



# Rajiv Gandhi Centre for Aquaculture

(MPEDA, Ministry of Commerce & Industry, Govt. of India)



Tender Reference No: 23RFQ0006

Date: 28.03.2023

## REQUEST FOR PROPOSAL

Rajiv Gandhi Centre of Aquaculture (RGCA), is a society under the Marine Product Export Development Authority (MPEDA), Ministry of Commerce and Industry, Government of India. The Director RGCA invites proposals through open tender from reputed firms of Chartered Accountants empanelled with C&AG of India, for the below said services.

Description of the Services	Engagement of Statutory Auditor for audit and other assignments for the financial year 2022-2023
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Complete details relating to the tender can be viewed in the Central Public Procurement (CPP) Portal (<https://eprocure.gov.in/epublish/app>) and RGCA's website (<https://v2.rgca.co.in/tenders.php>). Subsequent changes/amendments, if any, will be posted only on the aforesaid portal/website.

Prospective firms should download the tender document from the CPP Portal/ RGCA's website and submit a hard copy of the bid duly filled on or before the due dates. Sale of physical tender document is not applicable. If there is any discrepancy between the documents uploaded in the CPP portal and RGCA's website, then the document available in the CPP portal shall be valid and final.

For pre-qualification details please refer the Additional documents (Annexure I and II) and the Tender documents (Annexure III, IV, V, VI and VII).

For and behalf of the Director RGCA

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Chief Administrative Officer, RGCA

**INFORMATION TO THE BIDDER**

(Tender Reference No: 23RFQ0006)

**Introduction:**

Rajiv Gandhi Centre for Aquaculture (RGCA) is the Research & Development arm of the Marine Products Export Development Authority. The plan scheme of MPEDA under the R & D head is being implemented by RGCA. RGCA is functioning as a Society, established in the year 1995 and registered under the Tamil Nadu Societies Registration Act, 1975. RGCA has been constituted with the objective of Not-for-Profit and for the providing necessary training and disseminating the technologies to the stakeholders for diversified aquaculture.

RGCA is involved in the development of various Sustainable Aquaculture technologies that are Bio-secure, eco-friendly and that offer traceability for seed production and grow out farming of various aquatic species, those having export potential in particular. RGCA is also developing a state-of-the-art Technology Transfer and Training Centre for disseminating the technologies developed at the various projects established at different locations in the country to the Aquaculture Industry in order to strengthen the raw material production base for export of quality marine products from India. RGCA is first of its kind in India for Diversified Aquaculture.

RGCA is presently pursuing 13 important aquaculture projects at species specific locations across the country. The headquarters of RGCA is located at Sirkali. RGCA has successfully completed 25 years, silver jubilee celebrations, of establishment of the society by the year 2022.

RGCA intends to appoint firm of Chartered Accountants, as its Auditors for audit of accounts as per the Tamil Nadu Societies Registration Act 1975, as per section 12A of the Income Tax Act 1961 and also for carrying out other assignments for the financial year 2022-23 which can be further extended, on mutually agreed terms, for further period of upto three financial years based on satisfactory completion of the work. Accordingly the Director RGCA invites proposals from the eligible firms of Chartered Accountants (hereinafter referred to as bidder) to enable RGCA for selection of Auditors.

**Bid Data:**

<b>Sl. No</b>	<b>Item</b>	<b>Description</b>
1	Tender Inviting Authority	The Director, Rajiv Gandhi Centre for Aquaculture, (MPEDA, Ministry of Commerce & Industry, Govt. of India), 3/197, Poompuhar Road, Karaimedu Village, Sattanathapuram Post, Sirkali Taluk, Mayiladuthurai District, Tamil Nadu. Pincode: 609109. Ph: 04364 265200
2	Mode of Tendering - Bidding System - Type of Contract	Open Tender Enquiry - Single Stage Single Bid System - Item Rate Service Contract
3	Period of service	The auditor shall complete and submit the audit report as per the requirement and in accordance with the timelines prescribed in Tamil Nadu

<b>Sl. No</b>	<b>Item</b>	<b>Description</b>
		Societies Registration Act 1975 and rules prescribed thereunder.
4	Estimated Value of the Service	Rs.80,000/- plus GST as applicable.
5	Period of Bid Validity	90 days
6	Cost of bid document	Nil
7	Bid Security/ Earnest Money Deposit (EMD)	Nil (Declaration in lieu of bid security needs to be submitted)
8	Performance Security	5% of the contract value (rounded off to the nearest thousand rupees)
9	Tender Publishing Date & Time	28.03.2023 (09:00 hrs)
10	Pre-bid meeting (online) date, time & web link	06.04.2023 (11:00 hrs) Join Zoom Meeting <a href="https://us02web.zoom.us/j/83147293936">https://us02web.zoom.us/j/83147293936</a> Meeting ID: 831 4729 3936
11	Bid Submission (physical) Closing Date, Time & Address	17.04.2023 (17:00 hrs) Rajiv Gandhi Centre for Aquaculture, (MPEDA, Ministry of Commerce & Industry, Govt. of India), 3/197, Poompuhar Road, Karaimedu Village, Sattanathapuram Post, Sirkali Taluk, Mayiladuthurai District, Tamil Nadu. Pincode: 609109.
12	Bid Opening Date, Time & Web link (for online participation)	18.04.2023 (11:00 hrs) Join Zoom Meeting <a href="https://us02web.zoom.us/j/86547729867">https://us02web.zoom.us/j/86547729867</a> Meeting ID: 865 4772 9867

**TERMS AND CONDITIONS**  
(Tender Reference No: 23RFQ0006)

**Special Conditions:**

1. Scope of the Contract includes,

- (i) Conducting audit of accounts in accordance with Tamil Nadu Societies Registration Act 1975 and rules prescribed thereunder and the Auditing, Review and Other Standards issued by the Institute of Chartered Accountants of India and Government of India, amended from time to time.
- (ii) Finalize and submit the annual audit reports duly complying the accounts of RGCA.
- (iii) Conducting audit of accounts of RGCA as per Section 12A of the Income Tax Act for the financial year 2022-2023 and other assignments.
- (iv) Finalization and filing of Income Tax returns and forms on behalf RGCA well within the due date.
- (v) Providing IT & GST replies against notices issued by respective Departments.
- (vi) To advise the management on Income Tax and GST matters.
- (vii) One Qualified Chartered Accountant should be engaged for checking of accounts.
- (viii) To issue certificates in Form 15CA and 15CB for all the foreign payments to consultants.
- (ix) Verification of Bank Book Journal and Vouchers of Imprest Cash
- (x) Verification of cash and credit sales with receipt issued as well as pay-in-slips as also advices of Bank regarding the realization of cheques;
- (xi) Scrutiny of general ledger and verification of Income & Expenditure statement, Balance sheet and other schedules;
- (xii) Verification of salary/ consultancy payments, P.F, I.T., Professional Tax, TDS, GST, etc. and verification of submission of various return to the competent authority in time;
- (xiii) Verification all financial information completely, promptly and after the necessary authorization was recorded.
- (xiv) To determine the financial position of RGCA with an accurate result & fair representation to submit to management for hassle free decision.
- (xv) Certification of Annual Return and Reconciliation Statement to be filed in compliance with the GST Act & Rules.

- (xvi) Closely examining the accounting information from project books of accounts & records, bank balances and financial transactions of all projects of RGCA
  - (xvii) If any notice, queries or Audit paras, which shall be addressed in the mode of suitable replies furnished to the Income tax, GST, EPF, Gratuity, or any other statutory bodies with in a time frame.
  - (xviii) If any compliance relates to Income Tax & GST laws, appearing before the concerned authorities & departments.
  - (xix) The roles of the successful bidder includes,
    - a) Checking the maintenance of books of accounts and allied records;
    - b) Checking the bank reconciliation statements;
    - c) Checking of Project wise, cost centre-wise and account head wise expenditures;
    - d) Checking of compliance of various taxes/ statutory compliances;
    - e) To check all statutory records and to see that accounting affects all the decisions taken at Executive Committee/ Governing Body;
    - f) To give executive summary incorporating all points' matters; which are of very important in nature.
  - (xx) Process of Audit
    - a) Auditor's field personnel will segregate the audit observations and discuss the same with the concerned section incharge for having an in depth understanding of the issue and prepare the draft audit report accordingly.
    - b) The draft audit report will be discussed by the senior level personnel of the audit firm with the Director RGCA or the representative of the RGCA. If the auditor is satisfied the para will be dropped or otherwise the para and its financial impact could be considered and incorporated in the Audit Report.
    - c) All the document receipt during the course of audit should be returned after completion of the audit and it shall be your responsibility to ensure that all documents and information received from the institute will be used exclusively for the internal audit purposes and should be kept confidential and not to be disclosed to third party at any point of time.
    - d) In case any serious financial irregularity and Points relating to grave deficiencies, if found the same may be communicated to the Director RGCA immediately without waiting for the time of submission of the report.
    - e) As per the requirements of the RGCA, the auditors will also be asked to give presentation on finding in the Audit Reports to the Executive Committee or to the Governing Body.
2. The tenderer shall not be related (is partner or is in employment) with the emeritus Statutory Auditors of RGCA and/or the employees of the Rajiv Gandhi Centre for Aquaculture (RGCA) or Marine Products Export Development Authority (MPEDA) and its societies.
3. The Firm or its partner(s)/ director(s), etc. must not have been debarred from ICAI/ Bank/ State Govt/ Central Govt/ State PSU/ CPSU/SEB/ Public Utility as on date for any misconduct.

4. There should be no legal suit/criminal case pending or contemplated against CA firm on the ground of moral turpitude or for violation of any law in force.
5. The firm shall not sub-contract the work, either in full or part, to any other party.
6. **The audit shall be conducted by a Chartered Accountant of the firm, partner or in employment and shall be supervised by the signing Partner. The signing partner for this audit shall be a holding fellow membership of ICAI.**
7. Bid Submission, Opening and Evaluation:
  - (i) Bidder shall submit the bids in offline mode, accordance with the terms and conditions, including the Special conditions and the General conditions.
  - (ii) Single sealed cover containing the duly filled Tender Forms (in the format as provided in Annexure - III, IV, V, VI & VII) should be submitted, either through post or in person, on or before the last date and time stipulated for bid submission.
  - (iii) Sealed cover containing the bid shall be marked on top as "RGCA Tender No: \_\_\_\_\_".
  - (iv) Bidder shall write his name and the unit price in the respective column provided in the Bill of Quantity (BoQ). The bids to be submitted in the same format as that of the BoQ annexed.
  - (v) Not more than one tender shall be submitted by a one CA Firm or other Firms which having business relationship with one another (i.e when one or more partner(s)/director(s) are common). Under no circumstances they are be allowed to tender for the same contract as separate competitors. A breach of this condition will render the tenders of both parties liable to rejection.
  - (vi) All bids will be opened on the scheduled date and time at the indicated venue. RGCA reserves the right to change the date/time/venue at any point of time. Bidder or his representative may be visualise the bid opening process, through the online mode specified.
  - (vii) Bids not fulfilling any or all of the conditions prescribed or which are incomplete are liable to be rejected. RGCA reserve the right to accept or reject any bid either in whole or in part without assigning for any reason for doing so and do not accept the lowest or any bid.
  - (viii) **Eligibility Criteria:** Bidder shall fulfil all the eligibility criteria specified. Bid which fails to fulfil, any one or more of the below eligibility criteria, will be considered non- responsive. Documents in support of each eligibility criteria should be submitted along with the tender.
    - a) The Firm must be registered with the Institute of Chartered Accountants of India for not less than 05 years as on 31<sup>st</sup> March 2022.
    - b) The Firm should be empanelled with C&AG of India for relevant audit year.
    - c) The Firm should have minimum one partner with fellow membership and should have atleast 02 years association with the firm.
    - d) The firm shall have atleast one office located within the state of Tamil Nadu or within the Districts of Puducherry/ Karaikal of the Union Territory of Puducherry.
    - e) The Firm should be registered with Income Tax and Goods & Service Tax Acts.
    - f) The Firm must be having a minimum of two years of experience as on 31<sup>st</sup> March 2022 during last 05 years in conducting Statutory Audit of Central or State Autonomous Bodies or Government Institutions or Authorities with an annual turnover exceeding Rs. 10 Crores. (Self-Attested copies of Appointment Letters/ Agreements/ Work Orders issued by such entities

along with extract of Audited Financial Statements in support of income or expenditures to be furnished of such Central or State Autonomous Bodies).

- g) The Firm must be having minimum Average Annual Financial turnover of Rs.10 Lakh during the last three Financial Years i.e. from 2019-20 to 2021-2022. (Self- Attested copies of Audited Turn over and Balance Sheets to be attached).
  - h) The bidder shall submit a copy of the PAN & GSTIN
  - i) The bidder shall submit a document in lieu of the Bid Security/ EMD in the format specified.
- (ix) The selection of the Firm shall be done on Least Cost Selection (LCS) basis.
- (x) The successful bidder shall be issued a Service Order by RGCA which shall be construed as award of contract.
8. Price for the Services and Bid Validity:
- (i) The fees quoted shall be inclusive of incidentals, TA/DA, if any, plus applicable GST connected to the work and other assignments. Nothing other than the quoted rates shall be entertained under any circumstances.
  - (ii) The price quoted for the services shall be firm for the total contract duration and shall not change based on market price fluctuations until the contract obligations are fully completed.
  - (iii) The price quoted should be valid for a minimum period of ninety days from the date of opening of the quotation. However, changes in taxes and levies, if any, from time to time may be considered, subject to production of documentary evidence. The rates quoted shall be valid for the entire contract period and may be extended further for another period, unless if mutually agreed by both parties.
  - (iv) Price shall be quoted in words and figures. In case of discrepancy between the price quoted in words and figures, the price quoted in words shall stand final.
9. Performance Security:
- (i) Successful bidder who is awarded the contract shall submit a performance Security, equivalent to the value as specified in the bid data, in the form of an account payee demand draft in favour of the "The Director, Rajiv Gandhi Centre for Aquaculture" payable at Mayiladuthurai within a period of 7 days from the date of award of contract.
  - (ii) Date on which performance security is submitted shall be construed as the start date for the service.
  - (iii) In case, time for completion of the services gets extended, the contractor shall get the validity of the performance security extended, at his cost, to cover such extended time for completion of the service.
  - (iv) The performance security of the successful tenderer will be refunded on completion of the works stipulated in the contract, without any interest. Will be considered for the next audit period if mutually agreed and re-appointed by the management.
  - (v) The performance security will be forfeited and credited to RGCA's account in the event of breach of contract by the firm.
10. Payment Terms:
- (i) The payment will be made after successful completion of the work i.e. upon completing the annual audit and furnishing the audit report. All payments are subject to deduction as per the laws prevailing from time to time.

(ii) Interim payment or advance will not be provided. Hence the firm shall ensure availability of adequate money for supply of services at the office of the tender inviting authority.

11. Time shall be the essence of the contract and hence bidder shall adhere to the service rendering period specified in the information to the bidder. Under no circumstances the firm shall be entitled for price variation, cost escalation or compensation and/or intermittent expenses.

**General Conditions:**

1. Bids must be free from corrections/erasures. In case there is any unavoidable correction it should be properly attested. If not the bid will not be considered. Bid written in pencil will not be considered.
2. RGCA reserves the right to accept the offer by individual items and reject any or all bids without assigning any reason thereof and does not bind itself to accept lowest quotations.
3. Service provider shall provide coordination and support to employees and outsourced staff working for RGCA, if need be, for successful completion of the work on time.
4. The personal deputed should be polite, cordial and efficient and their actions should ensure proper conduct in the office premises and should carry laptops. The firm shall be responsible for any act of indiscipline on the part of the persons deputed to RGCA's locations.
5. The service provider shall be fully responsible in following the COVID-19 protocols by himself, his workers, his agents and his representative at any RGCA locations. The service provider shall ensure that he, his workers, his agents and his representative shall cooperate with the security checks, at the work location.
6. Force Majeure: The default in service by service provider or non-acceptability of service by RGCA due to cause beyond the control such as acts of God, natural calamities, civil wars, Fire, Strike, frost, floods, riots, acts of unsurpassed power, etc., shall be notified in writing by the service provider or RGCA, as the case may be, to the other party within ten days from the date of such occurrence. In the event of delay due to such causes, the completion of schedule will be extended for a length of time at least equal to the period of force majeure, subject to statutory regulations. RGCA's decision in this regard will be final. No cost escalation or compensation shall be considered during the period of force majeure.
7. Dispute Resolution:
  - a. Any dispute between RGCA and the service provider shall be brought to the knowledge of the Director RGCA who shall intervene and sought out the dispute through dialogue.
  - b. Failing which, the dispute will be settled through conciliation by the President RGCA as a sole conciliator.
  - c. If either party is not in agreement with the decision of the conciliator, then intimation may be provided in writing to the other party expressing his willingness for arbitration. In such case, the Director RGCA will appoint a sole arbitrator, who shall proceed with the arbitration.
  - d. Any legal dispute relating to the contract shall be dealt at the court which has a jurisdiction on the RGCA's Head Office located at Sirkali Taluk, Tamil Nadu.

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(to be submitted in the letter head of the firm)

**Annexure - III**

**PROFILE OF THE FIRM**

<i>Description</i>	<i>Details</i>	<i>Whether proof attached (Yes/No)</i>	<i>Specify the Page No.</i>
Tender Reference No.			
Name of Chartered Accountant Firm			
Complete Address & Telephone No.			
Name of Proprietor/ Partner/ Designated Partner(s)			
Phone No:- Mobile No:- Email Id:-			
Name and contact details of the Partner proposed to undertake our Audit			
The Firm must be registered with the Institute of Chartered Accountants of India (attached copy of certificate).			
The Firm should be empanelled with C&AG of India (attached copy of certificate).			
PAN No. (enclose the attested copy of PAN Card).			
GST No. (enclose the attested copy of GST Certificate).			
Whether the Firm has signed each and every page of Tender and submitted the same as an acceptance of all the Terms & Conditions contained in the tender document.			
Any other information, if necessary.			

Note: All the documents being furnished must be self-attested as "True Copy", with official seal and signatures of the Authorised person.

Date:  
Place:

Signature with Seal of Authorized Signatory

**Technical Evaluation Criteria**  
(Tender Reference No: 23RFQ0006)

<i>Criteria</i>	<i>To be filled by the Firm</i>	<i>Attachment Status (Yes/No)</i>	<i>Documentation</i>	<i>Specify the Page No.</i>
The Firm must be registered with the Institute of Chartered Accountants of India for not less than 05 years as on 31st March 2022	<i>Date of Registration</i> <i>(DD/MM/YYYY)</i>		Date of Constitution of the firm as evidenced from the firm constitution certificate issued by ICAI	
The Firm should be empanelled with C&AG of India for 2022-2023	<i>Empanelment No.</i>		Proof of Empanelment	
The Firm should have minimum one partner with FCA and should have at least 02 years association with the firm	<i>Name of the Partner &amp; Date of joining the firm, technical and Managerial profile experience</i>		List of partners with FCA/ ACA status, supported by the latest firm constitution certificate issued by ICAI	
The Firm or its partner(s)/ director(s), etc. must not have been debarred from ICAI or Bank / State Govt. / Central Govt./State PSU/ CPSU/SEB/ Public Utility as on date for any misconduct	<i>Self-declaration shall be submitted</i>		Declaration as per Annexure VI shall be enclosed.	
There should be no legal suit/criminal case pending or contemplated against CA firm on the ground of moral turpitude or for violation of any law in force				
The Firm must have an office located in state of Tamil Nadu or Pondicherry	<i>Address and Details of Partner in-Charge</i>		Latest firm constitution certificate issued by ICAI. Date of establishment of the branch and name of Partner/ CA qualified employee in charge of the firm.	
The Firm must be having a minimum of two years of experience as on 31 <sup>st</sup> March 2022 during last 05 years in conducting Statutory Audit of Central or State Autonomous Bodies or Government Institutions or Authorities with an annual turnover exceeding Rs. 10 Crores.	<i>Name of the Client, Period, Fees, Status of Audit Completion, etc.</i>		(List of Clients audited supported by the Self-Attested copies of Appointment Letters issued by such clients along with extract of Audited Financial Statements in support	

<i>Criteria</i>	<i>To be filled by the Firm</i>	<i>Attachment Status (Yes/No)</i>	<i>Documentation</i>	<i>Specify the Page No.</i>
			of income or expenditures to be furnished of such Central or State Autonomous Bodies)	
The Firm must be having minimum Average Annual Financial turnover of Rs.10 Lakh during the last three Financial Years i.e. from 2019-20 to 2021-2022	Average Turnover		<p>“Turnover” would mean the professional fee earned excluding GST and traveling, if billed separately.</p> <p>Self-attested copies of Audited Turnover and Audited Balance Sheets to be supported.</p>	
Submission of complete tender documents duly stamped and signed by tenderer is mandatory	Shall duly stamped and signed		Complete Tender Document, NIT, Terms and Conditions, and other Annexures	NA
Any other details the firm would like to furnish (Example: Awards & Accreditations)	Specify		Necessary proof shall be enclosed.	

Note: All the documents being furnished must be self-attested as “True Copy”, with official seal and signatures of the Authorised person.

Date:  
Place:

Signature .....  
Full Name .....  
Firm Name: .....  
Seal of the Organisation .....

(to be submitted in the letter head of the firm)

**Annexure - V**

**BID SECURITY DECLARATION**

I/we, \_\_\_\_\_, having office at \_\_\_\_\_ here by engage to act as Statutory Auditor, if appointed, as per Tender Reference No \_\_\_\_\_, and

- i) Accept that if I/we withdraw or modify my/our bids during the period of validity, or if I/we are awarded the contract and I/we fail to sign the contract, I/we will be suspended for a period of five years from being eligible to submit bids for any contracts with RGCA.
- ii) Comply with the tender schedule and technical specification indicated.
- iii) Comply with the item/tender specific conditions for this tender.
- iv) Accept the Terms and conditions including special conditions and general conditions printed in this tender.
- v) Confirm that set off for the GST, etc. Paid on the inputs have been taken into consideration in the above quoted price and further agree to pass on such additional duties as sets offs as may become available in future under GST, etc.
- vi) Certify that I/we have not been debarred by any Government/Undertaking.
- vii) Certify that the bid submitted by me/us is properly sealed and prepared so as to prevent any subsequent alteration and replacement.

Place:

Signature of Authorised Signatory

Date:

Name & Seal

(to be submitted in the letter head of the firm)

Annexure - VI

**SELF DECLARATION**

(To be enclosed for Technical Evaluation)

(Date)

To  
The Director  
Rajiv Gandhi Centre for Aquaculture,  
3/197, Poompuhar Road, Karaimedu,  
Sattanathapuram Post, Sirkali,  
Tamil Nadu - 609109

Subject: Consent to act as Statutory Auditors for 'Rajiv Gandhi Centre for Aquaculture', Sirkali - 609109.

Dear Sir,

1. In response to the Tender Document for appointment as Statutory Auditor for Rajiv Gandhi Centre for Aquaculture, Sirkali I/We hereby declare that presently any of our partner or our firm ..... is having unblemished record and is not declared ineligible/ black listed/ debarred, for corrupt & fraudulent practices or for any other reasons (including any misconduct or violation of any laws prevailing in India), either indefinitely or for a particular period of time by any Government (Central/ State/ UT) / PSU/ Autonomous Body/RBI/ ICAI/ Bank / Public Utilities on the date of Bid Submission.
2. We further declare that the firm or its partner(s)/ director(s) or it's employee are not related (is partner or is in employment) with the emeritus Statutory Auditors of RGCA and/or the employees of the Rajiv Gandhi Centre for Aquaculture (RGCA) or Marine Products Export Development Authority (MPEDA) and its societies.
3. We further declare that there is no legal suit/criminal case pending or contemplated against our firm (name of the Firm ..... ) on the ground of moral turpitude or for violation of any law in force.
4. We hereby declare that all the information and statements made in this Proposal/tender are true and accept that any misinterpretation contained in it may lead to our disqualification. Our Proposal is binding upon us and subject to the modifications resulting from contract negotiations, if any.
5. If this declaration is found to be incorrect then without prejudice to any other action that may be taken, our performance security may be forfeited in full and the bid/contract, if any to the extent accepted may be cancelled/ terminated at any stage, shall be debarred from bidding in future against any other tender, and/or action shall be taken on the firm/ director(s) as per the laws prevailing in India.

Yours faithfully,

Signatures (Authorised Signatory) with Stamp  
Name of Firm  
Seal of the Organisation .....