



# WEST BENGAL HOUSING BOARD

(Estd. under W.B. Act XXXII of  
1972)

'A B A S A N', 105, S. N. Banerjee Road, Kolkata – 700014,

Phone : (033) 2265-1965, 2264-1967 / 3966 / 8968 / 4974 / 0950. Fax : (033) 2264-1480 /

0979, Web site : [www.wbhousingboard.in](http://www.wbhousingboard.in) Email : [wbhousingboard@gmail.com](mailto:wbhousingboard@gmail.com)

**Memo .No:- 918-JD(EP)/HB**

**Dated :- 30.07.2018**

## NOTICE INVITING e- QUOTATION NIeQ NO: WBHB/JD(EP)/NIQ-06 /2018-19

The Joint Director (EP), West Bengal Housing Board, invites e-Quotation(as ordered by Housing Commissioner, WBHB) for the work detailed in the table below. (Submission of Bid through online).for &on behalf of West Bengal Housing Board.

| Name of Work   | Earnest Money  | Cost of Bidding documents (Non- refundable)  | Time limit for submission of report :       | Officer in-charge of the work | Eligibility of Bidder   |
|--|--|--|---|-------------------------------|---|
| Special Audit on accounts of the 1 no. Joint Sector Co. (JSC) & 8 nos. Assisted Sector Cos. (ASCs) ie .<br>1)BENGAL UNITED CREDIT BELANI HOUSING DEV. LTD.2) BENGAL D.C. PAUL HOUSING DEV. LTD.3) BENGAL SUNNY ROCK ESTATE HOUSING DEV. LTD 4) BENGALMULTIPLE HOUSING DEV. LTD<br>5) BENGAL P.S. HOUSING DEV. LTD.<br>6) BENGAL K.D.C HOUSING DEVELOPMENT LTD.<br>7) BENGAL SANJEEVANI HOUSING DEVELOPMENT LTD.8) BENGAL FORUM HOUSING DEVELOPMENT LTD.<br>9) BENGAL NPR HOUSING DEVELOPMENT LTD<br>and report thereon from the financial year from which the 1 <sup>st</sup> project was commenced/ Date of proceeding of MOU/DA to march 2018. | <b>Rs.25,000.00 to be paid in the form of Bank Draft / Pay order from any nationalized/ Scheduled Bank drawn in favour of 'West Bengal Housing Board'.</b> | <b>Cost of Bidding documents (which will be communicated later on)</b><br>deposited by the successful Bidder during formal agreement after issuance of LOA.<br>Cost of Bidding document is not required during participation in NIT. | Within 60 days from date of issue of order. | D.F.A Cum C.A.O. WBHB.        | Bonafied and Resourceful C.A. firm having experience in similar nature of service fulfilling requisite eligibility criteria as stated in the NIQ Eligibility. |

1. In the event of e-filling, intending bidder may download the tender documents from the website: <http://wbtenders.gov.in> directly with the help of Digital Signature Certificate & necessary earnest money/bid security may be remitted through demand draft/pay order issued from any nationalized/scheduled bank in favour of **West Bengal Housing Board'** and the same shall be documented as soft copy (scan copies of the originals) through e-filling. Only the lowest (L1) bidder shall submit the hard copy of the EMD (i.e..demand draft/ pay order in original) to the tender inviting authority with its acceptance letter of the LOI. Failure to submit the hard copy with the acceptance latter within the time period prescribed for the purpose, may be construed as an attempt to disturb the tendering process and accordingly will be legally dealt with including blacklisting of the bidder.

**EMD shall be documented as soft copy (scan copies of the originals) through e-filling, in Technical Cover otherwise the tender will be rejected.**

2.Both **Technical bid and Financial Bid** are to be submitted in technical folder and financial folder

concurrently duly digitally signed in the website <http://e-tender.wb.nic.in> as per Tender time schedule stated in [Sl. No. 11](#)

The documents submitted by the bidders should be properly indexed & digitally signed.

3. The FINANCIAL OFFER of the prospective Bidder will be considered only if the TECHNICAL

Document of the Bidder found qualified.

. The decision of the Tender committee, W.B.H.B. will be final and absolute in this respect.

4. . For any queries and clarification, interested Audit Firms may visit the office and may contact with DFA cum DCAO or his authorised person in the accounts wing at the address mentioned below.

5. **Address for Communication :** Deputy Financial Adviser cum Deputy Chief Accounts officer

**WEST BENGAL HOUSING BOARD**

**'A B A S A N', 105, S. N. Banerjee Road, Kolkata –**

**700014,  
1480/ 0979.**

**Phone : (033) 2265-1965, 2264-1967. Fax : (033)2264-**

**Web site : [www.wbhousingboard.in](http://www.wbhousingboard.in)  
Email : [wbhousingboard@gmail.com](mailto:wbhousingboard@gmail.com)**

**WBHB reserves the right to accept/reject any or all proposals without assigning any reason thereof.**

6. **Eligibility Criteria For Participation In The Quotation.**

- a) Experience of CA Firms – The firm should have a minimum professional experience of 10 (Ten) years. *preferably in housing or real estate companies* and should be empanelled with CAG of India. having I.T. Regd. No., P. Tax certificate, PAN Card No., GST Registration No/ The agency should possess **GST Registration number** and copies of necessary documents to this effect is to be submitted
- b) No. of Partners of the Firms – The firm should have minimum 5 (five) nos. full time Partners.
- c) Annual Turnover of the Firm – The firm should have a minimum average annual turnover of 100.0 lacs (average of last three years)
- d) No. of Statutory Audit / Internal Audit – The firm should have an experience of carrying out minimum 05 (Five) nos. Of Statutory Audit/ Internal Audit of *housing or real estate companies/ State/ Central Govt., State / Central Govt. undertaking/ Statutory Bodies Constituted under the Statute of the Central/ State Govt. / Limited Company/Public Ltd. Co. having a minimum turnover of 100.00crore in any one of the last 3 Financial Years.* *( Attach list of client with address, phone number, and nature of work year wise etc.)*
- e) No. of qualified CA's with the Firm - The firm should have at least 3 employee Chartered Accountants on the date of Tender submission.
- f) Conflict of Interest – The firm should not be associated in professional capacity with the above mentioned 1 no. Joint Sector Cos. (JSCs) & 8 nos. Assisted Sector Cos. (ASCs) /perform any job /or any other Group of Co attached with them for the period under review and upto submission of final report so as to have any conflict of interest. (**Declaration in this respect has to be submitted**)
- g) The Firm should have Head Office / Branch Office in Kolkata (**Declaration in this respect has to be submitted**)

**Bidding Process:**

The Technical Bid consisting of documents in support of eligibility criteria are required. Financial bid will be called from successful technically qualified firms. The Technical Bid will be evaluated w.r.t. eligibility criteria and on the basis of marks stated below.

Evaluation of Technical Bid for the empanelment of Independent Auditors shall be made on the following basis: -

| Sl. No | Particulars                   | Maximum Marks. | Marks |
|--------|-------------------------------|----------------|-------|
| 1      | <b>Experience of CA firms</b> | 20             |       |
|        | <b>At least 10 years</b>      |                | 15    |
|        | >10 to 15 years               |                | 17    |

|   |  |    |    |
|---|--|----|----|
|   | >15 years .  |    | 20 |
| 2 | <b>Number of full partners in CA firms</b>   | 20 |    |
|   | <b>At least 5 partners</b>   |    | 14 |
|   | >5-10 partners   |    | 17 |
|   | >10 partners .   |    | 20 |
| 3 | <b>Annual Turnover of the Firm (Average of last 3 years)</b>   | 20 |    |
|   | <b>At least INR 100 lacs</b>   |    | 14 |
|   | >INR 100 lacs To INR 200 lacs.   |    | 16 |
|   | >INR 200 lacs To INR 300 lacs.   |    | 18 |
|   | >INR 300 lacs .  |    | 20 |
|   |  |    |    |
| 4 | <b>No of companies (registered under Companies Act ) housing or real estate companies /GOVT/Statutory bodies audited in the capacity of statutory auditors and / or Internal Auditor having a minimum turnover of <u>1 0 0 . 0 0</u> crore (At least 5 companies/GOVT/Statutory bodies ) in any of the last 3 Financial Years.</b> | 20 |    |
|   | At least 5 companies including /GOVT/Statutory bodies<br><i>Did not deal with housing or real estate companies</i>   |    | 8  |
|   | At least 5 companies( <i>dealt with housing or real estate companies</i> )   |    | 12 |
|   | More than 5 to 10 companies including /GOVT/Statutory bodies <i>Did not deal with housing or real estate companies</i>   |    | 12 |
|   | More than 5 to 10 companies ( <i>dealt with housing or real estate companies</i> )   |    | 14 |
|   | More than 10 companies including /GOVT/Statutory bodies<br><i>Did not deal with housing or real estate companies</i>   |    | 16 |
|   | More than 10 companies <i>dealt with housing or real estate companies</i>  |    | 20 |
|   |  |    |    |
| 5 | <b>No. of qualified CA in the full time employment with the CA firms</b>   | 20 |    |
|   | <b>At least 3 CA's</b>   |    | 12 |

|  |            |            |    |
|--|------------|------------|----|
|  | > 3-6 CA's |            | 16 |
|  | >6 CA's .  |            | 20 |
|  |            | <b>100</b> |    |

**Each Technical Bid having fulfil minimum criteria set for all 5 categories will be evaluated by the Tender Evaluation Committee on the basis of the points as mentioned above ie a maximum achievable score of 100.00.**

**Those securing average score of 75 or above in Technical Bid will qualify for financial bid (WBHB reserves the right to reduce the average qualifying marks up to 63.)**

**After opening the financial bids of the Technically qualified Bidders the Financial evaluation statement will be sent to Tender Committee and Technical-Cum-Works-Committee, for their consent/objection, if any,**

**7) Documents to be submitted scanned copy (In the E-Portal Only): -**

- (i) In respect of eligibility criteria Serial No. 1 & 2 scanned copy of Certificate issued by The Institute of Chartered Accountants of India on or after **1st January, 2017** duly certified by 2 partners.
- (ii) In respect of eligibility criteria Serial No. 3, scanned Copy of

Tax Audited Report in **3CD Form** is to be furnished along with Balance Sheet & Profit and Loss A/c. and all schedules forming the part of Balance Sheet and Profit and Loss Account for the last 3 (Three) years (year just preceding the current Financial Year will be considered as year-1). Tax Audit report, Balance Sheet and Profit and Loss Account including all schedules forming the part of Balance Sheet and Profit and Loss Account should be in favour of applicant. No other name along with applicant name, in such enclosure will be entertained.

- (iii) In respect of Serial No. 4 list of companies audited as on 31<sup>st</sup> March, 2015, 31<sup>st</sup> March, 2016 and 31st March, 2017 duly certified by two partners of the bidder in the following format.

| Sl. No. | Name of the Company<br>/GOVT/Statutory bodies | Whether as Internal Auditor/ Statutory Auditor | Year of auditing | Turnover of the Company/ GOVT/Statutory bodies |
|---------|---|--|------------------|--|
|         |   |  |                  |  |

- (iv) In respect of Serial No. 5, list of CA employees duly certified by 2 (two) partners.
- (v) A copy of GST Registration No.
- vi) Income Tax return with acknowledgement for the current year including PAN Card.

vii. The Technical proposal should contain scanned copy/ copies of EMD

4.

viii. a) A written Power of Attorney authorizing the signatory of the bid.

b) Partnership Deed / Memorandum of Association

c) Prequalification Application as per format given in **Sec-3, Form – 3**(Qualification Information)

d) Affidavit- Format for general affidavit shown in “Y” Section-3.

e) Documentary evidence of C.A.G Empanelment.

f) Declaration towards not blacklisted . Section-3.

g) Declaration along with documentary evidence towards H.O/ Branch office at Kolkata.

h) Undertaking for not blacklisted as per Section -3

i) Professional Tax (PT) certificate (if any)

j) Valid Trade license (if any)

## 8) A) Scope of Work

- i) Scrutinize/verify the audited accounts of the 1 (One) Joint Sector and 8 (Eight) Assisted Sector Companies since inception i.e from year of commencement of their first project./ **Date of proceeding of MOU/DA to march 2018.**
- ii) Verify, the books of accounts of the company along with performance audit.
- iii) Shall assess whether the audited accounts of the company reflects actual financial position of the company.
- iv) Whether there have been under statement of revenue or overstatement of expenditure which in effect understates profit of the company and thereby reducing quantum of dividend.
- v) Whether there is any diversion of fund from the concerned JSC / ASC to it's subsidiary or related company. What is the dividend policy of the company and whether dividend has been declared in accordance with that policy? Whether dividend has properly received by WBHB as per statement.
- vi) Verify Project Accounts & project-wise cost analysis to find out the construction cost per sq.ft including selling rate per sq.ft.
- vii) Scrutinise, whether the cost of sales and selling price of flat in each project. Have the selling price of HIG flats differed from market rate prevalent during the period with reason if any.
- viii) Valuation of shares at the end of each Financial Year i.e 31<sup>st</sup> March every year.
- ix) List of shareholders along with nos. of share held by them against issued & paid up share capital.
- x) Whether there is any secured & unsecured loan taken by the JSCs/ASCs and also any repayment is ether made by the concerned JSCs/ASCs, if yes, then submit a complete detail with the present status.
- xi) Whether any subsidiary company, LLP/SPV has been created, if yes, then submit a detail report.
- xii) Whether any amount of fund has been diverted from one project to another.

8) B) Work Information

**BENGAL UNITED CREDIT BELANI HOUSING DEV. LTD.**

**M.O.U : 17.10.2003**

| SL NO   | NAME OF PROJECTS                      | DATE OF DEVELOPMENT AGREE-MENT | LAND AREA (IN ACRE)                   | LOCATION OF LAND                         | YEAR OF COMMENCE-MENT |
|---|---------------------------------------|--------------------------------|---------------------------------------|--|-----------------------|
| 1   | HILAND WOODS                          | 20.8.04/<br>19.11.04           | 5.183 acers<br>313.59 kattah          | AA-IIC,<br>NEW TOWN<br><b>Govt. Land</b> | 2005                  |
| 2   | HILAND WILLOWS                        | 22.05.2007                     | 5.00                                  | AA-IIB,<br>NEW TOWN<br><b>Govt. Land</b> | 2005                  |
| SL NO   | NAME OF PROJECTS                      | DATE OF DEVELOPMENT AGREE-MENT | LAND AREA (IN ACRE)                   | LOCATION OF LAND                         | YEAR OF COMMENCE-MENT |
| <b>BENGAL D.C. PAUL HOUSING DEV. LTD.</b>         |                                       |                                |                                       |  |                       |
| <b>M.O.U :23.03.2006</b>                          |                                       |                                |                                       |  |                       |
| 1   | Subarna Bhoomi Residential Project-I  | 05.10.2007                     | 1.8207                                | SATGACHI                                 | 2003                  |
| 2   | Subarna Bhoomi Residential Project-II | 30.07.2009                     | 1.58                                  | SATGACHI                                 | 2003                  |
| <b>BENGAL SUNNY ROCK ESTATE HOUSING DEV. LTD.</b> |                                       |                                |                                       |  |                       |
| <b>M.O.U :23.03.2006</b>                          |                                       |                                |                                       |  |                       |
| 1   | NOT YET FINALISED                     | 23.02.2007                     | 209 K 12CH &<br>39 SQ.FT.             | JALPAIGURI                               | Projects not taken up |
| 2   | NOT YET FINALISED                     | 12.06.2008                     | 21.3/64 BIGHA<br>5 KATTAH &<br>808 CH | KOL. LEATHER COMPLEX                     |                       |

|  |                       |            |                                     |                         |  |
|--|-----------------------|------------|-------------------------------------|-------------------------|--|
| 3  | NOT YET FINALISED     | 21.01.2011 | 1261.13<br>DECM/<br>38.149<br>BIGHA | BARASAT                 |  |
| 4  | NOT YET FINALISED     | 24.01.2011 | 568.8 decm./<br>5.688 Acre          | CHANDPUR<br>Champagachi |  |
|  |                       |            |                                     |                         |  |
| BENGALMULTIPLE HOUSING DEV. LTD<br>M.O.U :23.03.2006           |                       |            |                                     |                         |  |
| 1  | PROJECTS NOT TAKEN UP |            |                                     |                         |  |
| BENGAL P.S. HOUSING DEV. LTD.<br>M.O.U :15.10.2007             |                       |            |                                     |                         |  |
| 1  | PROJECTS NOT TAKEN UP |            |                                     |                         |  |
| BENGAL K.D.C HOUSING DEVELOPMENT LTD.<br>M.O.U: 23.03.2006     |                       |            |                                     |                         |  |
| 1  | PROJECTS NOT TAKEN UP |            |                                     |                         |  |
| BENGAL SANJEEVANI HOUSING DEVELOPMENT LTD.<br>M.O.U:24.09.2007 |                       |            |                                     |                         |  |
| 1  | PROJECTS NOT TAKEN UP |            |                                     |                         |  |
| BENGAL FORUM HOUSING DEVELOPMENT LTD.<br>M.O.U:10.01.2011      |                       |            |                                     |                         |  |
| 1  | PROJECTS NOT TAKEN UP |            |                                     |                         |  |
| BENGAL NPR HOUSING DEVELOPMENT LTD.<br>M.O.U:                  |                       |            |                                     |                         |  |
| 1  | PROJECTS NOT TAKEN UP |            |                                     |                         |  |

**8 C) List of Deliverables as per scope of work**

1. Report on findings of the irregularities in the annual audited accounts of JVCs and ASCs having financial impact on WBHB as per scope of work in 8 A (i),(iii)& (iv).
2. Report on findings on performance audit, lacking if any along with its financial and social impact on WBHB as per scope of work in 8 A (ii).
3. Report on irregularities in dividend issues having financial impact on WBHB as per scope of work in 8 A (v),(ix) covering following point.(Accounting year wise)
  - a)** Total issued capital, Nos. rate, amount, type **b)** Name of the institutions/persons holding the share **c)** percentage of dividend declared (year-wise). **d)** Whether dividend has been declared as per accepted principle of company law and financial position. **e)** Whether financial interest of



- the WBHB has been hampered. **f)** Whether any case of Preference share getting voting right due non declaration of dividend in any year
4. Report on valuation of shares at the end of each financial year i.e. on 31<sup>st</sup> March every year.
  5. Report on loan taken as per scope of work in 8A (x) covering the following the following Information.(Accounting year wise)
    - a)** Name of the institution/person giving loan. **b)** Amount of loan **c)** rate of interest **d)** tenure **e)** Terms and conditions **f)** secured or unsecured loan **g)** if secured, details of the security. **h)** Whether the taking of loan justified. **i)** Total interest paid for each loan **j)** whether the loan has been properly repaid. **k)** Outstanding loan if any, **l)** whether approval of WBHB was taken before such loan, **m)** whether any financial interest of the board has been affected.
  6. Report on the findings on project accounts having financial impact on WBHB as per scope of work in 8A (vi) covering following information.
    - I) a)** Date of Development Agreement, **b)** date of commencement, **c)** land area and location. **d)** Scheduled date of completion. **e)** Actual date of completion. **f)** Total cost of the project with details of land cost, construction cost and establishment cost with breakup of bank interest, salary, legal, advertisement, purchase of valuable like vehicles and others) **g)** total area of the construction as per plan. **f)** Total sale proceeds of the project, Flats, and car parking space. **g)** Total value of unsold stock in trade if any, details. **h)** Construction cost per sq. ft. **j)** Average construction cost during the period as per market. **k)** Sale price per sq. ft. of HIG flat **l)** IGR value of the HIG flat during the period of sale. **m)** What was the projected cost, projected sale, and projected surplus/profit **n)** whether any deviation if yes, state the details with justifications if any.
    - II) a)** whether LIG and MIG policy of Govt. has been properly followed. **b)** Detail report of each lottery of selling LIG, MIG & HIG flat. **c)** Total Number of LIG, MIG, and HIG flat along with their ratio of total sq. ft. area of each category. **d)** Total no. of car parking space and their rate of sale
    - III) a)** whether any commercial unit has been constructed, **b)** Total Sq. ft. of commercial unit, **c)** construction cost of commercial unit per sq. ft **d)**selling rate of commercial unit. **e)** Whether any clubhouse or community hall has been constructed if yes state its area and construction cost. **f)** Present status of community whether it is under possession and control of Flat Owners association or under JSC/ASC **g)** if under control and possession of JSC/ASC the reason thereof with justification.
  7. Report on creation of SPV /LLP or other form of subsidiary companyhaving financial impact on WBHB as per scope of work in 8 A (xi) covering following points.
    - a)** Whether approval for creation of SPV/LLP, subsidiary company has been taken from WBHB, **b)** whether creation of SPV /LLP, S.C. is justified, **c)** If it is for arrangement fund why other alternate has not been taken. **d)** Whether the share value of the WBHB has been decreased after creation of SPV etc... **d)**
  8. Report on diversion of fund from **a)** one project to another, **b)** from one JSC/ASC to any subsidiary or related company having financial impact of the WBHB as per scope of work in 8 A (v), (xii).  
(The report as above are to be submitted in suitable Tabular Format.)

#### **DTime period for deliverables and schedule of payment**

| Particulars  | Time period | % of fees payable on Bid value |
|--|-------------|--------------------------------|
| 1. Bengal United Credit Belani Housing Dev. Ltd.<br>2. Bengal D.C.Paul Housing Dev. Ltd.<br>3. Bengal Sunny Rock Housing Dev. Ltd.<br>4. Bengal Multiple Rock Housing Dev. Ltd.<br>5. Bengal P.S Housing Dev. Ltd. | 1 ½ month   | 45%                            |

**Draft Report**

|  |                        |     |
|--|------------------------|-----|
| 6. Bengal NPR Rock Housing Dev. Ltd.<br>7. Bengal KDC Housing Dev. Ltd.<br>8. Bengal Forum Housing Dev. Ltd.<br>9. Bengal Sanjeevani Housing Dev. Ltd. |                        |     |
| <b>Final Report after approval of Board.</b>   | Within next<br>15 days | 55% |

**Bidder should Quote their Rate inclusive all Taxes ( including GST as applicable ) and shall have to comply with the provisions of Minimum wages Act including all the Statutory Levis as per Govt. Order.**

9. **No Mobilisation Advance will be allowed.**

10. Bids shall remain valid for a period not less than **120 (One hundred twenty) days** after the dead line date of Bid submission. If the bidder withdraws the bid during the period of bid validity, without any valid reason, the earnest money as documented will be forfeited forthwith without assigning any reason thereof or necessary appropriate legal action may be taken against the Bidder.

**11. Important Information: Date & Time schedule**

| Sl.NO | Particulars   | Date & Time  |
|-------|---|--|
| 1.    | Date of uploading of N.I.Q. and Bid   | 30/07/2018 18 HRS  |
| 2.    | Date & time of start of downloading Bid   | 30/07/2018 18 HRS  |
| 4     | <b>Date and Time of Pre-Bid meeting in the Board room of WBHB</b>   | <b>07.08.2018 at 15.30 HRS</b>   |
| 5.    | Date & time of start of Bid submission (On line)  | 13.08.2018 at 11.00 HRS  |
| 6.    | Date & time of closing of Bid Submission  | <b>17.08.2018 at 18.00 HRS</b>   |
| 7.    | Last date & time of submission of original documents of Earnest Money Deposit (Off line in sealed condition) in the office of the Quotation inviting Authority. | To be notified after evaluation Of Financial Bid                         |
| 8.    | Date & time of Bid opening for Technical Proposals (Online)   | <b>20.08.2018 at 11.00 HRS</b>   |
| 9.    | Date of uploading list of technically qualified bidders (online)  | To be notified after evaluation of Technical Bid.                        |
| 10.   | Date & time of Bid opening for Financial Proposal (Online)  | To be notified during uploading of Technical Evaluation Sheet of Bidders |

12. The Quotation Inviting Authority reserves the right to reject any application for

- participating in bidding process and to accept or reject any offer without assigning any reason whatsoever and is not liable for any cost that might have incurred by any Quotationer at the stage of Bidding.
13. **Released of EMD:** The Earnest Money of every technically disqualified Tenderer as well as that of every technically qualified tenderer other than L.1 (i.e. 1<sup>st</sup> lowest tenderer) and L2 (i.e. 2<sup>nd</sup> lowest tenderer) tenderers shall be released after the comparative statement has been prepared and approved.  
The Earnest Money of L2 Bidder shall be released after L1 Bidder has accepted the LOI (i.e. Letter of indent)  
The Earnest Money of L1 Bidder shall, after he has accepted the LOI (i.e. Letter of Intent), be credited to the account of WBHB as 10% security deposit of the work which will be paid on successful completion of the job.
14. Prospective applicants are advised to note carefully the minimum qualification criteria as mentioned in NIQ 'and various conditions in "Conditions of Contract", before Quotating the bids.
15. No Conditional/ Incomplete Quotation will be accepted under any circumstances.  
In case of ascertaining the authority of the intending bidders at any stage of Quotation process or execution of work, necessary registered irrevocable power of attorney in original is to be produced for verification as and when asked for by the Quotation Inviting & Accepting Authority / Officer -in- Charge.
16. During the scrutiny, if it comes to the notice to Quotation inviting authority that the credential or any other paper found incorrect/ manufactured/ fabricated, that bidder would not be allowed to participate in the Quotation and that application will be out rightly rejected without any prejudice.  
The Quotation Inviting Authority reserves the right to cancel the N.I.Q. due to unavoidable circumstances without assigning any reason, whatsoever, to the bidders and no claim in this respect will be entertained.
17. During the process of scrutiny of Quotation document, the Quotation inviting authority or his authorized representative may verify the credential and other related documents as submitted by the Bidders with the original, if necessary. After verification, if it is found that the documents submitted by the Bidders is either manufactured or false, the bid submitted by the Bidder will be summarily rejected and the Earnest Money deposited by the bidder will be forfeited by the Quotation Inviting Authority without assigning any reason thereof.
18. The set of Quotation/Bidding Documents comprises the documents listed below :  
i) Notice Inviting Quotation with all addenda & corrigendum, if any.  
ii) Instruction to Bidders  
iii) Financial offer
19. The documents forming the Contract shall be interpreted in the following order of priority :  
i) Agreement,  
ii) Letter of Acceptance,  
iii) Notice to proceed with the work (i.e. Work Order),  
iv) Contractor's Bid,  
v) Contract Data,
20. **Qualification criteria.**  
The Quotation inviting & Accepting Authority through a 'Quotation Evaluation

Committee' will determine the eligibility of each bidder. The bidders shall have to meet all the minimum criteria regarding :

**Experience/Credential.**

The eligibility of a bidder will be ascertained on the basis of the digitally signed documents in support of the minimum criteria as mentioned in NIQ. If any document submitted by a bidder is found either manufactured or false, in such cases the eligibility of the bidder/ Quotationer will be out rightly rejected at any stage without any prejudice with forfeiture of earnest money forthwith or will be debarred from participation in any Quotation within the jurisdiction of WBHB for a period of 1 (one) year or more as deemed fit by the Quotation Inviting authority.

21. "Where an individual person holds a digital certificate in his own name duly issued to him against the company or the firm of which he happens to be director or partner, such individual person shall, while uploading any Quotation for and on behalf of such company or firm, invariably upload a copy of registered power of attorney showing clear authorization in his favour by the rest of the directors of such company or the partners of such firm, uploading such Quotation. The power of attorney shall have to be registered in accordance with the provisions of the Registration Act, 1998"

22. Deduction of Taxes & duties:- As applicable, as per norms.

**Joint Director (EP)  
West Bengal Housing Board**

**Memo .No:- 918/1(4)**

**Dated :- 30/07/2018**

**Copy forwarded for kind information & wide circulation to the :-**

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place West, Kolkata — 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place West, Kolkata — 700001. .
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata-700064
4. Vice-Chairman, HRBC, St. Georges Gate Road, Kol.
6. The Institute of Chartered .Accounts of India, ICAI Bhawan Anadilal Poddar Sarani (Rssell Street) Kolkata,70007
7. InstituteofCost Accountant of India,12,Sudder Street,Kolkata-700016

**Joint Director (EP)  
West Bengal Housing Board.**

**Memo .No:- 918/2(9)**

**Dated :- 30/07/2018**

**Copy forwarded for kind information to the :-**

1. Secretary, Housing Department, Govt of West Bengal, N.S. Building,1,K.S. Road, Kolkata -1
2. Engineer-in- Chief, Housing Dept. Govt. of West Bengal, N.S. Building,1,K.S. Road, Kolkata -1
3. Chief Engineer, Housing Dept. Govt. of West Bengal, N.S. Building,1,K.S. Road, Kolkata -1

4. Housing Commissioner, WBHB
5. JHC&Secretary, WBHB
6. Director (Engg.),WBHB. for information & with the request to take necessary steps for publish the same(Abridged) in local Leading 3(Three) dailies(Bengali, English and Hindi)
7. FA-Cum-CAO,WBHB
8. L.A.O./AHC-I/AHC-II, WBHB with the request to publish the Notice in BOARD's Web site.
9. Notice Board

**Joint Director (EP)**  
**West Bengal Housing Board.**

## **WEST BENGAL HOUSING BOARD**

### **Section-1**

#### **INSTRUCTION TO BIDDERS**

- **GENERAL**

#### **General guidance for e-QUOTATION**

Instruction/Guidelines for Quotations for electronic submission of the Quotations online have been annexed for assisting the contractors to participate in e-QUOTATION.

#### **1. Work Background**

West Bengal Housing Board (hereinafter referred to as “WBHB” or the “Client”) intends to engage reputed Chartered Accountant Firms for special audit on accounts of the below mentioned 1 no. Joint Sector Co. (JSC) & 8 nos. Assisted Sector Cos. (ASCs) and report thereon.

WBHB invites request for NIQ to appoint a reputed Audit firm for the above mentioned Services for 1 no. Joint Sector Cos. (JSC) & 8nos. Assisted Sector Cos. (ASCs) of West Bengal Housing Board, which comes under the purview of this special Audit

Above details are tentative and are subject to change. Above description is given only for the purpose of submitting the proposal.

#### **2 Scope of Work**

- Scrutinize/verify the audited accounts of the company.
- Verify, the books of accounts of the company.
- Shall assess whether the audited accounts of the company reflects actual financial position of the company.
- Whether there have been under statement of revenue or overstatement of expenditure which in effect understates profit of the company and thereby reducing quantum of dividend.
- Whether there is any diversion of fund from the concerned JSC / ASC to it's subsidiary or related company.
- What is the dividend policy of the company and whether dividend has been declared in accordance with that policy.

- **(A) PREPARATION OF BIDS**

#### **1. Registration of bidder**

Any bidder willing to take part in the process of e-QUOTATION will have to be enrolled and registered with the Government system through log In on to <https://eQuotation.wb.nic.in> (or on the web portal of West Bengal Housing Board). The contractor is to click on the link for e-QUOTATION site as given on the web portal.

#### **2. Digital Signature Certificate (DSC)**

Each bidder is required to obtain a class-II or class-III Digital Signature Certificate (DSC) for submission of Quotations from the approved service provider of the National Informatics Centre (NIC) on payment of requisite amount. Details are available at the website stated in clause-1 above. DSC is given as a USB e-Token.

#### **3. Collection of Quotation Documents**

The Bidder can search & download NIQ and bid documents electronically from computer once he logs on to the website mentioned above using the Digital Signature Certificate. This is the only mode of collection of Quotation documents.

#### **5. Pre-Bid meeting :- Provision of pre-bid meeting**

## Section -2

### (B).SUBMISSION OF BIDS

Bids are to be submitted through online to the website stated in Cl. 1 in two folders at a time for each work, one in Technical Proposal & the other in Financial Proposal before the prescribed date & time using the Digital Signature Certificate (DSC). The documents are to be uploaded virus scanned copy duly Digitally Signed. The documents will get encrypted (transformed into non readable formats).

a). **Technical proposal (ALL THE DOCUMENTS MENTIONED BELOW SHOULD BE UPLOADED IN TECH\_FILE OF THE TECHNICAL COVER)**

The Technical proposal should contain scanned copies of the following

**Cover Containing (Packet 1)**

1. Particulars relating to Qualification of Bidder – Eligibility and Qualification Criteria as per Clause 6.  
  \
  2. The Technical proposal should contain scanned copy/ copies of EMD
  3. Self attested copies of PAN CARD, EPF Code No., Professional Tax Enrolment No. and GST Registration Certificate/ The agency should possess **GST Registration number** and copies of necessary documents to this effect is to be submitted , Latest IT Return
  4. A written Power of Attorney authorizing the signatory of the bid.
  - e ) Partnership Deed / Memorandum of Association
  - f) Prequalification Application as per format given in **Sec-3, Form – I**(Qualification Information)
  - g) Affidavit- Format for general affidavit shown in “Y” Section-3.
  - h) Documentary evidence of C.A.G Empanelment.
  - i) Declaration towards not blacklisted . Section-3.
  - j) Declaration along with documentary evidence towards H.O/ Branch office at Kolkata.
  5. Undertaking for not blacklisted as per Section -3
- b). **Financial Proposal**  
**(Packet 2)**
- i) The financial proposal contain the Bill of quantities (BOQ), the Firm is to quote the rate (Lumsum) online, through computer in the space marked for quoting rate in the BOQ.

C)Audit Firm should provide photo identity of deployed person (as per sec-3)

The photo-identity card shall convey a full-face image in colour, full name of the person , of the **Chartered Accountant Firms** and the identification number of the individual to whom the photo identity card is issued.

.The photo-identity card shall be maintained up to date and any change in the particulars shall be entered therein.

.Any loss or theft of photo-identity card will be immediately brought to the notice of the

Agency that issued it.

(D) **Quotation Evaluation committee (TEC)**

i. **Opening and evaluation of Quotation :-**

If any Quotationers exempted from payment of EMD, copy of relevant order needs to be furnished.

- ii. Technical proposals will be opened jointly by The Joint Director(EW) and any other Engineer Officer(s) of WBHB (holding DSC) electronically from the web site using their Digital Signature Certificate.
- iii. Intending Quotationers may remain present, if they so desire.
- iv. Cover containing Technical documents should be opened first. If there is any deficiency in the statutory documents, the Quotation will summarily be rejected.
- v. Decrypted (transformed into readable formats) documents of folder-1 will be downloaded and handed over to the Quotation Evaluation Committee.
- vi. Bid opening summary of the Technical Bid is then uploaded to send email to all the participating Bidders.
- vii. Pursuant to scrutiny and decision of the Quotation Evaluation Committee, the summary list of Qualified & Non-qualified Bidders for the work (mentioning the serial number) will be uploaded in the web portals.
- viii. While evaluation, the committee may summon the QUOTATIONERS and seek clarification / information or additional documents .if these are not produced within the stipulated time frame, their proposals will be liable for rejection.

(E). **Penalty for suppression / distortion of facts/Non Performance/Losses**

Submission of false document by Quotationers strictly prohibited and in case of such act by the Quotationers the same may be referred to the appropriate authority for prosecution as per relevant IT Act with forfeiture of earnest money forthwith.

(F). **REJECTION OF BID**

The Employer (Quotation accepting authority) reserves the right to accept or reject any Bid and to cancel the Bidding processes and reject all Bids at any time prior to the award of Contract without thereby incurring any liability to the affected Quotationer or Quotationers or any obligation to inform the affected Quotationer or



QUOTATIONERs of the ground for Employer's (Quotation accepting authority) action.

**(G) Opening of Financial Bid**

- a) Financial proposals will be opened by the Joint Director(EP) along with other authorised Engineer Officer(s) of WBHB electronically as per schedule date, time place.
- b) After opening of Financial Bid if situation demands, the Joint Director(EP) WBHB may call off-line open Bid among the Bidders to lower down the offer rate further.

**(H) Award of Contract**

The Quotationer whose Bid has been accepted will be notified by the Quotation Inviting and Accepting Authority/DFA cum CAO of WBHB through acceptance letter/ Letter of Acceptance. The Letter of Acceptance will constitute the formation of the Contract. The Agreement in Printed Quotation Form will incorporate all necessary documents e.g. LOA, N.I.Q. with all addenda-corrigendum, Instruction to Bidders terms and condition and the same will be executed between the Quotation Accepting Authority and the successful QUOTATIONER.

Throughout these bidding documents, the terms 'bid' and 'Quotation' and their Derivatives (bidder/Quotation, bid/Quotation, bidding/QUOTATION, etc.) are synonymous.

• **(I) NOTIFICATION OF AWARD**

Prior to expiration of the period of bid validity prescribed by the Employer, the Employer will notify the successful bidder by e-mail confirmed by registered letter that his bid has been accepted.

The notification of award will constitute the formation of the Contract.

Upon final selection of the bidder, the Employer will promptly notify the other bidders that their bids have been unsuccessful.

**Signing of Agreement**

At the same time that he notifies the successful bidder that his bid has been accepted, the Employer will send the bidder the Form of Agreement provided in the NIQ documents, incorporating all agreements between the parties.

Within seven days of receipt of the Form of Agreement, the successful bidder shall sign the Form and return it to the Employer.

**(K) Issue of Notice to Commence**

If the Audit Firm fails to commence works from the date of issue of Notice to Commence Work, that will constitute a breach of contract and in that case the Employer will have right to terminate the Agency with forfeiture of EMD/ SD.

**(L) EXTENSION OF TIME**

**The Board reserves the right to extend the Services period without prejudice to the terms and conditions of this contract, if necessary.**

**(M) Suspension**

If the Audit Firm fail to perform any of their obligations under this Contract, including the carrying out of the service provided, the WBHB may, by written notice of suspension to the Audit Firm, suspend all payments (Full/Part) to the Firm hereunder, such notice of suspension shall specify the nature of the failure and with the request to the Firm to take remedy of such failure within a period not exceeding thirty (30) days after receipt by the Firm of such notice of suspension.

**(N) Termination**

The WBHB may be terminate by not less than thirty (30) days' (Written notice of termination) for the following reasons:-

- (a) if the Agency fails to remedy a failure in the performance of their obligations hereunder, as specified in a notice of suspension hereinabove, within thirty (30) days of receipt of such notice of suspension or within such further period as the Client may have subsequently approved in writing;
- (b) if the Firm become insolvent or bankrupt or enter into any agreement with their creditors for relief of debt or take advantage of any law for the benefit of debtors or go into liquidation or receivership whether compulsory or voluntary;
- (c) if the Audit Firm submit to the Client a statement which has material effect on the rights, obligations or interests of the Client and which the Agency know to be false;
- (d) if, as the result of Force Majeure, the Agency are unable to perform their services.
- (e) if the Client(WBHB), in its sole discretion and for any reason whatsoever, decides to terminate this Contract.

**O)Payment upon Termination**

Upon termination of this Contract hereof, the Client shall make the following payments to the Audit Firm:

- (i) amount for items of service which have been executed prior to the date of termination but payment for the same not yet made to the Audit Firm.
- (ii) a proportionate sum being the amount of any expenditure reasonably incurred by the Audit Firm for the Service partially performed.

P) Settlement of Dispute

Except where otherwise provided in the contract all questions and disputes relating to claim, right, matter or thing whatsoever, in any way arising out of relating to the contracts instructions, orders or these conditions or otherwise concerning the works, or the executions or failure to execute the same, whether arising during the progress of the work or after the completion or abandonment thereof shall be dealt with as mentioned hereinafter:  
If the agency considers any work demanded of him to be outside the requirements of the contract, or disputes any record or decision given in writing by the Officer- in-Charge on any matter in connection with or arising out of the contract or carrying out of the work, to be unacceptable, he shall promptly within 15 days request the Chairman of the Dispute Redressal Committee in writing for written instruction or decision. Thereupon, the Dispute Redressal Committee shall give its written instructions or decision within a period of three months from the date of receipt of the Agency's letter. The Dispute Redressal Committee shall be constituted with the following officials as members -

|   |  |                                |
|---|--|--------------------------------|
| 1 | Engineer- in-Chief , Housing Department, Government of West Bengal | Chairman                       |
| 2 | Housing Commissioner, West Bengal Housing Board.                   | Member                         |
| 3 | Director (Engineering), West Bengal Housing Board.                 | Member                         |
| 4 | F.A.-cum-C.A.O., Finance Wing, West Bengal Housing Board.          | Member- Secretary and Convenor |
| 5 | JHC & Secretary West Bengal Housing Board                          | Member                         |

This provision will be applicable irrespective of the value of the works to which the dispute may relate."

Sec-3

**WEST BENGAL HOUSING BOARD**

**QUALIFICATION INFORMATION**

**PRE-QUALIFICATION APPLICATION**

To  
The Joint Director (EW)-II  
West Bengal Housing  
Board.

Ref Quotation for ..... (Name of work)  
.....  
.....  
..... [N.I.Q No .....]

Dear  
Sir,

Having examined the Statutory, Non statutory and NIQ documents, I /we hereby submit all the necessary information and relevant documents for evaluation.

The application is made by me / us on behalf of ..... In the capacity..... duly authorized to submit the same.

The necessary evidence admissible by law in respect of authority assigned to us on behalf of the group of firms for Application and for completion of the contract documents is attached herewith.

We are interested in bidding for the works given in Enclosure to this letter. We understand that:

- (a) Quotation Inviting & Accepting Authority can amend the scope & value of the contract bid under this Service.

(b) Quotation Inviting & Accepting Authority reserves the right to reject any application without assigning any reason;

**Encl:- e-Filling:**

- 1. Statutory documents.
- 2. Non statutory documents.

**. Signature of applicant including title  
and capacity in which application is made**

Date:-

## FORM OF AGREEMENT

This CONTRACT ( hereinafter called the “Contract” ) is made the \_\_\_\_\_ day of the month of \_\_\_\_\_, 2017 between, on the one hand, The Joint Director(EW)- , West Bengal Housing Board, ‘ABASAN’, 105, S. N. Banerjee Road, Kolkata - 700014 ( hereinafter called the “Client” ) and, on the other hand, \_\_\_\_\_( hereinafter called the “Agency” )

### WHEREAS

- (A) the Client has requested the Audit Firm to provide “ Special Audit” as defined in the General Conditions attached to this Contract ( hereinafter called the “Services” );
- (B) the Agency, having represented to the Client that they have the required personnel have agreed to provide the Services on the terms and conditions set forth in this Contract;

NOW THEREFORE the parties hereto hereby agree as follows:

- 1. The following documents attached hereto shall be deemed to form an integral part of this Contract:
  - a) The Agreement
  - b) Letter of Acceptance
  - c) Addenda to the NIQ Document, if any
  - d) Form of Bid duly filled up
  - e) Instructions to Bidder
  - f) The General Conditions of Contract
  - g) Financial Offer with Payment Schedule
  - h) Notice Inviting Quotation
  - i) Other Documents as agreed upon
- 2. The mutual rights and obligations of the Client and the Agency shall be as set forth in the Contract in particular:
  - (a) the Agency shall carry out the Services in accordance with the provisions of the Contract, and
  - (b) the Client shall make payments to the Agency in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

**FOR AND ON BEHALF OF  
[CLIENT]**

By \_\_\_\_\_  
**Authorized Representative**

**FOR AND ON BEHALF O  
[ Chartered Accountant Firms ]**

By \_\_\_\_\_  
**Authorized Representative**

**Sec-3**

.

**UNDERTAKING FOR NOT BLACKLISTED**

We do hereby undertake that we have not been blacklisted or deregistered by any central/state government department or public sector undertaking and also that none of our work was rescinded by the client after award of contract during last 5 years.

.....  
STAMP & SIGNATURE OF AUTHORIZED SIGNATORY

### SECTION - 3

#### AFFIDAVIT – “y”

(To be furnished in Non – Judicial  
Stamp paper of appropriate value  
duly notarized)

1. I, the under-signed do certify that all the statements made in the attached documents are true and correct. In case of any information submitted is proved to be false or concealed, the application may be rejected for which no objection/claim will be raised by the under-signed.
2. The under-signed also hereby certifies that neither our firm M/S \_\_\_\_\_ nor any of constituent partner had been debarred to participate in tender by the Department(Govt/Semi Govt) during the last 5 (five) years prior to the date of this NIQ.
3. The under-signed would authorize and request any Bank, person, Firm or Corporation to furnish pertinent information as deemed necessary and/or as requested by the Department to verify this statement.
4. The under-signed understands that further qualifying information may be requested by Department and agrees to furnish any such information at the request of The Department.
5. Certified that I have applied for the tender in the capacity of individual/as a partner/P.O.A. holder of a firm and I have not applied severally for the same work.

**Signature of applicant including title  
and capacity in which application is  
made.**

Date \_\_\_\_\_



**Photo Identity Card -**

- . Every photo-identity card issued by the Agency shall be in Form as below :-

**Photo-Identity Card for Audit Party**  
**(Name of the Chartered Accountant Firms)**

**Name.....**  
**Official Designation .....**  
**Identification No. ....**  
**Date of Issue. ....**  
**Valid up to .....**  
**Signature of the cardholder.....**

**Signature of the issuing authority**  
**Official Seal**

