Bengal Undertaking)
11, B.T. Road, Kolkata - 700 056**

**E-TENDER BIDDING DOCUMENT IS INVITED FROM
REPUTED FIRM/LLP OF CHARTERED ACCOUNTANTS
FOR ENGAGEMENT AS INTERNAL AUDITOR
OF THE COMPANY FOR THE F.Y. 2024-25 TO 2026-27**

Tender No. WBTBCL-202402-0029

Date: 19-02-2024

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SECTION - 1**E-TENDER BIDDING DOCUMENT IS INVITED FROM
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WEST BENGAL TEXT BOOK CORPORATION LIMITED

(A Government of West Bengal undertaking)

11, B.T. Road, Kolkata -700 056

Helpline assistance to fill bid: +91 8017331530

Email ID - wbtbcl@wbtextbookcorporation.in

Tender No. WBTBCL-202402-0029

Date: 19-02-2024

- 1.1 West Bengal Text Book Corporation Limited ("WBTBCL"), having its office at 11, B.T. Road, Kolkata - 700 056, West Bengal, invites offers from reputed Firm/LLP of Chartered Accountants for engagement as Internal Auditor of the Company for the F.Y. 2024-25 to 2026-27. The appointment will be initially for 3 years which may be extended for two more years, subject to performance of Firm/LLP.
- 1.2 The Tender will comprise of the Technical Bid and the Financial Bid. Bidders shall submit the Technical Bid through 'e-tendering' while the Financial Bid in the form of the Bill of Quantities (BoQ) given in the e-tendering portal.
- 1.3 The broad Scope of Internal Audit are Finance and Accounts, Physical verification of fixed assets, Store, Operation, Purchase, Compliance, Internal Financial control etc. which are subject to such changes as felt necessary by management from time to time.
- 1.4 The Technical Bid and Financial Bid(s) duly digitally signed will have to be submitted simultaneously by uploading the same in the website www.wbtenders.gov.in in the prescribed manner for the same. Technical Bid and Financial Bid(s) must be submitted within the date and time stated in Sl. 1.12 of the e-NIT.
- 1.5 All documents submitted by bidders should be properly indexed and digitally signed. Both Technical Bid and Financial Bid(s), are to be duly digitally signed and submitted in the respective folders viz., technical (statutory and non- statutory) folder and financial folder simultaneously in the website www.wbtenders.gov.in. By participating in the Bid, the bidder confirms unconditional acceptance of all the Terms and conditions of the Tender. Any Addendum/corrigendum to the E-tender

released on or after the start of Bid submission date, need not to be uploaded by the Bidder along with Bid Document.

1.6 Financial Bids will be considered only if the Technical Bid (both statutory and non-statutory) of a bidder is found qualified by the Purchase Committee. The decision of the Purchase Committee will be final and absolute in this respect. The list of responsive / technically qualified and non-responsive bidders will be uploaded on the website and also published on the Notice Board at the office of West Bengal Text Book Corporation Ltd, on the scheduled date and time, unless otherwise changed.

1.7 Eligibility criteria for participation

- a) The Firm/LLP must have its Head office at Kolkata.
- b) The firm must comprise of minimum 7 partners including 5 FCA partners.
- c) The firm must be empanelled with the CAG.
- d) The Firm should not have conducted the Internal Audit of WBTBCL for the immediately preceding F.Y.

1.8

A bidder shall have to furnish the following documents to meet the eligibility criteria:

- i. Latest Registration Certificate of the Firm issued by the Institute of Chartered Accountants of India or Certificate of Incorporation in case of LLP.
- ii. In respect of Partners, Membership certificate of FCA / ACA as issued by the Institute of Chartered Accountants of India.
- iii. Membership Certificate issued by the Institute of Chartered Accountants of India.
- iv. Certificates / Mark-sheets of CA-Inter issued by the respective Institute as evidence of qualifications of Semi-Qualified Assistants.
- v. Copy of PAN Card and GST Registration of firms / LLP.
- vi. Copies of appointment letters for Statutory Audit / Internal Audit as evidence of audit experience for last 3 F.Y. i.e. 2020-21, 2021-22, 2022-23.
- vii. Valid Peer Review Certificate issued by ICAI (issued on or before 31.03.2023)
- viii. One of the partners must have DISA Certificate.

- 1.9 Upon opening of the Financial Bids, the lowest bidder (L1) will be determined. The Purchase Committee reserves the right to negotiate with L1 bidder to fix the lowest rate (herein after referred as L1 rate). The Purchase Committee will be entitled to award the contract to the lowest bidder subject to capacity, eligibility and quality consistency.
- 1.10 In the Bill of Quantities the rate will be quoted as per BOQ. The rate quoted by the bidder shall be deemed to include all cost incurred as per order, excluding GST. The rates in the Financial Bid should be firm and all inclusive other than GST. The rate should quotes as Quarterly basis.
- 1.11 Bids are to remain valid for a period of 36 months after the last date for bid submission as specified in Sl. 1.12 of this e-NIT. Bids valid for a shorter period shall be rejected as non-responsive.
- 1.12 Important Information Date & Time Schedule:

Particulars	Date & Time
Publication of e-NIT (Bidding Documents)	19-02-2024
Pre Bid Meeting(Online Through e-mail communication)	22-02-2024 at 14:00 hrs
Start date and time of uploading Bids	26-02-2024 at 14.00 hrs.
Last date and time of uploading Bids	04-03-2024 at 14.00 hrs.
Date and time of opening of Technical Bids	04-03-2024 at 16:00 hrs.
Technical Bid Evaluation.	To be informed later.
Uploading list of responsive/ non-responsive Bidders.	To be informed later.
Financial Bid Opening.	To be informed later.

- 1.13 West Bengal Text Book Corporation Ltd however reserves its right to change any of the aforesaid date for any reason by uploading revised dates in the website and displaying on the Notice Board of West Bengal Text Book Corporation Ltd.
- 1.14 All standards, technical specifications and codes of practice referred to shall be to the latest Indian editions of the same, including all amendments and revisions thereto.
- 1.15 West Bengal Text Book Corporation Ltd reserves the right to reject any or all bids and to accept or reject any or all offers without assigning any reason whatsoever and would not be liable for any cost that might have incurred by any bidder for bidding.
- 1.16 Conditional/incomplete bids will not be accepted under any circumstances.
- 1.17 The bidders shall have to comply with all relevant laws, regulations, practices and procedures of the Government of West Bengal in connection with tenders.
- 1.18 During tender evaluation or even during engagement, if any record submitted by any bidder is found to be incorrect, manufactured, fabricated, untrue or false the bid of such bidder will be rejected and if Order has already been awarded, the Order will be cancelled, without any prejudice to any rights of West Bengal Text Book Corporation Ltd.
- 1.19 West Bengal Text Book Corporation Ltd reserves the right to cancel the bidding process at any time without assigning any reason, whatsoever, and without entertaining any claim in this respect. This can be at any time prior to the deadline for submission of bids and in case of extension of deadline for the submission of bids, any time up to bid opening or any time after the bid is opened. West Bengal

Text Book Corporation Ltd may amend the Bidding Documents by issuing addenda/ corrigenda. In order to give prospective bidders reasonable time in which to take an addendum/ corrigendum into account in preparing their bids or for other causes and considerations, West Bengal Text Book Corporation Ltd may also, at its discretion, extend the time for the submission of bids.

- 1.20 Bidders must submit all records, data and documents on which they wish to in support of their Technical Bid. Bidders will not be allowed to supplement data and documents submitted online, with additional data and documents during tender evaluation, except for those documents specially sought for by West Bengal Text Book Corporation Ltd.
- 1.21 In case of any change in eligibility criteria of eligible bidders in post bidding stage or at the time of effecting supplies, the supplier (bidder) has to intimate such change in writing to the purchase committee.
- 1.22 Within scheduled submission timeline if bid re-submitted, the last submitted bid will be considered both for technical as well as financial evaluation.

SECTION - 2
SCHEDULE OF REQUIREMENTS (SOR)

1. AUDIT TEAM

- a) The Audit Team will be supervised by minimum one Chartered Accountant assisted by adequate number of semi qualified assistants.
- b) The Audit team will familiarize themselves with all Manuals, rules and regulations, and guidelines in force and in consultation with concerned officials of SPL.
- c) Audit Firm shall not sub-contract the Audit work to any other third party. The Auditor may be requested for clarification to the Board.

2. AUDIT REPORT

- a) The Internal Audit Report shall be out carried on quarterly basis made up to the last day of each quarter the draft of such to be discussed with the FC and finalized with observation.
- b) The Quarterly Report in respect of unresolved observations along with management replies / comments shall be submitted to the Managing Director/Chairman.
- c) The reports are to be submitted in two copies for each Quarter of audit to the Management addressed to The Managing Director.
- d) The Auditor should also give their observation about the effectiveness of internal control system existing in the Company.

3. PAYMENT OF AUDIT FEES

- a) The fees are payable on quarterly basis on satisfactory completion of each quarter Audit and submission of Report.
- b) TDS as applicable will be deducted.
- c) The rate should quotes as Quarterly basis on BOQ.

SECTION - 3
GENERAL CONDITIONS (GCs)

1. ELIGIBILITY

- e) The Firm/LLP must have its Head office at Kolkata.
- f) The firm must comprise of minimum 7 partners including 5 FCA partners.
- g) The firm must be empanelled with the CAG.
- h) The Firm should not have conducted the Internal Audit of WBTBCL for the immediately preceding year.
- i) The Firm should have the exposure to conduct the Internal Audit of Printing Press having turnover of atleast 300 cr.

2. LIMITATION OF LIABILITY

Except in cases of gross negligence or willful misconduct or indulging in corrupt practice: -neither party shall be liable to the other party for any indirect or consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided that this exclusion shall not apply to any obligation of the Firm/LLP to pay penalty or other damages to West Bengal Text Book Corporation Ltd.

3. FORCE MAJEURE

- a) The Firm/LLP shall not be liable for termination for default if and to the extent that delays in performance or other failure to perform its obligations under the Contract is the result of an event of Force Majeure.
- b) For the purposes of this Contract, Force Majeure would be limited to the happening of the one or more of the exceptional events or circumstances

listed below at the place where performance of the Contract cannot be said to be carried out by reason of operation of such event: -

- i. War, hostilities (whether war be declared or not), invasion, act of foreign enemies;
- ii. Rebellion, terrorism, revolution, insurrection, military or usurped power, or civil war;
- iii. Riot, commotion, disorder, strike or lockout by persons other than the LLP/Firm's personnel and employees;
- iv. Natural catastrophes such as earthquake, hurricane, typhoon or volcanic activity. If a Force Majeure situation arises, the LLP/Firm shall promptly notify West Bengal Text Book Corporation Ltd in writing of such condition and cause thereof. Unless otherwise directed by West Bengal Text Book Corporation Ltd in writing, the Auditor shall continue to perform its obligations under the Contract as far as reasonably practical, and shall seek all reasonable alternative means at its cost for performance not prevented by Force Majeure event.

4. CONTRACT RENEWAL

The appointment will be initially for 3 years which may be may be extended for further two more years, subject to performance of Firm/LLP.

5. TERMINATION

Termination for Default-

West Bengal Text Book Corporation Ltd without prejudice to any other remedy under the Contract for breach of contract by notice of default sent to the Supplier may terminate the Contract in whole or in part by giving One month's prior notice:

- (a) If the LLP/Firm fails to conduct Internal Audit or provide Internal Audit Report within the respective periods specified in the Contract,
or
- (b) If the LLP/Firm fails to perform any obligation under the Contract.

6. DISPUTE RESOLUTION MECHANISM

Unless settled amicably, all disputes and differences shall be settled by the parties by arbitration. Unless otherwise agreed by both parties:

- (a) the dispute shall be settled under the rules of arbitration of the Arbitration & Conciliation Act, 1996,
- (b) the arbitration shall be conducted in accordance with the rules of the Arbitration & Conciliation Act, 1996,
- (c) the arbitration shall be held at Kolkata,
- (d) The Calcutta High Court at Kolkata shall alone have jurisdiction for any dispute arising out of this tender
- (e) The arbitration shall be conducted in English.
- (f) Chairman of West Bengal Text Book Corporation Ltd will be the arbitrator for this purpose.

7. TERMS OF PAYMENT

The currency in which payments shall be made to the Auditor under this Contract shall be Indian Rupees. The payment will be made by the Company to the LLP/Firm in phases preferably within 30 (Thirty) days of submission of bills depending upon the completion of job in accordance with the order.

Documents checklist

(To be digitally signed and uploaded at the e- tender website and one hard copy to be submitted as date mentioned in the e - NIT 1.12)

Sl. No.	Documents	Put tick (√)
1	Latest Registration Certificate of the Firm issued by the Institute of Chartered Accountants of India or Certificate of Incorporation in case of LLP.	
2	In respect of Partners, Membership certificate of FCA / ACA as issued by the Institute of Chartered Accountants of India.	
3	Membership Certificate of the Qualified Assistants issued by the Institute of Chartered Accountants of India.	
4	Certificates / Mark-sheets of CA-Inter issued by the respective Institute as evidence of qualifications of Semi-Qualified Assistants.	
5	Copy of PAN Card and GST Registration of firms / LLP.	
6	Copies of appointment letters for Statutory Audit / Internal Audit as evidence of audit experience for last 3 F.Y. i.e. 2020-21, 2021-22, 2022-23.	
7	Valid Peer Review Certificate issued by ICAI (issued on or before 31.03.2023)	
8	Valid DISA Certificate	
9	Copies of exposures for conducting Internal Audit of Printing Press having turnover of atleast 300cr.	
10	Filled up BoQ (to be uploaded at e-tender website only) .	