

12/3050-58-01/2022-27383150

पटना / दिनांक - 14/10/2022

OFFICE OF THE ACEO cum SECRETARY
Bihar Rural Road Development Agency, Rural Works Department, PATNA

3rd Floor, Land Development Bank building, Buddh Marg, Patna

Telephone/Fax-0612.2233161; Email: acct.brrda@gmail.com

SHORT TENDER NOTICE

Invitation of Request for Proposal (RFP)

Notice No. – RWD/NIT/2022-23 Consultancy / 01

- Request for proposals are being invited in two bid (Technical and Financial) System by ACEO cum Secretary BRRDA, RWD on behalf of Rural Works Department, Govt. of Bihar from eligible bidders (as per eligibility criteria mentioned in RFP) for Service of Engineering, Software & Legal Technical Consultancy Firm for Rural Works Department Government of Bihar as specified in Bid document.
- Prospective Bidders may visit offices mentioned in 4 (ii) for details of terms and conditions of eligibility of bidder, scope of work, Bidding procedure, bidding documents etc.
- Bid document fee and earnest money deposit (Demand Draft) shall be made through Physical Mode/Manual Payment System as specified in detailed Bid document and its proof must be submitted in technical bid.
- Details of Work

Sl. No	Name of Work	Bid Security / Earnest Money	Cost of bid document (Non-refundable)	Service / Contract Period
1	Service of Engineering, Software & Legal Technical Consultancy Firm for Rural Works Department for monitoring & verification of GST payments to Contractors / Vendors etc & Settlement of VAT & GST Claims.	1,00,000.00	10,000.00	Two (02) Yrs from date of agreement

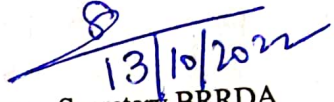
Note :- Earnest money will be refunded and Successful bidder have to submit 2% of their Bid as Earnest Money in any form as mentioned in Bihar PWD Code before agreement.

The Schedule of bidding

- | | |
|--|--|
| (i) Date of issue of invitation of bid | :- Date - 21.10.2022 |
| (ii) Place of sale of Bid Documents | :- Office of ACEO cum Secretary, BRRDA |
| (iii) Period of Sale of Bid documents days only) | :- Date from 21.10.2022 to 28.10.2022 (on working days only) |
| (iv) Last date and time for submission of bids | :- Date -28.10.2022 Upto 3.00 PM |
| (v) Time and Date of opening Technical Bid | :- Date -28.10.2022 3.30 PM |
| (vi) Time and Date of opening Financial Bid | :- to be decided by competent authority |
| (vii) Place of opening technical bid in the office mentions in Sl No. 4 (ii) | :- 120 days |
| (viii) Period of bid validity | :- Office of ACEO cum Secretary, BRRDA |
| (ix) Office inviting bids - | |

[Signature]

5. The detailed bid documents can be obtained from the offices as mentioned 4(ii) or from departmental website i.e. **rwdbihar.gov.in** ~~for~~ **Date 21.10.2022 11.00 hrs to dated 28.10.2022 upto 17.00 hrs** on working days. Tender fee of Rs. 10,000/- (Rupees Ten Thousand) in shape DD in favour of ACEO cum Secretary BRRDA, RWD, Patna will be paid along with RFP.
6. Any other details or information can be obtained from the Office of the ACEO cum Secretary BRRDA, RWD, Patna during office hrs.
7. All rates should be exclusive of all taxes.
8. The Officer inviting the RFP reserves the right to extend / cancel the RFP without assigning any reason there of.


13/10/2022
ACEO cum Secretary BRRDA
Rural Works Department



Rectified RFP

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Notice inviting tender for Service of Engineering, Software & Legal Technical Consultancy Firm for Rural Works Department for monitoring & verification of payments to Contractors/Vendors etc & Settlement of Claims

Issued by :
ACEO cum Secretary BRRDA, Rural Works Department

Vishweshwarya Bhawan, Patna, Bihar 800001
Website: <http://rwd.bih.nic.in/>

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REQUEST FOR PROPOSAL FOR

Notice inviting tender for Service of Engineering, Software & Legal Technical Consultancy Firm for Rural Works Department for monitoring & verification of payments to Contractors/Vendors etc & Settlement of Claims

Date: 21-10-2022

RFP SPECIFIC INFORMATION			
Name of Project:		Service of Engineering, Software & Legal Technical Consultancy Firm for Rural Works Department for monitoring & verification of payments to Contractors/Vendors etc & Settlement of Claims	
RFP Reference Number:		RWD/NIT/2022-23/consultancy/01	
Deadline for delivery of Tender		Date: 28-10-2022 ; 17.00 hours	
Place of Proposal Submission	Office of ACEO, BRRDA	Duration of Appointment:	For a period of 2 years from the date of acceptance of Tender.
Contact person/s			
Name and Address for Communication		ACEO BRRDA, Rural Works Department	

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Background:

With the introduction of GST from 1/07/2017, the taxation structure embedded in contracts have changed as GST has subsumed previous indirect taxes. There is resulting change in tax burden of existing contract which were ongoing as on 01/07/2017 and contracts awarded in later years without the provision of GST and removal of previous taxes in the Statement of Rates issues by RCD for later years (2017-2022). Further there has been changes in rates of VAT prior to enactment of GST which also has many pending litigation cases. Therefore the department is intending to appoint a consultant for disposal of such claims. The GST rates are changing from time to time for works contract, which also requires analysis for calculation of any additional tax burden or recovery for any excess tax.

With the enactment of provision of Section-51 of Goods & Services Act from 1st October 2018, all the DDOs of department need to take registration and compliance under GST Act. The Bihar Government through it's circular has notified that payment will be released to supplier/contractor, only after verification that the supplier/contractor has paid GST on previous payments made to them. Due to non deposit of taxes by contractors working with the department there is a huge loss to the Govt. exchequer, which requires verification and monitoring of GST paid by contractors before subsequent payment of RA Bills. There is a major impact of GST on all contracts awarded before 1st July 2017 as the taxation structure has changed from earlier Indirect tax regime to GST Regime. Further the Contracts awarded in GST regime are also subject to alignment with GST perspective.

This NIT is invited for all the Divisions covered under Rural Works Department (RWD) including offices under jurisdiction of Chief Engineer (1,2,3,4) and any other DDOs under RWD. All claims related to VAT/GST under clause 35 of Standard Bidding Document or any other relevant section/clause dealt in any statute or agreement shall be under the scope of work of consultant. The Engineer in Chief & Internal Financial Advisor will be the liasoning officer for the purpose of this contract. All queries/grievances/information/request shall be addressed to Engineer in Chief & Internal Financial Advisor. Monthly review of GST payments monitoring & disposal of claims shall be done by Internal Financial Advisor & Engineer in Chief.

Objective:

- 1) To create a policy framework for RWD w.r.t GST Claims submissions & auditing of claims for GST impact assessment (For common policy of all divisions in Bihar).
- 2) Preparation of roadmap for settlement of claims.
- 3) To ensure timely compliance of GST Law
- 4) Presentation of progress & policy advocacy to Secretary & Engineer in Chief RWD.
- 5) To ensure that circulars/notifications of Bihar/Central Govt. are complied by all DDOs
- 6) Harmony between Department and other Stakeholders.
- 7) To assess the impact of GST on all the Contracts entered by RWD
- 8) To ascertain the value to be passed on to Contractors on account of GST
- 9) To ascertain the savings on account of section 171 (Anti profiteering clause) of GST
- 10) To ensure a proper reporting mechanism to HQs of all the field units.

- 11) To answer queries of all DDOs/Contractors on a real time basis.
- 12) To align the contracts awarded in GST regime or to be awarded in GST regime as per GST Laws.
- 13) To settle claims of all the agreements completed & ongoing having implication of VAT & GST.
- 14) Monitoring of Royalty, Seignorage Fees & verifications of claims related to same.
- 15) Review of Price escalation claims.

SCOPE OF WORK

Part I: Designing Policy Framework & Settlement of GST,VAT & other Claims.

- A. To study the current business practices/ processes on "as-is" basis. This will include study of existing applicable taxes/ laws to RWD.
- B. Presentation on existing business processes and transactions to the Chief Engineer,Engineer in Chief, Secretary, other members.
- C. To analyse the costing structure of different modes of Contract (EPC,Item rate Contract,PPP/DBOT, etc)
- D. To devise a mechanism to release payments to Contractors and implementation of circular issued by Central bodies/other Agencies
- E. To analyse the contract in individual cases for the Impact of GST and VAT in the contract entered in the PRE-GST regime and also contracts awarded in post get regime for any shortfall of tax embedded in DPR/Rate analysis & BOQ.
- F. Drafting & Designing a Circular & a Format for admission of Contractors's claim, for escalation in Price or reduction as per Anti-Profitteering Clause.
- G. In-depth study of the costing structure of goods & services used in the contract for pre GST & Post GST rates. All the ongoing contracts, which were awarded in Pre-GST period.
- H. To analyse the extent of ITC available to Contractors in individual cases V/s non creditable taxes in the Pre-GST regime.
- I. To recommend the total payment to be made to Contractors .
- J. To check the authenticity of the documentation submitted by contractors.
- K. To interact with Contractors for the issues raised by them and issuing advisory.
- L. To Advisory the claims of Contractors submitted i.e. verifying the authenticity by Auditing Vouchers, GST returns ,other documents as required & Contracts of Contractors w.r.t. the Contract awarded by RWD. It shall be conducted at the Consultant's premises only.The Contractor has to furnish the requisite documents as asked by the consultant for the conduct of audit.The Divisions under RWD shall provide all necessary information as required by the consultant.
- M. To verify the bills submitted by Contractors in individual contracts, awarded in GST regime and ascertaining the authenticity of same.
- N. Take nil claim certificate and affidavit, or give case closure report where there is no claim, on all the Contracts which are in execution, i.e. under process on the date of appointment.
- O. To verify the contracts entered and to be entered in GST regime and suggest changes in contracts, if any from GST Perspective.



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- P. To verify that the Contractor has paid GST to the Government treasury before releasing payment on subsequent bills.
- Q. If any amount of GST Impact is passed by any authority under RWD, the same needs to be vetted by the consultant and any excessive impact passed on shall be recovered from contractor, further the claims shall be resubmitted in the manner prescribed by the consultant. The differential claim can be passed on, if the claims are made by contractor.
- R. To ensure that the contractors are issuing GST Compliant Invoices.
- S. To ensure that the entire GST of a contract awarded in Pre or Post GST period is deposited in Government exchequer during the tenure of contract.
- T. Verification of Royalty, Seignorage Fees & price escalation claims.

Part II: Monitoring & Verification of GST paid to contractors for Tendered/Contractual work & Compliances of GST Laws & Circulars issued by Government.

- A. To verify the GST paid on Tendered/Contracted work to Contractors under Rural Works Department by verifying 26AS, GSTR 1, GSTR 3B before each payment.
- B. To audit the ITC availed by contractors for the tendered work and deposit of corresponding liability to the Commercial Tax Department before each payment.
- C. To audit the vouchers>Returns/ purchase invoices as required for ensuring the taxes are deposited in the Govt. exchequer.
- D. Compliance check of Contractors working with department, i.e. ensuring GST & other applicable returns are complied.
- E. Ensuring that the applicable GST on the entire budget of RWD is deposited back to the Government exchequer in the form of GST taxes payable to the contractors by RWD.
- F. Assistance in all GST compliances including advisory proceedings / show cause notices/ demands and other proceedings as applicable initiated by appropriate authorities including drafting/ filing of replies, stay of demand and submissions and representation, pursuing, assisting and coordinating with GST authorities for getting refunds / settle demands. Further similar assistance will also be provided in respect of service tax matters.
- G. To provide guidance/advise for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime and verify completeness of the data generated through the system for GST Returns;
- H. Keeping RWD informed about any changes which may take place in GST from time to time and its impact on the Department.
- I. Extracting & Collating data of payments which are made from Division for filing it on GST portal.
- J. Prepare monthly reconciliations for GST TDS & ensuring Compliance & filing of TDS Returns.
- K. Verifying the payment of GST paid by contractors on previous RA bills paid before releasing payment on subsequent RA bills submitted.
- L. Recommend payment of RA bills in light of GST paid on previous RA bills.
- M. Preparation of monthly MIS of payments made to contractors and verification of GST paid by contractors.
- N. Monitoring of Royalty, Seignorage fees & price escalation payments.

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Eligibility Criteria

Only those proposers (Partnership Firms/LLP/Companies), which meet the following minimum criteria, will be considered for evaluation of Technical and Price bids.

Sl. No.	Requirement	Documents Required
1	Experience in advisory to State Government Departments/Corporations in Bihar for GST Impact Assessment having one case with a minimum contract value of INR 150 Crores & above	Report Submitted to Client & amendment order issued by client to Contractor
2	Minimum 5 number of professionals mentioned below: a) 1 Chartered Accountants- Having 4 years experience Post qualification. b) 3 Cost Accountants- Having minimum 1 year experience in GST Impact assessment. c) 1 Software Engineer having minimum 1 years experience in GST. d) 1 Civil Engineer having minimum 1 year experience in preparation of DPR, rate analysis etc.	Resume
3	Experience of Working with Bihar Govt. Corporations/ Departments in GST Impact Assessment case.- Minimum 2 cases (Single or multiple departments/corporations)	Copy of Work Order issued (Highlighting GST Impact Assessment.) issued with sign of Executive Engineer level & above.
4	Proof of Savings to department/corporation w.r.t GST Claims made by contractors- Minimum 1 Crores	Work order copy along with Report submitted to client mentioning the amount saved or Certificate of savings issued by client.
5	Should have a software for analysis of BOQ, SOR, Rate Analysis etc for evaluation of GST Impact	Copy of report submitted to client along with calculations made from software.
6	The proposing firm/LLP/Company or no partner thereof should have been subjected to any disciplinary proceedings initiated by the RWD/other departments/ Corporations in Bihar or proceedings should be pending as on the date of appointment or blacklisted/debarred by any Government/ CAG/ Government agency/ Bank / Institution in India or Abroad.	Declaration as per format
7	Minimum Turnover in F.Y 2019-20. INR 10 Lakhs	Self attested copy of audited financial statements

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8	Minimum number of years in existence - 3 years as on 01/12/2021	Incorporation Certificate/ Constitution Certificate
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*Only those bidders who qualify the full eligibility criteria will qualify for opening of financial bid. Bidders with incomplete/missing documents will be rejected without any further proceedings.

Other Conditions of Contract:

- 1) Payment of consultancy fee will be made from the office of ACEO cum Secretary, Bihar Rural Roads Development Agency, within 15 days from the submission of invoice. First page of reports/returns filed are to be annexed for all divisions for processing of payment to the ACEO cum Secretary. Necessary statutory deductions will be made from payment.
- 2) The Consultant shall address the report to the Executive Engineer of respective division, keeping in CC, the Superintending Engineer & Chief Engineer in jurisdiction. Report of consultant shall be countersigned by Internal Financial Advisor & Engineer in Chief or any other person authorised by him. On the receipt of above report the Executive Engineer/DDO shall get the claim sanctioned from Superintending/Chief Engineer and disburse the claims after receipt of allotment from ACEO cum Secretary BRRDA. Monthly review of work shall be done by Internal Financial Advisor & Engineer in Chief.
- 3) The Consultant will be responsible for all the RA bills submitted by the contractor for evaluation of GST Impact on which fees is charged irrespective of the duration of contract of consultant.
- 4) Duration of Initial Contract is for 2 (Two) years from the date of agreement. On Satisfactory performance extendable by further 3 years.
- 5) The Nodal officer for execution of work will be Executive Engineer/Equivalent position of respective divisions for the contract.
- 6) The list of contracts under execution as on 1.04.2016 and awarded thereafter till date will be provided by the Executive Engineer of the respective divisions within 10 days from the date of appointment. The User name & passwords of GST Portal shall also be provided by the respective Divisions. The Internal Financial Advisor & Engineer in Chief of department shall be nodal person for arranging all such information in dialogue with the concerned divisions.
- 7) The Consultant has to file all the GST returns for each division and DDO. The Consultant shall treat each division as a single unit. Consolidated payment for all divisions will be made by tender inviting authority only.
- 8) It will be the duty of consultant to provide report on all the contracts and taking No Claim affidavits/case closure report from contractors where there is no demand of claim under clause 35 of Standard Bidding document.
- 9) The Consultant should have a local office in Patna or should open office after agreement with the Department. The Contractors of Department shall visit the office of consultant for auditing purposes and submission of necessary documents.
- 10) Finance Manager, BRRDA & Finance Manager (Taxation) BRRDA shall be the liasoning person for this contract and shall be in the role of coordinator & facilitator for the selected Project Management Unit including but not limited to monitoring of day to day works affairs of consultant, liasoning with field units and payment of invoice of consultant in BRRDA.

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Financial BID FORMAT

Fees in INR

Part-1 (Per Contract)

Contract Value	Auditing Charges							
	Upto 1 Crores	Upto 10 Crores	Upto 25 Crores	Upto 50 Crores	Upto 100 Crores	Upto 200 Crores	Upto 500 Crores	Above 500 Crores

PART II

Monthly Fees/Division	
(Total Expenditure Five Crores or above in Last F.Y of Division)	
(Total Expenditure below Five Crores in Last F.Y of Division)	

* GST should be payable extra.(The quoted price should not contain GST).

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Letter of Undertaking for Blacklisting/Debar (On Letterhead)

To
The ACEO cum Secretary, BRRDA
Rural Works Dept.
Govt. of Bihar,

Date:

Sub: Participation in Tender for Service of Engineering, Software & Legal Technical Consultancy Firm for Rural Works Department for monitoring & verification of payments to Contractors/Vendors etc & Settlement of Claims.

Dear Sir,

This undertaking is being submitted in respect of Technical Proposal for "Service of Engineering, Software & Legal Technical Consultancy Firm for Rural Works Department for monitoring & verification of payments to Contractors/Vendors etc & Settlement of Claims".

We hereby confirm the following:

1. We have never been blacklisted / debarred by any Government/ CAG/ Government Agency/Bank/ Institution in India/ Abroad as on date of submission of bid.
2. We have not been terminated from work under any Contract with a Govt. Department of India and our performance guarantee/security has not been forfeited due to violation of terms.
3. We understand and agree that if this information is found to be incorrect at any stage before or after technical and financial evaluation or at any time during the duration of contract; our proposal will be considered as non-responsive and rejected accordingly and appropriate legal actions will be taken.
4. We further understand and agree that if the project is awarded to us on the strength of this undertaking and this undertaking is found to be incorrect post award of project, then our agreement with the Rural Works Department shall be terminated.
5. We undertake all the documents submitted by us to technically qualify in this tender are legal and true, if at any point of time the documents submitted by us are found to be incorrect or fake, the contract will be terminated immediately by department and legal actions will be taken on us.

Thanks & Regards

Authorised Representative
For Firm Name



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Agreement Format (On 1000 Stamp Paper)

CONTRACT AGREEMENT NO.

DATED.

This agreement is made on the th day of <Month> 2022, between Rural Works Department, through The Additional Chief Executive Officer, BRRDA, RWD (hereinafter 'Employer') and

M/s(hereinafter called "the Consultant" of the other party).

Whereas the Employer is desirous that the consultant executes GST Advisory Services (hereinafter called "the works") and the Employer has accepted the bid by the consultant for the execution and the completion of such works. Rate approved vide letter no.dated

Period of Contract :-

- a) For Part-1 (One Time) :- For all the contracts in Rural Works Department under execution from 1.04.2016 and awarded upto to the tenure of this agreement in entire Rural Works Department. Further any contract awarded prior to 1.04.2016 for VAT Claims. This part of the Contract shall be valid till all the RA bills of contracts awarded are audited. On Satisfactory performance extendable by further 3 years.

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- b) For Part-2 (Monthly):- Initially for a period of 2 year from the date of this agreement. On Satisfactory performance extendable by further 3 years.

For the above "Satisfactory Performance" means that all the compliances are done on time if the requisite data is provided 5 days before the respective due dates. Extension request may be given at any time during the period of this contract.

NOW THIS AGREEMENT WITNESSTH as follows:

In this agreement, words and expression shall assume the same meanings as are respectively assigned to them in the conditions of contract hereinafter referred to and they shall be deemed to form and be read and constitute as part of this agreement.

In consideration of the payments to be made by the employer to the consultant as hereinafter mentioned, the consultant hereby covenants with the employer to execute and complete the works and remedy the defects therein, in conformity in all aspects with the provisions of the contract.

The employer hereby covenants to pay the consultant in consideration of the execution and completion of the works and in the remedy the defects, wherein the contract price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the contract.



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The following documents shall be deemed to form and be read and construed as part of this agreement.

- (i) This contract agreement
- (ii) Letter of acceptance vide Department letter no.....dated.....,
- (iii) Consultant's offer
- (iv) Invitation of Bid proposal
- (v) Letters issued by Department
- (vi) Any other document

A Security deposit amounting to INR 10,00,000/- (Ten Lakhs) in form of term deposit will be submitted by the consultant at the time of agreement. The Lien would be discharged by the The Additional Chief Executive Officer, within 90 days from the end of completion of this agreement. In case of extension of contract, a new FD for the extended duration shall be furnished.

The details of security are as follows:

FD No....., Amount.10,00,000(Ten Lakhs only), Tenure :..... Bank.
..... Branch..... Lien To. The Additional Chief Executive Officer,
BRRDA,Rural Works Department.

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The aforesaid documents shall be taken as complimentary and mutually explanatory of one another but in case of ambiguity or discrepancies shall take precedence in the order set out above.

For and on behalf of BRRDA, Rural Works Department	For and on the behalf of
Signature:	Signature:
Name:	Name:
Designation:	Designation:

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1. Scope of work

Part 1 : Designing Policy Frame work & Settlement of GST,VAT&Other Claims.

- (i) To study the current business practices/processes on "as-is" basis. This will include study of existing applicable taxes/laws to Rural Works Department.
- (ii) Presentation of existing business processes and transactions to Additional Chief Secretary/Principal Secretary, Secretary, Chief Engineer, Engineer in Chief, other members as and when required.
- (iii) To analyze the costing structure of different modes of Contract (EPC, Item rate Contract , PPP/DBOT , etc.)
- (iv) To device a mechanism to release payments to Contractors and implementation of circular issued by Central bodies/other Agencies.
- (v) To analyze the contract in individual cases for the Impact of GST and VAT in the contract entered in the PRE-GST regime and also contracts awarded in Post-GST regime for any shortfall of tax embedded in DPR/ Rate analysis & BOQ.
- (vi) Drafting & Designing a Circular & a Format for admission of Contractor's claim for escalation in Price or reduction as per Anti-Profiteering Clause.
- (vii) In-depth study of the costing structure of goods & services used in the contract for Pre-GST & Post-GST rates. All the ongoing contracts, which were awarded in Pre-GST period.



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- (viii) To analyze the extent of ITC available to Contractors in individual cases vs. non creditable taxes in the Pre-GST regime.
- (ix) To recommend the total payment to be made to Contractors.
- (x) To check the authenticity of the documentation submitted by Contractors.
- (xi) To interact with Contractors for the issues raised by them and issuing advisory.
- (xii) To advisory the claims of Contractor submitted i.e. verifying the authenticity by Auditing Vouchers , GST returns , other documents as required & Contracts of Contractors w.r.t the Contract awarded by Rural Works Department. It shall be conducted at the Consultant's premises only. The Contractor has to furnish all relevant records as asked by the Consultant. The Divisions of RWD shall provide all necessary information as asked by the Consultant.
- (xiii) To verify the bills submitted by Contractors in individual contracts, awarded in GST regime and ascertaining the authenticity of same.
- (xiv) Take NIL Claim certificate and affidavit, where there is no claim or give case closure report, on all the contracts which are in execution , i.e. under process on the date of appointment.
- (xv) To verify the contracts entered and to be entered in GST regime and suggest changes in contracts , if any from GST perspective.
- (xvi) To verify that the contractor has paid GST to the government treasury before releasing payment on the subsequent bills.



(xvii) If any amount of the GST/VAT impact is passed by any authority under Rural Works Department, the same needs to be vetted by the consultant and any excessive impact passed on shall be recovered from the contractor, further the claims shall be resubmitted in the manner prescribed by the consultant. The differential claim can be passed on, if the claims are made by contractor.

(xviii) To ensure that the contractors are issuing GST Compliant Invoices.

(xix) To ensure that the entire GST embedded in contracts awarded in Pre or Post GST period is deposited in Government exchequer during the tenure of contract awarded to the contractor.

(xx) Verification of Royalty, Seignorage Fees & price escalation claims.

Part II: Monitoring & Verification of GST paid to contractors for Tendered/Contractual work & Compliances of GST Laws & Circulars Issued by Government.

- A. To verify the GST paid on Tendered/Contracted work to Contractors under Rural Works Department by verifying 26AS, GSTR 1, GSTR 3B before each payment.
- B. To audit the ITC availed by contractors for the tendered work and deposit of corresponding liability to the Commercial Tax Department before each payment.
- C. To audit the vouchers>Returns/ purchase invoices as required for ensuring the taxes are deposited in the Govt. exchequer.
- D. Compliance check of Contractors working with department, i.e. ensuring GST & other applicable returns are complied.
- E. Ensuring that the applicable GST on the entire budget of RWD is deposited back to the Government exchequer in the form of GST taxes payable to the contractors by RWD.
- F. Assistance in all GST compliances including advisory proceedings / show cause notices/ demands and other proceedings as applicable initiated by appropriate authorities including drafting/ filing of replies, stay of demand and submissions and representation, pursuing, assisting and coordinating with GST authorities for getting refunds / settle demands. Further similar assistance will also be provided in respect of service tax matters.



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- G. To provide guidance/advise for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime and verify completeness of the data generated through the system for GST Returns;
- H. Keeping RWD informed about any changes which may take place in GST from time to time and its impact on the Department.
- I. Extracting & Collating data of payments which are made from Division for filing it on GST portal.
- J. Prepare monthly reconciliations for GST TDS & ensuring Compliance & filing of TDS Returns.
- K. Verifying the payment of GST paid by contractors on previous RA bills paid before releasing payment on subsequent RA bills submitted.
- L. Recommend payment of RA bills in light of GST paid on previous RA bills.
- M. Preparation of monthly MIS of payments made to contractors and verification of GST paid by contractors.
- N. Monitoring of Royalty, Seignorage Fees & price escalation claims.

2. Contract Price :

- (i) The contract price covers all the services to be rendered and obligations mentioned in or to be reasonably inferred under scope of work (as per clause '1' above). The lump-sum price derived from the rate of GST Advisory Services mentioned below is exclusive of applicable rate of GST but shall include local conveyance, travel, lodging and boarding in Bihar.
- (ii) The approved rate as per departmental approval vide letter no.....

Sl. No	Contract Value (in rupees)	Rate (in rupees)
Part I		
1	Upto 1 crores	
2	Upto 10 crores	
3	Upto 25 crores	
4	Upto 50 crores	



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5	Upto 100 crores	
6	Upto 200 crores	
7	Upto 500 crores	
8	Above 500 crores	
Part II		
1	Monthly fees/ division or Units (Total Expenditure above Five Crores in last F.Y)	
2	Monthly fees/ division or Units (Total Expenditure below Five Crores in last F.Y)	

(iii) The fees will be paid for the above work done for each phase under this contract.

4. Completion schedule and terms of payment :

Each work under Part I, must be completed within thirty days from the date of submission of complete document of each claim. Payment shall be released within 15 (fifteen) days (Subject to availability of allotment) on submission of invoice along with first page of report/ Nil Claim affidavit or case close recommendation report for un-responsive contractors & email time stamp of report sent to respective Executive Engineers. No payment shall be made for part-I for subsequent RA Bills. This agreement is for all the offices & contracts under Rural Works Department(RWD) including offices under jurisdiction of Chief Engineer (1,2,3,4) and any other DDOs under RWD.

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“Complete documents” shall mean those documents which form part of the report of the consultant and shall include documents required for verification of claims and subsequent payment thereof.

“Unresponsive contractor” shall mean those contractor to whom 3 reminders has been sent via email or courier and no response has been received by them in a period of 45 days. In the case of unresponsive contractor the consultant will report to the concerned Executive Engineer with all necessary documents.

For part – II, the monthly returns shall be filed by applicable statutory due dates. Payment specified above shall be released within 15 (fifteen) days (Subject to availability of allotment) after submission of invoice along with first page of monthly returns and summary of Acknowledgement number (‘ARN’) including ARNs for NIL returns/ no transaction returns for all the DDOs who are registered as TDS deductors under GST for Rural Works Department(RWD) including offices under jurisdiction of Chief Engineer (1,2,3,4) and any other DDOs under RWD.

5. Paying authority:

The payment authority for the above entrusted work shall be The Additional Chief Executive Officer (ACEO) ,Bihar Rural Roads Development Agency (BRRDA).The allotment shall be provided by BRRDA, under Budget code 37-2515001060102-3106 for Part-II & Administrative Expenses fund from central/state schemes under Part-I.

6. Performance security:

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7. The performance security shall be calculated at the rate of 8% of work done (excluding taxes), which shall be deducted before payment of each bill raised by the consultant.

The performance security as deducted or FD/BG furnished shall be refunded within 90 days from the end of each financial year subject to presentation of the following documents:

1. For Phase 1: A request letter along with summary of bills on which performance security has been deducted.
2. For Phase 2: A request letter along with summary of bills on which performance security has been deducted along with a summary of ARNs of returns filed for the financial year.

The Consultant may furnish Fixed Deposit/ Bank Guarantee either before payment, then the performance security shall not be deducted or after payment thereafter the performance security already deducted shall be released by the deducting authority on receipt of Fixed Deposit/ Bank Guarantee.

In extension of contract, the Fixed Deposit/Bank Guarantee furnished or performance security deducted shall correspondingly be adjusted for future periods.

7. Obligations of the consultant :

- (i) The consultants shall exercise all reasonable skill, care and diligence in the performance of the Services and shall carryout all responsibilities in accordance with the recognized professional standards. The consultant shall promptly replace any employee within a week after notifying for



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the same assigned under this contract whose performance is considered unsatisfactory by the Employer. In carrying out the service the consultant shall follow the "Scope of Work" as mentioned in clause-1.

- (ii) All reports, other documents and software prepared by the consultants for all divisions under Rural Works Department ('RWD'), under this contract shall become and remain property of the RWD and the consultants shall, before expiration of this contract, deliver all such documents to Nodal Division of RWD together with a detailed inventory thereof. The consultants may retain a copy of same document and software with the prior written consent of RWD.
- (iii) The consultants shall take all necessary steps to ensure confidential handling of all matters and consulting firm should not disclose except as required by law/order of the court or by any regulatory authority, any confidential information relating to Concerned office without written consent of them.
- (iv) The consultant shall not subcontract the whole or any part of the service.
- (v) The consultant shall file monthly TDS returns even if there are no transactions during any tax period in any division/institutions of RWD & perform all scope of work under part-II during the duration of contract.
- (vi) The consultant shall be responsible for all RA bills till the time final payment of respective project is made, irrespective of duration of this contract.

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- (vii) The Consultant shall advice and register any new division or any existing division which is not registered under GST as per the requirements of law.

8. Obligations of RWD :

RWD and all its divisions/ institutions shall provide necessary information time to time required to fulfill the consultant's obligations under the scope of work. RWD and all its divisions and other units shall carry out mandatorily all work through consultants only as per the scope of work as defined in clause 1 above. RWD shall ensure consultancy work is done for all cheque drawing DDOs of department for both Part-I & II . In case of any addition in the number of Divisions, the fees shall be payable on the increased number of divisions. RWD shall give proper opportunity of being heard and proof along with sufficient timeframe on the basis of principles of natural justice in case of any allegations/complaints or disputed raised against the Consultant. The Engineer in Chief & Internal Financial Advisor shall be the liaison officer in case of any such circumstances. RWD understands that this consultancy relates to financial aspect of contractors and ensures to protect the interest of Consultant for any work done in the interest of RWD. RWD shall not entertain any complaints from contractors and officers of department against any allegation with respect to bribe/lower amount of impact passed to contractor. No document/calculation sheet shall be asked by EE for payment to contractors except the audit report of consultant (Format Annexed). Any documents or calculation sheet which was otherwise not required to be prepared shall not be called by any Executive Engineer/DDOs of other units. For Part-II, the



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consultant shall be informed minimum three days in advance to verify the records of contractor for GST payment via email. RWD shall provide data for TDS filing at least seven days before the due date of returns.

9. Termination :

RWD with approval of Secretary of department, by not less than forty five (45) days send notice of termination to the Consultants, to be given after the occurrence of any of the events in which the consultant fail to remedy a failure in the performance of their obligations hereunder, as specified, in the notice of termination within forty five (45) days of receipt of such notice of termination or within such further period as RWD may have subsequently approved in writing.

10. Payment upon termination :

Upon termination of this contract Rural Works Department will pay to the consultants the amount which shall have become due for the service satisfactorily performed prior to the effective date of termination.

11. Settlement of Disputes :

(i) Amicable Settlement

The Parties shall use their best efforts to settle amicably all disputed arising out of or in connection with this contract of the interpretation thereof.

(ii) Arbitration

(a) All disputes or differences in respect of which the decision, if any, of the Consultant / or Rural Works Department has not become final or



binding as aforesaid shall be settled by arbitration in the manner provided herein below.

- (b) The arbitration shall be conducted in accordance with the provisions of the Indian Arbitration and Conciliation Act, 1996 or any statutory modification thereof.
- (c) The language of the arbitration proceedings and that of the documents and communications between the parties shall be English. The venue of arbitration shall be Patna.
- (d) During settlement of disputes and arbitration proceedings, both parties shall be obliged to carry out their respective obligations under the contract.

12.FORCE MAJEURE:

1. "Force Majeure" shall mean any event beyond the reasonable control of the employer or of the consultant, as the case may be, and which is unavoidable notwithstanding the reasonable care of the party affected, and shall include, without limitation, the following:
 - a) War, hostilities or warlike operations (whether war be declared or not), invasion, act of foreign enemy and civil war,
 - b) Rebellion, revolution, insurrection, mutiny, usurpation of government, conspiracy, riot and civil commotion, COVID lockdown/restrictions/impositions, or any other type of pandemic,



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- c) Earthquake, landslide, volcanic activity, flood or cyclone, or other inclement weather condition, nuclear and pressure waves or other natural or physical disaster,
2. Neither party shall be considered to be in default or in breach of his obligations under the contract to the extent that performance of such obligation is prevented by any circumstances of Force majeure, which arises after date of notification of award.
3. If either party is prevented, hindered or delayed from or in performing any of its obligation under the contract by an event of Force Majeure, then it shall notify the other in writing of the occurrence of such event and the circumstances thereof within fourteen (14) days after the occurrence of such event.
4. The party which has given such notice shall be excused from the performance or punctual performance of its obligation under the contract for so long as the relevant event of the Force majeure continues and to the extent such party's performance is prevented, hindered or delayed. The time for completion shall be extended.
5. Force majeure shall not include:
- a) Any event which is caused by the negligence or intentional action of the party or its agents or employees nor,
 - b) Any event which a diligent party could reasonably have been expected to take into account at the time of the conclusion of this contract and avoid or overcome in the carrying out of the obligations hereunder.



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c) Insufficiency of funds or failure to make any payment required hereunder.

13.NO BREACH OF CONTRACT:

The failure of party to fulfil any of its obligations hereunder shall not be considered to be a breach of, default under, this contract in so far as such inability arises from an event of Force Majeure, provided that the party affected by such an event has taken all reasonable precautions, due care and reasonable alternative measures, all with the objective of carrying out terms and conditions of this contract.

14.Effective date of contract :

The contract shall become effective for all purposes for all work mentioned and done vide departmental letter dated.....from the date of signing of this agreement.For Part-II the compliance shall begin from the month of2022,i.e. filing period2022.

15.Governing laws and jurisdiction :

The contract shall be governed by and interpreted in accordance with laws of Union of India and that of the State of Bihar as the case may be and the Patna High Court shall have exclusive jurisdiction in all matters arising under this contract.

16.Other Conditions of Contract:

- a) Payment of consultancy fee will be made from the office of ACEO cum Secretary , Bihar Rural Roads Development Agency, within 15 days from the submission of invoice.First page of reports/returns filed are to



be annexed for all divisions for processing of payment to the ACEO cum Secretary. Necessary statutory deductions will be made from payment.

- b) The Consultant shall address the report to the Executive Engineer of respective division, keeping in CC, the Superintending Engineer & Chief Engineer in jurisdiction. Report of consultant shall be countersigned by Internal Financial Advisor & Engineer in Chief or any other person authorised by him . On the receipt of above report the Executive Engineer/DDO shall get the claim sanctioned from Superintending/ Chief Engineer and disburse the claims after receipt of allotment from ACEO cum Secretary BRRDA. Monthly review of work shall be done by Internal Financial Advisor & Engineer in Chief.
- c) The Nodal officer for execution of work will be Executive Engineer/ Equivalent position of respective divisions for the contract.
- d) The consultant will be responsible for all the RA bills submitted by contractors for evaluation of GST Impact on which fees is charged irrespective of the duration of contract of consultant.
- e) The nodal officer appointed shall be responsible for signing of this agreement & payments. Further the nodal Executive Engineer shall help in coordination with Executive Engineers/DDOs of other Divisions/ Units for collection of data. For all other execution of work the Executive engineer of each respective divisions shall be entrusted i.e coordination with contractors and consultant from time to time, providing required data and documents etc.



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- f) The list of contracts under execution as on 1.04.2016 and awarded thereafter till date will be provided by the Executive Engineer of the respective divisions within 10 days from the date of appointment. The User name & passwords of GST Portal shall also be provided by the respective Divisions. The Internal Financial Advisor of department shall be nodal person for arranging all such information in dialogue with the concerned divisions.
- g) The Consultant has to file all the GST returns for each division and DDO. The Consultant shall treat each division as a single unit. Consolidated payment for all divisions will be made by tender inviting authority only.
- h) It will be the duty of the consultant to provide report on all contracts and taking No claim affidavits or give case closure reports where there is no demand of claim under clause 35 of the standard bidding document.
- i) The Consultant should have a local office in Patna or should open office after agreement with the Department. The Contractors of Department shall visit the office of consultant for auditing purposes and submission of necessary documents.
- j) Finance Manager, BRRDA & Finance Manager (Taxation) BRRDA shall be the liasoning person for this contract and shall be in the role of coordinator & facilitator for the selected Project Management Unit including but not limited to monitoring of day to day works affairs of consultant, liasoning with field units and payment of invoice of consultant in BRRDA.

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