

**CHHATTISGARH STATE MARKETING**  
**CORPORATION LIMITED,**  
**RAIPUR, CHHATTISGARH**



**TENDER DOCUMENT**

**RE-TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANTS  
FIRM FOR ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR  
SHOPS AND DISTRICT OFFICES OF CSMCL  
(ZONE NOS. 6,8,9,10,11 & 12)**

**T.No.: CSMCL/Tender/2024-25/8**

**Dated:03-05-2024**

<b>DATE OF TENDER</b>	<b>: 03-05-2024</b>
<b>LAST DATE &amp; TIME OF TENDER SUBMISSION</b>	<b>: 24-05-2024, 15.00 HRS</b>
<b>DATE &amp; TIME OF OPENING THE TECHNICAL BID</b>	<b>: 24-05-2024, 16.00 HRS</b>

**NAME & ADDRESS OF TENDERER:**

**MANAGING DIRECTOR, CSMCL  
4<sup>TH</sup> FLOOR, AABKARI BHAVAN,  
NEAR CHOKRA NALA, LABHANDI  
RAIPUR, CHHATTISGARH- 492001**

**OFFICE OF THE MANAGING DIRECTOR, CSMCL, RAIPUR  
CHHATTISGARH**

**Price Rs.41,300.00**

**OFFICE OF THE MANAGING DIRECTOR, CSMCL,  
RAIPUR, CHHATTISGARH,**

**TOTAL NO. OF PAGES: - 57**

*Cost of tender form Rs.41,300/- (Rupees Forty One Thousand Three Hundred Only)(Inclusive of GST)*

To,

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Date \_\_\_\_\_

**MANAGING DIRECTOR, CSMCL  
RAIPUR, CHHATTISGARH**

**OFFICE OF THE MANAGING DIRECTOR, CSMCL,  
RAIPUR, CHHATTISGARH**

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## **SECTION I**

### **NOTICE INVITING TENDER**

**T. No.: CSMCL/Tender/2024-25/8**

**Dated: 03-05-2024**

On behalf of Managing Director, Chhattisgarh State Marketing Corporation Limited, (here-in-after referred to as CSMCL or Corporation), sealed Zone-Wise tenders are invited from interested and eligible Chartered Accountants Firms registered with the Institute of Chartered Accountants of India (ICAI) who intends to work as Internal Auditor of Retail Vending Liquor Shops and District Offices of Chhattisgarh State Marketing Corporation Limited, Raipur, Chhattisgarh (here-in-after referred to as CSMCL) for an initial audit period of 1 year.

Intending eligible bidders may download Tender Document from CSMCL website, <https://excise.cg.nic.in/csmcl/>. The payment for Earnest Money Deposit (hereinafter referred to as "EMD") and Tender Cost shall be accepted only in the form of Crossed Demand Draft drawn on any Scheduled Commercial Bank payable at Raipur in favour of **MANAGING DIRECTOR, CSMCL, RAIPUR, CHHATTISGARH**, and should be submitted along with tender document in separate sealed envelope.

#### **SCHEDULE TO THE INVITATION OF TENDER**

1.	DESIGNATION AND ADDRESS OF THE AUTHORITY INVITING TENDER	MANAGING DIRECTOR, CSMCL, RAIPUR, CHHATTISGARH
2.	TENDER NO : CSMCL/TENDER/2024-25/8	DATED: 03-05-2024
3.	TIME AND DATE OF PRE-BID MEETING	12.30 HRS. OF 10-05-2024 AT 4TH FLOOR, AABKARI BHAVAN, NEAR CHOKRA NALA, LABHANDIH RAIPUR, CHHATTISGARH- 492001
4.	TIME AND DATE OF SUBMITTING TENDER/BID	15.00 HRS. OF 24-05-2024
5.	TIME AND DATE OF OPENING OF TENDER (TECHNICAL BID)	16.00 HRS. OF 24-05-2024
6.	MINIMUM VALIDITY OF TENDER OFFER	90 DAYS FROM THE DATE OF OPENING
7.	DURATION OF CONTRACT	1 YEAR, WITH AN OPTION OF FURTHER EXTENSION IN SPECIAL EXIGENCY FOR UPTO 12 MONTHS MORE WITH APPROVAL OF BOARD.

Tender Document and subsequent clarifications on tender terms if any can be downloaded from CSMCL website <https://excise.cg.nic.in/csmcl/>. Tender Document downloaded from website must be accompanied by Demand Draft as Cost of tender form of Rs.41,300/- (Rupees Forty One Thousand Three Hundred Only) (Inclusive of GST) as cost of tender documents and the same shall be kept with the TECHNICAL BID in addition to Demand Draft for EMD in a separate envelope.

**MANAGING DIRECTOR  
CSMCL  
RAIPUR, CHHATTISGARH**

**SECTION II**  
**INSTRUCTIONS TO BIDDERS**

**1. EARNEST MONEY DEPOSIT AND COST OF TENDER SCHEDULE**

**1.1** Each Tender should be accompanied by Earnest Money Deposit in form of Demand Draft drawn on any Scheduled Commercial Bank Payable at Raipur in favour of the Managing Director, CSMCL, Raipur, Chhattisgarh payable at Raipur as per details given below:-

<b>ZONE NO.</b>	<b>ESTIMATED ANNUAL COST (IN RS.)</b>	<b>EMD @3% (IN RS.)</b>
<b>6</b>	<b>43,75,440/-</b>	<b>1,31,263/-</b>
<b>8</b>	<b>33,55,920/-</b>	<b>1,00,678/-</b>
<b>9</b>	<b>58,19,760/-</b>	<b>1,74,593/-</b>
<b>10</b>	<b>37,80,720/-</b>	<b>1,13,422/-</b>
<b>11</b>	<b>45,45,360/-</b>	<b>1,36,361/-</b>
<b>12</b>	<b>44,39,160/-</b>	<b>1,33,175/-</b>

**1.2.** Tenders not accompanied with requisite amount of EMD and cost of tender document shall be summarily rejected. Furnishing incorrect information will entail forfeiture of EMD in full or part as per discretion of the Corporation. The EMD of the unsuccessful bidders will be returned after the finalization of the Tender at the expenses of the bidders within a reasonable time consistent with the rules and regulations on this behalf. The above EMD amount held by the CSMCL till it is returned to the bidder will not earn any interest thereof. EMD will be forfeited if a bidder withdraws, amends, impairs and/or derogates within validity period. EMD of the successful bidders will be adjusted towards Performance Security Deposit (hereafter referred to as security deposit) payable by it or returned by CSMCL on receipt of 100% value of Security Deposit.

**1.3.** The Cost of Tender document is Rs.41,300/- (Rupees Forty One Thousand Three Hundred Only)(Inclusive of GST) submitted only in form of Demand Draft drawn on any Scheduled Commercial Bank Payable at Raipur in favour of the Managing Director, CSMCL, Raipur, Chhattisgarh.

## **2. MINIMUM ELIGIBILITY CRITERIA**

- 2.1.** The firm of Chartered Accountants is only eligible to apply as Internal Auditors for Retail Vending Liquor Shops and District Offices of CSMCL.
- 2.2.** The firm should have experience of audit of any Government Company or Co-operative society operating in retail sale/Wholesale of Liquor or Government Company or Co-operative society operating in retail sale/Wholesale of FMCG Goods or Government Department/Government Organization/Government Institute/PSUs/PSBs/Co-operative societies in atleast 2 years out of past 3 financial years i.e. FY 2020-21, FY 2021-22 and FY 2022-23. (proof in the shape of experience certificate issued by an authorized/designated officer as per format provided in Annexure XII to be attached)
- 2.3.** The Government Company or Co-operative society operating in Retail sale/Wholesale of Liquor or Government Company or Co-operative society operating in Retail sale/Wholesale of FMCG Goods or Government Department/Government Organization/Government Institute/ PSUs/ PSBs/ Co-operative Societies should have average annual turnover/budget of Rs. 100 Crores or more in past 3 financial years i.e. FY 2020-21, FY 2021-22 and FY 2022-23.  
(Proof in the shape of experience certificate/audited balance sheet issued by an authorized/designated officer as per format provided in Annexure XII to be attached)
- 2.4.** The average turnover of the firm of Chartered Accountants should be minimum Rs. 50 lakhs in past 3 financial years i.e. FY 2020-21, FY 2021-22 and FY 2022-23. CA certified turnover certificate along with audited balance sheet in this regard shall be submitted.
- 2.5.** The Head Office/Branch Office of the firm of Chartered Accountants must be in Chhattisgarh State as on 01/01/2024 for effective control and smooth audit.
- 2.6.** The standing of the firm must be 10 years or more as per ICAI Firm Constitution Certificate as on 01.01.2024.
- 2.7.** The firm must consist of minimum 03 full time Chartered Accountants as partner of the Firm who are based at Chhattisgarh State as on 01.01.2024.
- 2.8.** The firm of Chartered Accountants who have previously worked as NODAL CA Firm for CSMCL Head Office or who have been appointed as CA Firm for

CSMCL Head Office or who have previously been appointed as CAG appointed statutory auditor or current CAG appointed statutory auditor of CSMCL cannot apply to ensure proper checks and balances.

**2.9.** The CA Firms will also furnish details of all these criteria while applying:

**2.9.1.** CA Firms will provide their latest certificate of firm constitution as on 1st January of the current year issued by the ICAI and their last 3 years Income Tax Returns duly self-certified by authorized Partner of the Firm.

**2.9.2.** Year of establishment of the CA Firm supported by the copies of the latest certificates issued by the ICAI duly attested by authorized Partner with the seal of the Firm.

**2.9.3.** The detailed particulars of the Partners with specific mention of the Fellowship/ Associateship of each Partner with the copies of certificates of the ICAI, duly attested by authorized Partner with the seal of the Firm.

**2.9.4.** Number of Qualified Assistants mentioning the Name, Qualification and Membership Number of the concerned Institute with the copies of the certificates duly attested by authorized Partner with the seal of the Firm.

**2.9.5.** Number of Semi-Qualified Assistants mentioning the Name, Qualification with the copies of educational certificates duly attested by authorized Partner with the seal of the Firm.

**2.9.6.** Year-wise detailed experience of the Audit Firm in Internal/ Statutory Audit supported with the attested copies of appointment letters which are already executed. Year-wise detailed experience of the firm in other PSUs/Schedule Bank for Statutory/Internal Audit supported with attested copies of appointment letters, which are already executed.

**2.9.7.** The detailed address with Telephone/Mobile and E-mail address of the Registered Head Office of the Firm along with its Branches in the State of Chhattisgarh.

**2.9.8.** Duly executed Power of Attorney in favour of authorized signatory of the firm for bid submission and signing.

**2.9.9.** Bidder's Profile.

**2.9.10.** Declaration as per Annexure XI of the Tender Document.

**2.9.11.** Undertaking as per Annexure I of the Tender Document

**2.9.12.** Bid Form per Annexure II of the Tender Document.

**2.9.13.** Near Relative Certificate as per Annexure V of the Tender Document.



**2.9.14.** Duly executed Pre Contract Integrity Pact as per Annexure IX of the Tender Document.

**2.9.15.** Affidavit of “BLACKLISTING & NON- BLACKLISTING “of bidder to be executed on Stamp paper of requisite value & attested by Public Notary/Executive Magistrate by the bidder.

The offers from the Bidder which are not supported with relevant documents, as mentioned above and any form of misrepresentation made in respect of submitted documents will not be considered.

**Note: CA Firms who have been awarded work for Internal Audit of Retail Shops and District Offices of CSMCL for 2 Zones for a period of 1 year are ineligible to apply.**

### **3. QUERIES ON TENDER DOCUMENT AND PRE BID MEETING**

**3.1.** A prospective bidder requiring any clarification on the Tender Document shall notify the Corporation in writing or through email. The Corporation shall respond in writing to any request for the clarification of tender document which it receives not later than 5 days prior to the last date of submission of bid. The communication and submission of query should be done at following address: -

**MANAGING DIRECTOR, CSMCL  
4<sup>TH</sup> FLOOR, AABKARI BHAVAN,  
NEAR CHOKRA NALA, LABHANDIH  
RAIPUR, CHHATTISGARH- 492001  
E-mail: [tender.csmcl@gmail.com](mailto:tender.csmcl@gmail.com)**

**3.2.** A Pre-bid meeting of the interested parties shall be convened at the designated date, time and place as provided in Schedule to Invitation of Tender. During the course of Pre-bid meeting, the Bidders will be free to seek clarifications and make suggestions for consideration of the CSMCL. CSMCL shall endeavour to provide clarifications and such further information as it may, in its sole discretion, consider appropriate for facilitating a fair, transparent and competitive Bidding Process. The bidders shall submit their suggestions and required clarifications to CSMCL in writing. The interested parties may be asked for small presentation for offered solutions provided by them.

### **4. AMENDMENT OF TENDER DOCUMENT**

**4.1.** At any time, prior to the date for submission of bids, the Corporation may, for any reason whether suo moto or in response to a clarification requested by a

prospective Bidder, modify the tender document by the issuance of Addenda/Corrigenda.

**4.2.** Any Addenda/Corrigenda issued shall be notified in website of the Corporation for information of prospective bidders.

**4.3.** In order to afford prospective bidders a reasonable time to take the Addenda/Corrigenda into account in preparing their bids, the Corporation may, at its discretion, extend the deadline for the submission/opening of bids suitably.

**4.4.** The bidder before submission of bid shall go through the Addenda/Corrigenda, if any, issued by the Corporation.

**4.5.** CSMCL also reserves the right to modify or alter the Tender Document and also to withdraw or cancel the Bidding process at any stage.

**5. RIGHT TO ACCEPT OR REJECT:**

Corporation shall not be bound to accept the lowest or any tender and reserves to itself the right to accept or reject any bid or to accept whole or a portion of tender, as it may deem fit, without assigning any reason thereof and without incurring any liability to the affected bidder(s) for the action of Corporation.

**6. MODE OF DESPATCH**

Tenders should be addressed to the Managing Director, Chhattisgarh State Marketing Corporation Limited, by designation and should be submitted only in sealed covers sent by Registered post with Acknowledgement due or handed over in person. Tenders received in ordinary covers without seal will be rejected. No other modes of submitting tender will be accepted.

**7. LATE BIDS**

Bids received after the time specified for closing of the tender shall be rejected and returned unopened to the bidder. It is the sole responsibility of the bidder that it should ensure timely submission of bid.

**8. COST OF BIDDING**

The bidder shall bear all costs associated with the preparation and submission of the bid. Corporation shall in no case be responsible or liable for these costs, regardless of the conduct or outcome of the bidding process.

## **9. BID FORMS (TWO BID FORMAT).**

- 9.1** The tender will be in two bid format namely: Technical Bid and Financial Bid. The tender should be submitted in **three envelopes covers**; **One** superscribing Technical Bid, **Second** Financial Bid and **Third** containing Demand Draft of Tender Fee and Earnest Money Deposit and all the above-mentioned envelopes are in turn, be put in another envelope and this envelope should be superscripted ***“RE-TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND DISTRICT OFFICES OF CSMCL FOR ZONE NO. \_\_\_\_\_”***. All the three envelopes are to be duly sealed. Technical Bid and Financial Bid shall be opened separately. No indication of the Prices will be made in the Technical Bid.
- 9.2** On all these envelopes the name of the firm must be clearly mentioned and should be properly sealed.
- 9.3** Tender will be opened in the presence of Bidders present on the due date of opening i.e. **16.00HRS on 24-05-2024**. Technical Bids of the Tenders received will be opened on that day and the Sealed Financial Bids will be kept in Corporation custody. The Time, Date and Venue of the opening of FINANCIAL BIDS will be intimated only to those Bidders, whose Technical Bid is accepted after evaluation of details and documents as per tender conditions. No correspondence in this regard will be entertained. Incomplete Tender or Tender in which both Technical Bid and Financial Bid are found in the same envelope or tender with loose documents will be summarily rejected. The Bid must be submitted in spiralled booklet form only with proper indexing and page numbers.
- 9.4** The bids which are not submitted in above-mentioned manner shall be summarily rejected.
- 9.5** The bidder will be bound by all terms, conditions & specifications as detailed in the tender documents.
- 9.6** Any bid with conditions other than those specified in the tender document is liable to be summarily rejected. Conditional bids will be summarily rejected.
- 9.7** Financial Bid of the technically qualified bidders only will be opened.
- 9.8** Bidder shall furnish the requisite documents as per tender’s terms and conditions.

- 9.9** Rates should be quoted in Financial Bid Form at Annexure VI. The format for Financial Bid should not be changed in any manner. Addition / deletion / alteration of the text will automatically render the tender invalid and therefore, will be summarily rejected.
- 9.10** The duly filled tenders must be accompanied with a Security deposit (Earnest Money Deposit) valid for a period of 90 days drawn on any Scheduled Commercial Bank payable at Raipur in favour of Managing Director, CSMCL, Raipur, Chhattisgarh.
- 9.11** The bidder is requested to examine all instructions, forms, terms and specification in the Bid documents. Failure to furnish all the information required as per Bid Documents or submission of the bids not substantially responsive to the Bid Documents in every respect will be at the bidder's risk and may result in rejection of the Bid.
- 9.12** The bidder shall bear all costs associated with the preparation and submission of the bid. Corporation in no case will be responsible for these costs regardless of the conduct or outcome of the bidding process.
- 9.13** The bidder shall submit, as a part of its bid, the bid documents (in original) duly sealed and signed on each and every page, establishing the conformity of its bid to the bid documents of all the works to be executed by the bidder under the contract.
- 9.14** The bids containing erasures or alterations will not be considered except as necessary to correct errors made by the bidder. Such corrections shall be signed with date by the person or persons signing the bid.  
*(Note: The bidder is advised to keep a photocopy (at his/her own cost) of the bid documents for his/her own reference)*
- 9.15** Bid submission by related parties:  
If related parties (as defined below) submit more than one bid, then both/all bids submitted by related parties are liable to be rejected at any stage by Corporation:
- A.** Bids submitted by holding company and its subsidiary company;
  - B.** Bids submitted by two or more companies having common directors;
  - C.** Bids submitted by partnership firms/LLPs having common partners;
  - D.** Bids submitted by proprietorships having same proprietor;

**E.** Bids submitted by companies in the same group of promoters and managements.

**F.** Bids submitted by relatives of bidder as per definition of relatives under section 2 (77) of Companies Act, 2013:

2(77) “relative”, with reference to any person, means anyone who is related to another, if—

**(i)** they are members of a Hindu Undivided Family;

**(ii)** they are husband and wife; or

**(iii)** one person is related to the other in such manner as may be prescribed;

A person shall be deemed to be the relative of another, if he or she is related to another in the following manner, namely:-

(1) Father:

Provided that the term “Father” includes step-father.

(2) Mother:

Provided that the term “Mother” includes the step-mother.

(3) Son:

Provided that the term “Son” includes the step-son.

(4) Son’s wife.

(5) Daughter.

(6) Daughter’s husband.

(7) Brother:

Provided that the term “Brother” includes the step-brother;

(8) Sister:

Provided that the term “Sister” includes the step-sister.

**Note: CA Firms who have been awarded work for Internal Audit of Retail shops and District Offices of CSMCL or CA Firm for CSMCL Head office, their related parties are ineligible to apply.**

## **10. BID OPENING AND EVALUATION:**

### **Opening of Bids by the Corporation:**

**10.1** Corporation shall open the Technical bid cover containing documents in the presence of bidders or their authorized representative who wish to be present at the time of opening of bids on due date. Authorization letter to this effect shall be submitted by the bidder before they are allowed to participate in bid

opening (Format is given in Annexure IV). After scrutiny and evaluation of the Technical Bids, the Corporation shall shortlist those bidders who are eligible and fulfill the eligibility conditions and furnish all documents as given in Technical Bid and the date of opening of Financial Bid will be intimated later on. The financial bid will be opened only in those cases that fulfill the eligibility conditions and furnish all documents as given in Technical Bid.

**10.2** The bidder's representatives, who are present, shall sign on an attendance register.

**10.3** Maximum of two (2) representatives for any bidder shall be authorized and permitted to attend the bid opening.

**10.4** The bids shall be opened in the following manner:

**10.4.1.** The bid opening committee shall count the number of bids and assign serial numbers to the bids. For example, if 10 tenders have been received the bids shall be numbered as 1 of 10, 2 of 10 etc. All the members shall initial on the outer envelopes of all bids with date.

**10.4.2.** The envelopes containing the tender offer and not properly sealed as required shall not be opened and shall be rejected outright. Closing the cover with gum/adhesive will not be treated as sealed cover. The reasons for not opening such bidder offers shall be recorded on the face of the envelope and all the members of the opening committee shall put their initial with date.

**10.4.3.** First the outer envelope containing the three envelopes shall be opened. The bid opening committee shall put their initial on all three envelopes with date.

**10.4.4.** Among these three envelopes, the envelope marked "Bid Security and Tender Fee" shall be opened first and examined.

**10.4.5.** The bidders who have submitted proper EMD and tender fee as per tender document, their "TECHNICAL BID" shall be opened and recorded by the Tender committee.

**10.4.6.** The technical bid will be evaluated by Tender Evaluation Committee. The Bidders will be declared responsive by Tender Evaluation Committee those who qualify eligibility criteria.

**10.5 Technical Evaluation:**

**10.5.1.** The Tender Evaluation Committee shall evaluate the bids to determine whether they are complete, whether any computational errors have been made,

whether required sureties have been furnished, whether the documents have been properly signed and whether the bids are generally in order.

**10.5.2.** If there is discrepancy between words figures, the amount in words shall prevail. If the bidder does not accept the correction of the errors, its bid shall be rejected.

**10.5.3.** Prior to the detailed evaluation, the Tender Committee will determine the substantial responsiveness of each bid to the bid document. For purpose of these clauses a substantially response bid is one which conforms to all the terms and conditions of the bid documents without deviations. The Tender Committee determination of bid's responsiveness is to be based on the contents of the bid itself without recourse to extrinsic evidence.

**10.5.4.** A bid, determined as substantially non-responsive will be rejected by the Tender Committee and shall not subsequent to the bid opening is made responsive by the bidder by correction of the non-conformity.

**10.5.5.** The Tender Committee may waive any minor infirmity or non-conformity or irregularity in a bid which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of the bidder.

**10.6.Evaluation and Comparison of substantially responsive bids:**

**10.6.1.** The Tender Committee shall evaluate in detail and compare the bids previously determined to be substantially responsive pursuant to **Clause 10.5** and ranking of the Bidder will be done as per Marks obtained as per details given below:

<b>S.No</b>	<b>Criteria</b>	<b>Minimum Marks</b>	<b>Maximum Marks</b>
<b>1.</b>	The firm should have experience of audit of any Government Company or Co-operative society operating in retail sale/Wholesale of Liquor or Government Company or Co-operative society operating in retail sale/Wholesale of FMCG Goods or Government Department/ Government Organization/ Government Institute/PSUs/ PSBs/Co-operative societies in atleast 2	10	15

	<p>years out of past 3 financial years i.e. FY 2020-21, FY 2021-22 and FY 2022-23. (proof in the shape of experience certificate/audited balance sheet issued by an authorized/designated officer as per format provided in Annexure XII to be attached)</p> <p><b>(Minimum 10 marks for atleast 2 years and 5 marks for additional 1 year).</b></p>		
<b>2</b>	<p>The Government Company or Co-operative society operating in retail sale/Wholesale of Liquor or Government Company or Co-operative society operating in retail sale/Wholesale of FMCG Goods or Government Department/Government Organization/Government Institute /PSUs /PSBs /Co-operative Societies should have average annual turnover/budget of Rs. 100 Crores or more in past 3 financial years i.e. FY 2020-21, FY 2021-22 and FY 2022-23. (proof in the shape of experience certificate/audited balance sheet issued by an authorized/designated officer as per format provided in Annexure XII to be attached)</p> <p><b>(Minimum marks- 10 marks for Rs. 100 Crores and for each additional Rs. 25 Crores- 5 marks.)</b></p> <p><b><i>Note: For the purpose of marking, average of turnover/budget of last 3 financial years as mentioned above will be considered</i></b></p>	10	25
<b>3</b>	<p>The average turnover of the firm of Chartered Accountants should be minimum Rs. 50 Lakhs in past 3 financial years i.e.</p>	5	20



	<p>FY 2020-21, FY 2021-22 and FY 2022-23. CA certified turnover certificate in this regard shall be submitted.</p> <p><b>(Minimum marks- 5 marks for Rs. 50 Lakhs and for each additional 25 lakhs turnover 5 marks).</b></p> <p><b><i>Note: For the purpose of marking, average of turnover of last 3 consecutive financial years as mentioned above will be considered</i></b></p>		
<b>4</b>	<p>The firm must consist of minimum 03 full time Chartered Accountants as partner of the firm who are based at Chhattisgarh State as on 01.01.2024.</p> <p><b>(Minimum marks-10 marks and for each additional full time Chartered Accountant 5 marks.)</b></p>	10	20
<b>5</b>	<p>The standing of the firm must be 10 years or more as per ICAI Firm Constitution Certificate as on 01.01.2024.</p> <p><b>(Minimum marks-10 marks and for each additional 5 years 5 marks.)</b></p>	10	20

**10.6.2.** The financial Bid of only those Bidders will be opened who score more than 70 marks as per marking laid down in **Clause No.10.6.1**

**10.6.3.** The Scoring system of ‘Quality and Cost Based Selection’ will be used for obtaining final scores. Final score for an applicant would be the weighted combination of technical and financial charges quoted in the Financial Bid in Annexure-VI. Here the technical and financial proposal of margin will be assigned a weight of 70 and 30 percent respectively. Bidder who has the highest total score (i.e. combined weighted score) will qualify as the first party. The calculation is as follows-

- Technical Weighted score x 70%
- Financial Weighted score x 30%

Example (where Technical is marked out of 100)

Bidder Name	Technical proposal		Rate Quoted in Serial No. 3 in Financial Bid		Combined Score		
	Score (out of 100)	Weighted Score = (Score/Max score)* 100	Rate	Weighted Score = (Lowest Quoted Rate/Rate quoted by bidder)*100	Technical	Financial	Total
	(1)	(2)	(3)	(4)	(5) = (2)*70%	(6) = (4)*30	(7) = (5)+(6)
<b>Bidder A</b>	<b>80.0</b>	<b>80</b>	<b>Rs 100</b>	<b>100</b>	<b>56</b>	<b>30</b>	<b>86</b>
<b>Bidder B</b>	<b>90.0</b>	<b>90</b>	<b>Rs 125</b>	<b>80</b>	<b>63</b>	<b>24</b>	<b>87</b>
<b>Bidder C</b>	<b>100</b>	<b>100</b>	<b>Rs 200</b>	<b>50</b>	<b>70</b>	<b>15</b>	<b>85</b>

**10.6.4.** On the calculation as per above example the technical and financial bids shall be evaluated at highest score (H1) of combined score shall be declared as selected bid. Commensurately the evaluated bids score shall be arranged in descending order.

## **11. AWARD OF CONTRACT**

**11.1.** Corporation shall consider placement of letter of intent to those H1 bidder whose offer has been found technically and financially acceptable as per clause 10.6 of evaluation and comparison of substantially responsive bids. The bidder shall within 3 days of issue of letter of intent, give its acceptance and shall submit performance security in conformity with this tender within 14 days of award of work.

**11.2.** The issue of letter of intent shall constitute the intention of the Managing Director to enter in to the contract, with the bidder. Letter of intent will be issued as offer to the successful bidder.

**11.3.** The Managing Director shall consider award of contract only to those eligible bidders whose offers have been found technically and financially acceptable. As per marks obtained bidder who has scored highest marks will be declared H1, second highest marks H2 etc.

**11.4.** The work will be awarded Zone wise to H1 Bidder and second highest (H2) shall be given preference to work at H1 rate in case the H1 do not agree to accept the work. **The L1 rate received among all the zones will be considered as L1 Rate**

**for all the zones and H1 Bidder of the concerned zones will be offered to work at L1 rate. If the H1 bidder doesn't take work at L1 rate, the H2 bidder will be offered to work at L1 rate treating it as H1 and so on. In case no one of the concerned zone agrees to work at L1 rate, than all eligible bidders will be offered to work at L1 rate and the bidder providing consent will be awarded work. The decision of MD, CSMCL in this regard will be final and binding on all bidders.**

**11.5.** Provided that if more than one bidders are declared H1 for same zone, then the work will be awarded to that H1 Bidder who has at first instance has more turnover as per marking criteria laid down in clause 10.6 of this section and if the turnover is same for the H1 bidders, than the H1 bidder who has more no. of full time partners will be awarded work for that Zone and that shall be binding on the Bidders.

**11.6.** Maximum Two Zones will be awarded to a Bidder.

Provided that during opening and evaluation of bids Zone-wise, if a Bidder is declared H1 in first 2 Zones for which it has submitted bids, than the bidder bids for remaining zones will not be considered for evaluation and award of work.

**11.7.** In case the tendering process does not elicit interest from bidders for the total number of zones, the Corporation may appoint a successful bidder for such zones for which no bid has been received. For such zone Corporation may appoint any existing bidder/firm from nearby zones/proximate zones. The Corporation's decision in this regard shall be final and the bidder, if appointed, undertakes to discharge all obligations in the additional zone on the same terms and conditions as the first zone. The bidder also undertakes to furnish separate bank Guarantee/ EMD/ Security Deposit for working as an internal auditor for additional zone. The entitlement of Corporation to levy penalties and for levying liquidated damages shall be separate for the additional zone allotted to the bidder/firm.

## **12. SIGNING OF CONTRACT**

**12.1** Signing of Agreement shall constitute the award of contract on the bidder.

**12.2** Till the period agreement is signed, issue of work order along with tender terms and conditions will constitute as award of contract.

**12.3** Upon the successful bidder furnishing the Performance Security in pursuant to provisions of clause 16 of this section, the Corporation shall discharge the EMD of the successful bidder in accordance with clause 1.2 of this section.

**13. ANNULMENT OF AWARD**

Failure of the successful bidder to comply with the requirement of clause 11 shall constitute sufficient ground for the annulment of the award and forfeiture of the EMD in which event Corporation may make the award to any other bidder at the discretion of Corporation or call for new bids.

**14. PERIOD OF VALIDITY OF BIDS**

**14.1** The bid shall remain valid for 90 days after the date of opening of bids. A bid valid for a shorter period shall be rejected by CSMCL as non-responsive.

**14.2** The Managing Director, CSMCL reserves the right to request the Highest 3 bidders (H1, H2 & H3) to extend the bid validity for a further period of 120 days and the bidder has to necessarily extend the bid validity. Refusal to extend the bid validity will result in forfeiture of the EMD. A bidder accepting the request and extending the bid validity will not be permitted to modify its bid.

**15. DURATION/PERIOD OF CONTRACT**

This contract shall be valid for a period of 1 year from the date of commencement of work as specified by the signed contract or work order whichever is earlier. Upon the expiry of the period of 1 year the Corporation in case of any special exigency may extend the contract for a further period of upto 12 months with the mutual consent of both the parties and with approval of Board of Directors of CSMCL.

**16. PERFORMANCE SECURITY**

**16.1** The successful bidder shall be required to deposit an amount equal to 10% of the cost of awarded work within 2 weeks of award of work by Corporation as Performance Security. If the accepted bidder fails to remit the Security Deposit within in the above said period, the EMD remitted by it will be forfeited to CSMCL and its Tender will be held void.

**16.2** Performance Security shall be submitted in the form of Bank Guarantee for a period of 3 years issued by a Scheduled Commercial Bank and as per the Proforma provided in **Annexure-VII** of the tender document.

**16.3** Performance Security will be discharged after completion of Service Provider firm performance obligations under the contract and on expiry of the contract period subject to the satisfaction of the Corporation.

**16.4** If the Firm fails or neglects any of its obligations under the contract, it shall be lawful for Corporation to forfeit either whole or any part of performance security furnished by the bidder as compensation for any loss resulting from such failure.

**16.5** If the Bidder failed to act up to the Tender or backs out when its tender is accepted, its Security Deposit mentioned above will also be forfeited to Corporation.

**17. TERMINATION OF CONTRACT**

**17.1** In case of any default by the Firm and in any of the terms & conditions (whether General or Special), Corporation may without prejudice to any other right/remedy which shall have accrued or shall accrue thereafter, terminate the contract, in whole or in part, by giving 30 days' notice in writing to the Firm.

**17.2** All instructions, notices and communications etc. under the contract will be given in writing and if sent to the last known place of business, shall be deemed to be served on the date, even in ordinary course of post, these would have been delivered to the Service Provider.

**17.3** Notwithstanding anything contained herein, Corporation also reserves the right to terminate the contract at any time or stage during the period of contract, by giving 30 days' notice in writing without assigning any reason and without incurring any financial liability whatsoever to the Service Provider.

**17.4** The Bidder/Firm shall be liable to handover all the documents related to the Corporation at the time of the termination and shall maintain confidentiality.

**17.5** The Bidder/Firm shall be liable to issue a No Objection Certificate if the contract would be terminated under this clause.

**18. SUSPENSION OF CONTRACT**

Corporation reserves the right to suspend and reinstate execution of the whole or any part of the work without invalidating the provisions of the Contract. Orders for suspension or reinstatement of the works will be issued by the Managing Director/Authorized Representative to the firm in writing. The time for completion of the Works will be extended for a period equal to duration of the suspension.

Any necessary and demonstrable cost incurred by the Corporation as a result of such suspension of the works will be paid by the CA firm, provided such costs are substantiated to the satisfaction of the Corporation. The Corporation shall not be

responsible for any liabilities if suspension for any unsatisfactory performance or failure to discharge its duties is due to some default on the part of the firm.

During suspension period of work, if the work of firm is executed by another firm appointed by CSMCL, the cost of such work undertaken during suspension period will be recovered from the Agency.

**19. TERMINATION FOR INSOLVENCY**

Corporation may at any time terminate the contract by giving written notice and without compensation to the Service Provider Firm terminate the contract, if the Service Provider becomes unwilling, bankrupt or otherwise insolvent as declared by the competent court. Provided that such termination will not prejudice or affect any right or action or remedy which has accrued or will accrue thereafter to the Corporation.

**20. ASSIGNMENT AND SUB-LETTING OF CONTRACT**

The Firm shall not assign, sublet or subcontract any part of the Contract under any circumstances, whatsoever. Further, any such Assignment/ Subletting/ Subcontracting, as above shall be void ab initio and the Corporation will take necessary actions against the Firm for such violation of tender terms and conditions.

**21. FRUSTRATION OF CONTRACT**

In the event there is frustration of the Contract because of supervening impossibility in terms of Section 56 of the Indian Contract Act, then the parties shall be absolved of their responsibility to perform the balance portion of the Contract.

**22. INSURANCE**

The Insurance cover protecting the firm against all claims applicable under the Workmen's Compensation Act, 1923 shall be taken by the Service Provider. The Service Provider shall arrange necessary insurance cover for any persons deployed by it even for short duration. Corporation shall not entertain any claim arising out of mishap, if any, that may take place. In the event of any liability/claim falling on Corporation, the same shall be reimbursed /indemnified by the Service Provider.

### **23. FORCE MAJEURE**

If any time, during the currency of this contract, on the occurrence of any unforeseen event, beyond the control of either Party, directly interfering with the delivery of Services, the performance in whole or in part by either party of any obligation under this contract shall be prevented or delayed by reason of war, hostilities, acts of the public enemy, civil commotion, sabotage, fires, floods, explosion, epidemics, quarantine restrictions, strikes, lockouts, or act of god (herein after referred to as events), the affected Party shall, within a week from the commencement thereof, notify the same in writing to the other Party with reasonable evidence thereof.

Provided that, neither party shall by reason of such event be entitled to terminate this contract nor shall either party have any such claim for damages against the other in respect of such non-performance and work under the contract shall be resumed as soon as practicable after such event may come up to an end or cease to exist and the decision of the Corporation as to whether the work have been so resumed or not shall be final and conclusive.

Provided further that if the performance, in whole or part of any obligation under this contract is prevented or delayed by reason of any such event for a period exceeding 60 days either party may, at its option terminate the contract.

### **24. SET OFF (RECOVERY OF SUM DUE):**

**24.1.** Any sum of money due and payable to the Service Provider (including security deposit refundable to it) under this contract may be appropriated by Corporation and set off the same against any claim of Corporation for payment of a sum of money arising out of this contract or under any other contract made by Service Provider with Corporation.

**24.2.** In the event of said security deposit being insufficient, the balance of total amount recoverable, as the case may be shall be deducted from any sum due to the Service Provider under this or any other contract with The Managing Director, CSMCL, Raipur, Chhattisgarh. Should this amount be insufficient to cover the said full amount recoverable, the Service Provider shall pay to The Managing Director, CSMCL, Raipur, Chhattisgarh, on demand the balance amount, if any, due to The Managing Director, CSMCL, Raipur, Chhattisgarh within 30 days of the demand by Corporation.

**24.3.** If any amount due to the Corporation is so set off against the said security deposit, the Service Provider shall have to make good of the said amount so set off to bring the security deposit to the original value immediately by not later than 10 days.

## **25. JURISDICTION AND LEGAL PROCEEDINGS**

The CA Firm, if it initiates any legal proceedings against the Corporation with respect of enforcement of its right as per this tender, the jurisdiction to initiate such proceedings shall be the place where the Corporation Head Office is located i.e. Raipur, Chhattisgarh, India and not where the CA Firm has its registered office. Any matter or issues arising under this tender or any dispute hereunder shall be subject to the exclusive jurisdiction of the courts situated at Raipur, Chhattisgarh, India and/or courts exercising jurisdiction over Raipur, Chhattisgarh, India.

## **26. ARBITRATION**

**26.1.** The parties shall try to resolve disputes amicably between them, in case of failure of the parties to do so the dispute shall be referred for arbitration as per this clause.

**26.2.** Any dispute arising from or associated with this contract shall be referred to arbitration for resolution. The arbitration shall be conducted as per the provisions of Indian Arbitration and Conciliation Act 1996.

**26.3.** The seat and venue of the arbitration shall be Raipur, Chhattisgarh, India.

## **27. CORRUPT OR FRAUDULENT PRACTICES.**

**27.1.** The Tendering Authority requires that the Bidders/Contractors under this tender observe the highest standards of ethics during the procurement and execution of such contracts. In pursuance of this policy, "THE TENDERING AUTHORITY":

- i.** Defines for the purposes of this provision, the terms set forth as follows:
  - a) "corrupt practice"** means the offering, giving, receiving or soliciting of anything of value to influence the action of the public official in the procurement process or in contract execution; and
  - b) "fraudulent practice"** means a misrepresentation of facts in order to influence a procurement process or an execution of a contract to the detriment of the Tendering Authority, and includes collusive practice among



bidders (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the Tendering Authority of the benefits of the free and open competition;

- ii.** Will reject a proposal for award if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question;
- iii.** Will declare a firm ineligible, either indefinitely or for a stated period of time, to be awarded a contract if it at any time determines that the firm has engaged in corrupt and fraudulent practices in competing for, or in executing, a contract.

**27.2.** The past performance of the bidder will be cross checked if necessary. If the facts are proven to be dubious the bidders tender will be ineligible for further processing.

## **28. INTEGRITY PACT**

The successful bidder has to sign Integrity Pact as per format placed at Annexure-IX.

**MANAGING DIRECTOR, CSMCL,  
RAIPUR, CHHATTISGARH.**

## **SECTION III**

### **SCOPE OF WORK**

#### **1. COMPOSITION OF AUDIT TEAM**

- 1.1.** The Audit team should consist of minimum one qualified and minimum eight semi-qualified assistants for auditing shops and District Offices.
- 1.2.** The Audit team should consist minimum eight semi-qualified assistant {CA (Inter)/CMA (Inter)/CS (Inter)/B.Com./M.Com/MBA}.
- 1.3.** Minimum four personnel should be employed in audit of a shop in a day.
- 1.4.** The audit Team Members should carry Photo ID issued by the Audit Firm.
- 1.5.** Normally the composition of Audit Team should not be changed. However, under certain circumstances beyond control of the Audit Firm, if the same needs to be changed in any manner, it may be done with the approval of MD of CSMCL (subject to verification of credentials of the new incumbent).
- 1.6.** The Audit Team will conduct the audit as per Manual, rules & regulation, guidelines, instructions, delegation of power, etc. as per instruction issued by Head Office of CSMCL.
- 1.7.** The firm shall inform the concerned District Head of CSMCL about schedule of audit of Retail Vending Liquor Shops and District Office of the District 5 days before the commencement of audit and shall provide a copy of audit report to the Concerned District Head of CSMCL.

#### **2. SCOPE OF WORK & AUDIT REPORT**

##### **2.1. For Retail Shops:-**

- 2.1.1.** Monthly Internal Audit of Retail Liquor Shop which is to be completed within 10 days from the end of the respective month.
- 2.1.2.** Issue of Internal Audit Schedule 05 days before from the end of the month to concerned CSMCL District Head, Manpower Agency and CSMCL HO.
- 2.1.3.** Physical verification of stock of liquor is to be done by scanners on monthly basis as well as physical stock take by stock count method.
- 2.1.4.** Verification of all documents/ records/ registers maintained at Liquor Shop and ensure the updating of the same. In case of any deficiencies, report the same through flash report on monthly basis.
- 2.1.5.** Verification of purchases made by the shop on the basis of lifting data provided by the CSMCL Head Office.

- 2.1.6.** Verification of daily Cash Sales picked up and deposited in Bank Account of CSMCL, reconciled with Bank MIS /Bank Statement (Including Adjustment entry by Bank, if any) and if found any discrepancies in between total sales and cash deposited in Bank Account, report the same and submit joint reconciliation report along with amount of recovery to be made from manpower supply agency, cash pickup & delivery agency or bank as the case may be.
- 2.1.7.** Verification and reporting of any stock loss during the transportation of liquor from warehouse/godown to shop due to leakage/ breakage/ shortage and value of amount (including no. of cases and bottles) to be recovered from concerned transporter on the basis of retail sale price of liquor.
- 2.1.8.** Verification and reporting of any stock loss due to leakage/ breakage/ shortage at shop and amount (including no. of cases and bottles) to be recovered from manpower agency.
- 2.1.9.** Verification and reporting of any cash loss/ shortage during the month to be recovered from concerned agency.
- 2.1.10.** Verification of challan paid for State Excise Duty of respective shops and reporting of the same.
- 2.1.11.** Verification and reporting (including their valuation) of fixed assets maintained at shops in the prescribed format.
- 2.1.12.** Verification and reporting of working condition of CCTV camera setup installed in the shops and its storage data and reporting of the same in the prescribed format.
- 2.1.13.** Verification of housekeeping, stock keeping in the shop and any adverse remarks to be reported through Monthly Internal Audit Report.
- 2.1.14.** Verification of cash deposited in the bank with Pay-in-Slips provided by Cash Collection Agency at shop with the Bank MIS provided by CSMCL. Any shortage to be reported through Monthly Internal Audit Report.
- 2.1.15.** Verification of attendance of manpower deployed by Manpower Agency and reporting of the same in the prescribed format.
- 2.1.16.** Verification of Sales made to Bar from the Shop, collection of TCS, deposition of same in the Bank and reporting of TCS collection in the prescribed format, so that monthly TCS deposit is made on or before the due date and quarterly TCS Return is filed accurately by the Head Office.

- 2.1.17. Verification and preparation of Bar-wise, date-wise monthly sales report of Bars in monthly audit report.
- 2.1.18. Verification of any slow moving, non-moving, expired stock of liquor maintained at shop and reporting the same through monthly Flash Report.
- 2.1.19. Verification of any stock transferred to/ from any other shop with proper written order of department and reporting of the same through Flash Report.
- 2.1.20. Submission of Monthly Internal Audit Report in prescribed format. Soft copy shall be submitted latest by 10<sup>th</sup> of next month. The signed hard copy with 100% accuracy shall be submitted latest by 15<sup>th</sup> of the next month along with Stock Certificate, Flash Report and Joint Reconciliation Report.
- 2.1.21. Submission of any other information, report, document, certificate etc. as per instruction issued by the CSMCL.
- 2.1.22. Any other work as assigned by the CSMCL related to internal audit of Retail Liquor Shop.

**2.2. For District Offices:-**

- 2.2.1. Review and recommendations on the system of deduction and timely deposit of statutory dues i.e. TCS, TDS, GST, etc. and timely deposit of relevant returns compliance of statutory laws i.e. Income Tax, GST etc.
- 2.2.2. Verification of Cash, Bank and Journal to ensure that they are approved in accordance with laid down procedures and delegation on test check basis.
- 2.2.3. Procedures/systems for sanctioning and procurement. Verification of supporting vouchers etc. on test check basis, but the quantum of test check carried out to be indicated.
- 2.2.4. Verification and reconciliation of bank accounts on monthly basis along with review of bank reconciliation statements.
- 2.2.5. Review of procedures/systems for expenditure as per sanction. Analysis of expenses pro rata with relation to work done/job completed. Verification of supporting effects etc. on test check basis, but the quantum of test check carried out to be indicated.
- 2.2.6. Test checking of all type of financial transactions/bills etc.
- 2.2.7. Audit of transactions which involves examination of supporting documents, concurrence and approval from the competent authority.
- 2.2.8. Checking of calculations and payments of statutory dues and all tax related matters as applicable to CSMCL from time to time.

- 2.2.9.** To verify assets and stocks details as per shop audit report at the close of every month and in case of any variations reported or observed, if any shall be accounted for and recorded properly and report the same to CSMCL HO.
- 2.2.10.** To ensure that TDS, TCS, GST, etc. has been deducted at applicable rates and to verify whether TDS, TCS, GST, etc. has been properly deducted and deposited with the concerned Tax Authorities within the prescribed timeline.
- 2.2.11.** Submission of any other information, report, document, certificate etc. as per instruction issued by the CSMCL.
- 2.2.12.** Any other work as assigned by the CSMCL related to internal audit of District Offices.
- 2.2.13.** Any other functions/areas of Audit which CSMCL Management may consider necessary subsequently.
- 2.3.** The CA Firm shall invariably submit the results of Audit, month-wise in CSMCL office. The audit report should invariably include:
- 2.3.1.** Reconciliation of stock sale and stock losses shop wise.
- 2.3.2.** Reconciliation of stock closing of the month, shop wise after physical verification of stock available in shops.
- 2.3.3.** Reconciliation of bank deposit shop-wise of liquor sales for the entire month.
- 2.3.4.** Reconciliation of shortages in cash obtained from sale of liquor and cash deposited in bank.
- 2.3.5.** Reconciliation of losses recovered from agencies and balance to recovered from agencies for the audit month.
- 2.3.6.** Identification of slow moving and dead stocks available in shops.

### **3. OBJECTIVES OF AUDIT**

Objectives proposed to be achieved through Internal Audit broadly are as under: -

- 3.1.** To ensure that the Accounting and Financial Management Systems are reliable and effective in design and to assess the extent to which they are being followed.
- 3.2.** To review the efficiency, adequacy and application of Accounting, Financial and Operating Controls and thereby ensure the accuracy of transaction/books.

- 3.3.** To verify that the system of internal check is effective in operation in order to ensure the prevention of early detection of deficiency, misappropriation and misapplications, if any.
- 3.4.** To identify the areas of significant inefficiencies, if any, in existing systems and to suggest necessary remedial measures.
- 3.5.** To confirm the existing of financial proprietary in all operational activities and verify compliance to Government and statutory requirements.
- 3.6.** The chartered Accountant firm appointed for Internal Auditing would be fully independent, objective assurance and consulting activity designed to add value and improve CSMCL operations. It would basically be bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 3.7.** The internal auditing firm shall evaluate risk exposures relating to the organization's governance, operation and information systems, in relation to:
- i.** Effectiveness and efficiency of operations,
  - ii.** Reliability and integrity of Financial and operational information,
  - iii.** Safeguarding of assets, and
  - iv.** Compliance with laws, regulations and contracts.
- 3.8.** Based on the results of the risk assessment, the internal auditing firm shall evaluate the adequacy and effectiveness of how risks are identified and managed in the above areas. The internal auditing firm shall also assess other aspects such as ethics and values within the organization, performance management, communication of risk and control information within the organization in order to facilitate a good governance process.

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**SECTION IV**  
**SPECIAL CONDITIONS**

**1. PAYMENT OF AUDIT FEE**

- 1.1.** The payment of internal audit fee shall be made by the CSMCL Head Office through online “Electronic Clearance System” and only after receiving a certificate from the concerned District Office that the audit team has carried out the Audit in accordance with the terms and conditions and as per instruction issued by Head Office of CSMCL.
- 1.2.** The internal audit report of every shop and district office must be submitted by 15<sup>th</sup> of next month. The firm has to submit the results of month-wise, shop-wise Audit reports and month-wise, district-office wise audit report in the Head Office of CSMCL.

**2. PENALTY AND DEBARMENT CLAUSE**

- 2.1.** Any delay over the Scheduled dates in the submission of audit reports shall be liable for deduction of amount @ 0.5% per week from the total due payment to the firm. The decision of the competent authority i.e. Managing Director of CSMCL in this regard shall be final.
- 2.2.** The Firm will be debarred from getting in future the internal audit and Consultancy work in CSMCL in the following cases: -
- a.** If the firm obtains appointment on the basis of false information /false statement.
  - b.** If the firm does not take up audit in terms of appointment letter.
  - c.** If the firm does not submit audit report, complete in all respect in terms of appointment.

\*\*\*

**ANNEXURE I**  
**UNDERTAKING**

**(To be submitted in duly executed Non-Judicial stamp paper of value as per provisions of Stamp Act)**

I/We the sole proprietor / following partners of M/s. \_\_\_\_\_ Chartered Accountants do hereby jointly and severally verify and declare-

that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed thereunder,

- i.** that the firm, proprietor or partners has not been debarred or cautioned by ICAI/ICMAI during the last three years, (if debarred, give details)
- ii.** that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- iii.** that the constitution of the firm as on 1<sup>st</sup> January of the relevant year shown in the Expression of Interest is same as that in the constitution certificate issued by ICAI.

<b>S. No</b>	<b>Name of the partner/sole proprietor Membership</b>	<b>Registration No.</b>	<b>PAN NO</b>	<b>Dates of Payment of the relevant year A/B*</b>	<b>Signature of Partner/sole proprietor</b>

\*A For membership

(Seal of the Firm)

B For issue of certificate of practice

Place:

Date:

Enclosures: \_\_\_\_\_ Pages



**ANNEXURE-II**

**BID FORM**

**(To be submitted in the letter head of the bidder)**

**Tender Ref: CSMCL/Tender/2024-25/8**

**Dated: - -2024.**

(Name & Address of the purchaser)

Dear Sir/Madam,

Having examined the conditions of contract and specifications, we the undersigned, offer to render and deliver services in conformity with conditions of contract and specifications for cost of tender/estimated cost for sum of Rupees (total bid amount in words and figures) or such other sums as may be ascertained in accordance with the schedule of prices attached herewith and made part of this bid.

We have enclosed following document in support of eligibility conditions of the tender document.

- i) -----
- ii) -----
- iii) -----

We undertake, if our bid is accepted, to provide all services specified in the contract and tender from the date of issue of your work order.

If our bid is accepted, we will obtain the guarantees of a Scheduled Commercial Bank for a sum not exceeding 10% of the contract sum for the due performance of the contract.

We agree to abide by this bid for a period of 90 days from the date fixed for bid opening and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

Until a formal agreement of contract is prepared and executed, this bid together with your written acceptance thereof in your notification of award shall constitute a binding contract between us.

Bid submitted by us is properly sealed and prepared so as to prevent any subsequent alteration and replacement.

We understand that you are not bound to accept the lowest or any bid, you may receive.

Dated this .....day of.....2024.

Signature of

In capacity, of

Duly authorized to sign the bid for and on behalf of .....

Witness.....

Address .....

Signature .....

**ANNEXURE-III**  
**BIDDERS's Profile**

AFFIX  
PHOTOGRAPH

1. Name of the Bidder\_\_\_\_\_
2. Name of the person submitting the bid whose photograph is affixed  
Shri / Smt.\_\_\_\_\_
- (In case of Proprietary/ Partnership firms, the tender has to be signed  
by Proprietor/Authorized Partner only, as the case may be)
3. Address of the Bidder\_\_\_\_\_
- \_\_\_\_\_
4. Telephone no. (with STD code)  
(O)\_\_\_\_\_
- (Fax)\_\_\_\_\_
- (R)\_\_\_\_\_
- (M)\_\_\_\_\_
5. E-mail address: \_\_\_\_\_
6. Registration & particulars of the firm:
  - (i) Proprietorship
  - (ii) Partnership
  - (iii) Limited Liability Partnership

(Please attach attested copies of documents of registration of your firm with the  
competent authority as required by law)
7. Name of Proprietor/Partners \_\_\_\_\_
8. Any other information/ documents, which may help in assessing Bidder's abilities
9. Bidders bank, its address and account number \_\_\_\_\_
- \_\_\_\_\_
10. Permanent Account Number (PAN No.) \_\_\_\_\_
11. GST Registration No. (if any): \_\_\_\_\_
12. Registration with ICAI:- ICAI Registration No. \_\_\_\_\_

*I/ We hereby declare that the information furnished above is true and correct.*

**Place:**

**Signature of the Bidder with Seal**

**Date:**

**ANNEXURE-IV**

**PROFORMA FOR LETTER OF AUTHORIZATION FOR ATTENDING  
BID OPENING**

(To reach on \_\_\_\_\_ or before date of bid opening in Letter Head of Bidder)

To

**Managing Director,  
CSMCL  
Raipur, Chhattisgarh.**

**Subject: Authorization for attending bid opening on \_\_\_\_\_ (date)  
in the Tender of \_\_\_\_\_.**

Following persons are hereby authorized to attend the bid opening for the tender mentioned above on behalf of \_\_\_\_\_ (Bidder) in order of preference given below:

<b>Order of Preference</b>	<b>Name</b>	<b>Specimen Signature</b>
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I.

II.

**Alternate Representative**

**Signature of bidder**

**Or**

**Officer authorized to sign the bid**

**Documents on behalf of the bidder**

**Note:**

- 1. Maximum of two representatives will be permitted to attend bid opening. In cases where it is restricted to one, first preference will be allowed. Alternate representative will be permitted when regular representatives are not able to attend.**
- 2. Permission for entry to the hall where bids are opened may be refused in case authorization as prescribed above is not received.**

**ANNEXURE-V**

**NEAR RELATIVE CERTIFICATE**

I \_\_\_\_\_, S/O/D/O \_\_\_\_\_, R/O \_\_\_\_\_

\_\_\_\_\_ hereby certify that none of my relative(s) is/ are employed in Corporation unit as per details given in Bid document. In case at any stage, it is found that the information given by me is false/incorrect, Corporation shall have the absolute right to take any action as deemed fit/ without any prior intimation to me “.

Signed \_\_\_\_\_

For and on behalf of the Firm

Name(caps) \_\_\_\_\_

Position \_\_\_\_\_

Date \_\_\_\_\_

The near relative (s) means:

- a) Members of a Hindu Undivided family;
- b) They are husband and wife.
- c) The one is related to the other in manner as father, mother, son(s) & son's wife (daughter- in-law), Daughter (s) & daughter's husband (son-in-law), brother (s) and brother's wife, sister (s) and sister's husband (brother-in-law)

**(In case of proprietorship firm, certificate will be given by the proprietor, and in case of partnership firm, certificate will be given by all the partners. Any breach of these conditions by the firm or any other person, the tender/work will be cancelled and earnest money/security deposit will be forfeited at any stage whenever it is so noticed. The Corporation will not pay any damages to the firm or the concerned person. The firm or the persons will also be debarred for further participation in any tender issued by the Corporation.)**

**ANNEXURE-VI**

**RE-TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR  
ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND DISTRICT  
OFFICES OF CSMCL**

**FINANCIAL BID FORM**

**Tender Ref: CSMCL/Tender/2024-25/8**

**Dated: - -2024.**

**To**

**The Managing Director,  
CSMCL, Raipur.**

Sir/Madam,

After having carefully read the tender documents, I/We hereby offer **TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND DISTRICT OFFICES OF CSMCL FOR ZONE No.....**as per general conditions and declaration and accepted all terms in full without any reservation and signed in all the pages as directed. I/ We submit my/our offer for Appointment of Chartered Accountant firms for ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND DISTRICT OFFICES OF CSMCL:

<b>Serial No.</b>	<b>Zone No.</b>	<b>ITEMS</b>	<b>Rate offered (MONTHLY)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Zone No.....	Rate for Internal Audit of 1 liquor shop	Rs. (in words and figures)_____
		Rate for Internal Audit of 1 District Office	Rs. (in words and figures)_____

**Note:**

- 1. The above mentioned rate is exclusive of applicable taxes, if any.**
- 2. TA and DA will not be paid for reporting to Zone/District for commencement of the audit.**
- 3. Boarding, Lodging and Local transportation will not be provided by CSMCL.**
- 4. Office means District offices.**

5. For purpose of audit and bills, One Composite shop will be treated as two i.e. One Country Liquor Shop and One Foreign Liquor shop.
6. A bidder's rate will be declared L1 rate for the Zone, whose rate is found to be lowest as per quantum of work offered for the Zone as per quantum of work details given in Annexure-X.

**Calculation of rate for the Zone:**

<b>S. No.</b>	<b>Rates As Quoted by Bidder In Financial Bid</b>
<b>1</b>	Monthly Rate for Internal Audit of 1 liquor shop* No. of shops in the Zone*12 Months
<b>2</b>	Monthly Rate for Internal Audit of 1 District Office* No. of District Offices in the Zone*12 Months
<b>Total rate of Zone as quoted by the bidder = Sum of rates calculated as mentioned in S. No. 1 and 2 above.</b>	

**SIGNATURE OF BIDDER WITH SEAL**

## **ANNEXURE-VII**

### **PERFORMANCE SECURITY BOND**

**1.** In consideration of Chhattisgarh State Marketing Corporation Limited (here-in-after called the CSMCL, Raipur) having agreed to exempt \_\_\_\_\_ (here in after called the said Service Provider(s) from the demand of security deposit / earnest money of Rs. \_\_\_\_\_ on production of Bank Guarantee for Rupees. \_\_\_\_\_ for the due fulfillment by the said Service Providers of the terms & conditions to be contained in an Agreement in connection with the contract for supply of \_\_\_\_\_ we,(name of the bank) \_\_\_\_\_ (hereinafter referred to as “the Bank”) at the request of \_\_\_\_\_ Service Provider’s do hereby undertake to pay to the CSMCL, Raipur, \_\_\_\_\_ an amount of not exceeding \_\_\_\_\_, against any loss or damage caused to or suffered or would be caused to or suffered by the CSMCL, Raipur, \_\_\_\_\_ by reason of any breach by the said Service Provider’s of any of the terms & conditions contained in the said agreement.

**2.** We (name of the bank) \_\_\_\_\_ do hereby undertake to pay the amounts due and payable under this guarantee without any demur, merely on a demand from the CSMCL, Raipur, \_\_\_\_\_ stating that the amount claimed is due by way of loss or damages caused to or would be caused to or suffered by the CSMCL, Raipur, \_\_\_\_\_ reason of breach by the said Service Provider’s of any of the terms & conditions contained in the said agreement or by reason of the Service Providers failure to perform the said Agreement. Any such demand made on the bank shall be conclusive as regards the amount due and payable by the Bank under this guarantee where the decision of the CSMCL, Raipur, \_\_\_\_\_ in these counts shall be final and binding on the bank. However, our liability under this guarantee shall be restricted to an amount not exceeding Rs. \_\_\_\_\_.

**3.** We undertake to pay to the CSMCL, Raipur, \_\_\_\_\_ any money so demanded notwithstanding any disputes raised by the Service Provider(s)/supplier(s) in any suit or proceeding pending before any court or tribunal relating thereto our liability under the present being absolute and equivocal. The payment so made by us under this

bond shall be valid discharge of our liability for payment there under and the Service Provider(s)/ supplier(s) shall have no claim against us for making such payment.

4. We (name of the bank) \_\_\_\_\_ further agree that the guarantee herein contained shall remain in full force and effect immediately for a period of \_\_\_\_ year from date herein and further agrees to extend the same from time to time (\_\_\_\_ year after) so that it shall continue to be enforceable till all the dues of the CSMCL, Raipur, \_\_\_\_\_ under or by virtue of the said agreement have been fully paid and its claims satisfied or discharged or till CSMCL, Raipur, \_\_\_\_\_ certifies that the terms & conditions of the said agreement have been fully and properly carried out by the said Service Provider(s) and accordingly discharges this guarantee.

5. We (name of the bank) further agree with the CSMCL, Raipur, \_\_\_\_\_ that the CSMCL, Raipur, \_\_\_\_\_ shall have the fullest liberty without our consent and without affecting in any manner our obligations here under to vary and of the terms & conditions of the said agreement or to extend time of performance by the said contactor(s) from time to time or to postpone for any time to time any of the powers exercisable by the CSMCL, Raipur, \_\_\_\_\_ against the said Service Provider(s) and to forbear or enforce any of the terms & conditions relating to the said agreement and we shall not be relieved from our liability by reason of any such variation, or extension being granted to the said Service Provider(s) or for any forbearance, and or any omission on the part of the CSMCL, Raipur, \_\_\_\_\_ or any indulgence by the CSMCL, Raipur, \_\_\_\_\_ to the said Service Provider(s) or by any such matter or thing whatsoever which under the law relating to sureties would, but for this provision, have effect of so relieving us.

6. This guarantee will not be discharged due to the change in the constitution of the Bank or the Service Provider(s) / supplier(s)

7. This guarantee shall be irrevocable and the obligations of the Bank herein shall not be conditional to any prior notice by CSMCL, Raipur.

Dated: \_\_\_\_\_

For \_\_\_\_\_

(Indicating the name of the bank)

**N.B. This guarantee should be issued on non-judicial stamped paper, stamped in accordance with the stamp act.**



**ANNEXURE-VIII**

**AGREEMENT FORMAT FOR APPOINTMENT OF CHARTERED ACCOUNTANTS  
FIRMS FOR ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND  
DISTRICT OFFICES OF CSMCL**

**(To be submitted on non-Judicial Stamp Paper of value in accordance with  
provisions of Stamp Act)**

This Agreement is made on this \_\_\_\_ day of (Month) \_\_\_\_\_(year)\_\_\_\_\_  
BETWEEN \_\_\_\_\_(hereinafter referred as the CA FIRM  
whose term includes its successors., executors, administrative representative and  
assignees) THROUGH ITS AUTHORIZED SIGNATORY \_\_\_\_\_ on one part

AND

MANAGING DIRECTOR, CSMCL, CHHATTISGARH (hereinafter referred as the  
CORPORATION whose term includes its successors, executors, administrative  
representative, officials and assignees) THROUGH ITS AUTHORIZED  
SIGNATORY \_\_\_\_\_ on other part.

WHEREAS the Corporation require services of the CA Firm for the purpose of  
ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND DISTRICT  
OFFICES OF CSMCL.

AND WHEREAS the Corporation had issued tender bid document T. No.:  
CSMCL/Tender/2024-25/8 for appointment of Chartered Accountant firms  
(partnership / Sole proprietorship firms) as Internal Auditors for ASSIGNMENT OF  
INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND DISTRICT OFFICES OF CSMCL .

AND WHEREAS the CA Firm after taking part in tender bid has been selected to be  
the Internal Auditor for Retail Liquor Shops and District Offices of Corporation for  
Zone No. \_\_\_\_\_.

AND WHEREAS the CA Firm will render services as Internal Auditors for  
ASSIGNMENT OF INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND DISTRICT  
OFFICES OF CSMCL for official use on the terms and condition herein contained and  
as mentioned in Financial Bid.

AND WHEREAS the CA Firm has offered to enter into contract with the Corporation  
for rendering services as Internal Auditors for ASSIGNMENT OF INTERNAL AUDIT  
OF RETAIL LIQUOR SHOPS AND DISTRICT OFFICES OF CSMCL.

AND WHEREAS the CA Firm will deposit Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) Interest free performance security within one week from the signing of this agreement.

NOW THESE PRESENT AND WITNESSETH AND IS HEREBY AGREED AND DECLARED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. The CA Firm, shall, during the period of this contract that is to say from \_\_\_\_\_ to \_\_\_\_\_ or completion of work or until this contract is determined by such notice as hereinafter mentioned, whichever is earlier, shall render services to the Corporation from the date of this agreement on the rates accepted in Financial Bid exclusive of taxes.
2. The Bid Document (Qualifying), Letter of Intent, Approved rates, Tender Document annexed hereto and such other additional particulars, instructions, work orders as may be found requisite to be given during execution of work shall be deemed and taken to be an integral part of the contract and shall also be deemed to include in the expression "The Agreement" or "The Contract" wherever herein used.
3. The CA Firm shall comply with and abide by all the terms and conditions as contained in the Bid document which are also part and parcel of this agreement and form an integral part of this contract and also hereinafter provided in the agreement.
4. The CA Firm shall provide auditors to the Corporation as mentioned in the bid document.
5. The CA Firm shall ensure that the audit team shall conduct the audit as per Manual, rules & regulation, guidelines, instructions, delegation of power, etc. as per instruction issued by Head Office of CSMCL.
6. The firm has to submit the results of Audit shop-wise district office wise and month-wise in Head Office of CSMCL.
7. The CA Firm shall be bound to perform the assigned jobs even though the same may not have specifically been included in the bid document. The charges, if any, for these extra services, shall be settled mutually between the CA Firm and the Corporation.
8. The CA Firm shall be solely responsible for the acts of omission and commission by the persons engaged by it in the discharge of its obligations under this Agreement. For this purpose the CA Firm shall maintain proper records and accounts and submit all statutory return to the respective authorities in respect of the persons employed by it.

- 9.** The CA Firm shall be responsible for all injury and accident to persons employed by it and for damage to the fittings, fixtures and equipment etc. of the Corporation arising due to negligence on the part of the CA Firm or its employees.
- 10.** The CA Firm shall be liable for any violation of the appropriate provisions as applicable and will pay the penalty and the Corporation shall not be liable. The CA Firm shall indemnify the Corporation against all the claims raised against the Corporation with regard to the services being rendered by the CA Firm.
- 11.** The Corporation reserves the right to terminate the appointment of the CA Firm with prior notice of one month in whole or part as per bid document in the event the CA Firm fails to provide its services or progress or performance of CA firm are found not to be satisfactory enough by the Corporation.
- 12.** The CA Firm shall indemnify any loss incurred by the Corporation in event of any financial loss or non-audit done by the auditors of the CA Firm. In event of the work of CA Firm being attended by another Firm due to the failure on part of CA Firm, the said expenditure shall be deducted from the dues of the CA Firm.
- 13.** The CA Firm is/shall be solely liable for any legal disputes/cases/claims that have or may arise during the course of this agreement in respect of auditors or employees provided by the CA Firm. The Corporation shall not be liable for any loss, damages, etc. suffered/to be suffered by the CA Firm or any third party as the case may be.
- 14.** The CA Firm shall maintain strict confidentiality with respect to the information of the Corporation and shall disclose only those as is required by law.
- 15.** The CA Firm if it initiates any legal proceedings against the Corporation with respect of enforcement of its right as per this agreement, the jurisdiction to initiate such proceedings shall be the place where the Corporation Head Office is located i.e. Raipur, Chhattisgarh, India and not where the CA Firm has its registered office.
- 16.** The Parties hereto agree that any matter or issues arising under this tender or any dispute hereunder shall be subject to the exclusive jurisdiction of the courts situated at Raipur, Chhattisgarh, India and/or courts exercising jurisdiction over Raipur, Chhattisgarh, India.
- 17.** The CA Firm hereby declares that nobody connected with or in the employment of Managing Director of the Corporation is not/shall not ever be admitted as partner in the contract.

IN WITNESS WHEREOF the parties hereto have set their respective hands and seals to this Agreement in the presence of witnesses on this \_\_\_\_\_ day of (month) \_\_\_\_\_ (year) \_\_\_\_\_.

Above Written:

Signed, sealed and delivered  
by the name CA Firm in the  
presence of

Witness:

1. \_\_\_\_\_

2. \_\_\_\_\_

Signed, sealed and delivered on  
behalf of Managing Director of  
Corporation by the, in the  
presence of

Witness:

1. \_\_\_\_\_

2. \_\_\_\_\_

## **ANNEXURE- IX**

### **PRE-CONTRACT INTEGRITY PACT**

**(To be submitted on non-Judicial Stamp Paper of value in accordance with provisions of Stamp Act)**

#### **1. GENERAL**

**1.1.** This pre-bid contract Agreement (herein after called the Integrity Pact) is made on .....day of the month ..... 20..... between, CSMCL acting through ..... (Designation of the Officer, CSMCL) (hereinafter called the "BUYER", which expression shall mean and include, unless the context otherwise requires, his successors in the office and assigns) and the First Party, proposes to procure (name of the Stores/Equipment/Work/Service) and M/s ..... represented by ..... Chief Executive Officer (hereinafter called the "BIDDER/Seller", which expression shall mean and include, unless the context otherwise requires, his successors and permitted assigns) and the Second Party, is willing to offer/ has offered.

**1.2.** WHEREAS the BIDDER is a Private Company/Public Company/ Government Undertaking/ Partnership/Registered Export Agency, constituted in accordance with the relevant law in the matter and the BUYER is a Corporation of the Government, performing its function on behalf of the Government of Chhattisgarh.

#### **2. OBJECTIVES**

NOW, THEREFORE, the BUYER and the BIDDER agree to enter into this pre-contract agreement, hereinafter referred to as Integrity Pact, to avoid all forms of corruption by following a system that is fair, transparent and free from any influence/prejudiced dealings prior to, during and subsequent to the Contract to be entered into with a view to: -

**2.1.** Enabling the BUYER to obtain the desired Stores/Equipment/Work/Service at a competitive price in conformity with the defined specifications by avoiding the high cost and the distortionary impact of corruption on public procurement, and

**2.2.** Enabling BIDDERS to abstain from bribing or indulging in any corrupt practices in order to secure the contract by providing assurance to them that their competitors will also abstain from bribing any corrupt practices and the BUYER will commit to prevent corruption, in any form, by its official by following transparent procedures.

### **3. COMMITMENTS OF THE BUYER**

The BUYER commits itself to the following: -

**3.1.** The BUYER undertakes that no official of the BUYER, connected directly or indirectly with the contract, will demand, take promise for or accept, directly or through intermediaries, any bribe, consideration, gift, reward, favor or any material or immaterial benefit or any other advantage from the BIDDER, either for themselves or for any person, organization or third party related to the contract in exchange for an advantage in the bidding process, bid evaluation, contracting or implementation process related to the contract.

**3.2.** The BUYER will, during the pre-contract stage, treat BIDDERS alike, and will provide to all BIDDERS the same information and will not provide any such information to any particular BIDDER which could afford an advantage to that particular BIDDER in comparison to the other BIDDERS.

**3.3.** All the officials of the BUYER will report the appropriate Government office any attempted or completed breaches of the above commitments as well as any substantial suspicion of such a breach.

In case any such preceding misconduct on the part of such official(s) is reported by the BIDDER to the BUYER with the full and verifiable facts and the same prima facie found to be correct by the BUYER, necessary disciplinary proceedings, or any other action as deemed, fit, including criminal proceedings may be initiated by the BUYER and such a person shall be debarred from further dealings related to the contract process. In such a case while an enquiry is being conducted by the BUYER the proceedings under the contract would not be stalled.

### **4. COMMITMENTS OF BIDDERS**

The BIDDER commits itself to take all measures necessary to prevent corrupt practices, unfair means an illegal activity during any stage of its bid or during any

pre-contract or post-contract stage in order to secure the contract or in furtherance to secure it and in particular commit itself to the following: -

**4.1.** The BIDDER will not offer, directly or through intermediaries, any bribe, gift, consideration, reward, favour, any material or immaterial benefit or other advantage, commission, fees, brokerage or inducement to any official of the BUYER, connected directly or indirectly with the bidding process, or to any person, organization or third party related to the contract in exchange for any advantage in the bidding, evaluation, contracting and implementation of the contract.

**4.2.** The BIDDER further undertakes that it has not given, offered or promised to give, directly or indirectly any bribe, gift, consideration, reward, favor, any material or immaterial benefit or other advantage, commission, fees, brokerage, or inducement to any official of the BUYER or otherwise in procuring the Contract of forbearing to do or having done any act in relation to the obtaining or execution of the contract or any other contract with the Government for showing or forbearing to show favor or disfavor to any person in relation to the contract or any other contract with the Government.

**4.3.** The BIDDER further confirms and declares to the BUYER that the BIDDER in the original Manufacture/Integrator/ Service Provider Authorized government sponsored export entity of the stores and has not engaged any individual or firm or company whether Indian or foreign to intercede, facilitate or in any way to recommend to the BUYER or any of its functionaries, whether officially or unofficially to the award of the contract to the BIDDER, nor has any amount been paid, promised or intended to be paid to any such individual, firm or company in respect of any such intercession, facilitation or recommendation.

**4.4.** The BIDDER, either while presenting the bid or during pre-contract negotiations or before signing the contract, shall disclose any payment he has made, is committed to or intends to make to officials of the BUYER or their family members, agents, brokers or any other intermediaries in connection with the contract and the details of services agreed upon for such payments.

**4.5.** The BIDDER will not collude with other parties interested in the contract to impair the transparency, fairness and progress of the bidding process, bid evaluation, contracting and implementation of the contract.

**4.6.** The BIDDER will not accept any advantage in exchange for any corrupt practice, unfair means and illegal activities.

**4.7.** The BIDDER shall not use improperly, for purpose of competition or personal gain, or pass on to others, any information provided by the BUYER as part of the business relationship, regarding plans, technical proposal and business details, including information contained in any electronic data carrier. The BIDDER also undertakes to exercise due and adequate care lest any such information is divulged.

**4.8.** The BIDDER commits to refrain from giving any complaint directly or through any other manner without supporting it with full and verifiable facts.

**4.9.** The BIDDER shall not instigate or cause to instigate any third person to commit any of the acts mentioned above.

## **5. PREVIOUS TRANSGRESSION**

**5.1.** The BIDDER declares that no previous transgression occurred in the last three years immediately before signing of this Integrity Pact with any other company in any country in respect of any corrupt practices envisaged hereunder or with any Public-Sector Enterprise in India/Chhattisgarh or any Government Department in India/Chhattisgarh that could justify BIDDER's exclusion from the tender process.

**5.2.** If the BIDDER makes incorrect statement on this subject, BIDDER can be disqualified from the tender process or the contract, if already awarded, can be terminated for such reason.

## **6. EARNEST MONEY & SECURITY DEPOSIT**

**6.1.** Every BIDDER while submitting commercial bid, shall deposit an amount as specified in RFP as Earnest Money/Security Deposit, with the BUYER through any of the following instruments:

(i) Earnest Money deposit through Bank Draft in favor of Managing Director CSMCL, RAIPUR payable at RAIPUR

(ii) Security Deposit in form of Bank as per Clauses of tender document



**6.2.** The Earnest Money/Security Deposit shall be valid up to a period of five years or the complete conclusion of the contractual obligations to the complete satisfaction of both the BIDDER and BUYER, including warranty period, whichever is later.

**6.3.** In the case of successful BIDDER, a clause would also be incorporated in the Article pertaining to Performance Bond in the Purchase Contract that the provisions of Sanctions for violation shall be applicable for forfeiture of Performance Bond in case of a decision by the BUYER to forfeit the same without assigning any reason for imposing sanction for violation of this Pact.

**6.4.** No interest shall be payable by the BUYER to the BIDDER on Earnest Money/Security Deposit for the period of its currency.

## **7. SANCTIONS FOR VIOLATIONS**

**7.1.** Any breach of the aforesaid provisions by the BIDDER or any one employed by it or acting on its behalf (whether with or without the knowledge of the BIDDER) shall entitle the BUYER to take all or any one of the following actions, wherever required: -

(i) To immediately call off the pre-contract negotiations without assigning any reason or giving any compensation to the BIDDER. However, the proceedings with the other BIDDER(s) would continue.

(ii) To forfeit fully or partially the Earnest Money Deposit (in pre-contract stage) and/or Security Deposit/Performance Bond (after the contract is signed), as decided by the BUYER and the BUYER shall not be required to assign any reason therefore.

(iii) To immediately cancel the contract, if already signed, without giving any compensation to the BIDDER.

(iv) To recover all sums already paid by the BUYER, and in case of the Indian BIDDER with interest thereon at 2% higher than the prevailing Prime Lending Rate while in case of a BIDDER from a country other than India with interest thereon at 2% higher than the LIBOR. If any outstanding payment is due to the BIDDER from the BUYER in connection with any other contract such outstanding payment could also be utilized to recover the aforesaid sum and interest.

(v) To encash the advance bank guarantee and performance bond/warranty bond, if furnished by the BIDDER, in order to recover the payments, already made by the BUYER, along with interest.

(vi) To cancel all or any other contracts with the BIDDER and the BIDDER shall be liable to pay compensation for any loss or damage to the BUYER resulting from such cancellation/rescission and the BUYER shall be entitled to deduct the amount so payable from the money(s) due to the BIDDER.

(vii) To debar the BIDDER from participating in future bidding processes of the Government of Chhattisgarh for a minimum period of five years, which may be further extended at the discretion of the BUYER.

(viii) To recover all sums paid in violation of this Pact by BIDDER(s) to any middlemen or agent or broker with a view to securing the contract.

(ix) In cases where irrevocable Letters of Credit have been received in respect of any contract signed by the BUYER with the BIDDER, the same shall not be opened.

(x) If the BIDDER or any employee of the BIDDER or any person acting on behalf of the BIDDER, either directly or indirectly, is closely related to any of the officers of the BUYER, or alternatively, if any close relative of an officer of the BUYER has financial interest/stake in the BIDDER's firm, the same shall be disclosed by the BIDDER at the time of filling of tender. Any failure to disclose the interest involved shall entitle the BUYER to rescind the contract without payment of any compensation to the BIDDER.

The term 'close relative' for this purpose would mean spouse whether residing with the Government servant or not, but not include a spouse separated from the Government servant by a decree or order of a competent court; son or daughter or step son or step daughter and wholly dependent upon Government servant, but does not include a child or step child who is no longer in any way dependent upon the Government servant or of whose custody the Government servant has been deprived of by or under any law; any other person related, whether by blood or marriage, to the Government servant or to the Government servant's wife or husband and wholly dependent upon Government servant.

(xi)The BIDDER shall not lend to or borrow any money from or enter into any monetary dealings or transactions, directly or indirectly, with any employee of the BUYER, and if he does so, the BUYER shall be entitled forthwith to rescind the contract and all other contracts with the BIDDER. The BIDDER shall be liable to pay compensation for any loss or damage to the BUYER resulting from such rescission and the BUYER shall be entitled to deduct the amount so payable from the money(s) due to the BIDDER.

**7.2.** The decision of the BUYER to the effect that a breach of the provisions of this pact has been committed by the BIDDER shall be final and conclusive on the BIDDER. However, the BIDDER can approach the Monitor(s) appointed for the purposes of this Pact.

## **8. INDEPENDENT MONITORS**

**8.1.** The BUYER will appoint Independent Monitors (hereinafter referred to as Monitors) for this Pact.

**8.2.** The task of the Monitors shall be to review independently and objectively, whether and to what extent the parties comply with the obligations under this Pact.

**8.3.** The Monitors shall not be subject to instructions by the representatives of the parties and perform their functions neutrally and independently.

**8.4.** Both the parties accept that the Monitors have the right to access all the documents relating to the project/procurement, including minutes of meetings. The Monitor shall be under contractual obligation to treat the information and documents of the BIDDER/Subcontractor(s) with confidentiality.

**8.5.** As soon as the Monitor notices, or has reason to believe, a violation of this Pact, he will so inform the Authority designated by the BUYER.

**8.6.** The Monitor will submit a written report to the designated Authority of BUYER/Manager in the Corporation/within 8 to 10 weeks from the date of reference or intimation to him by the BUYER/BIDDER and, should the occasion arise, submit proposals for correcting problematic situations.

**9. FACILITATION OF INVESTIGATION**

In case of any allegation of violation of any provisions of this Pact or payment of commission, the BUYER or its agencies shall be entitled to examine all the documents including the Books of Accounts of the BIDDER and the BIDDER shall provide necessary information of the relevant documents and shall extend all possible help for the purpose of such examination.

**10. LAW AND PLACE OF JURISDICTION**

This Pact is subject to Indian Law, the place of performance and jurisdiction shall be the seat and venue at Raipur, Chhattisgarh.

**11. OTHER LEGAL ACTIONS**

The actions stipulated in this Integrity Pact are without prejudice to any other legal action that may follow in accordance with the provisions of the any other law in force relating to any civil or criminal proceedings.

**12. VALIDITY**

**12.1.** The validity of this Integrity Pact shall be from the date of its signing and extend up to 5 years or the complete execution of the contract to the satisfaction of both the BUYER and the BIDDER/Seller whichever is later. In case BIDDER is unsuccessful, this Integrity Pact shall expire after six months from the date of the signing of the contract.

**12.2.** If one or several provisions of this Pact turn out to be invalid; the remainder of this Pact shall remain valid. In such case, the parties will strive to come to an agreement to their original intentions.

The parties hereby sign this Integrity Pact at.....on.....

**BUYER SIGNATURE**

**Name of the Officer**

**Designation**

**Department/ PSU**

**BIDDER SIGNATURE**

**CHIEF EXECUTIVE OFFICER**

**Witnesses**

1).....  
.....  
2).....  
.....

**Witnesses**

1).....  
.....  
2).....  
.....

**ANNEXURE- X**  
**A. ZONE AND SHOP DETAILS**

<b>ZONE-WISE AND DISTRICT-WISE SHOP Nos.</b>						
<b>ZONE NO.</b>	<b>DISTRICT NAME</b>	<b>SHOPS DETAILS</b>				
		<b>Country Liquor</b>	<b>Foreign Liquor</b>	<b>Composite Liquor</b>	<b>Premium Foreign Liquor Shop</b>	<b>Total No. of Shops</b>
<b>6</b>	Dhamtari	2	9	15	1	27
	Bastar	0	4	1	0	5
	D. B. Dantewada	1	4	0	0	5
	Bijapur	2	3	0	0	5
	Sukma	2	2	0	0	4
<b>Total No. of Shops</b>		<b>7</b>	<b>22</b>	<b>16</b>	<b>1</b>	<b>46</b>
<b>8</b>	Rajnandgaon	4	6	6	0	16
	Kabirdham	9	9	5	0	23
<b>Total No. of Shops</b>		<b>13</b>	<b>15</b>	<b>11</b>	<b>0</b>	<b>39</b>
<b>9</b>	Korba	11	17	8	1	37
	Manendragarh- Chirmiri-Bharatpur	4	9	5	0	18
	Koriya	0	4	1	0	5
	Surajpur	0	8	2	0	10
<b>Total No. of Shops</b>		<b>15</b>	<b>38</b>	<b>16</b>	<b>1</b>	<b>70</b>
<b>10</b>	Khairagadh- Chuhikhadan-Gandai	3	3	2	0	8
	Bemetara	5	5	6	0	16
	Mungeli	5	6	4	0	15
	Gourela-Pendra- Marwahi	0	3	0	0	3
<b>Total No. of Shops</b>		<b>13</b>	<b>17</b>	<b>12</b>	<b>0</b>	<b>42</b>
<b>11</b>	Raigarh	11	18	6	1	36
	Jashpur	4	7	0	0	11
	Sarguja	1	7	0	0	8

	Balarampur- Ramanujganj	0	5	0	0	5
<b>Total No. of Shops</b>		<b>16</b>	<b>37</b>	<b>6</b>	<b>1</b>	<b>60</b>
<b>12</b>	Mahasamund	10	15	11	3	39
	Gariyaband	6	7	2	0	15
<b>Total No. of Shops</b>		<b>16</b>	<b>22</b>	<b>13</b>	<b>3</b>	<b>54</b>
<b>Grand Total No. of Shops</b>		<b>80</b>	<b>151</b>	<b>74</b>	<b>6</b>	<b>311</b>

### **B. ZONE AND DISTRICT OFFICE DETAILS**

<b>ZONE-WISE DISTRICT OFFICES</b>		
<b>ZONE NO.</b>	<b>DISTRICT OFFICE NAME</b>	
<b>6</b>	Dhamtari	
	Bastar	
	D. B. Dantewada	
	Bijapur	
	Sukma	
<b>Total No. of Offices</b>	<b>5</b>	
<b>8</b>	Rajnandgaon	
	Kabirdham	
<b>Total No. of Offices</b>	<b>2</b>	
<b>9</b>	Korba	
	Manendragarh-Chirmiri-Bharatpur	
	Koriya	
	Surajpur	
<b>Total No. of Offices</b>	<b>4</b>	
<b>10</b>	Khairagadh- Chuhikhadan-Gandai	
	Bemetara	
	Mungeli	
	GourelaPendraMarwahi	
<b>Total No. of Offices</b>	<b>4</b>	
<b>11</b>	Raigarh	
	Jashpur	
	Sarguja	
	Balarampur-Ramanujganj	
<b>Total No. of Offices</b>	<b>4</b>	
<b>12</b>	Mahasamund	
	Gariyaband	
<b>Total No. of Offices</b>	<b>2</b>	
<b>Grand Total No. of Offices</b>		<b>21</b>

**ANNEXURE XI**

**DECLARATION**

**A declaration in the following format is to be furnished:**

I/We hereby certify that:

- A.** All information and attachments submitted in this application are correct and true to the best of our knowledge.
- B.** We are aware that any false information provided herein will result in rejection of the application and suspension of registration.
- C.** We agree to the terms of payments of audit, professional fees on monthly basis on submission of the Internal Audit Reports
- D.** I/ We also agree to deductions as admissible will be made towards the Central, State Govt. Taxes, duties etc.
- E.** I/ We understand that the CSMCL is empowered to reject any proposal without assigning any reason thereof.
- F.** I/ We also understand that all Payments shall be made in Indian Rupees and shall be subject to applicable deductions if any.

**Place**

**Signature of the Bidder with Seal**

**Date**

**NOTE: The Bidder shall also submit the undertaking mentioned in Annexure I along with the Bid document.**



## ANNEXURE–XII

### EXPERIENCE CERTIFICATE FORMAT

**(To be issued on the Official Letter Head of the Certifying Authority)**

This is to certify that M/s \_\_\_\_\_ (name of the bidder) has worked/appointed as internal auditor/is working as internal auditor for \_\_\_\_\_ (details of the certifying authority along with details of internal audit work) for period as mentioned below:

S. NO.	FINANCIAL YEAR	TURNOVER/BUDGET OF CERTIFYING AUTHORITY (in INR)
1.	2020-21	
2.	2021-22	
3.	2022-23	

The performance of M/s \_\_\_\_\_ (name of the bidder) has been satisfactory.

**Place:**

**Name of certifying authority with seal**

**Date:**

**and signature**