



**Tender for appointment of CA Firm for  
Professional Services for Punjab  
Heritage and Tourism Promotion  
Board (PHTPB)**

Reference number: PHTPB/Accounts/2024/001

Department of Tourism  
Plot No. 3, Sector 38A,  
Chandigarh  
Pin Code: 160036

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## 1 Notice inviting tender



### PUNJAB HERITAGE AND TOURISM PROMOTION BOARD

PLOT NO. 03, SECTOR 38-A, CHANDIGARH.

PH: 0172-5042952, 5042956

email: acfadcam@gmail.com

**Bid No.** PHTPB/Accounts/2024/

**Dated:** 28<sup>th</sup> July 2024

Punjab Heritage and Tourism Promotion Board, invites the bids for "**Appointment of CA firm for Professional Services**" through e-tendering system from eligible bidders for the work detailed below:-

Name of Work	Bid Security / Earnest Money	Cost of Document / Tender Fee	Maximum Contract Value	Period
<b>Appointment of CA firm for Professional Services</b>	Rs. 10,000/-	Rs. 1,000/-	Rs. 5,00,000/- (per annum)	One Year (1 Year)

The online bids are to be submitted upto dd.mm.yyyy by 11.00 AM. For detail terms and conditions refer to website: <https://eproc.punjab.gov.in>. Corrigendum, if any, will be uploaded on the website.

Sd/-  
**Chief Executive Officer**

*Tender for appointment of CA firm for Professional Services*

**2 Document control sheet**

<b>S/No.</b>	<b>Particular</b>	<b>Details</b>
1	Document reference number	PHTPB/Accounts/2024/001
2	Date & time for the start of sale of e-tender	31 <sup>st</sup> July, 2024 11.00 AM
3	Last date and time for submission of queries through email	<b>14<sup>th</sup> August 2024</b> <b>11.00 AM</b> <b>(No queries will be entertained after the abovementioned date/time)</b>
4	Time and Date of pre bid meeting	8 <sup>th</sup> August 2024 11.30 AM
5	End Date and time for submission of bids	20 <sup>th</sup> August 2024 11.00 AM
6	Address for communication	Punjab Heritage and Tourism Promotion Board (PHTPB) Plot No. 3, Sector 38A, Chandigarh. 160036
7	Earnest Money Deposit (EMD) through online mode	Rs. 10,000/- (Rs. Ten Thousand Only)
8	Maximum Contract Value	Rs. 5.00 Lakh per annum
9	Cost of document/ Tender Fee	Rs. 1000/- only (through online mode)
10	Contact details	Sh. Navjot Singh, ACFA Mobile: +9183604-80823 Email: acfadcam@gmail.com
11	Website for tender reference	<a href="https://eproc.punjab.gov.in">https://eproc.punjab.gov.in</a>

**Note:** All corrigendum / addendums / clarifications regarding this tender shall be posted on the above mentioned websites only. No other communication or advertisement will be given.

### **3 Definitions**

Unless the context otherwise requires, the following terms whenever used in this tender and contract have the following meanings:

“**Bid**” means proposal submitted by bidders in response to this tender issued by PHTPB.

“**Bidder**” means business entity who submits bid in response to this tender.

“**Committee**” means the committee constituted by PHTPB for evaluation of bids.

“**Contract**” refers to the contract entered between PHTPB and the Service Provider.

“PHTPB /**Client**” means Department of Tourism.

“**Day**” or “**Days**” means a calendar day or days of 24 hours each.

“**EMD**” means “Earnest Money Deposit”.

“**PHTPB**” means “Punjab Heritage and Tourism Promotion Board”

“**PBG**” means “Performance Bank Guarantee”.

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#### **4 Introduction**

Punjab Heritage and Tourism Promotion Board is a public charitable trust set up vide Govt. of Punjab Notification No. 12/108/2002-3TC/1490 Dt. 14.08.2002 and was subsequently registered as a public charitable trust on 05.12.2002 through a deed of declaration. It was established mainly for the development of Tourism, Cultural and Heritage activities in the state of Punjab.

#### **5 Objective:-**

1. **Ensure Compliance:** To ensure that all statutory and regulatory requirements are met, including adherence to relevant laws and the licensee Agreement.
2. **Independent Assurance:** To provide independent, objective assurance and consulting service to enhance the organization's financial integrity and operational efficiency.
3. **Audit and Certification:** To perform through audits and issue necessary certificates for statutory filings and compliance purpose
4. **Financial Advisory:** To offer expert financial advice and recommendations to support strategic decision-making and financial planning.

These objectives ensure the CA firm's role in maintaining high standards of financial management and transparency.

## **6 Instructions to Bidders**

### **a. Eligibility / pre-qualification criteria**

Chartered Accountants Firms fulfilling the following eligible criteria as follows:-

- a) The bidder should be a Chartered Accountancy Firm and registered with Institute of Chartered Accountants of India, New Delhi. For the purpose certificate of practice issued by ICAI, New Delhi be submitted. The bidder should be empanelled with the office of Comptroller General of India (CAG), New Delhi and submit copy of empanelment. (Empanelment certificate should be valid and not expired)
- b) The bidder should be in practice for at least 15 years. The Bidder should have required experience in any Govt. Corporation, Govt. entity or Board of Minimum 5 years. Experience of all income tax cases, Filing of GST/TDS Returns and Preparation of Balance Sheets is required to be attached.
- c) The bidder should submit CA certified with UDIN duly mentioned annual turnover of Rs 25.00 Lakhs in the last 3 financial years (Audited financial statements (if available) & ITRs to be attached).
- d) The bidder should have their office in tri-city i.e Chandigarh/ Panchkula/ Mohali. For the purpose, bidder should submit proof in this regard. If any dummy office is found for the purpose of Fulfillment of Eligibility Criteria same will be reported to ICAI/CAG or any other Govt. Office and bid will be cancelled.
- e) The bidder should have to submit an undertaking that they are not debarred or black-listed by any Government and / or semi Government / Autonomous entities and should have never been issued notice for failure to submit deliverables and cancellation of work order etc., by any Government and / or semi Government / Autonomous entities/or black-listed. An Undertaking to be submitted by the Firm to that effect.

If the successful firms fails or neglects to observe or perform any of his obligations under the contract it shall be lawful for PHTPB to forfeit either in whole or in part, the performance security furnished by the firm.

**b. Earnest Money Deposit (EMD)**

- 1 The bidder shall furnish EMD through online mode, as part of the Eligibility Criteria, as per detail provided in the Document Control sheet.
- 2 The EMD submitted shall be interest free and will be refundable to the bidders without any accrued interest on it.
- 3 The EMD will be forfeited on account of one or more of the following reasons: -
  - Bidder withdraws its bid during the validity period specified in the tender.
  - Bidder fails to provide required information during the evaluation process or is found to be non-responsive.
  - In case of a successful bidder, the said bidder fails to sign the Agreement in time; or furnish Performance Bank Guarantee in time.
  - If a bidder makes misleading or false representations in the forms, statements and attachments submitted in the bid documents.

**c. Clarification on tender document**

The bidders requiring any clarification on the bid document may submit his queries by the due date and time as mentioned in the Document Control Sheet in the following format in a MS Excel file:

<b>SN</b>	<b>Tender Clause No.</b>	<b>Page No.</b>	<b>Tender Clause detail</b>	<b>Amendment Sought / Suggestion</b>	<b>Justification</b>

**d. Pre bid meeting**

The pre bid meeting will be held on 8<sup>th</sup> August 2024 at 11.30 AM in the committee room of the Department of Tourism and Culture Affairs, Punjab, Plot No. 3, Sector 38A, Chandigarh. Bidders must ensure that pre bid meeting is attended by their concerned senior people so that all the clarification and assumptions are resolved before bid submission.

**e. Preparation of bid**

1. The bidder is expected & deemed to have carefully examined all the instructions, guidelines, forms, requirements, appendices and other information along with all terms and conditions and other formats of the bid. Failure to furnish all the necessary information as required by the bid or submission of a proposal not substantially responsive to all the requirements of the bid shall be at bidder's own risk and may be liable for rejection.
2. Once the bid is submitted, it will be presumed that the bidder has seen and understood the complete Scope of Work.
3. The bid shall be uploaded on the "www.eproc.punjab.gov.in" website by the bidder or duly authorized person(s) to bind the bidder to the contract.
4. The bidder shall be responsible for all costs incurred in connection with participation in the bid process.
5. The bids submitted by fax / e-mail / envelope etc. shall not be accepted. No correspondence will be entertained on this matter.
6. The bids submitted by a consortium of companies/firms or any subcontractors will be rejected.
7. All correspondences between the bidders and PHTPB shall be written in the English language.
8. All information supplied by bidders shall be treated as contractually binding on the bidders on successful award of the assignment by PHTPB on the basis of this tender.
9. Failure to comply with the below requirements shall lead to the bid rejection: -
  - Comply with all requirements as set out within this tender.
  - Submission of the forms and other particulars as specified in this tender and respond to each element in the order as set out in this tender.
  - Submission of all supporting documentations specified in this tender, corrigendum or any addendum issued.

**f. Deviations**

Bids submitted with any deviations to the contents of the tender document will be considered as non-responsive. No deviation(s) / assumption(s) / recommendation(s) shall be allowed with the bid.

**g. Validity of bids**

- Bids shall remain valid till 60 (Sixty) days from the date of submission of bids. PHTPB reserves the right to reject a proposal valid for a shorter period.
  - If required, PHTPB may solicit the bidder's consent to extend the period of validity. The request and the response thereto shall be made in writing. Extension of validity period by the bidder should be unconditional. A bidder may refuse the request without forfeiting the Earnest Money Deposit. A bidder granting the request will not be permitted to modify its bid.
  - PHTPB reserves the right to annul the tender process, or to accept or reject any or all the bids in whole or part at any time without assigning any reasons and without incurring any liability to the affected bidder(s) or any obligation to inform the affected bidder(s) of the grounds for such decision.
  - PHTPB may, at its own discretion, extend the date for submission of proposals.
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**h. Amendment to the tender document**

- i. Amendments / corrigendum's / addendums / clarifications necessitated due to any reasons, shall be made available on the website only as provided in the document control sheet. No separate communication either in writing or through email will be made to any interested/ participating bidders. It shall be the responsibility of the bidders to keep on visiting the website to amend their bids incorporating the amendments so communicated through the website.
- ii. In order to provide prospective bidders reasonable time for taking the corrigendum(s) or addendum(s) into account, PHTPB, at its discretion, may extend the last date for the receipt of bids.

**Bid evaluation process**

The bidder who fulfill the eligibility criteria and will quote the lowest rate shall be awarded the contract.

If more than one bidder quotes the same rate then CEO, PHTPB reserves the right to allot the bid by calling the physical bids from such bidders and if again more than one bidder quotes the same rate, then the bid shall be allotted by draw of lots.

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## **Disqualifications**

PHTPB may at its sole discretion and at any time during the evaluation of bids, disqualify any bidder, if the bidder has: -

- Made misleading or false representations in the forms, statements and attachments submitted in bid documents. The EMD of the bidder will be forfeited in such cases.
- Exhibited a record of poor performance such as abandoning works, not properly completing the contractual obligations, inordinately delaying completion or financial failures, etc. in any project in the preceding three years.
- Failed to provide clarifications related thereto, when sought;
- Submitted more than one bid (directly / indirectly);
- Declared ineligible by the Government of India / State / UT Government for corrupt and fraudulent practices or blacklisted.
- Submitted a bid with price adjustment/variation provision.
- Documents are not submitted as specified in the tender document.
- Suppressed any details related to bid.
- Submitted incomplete information, subjective, conditional offers and partial offers submitted.
- Not submitted documents as requested in the checklist.
- Submitted bid with lesser validity period.
- Any non-adherence/non-compliance to applicable tender content.

## **Issue of Letter of Intent (LoI).**

PHTPB will issue a Letter of Intent (LoI) to notify the successful bidder in writing about acceptance of their bid. The LoI will constitute the formation of the contract after submission of performance security to PHTPB by the successful bidder.

## **Performance security**

- i. As soon as possible, but not more than 20 days after the issue of Letter of Intent (LoI), the successful bidder shall furnish performance security @10% of the contract value in the form of FDR's or performance bank guarantee to PHTPB which will be valid for the period of 180 days beyond the expiry of contract. Whenever the contract is extended, the service provider will have to extend the validity of performance security proportionately.
- ii. In case the successful bidder fails to submit performance security within the time stipulated, PHTPB at its discretion may cancel the Letter of Intent (LoI) to the successful bidder without giving any notice and the EMD of the concerned bidder will be forfeited.
- iii. The Service Provider will not be entitled for any interest on the performance security submitted.

PHTPB shall forfeit the performance security in full or in part in the following cases:

- When the terms and conditions of contract are breached/ infringed and are not cured within a period of 1 month from the date of notice.
- When a contract is being terminated due to non-performance of the Service Provider.
- The PHTPB incur any loss due to Service Provider's negligence in carrying out the project implementation as per the agreed terms & conditions.
- When the PBG is pending to be renewed and the validity is not renewed one month before the expiry of the PBG.

## **Signing of Contract**

The successful bidder will sign the contract with PHTPB within 20 days of issue of Letter of Intent (LoI) subject to submission of performance security. After signing of the contract, no variation in or modification of the term of the contract shall be made except by mutual written amendment signed by both the parties.

## **7. Scope of Work**

- Statutory Audit, Tax Audit (if applicable) and Preparation of Balance Sheet.
- Checking Ledger, Cash Book, Journal Entries with related voucher & putting signatures of verification & checking, making corrections, advising how to streamline accounting procedures and Assistance in preparation of monthly Bank Reconciliation Statement & party wise Reconciliation of TDS deducted/ deposited. Advice on Tax related matters. (TDS, GST & VAT)
- Consolidations of Accounts at PHTPB and its units on weekly, monthly, quarterly and annual basis and to overview and assist the Accounts Staff to maintain the Accounts of the Organization.
- To do routine check, Verification and identification of Leakage of Income if any, carrying out and extensive study of Accounting System in vogue and methodologies followed for preparation of various accounting books and to suggest areas of improvement and to suggest areas of improvement concerning maintenance & computerization of account, reporting an consolidation.
- To conduct Audit on qtlly. Basis so that budget estimates for the ensuring Financial year could be prepared before 1<sup>st</sup> Feb. of each year and approval thereof got from the Chief Executive Officer by 1<sup>st</sup> February and Executive Committee of the Board by 2<sup>nd</sup> February of each year, as required under clause 8 and 9 Bye Laws 2008 of PHTPB.
- To attends meetings in person, as & when called. Since meetings generate information & updation about status of accounts, its related weaknesses, Grey areas, how to improve these.'
- Frame replies of CAG Audit Paras/observations relating to the Current/Present/Past year..
- Giving Professional advices desired by the Management of the PHTPB from time to time with regard to past, present and future tax implications and other matters in which suggestions of a CA firm is required.
- To do stock verification on monthly and annually basis.

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- Filing Tax returns , as per Govt. timelines & procedures and reply to notices of GST/TDS etc. & attending Tax deptt. For any hearing / appearances.
- Filing of quarterly e-TDS returns with I.T. Deptt. Statutory requirements for ensuring timely deposit of Tax deducted etc. for current F.Y. as well as previous Financial Years if any.
- Preparation/ filing of Income Tax Return of the Board for current F.Y. as well as previous Financial Years if any.
- Preparation/ filing of GST Return of the Board for current F.Y. as well as previous Financial Years if any.
- All type of Taxes i.e. Service Tax, Income Tax, TDS, GST & VAT related issues and other Statutory requirements etc. including attending office of Income Tax authorities for all type of tax related matters and their follow up till the settlement of case.
- In addition to above, any other work/ duties related with the accounts matter assigned by the ACFA PHTPB and CEO, PHTPB.

Reply of all Income Tax Notices and handling of all cases of Scrutiny, Appeal-CIT (A), Appeal- ITAT **for any year i.e. current year as well as previous years.**

The brief details of PHTPB and its units for which CA firm has to be done along with their scope of work is enclosed as under :-

<b>S/No</b>	<b>Name of the Unit</b>	<b>Scope of Work</b>
1	Punjab Heritage and Tourism Promotion Board ( Head Office)	Annexure -I
2	4 Petrol Pumps & Tourist complexes	Annexure -II

**8. Contract period**

The CA firm/ Company shall be appointed for a period of 01 year from the date of signing of contract but the performance shall be reviewed by the Management of PHTPB to continue the appointment. Any extension beyond this period shall be subject to mutual consent of both the parties, final decision regarding extended period, incremental fees and other terms and conditions shall be subject to decision of competent authority of PHTPB.

## **9. Payment Terms General**

- Payment to the Service Provider shall be made in Indian Rupees through NEFT / RTGS.
- Payments shall be made on quarterly basis and shall be subject to deductions of any amount for which the Service Provider is liable under the contract. Further, all payments shall be made subject to deduction of TDS (Tax Deduction at Source) at the rate applicable from time to time as per the Income-Tax Act, 1961 and any other applicable deductions/ taxes.
- The decision of the PHTPB pertaining to the quality and quantity of works / services performed by the Service Provider will be final and acceptable to the Service Provider besides being binding. It shall be the responsibility of the Service Provider to rectify the deficiencies so pointed out without any extra payment. In the event of default by Service Provider, PHTPB reserves the right to get the concerned work/ services fixed at its own level at the cost, risk and responsibility of the Service Provider after giving a notice in regard thereto in writing and expenditure so incurred by the PHTPB will be recovered from the invoices of the Service Provider or from PBG, as it may deem fit.
- Only a single itemized bill shall be raised for all the services availed under the contract.
- All taxes, duties and any statutory levies etc. payable by the Service Provider during the contract tenure shall be the sole responsibility of the Service Provider.
- The payment against services not rendered shall be withheld until the services are delivered and verified by PHTPB. Such deductions shall be separate from liquidated damages and shall not be included in the liquidated damages cap, if defined in the tender / contract.
- Billing shall commence from the date of commencement of services. In case notice of non-conformity has been given by PHTPB, billing for services will commence from the revised date as per actual commencement of service.
- Payments shall be subject to deductions of any amount for which Service Provider is liable under the contract.

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- The Service Provider's cumulative liability to PHTPB under the contract for all claims made under or in connection with the contract whether arising under contract (including under any indemnity), negligence or any other tort, under statute or otherwise at all will not exceed the total contract value in aggregate of the contract.
- In the event of expiry or termination of contract, PHTPB shall make due payments to the service provider as per terms & conditions of the signed contract.

**Prices**

1. The rates quoted in the bid shall be inclusive of all taxes. However, the taxes shall be paid as applicable from time to time.
2. The prices shall remain fixed for the complete contractual period. No price change request will be accepted after opening of the bids and during the validity of the contract.

**10. General Contract Conditions**

- **Mandatory Visit:** (i) A Chartered Accountant partner from the appointed CA firm must visit PHTPB premises at least once every quarter.  
(ii) An article assistant from the appointed CA firm must visit PHTPB premises at least once every week.
- **Attendance record:** An attendance record must be maintained for each visit made by CA partner and article assistant. This record should include the date of the visit, duration, and the agenda discussed. The record must be signed by both the CA partner and an authorized representative of PHTPB.
- **Reporting:** The CA partner is required to provide a brief report after each quarterly visit, highlighting key observations, issues discussed and any recommendations made.

## **Standards of performance**

The Service Provider shall deliver the services and carry out its obligations under the contract with due diligence and efficiency in accordance with generally accepted professional standards and practices. The Service Provider shall always act in respect of any matter relating to this contract as a faithful Service Provider to the PHTPB. The Service Provider shall always support and safeguard the legitimate interests of the PHTPB, in any dealings with a third party. The Service Provider shall conform to the standards laid down in the tender in totality.

## **Confidentiality**

- Confidential information shall mean and include any and all confidential or proprietary information furnished, in whatever form or medium, or disclosed verbally or otherwise by the Service Provider and/ or the PHTPB to each other including, but not limited to, the services, plans, financial data and personnel statistics, whether or not marked as confidential or proprietary by the parties.
- The Service Provider shall ensure that while providing services, all the details and information inside various IT equipment is kept confidential.
- During the execution of the project except with the prior written consent of the PHTPB, the Service Provider or its personnel shall not at any time communicate to any person or entity any confidential information acquired in the course of the contract.
- The Service Provider will maintain the confidentiality of the data stored on the computer systems of the end customer. The Service Provider will be required to take appropriate actions with respect to its personnel to ensure that the obligations of non-use & non-disclosure of confidential information are fully satisfied. In case of failure, the PHTPB has the right to take legal action against the firm.

### **Termination of contract for default**

In the event of default of terms and conditions of this tender or the subsequent contract by the Service Provider, PHTPB shall give 1 months' time to Service Provider for curing such default. In case default remains uncured, PHTPB can terminate the contract by giving 1 months' written notice. In such a case, the provisions under the Exit Management clause shall apply.

### **Termination of contract for insolvency, dissolution etc.**

The PHTPB may at any time terminate the Contract by giving written notice to the Service Provider, if the Service Provider becomes bankrupt or otherwise insolvent or in case of dissolution of firm/company or winding up of firm/company. In this event termination will be without compensation to the Service Provider, provided that such termination will not prejudice or affect any right of action or remedy, which has accrued or will accrue thereafter to PHTPB. In such a case, the provisions under the Exit Management clause shall apply.

### **Exit Management**

On expiry or premature termination of the contract, the CA firm shall handover all documentation, passwords, reports, etc. related to the activities performed by CA firm as per the contract to the Client.

### **Force Majeure**

The PBG of the Service Provider shall not be forfeited or the contract shall not be terminated 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.

For purposes of this clause, "Force Majeure" means an event beyond the control of the Service Provider and not involving the Service Provider's fault or negligence, and not foreseeable. Such events may include, but are not restricted to, wars or revolutions, riot or commotion, earthquake, fires, floods, epidemics, and quarantine restrictions.

If a Force Majeure situation arises, the Service Provider shall promptly notify the PHTPB in writing of such condition and the cause thereof. Unless otherwise directed by PHTPB in writing, the Service Provider shall continue to perform its obligations under the contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

### **Resolution of disputes**

In case any dispute arising during execution of contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case any dispute remaining unresolved, decision of Principal Secretary, Department of Tourism of Cultural Affairs, Govt. of Punjab being Arbitrator will be final and binding on both the parties to the contract.

### **Legal Jurisdiction**

All legal disputes between the parties shall be subject to the jurisdiction of the Courts situated in Chandigarh only.

### **Amendment to the contract**

The contract signed thereof can be amended by mutual consent of both the parties, provided such amendment is made in writing and signed by both the parties.

### **Fraud and corrupt / malpractices**

All the bidders must observe the highest standards of ethics during the process of selection of Service Provider and during the performance and execution of contract.

For this purpose, definitions of the terms are set forth as follows:

"Corrupt practice" means the offering, giving, receiving or soliciting of anything

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of value to influence the action of the PHTPB or its personnel in contract executions.

"Fraudulent practice" means a misrepresentation of facts, in order to influence a selection process or the execution of a contract, and includes collusive practice among bidders (prior to or after Proposal submission) designed to establish Proposal prices at artificially high or non-competitive levels and to deprive the PHTPB of the benefits of free and open competition.

"Unfair trade practice" means supply of services different from what is ordered, or change in the Scope of Work.

"Coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or execution of contract.

PHTPB will reject a proposal for award, if it determines that the bidder recommended for award, has been determined to have been engaged in corrupt, fraudulent or unfair trade practices.

PHTPB will declare a bidder ineligible, either indefinitely or for a stated period of time, for award of contract, if bidder is found to be engaged in corrupt, fraudulent and unfair trade practice in competing for, or in executing, the contract at any point of time.

### **Outsourcing / subletting**

CA firm shall not outsource any work related to the project or the part thereof to any other associated / franchisee / third party under any circumstances. If it so happens, then it may lead to termination of contract along with forfeiture of PBG. The bidder shall take prior approval from PHTPB from any outsourcing work.

## **11. Covering Letter**

Bid Reference No.: PHTPB/PHTPB\_CA FIRM/2024/1

[Bidders are required to submit the covering letter as given here on their letterhead]

To

Chief Executive Officer,

Punjab Heritage and Tourism Promotion Board,

Plot No. 3, Sector 38 A,

Chandigarh.

### **Sub: Submission of bid for Selection of CA firm for PHTPB.**

Dear Sir,

- 1 We, the undersigned, have carefully examined the above referenced tender and submit our bid in full conformity with the said tender.
- 2 We have read all the provisions of tender & corrigendum and confirm that these are acceptable to us.
- 3 We further declare that additional conditions, deviations, if any, found in our bid shall not be given effect to.
- 4 We agree to abide by this bid, consisting of this letter and financial bid, and all attachments, till 60 days from the date of submission of bids as stipulated in the tender and any additional documents submitted, and it shall remain binding upon us and may be accepted by you at any time before the expiration of that period.
- 5 Until the formal final contract is prepared and executed between us, this bid, together with your written acceptance of the bid and your notification of award, shall constitute a binding contract between us.

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- 6 We hereby declare that all the information and statements made in this proposal are true and accept that any misrepresentation or misinterpretation contained in it may lead to our disqualification.
- 7 We understand you are not bound to accept any bid you receive, not to give reason for rejection of any bid and that you will not reimburse any expenses incurred by us in bidding.
- 8 We declare that this is our sole participation in this tender bid and we are not participating /co-participating through any of the other related parties or channels.
- 9 We have not been blacklisted or barred by any State Govt. / Central Govt. / Board, Corporations and Government Societies / PSU for any reason.
- 10 Tender document cost and EMD has been paid online and the details are as below: -[Insert the details as applicable].
- 11 Our details have been filled below: -

	<b>Particulars</b>	<b>Details</b>
1	Name of the bidder	
2	Address with telephone numbers, email, etc	
3	Date of incorporation and/or commencement of business	
4	Registration Number	
5	PAN Number	
6	GST Registration Number	
7	Name, designation, postal address, e-mail address, phone numbers (including mobile) etc., of Authorized Signatory of the bidder with power of attorney.	

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8	Details of individuals who will serve as the point of contact/communication with the PHTPB in case of the award of the contract.  <i>[The details include Name, designation, postal address, e-mail address, phone numbers (including mobile) etc.]</i>	
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12 Details of projects that are in progress or have been completed (Proofs attached): -

S N	Name of the Service Contract	Name of the Client	Number of persons deployed	Value of Contract	Contract start date	Contract completion date

Signature  
Full name

In the capacity of

Duly authorized to sign Proposal for and on behalf of

Date.....

Place.....

[\*: Strike off whichever is not applicable]

## **12. Format for Undertaking**

[On the letterhead of the organization]

No.

Date:

To,

Chief Executive Officer,

Punjab Heritage and Tourism Promotion Board,

Plot No. 3, Sector 38A,

Chandigarh.

**Subject: Self Declaration for not being blacklisted, insolvent and convicted of any criminal offense.**

Ref: Your Bid Ref. No.: PHTPB/ Accounts/2024/001

FIRM/2024/1 dated <xxx>

Dear Sir/ Madam,

We confirm that as on the date of submission of this bid: -

- A. Our company / firm has not been ever under a declaration of ineligibility for corrupt or fraudulent practices and has not been blacklisted by any State Govt. / Central Govt. / Board, Corporations and Government Societies / PSU for any reason.
- B. Our company / firm has not ever been insolvent, in receivership, bankrupt or being wound up, not have its affairs administered by court or judicial officer, not have its business activities suspended and has not been the subject of legal proceedings for any of the foregoing reasons.
- C. That our directors, partners and officers have not been convicted of any criminal offense related to their professional conduct or the making of false statements or misrepresentations as to their qualifications within a period of three years as on date of submission of bid or not have been otherwise disqualified pursuant to debarment proceedings.

Yours Sincerely,

Signature of Authorized Signatory Name

and designation of Signatory:

Name of Firm:

Address:

### **13. Format for Performance Bank Guarantee**

**To,**

Chief Executive Officer,  
Punjab Heritage and Tourism Promotion Board,  
Plot No. 3, Sector 38A,  
Chandigarh.

Whereas, <<name of the Service Provider and address>> (hereinafter called "the applicant") has undertaken, in pursuance of Tender No: / Contract no. <<Insert tender / contract no.>> dated.

<<Insert date>> to provide consulting services for <<name of the assignment>> to PHTPB (hereinafter called "the beneficiary")

And whereas it has been stipulated in the said contract that the applicant shall furnish you with an irrevocable and unconditional bank guarantee by a recognized bank for the sum specified therein as security for compliance with its obligations in accordance with the contract;

And whereas we, <<Name of the Bank>> a banking company incorporated and having its head

/registered office at <<address of the registered office>> and having one of its offices at

<< address of the local office>> have agreed to give the PHTPB such a bank guarantee.

Now, therefore, we hereby affirm that we are guarantors and responsible to you, on behalf of the Service Provider, up to a total of Rs. <<Insert Value>> (Rupees <<insert value in words>> only) and we undertake to pay you, upon your first written demand declaring the Service Provider to be in default under the contract and without cavil or argument, any sum or sums within the limits of Rs. <<Insert Value>> (Rupees <<insert value in words>> only) as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

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We hereby waive the necessity of your demanding the said debt from the applicant before presenting us with the demand.

We further agree that no change or addition to or other modification of the terms of the contract to be performed there under or of any of the contract documents which may be made between you and the Service Provider shall in any way release us from any liability under this guarantee and we hereby waive notice of any such change, addition or modification.

Notwithstanding anything contained herein:

- 1 Our liability under this bank guarantee shall not exceed Rs <<Insert Value>> (Rupees <<Insert value in words>> only).
- 2 This bank guarantee shall be valid up to <<insert expiry date>>.
- 3 It is a condition of our liability for payment of the guaranteed amount or any part thereof arising under this bank guarantee that we receive a valid written claim or demand for payment under this bank guarantee on or before <<insert expiry date>> failing which our liability under the guarantee will automatically cease.

## **14. Format for Non- Disclosure Agreement**

This Non-Disclosure Agreement (the “Agreement”) is entered into as of (Date), by and between:

PHTPB (Punjab Heritage and Tourism Promotion Board), having its principal place of business at [Address] (“Disclosing party”), and [CA Firm Name], having its principal place of business at [Address] (“Receiving Party”)

### **1. Definition of Confidential Information**

For purposes of this Agreement , “Confidential Information” includes, but is not limited to, any data or information that is proprietary to the Disclosing Party and not generally known to the public, whether in tangible or intangible form, whenever and however disclosed, including but not limited to:

- Financial information
- Technical information, including research, development, procedures, algorithms, data, designs, and know-how
- Business information, including operations, planning, marketing interests, and products

### **2. Obligation of Receiving Party**

The receiving party shall:

- Keep the confidential Information confidential and use it only for the purpose of evaluating or engaging in discussions concerning a potential business relationship with the Disclosing Party.
- Not disclose any Confidential Information to third parties without the prior written consent of the Disclosing Party.
- Take all reasonable steps to ensure that the Confidential Information to third parties without the prior written consent of the Disclosing Party.
- Take all reasonable steps to ensure that the Confidential Information is not disclosed or distributed by its employees, agents, or consultants in violation of this Agreement.

### **3. Exclusions from Confidential Information**

Confidential Information does not include information that:

- Is or becomes generally available to the public other than through a

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breach of this agreement by the receiving party.

- Is in the possession of the receiving party without restriction in relation to disclosure before the date of receipt from the Disclosing party.
- Is lawfully disclosed to the receiving party by a third party without any obligations of confidentiality.
- Is independently developed by the receiving party without use of or reference to the disclosing party's confidential information.

**4. Term**

This agreement shall remain in effect for a period of 2 years from the date of execution and if the contract period is further extended by competent authority of PHTPB a fresh agreement is to be signed again.

**5. Return of materials**

Upon termination of this agreement, or upon the disclosing party's written request, the receiving party shall promptly return or destroy all documents and other tangible materials representing the confidential information and any copies thereof.

**6. No License**

Nothing in this Agreement is intended to grant any rights to the receiving party under any patent, copyright, or other intellectual property of the disclosing party.

**7. Miscellaneous**

This agreement contains the entire agreement between the parties concerning the subject matter hereof and supersedes all prior agreements, understandings, negotiations, and discussions, whether oral or written, between the parties, any amendments or modifications to this agreement must be in writing and executed by both parties.

IN Witness Whereof, the parties hereto have executed this Non-Disclosure Agreement as of the date first above written.

**“Disclosing party: PHTPB**

Signature \_\_\_\_\_

Name \_\_\_\_\_

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Title \_\_\_\_\_

**“Receiving party: [CA Firm Name]**

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

15.

**ANNEXURE-I**

**DELIVERABLE**

The CA firm shall respect their findings to the Chief Executive Officer (CEO), PHTPB on monthly basis immediately within 7 days from the closure of each month with a copy to Concerned Unit Head, viz hard copy and soft both. The Method of reporting and other related aspects shall be decided in consultation with the Assistant Controller (F & A), Department of Culture Affairs, Government of Punjab. Both hard and soft copies (through E-mail) of the report shall be handed over.

**It will be the responsibility of the CA firm to:**

- Comment on the accounting records, system and controls that were examined during the course of statutory audit, identify deficiencies and weakness in the system and to make recommendations to improve them as also suggest new systems wherever required.
- Highlight the mistakes that are material and have significant impact on the performance of the PHTPB or any project handled by the PHTPB.
- To undertake & cover any other work which is related & involved with the present assignment without claiming additional fee/remuneration.
- To audit any other matter as may be deemed fit by the Auditors in the interest of PHTPB.
- Action taken on the finding of previous reports (s) shall form part of each report.
- The CA firm shall be required to revise the report if required Act as a warning system and report any issues and suggest necessary actions: If any issues require remedial actions, it needs to be suggested immediately.

**To meet the requirements of the PHTPB, it is essential that the CA firm shall:**

- Engage adequate manpower commensurate with the nature and quantum of work. The firm shall deploy its own personnel for the assignment and shall not outsource the job. The persons mentioned in

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the proposal shall alone be engaged for the work. In case, there is change in the personnel, prior approval of PHTPB shall be taken.

- Prepare audit program/schedule (including the names of persons engaged for the assignment) for HO and the branch offices of PHTPB for each quarter. The same shall be sent in time to enable PHTPB to make necessary arrangements for records, informations /clarifications etc.

**For the Purpose of Statutory Audit, You will:-**

1. Offer suggestions/ advise an modification from time to time for improvement in the present system.
2. Submit report to the PHTPB Accounts Head immediately indicating serious observations or discrepancy noticed during Audit.
3. Submit a consolidated Monthly Audit Report to the Chief Executive Officer (CEO), PHTPB latest by 7<sup>th</sup> of the next month. In so far as possible the said monthly report should be discussed with the PHTPB Accounts Head before submission to the CEO, PHTPB. Submit quarterly Balance Sheet unit wise also.
4. You will also check & case Balance Sheet, Statement of Profit and Loss etc (Final Accounts) prepared under Revised Schedule VI for the ongoing Financial Year.
5. Provide such additional / special report as may be desired by the PHTPB Management for any specific area/operation.

**SCOPE OF WORK**

The scope of work of the CA firm is expected to evolve with the growth of the organization. CA firm is also expected to suggest preventive measures apart from remedial measures to avoid audit objections. The function of the statutory audit is broadly designed to cater to the needs of the PHTPB Management so as to ensure the following and not limit to the same:-

**STATUTORY AUDIT FORMING PART OF AUDIT OF PUNJAB HERITAGE AND TOURISM PROMOTION BOARD:**

**I) ACCOUNTS SECTIONS:-**

**A. CHECKING OF CASH BOOK , DAY VOUCHERS ETC :-**

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- i) Cash and bank transactions of the department viz to verify that payments and receipts (including cheques, DD, digital payments etc). are promptly, correctly and chronologically recorded in the respective Cash Book summarized under prescribed detailed heads of accounts , any discrepancy / rectification should be handled then & there.
- ii) The bank Reconciliation Statements is drawn up regularly on weekly & monthly basis. Transactions and / or Non-adjustment of accounts pending for over one month be highlighted with respective units of PHTPB & with Head Office.
- iii) Dishonored cheques are properly vouched and concerned department is informed of the same and debit vouchers are raised properly. Also a status report be given in respect of dishonored cheques where the PHTPB has borne for legal purpose.
- iv) All valuable documents including Bank Guarantees etc are kept in safe custody.
- v) There is no undue retention of cash balances in excess of current requirements, both in cash book as well as Bank Account.

**B. JOURNAL BOOK/DAY VOUCHERS**

To check all day/journal vouchers including their supporting bills to authenticate the expenditure including posting in the appropriate head of account and to check that various adjustments carried through Journal are duly supported and duly authorized. To check that inter unit entries are supported by debit/credit advices and that all journal vouchers are fully signed and authorized by competent authority.

**C. DEBIT/CREDIT CARD / FLEET CARD/ ONLINE RECONCILIATION OF PETROL PUMPS**

The shift-wise settlement must tally with the batch closing of the various credit cards, the payment of which is received the very next day. The area be checked to verify that credit/debit/cards/online payment have been properly accounted for and that payment is received next day.

**D. COMPILATION OF BALANCE SHEETS:-**

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CA firm will compile the quarterly balance sheet of PHTPB and its units (Petrol Pumps & Tourist Complex) consolidated annual Balance sheet of PHTPB and its units and will provide the soft and hard copy within 20 days from the completion of quarter & 60 days from completion of the financial year.

**E. FILLING OF TDS RETURN AND GST RETURNS:-**

CA firm will file the GST and TDS return well before time and will advise about new amendments and any deficiency in existing system. CA firm check the 2A/B Reconciliation on monthly basis and will comment on mismatch in 2A/B. Statutory Auditor will provide from 16/16A before due dates.

**GENERAL LEDGER:-**

The general Ledger be scrutinized to ensure that:-

- i) All entries of cash book and journal books are duly posted.
- ii) Expenses payable and prepaid expenses are duly adjusted /reflected.
- iii) The debit balances / outstanding regarding debtors are regularly monitored for recovery and reconciliation.
- iv) To check that all credits bills are dully supported by signature /authority letter/ indent or by PHTPB employee.
- v) Amount outstanding against Debtors and staff are recovered regularly. List of defaulting accounts i.e outstanding over 30 days be reported in monthly audit report.
- vi) Unit wise Trial Balance is prepared on monthly basis.
- vii) The Audit Report to specifically mention status and detail of reconciliation of following accounts.

- 1. Advance to Employees
- 2. Advance to Parties
- 3. Advance received from Parties
- 4. Security Deposits / EMD etc.
- 5. Ledger B/f & C/f.
- 6. Inter unit reconciliation

7. Sundry Debtors Control Account
  8. Reconciliation of Debit/ Credit note of the parties
  9. Reconciliation of Imprest Cash Book and Bank Accounts of the units of PHTPB.
  10. The shift-wise settlement must tally with the batch closing of the various credit cards, the payment of which is received the very next day. The area be checked to verify that credit/debit/cards/online payment have been properly accounted for and that payment is received next day.
- viii) To verify that expenses for the financial year including AMC etc. have been provided for.

**F. STATUTORY COMPLIANCES :-**

The CA firm is required to specifically mention compliance in respect of various laws including TDS , Goods and Service Tax, VAT, Property Tax, House Tax, TCS Assessment fees, lease money and calculation of penalties etc. clearly stating whether the rates levied are in order and that other related issues of timely deposit including filling of returns in time etc. are being properly observed.

**II) STOCK OF THE PETROL PUMPS:-**

**G. AUDIT OF MATERIAL (STOCK) ACCOUNTS.**

- i) The purchase mode has been accounted for as per purchase bills regarding quantity and quality etc.
- ii) Checking of updation and proper maintenance of records of the main provision of stock. This would include ensuring proper posting of receipt of stock and issues against indents from Petrol pumps affected by the stocks.

**H. STOCK VERIFICATION**

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- i) Stock verification of physical balance of each item in use or in store (MS, HSD and Lubricants) at least once a quarter be done to identify stocks etc.
- ii) To check that Petrol pumps etc. are maintaining proper sub stocks registers for MS, HSD and Lubricants etc.

**Annexure-II**

**Scope of work of 4 petrol pumps (i.e. Kachnar Filling Station, Shambhu, Chandni Filling Station, Nidampur, Coral Filling Station, Madhopur and Kaner Filling Station, Moga)**

**DELIVERABLE**

The CA firm shall report their findings to the Chief Executive Officer (CEO) on monthly basis immediately within 7 days from the closure of each month with a copy to concerned unit head, viz hard copy and email both. The method of reporting and other related aspects shall be decided in consultation with the Assistant Controller (F & A) HO/(Coordinator) of PHTPB. Both hard and soft copies (through E-mail) of the report shall be handed over.

It will be the responsibility of the CA firm to:

- Comment on the accounting records, system and controls that were examined during the course of statutory audit, identify deficiencies and weakness in the system and to make recommendations to improve them as also suggest new systems wherever required.
- Highlight the mistakes that are material and have significant impact on the performance of petrol pumps or any project handled by the PHTPB.
- To help them management in other areas dealing with finance and accounts matters and operating system when required for.
- To undertake & cover any other work which is related & involved with the present assignment without claiming additional fee/remuneration.
- To audit any other matter as may be deemed fit by the Auditors in the interest of the PHTPB.
- Action taken on the findings of previous report(s) shall form part of each report.
- The CA firm shall be required to revise the report if required.

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- Act as a warning system and report any issues and suggest necessary action; if any issues require remedial actions, it needs to be suggested immediately.

**To meet the requirements of the PHTPB, it is essential that the CA firm shall:**

- Nominate one of its staff as a nodal person to interact with the Coordinator of PHTPB in all matters related to statutory audit. He will be required to attend all the meetings and address all the issues. He shall be the single source of contract with the firm.
- Engage adequate manpower commensurate with the nature and quantum of work. The firm shall deploy its own personnel for the assignment and shall not outsource the job. The persons mentioned in the proposal shall alone be engaged for the work. In case, there is change in the personnel, prior approval of the PHTPB management shall be taken.
- Ensure that at least one qualified chartered accountant is available at all times during the year for discussions and clarifications.
- Prepare Audit programme/ schedule (including the names of persons engaged for the assignment) for HO and its units of PHTPB for each quarter. The same shall be sent in time to enable PHTPB to make necessary arrangements for records, information/clarifications etc.
- Ensure periodicals meetings (at least twice every month) of its nominee with the Co-coordinator at PHTPB HO to discuss progress of audit, any important issues related to audit etc.

**For the purpose of CA firm, you will:-**

1. Depute team of Auditors to conduct the work under your supervision. The work will consist of audit of 4 Petrol Pumps (i.e. Kachnar Filling Station, Shambhu, Chandni Filling Station, Nidampur, Coral Filling Station, Madhopur and Kaner Filling Station, Moga)
2. Offer suggestions/ advise on modification from time to time for improvement in the present system.

3. Submit report to the PHTPB Unit Head immediately indicating serious observations or discrepancy noticed during audit.
4. Submit a consolidated Monthly Audit Report to the Chief Executive Officer, PHTPB latest by 7<sup>th</sup> of the next month. In so far as possible the said monthly report should be discussed with the Unit Head before submission to the CEO, PHTPB.
5. You will also assist the Accounts branch for checking the Balance sheet, Statement of Profit and Loss etc (Final Accounts) prepared under Revised Schedule VI for the ongoing Financial Year.
6. Provide such Additional/special as may be desired by the PHTPB Management for any specific area/operation.

## **SCOPE OF WORK**

The scope of work of the CA firm is expected to evolve with the growth of the organization. CA firm is also expected suggest preventive measures apart from remedial measures to avoid audit objections. The function of the statutory audit is broadly designed to cater to the needs of the management so as to ensure the following and not limited to the same:-

## **PETROL PUMPS**

1. Checking of daily sales summaries with regard to cash sales and deposit of cash with the head Office/Bank on daily basis.
2. Checking and Reporting on the reconciliation of account of PHTPB with M/s Indian Oil Corporation Limited to ensure proper accounting of purchases, payments, commission etc. paid/received.
3. Checking of posting of bills/invoices in the prescribed stock registers of MS, HSD, Lubricants etc.
4. Checking of daily sale register with regard to quantity and value.
5. Random Checking of cash in hand at various outlets on regular basis.

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6. Random checking of physical stock of fuel etc. at the outlet & comparing the same with physical balances found at the pump. This will enable Audit highlight any discrepancy regarding excessive evaporation beyond norms etc.
7. Checking that all empty drums & all scrap items are being disposed off regularly.
8. Verifying that all dues from licensee/ concessionaires for leased out properties.
9. (i) Failure to submit report by 7<sup>th</sup> of the month will attract penalty as may be deemed appropriate by PHTPB.  
(ii) Any other feature assessed important by PHTPB or Auditors.

**Compilation of Balance Sheets:-**

CA firm will compile the balance sheet on quarterly basis and will provide the soft and hard copy within 20 days from the complete of quarter consolidated Annual Balance Sheet within 60 days from completion of year.

**Filing of TDS Return and GST/VAT Returns**

CA firm will file the GST/VAT Returns and TDS Return well before time and will advise about new amendments and any deficiency in existing system. CA firm check the 2A Reconciliation on monthly basis and will comment on mismatch in 2A. Statutory auditor will provide form 16/16A before due dates.

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