

**BRAHMAPUTRA VALLEY FERTILIZER CORPORATION LIMITED**  
**(A Government of India Enterprise)**

CIN No. U24123AS2002GOI006786  
GST No: - 18AABCB9399R1ZK

HEAD OFFICE  
Namrup, P.O.-Parbatpur, Dist-Dibrugarh,  
Assam-786623

TENDER NO: -A/XV/BVFCL/F&A/COSTAUDITOR/2020-21/01

Tender Document for

Detail notice inviting Expression of Interest (EOI) of Cost Audit Firms for conducting Cost Audit of BVFCL NAMRUP-II & III units for the year 2020-21.

Last Date & Time for submission of EOI Documents: **06/06/2020** AT 11:00 AM  
At

Date and Time of EOI opening: - **06/06/2020** at 11.30 AM

Website: [www.bvfcl.co.in](http://www.bvfcl.co.in)

## NOTICE INVITING BID

**BVFCL Profile:** Brahmaputra Valley Fertilizer Corporation Limited, a CPSU under the administrative control Ministry of Chemical & Fertilizer, Govt. of India, is a 100% Govt. of India undertaking. The Company has a rated capacity of 3.90 lakh MT of urea. The Company is presently running two manufacturing units located at Namrup namely Namrup-II & Namrup-III (Assam) and the only fertilizer plant exists in entire North-East. Namrup -II plant went into commercial production in 1976 and currently working with annual capacity (50%) of 1, 20,000 MT of urea. Namrup-III plant went into commercial production in 1987 and currently working with annual capacity of 2, 70,000 MT of urea. Company has its Registered Office at Namrup, P.O. - Parbatpur, Dist-Dibrugarh, Assam-786623.

Online Bids are invited by BVFCL from listed Practicing Cost Accountant Firms for conducting Cost Audit for both the plants units at namrup in accordance with the provisions of the Companies (Cost Records and Audit) Rules 2014. Cost audit shall be in adherence to the relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt. of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time for the Financial Year 2020-21.

### 1 (a) Essential documents required to be upload for validity of Bids:

- i. The firm is required to upload a copy of its valid PAN Card.
- ii. The firm is required to upload a copy of its valid GST Registration certificate.
- iii. The name of the partner who shall issue the Cost Audit Report.
- iv. All the supporting documents required to secure points.
- v. A certificate copy of firm registration with Institute of Cost Accountants of India (ICAI).

### 1 (b) Eligibility cum selection Criteria:

- i. Firms of Practicing Cost Accountants registered with the Institute of Cost Accountants of India (ICAI) shall be considered for Appointment as Cost Auditors for conducting Cost Audit of the Company.
- ii. In addition to the above essential requirement, the following will be the basis of Points for the selection of Cost Auditors.

Sr. No.	Selection Criteria	Basis of Points	Maximum Points
1	Experience in practice (No. of years).	3 point for every completed year of Firm's Registration with the Institute of Cost Accountants of India (ICAI)	30
2	Fellow/Associate membership of Institute of Cost Accountants of India (Partners/Qualified in the Firm with valid certificate of practice issued by Institute of Cost Accountants of India)	4 point for each FCMA & 3 point for each ACMA.	16

3	Semi qualified staff	2 point for each (Inter pass certificate required to attached)	10
4	Experience in conducting statutory Cost Audit in Central / State PSUs /Private sector Companies (other than Fertilizer sector). (Copy of appointment Letter issued by the Companies is required to be submitted).	3 point for each completed Cost Audit during Preceding five financial years i.e., Audited for the year 2014-15 to 2018-19 (name of the company, financial year audited)	15
5	Experience of the Firm as statutory Cost Auditor in Fertilizers Sector (Urea). (Copy of appointment Letter issued by the Companies is required to be submitted).	4 point for each completed Cost Audit during Preceding five financial years i.e., Audited for the year 2014-15 to 2018-19 (name of the company, financial year audited)	20
6	Firm having a branch/head office in the North-East region.	9 points for branch/head office. (Address need to be mention for future communication)	9
<b>Total</b>			<b>100</b>

(\*) Cost Audit of multiple units of a company in a year shall be counted as 1 (one) audit.

**Note:-**

- i) Clear and complete details and documentary evidence in respect of above (as desired in **Annexure-I**), for determination of Points in support of information against Items 1 to 6 in Sr. No. 1 (b) (ii) above is required to be furnished. Proposals without the required documentary evidence(s) shall be ignored for evaluation.
- ii) Bids should be un-conditional. Conditional bids shall be summarily rejected.

**1 (c)** Format for submission of Bid is enclosed at **Annexure-I**.

**2.** Requirements for Bid to be considered valid, Detailed Terms & Conditions, scope of work & time schedule, Travelling, Boarding, Lodging, Local transport expenses of Cost Audit, Arbitration, Jurisdiction and other related clauses that are material to the process of award of Assignment and its execution are mentioned in **Annexure-A**.

**3. Documents required for evaluation of Bids duly signed with seal:-**

- (i) Essential Documents mentioned at 1 (a) on pre-page.
- (ii) Documents in support of Eligibility Criteria as Mentioned at 1 (b) on pre-page.

**4.** The Annual Report on Cost Audit will be finalized & issued by a senior partner of the firm.

**Last Date and Time for receipt Bid : 06-06-2020 up to 11:00 AM**

**Date and Time of opening of Bid : 06-06-2020 at 11.30 AM**

The tender documents are issued to the prequalified 06 (six) empanelled parties only.

In case you require any other information, please feel free to contact the undersigned on any working day.

Representative of the firm can be present at the time of opening of Bid on bringing a letter of Authority from the Partner of the Firm.

**Bids are to be submitted on or before 06-06-2020 up to 11.00 AM in the next tender's platform.**

**5. Proposed Audit Fee (subject to approval of audit committee)**

The schedule of fee will be as follow: -

Particulars	Estimated Total Fees (Rs)
Quarterly Cost Review Report (03 quarters ended in the month of June, September & December)	10605
Annual Cost Audit	23100
Conversion to XBRL format & uploading MCA portal (Includes Filing of CRA-2)	5985
<b>Total fees (excluding applicable tax)</b>	<b>Rs 39,690</b>

**Note:** -*The fee is based on 3 quarterly review (i.e. June, September & December) & annual cost audit. If any of the quarterly review could not be schedule by BVFCL the fees will be deducted on pro-rata basis.*

**The bids should be valid up to six months from the closing date of bid submission.**

Encl:

1. Format for submission of Technical Bid (Annexure-I)
2. General Terms & Conditions (Annexure-A)

**(Preferably to be given on the Audit Firm's Letter Head)**

**Annexure-I**

**Format for submission of Bid**

1. Name of the Cost Audit Firm:
2. Registration Number of the Cost Audit Firm with Institute of Cost Accountants of India:
3. Date of Registration of the Firm:
4. Particulars of Cost Audit Firm:
  - i) (a) Address of the Firm as registered with ICAI  
(b) Address of the Firm at North-East region (If any)  
(if different from 'a').
  - ii) (a) Telephone Number with STD Code  
(b) Mobile No. of the Partner (for Contact Purpose)
  - iii) Email address of the Firm
  - iv) Website of the Firm, if any
  - v) PAN No. of the Firm
  - vi) GST Registration No. of the Firm

5. **Details**

1	Experience in practice (No. of years). (Scanned copy of Firm's Registration with the Institute of Cost Accountants of India need to be uploaded)	
2	Fellow/Associate membership of Institute of Cost Accountants of India (Partners in the Firm with valid certificate of practice issued by Institute of Cost Accountants of India)	
3	Semi qualified staff	
4	Experience in conducting statutory Cost Audit in Central / State PSUs /Private sector Companies (other than Fertilizer sector). (Copy of appointment Letter issued by the Companies is required to be uploaded).	
5	Experience of the Firm as Cost Auditor in Fertilizers Sector (Urea). (Copy of appointment Letter issued by the Companies is required to be uploaded).	
6	Firm having a branch/head office in the North-East region. (Address need to be mention for future communication).	

6. We hereby confirm the acceptance of all provisions and terms & conditions of the Invitation without any deviation.

Place:

Date:

**Authorized Signatory  
With Official Stamp**

SUPPORTING DOCUMENTS ARE ATTACHED FOR SECURING THE POINTS FOR (SL NO AS MENTIONED ABOVE):-

**2. Details of partners / qualified in the firm.**

Sl. no.	Name	Membership No & Status (FCMA/ACMA)		Full time (Yes/No)	Date of joining the firm	Page No. of bid for Supporting document

**3. Details of semi-qualified in the firm.**

Sl. no.	Name	Registration No	Full time (Yes/No)	Date of joining the firm	Page No. of bid for Supporting document

**4. Detail of experience in conducting statutory Cost Audit. (except Urea fertilizer)**

Sl. no.	Name of Company/ Unit	PSU or Pvt. sector	Turnover of the company	Year of cost audit conducted	Name of the firm/partner in whose name Audit conducted	Page No. of bid for Supporting document

**5. Detail of experience in conducting statutory Cost Audit. (Urea fertilizer)**

Sl. no.	Name of Company/ Unit	PSU or Pvt. sector	Turnover of the company	Year of cost audit conducted	Name of the firm/partner in whose name Audit conducted	Page No. of bid for Supporting document

## **Annexure-A**

### **1. Requirements for Bid to be considered Valid.**

- a) The bid documents complete in all respects & duly signed with seal by authorized person shall be submitted by the bidder in online platform.

**“Expression of Interest (EOI) for appointment as Cost Auditor” and Tender No. “A/XV/BVFCL/F&A/COSTAUDITOR/2020-21/01”**

- b) Incomplete offers would be summarily rejected.
- c) No extension of time shall be permitted for the submission of Tender Documents and/or Tender opening date.
- d) Bidders shall upload scanned copy of all the required documents.
- e) Offers submitted against tender documents only will be considered and the offer shall be in the name of the firm.
- f) While submitting the bid, tenderers are requested to ensure that bids are in compliance with the regulations applicable under various statutes. Any fine, penalty or expenses due to breach arising thereon will be borne by the tenderer; BVFCL will bear no financial implication on this account.
- g) BVFCL takes no responsibility for server/internet problem or non-receipt of online tender documents and also reserve the right to reject any offer in part or full without assigning any reasons thereof.
- h) BVFCL shall always be at liberty to reject or accept any offer or offers or part thereof at its sole discretion. The submission of offer shall have no cause of action or claim against BVFCL for rejection of offer. The firm, whose offer is not accepted shall not be entitled to claim any costs, charges and expenses incidental to or incurred in connection with submission of offer or its consideration by BVFCL, even though BVFCL may opt to modify/withdraw the invitation to Tender or does not accept the offer or cancel the tender as a whole.

### **2. Evaluation criteria for Bids:**

- 2.1 The bids should be unconditional. Conditional bids would be summarily rejected.
- 2.2 Should there be a tie in the marks/points obtained by the firms preference will be given to the Firm that was incorporated earliest among them. If the incorporating date of the firm is also same than the firm having more FCMA will be given preference.
- 2.3 Currencies for bid and payment shall be in Indian Rupees only.
- 2.4 BVFCL is committed to a corruption free work environment. “All the above purchases, services and commitments of BVFCL will be honored without the citizen having to pay any bribe”. In case any person demands any bribe, it is the duty of the responsible to inform the matter to vigilance office, BVFCL, Namrup, P. O. Parbatpur, Dist. Dibrugarh, Assam PIN; 786623. (Tel no: 0374-2507092 / 0374-2507167).

### 3. Scope of Work and Time Schedule

- a) To conduct Cost audit of the two manufacturing units at Namrup-II & III in accordance with the provisions of the Companies (Cost Records and Audit) Rules 2014. Cost audit shall be in adherence to the relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt, of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time.
- b) Cost audit team should consist of adequate number of partner or qualified/semi-qualified assistants (Cost Accountants) of the Firm so as to be commensurate with cost audit work requirements.
- c) Verification and certification of cost Performa maintained by the Company as per Companies (Cost Records and Audit) Rules, 2014.
- d) Verification and certification of annexure to the cost audit report. The auditor also needs to figure out the BEP of both the plants i.e. Namrup-II & Namrup-III.
- e) Cost audit firm so appointed shall commence quarterly/annually cost audit and submit report within the stipulated as per Companies (Cost Records and Audit) Rules, 2014 and relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt, of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time.
- f) The cost audit firm shall ensure submission of cost audit report and annexure to the cost audit report along with their reservation(s) or qualification(s) or observation(s) or suggestion(s), if any.

### 4. Detailed Terms & Conditions

- a) For Cost Audit of BVFCL (Namrup-II & III) units, assignments shall be given to one firm only. However, Firm has to issue single Cost Audit Report for both the plants.
- b) Should there be a tie in the marks/points obtained by the firms preference will be given to the Firm that was incorporated earliest among them. If the incorporating date of the firm is also same than the firm having more FCMA will be given preference.
- c) **All the pages of the proposal document shall have to be signed by the applicant firm(s) with the firm's seal and documents submitted along-with the offer shall also have to be authenticated by the authorized signatory of the applicant firm(s) with the firm's seal.**
- d) The proposal should be submitted strictly as per the terms & conditions laid down in the document.



## **5. Travelling, Boarding, Lodging, Local Transport Expenses**

- a) Reimbursement of travelling expenses by Air fare (Economic class) (to and fro) to Proprietor or 1 (one) Partner or for 1 (one) qualified staff the reimbursement will be in 2AC. The reimbursement will be in 3AC rail fare (to and fro) to 1 (one) audit assistant or as per actual whichever is less on submission of documentary evidence. Fooding & Lodging shall be provided to the audit team in BVFCL Guest House free of charge.
- b) Transport at the Namrup to and fro Railway Station/ airport /Bus Stand and Company's Guest House to place of work will be provided by the company free of charge. However, in respect of local transport charges at the originating destination, the reimbursement (to & fro) shall be limited to auto charges @ Rs 200/- to Audit staff & Rs 300/- for partner/Proprietor/Qualified by taxi, or actual whichever is less on production of documentary evidence.

## **6. Action against the Tenderer**

Failure to act according to tender conditions, non-fulfillment of any or whole of the contract may entail de-listing of the firm in addition to taking other appropriate action against the Firm.

If a tenderer resorts to any frivolous, malicious or baseless complaints/allegations with intent to hamper or delay the tendering process or resorts to canvassing/rigging/lance the tendering process, BVFCL reserves the right to debar such tenderer from participation in the present/future tenders up to a period of 5 years.

## **7. Arbitration:**

Except where otherwise provided in the contract, all matters, questions, disputes or difference whatsoever, which shall at any time arise between the parties hereto, touching the construction, meaning, operation or effect of the contract, or out of the matters relating to the contract or breach thereof, or the respective rights or liabilities of the parties, whether during or after completion of works or whether before or after termination shall after written notice by either party to the contract be referred to the arbitration of Director Finance, BVFCL.

The Arbitration proceedings shall be governed by the Arbitration and Conciliation Act, 1996 or any statutory modification or re-enactment there-off and the rules made there under.

The firm hereby agrees that it shall have no objection if the arbitrator so appointed is an employee of BVFCL and had to deal with the matter to which the contract relates

and that in the course of his duties as such he has expressed his views on all or any of the matter in dispute or differences.

Further, it is agreed by and between the parties that in case a reference is made to the Arbitrator or the Arbitral Tribunal for the purpose of resolving the disputes/ differences arising out of the contract by and between the parties hereto, the Arbitrator or the Arbitral Tribunal shall not award interest on the awarded amount more than the rate SBI PLR/Base Rate applicable to BVFCL on the date of award of contract.

## **8. Jurisdiction**

In respect of all tender conditions, the decision of BVFCL shall be final and binding. The venue of the Arbitration shall be Dibrugarh & Dibrugarh courts will have Jurisdiction.

## **9. General**

Bidder/Tenderer shall mean the firm who submits the tender and enters into contract with BVFCL and shall include their executors, administrators and successors and permitted assignees.