

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	17-03-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-03-2026 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Chhattisgarh
विभाग का नाम/Department Name	Commercial Tax And Excise Department Department Chhattisgarh
संगठन का नाम/Organisation Name	Chhattisgarh State Marketing Corporation Limited
कार्यालय का नाम/Office Name	Raipur
वस्तु श्रेणी /Item Category	Financial Audit Services - Internal Audit - Raipur Division; CA Firm , Financial Audit Services - Internal Audit - Bilaspur Division; CA Firm , Financial Audit Services - Internal Audit - Sarguja Division; CA Firm , Financial Audit Services - Internal Audit - Bastar Division; CA Firm , Financial Audit Services - Internal Audit - Durg Division; CA Firm
अनुबंध अवधि /Contract Period	3 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	50 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	108648000
मूल्यांकन पद्धति/Evaluation Method	Item wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
Schedule 1 ईएमडी राशि/EMD Amount (In INR)	277740
Schedule 2 ईएमडी राशि/EMD Amount (In INR)	342540
Schedule 3 ईएमडी राशि/EMD Amount (In INR)	123480

Schedule 4 ईएमडी राशि/EMD Amount (In INR)	98100
Schedule 5 ईएमडी राशि/EMD Amount (In INR)	244620

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	48

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b). The EMD Amount will be applicable for each schedule/group selected during Bid creation.

(c).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

Managing Director
CHHATTISGARH STATE MARKETING CORPORATION LIMITED, 4th Floor, Aabkari Bhawan, Labhandih, Raipur, C.G.
(Managing Director, Csmcl, Raipur)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in

support of having provided services during each of the Financial year.

3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:10

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:AS PER ATC

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:AS PER ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualificationAS PER ATC

Number of XX fulltime CA's required and YY professional audit staff:AS PER ATC

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
06-03-2026 15:00:00	CHHATTISGARH STATE MARKETING CORPORATION LIMITED, 4th Floor, Aabkari Bhawan, Labhandih, Raipur

मूल्यांकन विधि(मदवार मूल्यांकन विधि) / Evaluation Method (Item Wise Evaluation Method)

Contract will be awarded schedulewise and the determination of L1 will be done separately for each schedule. The details of item-consignee combination covered under each schedule are as under:

मूल्यांकन अनुसूचियां / Evaluation Schedules	अनुमानित मूल्य / Estimated Value	वस्तु/श्रेणी / Item/Category	मात्रा / Quantity
Schedule 1	27774000	Financial Audit Services - Internal Audit - Raipur Division; Ca Firm	Project / Lumpsum Based
Schedule 2	34254000	Financial Audit Services - Internal Audit - Bilaspur Division; Ca Firm	Project / Lumpsum Based
Schedule 3	12348000	Financial Audit Services - Internal Audit - Sarguja Division; Ca Firm	Project / Lumpsum Based

Schedule 4	9810000	Financial Audit Services - Internal Audit - Bastar Division; Ca Firm	Project / Lumpsum Based
Schedule 5	24462000	Financial Audit Services - Internal Audit - Durg Division; Ca Firm	Project / Lumpsum Based

Financial Audit Services - Internal Audit - Raipur Division; CA Firm (1)

तकनीकी विशिष्टियाँ / Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Internal Audit - Raipur Division
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As per ATC
Category of Work under Financial Audit	Audit of financial statements , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per ATC
Type of Industries/Functions	Inventory & Store management , Human Resource & Payroll , As per ATC
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन / Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Yadunandan Rathore	492001,Abkari Bhawan, Chokranala Labhandih, Raipur, Chhattisgarh	Project / Lumpsum Based	N/A

Financial Audit Services - Internal Audit - Bilaspur Division; CA Firm (1)**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Internal Audit - Bilaspur Division
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As per ATC
Category of Work under Financial Audit	Audit of financial statements , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per ATC
Type of Industries/Functio ns	Inventory & Store management , Human Resource & Payroll , As per ATC
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Yadunandan Rathore	492001,Abkari Bhawan, Chokranala Labhandih, Raipur, Chhattisgarh	Project / Lumpsum Based	N/A

Financial Audit Services - Internal Audit - Sarguja Division; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Internal Audit - Sarguja Division
Type of Financial Audit Partner	CA Firm

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit	As per ATC
Category of Work under Financial Audit	Audit of financial statements , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per ATC
Type of Industries/Functions	Inventory & Store management , Human Resource & Payroll , As per ATC
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addons	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Yadunandan Rathore	492001,Abkari Bhawan, Chokranala Labhandih, Raipur, Chhattisgarh	Project / Lumpsum Based	N/A

Financial Audit Services - Internal Audit - Bastar Division; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Internal Audit - Bastar Division
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As per ATC
Category of Work under Financial Audit	Audit of financial statements , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per ATC
Type of Industries/Functions	Inventory & Store management , Human Resource & Payroll , As per ATC
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज /Additional Specification Documents**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Yadunandan Rathore	492001,Abkari Bhawan, Chokranala Labhandih, Raipur, Chhattisgarh	Project / Lumpsum Based	N/A

Financial Audit Services - Internal Audit - Durg Division; CA Firm (1)**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Internal Audit - Durg Division
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As per ATC
Category of Work under Financial Audit	Audit of financial statements , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per ATC
Type of Industries/Functions	Inventory & Store management , Human Resource & Payroll , As per ATC
Frequency of Progress Report	Monthly

विवरण/ Specification	मूल्य/ Values
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Yadunandan Rathore	492001,Abkari Bhawan, Chokranala Labhandih, Raipur, Chhattisgarh	Project / Lumpsum Based	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

MANAGING DIRECTOR, CSMCL, RAIPUR
payable at
RAIPUR

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

2. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

3. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer

is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

CHHATTISGARH STATE MARKETING
CORPORATION LIMITED, RAIPUR,
CHHATTISGARH



TENDER DOCUMENT

**TENDER FOR EMPANELMENT OF CHARTERED ACCOUNTANT
FIRMS FOR INTERNAL AUDIT OF RETAIL LIQUOR SHOPS AND
DISTRICT OFFICES OF CSMCL**

T.No.: CSMCL/Tender/2026-27/5

Dated: 24-02-2026

DATE OF TENDER	:	24-02-2026
LAST DATE & TIME OF TENDER SUBMISSION	:	As Per Gem Bid Document
DATE & TIME OF OPENING THE TECHNICAL BID	:	As Per Gem Bid Document

NAME & ADDRESS OF TENDERER:

-s/d-

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

**OFFICE OF THE 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/2026-27/5

Dated: 24-02-2026

On behalf of Managing Director, Chhattisgarh State Marketing Corporation Limited, (here-in-after referred to as CSMCL or Corporation) bids are invited through GeM portal for empanelment of Chartered Accountant firms for internal audit of retail liquor shops and district offices of CSMCL w.e.f. 01.04.2026. The Tender Document is available in CSMCL website, <https://excise.cg.nic.in/csmcl/> or GeM portal.

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/2026-27/ 5	DATED: 24-02-2026
3.	TIME AND DATE OF PRE-BID MEETING	AS PER GEM BID DOCUMENT
4.	TIME AND DATE OF SUBMITTING TENDER/BID	AS PER GEM BID DOCUMENT
5.	TIME AND DATE OF OPENING OF TENDER (TECHNICAL BID)	AS PER GEM BID DOCUMENT
6.	MAXIMUM VALIDITY OF TENDER OFFER	180 DAYS FROM THE DATE OF OPENING

-s/d-

**MANAGING DIRECTOR
CSMCL
RAIPUR, CHHATTISGARH**

SECTION II

INSTRUCTIONS TO BIDDERS

1. EARNEST MONEY DEPOSIT AND COST OF TENDER SCHEDULE

- 1.1** The bidders shall upload a scanned copy of the Earnest Money Deposit (EMD) in the form of a Demand Draft (DD) on the GeM Portal along with the bid. The EMD valid for a period of 90 days drawn on any Scheduled Commercial Bank payable at Raipur in favour of Managing Director, CSMCL, Raipur, Chhattisgarh. The original Demand Draft shall be submitted in physical form to the office of the Managing Director, CSMCL within five (05) days from the date of opening of the Technical Bid, failing which the bid shall be rejected. Details for EMD are given below: -

DIVISION/ ZONE NAME	ESTIMATED ANNUAL COST (IN RS.)	TOTAL COST FOR 3 YEARS (IN RS.)	EMD @ 1% (IN RS.)
Raipur	92,58,000	2,77,74,000	2,77,740
Bilaspur	1,14,18,000	3,42,54,000	3,42,540
Durg	81,54,000	2,44,62,000	2,44,620
Sarguja	41,16,000	1,23,48,000	1,23,480
Bastar	32,70,000	98,10,000	98,100

- 1.2** Tenders not accompanied with requisite amount of EMD 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** Bidders who are registered as Micro and Small Enterprises (MSEs) under the MSME Act, 2006, or are registered with NSIC/ Udyam, shall be exempted from submission of Earnest Money Deposit (EMD), provided they submit valid documentary proof of such registration along with the bid. The exemption shall be applicable only for the goods/services for which the bidder is registered. In

the absence of valid proof, the bid shall be treated as non-responsive.

- 1.4** All district-wise shops are grouped into five divisions, as specified in Annexure-V. Bidders are requested to apply for one division only, based on their preference. Submission of bids for more than one division will result in rejection of all bids of the bidder. Bidders are therefore advised to carefully select the division they wish to apply for at the time of submission. Please note that requests for change of division after submission will not be considered.
- 1.5** Bids shall be submitted online only through the Government e-Marketplace (GeM) portal within the time and date specified in the Bid Notice. Submission of bids by any other mode shall not be accepted.
- 1.6** The bidding shall be conducted on GeM in two parts, namely: Technical Bid, and Financial Bid.
- 1.7** The Technical Bid shall consist of uploading of all documents and information required to establish eligibility of the bidder, as specified (Eligibility Criteria) and other relevant clauses of the tender document.
- 1.8** The Financial Bid shall be submitted online on GeM in the prescribed format. The firm should quote lump sum amount for internal audit of the retail shops and districts in the concerned division. The firm shall be selected division-wise based on the L-1 (lowest) rate received in the Financial Bid for the respective division.
- 1.9** Based on the evaluation of the Financial Bids, the L-1 bidder shall be determined separately for each division. The empanelment of CA firms for each division shall be carried out based on the lowest lumpsum rate quoted, at the L-1 rate finalized for that division.
- 1.10** The lumpsum amount for each division should be quoted for 3 years contract, which will be subdivided on annual basis and further monthly basis. The amount will be further calculated for each shop/district as per Annexure V.

SECTION III

MINIMUM ELIGIBILITY CRITERIA

- 2.1.** The firm of Chartered Accountants is only eligible to apply as Internal Auditors for Retail Liquor Shops and District Offices of CSMCL.
- 2.2.** The firm must be empanelled with the CAG under the Major Category for FY 2025–26. (A documentary proof to be submitted in this regard)
- 2.3.** The firm must have at least 3 years of audit experience with a Government Company/ PSU/ Government Department having an average annual turnover or budget of ₹2,500 crore or more. (A certificate from principal employer in the prescribed format as per Annexure-VII will only be acceptable in this regard)
- 2.4.** The firm must have minimum 3 years' audit experience with Chhattisgarh State Government PSUs / Undertakings (other than Banks / NBFCs) during the last 5 years. (A certificate from principal employer will only be acceptable)
- 2.5.** The average turnover of the firm of Chartered Accountants should be minimum Rs. 50 lakhs in past 3 financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25. CA certified turnover certificate along with audited balance sheet in this regard shall be submitted.
- 2.6.** The Head Office/Branch Office of the firm of Chartered Accountants must be in Chhattisgarh State as on 01/01/2026 for effective control and smooth audit.
- 2.7.** The standing of the firm must be 10 years or more as per ICAI Firm Constitution Certificate as on 01.01.2026. (Documentary proof with Year of establishment of the CA Firm supported by copies of latest certificates issued by the ICAI duly attested by authorized Partner with the seal of the Firm.)
- 2.8.** The firm must have at least 5 full-time CA partners as on 01.01.2026, out of which minimum 3 partners must be based in Chhattisgarh for the last 2 years. (ICAI member card and firm card must be submitted in this regard)
- 2.9.** The firm of Chartered Accountants who are appointed/ working as Internal auditor of CSMCL Head Office or working/ worked as NODAL CA (Accounting/ taxation) Firm for CSMCL Head Office or firms blacklisted/

terminated by any Government entity are not eligible.

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

- i. Undertaking as per Annexure I of the Tender Document
- ii. Near Relative Certificate as per Annexure II of the Tender Document.
- iii. Duly executed Pre Contract Integrity Pact as per Annexure IV of the Tender Document.
- iv. Declaration as per Annexure VI of the Tender Document.
- v. 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.

SECTION – IV

GENERAL TERMS AND CONDITIONS OF THE TENDER

1. QUERIES ON TENDER DOCUMENT AND PRE BID MEETING

1.1 A prospective bidder requiring any clarification on the Tender Document shall notify the Corporation through GeM portal's representation option. The Corporation shall respond through GeM Portal for the clarification of tender document which it receives not later than 7 days prior to the last date of submission of bid.

1.2 Pre-bid meeting of the interested parties shall be convened at the designated date, time and place as provided in GeM bid document. During Pre-bid meeting, the Bidders will be free to seek clarifications and make suggestions for consideration of the CSMCL.

2. AMENDMENT OF TENDER DOCUMENT

2.1 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 Addendum/Corrigendum.

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

3. 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.

4. BID FORMS (TWO BID FORMAT).

4.1 Opening of Bids and Evaluation process: The bids received on the Government e-Marketplace (GeM) portal shall be opened and evaluated by the Tender Committee of the Corporation in accordance with the provisions of this tender document and GeM guidelines. The evaluation shall be carried out in two stages, namely: Technical Bid Evaluation, and Financial Bid Evaluation.

4.2 Technical Bid Evaluation

- i. All Technical Bids received within the stipulated time shall be opened on GeM by the Tender Committee.
- ii. The Technical Bids shall be evaluated strictly as per the eligibility criteria specified in Section III (Eligibility Criteria) of the tender document.
- iii. Any bid not accompanied by the requisite documents or not meeting the prescribed eligibility criteria shall be treated as non-responsive and shall be rejected.
- iv. Only those bidders who are found technically qualified shall be considered for Financial Bid evaluation.

4.3 Financial Bid Evaluation

- i. The Financial Bid shall be submitted online on GeM in the prescribed format. The firm should quote lump sum amount for internal audit of the retail shops and districts in the concerned division.
- ii. The Bidder shall quote a single consolidated lump-sum amount for the concerned Division inclusive of all costs. The L-1 quoted lump-sum amount shall be treated as the maximum payable amount for the contract period.
- iii. Based on the evaluation of the Financial Bids, the L-1 bidder shall be determined separately for each division. The firm shall be selected division-wise based on the L-1 (lowest) rate received in the Financial Bid for the respective division.
- iv. The lumpsum amount for each division should be quoted for 3 years contract, which will be subdivided on annual basis and further monthly basis. The amount will be further calculated for each shop/district as per Annexure V.
- v. If for a particular division/ zone multiple firms quote same lowest rate, then the award of contract shall be made to L-1 bidder selected as per GeM's system generated L-1 bidder.
- vi. Along with the price quoted by the bidder, the bidder should also submit the cost breakup as an attachment as per Fee Structure Overview as per clause no. 6.1.3. The attachment will not be treated as financial bid, it is required only for price justification.
- vii. The lumpsum amount quoted should be inclusive of charges (inclusive of GST and other applicable taxes) such as transport, other conveyance

expense, and the salary to manpower employed by the CA firm. No claim for above will be borne by CSMCL.

- viii. The lumpsum price quoted should be reasonable and justified; bids that are abnormally high or low compared to market and historical benchmarks require documented justifications and maybe rejected if such justification is not provided.

4.4 Period of validity of Bids: - Validity date is 180 days from last date of submission. A proposal valid for a shorter period may be rejected as non-responsive.

4.5 CSMCL's right to accept/reject bids: - The Corporation reserves the right to accept or reject any Bid and to annul the entire Bid process and reject all Bids at any time prior to award of tender without incurring any liability to the affected Bidders or any obligation to inform the affected bidders of the grounds for the Corporation's action. Specifically, if the lowest price received during tender is unreasonable or it is unacceptable on ground of being too high or too low compared with estimated price, CSMCL reserves right to seek justification of the price from L1 Bidder. If the price is not considered reasonable, CSMCL may not accept such Proposal and go for another tender process.

4.6 Acceptance of offers:

- i. Acceptance by the Corporation will be communicated by GeM Portal as per rules. The generation of the contract through GeM portal shall constitute the award of work.
- ii. The successful bidder shall sign a separate agreement with the Corporation within 15 days from the date of contract generation by paying the performance Security Deposit as specified in tender.
- iii. If the successful bidder(s) fails to sign the separate agreement as mentioned above, then his/her EMD shall be forfeited and CSMCL shall blacklist such bidder(s).

5. Re-allocation of Work: - In case for any division no firm is found suitable or technically qualified, or if the firm appointed for a division fails to perform satisfactorily or is suspended, debarred, blacklisted, terminated, or otherwise becomes unable to continue the work during the contract period, the Corporation may, in the interest of continuity of services and administrative exigencies, allot or re-allot the said division to any other

firm appointed under this tender for other divisions, on the same terms, conditions, and approved rates, without inviting a fresh tender, and no claim or compensation shall be admissible in this regard, the decision of the Managing Director, CSMCL being final and binding.

6. Duration of the Agreement:

5.1 The duration of the Agreement will be for three years (36 months) from the day of commencement of the contract. Upon satisfactory performance and based on the requirement, the agreement may be extended for another period of up to 12 months with the mutual consent and negotiations at the discretion of CSMCL.

5.2 However, if the performance of the firm is found unsatisfactory and it fails to meet the terms of the Agreement and guidelines of CSMCL and other statutory bodies, CSMCL reserves the right to cancel the contract after giving 15 days of notice, and shall be entitled to get the work completed at the firm’s risk and cost during the notice period.

5.3 CSMCL may issue a notice of suspension to the firm at any time during the agreement directing to suspend all or any part of the operations, stating the estimated length of and reason for the suspension. The Firm shall, on receipt of a notice of suspension, take all reasonable steps to immediately stop the audit activities.

7. PRICE SCHEDULE AND PAYMENT TERMS

7.1. Tentative Price Estimation for Bidders (Illustrative)

7.1.1. The total annual Internal Audit fees are expected to range from ₹2.8 crores to ₹3.6 crores, based on an estimated 700 operating outlets.

7.1.2. The fee covers internal audits of retail liquor outlets scheduled for audits, District Office audits, surprise audits, follow-up audits, and any special assignments as may be assigned by Management, which is determined based on the number of operating outlets and their risk classification.

7.1.3. Fee Structure Overview

Category	Description	Risk	Fee
Per Shop – Monthly Audit	12 scheduled audit visit per month	A. Less than 1 Cr. sales per month	₹2500 – ₹3000 per month
		B. Between 1 Cr. – 3 Cr. sales per month	₹3000 – ₹3500 per month
		C. More than 3 Cr. sales per month	₹3500 – ₹4000 per month

Category	Description	Risk	Fee
		D. District Offices	₹4000 - ₹7000 per month
Per Shop – Surprise Audit	Unannounced audit visit	-	₹4000 - ₹7000 per month
Follow-up Audit	Verification of closure of observations	-	₹2000 – ₹2500 per shop

7.1.4. This estimate is non-binding and is intended solely for budgeting purposes.

7.1.5. The annual risk-based differential pricing plan shall be decided by the successful bidder and CSMCL and shall form the basis for determining applicable fees. The final payable amount shall depend on the actual number of operating outlets, risk classification, and audit frequency.

7.2. Payment terms

7.2.1. The lumpsum amount for each division should be quoted for 3 years contract, which will be subdivided on annual basis and further monthly basis. The amount will be further calculated for each shop/district as per fee structure overview clause no. 6.1.3. A per-shop rate shall be derived from the approved lump-sum, based on the estimated outlets and audit plan. Monthly payments shall be made proportionately based on this derived rate and actual audits conducted.

7.2.2. The Auditor shall raise invoices on a periodic basis (monthly or as mutually agreed), supported by audit reports and required documentation.

7.2.3. Payments will be released within 30 days of receipt of a valid invoice and submission of audit reports that are acceptable to Management.

7.2.4. All payments shall be subject to the following conditions - Submission of audit reports, upload of audit evidence and supporting documentation, and Formal acceptance of reports by Management.

7.3. Adjustment for Change in Scope

7.3.1. Any addition or reduction in the number of retail outlets shall result in a pro-rata adjustment of fees, subject to mutual agreement.

7.3.2. Any addition or reduction in audit frequency shall result in a corresponding pro-rata adjustment of fees, subject to mutual agreement.

7.3.3. All such adjustments shall be calculated proportionately based on the agreed fee structure and approved by the competent authority.

8. PENALTY AND DEBARMENT CLAUSE

7.1 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.

7.2 In the event of any lapse, omission, non-compliance, or deviation from the tender conditions or prescribed audit procedures, CSMCL may impose a penalty of up to ₹5,000/- (Rupees Five Thousand only) for each instance. For penalty assessment, each shop/ district office shall be treated as a separate unit.

7.3 The Firm will be debarred/ blacklisted from getting in future the internal audit and Consultancy work in CSMCL in the following cases subject to procurement rules and due process: -

- a. If the firm obtains appointment because 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.

7.4 Termination due to Force Majeure - If a delay or failure by a Party to perform its obligations due to Force Majeure exceeds continuous 15 days, the other Party may immediately terminate this Agreement by notice in writing to the affected Party. In case of termination of Agreement due to Force Majeure, the Performance Bank Guarantee shall be returned to firm.

9. PERFORMANCE SECURITY

9.1. The successful bidder shall, within two (02) weeks from the date of award of work by the Corporation, deposit an amount equal to 5% (five percent) of the cost of the awarded work as Performance Security Deposit. Performance Security may be submitted in any form permitted on GeM, including Bank Guarantee, Fixed Deposit Receipt (FDR), Insurance Surety Bond, or any other instrument enabled on GeM.

9.2. Performance Security shall remain valid for entire contract period including any extension, or until completion of audit, whichever is later.

- 9.3.** Performance Security will be discharged after fulfillment of all the contractual obligations under the contract and on expiry of the contract period subject to the satisfaction of the Corporation.
- 9.4.** If the Bidder fails or neglects any of its obligations under the contract, it shall be lawful for the Corporation to forfeit either whole or any part of performance security furnished by the bidder as compensation for any loss resulting from such failure/negligence.
- 9.5.** 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.
- 9.6.** In case of any claims or any other contractual obligations are outstanding, the bidder shall extend the validity of PSD as required by the Corporation till such time as the bidder settles all claims and completes all contractual obligations.
- 9.7.** In case, the successful bidder fails to submit the PSD, CSMCL may cancel the award of contract and forfeit EMD of the bidder. Moreover, the bidder may be blacklisted from future tenders of CSMCL and the work order will be issued to other empanelled firms.

10. Agreement

- 10.1.** The successful Bidder should execute an agreement for the fulfillment of the contract in the stamp paper within fifteen days from the date of contract generation on GeM portal (The terms and conditions contained in this tender document will be converted in to contract). The format of agreement is enclosed at Annexure-III.
- 10.2.** The expenses incidental to the execution of agreement shall be borne by the successful Bidder.
- 10.3.** The conditions stipulated in the agreement forms should be strictly adhered to and violation of any of the conditions will entail terminations of the contract without prejudice to the rights of CSMCL, including the right to recover any consequential losses from the successful Bidder.
- 11. 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:
- 11.1.1. Bids submitted by holding company and its subsidiary company;

- 11.1.2. Bids submitted by two or more companies having common directors;
- 11.1.3. Bids submitted by partnership firms/LLPs having common partners;
- 11.1.4. Bids submitted by proprietorships having same proprietor;
- 11.1.5. Bids submitted by companies in the same group of promoters and managements.
- 11.1.6. 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—
 - 11.1.6.1. they are members of a Hindu Undivided Family;
 - 11.1.6.2. they are husband and wife; or
 - 11.1.6.3. 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: -

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

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

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

Son’s wife.

Daughter.

Daughter’s husband.

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

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

12. ANNULMENT OF AWARD - Failure of the successful bidder to comply with the requirement of tender conditions 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.

13. TERMINATION FOR INSOLVENCY - The Corporation may, at any time, terminate the Contract by giving written notice to the Service Provider Firm, without payment of any compensation, if the Service Provider Firm becomes unwilling to perform its obligations or is declared bankrupt or otherwise insolvent by a competent court. Such termination shall not prejudice or affect

any rights, actions, or remedies that have accrued or may accrue to the Corporation before or after such termination.

- 14. 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.
- 15. CONFIDENTIALITY** - The CA Firm shall maintain strict confidentiality of all information obtained during audit and shall not disclose the same without prior written consent of CSMCL. The CA Firm shall disclose any actual or potential conflict of interest and shall not undertake any assignment that conflicts with the interest of CSMCL.
- 16. 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.
- 17. 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.

18. ARBITRATION

17.1 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.

17.2 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.

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

19. CORRUPT OR FRAUDULENT PRACTICES.

18.1 The Tendering Authority requires that the Bidders/Firms 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, 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.

18.2 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.

18.3 INTEGRITY PACT - The successful bidder must sign Integrity Pact as per format placed at Annexure- IV.

SECTION - V
SCOPE OF WORK

A. The scope of work shall include, but not be limited to, the following:

RETAIL LIQUOR SHOPS

Area	Audit Focus	Detailed Audit Coverage
1. Revenue & Cash Controls (Critical)	Completeness and accuracy of sales and cash handling	<ul style="list-style-type: none"> • Verification of daily sales as per POS with cash, UPI, and card collections • Review of daily cash counting procedures and supervisory checks • Verification of timely remittance of cash to bank / authorized collection points • Analysis of cash shortages or excesses and review of explanations and approvals • Reconciliation of UPI and card settlements with bank • Verification of selling prices with approved RSP • Reconciliation of non-scannable stock sales
2. Inventory Management	Existence, accuracy, and safeguarding of stock	<ul style="list-style-type: none"> • Physical verification of liquor stock including bottles, cases, and loose units • Reconciliation of opening stock, purchases/ transfers, sales, and closing stock • Review of stock variances and identification of pilferage, leakage, or breakage • Verification of records for breakage, wastage, and shortages • Identification and reporting of slow-moving, non-moving, fast moving, or obsolete/ expired stock • Verification of excise stock registers with physical and system records
3. Excise &	Compliance with	<ul style="list-style-type: none"> • Verification of validity of shop licenses,

Regulatory Compliance (High-Risk Area)	state excise laws and licensing conditions	<p>excise permits, and renewal receipts</p> <ul style="list-style-type: none"> • Verification of adherence to dry days, permitted operating hours, and sale restrictions • Verification of excise duty payments and related challans • Review of labelling, pricing, and brand approvals as per excise norms • Examination of excise inspections, notices, penalties, or regulatory correspondence
4. Purchases & Vendor Controls	Authorization and accuracy of inward stock and transporter	<ul style="list-style-type: none"> • Verification that inward stocks are made only from authorized vendors/ depots • Matching of permits and stock entries • Review of inter-shop and warehouse stock transfers for authorization and documentation
5. POS, IT & System Controls	Integrity and security of sales systems	<ul style="list-style-type: none"> • Review of POS configuration, user access rights, and segregation of duties • Validation of rate masters to ensure correct RSP and excise pricing • Verification of procedures followed during system downtime • Review of data backup, system security, and integrity controls
6. Expenses & Petty Cash	Validity and control over shop level expenses	<ul style="list-style-type: none"> • Verification of shop-level operating expenses and supporting documentation • Review of petty cash balances and adherence to approved limits

		<ul style="list-style-type: none"> • Verification of payroll, incentives, or deductions (where applicable) • Identification of unauthorized, personal, or non-business expenses
7. Fixed Assets & Shop infrastructure	Safeguarding and existence of assets	<ul style="list-style-type: none"> • Physical verification of shop assets including refrigerators, racks, POS equipment, and CCTV systems • Reconciliation of physical assets with asset registers and tagging records • Verification of AMC agreements, maintenance records, and service contracts
8. Compliance with Company SOPs	Adherence to internal policies and procedures	<ul style="list-style-type: none"> • Review of compliance with approved SOPs for cash handling, stock handling, and security • Verification of CCTV installation and monitoring as per SOP • Identification of deviations from SOPs and root-cause analysis
9. Fraud Risk & Red Flags	Detection of fraud indicators and control weaknesses	<ul style="list-style-type: none"> • Identification of sales suppression indicators and unusual sales trends • Review for ghost stock, fake breakage entries, or manipulated stock records • Analysis of cash skimming patterns and repetitive shortages • Review of potential collusion with suppliers, transporters, or staff • Assessment of effectiveness and usage of CCTV systems
10. Reporting &	Reports and Audit observations & its	<ul style="list-style-type: none"> • Issuance of shop-wise audit reports

Follow-UP	follow- up action	<p>detailing observations and control gaps</p> <ul style="list-style-type: none"> • Assignment of risk ratings (High/ Medium / Low) to each observation • Quantification of financial impact wherever applicable • Development of time-bound management action plans • Follow-up on closure of prior audit observations
DISTRICT OFFICES		<ul style="list-style-type: none"> • Review of statutory, procurement, and expenditure controls by evaluating systems for deduction, timely deposit, and compliance of statutory dues such as TDS, TCS, and GST; examining procurement and sanctioning procedures; and analysing expenditure vis-à-vis sanctioned works, supported by test-check verification of vouchers and related documents. • Verification and test-checking of cash, bank, and journal entries, financial transactions, bills, and statutory payments to ensure compliance with approved procedures, including monthly verification and reconciliation of bank accounts and review of bank reconciliation statements.
Surprise Audits		<ul style="list-style-type: none"> • The firm may be assigned by the Managing Director, CSMCL, to carry out inter-divisional surprise audits of shops outside its allotted division, and such audits shall be conducted strictly in

		accordance with the instructions issued by the Managing Director, CSMCL. The firm should carry out surprise audit of at least two shops in a month for any random shop regarding stock, cash and any irregularities in shops and raise any discrepancy observed.
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B. Joint Reconciliation Report (JRR) - The firm shall submit joint reconciliation report along with amount of recovery to be made from manpower supply agency/ cash collection agency/ bank/ Transport agency as the case may be. The firm should do 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 based on retail sale price of liquor. 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. The firm should also submit audit checklist as per Annexure VIII along with flash report, if any.

C. AUDIT DELIVERABLES: - The CA Firm shall submit month-wise audit results to CSMCL on or before 10th of every month, including:

- i. The firm shall submit
- ii. Shop-wise reconciliation of stock sales and stock losses.
- iii. Shop-wise reconciliation of monthly closing stock after physical verification.
- iv. Shop-wise reconciliation of bank deposits against liquor sales.
- v. Reconciliation of cash shortages and bank deposits.
- vi. Reconciliation of losses recovered and balance recoverable from agencies.
- vii. Identification of slow-moving and dead stock.
- viii. Any other observations made which should be reported to management.

D. COMPOSITION OF AUDIT TEAM

- i. The Audit team should consist of minimum one qualified CA and minimum twelve semi-qualified assistants for auditing shops and District Offices.
- ii. The Audit team should consist minimum twelve semi-qualified assistant {CA (Inter)/CMA (Inter)/CS (Inter)/B.Com./M.Com/MBA}.

- iii. The audit Team Members should carry Photo ID issued by the Audit Firm.
- iv. The auditors should take help of shop supervisor. In any case, the salesman involved for selling of liquor should not be disturbed.

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 several

ly 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 1st January of the relevant year shown in the Expression of Interest is same as that in the constitution certificate issued by ICAI.

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

*A For membership

(Seal of the Firm)

*B For issue of certificate of practice

Place:

Date:

Enclosures: _____ Pages

ANNEXURE-II

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-III

AGREEMENT FORMAT FOR APPOINTMENT OF CHARTERED ACCOUNTANT 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/2026-27/___ Through GeM portal's bid number - ___ 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/ Division 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 GeM Portal's 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 inclusive of taxes.
2. The Bid Document (Qualifying), GeM Contract, 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 / ATC 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- IV

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 onday 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 fade 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 dis-favor 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 broken 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

BIDDER SIGNATURE

Name of the Officer
Designation
Department/ PSU

CHIEF EXECUTIVE OFFICER

Witnesses

Witnesses

1).....

1).....

.....

.....

2).....

2).....

.....

.....

ANNEXURE V

ZONE AND SHOP DETAILS

DIVISION/ ZONE NAME	DISTRICT NAME	NO OF SHOPS
1	2	3
Raipur	Baloda Bazar	28
Raipur	Dhamtari	27
Raipur	Gariyaband	15
Raipur	Mahasamund	39
Raipur	Raipur	79
TOTAL		188
Bilaspur	Bilaspur	67
Bilaspur	Gaurela-Pendra-Marwahi	3
Bilaspur	Janjgir Champa	48
Bilaspur	Korba	37
Bilaspur	Mungeli	15
Bilaspur	Raigarh	36
Bilaspur	Sakti	19
Bilaspur	Sarangarh-Bilaigarh	22
TOTAL		247
Bastar	Bijapur	5
Bastar	Dantewada	5
Bastar	Jagdalpur	6
Bastar	Kanker	14
Bastar	Kondagaon	5
Bastar	Narayanpur	2
Bastar	Sukma	4
TOTAL		41
Durg	Balod	20
Durg	Bemetara	17
Durg	Durg	63
Durg	Kabirdham	23
Durg	Khairagarh-Chhuikhadan-Gandai	9
Durg	Mohla Manpur-Ambagarh Chowki	4
Durg	Rajnandgaon	18
TOTAL		154

Sarguja	Balrampur	5
Sarguja	Jashpur	11
Sarguja	Koria	5
Sarguja	Manendragarh-Chirmiri-Bharatpur	18
Sarguja	Sarguja	9
Sarguja	Surajpur	11
TOTAL		59
GRAND TOTAL		689

(Note: The number of shops listed in the table may vary as per need basis, and the firm shall conduct the audit accordingly based on the actual number of shops in operation.)

ANNEXURE VI

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-VII

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.	2022-23	
2.	2023-24	
3.	2024-25	

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

Place:

**Name of the certifying authority with
seal and signature**

Date:

ANNEXURE-VIII**RETAIL LIQUOR SHOP – AUDIT CHECKLIST**

Area	Audit Check Point	Yes / No / NA	Observation	Financial Impact (₹)
Revenue & Cash Controls	Daily sales as per POS reconciled with cash/UPI/card			
Revenue & Cash Controls	Cash counted daily and supervised			
Revenue & Cash Controls	Cash deposited within prescribed timelines			
Revenue & Cash Controls	Cash shortages/excesses investigated and approved			
Revenue & Cash Controls	Selling prices comply with approved RSP/ State pricing			
Inventory Management	Physical stock verification conducted			
Inventory Management	Physical stock matches system stock			
Inventory Management	Breakage/leakage properly recorded			
Inventory Management	Slow/obsolete stock identified			
Inventory Management	Excise stock register reconciled			
Excise Compliance	Valid excise license available and displayed			
Excise Compliance	Dry day and operating hour compliance			

Excise Compliance	Excise duty payments verified			
Excise Compliance	Any excise notices/penalties recorded			
Purchases & Vendors	Inward stock from authorized transporter only			
Purchases & Vendors	matched with permits and stock entry			
Purchases & Vendors	Inter-shop transfers authorized			
POS & IT Controls	POS access restricted to authorized users			
POS & IT Controls	Rate masters locked and controlled			
POS & IT Controls	System downtime procedures followed			
Expenses & Petty Cash	Petty cash within approved limits			
Expenses & Petty Cash	Expenses supported by valid bills			
Expenses & Petty Cash	Payroll/wages/deductions correctly paid			
Expenses & Petty Cash	Unauthorized expenses identified			
Fixed Assets	Assets physically verified			
Fixed Assets	Assets tagged and recorded			
Fixed Assets	CCTV functional and recordings available			
SOP Compliance	Cash handling SOP followed			

SOP Compliance	Stock handling SOP followed			
SOP Compliance	Security & CCTV SOP followed			
SOP Compliance	Deviations documented			
Fraud Indicators	Repeated cash shortages observed			
Fraud Indicators	Unusual cancellations/refunds			
Fraud Indicators	Abnormal stock variances			
Fraud Indicators	Signs of collusion or misconduct			
Reporting	Audit report issued			
Reporting	Risk rating assigned			
Reporting	Management action plan obtained			
Reporting	Prior observations followed up			