THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION CO.LTD. (A GOVT. OF INDIA ENTERPRISE)

Regd. Office: 27, RAJENDRA NATH MUKHERJEE ROAD

P.O.Box No. 264, Kolkata - 700 001 (WEST BENGAL) PHONE NO. (033) 2248 5841-44; FAX: (033) 2210 -3961

E-MAIL: info.bbjconst@bbjconst.com Website:-www.bbjconst.com

### NIT/BBJ/M&P/D-2135/ANCHOR BOLTS/2154/3135/G-42-2023

March 29, 2023

Sealed e-Tender under **Two - Part Bidding System** (i.e. Techno-Commercial Bid & Price Bid) are invited from reputed Indian Manufacturers those have experience in manufacturing and supply of Anchor Bolts/H.D.Bolts/Bolts of 10.9 Grade or Higher Grade with Nuts & Washers as per scope of work and who will fulfill the qualifying requirements given under are eligible to quote against the above NIT:-

i.	SCOPE OF THE WORK/SUPPLY	Manufacture & Supply of Anchor Bolts of Grade: 10.9 with Nuts & Washers as per attached BBJ Sketch No. 3135-SK-07 dt. 09.02.2023
ii	DESCRIPTION AND QUANTITY	As per attached Scope of Work/ BOQ
iii.	DELIVERY PERIOD	Within 60 (Sixty) days from the date of order with Insapection Clearance Report.
iv.	DELIVERY PLACE	At The Braithwaite Burn and Jessop Construction Co. Ltd.(A Govt. of India Enterprise), Ganga Bridge Project, Katka Road(Old G.T.Road), Near Jhunsi Railwat Station, PO: Jhunsi, Dist: Prayagraj, Pin: 211019(U.P.) BBJ GST Reistration No. 09AAACT9760B1ZA.
V.	EARNEST MONEY DEPOSIT (EMD)	Rs.25,000.00 (Rupees twenty five thousand only) in the form of Demand Draft/ Pay Order/NEFT/RTGS in favour of "THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION CO. LTD." payable at KOLKATA.
		MSME/NSIC/SSI Units will be waived from submitting EMD subject to submission of Declaration of the UDYOG AADHAR MEMORANDUM (UAM) NUMBER on GeM Portal/CPPP.
vi.	SECURITY DEPOSIT	MSME/NSIC/SSI Units who are exempted from submission of EMD, shall have to submit their Security Deposit equivalent to EMD in the form of Demand Draft/Pay Order/NEFT/RTGS/Bank Guarantee. Bank Guarantee Format will be provided by BBJ.
Vii.	RATE PER UNIT	Rate per Unit should be inclusive of delivery charges up to Delivery Place and GST.
∨iii.	SPLIT TING OF TOTAL QUANTITY.	Applicable as per GeM Portal. Total order quantity may be spilited amongst maximum number of 2 qualified bidders.
ix.	REVERSE AUCTION	Applicable as per GeM Portal.
Х.	PAYMENT	Within 45 days from the date of delivery and submission Tax Invoice with receipted challan duly certified by site.

xi.	DOCUMENT	S	Copy of the following documents should be uploaded/submiited by the tenderer/bidder with their offer:  (a). GST Registration Certificate;  (b). PAN Card  (c). BBJ Tender (Additional Terms & Conditions) except Price Part with seal and stamp on each pages.  (d). EMD of Rs.25,000.00(Rupees twenty five thousand only).  (d). Copy of relevant Purchase Orders with Co-rrelated Tax Invoices showing Past Experience in respect of supply of Anchor Bolts/H.D.Bolts/Bolts of Grade: 10.9 or Higher Grade to any Govt. Organisations /Public Sector Companies/Any Company those are engaged in Construction of Railway Bridges directly during last 7(seven) years ending 31st March,2023.  (e). BBJ Sketch Sheet No. 3135-SK-07 dt. 09.02.2023 duly signed with official stamp.  (f). Copy of Profit & Loss Account with Balance Sheet certified by Qualified Chartered Accountnat for the Financial Year: 2019-2020, 2020-2021 and 2021-2022.  (g). Copy of Indian Income Tax Return Acknowledgement from
			(g). Copy of Indian Income Tax Return Acknowledgement from Concerned Authority for the Assessment Year: 2019-2020, 2020-2021 and 2021-2022.
xii.	MODE SUBMISSION	OF	Online through Government e-Procurement System

तपस सेन/(Tapas Sen)

सहायक अधिकारी(एम एंड पी)/ Assistant Officer(M&P)

#### **INSTRUCTION TO TENDERERS**

### 1.0 MODE OF SUBMISSION OF BID:-

Any eligible bidder/tenderer/contractor (as per tender critera) those are enrolled and registered with the Government e-Procurement System, through logging on to https://gem.gov. in, may submit their Bid online through e-Tendering System of GeM Portal – https://gem.gov.in.

Tender Document to be digitally signed by the bidders/tenderers/contractors with their official seal. The rates in appropriate space in the **BOQ** should be properly filled in. Tenders to be submitted in **TWO PARTS**.

Hard copy of the uploaded/submitted Bid (Only Technical Part) to be submitted to this office physically alongwith the EMD.

2.0 Bids will be in TWO PART. 1st Part will be treated as Techno Commercial Bid and 2nd Part will be treated as Price Bid.

The offer/bid should comprise of:

- (i) Part-1: Techno-commercial Bid & EMD
- (ii) Part-2: Price Bid

Incomplete tenders submitted with qualified conditions(s) at variance with Instruction to Tenderers/ General Terms & Conditions are liable to be rejected summarily.

- 3.0 Only the techno-commercially acceptable Tenderers/bidders/contractors will get the intimation of opening of the price bid. Price Bid (Part-II) shall be opened at a different date for which separate intimation will be sent electronically via GeM Portal.
- 4.0 Any deviation of your Bid/Offer/Quotation will be treated as cancelled.
- 5.0 <u>TECHNO COMMERCIAL PART</u> :-

The Techno-Commercial Part will consist of :-

# PRE QUALIFICATION CRITERIAL OF THE BIDDERS

Documentary evidence satisfying the Pre-Qualification Criteria (PQC) should be provided as part of Technical Bid. Any bidder not qualifying PQC criteria will be rejected and Price Bid will not be opened.

The Techno Commercial Part should contain the following documents, which are to be submitted/uploaded with the offer:-

- (a) Copy of GST Registration Certificate;
- (b) Copy of PAN CARD;
- (c) BBJ Tender Document (Additional Terms Conditions), except Price Part duly signed with official stamp on each pages;
- (d) BBJ Sketch No.: 3135-SK-07 dt. 09.02.2023 duly signed with official stamp;
- (e) Documents supporting to "Eligibility Criteria" as per Clause No. 2 of Special Condition of Contract as under:
- (i) Copy of relevant Purchase Orders with Co-rrelated Tax Invoice showing Past Experience in similar works/supply during last 7(seven) years ending 28.02.2023;
  - **"SIMILAR WORKS" Means**:- Supply of Anchor Bolts/H.D.Bolts/Bolts of Grade;10.9 or Higher Grade.
- (ii). Copy of Profit & Loss Account with Balance Sheet certified by Qualified Chartered Accountant for the Financial Year: 2019-2020, 2020-2021 and 2021-2022
- (iii). Copy of India Income Tax Return Acknowledgement from concerned Authority for the Assessment Year: 2019-2020, 2020-2021 and 2021-2022.

### **PRICE PART:**

- (a) Properly filled up **BILL OF QUANTITY** duly digitally signed to be uploaded in Financial Part with HSN Code of each quoted item(s);
- (b) This part must be free from any conditions.
- (i) Bidder shall take into account all costs including unloading at the location of purchaser, cartage etc. for giving delivery of materials at site before quoting the rates. In this regard no claim so ever shall be entertained.
- (ii) The price quoted in financial bid shall be firm and shall include delivery charges and GST. Any variation in the taxes, duties, levies etc. till completion of supply to the location shall be to the bidder's account.
- (iii) No extra payment shall be paid on account of any discrepancy in nomenclature of items. The bidder shall seek clarifications if any before submitting the tender.
- (iv) No representation for the enhancement of the prices of the accepted tender or alternation of the terms & conditions will be entertained till supplies are completed to the designated location.

Those bidders who are found to be qualified as per the criteria of techno commercials bid, the price bid of the qualified bidders only be opened through GeM Portal.

### 6.0 EXEMPTION FOR MICRO & SMALL ENTERPRISES:

- i) MSME/ NSIC/ SSI units will be waived from submitting Tender Fee & EMD subject to submission of declaration of UDYOG AADHAR MEMORANDUM (UAM) number on CPPP.
- ii) Micro & Small Enterprises units registered with National Small Industries Corporation (NSIC) will be given following benefits:
  - a) Issue of Tender set free of cost
  - b) Exemption from payment of Earnest Money Deposit
- iii) Firms registered with NSIC under its "Single Point Registration Scheme".

  (Exemption will apply only to items/ services indicated under description of work/ supplies / services & value up to which the firms are registered with NSIC).

  To obtain the above benefits, firms should necessarily submit signed copy of valid Registration Certificate issued by NSIC. Firms who are in the process of obtaining NSIC Registration will not be considered for the benefits.
- **7.0** Conditional tenders and/or tenders with Deviations shall be straightway rejected and no additional clause will be entertained.
- **8.0** VALIDITY OF TENDER: 90 (NINETY) days from the date of opening of tender or for a further period if mutually accepted.

# **SPECIAL CONDITION OF CONTRACT**

### 1.0 DEFINITIONS AND INTERPRETATION:

In this Tender Document, as hereinafter defined, the following words and expressions shall have the meaning as under:

- a) "BBJ" shall mean THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION COMPANY LIMITED having its Registered Office at 27, R. N. Mukherjee Road, Kolkata-700 001.
- b) "TENDER" shall mean the proposal submitted by the Tenderer/ Bidder/ Supplier/ Dealer/Agency in response to BBJ's Notice of Invitation to this Tender Document.
- c) "ORDER" shall mean a written Work/ Purchase Order issued by BBJ.
- d) "Tenderer/ Bidder" shall mean the firm or Company (hereinafter called Tenderer/ Bidder) who duly submits the tender after accepting all the terms & conditions of the tender document.
- e) "Successful Bidder" shall mean whose tender has been accepted by BBJ.

#### 2.0 ELIGIBILITY CRITERIA:

- (i). The bidder must enclose/upload the copy of relevant Purchase Orders with Co-rrelated Tax Invoice of Anchor Bolts/H.D.Bolts/Bolts of Grade: 10.9 or Higher Grade issued by any Govt. Organisations / Public Sector Companies or If, Any Company those are engaged in construction of Railway Bridges directly during last 7(seven) years ending 28th February, 2023.
- (ii). The bidder must enclose/upload the copy of Profit & Loss Account with Balance Sheet certified by Qualified Chartered Accountant for the Financial Year: 2019-2020, 2020-2021 and 2021-2022.
- (iii). The bidder must enclose/submit the copy of India Income Tax Return Acknowledgement from concerned Authority for the Assessment Year: 2019-2020, 2020-2021 and 2021-2022.

#### 3.0 SCOPE OF WORK/SUPPLY:-

Manufacture and supply of :-

(a). ANCHOR BOLTS with Nuts & Washers as per attached BBJ Sketch No. 3135-SK-07 dt. 09.02.2023

Size: 36mm dia x 465mm long

Grade: 10.9 Onty: 1560 Nos.

**Notes:** Raw materials for the manufacturing of Anchor Bolts of Grade 10.9 as per above attached sketch to be sourced from RINL/SAIL/TISCO/JINDAL

### 4.0 UNIT RATE :-

The bidder must submit their offer strictly as per Bill of Quantitiy(BOQ) of this tender document.

The bidder must quote their Basic Price/Unit Price which will be **inclusive** of delivery charges up to delivery place and GST.

The price must be firm during the tenure of this supply/contract and no escalation of any account will be allowed.

#### 5.0 DELIVERY PLACE :-

At The Braithwaite Burn and Jessop Construction Co. Ltd.(A Govt. of India Enterprise), Ganga Bridge Project, Katka Road(Old G.T.Road), Near Jhunsi Railwat Station, PO: Jhunsi, Dist: Prayagraj, Pin: 211019(U.P.)

BBJ GST Reistration No. 09AAACT9760B1ZA.

#### 6.0 DELIVERY PERIOD: -

Delivery to be completed within 60 days from the date of order with Inspection Clearance Report.

#### Notes:-

(a). BBJ has reserve the right to curtail the item/quantity/delivery time/contract period and to terminate the contract/delivery at any time without assigning any reason whatsoever by giving three weeks notice in advance.

### 7.0 INSPECTION AND TESTING :-

Inspection and testing will be done by the representative of BBJ on receipt of Ispection Call Letter from the awarded bidder. Inspection & Testing Charges is any, will be borne by BBJ.

- **a)** Raw materials for the manufacturing of Anchor Bolts of Grade: 10.9 and Nuts & Washers as per attached BBJ Sketch No. 3135-SK-07 dt. 09.02.2023 / as per this tender to be sourced from RINL/ SAIL/ TISCO/ JINDAL.
- **b)** Raw materials are to be inspected by BBJ and correlation of materials within Invoice and Test Certificate to be produced by the successful bidder for verification by BBJ.
- c) Lot sampling shall be done from BBJ's end for the manufactured Anchor Bolts (Grade: 10.9). These lots shall be sealed by BBJ's representative and after receipt of necessary 3rd party test certificates, the selected lots shall be cleared for despatch to the site. 3rd party test will be carried out at NABL accredited lab designated by BBJ.
- **d)** BBJ reserves the right to test Anchor Bolts after receipt at site. If the result varies with the result obtained after shop testing and are beyond acceptance criteria, the successful bidder will be asked to replace the Anchor Bolts with good quality bolts as per acceptance criteria.

#### 8.0 EARNEST MONEY DEPOSIT:

Deposit of EMD amounting to Rs.25,000/- (Rupees twenty five thosand only) may be made in the form of Pay Order/ Demand Draft/ NEFT/ RTGS drawn in favour of "The Braithwaite Burn And Jessop Construction Company Ltd.", payable at Kolkata and shall be valid for a period of 90 (ninety days) from the date of opening of the tender. In case the bidder withdraws their offer within validity period of their offer or fails to undertake the contract after acceptance of their tender, the full amount of EMD shall be forfeited. Tender(s) submitted without EMD or with less deposit of EMD than specified in the Techno-Commercial bid shall be rejected. EMD will be converted to Security Deposit and will be kept till completion of Maintenance Period for the successful bidder. For unsuccessful bidder, EMD shall be refunded immediately after finalization of the tender. EMD shall be interest free.

## **Bank Details for NEFT/ RTGS:**

Name of Beneficiary: THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION

COMPANY LIMITED.

Bank Name: STATE BANK OF INDIA

Branch: DALHOUSIE SQUARE (CALCUTTA)

Bank Address: 2, B. B. D. BAGH (EAST), KOLKATA – 700 001 (W.B.)

Bank Account No.: 11175160292
Bank Account Type: Current

IFSC Code: SBIN0001401

PS: In case of EMD submitted through NEFT/ RTGS, necessary documents need to be uploaded in GeM Portal/CPP Portal and submitted along with the bid.

#### 9.0 SECURITY DEPOSIT:

For successful bidder, Earnest Money Deposit(EMD) will be converted into Security Deposit and will be retained by BBJ till successfully completion of supply/contract without any interest. On receipt of formal application from the supplier for releasing the EMD, BBJ will release the amount after completion of entire supply.

MSME/NSIC/SSI units, who are exempted from submitting EMD, shall have to submit Security Deposit of the amount equivalent of EMD in the form of Demand Draft/Pay Order/NEFT/RTGS/Bank Guarantee within 15 (fifteen) days from the date of receipt of order, otherwise order will be cancelled and withdrawn. The bidder will be debarred from participating in future bid for a period of 01(one)year the date of order.

### 10.0 SPLITTING OF TOTAL ORDER QUANTITY:

Total order quantity will be spilitted amongst maximum number of 2(two) qualified bidders as per norms of GeM Portal / as per discretion of BBJ.

#### 11.0 REVERSE AUCTION:-

Reverse Auction would be conducted through GeM Portal amongst the technically qualified bidders.

#### 12.0 PAYMENT:-

Payment will be made within **45 days** from the date of delivery and submission of clear Bill/Tax Invoice with receipted challan duly certified by site.

#### 13.0 GOODS AND SERVICE TAX (GST)

The quoted price should be **inclusive of Goods and Service Tax (GST)**. The GST as legally leviable a payable by the Tenderer under the provisions of applicable law/act shall be paid extra by BBJ as per Tenderer's bill. Tenderer shall quote their rate after considering the input tax credit on their input materials and services.

The Tenderer shall get registered with the GST authorities and the registration certificate shall be submitted along the bid documents (Techno Commercial Bid). **Bid without GST number shall be cancelled.** 

At present GST-TDS is applicable. Deduction of GST-TDS at source would be enforced from the running bills at the rates prescribed. The GST (i.e. SGST, CGST or IGST) amount shall be shown separately in invoice and also submit proper Tax Invoice as per section 31 of CGST Act, and Rule 46 of CGST Rules, 2017 to get Input Tax Credit by BBJ.

Tenderer shall raise their tax invoice in regular interval as per contract condition and uploaded their supply/service invoice in GSTN Portal through GSTR-1 return with 10th of next month. Mismatch in return of BBJ due to any reason attributable to Tenderer, the same shall be recovered from Tenderer's bill.

#### 14.0 LIQUIDATED DAMAGES:

If the successful bidder causes any delay in supply as per LOA/ Order whichever is earlier by disobeying the stipulated time frame then BBJ shall have the right to charge penalty @ 0.50% (zero decimal five zero percent) of the order value per week

or part thereof, subject to a maximum of 5% (five percent) of Order value and the decision of BBJ in this respect shall be final.

### 15.0 SUBLETTING OF WORK/SUPPLY:

No part of Work/Purchase Order nor any share or interest thereof shall in any manner of degree be transferred, assigned or sublet by the vendor directly or indirectly to any firm or corporation whatsoever without the prior consent in writing of BBJ.

### 16.0 GUARANTEE:

If the supplied item/quantity is found defective, the defective item/quantity is to be replaced by the supplier at their risk and cost.

# 17.0 TERMINATION OF THE CONTRACT:-

In the event, BBJ finds that the successful Bidder's progress is consistently below the accepted pace based on the program scheduled mentioned in this document or fixed by BBJ and/or if the quality of works being executed by the successful Bidder falls below the expected standards laid down by BBJ, in such cases, in the interest of timely and successful completion of the project and to maintain the high quality of work, BBJ reserve the right to delete the Scope of Work of the successful Bidder, or, the entire balance work to be taken away from the successful Bidder and BBJ shall be at liberty to get such works done/executed by any other agency/ agencies. Moreover, BBJ shall not be liable to pay any compensation or make good any damage/s or to effect any other payment to the present successful bidder for any ground whatsoever.

The successful bidder shall be debarred from participating in the tender for executing the balance work. If the successful bidder is a JV or a Partnership firm, then every member/partner of such a firm shall be debarred from participating in the tender for the balance work in his/her individual capacity or as a partner of any other JV /partnership firm.

The defaulting successful bidder shall not be issued any completion certificate for the contract.

All the statuary obligations including maintaining the all other local rules & regulations/ rules of local Govt. bodies should be abide & complied by the successful Bidder and any consequence comes out from the act or omission of the successful Bidder which can result stoppage of work or the successful bidder fails to comply any of its respective Contractual obligation(s) within stipulated time frame, in that event BBJ reserves the right to terminate the contract and to take any action against the successful Bidder (such as forfeiture of EMD/ Security Deposit, encashment of Performance Bank Guarantee, non-payment/ forfeiture of RA Bills etc.) and the decision of BBJ in this respect shall be final.

In the above situations, BBJ reserves the right to issue a notice in writing to that effect and if the successful bidder does not within seven days after the delivery to him of such notice proceed to make good his default in so far as the same is capable of being made good and carry on the work or comply with such directions as aforesaid of the entire satisfaction of the BBJ, then BBJ shall be entitled after giving 48 hours' notice in writing to rescind the contract as a whole or in part or parts (as may be specified in such notice) and after expiry of 48 hours' notice, a final termination notice should be issued by BBJ.

#### 18.0 JURISDICTION OF COURT:-

The Courts at Kolkata shall have the exclusive jurisdiction to try all disputes, if any, arising out of this agreement between agencies/parties.

19.0 ARBITRATION: In case a dispute or difference of any kind whatsoever, arises out of or relates to the Contract or ancillary / incidental as to the terms and conditions of it or relates to any matter for execution and/or performance of the Contract, between the parties to the Contract, it is a term of the agreement by and between the parties herein that before invoking arbitration, the aggrieved party shall first & foremost refer the matter to the Competent Authority of BBJ and the decision / recommendation / interpretation made by the said Competent Authority of BBJ shall be final & binding upon both the parties.

On the failure of the procedure prescribed above or if a party is dissatisfied with the decisions / recommendations aforesaid, and notwithstanding anything else contained elsewhere, the aggrieved party may by a notice in writing to the Competent Authority of BBJ clearly evince the intention to refer the disputes and differences that have arisen between the parties to Arbitration by constitution of an Arbitral Tribunal. The Arbitral Tribunal shall consist of three Arbitrators, one each to be nominated by the respective parties and the third to be appointed by the nominated arbitrators.

Pending submission of and/or decision on a dispute or difference as aforesaid or until the Arbitral Award is published, the parties (if the Contract is not terminated / cancelled) shall continue to perform all of their obligations under this Agreement and the Contract, without prejudice to a final adjustment in accordance with such award.

The decision of the Arbitral Tribunal arrived at after hearing the parties shall be final and binding upon the parties. The Arbitration Proceedings shall be conducted in accordance with the Arbitration and Conciliation Act, 1996 or any statutory modifications or re-enactments thereof.

It is also agreed by the parties that the Arbitration Proceedings shall be conducted in English language. The venue of Arbitration shall be Kolkata only and any proceedings arising out of this Agreement / Contract shall be subject to the jurisdiction of Courts at Kolkata.

### 20.0 ORDER OF PRIORITY OF CONTRACT DOCUMENTS:

Where there is any conflict between the various documents in the contract, the following order of priority shall be followed i.e. a document appearing earlier shall override the document appearing subsequently:-

- (a). Schedule of Items, Rates & Quantities
- (b). Special Condition of the Contract (SCC)
- (c). Technical Specifications (TS)
- (d). Scope of Work/Supply (SOW)
- (e). Notice Inviting Tender
- (f). Instructions to the Bidders (IB)
- (g). General Conditions of Contract

#### 21.0 IMPORTANT NOTES:

#### BBJ reserves the right to:

**21.1** To cancel/discharge the tender at any point of time/at any stage.

- 21.2 Increase/ decrease/ alter the quantity / duration of contract period/delivery period/time of supply with corresponding change in the value of contract.
- 21.3 May ask for further qualification during techno commercial scrutiny of bids received.
- **21.4** BBJ shall not be liable for any expenses incurred by service/work/ssupply in preparation of bid irrespective of whether it is accepted or not.
- 21.5 Canvassing i.e. soliciting favour, seeking advantage etc. in any form is strictly prohibited and any party/ agency found to have engaged in canvassing shall be liable to have his bid rejected summarily.
- 21.6 If the Tenderer deliberately gives any wrong information in his tender to create circumstances for the acceptance to his bid, BBJ reserves the right to reject such application.
- **21.7** All costs and incidental expenses for preparation of the tender, discussion, conference, pre-tender, pre-award discussion with BBJ shall be to the account of the tenderer and BBJ shall bear no liability whatsoever on such cost of expenses.
- 21.8 The Tenderer shall submit his price bid/offer in Indian Rupees and payment under this contract will be made in Indian Rupees.
- **21.9** Incomplete tenders, who are not accompanied with all the required documents and conditional tenders are liable for rejection without assigning any reason thereof.
- **21.10** Tenders in which any of the particulars and prescribed information is missing or is incomplete in any respect and / or the prescribed conditions are not fulfilled shall be considered non-responsive and are liable to be rejected.
- **21.11** The right to accept the tender will rest with the Company (i.e. The Braithwaite Burn and Jessop Construction Co. Ltd.). Further BBJ does not bind itself to accept the lowest tender and reserves to itself the authority to reject any or all the tenders received without assigning any reason whatever.
- **21.12** Incomplete tenders submitted with qualified conditions(s) at variance with Instruction to Tenderers/ General Terms & Conditions are liable to be rejected summarily.

तपस सेन/(Tapas Sen) सहायक अधिकारी(एम एंड पी)/ Assistant Officer(M&P)