

**Government of Tripura
Food, Civil Supplies & Consumer Affairs Department
P.N. Complex, Gurkhabasti, Agartala.**

TENDER DOCUMENT

**E-TENDER DOCUMENT FOR ENGAGEMENT OF CHARTERED ACCOUNTANT
(CA) FIRM FOR CONDUCTING STATUTORY AUDIT OF THE FCS&CA
DEPARTMENT**

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

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SECTION-I

**Government of Tripura
Food, Civil Supplies & Consumer Affairs Department
P.N. Complex, Gurkhabasti, Agartala.**

Khadya-O-Bhokta Bhawan, P.N.Complex
Dated, Agartala, the 11th April,2025

NOTICE INVITING E-TENDER:

The undersigned for and on behalf of the Governor of Tripura invite e-Tender under “Two Bid System” from the interested Chartered Accountant firm empanelled with CAG to conduct Statutory Audit of the accounts of the Food, Civil Supplies & Consumer Affairs Department, Agartala including 26 outstation offices/units under this Department for the Financial Year 2013-14 to 2024-25.

**Addl. Secretary & Director
Food CS & CA Department
Government of Tripura**

SECTION-II**NIT INFORMATION**

SL	Information	Details
1	NIT No. & Date	1-6(10)-DF/ACCTTS/2024/2165 dated 11/04/2025
2	NIT Document	The details can be downloaded from the website www.tripuratenders.gov.in
3	Bidding start date and time	11/04/2025
4	Period of seeking queries online	11/04/2025 to 19/04/2025
5	Venue, Date and Time of Pre-Bid Meeting	O/o the Director, Food, CS&CA, Gurkhabasti, Agartala, Tripura on 22/04/2025 at 11.00 A.M.
6	Last date and time of e-bidding	28/04/2025 at 3.00 P.M.
7	Date and time of opening of technical bid (tentative)	28/04/2025 at 4.00 P.M.
8	Date and time of opening of financial bid of technically qualified bidders	To be announced after Technical Bid evaluation
9	Bidding website	www.tripuratenders.gov.in
10	Tender fee	Rs.1,000/- (Rupees One Thousand)
11	Earnest Money	Rs.50,000/- (Rupees Fifty Thousand)

SECTION: III

ABOUT THE DEPARTMENT:

The Food, Civil Supplies and Consumer Affairs (FCS&CA) Department is one of the essential services departments of Government of Tripura. The Department has been entrusted with the tasks of running uninterrupted operation of Public Distribution System (PDS) in the State. The Department is playing a very important role to cater the needs of the people of Tripura through PDS.

Department arrange procurement of foodgrains, Iodised Salt, Sugar, Masoor Dal, Mustard Oil etc. from time to time and arrange storage through-out the State for timely distribution through Fair Price Shops.

There are 3(Three) Transit Depots (Dharmanagar, Udaipur, A.D.Nagar) and one Food Section in each of 23(Twenty-three) Sub-Divisions in the State for proper monitoring of storage and distribution of PDS commodities in the State.

Besides, Procurement of Paddy from the farmers at Minimum Support Price (MSP) in the State started from KMS:2018-19 (December,2018) for the first time and it is continued upto last financial year. The responsibility for payment of all expenses including MSP relating to paddy procurement and distribution of Custom Milled Rice / Fortified Rice lies with the FCS&CA Department.

Legal Metrology Organization is a separate wing of the Department looking after the verification and stamping of weighing and measuring instruments, etc.

There are 4(four) District Consumer Dispute Redressal Commissions and 1(one) State Consumer Dispute Redressal Commission under this Department to protect the interest and for extending relief to the consumer.

SECTION: IV**SCOPE OF COMPILATION:**

- a) The Statutory Auditor is expected to certify the true & fair view of the financial statements in conformity with the Accounting Principles generally accepted in India.
- b) The Statutory Auditor are also required to report about audit in accordance with the Standards of Auditing issued by the Institute of Chartered Accountants of India.
- c) The Statutory Auditor must prepare comprehensive Financial Statements (Balance Sheet and Schedules, Income & Expenditure Account, Receipts and Payments Accounts, etc.)
- d) The Statutory Auditor shall be required to submit Sub-Division wise position of detailed accounts including stock account along with Balance Sheet.
- e) Reconciliation of Bank Account opened by each of the D.O. Issuing Authorities as well as Officer-in-Charge, Central Stores, A.D. Nagar, Agartala and Deputy Director, Food, Dharmanagar and Udaipur both under non-operable collection accounts and contingent accounts with the book of accounts of respective banks are also to be verified.
- f) Verification and reconciliation of stock accounts of all Govt. food storage godowns.
- g) Verification of all records in respect of utilization of Departmental vehicles under the disposal of the Sub-Divisional Magistrate, Officer-in-Charge, Central Stores, A.D. Nagar, Agartala and Deputy Director, Food, Dharmanagar, Udaipur and also at Directorate, FCS&CA.
- h) Amount realized from all Fair Price Shops dealers' for sale of Foodgrains, Salt, Sugar, Atta, Masoor Dal, etc. and TC & DC amount connected with these commodities are also to be verified.
- i) For doing the exercises of compilation, cash book, ledger, journal book, bank statement etc. are to be taken into account in all cases in respect of various D.O. Issuing Authorities, Officer-in-Charge, Central Stores, A.D. Nagar, Agartala and Deputy Director, Food, Dharmanagar, Udaipur and Directorate, FCS&CA.
- j) Staffs of the Chartered Accountant Firm shall be required to visit the offices of the Sub-Divisional Magistrates, D.O.Issuing Authorities, Officer-in-Charge, Central Stores, A.D. Nagar, Agartala and Deputy Director, Food, Dharmanagar and Udaipur including the godowns for undertaking verification of books of accounts for which CA firm will not be entitled to any extra /additional amount beyond the contractual amount.

SECTION: V

ELIGIBILITY CRITERIA:

- 1. Empanelment with C&AG:** The intended Chartered Accountant Firm shall be mandatorily empaneled with the C&AG.
- 2. Experience:** The Chartered Accountant firm should have experience of audit at least 10(ten) years from the date of registration of the firm till 31.03.2025. The firm should have the experience of working on the audit of at least 5(five) Autonomous Bodies / Statutory Bodies/ PSU during last 5(five) years.
- 3. Location of CA Firm's Office:** The CA Firm should have the registered/branch office at Agartala.
- 4. Blacklisted/Debarred/Disqualified:** The firm should not have been blacklisted / debarred /disqualified by any regulatory/ statutory body or Government Authority for corrupt or fraudulent practices during last 3(three) years.
- 5. Annual Turnover of the Firm:** The annual average turnover of the intending CA Firm shall not be less than Rs.25 lakh for last three financial year i.e. 2021-22 to 2023-24.
- 6. Experience Staff:** The CA firm should have sufficient number of experienced staffs.

SECTION:VI**GENERAL INFORMATIONS**

1. Tender document can be seen on website www.tripuratenders.gov.in and epdstr.gov.in but the Bid can only be submitted after uploading the mandatory scanned documents as specified in this Tender document on the e-procurement website www.tripuratenders.gov.in. After submission of Tender, the Bidder can re-submit revised Bid any number of times but before last time & date of submission of Bid as specified in this Tender Document.
2. No tender form will be sold and issued by the Department to the tenderer. Eligible bidders should participate in the e-tender, online through website <http://tripuratenders.gov.in> (for bidding).
3. Tender must be uploaded in two-bid system – (a) Technical bid (b) Financial bid. Bidder will have to participate in online tender, through website <http://tripuratenders.gov.in> for which they have to register/enroll their name(s). Facility is available for the bidder, to register/ enroll online in the website <http://tripuratenders.gov.in>.
4. **Technical Support:** For any technical support related to bidding, interested Bidders may contact with Shri Rakesh Choudhury, Sr. Programmer Directorate of Food CS&CA, Agartala (Mobile: 9612221512) and Manish Ray Chaudhuri, Accounts Officer, FCS&CA (Mobile:9436458048)

5. **Clarification on Tender Document:**

A prospective Bidder requiring any clarification on tender documents may seek clarification online through e-procurement portal <http://tripuratenders.gov.in>'s 'Clarification' option that is available after login in the same portal during the period from **01/04/2025 to 19/04/2025**. The Tender Inviting authority will respond to such request for clarification, through the same portal. Bidders may alternatively also forward their clarification to the e-mail ID: dfcstripura@gmail.com

6. **Amendment/corrigendum of BID/Tender Document:**

The Food CS&CA Department reserves the right to modify the Tender Document by issuing suitable Corrigendum(s), at any time, 2(Two) days before the last date and time of closing of bid. Any such corrigendum shall be part of e-tender document and shall be binding for compliance upon the tenderers. All corrigendum(s) shall be published in the tender portal at <http://www.tripuratenders.gov.in>. Tenderers are requested to visit the site frequently to check whether there is any related Corrigendum(s) or not.

7. **Opening of Technical Bid:** Technical bid of the Bidders will be opened on **28.04.2025 at 4.00 PM** as per time mentioned in the NIT. If the date of opening of tender happens to be a holiday or office work is affected due to any unforeseen reason, the date of opening will be on the very next working day.
8. **Opening of Financial Bid:** Financial Bid of the Bidders who technically qualify shall be opened in the presence of designated authority and bidders who wish to present there. The date of financial bid opening will be announced after technical bid evaluation.

9. Authority shall have the right to postpone or reject the submitted Bid offers in case of non-receipt of desired rate. However, in case of urgency authority shall have the right for sequential negotiation with all the Bidder(s) found eligible in technical bid.
10. This document contains total 24 pages marked as pages 01 to 24.

**Addl. Secretary & Director
Food CS & CA Department
Government of Tripura**

SECTION:VII**INFORMATION & INSTRUCTIONS TO BIDDER**

1. Interested eligible bidders shall register in the website <http://tripuratenders.gov.in> for participation in the tender of Food CS&CA Department, Govt. of Tripura.
 - i) To participate in tender, the bidder shall have a valid Class II/Class III Digital Signature certificate (DSC), obtained from either of the Certifying Authorities, enlisted by the Controller of Certifying Authorities (CCA) at <http://cca.gov.in>. Intending tenderer who do not have DSC may contact any approved agencies working in the State for getting DSC.
 - ii) Bidder shall download and carefully read all the terms & conditions and other contents of the NIT. Downloaded NIT has to be uploaded back and digitally signed by the Bidder as a part of technical bid, as a proof of acceptance of all terms condition in the NIT by the Bidder.
 - iii) Notary attested copies of all relevant technical documents as mentioned hereunder have to be digitally signed and uploaded (scanned in PDF Format) by the Bidder in technical bid part.
 - iv) Bidder should take the print out of Annexure-I, II, III & IV (in Non-Judicial Stamp Paper wherever applicable), fill up the relevant columns, put ink signature with stamp & get the same authenticated by the Notary Public, and shall have to send originals along with all other technical documents (which are uploaded in the website as technical bid) to the Addl. Secretary & Director, Food CS&CA, P.N. Complex, Gurkhabasti, Agartala in sealed envelope on or before last date of submitting online tender. Only online submission of e-Tender is not sufficient for consideration by the Department and all hard-copies of the technical bid documents except Financial Bid duly signed by the tenderer have to be submitted to the Department/Notified place of receiving tender on or before last date of submitting online tender. This is a mandatory clause of eligibility.
 - v) Rate quoting sheet (BOQ) shall be downloaded, filled up properly and uploaded in the financial bid after digital signing. Name of bidder must be written in the appropriate field of rate quoting sheet by each bidder. The bidder shall have to quote rate in figures only for compilation of accounts as mentioned in the BOQ sheet. Any comments like 'Not quoted', 'NQ', 'Not applicable', 'NA' etc. shall not be written as these will not be accepted by the e-tendering system and the bid will be treated as not-qualified.
 - vi) To view the details of the BOQ, bidder should have to Enable Macros in the BOQ Work-Sheet.
 - vii) Bidder shall use the 'My Space' folder option in the e-procurement web-based-application, available after login. The Bidder shall upload all his relevant technical documents by scanning in PDF Format [like Notary attested copies of all relevant documents as mentioned in this NIT] with digital signature. 'My Space' shall be populated prior to real time bidding which will help the bidder to complete the bidding within a single bidding session. An indicative organization of 'My Space' Folders and the related technical documents to be uploaded is represented hereunder. All intending

tenderers are advised to carefully upload the specified documents only in the specific Sub-folders names mentioned in the table below:

Sl	Folder name	Sub-folder name	Documents to be uploaded (whichever is/are applicable) as technical bid.
1	NIT	DNIT	Downloaded NIT after digital signature
2	Registration	Registration Certificate	i. Copy ICAI Registration of the Firm) ii. Copy Empanelment number with C&AG
3.	Tax related documents	Pan card	Copy of PAN Card.
		Professional Tax	Copies of Professional Tax Clearance for preceding 02 financial years (since 2023-24 to 2024-25)
		Goods & Service tax	Copy GST Registration Certificate
4	Financial Details	Balance Sheets	2021-22 to 2023-24
5.	Miscellaneous Document	Experience of working in Govt./Autonomous Bodies/ Statutory bodies/PSU	Copies of Appointment letters.

IMPORTANT NOTE: If any of the above-mentioned documents is not applicable for a particular Bidder than he/she shall prepare a PDF Document containing the remark as 'NOT APPLICABLE' WITH NAME OF THE BIDDER & ADDRESS and upload the same in the relevant Folder under 'My Space'.

SECTION: VIII**PREPARATORY WORK FOR THE BIDDER**

SL	Bidders' Work
1	On publication of the tender, Bidder should download the NIT from website and minutely go through the instructions/terms & conditions/critical dates/eligibility criteria etc. of the NIT.
2	The Bidder shall purchase Class II/Class III Digital Signature certificate from any certifying agency enlisted by Controller of Certifying Authorities (CCA) at http://cca.gov.in
3	The Bidder shall Enroll himself/ herself in the e-procurement web site 'http://tripuratenders.gov.in' and create User ID and Password.
4	The Bidder shall Login into the website http://tripuratenders.gov.in ' using the created ID and Password.
5	After login, the Bidder shall find 'My Space' folder option in the page. The bidder shall upload (scanned PDF Format) all documents as mentioned at <u>Information & instruction for Bidder</u> Section. Scanning resolution should be 200 dpi.
6	The Bidder shall Download and fill up Annexure- I, II, III & IV and prepare all other technical documents as per procedure mentioned in this NIT for uploading/sending the same to the FCS&CA Department.
7	The Bidder shall Download NIT document and save in the Bidder's computer for uploading the same in the relevant Folder under 'My Space'.
8	The Bidders shall pay the prescribed Tender Fee & EMD through on-line mode only as per facility available in the State e-Procurement Portal - www.tripuratenders.gov.in
9	Thus, the Bidder shall be ready and start bidding following the steps as per the e-procurement application and upload all the required documents with his/ her digital signature

SECTION: IX**GENERAL TERMS AND CONDITIONS:**

- 1. Documents are to be uploaded by the bidders during real time bidding:**
 - i. The Bidder shall have to upload scanned PDF format of all the documents specified in the information & instruction for Bidder Section in the relevant folders under 'My Space'.
 - ii. Rate quoting sheet (BOQ) to be downloaded, filled up and uploaded (Financial Bid part) with digital signing. Name of bidder must be written in the appropriate field of rate quoting sheet by each bidder.
- 2. Submission of Original documents to the Food, CS&CA Department:**
 - i. Bidder shall take the print out of **Annexure-I, II, III & IV** (in Non-Judicial Stamp Paper wherever applicable), relevant Columns to be filled up, put ink signature with Stamp & get authenticated by Notary Public and shall have to send originals to the Addl. Secretary & Director, Food CS&CA, P.N. Complex, Gurkhabasti, Agartala-799006 along-with other Notarized Technical Documents in sealed envelope and must be reached on or before the last date of bidding.
 - ii. Bids received on-line without receipt of EMD / tender fee (on-line) and physical format of Annexure- I, II, III & IV shall not be considered for the Tender. Tendering authority will not be liable for any postal delay (if sent through post /courier) and such Bids will be summarily rejected.
 - iii. If any of the required documents are not uploaded in the "My Document" folder and thereafter in the "Submit Other Important Documents" section of the portal, Tendering Authority reserves the right to declare the incomplete tender as informal or may ask the Bidder to furnish wanted documents after opening of technical bid of the tender. Besides this, the department reserves the right to seek any additional information/ document at any stage from the bidder after opening of the tender.
- 3. Extraneous terms & conditions:** Bidder should accept all the terms & conditions of the tender unconditionally and if they impose any extraneous terms & conditions or offer any conditional discount, tendering authority reserves the right to declare the bid informal.
- 4. Tender Fee:**

Interested bidders who intend to participate in the Bid has also to make payment of **Rs.1,000/-(One thousand)** only being the tender fee through on-line modes provisioned in the State e-procurement Portal-www.tripuratenders.gov.in.
- 5. Earnest Money:**
 - i) **Earnest Money Deposit (EMD) of Rs.50,000/- (Rupees Fifty thousand)** only shall have to be deposited on-line through e-procurement website (www.tripuratenders.gov.in) within the stipulated period of Bid submission.
 - ii) On finalization of the Tender, EMD submitted by bidders would be released.

6. Opening of tender:

- i. Bids will be opened online on the specified date of the NIT and all tenderers may see the documents of any contending tenderer in the website. If opening schedule gets changed, revised schedule will be displayed in the office notice board of the undersigned and will also be reflected in website (<http://tripuratenders.gov.in>).
- ii. Bidders, whose Technical Bids will be found satisfactory and conforming to the eligibility criteria mentioned in the NIT document, shall only be considered for opening of Financial Bid. The date & time of Financial Bid opening will also be declared online. Decision of the Bid Evaluation Committee of the Department in respect to Technical Qualification of the Bids will be Final.
- iii. Bidders may track Technical and Financial bid opening on-line, in the e-procurement portal at <http://tripuratenders.gov.in>. However, Bidders or their authorized representatives may remain present at the Technical/Financial bid opening in the Department at Khadya-O-Bhokta Bhawan, P.N. Complex, Gurkhabasti, Agartala at the pre-announced schedule. Any separate invitation for the participation of the tenderers will not be issued by the Department.

7. Evaluation of Financial Bid & Comparison of rate:

The 'BOQ comparative chart' generated & displayed from the e-procurement portal, after the opening of financial Bid (which will be displayed as 'BOQ comparative chart' at financial bid opening summary page) will not be final. Department will prepare a comparative Statement as per the decision of the Bid Evaluation Committee in the Department, which will be appropriately displayed in the e-procurement portal (This will be displayed at financial bid opening summary page).

8. Performance Guarantee:

- i. The successful Bidder shall also have to furnish a **“Performance Guarantee” @ 5% of work value subject to minimum Rs. 50,000/- (Rupees Fifty Thousand)** only within 7 days from the date of awarding the work by the Department by means of Demand Draft from any nationalized Bank only showing deposits in the name of **“The Director, Food, CS & CA, Govt. of Tripura”**.
- ii. Performance Guarantee deposited by the successful Bidder would be released by the Department only after completion of Statutory Audit of Accounts of all the years and on receipt of written request from the Bidder.

9. Terms of Payment:

i) The payment towards fees would be made on receipt of bill/invoices. 50% of total work value would be paid after successful completion of audit works and submission of Audit Report for first 6(six) years and remaining balance amount (50%) would be paid on submission of audit report for the remaining 6(six) years.

ii) If statutory audit work awarded more than one CA Firm then payment would be made on submission of audit works for all the years allotted to the respective CA Firm.

iii) TDS if applicable will be deducted at prescribed rates as per Income Tax Act, 1961 and GST Act.

iv) FCS&CA Department will not accept any claim other than professional fee /charges as specified in the financial bid and approved by the competent authority of the Department.

10. Liasoning:

The selected CA Firm will liaise with the officers of the department for the periodical meetings to review the progress of the work and to ensure requirement be fully met.

11. Period of Appointment:

The selected Chartered Accountant firm will be engaged for statutory audit of the accounts of Food, Civil Supplies & Consumer Affairs Department, Agartala including 26 outstation offices/units under this Department for the Financial Year 2013-14 to 2024-25. However, considering satisfactory work, the appointment may be extended on yearly basis at approved rate.

12. Sub-Contracting:

Firm to whom the work awarded shall not sub-contract the work to any other parties either in part or full.

13. Confidentiality:

The selected CA Firm shall during the tenure of the contract and at any time thereafter keep all information relating to the work in full confidence and shall not, unless so authorized in writing by the authorized officer, Food, CS&CA, divulge or grant access to any information about the work or its results and shall prevent anyone becoming acquainted with either through auditor or its personnel or agent.

14. Cancellation of Contract:

FCS&CA Department reserves the right to cancel the contract in the following cases:

- i) The Chartered Accountant Firm fails to comply with the terms and conditions of the contract.
- ii) The Chartered Accountant Firm fails to deliver the services on time.
- iii) The Chartered Accountant Firm becomes bankrupt or goes into liquidation.

15. Rejection of Bid Offer:

- a) In case, any Bidder(s) submits tender without quoting any rate or offer conditional rate, his/her offer shall stand rejected straightway.
- b) The FCS&CA Department shall reserve the right to reject any submitted bid, not infirmity with relevant NIT.
- c) The FCS&CA Department shall reserve the right to accept the Bid fully/partially or cancel the tender including the lowest one without assigning any reason thereof.
- d) Authority shall have the right to postpone or reject the submitted Bid offers in case of non-receipt of desired rate. However, in case of urgency authority shall have the right for sequential negotiation with all the Bidder(s) found eligible in technical bid.

16. Audit fee: The minimum audit fee for Statutory Audit of the accounts is Rs.20,000/- (Rupees Twenty Thousand) per year plus applicable GST if any.

17. Rate Offer:

Rate quoted shall be inclusive of professional fee and all incidental charges & taxes **excluding GST**.

18. Revision of Rate Offer:

Rate quoted shall be firm and fixed for the entire period of execution of the order and no escalation of rate on any ground whatsoever shall be applicable.

19. Agreement:

i) The terms and conditions of the contract shall constitute the entire agreement between the Department and the Chartered Accountant Firm. The selected Bidder shall have to execute a deed of agreement within a period of 07 (seven) days on receipt of the communication of acceptance of offer from the Department for which the selected Bidder shall be bound to supply 02 (two) copies of agreement duly signed by them for execution of the same by the authority on behalf of the Govt. of Tripura. First page of both the copies of the agreement should be typed on non-judicial stamp worth of **Rs.200/- (Rupees Two Hundred)** only, followed by printed in plain paper.

ii) In the event of breach of any terms and conditions as indicated in this NIT or in the agreement to be entered into and failure to comply with the work order the entire money of the performance guarantee (including earnest money) deposited by the selected Bidder shall be liable to be forfeited and the contract shall be terminated forthwith. The FCS&CA Department, Govt. of Tripura shall have the power to blacklist the selected bidder for breach or default in all or any one of the terms and conditions mentioned in the NIT/Agreement. The FCS&CA Department, Govt. of Tripura shall also be at liberty to allot the compilation work to L-2 firm at the risk & cost of L-1 firm.

20. Right to Cancel the Tender Process:

FCS&CA Department reserves the right to cancel this tender process at any time without assigning any reason before the selection of Chartered Accountant Firm and the tenderer shall not be entitled to claim any damage or compensation due to such selection.

21. BOQ Tempering:

i) The provided BOQ in the Tender is meant for downloading in the Bidders client machine, for entering the relevant fields meant for rates & bidders particulars and finally uploading along with the Bid. The BOQ excel sheet is Macro enabled and working with the sheet requires the Macro to be allowed /enabled to run.

ii) Bidders are hereby warned not to tamper the Excel Sheet, make copies and work in a copied sheet or break through the default Work-Sheet Security. Such BOQs with stated violations will be treated as tampered BOQs and Bids uploaded with Tampered BOQs will be summarily rejected.

22. Invalid of Bid:

i) If the Bidder does not upload all the documents as per format as stipulated in this Tender Document or in the stipulated order/context as mentioned in this NIT. However, the Technical Bid Evaluation Committee shall take the final decision on the eligibility of a Bidder and their uploaded documents.

- ii) If any discrepancy is noticed between the documents as uploaded at the time of submission of Bid and hardcopies as submitted physically in the office of the tender opening authority (i.e. Addl. Secretary & Director, FCS&CA, Govt. of Tripura), the said tender shall be treated as informal.
- iii) In case of any discrepancy/confusion arises or more clarity on submitted documents/certificate/information are required, the Department may ask the bidders to submit all original copies of technical documents or any other additional document for detailed scrutiny. Tempering of any documents, submission of false & fabricated document/ information/ declaration/certificate shall lead to the cancellation of submitted bid.

23. Bid Language:

The bid prepared by the bidder as well as all correspondence and documents relating to bid shall be written in English Language.

24. Bid Validity:

The bids shall be valid for **180 (one hundred eighty) days** from the date of opening of technical bid. If any bidder withdraws his bid before the said period, then without prejudice to any other right or remedy, the Department shall forfeit the EMD amount deposited by the bidder without giving any reason. Further, the bidder shall not be allowed in the re-bidding process of the work and also participation in any compilation tender of the Food CS&CA Department for a period of 03 (three) years.

25. Selection Procedures:

The Chartered Accountant firm will be selected in accordance with the **Least Cost Selection (LCS) Method**. If more than one technically qualified CA firm quote same rate then the work will be awarded among all the L1 technically qualified bidders. In that case decision of the FCS&CA Department is final.

26. Data, Service and Facilitation to be provided:

- i) The CA firm will be given access to all the documents required.
- ii) The CA firm will be provided office space and office facilities at Directorate, FCS&CA, Gurkhabasti, Agartala during the period of compilation, if required.
- iii) Assistance of concerned staff posted in various units of this Department may be taken for providing all related records and documents for compilation and drawing up the accounts

27. Tender Acceptance:

The successful bidder shall submit the Tender Acceptance letter printed on Firm's Letter Head, duly signed and stamped as token of acceptance of the order within 3(three) days from the date of Placement of the order.

28. Timelines for conducting the Compilation:

The Statutory Audit of the accounts should be submitted within **90 (Ninety) days** from the date of appointment of Chartered Accountant Firm.

29. Penalty Clause:

If any later stage the anomaly/loss/fraud, due to non-performance of the duties of the Chartered Accountant Firm, Chief Auditor of the firm will be held responsible for the financial implication, which includes imposition of penalty and withholding of the dues of the firm, apart from other legal remedy. If the selected firm back tracks from its agreement, FCS&CA Department will be at liberty to allot the compilation work to L-2 firm at the risk & cost of L-1 firm.

30. Removal of Firm:

FCS&CA Department reserves the right for the removal of CA firm, in case work is not found satisfactory or there is any breach of contract / misconduct by the firm, with a prior one month notice in writing.

31. Dispute Settlement:

This tender is subject to the jurisdiction of the local courts at Agartala only. All disputes arising out of the tender process shall have the jurisdiction of the local courts at Agartala.

32. Conciliation:

If any dispute(s) or difference(s) of any kind whatsoever arise in between the parties, the said dispute is to be referred not later than 10(ten) days from the date of reference to the Principal Secretary/Secretary/Special Secretary, FCS&CA, Govt. of Tripura to discuss and attempt to amicably resolve the dispute.

33. Arbitration:

Any dispute which is not resolved amicably by conciliation shall be finally decided by reference to arbitration by an Arbitral Tribunal. The venue of such arbitration shall be Agartala, Tripura and the language of arbitration proceedings shall be in English.

There shall be an Arbitral Tribunal of three (3) arbitrators, of whom each Party shall select one, and the third arbitrator shall be appointed by the two arbitrators so selected, and in the event of disagreement between the two arbitrators, the appointment shall be made in accordance with the Arbitration & Conciliation Act, 1996.

The arbitrators shall make a reasoned award (the "Award"). Any Award made in any arbitration held shall be final and binding upon the both parties as from the date it is made, and the successful bidder and FCS&CA agree and undertake to carry out such award without delay.

34. Force Majeure:

In the event of Force Majeure occurring within the contracted period, the delay in performing compilation work can be extended by the FCS&CA Department on receipt of written request of the Chartered Accountant Firm

**Addl. Secretary & Director
Food CS & CA Department
Government of Tripura**

Annexure-I**Tender No:1-6(10)-DF/ACCTTS/2024/2165****Bio – Data of the Bidder**

From:

*Please affix
Passport size
photograph of
the Tenderer &
sign across the
photograph.*

To
The Addl. Secretary & Director,
Food, Civil Supplies & Consumer Affairs,
Government of Tripura, Agartala.

Sir,

- i. I/ We have gone through the tender document for Statutory Audit of the accounts of the Food, Civil Supplies & Consumer Affairs Department, Agartala including twenty-six outstation offices/units under this Department for the Financial Year 2013-14 to 2024-25 published by the Food, CS&CA Department, Government of Tripura & paid stipulated EMD & Tender Fee through online mode.
- ii. I/We have carefully gone through the all of the terms & conditions, clauses, delivery schedules, Annexure(s) etc. of the NIT and do hereby declare to abide by the all terms & conditions/clauses, as laid down in the NIT.
- iii. I/We are submitting my/our rates offer inclusive of all taxes & charges for statutory audit of the accounts of the Food, Civil Supplies & Consumer Affairs Department, Agartala including twenty-six outstation offices/units under this Department for the Financial Year 2013-14 to 2024-25 on the basis of clauses mentioned in the NIT.

Detail information of my/our firm are as follows:

TECHNICAL BID PROFORMA

Sl	Particulars	Details
1	Name of the Chartered Accountant's Firm	
2	Address of the Head office/ Branch office at Agartala.	
3	Complete contact details inclusive of Mobile number and e-mail ID	

4	ICAI Registration Number of the firm	
5	Date of Registration of the Firm	
6	Empanelment number with C&AG	
7	PAN of the Firm	
8	GST Registration No.	
9	Annual Turnover of the Firm (last 3 years)	
	2021-22	
	2022-23	
	2023-24	
10	Whether the firm is engaged in any Compilation/Statutory /Internal Audit and any other accounting work of any Govt./ PSU's/Autonomous Body, etc. in last 5(five) years.	Certified copy of appointment letter.
11	Number of qualified Chartered Accountants	Certified copies of relevant documents from ICAI
12	No. of Experience Audit Staff	

iv. If the tender is awarded to me/ my/our firm, I/we are ready to deposit tender specified performance guarantee as specified terms and conditions of the NIT.

v. I/We hereby declare that all information & documents provided by me/us along with this tender offer are absolutely true to my / our belief.

Dated :.....

Signature:

Name :

Name of Firm:

Annexure-II**NOTARISEDDECLARATION**

(TO BE SUBMITTED ON RS.50/-NON-JUDICIALSTAMP PAPER)

1. I /we do hereby declare that I/we have personally gone through the relevant detailed NIT and understood all the clauses, terms & conditions and specifications of tendered items, instruction of NIT and quoted the rate of items in prescribed rate quoting format having been fully satisfied and accepting all the terms & conditions of the NIT.
2. This is further to certify that I/we have suppressed no facts in the tender which could debar me/us to participate into the tender. If it is revealed even after opening of the tender or even after issuance of Work Order that any fact is suppressed/fabricated by me/us, tendering authority shall have the right to reject my tender along with other punitive action against me/us as deemed fit by the authority.
3. I/we do affirm that all the terms & conditions of NIT are unconditionally accepted by me/us. Further I/we do hereby declare that I/we have seen & understand the NIT Documents for Statutory Audit of the accounts of the Food, Civil Supplies & Consumer Affairs Department, Agartala including twenty-six outstation offices/units under this Department for the Financial Year 2013-14 to 2024-25.

Signature with Seal	
Full name of the bidder	
Chartered Accountant Firm's Name	
Address	
Place & Date	

Annexure-III

**DECLARATION REGARDING DISCIPLINARY ACTION/
BLACKLISTING/ DEBARRING FOR TAKING PART IN TENDER**

(To be executed & attested by Public Notary on Rs.50/- non judicial Stamp Paper by Tenderer)

I/we (Tenderer) hereby declare that no disciplinary action have been initiated or contemplated/ suspension of business against the firm by ICAI or any other Statutory Authority during the last three years.

I/we (Tenderer) hereby declare that none of the partners / employees have been convicted of any offence involving moral turpitude or has been found guilty of any economic offence.

I/we (Tenderer) hereby declare that no appeal /unresolved dispute / suit /cases / application have been pending at any court in India regarding the existence of business / right to carry on practice.

In case the above information found false, I / We are fully aware that the tender/contract will be rejected / cancelled by the FCS&CA Department, and the clauses of bid security shall be imposed.

Signature of the Authorized Persons
Name & Seal of the Firm

Date:

Place:

ANNEXURE-IV

(To be written in the letterhead of the firm)

DECLARATION

I/we (Tenderer) hereby declare that the partner /proprietor, employee and other personnel of the firm will not divulge any information that has come to their possession during the course of statutory audit to any person other than the authorized officials of the FCS&CA Department.

Signature of the Authorized Persons
Name & Seal of the Firm

Date:
Place:

(SPECIMEN – NOT TO BE QUOTED HERE)

RATE QUOTING SHEET (BOQ)

NIT No.		1-6(10)-DF/ACCTTS/2024/2165			
Name of Work		Statutory Audit of the accounts of the Food, Civil Supplies & Consumer Affairs Department, Agartala including twenty-six outstation offices/units under this Department.			
Tender Inviting Authority		The Addl. Secretary & Director, Food CS&CA, Govt. of Tripura			
Bidder's Name					
PRICE SCHEDULE					
Sl No.	Particulars	Unit	No. of Financial Years (A)	Rate for each Financial Year (Inclusive of all taxes and charges excluding GST) (B)	Total Amount C = (A x B)
1	Annual Professional fee for Statutory Audit of the FCS&CA Department Agartala including twenty-six outstation offices/units under this Department.	Financial Year	12		