

**बिड दस्तावेज़ / Bid Document**

| बिड विवरण / Bid Details                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| बिड बंद होने की तारीख/समय / Bid End Date/Time                                                                               | 23-12-2025 16:00:00                                                                                                                                                                                                                                                                                                                                                                                                    |
| बिड खुलने की तारीख/समय / Bid Opening Date/Time                                                                              | 23-12-2025 16:30:00                                                                                                                                                                                                                                                                                                                                                                                                    |
| बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)                                                 | 60 (Days)                                                                                                                                                                                                                                                                                                                                                                                                              |
| मंत्रालय/राज्य का नाम / Ministry/State Name                                                                                 | Ministry Of Tribal Affairs                                                                                                                                                                                                                                                                                                                                                                                             |
| विभाग का नाम / Department Name                                                                                              | Ministry Of Tribal Affairs                                                                                                                                                                                                                                                                                                                                                                                             |
| संगठन का नाम / Organisation Name                                                                                            | Tribal Co-operative Marketing Federation Of India (trifed)                                                                                                                                                                                                                                                                                                                                                             |
| कार्यालय का नाम / Office Name                                                                                               | Trifed                                                                                                                                                                                                                                                                                                                                                                                                                 |
| वस्तु श्रेणी / Item Category                                                                                                | Financial Audit Services - As per EOI Document; CAG Empaneled Audit or CA Firm, CA Firm                                                                                                                                                                                                                                                                                                                                |
| अनुबंध अवधि / Contract Period                                                                                               | 6 Month(s) 3 Day(s)                                                                                                                                                                                                                                                                                                                                                                                                    |
| बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)             | 100 Lakh (s)                                                                                                                                                                                                                                                                                                                                                                                                           |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service            | 7 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 Exemption for Years of Experience and Turnover       | No                                                                                                                                                                                                                                                                                                                                                                                                                     |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover | No                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 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)<br>*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 |

| बिड विवरण/Bid Details                                                                                                                                                                                                    |                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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                                                                                | 1                                                                                                                                                                      |
| 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                                                                                                                                                                                  | 2500000                                                                                                                                                                |
| मूल्यांकन पद्धति/Evaluation Method                                                                                                                                                                                       | Total value wise evaluation                                                                                                                                            |
| मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required                                                                                                             | Yes                                                                                                                                                                    |

#### ईएमडी विवरण/EMD Detail

|                             |           |
|-----------------------------|-----------|
| एडवाइजरी बैंक/Advisory Bank | IDBI Bank |
| ईएमडी राशि/EMD Amount       | 125000    |

#### ईपीबीजी विवरण /ePBG Detail

|                   |    |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी 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).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 :**

Assistant Manager (Audit)  
Trifed, Ministry of Tribal Affairs, Tribal Co-operative Marketing Federation of India (TRIFED), Ministry of Tribal Affairs  
(Karan Kumar)

**UIN Number NCTGC2415P**

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

**एमआईआई अनुपालन/MII Compliance**

|                               |     |
|-------------------------------|-----|
| एमआईआई अनुपालन/MII Compliance | Yes |
|-------------------------------|-----|

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.

**एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :**

Application Form for Bid for Appointment of Statutory Auditor (FY 2023-24 & 2024-25) for TRIFED - [1762758539.xlsx](#)

**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

| Parameter Name                                                          | Max Marks | Cutoff Marks | Qualification Methodology Document |
|-------------------------------------------------------------------------|-----------|--------------|------------------------------------|
| Status of the Firm (No. of Partners, FCA, ACA, CA, Article Assistants). | 20        | 8            | <a href="#">View File</a>          |

|                                                                                                                                  |    |    |                           |
|----------------------------------------------------------------------------------------------------------------------------------|----|----|---------------------------|
| Experience in Internal, Concurrent, Statutory Audit Assignments                                                                  | 25 | 10 | <a href="#">View File</a> |
| Association of Partnership                                                                                                       | 25 | 10 | <a href="#">View File</a> |
| Average Annual Turnover (AAT) of the firm during the last three Financial years (in lakhs) i.e. FY 2020-21, 2021-22, and 2022-23 | 10 | 4  | <a href="#">View File</a> |
| Average Annual Net Profit of the firm during the last three Financial years (in lakhs) i.e. FY 2020-21, 2021 -22 and 2022-23     | 10 | 4  | <a href="#">View File</a> |
| The committee as decided will also evaluate on aspects on morality, conduct, appreciations, track record, client record etc.     | 10 | 4  | <a href="#">View File</a> |

**Total Minimum Qualifying Marks for Technical Score: 40**

**QCBS Weightage(Technical:Financial):70:30**

**Financial Audit Services - As Per EOI Document; CAG Empaneled Audit Or CA Firm, CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

| विवरण/ Specification                      | मूल्य/ Values                            |
|-------------------------------------------|------------------------------------------|
| <b>कोर / Core</b>                         |                                          |
| Scope of Work                             | As per EOI Document                      |
| Type of Financial Audit Partner           | CAG Empaneled Audit or CA Firm , CA Firm |
| Type of Financial Audit                   | Statutory Audit                          |
| Category of Work under Financial Audit    | As per EOI Document                      |
| Type of Industries/Functions              | As per EOI Document                      |
| Frequency of Progress Report              | Monthly                                  |
| MIS Reporting for Financial Audit support | Yes                                      |
| Frequency of MIS reporting                | Monthly                                  |
| State                                     | NA                                       |
| District                                  | NA                                       |
| <b>एडऑन /Addon(s)</b>                     |                                          |
| Post Financial Audit Support              | NA                                       |

**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

| क्र.सं./S.No. | प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer | पता/Address                                                                                                                                                                             | संसाधनों की मात्रा / To be set as 1 | अतिरिक्त आवश्यकता /Additional Requirement |
|---------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------|
| 1             | Ankur Mishra                                             | 110020,Tribal Co-Operative Marketing Development Federation of India Limited (TRIFED), NSIC Business Park, NSIC Estate, Okhla Phase III, Okhla Industrial Area, New Delhi, Delhi 110020 | 1                                   | N/A                                       |

**क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions****1. Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

**2. Generic**

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including addons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for the order.

**3. Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

**4. Generic**

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

**5. Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

**6. Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

**7. Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

#### 8. **Service & Support**

The Service Provider is required to have at least 40 % of the required manpower on service provider's payroll for at least one year. Necessary documents relating to such manpower will be uploaded by the bidder for verification of the buyer. Such manpower will be part of total manpower to be provided by the Service Provider in case he gets the contract against this bid.

#### 9. **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.

#### 10. **Payment**

**PAYMENT OF SALARIES AND WAGES:** Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

#### 11. **Past Project Experience**

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

#### 12. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

#### 13. **Buyer Added Bid Specific ATC**

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

#### 14. **Forms of EMD and PBG**

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

TRIFED  
payable at  
NEW DELHI

.  
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.

#### 15. **Forms of EMD and PBG**

Bidders can also submit the EMD with Banker's Cheque in favour of

TRIFED  
payable at  
NEW DELHI

.  
Bidder has to upload scanned copy / proof of the BC along with bid and has to ensure delivery of hardcopy

to the Buyer within 5 days of Bid End date / Bid Opening date.

## 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. 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.
16. 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---**



**Government of India**  
**Ministry of Tribal Affairs**  
**Tribal Co-operative Marketing Development Federation of India Ltd. (TRIFED)**  
**Head Office New Delhi**  
**(Audit Division)**

Core No. 011-A, Ground Floor,  
MDBP Building, NSIC Business Park,  
Okhla Industrial Area Phase - III,  
New Delhi – 110020  
E-mail: trifedauditdivision@gmail.com

**EXPRESSION OF INTEREST (EOI)**  
**FOR**  
**APPOINTMENT OF STATUTORY AUDITOR**  
**(F.Y. 2023-24 & 2024-25)**  
**FOR**  
**TRIBAL CO-OPERATIVE MARKETING**  
**DEVELOPMENT FEDERATION OF INDIA**  
**LIMITED**  
**(TRIFED)**



**Index of Expression of Interest (EOI) for Appointment of Statutory Auditor for Tribal Co-operative Marketing Development Federation of India Limited (TRIFED)**

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| <b>16.</b>    | <b>Annexure – B:</b> Evaluation Criteria For Short Listing | 12 - 14         |

**1. Details of Expression of Interest:**

| S. No. | Particulars                              | Details                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (i)    | Date of Publishing on GeM Portal         | 2 <sup>nd</sup> December, 2025                                                                                                                                                                                                                                                                                                                                                                             |
| (ii)   | Last date & time of submission of Bids   | 21 days from the date of publishing i.e., 23 <sup>rd</sup> December, 2025.                                                                                                                                                                                                                                                                                                                                 |
| (iii)  | Date & Time of Opening of Technical Bids | As per the GeM Bid Document.                                                                                                                                                                                                                                                                                                                                                                               |
| (iv)   | Date & Time of Opening of Financial Bids | As per the GeM Bid Document.                                                                                                                                                                                                                                                                                                                                                                               |
| (v)    | Address of Submission of Bids            | On GeM Portal                                                                                                                                                                                                                                                                                                                                                                                              |
| (vi)   | Fees for Expression of Interest          | Nil                                                                                                                                                                                                                                                                                                                                                                                                        |
| (vii)  | Contact Details for any Clarification    | <p><b>(a) Naresh Kumar Bhugra</b> (Deputy Manager, Finance)<br/>Mob: 9971727638<br/>Mail: nareshbhugra@trifed.nic.in</p> <p><b>(b) Karan Kumar</b> (Assistant Manager, Audit)<br/>Mob: 9971233280<br/>Mail: karan.k@gov.in</p> <p><b>(c) Ankur Mishra</b> (JCA, Audit)<br/>Mob: 8279654805<br/>Mail: ankur.mishra@trifed.nic.in</p> <p><b>(d) TRIFED Audit Division:</b> trifedauditdivision@gmail.com</p> |

**Note:** Any Corrigendum/ Extension of dates/Clarifications/Responses to bidders' queries in respect of this EOI shall only be posted on GeM portal and no separate notification shall be issued elsewhere.

**Disclaimer:**

- (i) The information contained in this EOI document or information provided subsequently to auditors whether verbally or in documentary form by or on behalf of TRIFED, is provided to the auditors on the terms and conditions set out in this EOI document and all other terms and conditions subject to which such information is provided.
- (ii) This EOI document is not an agreement and is not an offer or invitation by Authority to any parties other than the applicants who are qualified to submit the bids ('auditors'). The purpose of this EOI is to provide the auditors with information to assist in the formulation of their proposals. This EOI does not claim to contain all the information each auditor may require. Each auditor should conduct its own investigations and analysis and should check the accuracy, reliability, and completeness of the information in this EOI and where necessary obtain independent advice. Authority makes no representation or warranty and shall incur no liability under any law, statute, rules, or regulations as to the accuracy, reliability, or completeness of this EOI. Authority may in its absolute discretion, but without being under any obligation to do so, update, amend, or supplement the information in this EOI.



## 2. About TRIFED:

- Tribal Co-operative Marketing Development Federation of India Limited (TRIFED) was registered on 06.08.1987 as a National Level Cooperative Federation under the Multi-State Cooperative Societies Act, 1984 vide Registration no. MSCS Act/CR-2/87 with its principal place and registered office in Delhi and have operations all over India.
- TRIFED is functioning under the administrative control of the Ministry of Tribal Affairs, Govt. of India.
- The main objective of TRIFED is to serve the interests of its members in more than one state for the social and economic betterment of its members by conducting its affairs in a professional, democratic, and autonomous manner through self and mutual cooperation for undertaking marketing development of the tribal producer.
- As part of its marketing development activities TRIFED is engaged in marketing tribal handicrafts/handloom and other natural products through the network of “TRIBES INDIA” outlets across India and online through tribesindia.com and other major portals.
- TRIFED is also the nodal agency for the implementation of the Pradhan Mantri Janjatiya Vikas Mission (PMJVM), PM JANMAN, PTP-NER and TRIFOOD Scheme of the Ministry of Tribal Affairs (MOTA) and is engaged in establishing “Van Dhan Vikas Kendra Clusters” for value addition of locally available Forest/Agricultural/Horticulture produces; presently this scheme is operational in 22 States and 2 UTs.
- TRIFED has a chain of 114 Tribes India Outlets across the country through which Retail Operations are governed by using Retail Inventory Software (RIS) which is a server-based SQL software through which data can be extracted through Structured Queries.

## 3. Purpose of Statutory Audit:

- (i). The Chartered Accountancy Firm is responsible for providing an independent audit of the entire TRIFED, schemes and other operational activities, financial or otherwise. It should provide a service to the whole organization, including all the levels of management. It is not an extension of, nor a substitute for, good management, although it can have a role in advising management. The Chartered Accountancy Firm is responsible for evaluation and reporting through GM Audit and thereby providing assurance on the arrangements for Risk Management, Internal Control, Corporate Governance and Quality of Data.
- (ii). Based on above, TRIFED invites tenders from Chartered Accountant Firms to conduct risk-based assessment, identifying the potential risk areas and agree on an annual concurrent audit plan for F.Y 2023-24 & F.Y 2024-25 in respect of TRIFED Head Office/New Delhi and all Regional Offices of TRIFED along with all Tribes India Outlets and Godowns including TRIFED's E-commerce operations across the country under the jurisdiction of the respective Regional Offices including any new outlets/ office etc., {Refer point (xiii) of Para 14 for List of Regional Offices} which may be extendible on satisfactory performance and mutually agreed terms for further one year.

#### 4. Scope of Work:

The scope of work for the Statutory Auditor (Third Party Cum Statutory Auditor) should cover the projects, operational and financial controls and should not be restricted to the audit of system and controls necessary to form an opinion on the financial statement.

The audit will be carried out in accordance with the relevant standards of auditing published on time to time by the Institute of Chartered Accountants of India (ICAI), other guidelines, Guidance notes relating to Internal Financial Controls, relevant pronouncements of the ICAI, State Government Directives, ROC requirements etc. and will include such tests and controls as the auditor considers necessary under the circumstances.

#### The scope and responsibilities of Statutory Auditor are as follows:

- (i) The Statutory Auditors shall submit Audit Report on the Accounts Audited by them for the F.Y 2023-2024 & 2024-25 as per the statutory norms.
- (ii) Issue Audit Certificates/reports, Utilization certificates, and issue any other certificate as may be required by the TRIFED from time to time.
- (iii) Scrutiny of Bank Reconciliation statement, Advances to agency, contractors and employees, security deposits and EMDs etc.
- (iv) Scrutiny of Transactions are recorded as per applicable accounting principles and are booked to proper Accounting Heads.
- (v) The CA Firm shall conduct Audit of Balance Sheets. Income & Expenditure and Receipt & Payments Account and ensure certification of records as required for the respective Financial Year.
- (vi) Utilization of Grant is in accordance with the conditions on which it is sanctioned.
- (vii) Incomes/Funds are utilized for purposes for which they are provided.
- (viii) Goods and services have been procured in compliance with the financing agreement.
- (ix) Transactions are duly supported by proper supporting documents. Propriety of the transactions be checked.
- (x) To check all statutory records registers including Minute Books and to see that accounting effects of all the decisions taken at Executive Committee Meeting / Board of Governors Meeting are given in the Books of Account.
- (xi) CA firm shall be responsible for ensuring compliances of various tax laws.
- (xii) Advising on applicability of any other tax, rules, laws, regulations which may be applicable on TRIFED and all matters/items covering its scope and applicability in case of agencies from which TRIFED is availing the services.
- (xiii) The selected firm will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.
- (xiv) To suggest the measures for cost control and increase the revenue of the TRIFED. Also to suggest measures for improving Management Information System.
- (xv) To express professional opinion on the financial position of TRIFED as a whole for the funds received and expenditure.
- (xvi) Perform physical verification of stocks and fixed assets in respect of TRIFED Head Office/New Delhi; and all Regional Offices of TRIFED along with all Tribes India Outlets and Godowns including TRIFED's E-commerce operations across the country and review the physical verification reports submitted by internal auditors.



- (xvii) The selected firm will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work or unnecessary data noticed will be highlighted and reported.
- (xviii) It shall be the responsibility of the bidders to be fully informed/ acquainted / familiarized with local conditions and factors, which may have any effect on the execution of services to be rendered under the contract.
- (xix) The CA Firm shall comply by all laws, rules and regulations framed there under or any other statutory obligations which are in force from time to time. The CA Firm shall identify TRIFED from any claims in this regard.
- (xx) The Responsibility of correctness and accuracy of Accounting Records will lie with the CA Firm.
- (xxi) CA Firm will maintain high standards of integrity and professional ethics and morality while handling the work of TRIFED and dealing with TRIFED and its officials. If it is found that this condition of confidentiality is compromised by the CA Firm, then TRIFED will be at liberty to take further steps (e.g., requesting ICAI for cancellation of license) against the CA Firm.
- (xxii) The accounting records and information related to TRIFED shall be handled by the CA Firm in a confidential manner and must not be shared with any outsider.
- (xxiii) Notwithstanding anything contained herein above, TRIFED reserves the right to discontinue the services of the CA Firm in the event their services are evaluated as unsatisfactory at any time during the period.
- (xxiv) Any losses sustained by TRIFED due to negligence of CA Firm's services in the form of any loss / damage of property (including those attributable to individual employees/ manpower engaged by the CA Firm) will be recoverable from the CA Firm, as the money value shall be estimated by TRIFED. The decision of TRIFED in this regard will be final and binding on the CA Firm.
- (xxv) The CA Firm shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this contract to any other agency.
- (xxvi) Any action on part of CA Firm to influence any officer of TRIFED canvassing in any form shall make the tender document liable for rejection.
- (xxvii) Jurisdiction: The court(s) at New Delhi alone will have the jurisdiction to try any matter, dispute or reference between parties arising out of this tender document / contract. It is specifically agreed that no court outside and other than New Delhi court shall have jurisdiction in the matter.
- (xxviii) Minor variations in the terms and conditions of the contract as specified can be adopted with the concurrence of both the parties wherever required to fulfill the objectives of the contract.
- (xxix) Any other matter assigned by the Competent Authority.
- (xxx) Implementation guidance on new tax slabs for GST.

Auditor should comply all the norms as per Multi State Co-Operative Societies (Amdt.) Act, 2023.

## 5. Audit Report:

Audit Report should be structured in a manner to provide the following:

- (a) Audit observations;
- (b) Implications of the observations with root cause;
- (c) Suggested recommendations;
- (d) Management's comments/agreed actions and



- (e) Status of actions on the previous recommendations.
- (f) Physical Verification Report of Stock and Fixed Assets

The Statutory Auditor should prepare and submit a consolidated report on yearly basis, highlighting the critical issues which require the immediate attention of TRIFED. The reports should be submitted to TRIFED within 30 working days after completion of audit. The auditor should discuss results of audit with the GM Audit, TRIFED. The report in respect of TRIFED shall be submitted in triplicate for each phase along with a soft copy.

## 6. Rights of the Statutory Auditor

The Statutory Auditor (Third Party Cum Statutory Auditor) has rights of access to all TRIFED records, information and assets which considers necessary to fulfill the responsibilities. The Head of Statutory Audit shall have a right to direct access to GM Audit, TRIFED.

## 7. Eligibility Criteria for Statutory Auditor

- (i) The audit firm should be empaneled with the office of the Comptroller & Auditor General of India for the valid the audit period.
- (ii) The CA firm should be in the empaneled list provided by the Central Registrar of Cooperative Societies.
- (iii) The audit firm should have its Head/Branch office in New Delhi
- (iv) The audit firm must have its Branch offices or affiliated/ associated CA firms in at least three (3) cities/ states as the Regional Offices of TRIFED
- (v) The audit firm should have adequate experience to carry out audit as on the date of Expression of Interest.
- (vi) The audit firm should have at least 5 partners, out of which 3 partners must have a minimum of 10 years of audit experience, and the other partners should have 5 years of experience.
- (vii) The Average Annual Turnover (AAT) of the Audit firm shall be at least Rs. 1 crore during the last three preceding financial years (namely, 2020-21, 2021-22 & 2022-23).
- (viii) Earnest Money Deposit (EMD) should be 05% of the value of contract submitted through the advisory bank or SFMS.
- (ix) The CA Firm should possess the capability to conduct audit for 05 various locations at the same time simultaneously, so that audit can be carried out simultaneously at various locations.

**Declaration:** The Audit Firms while expressing their interest shall be required to submit a declaration on their letterhead that details furnished in this regard are true and correct. Any incorrect information furnished by the applicant shall lead to the rejection of the application.

**8. Application Format:** The interested firms shall submit their application in the given format as per the attached **Annexure-A**. The eligible firms should also quote their audit fees exclusive of GST & out of pocket expenses, etc.

**9. Selection of Statutory Auditor:** The selection of a Statutory Auditor will be done on the basis of the evaluation criteria attached in **Annexure-B**.

**10. Statutory Audit Fees:** The Audit fees shall be released as per the following schedule:

- (i) Audit Fees shall be released after submission of the Final Internal Audit Report or as deemed fit by the Competent Authority and Invoice on completion of the audit to the Head Office.



- (ii) The concerned Regional Offices are responsible to make all necessary arrangements for the audit and to reimburse out-of-pocket expenses incurred by the Audit team, contingent upon the submission of valid bills and invoices, with due intimation to the Head Office.
- (iii) The entitlements of the various facilities like travelling/lodging, food, local conveyance etc. will be regulated as per the extant guidelines of Government of India applicable in TRIFED in accordance with the provisions of 7<sup>th</sup> CPC and GFR-2017.
- (iv) For partners/proprietors of the firm/ fully qualified Chartered Accountants as per Level 10 of 7<sup>th</sup> CPC and for other staff as per Level 6 of 7<sup>th</sup> CPC.
- (v) Any other charges/ entitlements will also be regulated as per para (iii) & (iv) above.

#### 11. Statutory Audit Reporting Format

- (i) The selected firm shall prepare their Statutory Audit report as per the structure mentioned at **Para 5: Audit Report**, and submit the prepared reports (in hard and soft copy) covering all the aspects mentioned in **Para 4: Scope of Work**.
- (ii) The Statutory Auditor should report to the management any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of audit through GM Audit TRIFED.
- (iii) The manner and intervals in which the Statutory Auditor shall conduct Statutory Audit and report to the Organization shall also be in compliance with Multi State Co-operative Societies (Amdt.) Act, 2023.

**12. Data, Services, and facilities to be provided by TRIFED:** All the documents, access to RIS Software & Tally Software, copies of the agreement, and relevant papers needed for such audit will be provided by TRIFED. The auditor would be given access to all documents correspondence and any other information relating to the activities of TRIFED which is deemed necessary by the auditor for carrying out such audit.

**13. Period, Timing, and Coverage of Statutory Audit:** The time period for completion of audit for the FY 2023-24 will be 06 Months from the date of award of work and cover all aspects enumerated in Para 6: Scope of Statutory Audit. The period of 06 months may be extended by 01 Month with the approval of competent authority, if required to complete such audit assignment with justification to be provided by the Statutory Auditor for such extendable time. Further, the assignment for the FY 2024-25 is to be commenced immediately after completion of the assignment for the FY 2023-24 and submission of signed Audit Report with Financial Statements, with same time period and terms & conditions as applicable for the Audit Assignment of FY 2023-24.

#### 14. Other terms & conditions

- (i) Interested firms of Chartered Accountants which meet the eligibility criteria, may furnish their Expression of Interest in the Application Format along with all the necessary certificates, documents, declarations etc.
- (ii) Any firm not qualifying the eligibility criteria elaborated in clause 7 above with minimum requirements need not apply as their Expression of Interest (EOI) shall be summarily rejected.
- (iii) If in the case at any stage it is brought to the knowledge of TRIFED that any disciplinary action/pending cases are with ICAI/GOI over the firm/partner, the firm may be disqualified. A notarized declaration is required to be submitted by the firm.
- (iv) Expression of Interest with requisite documents should be submitted on the Government e-Marketplace (GeM) Portal.



- (v) The interested firm has to mention the full break up of fees in the quotation, including Professional Fees for Audit assignment of each financial year (2023-24 & 2024-25). All applicable taxes and out of pocket expenses as per actuals should be mentioned separately in the quotation.
- (vi) TRIFED shall not be liable for non-receipt/late receipt of any of the Applications.
- (vii) There shall be no fees for the application.
- (viii) Queries, if any, in this regard may be asked at **trifedauditdivision@gmail.com**
- (ix) TRIFED reserves the right to reject any of the applications without assigning any reason at any time and may call for any other details or additional information from any of the applicants at its own discretion. Non-submission of details sought will render the firm ineligible for the assignment. In this regard, the decision of TRIFED shall be final for all the applicants.
- (x) The decision of the TRIFED shall be final as regards the criteria to finalize the firm out of the applications so received and the selection of the auditor.
- (xi) Incomplete applications shall be summarily rejected.
- (xii) Audit shall be conducted by the appointed CA firm or affiliated/associate CA firm only.
- (xiii) The CA firm should possess the capability to conduct statutory audits simultaneously for the offices along with their showrooms i.e. at same point of time simultaneously. The list of regional offices is as follows:

| S.No. | Head Office                                                                    | Office Address                                                               |
|-------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 1.    | Tribal Co-Operative Marketing Development Federation of India Limited (TRIFED) | NSIC Estate, Okhla Phase III, Okhla Industrial Area, New Delhi, Delhi 110020 |

| S.No. | Regional Office                          | Office Address                                                                                                                         |
|-------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | Hyderabad, Andhra Pradesh & Telangana    | No.5, First Floor, Chenetha Bhawan, Nampally, Hyderabad – 500001, Telangana                                                            |
| 2.    | South (Bangalore)                        | No.323/2. 2nd Floor, Hosur Main Road, Near Madiwala Police Station, Madiwala, Bangalore – 560068                                       |
| 3.    | Raipur, Chhattisgarh                     | Ashirwad Bhawan, Plot No.7 Behind Mata Garage, In Front of Jai Bhole Complex, Pandri, Raipur- 492004, Chhattisgarh                     |
| 4.    | Central Warehouse Unit, Pusa Road, Delhi | TRIFED Godown, Beej Bhawan, NSC, Pusa Complex, Near SBI New Delhi - 110 012                                                            |
| 5.    | Delhi NCR                                | TRIFED Godown, Beej Bhawan, NSC, Pusa Complex, Near SBI New Delhi - 110 012                                                            |
| 6.    | Gangtok, Sikkim                          | Tribes India Gangtok, 4th floor, Kanchenjunga shopping complex, Lal Market, Gangtok, East Sikkim-737101                                |
| 7.    | Ahmedabad, Gujarat                       | 49, Ground Floor, Shakar Bhawan, Gujcomasol Building, Shrimali Society, Opp. Navrangpura Police Station, Navrangpura, Ahmedabad-380009 |
| 8.    | NER (Guwahati)                           | Neramac Building, 04 <sup>th</sup> Floor near six mile Flyover Panjabari Road, Guwahati-781022                                         |
| 9.    | Ranchi, Jharkhand                        | 454-A, Road No.-5, Ashok Nagar, Ranchi-834002                                                                                          |
| 10.   | Mumbai, Maharashtra                      | Plot No.3, Sector-17, Opp. Khanda Colony, Near Panvel, Mumbai – Pune Highway Road, New Panevel [W], Navi Mumbai 410206, Maharashtra    |
| 11.   | Bhopal, Madhya Pradesh                   | 35, Shyamala Hills, Rajiv Gandhi Bhawan li, Ground Floor, - 4620011, Madhya Pradesh                                                    |



|     |                                                     |                                                                                                                |
|-----|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| 12. | North (Chandigarh)                                  | Plot No.5, C/O Central Warehousing Corporation Industrial Area Phase - II, Chandigarh- 160002                  |
| 13. | Bhubaneswar, Odisha                                 | TRIFED, NCDC Premises, Ground Floor, Alok Bharati Complex, Sahid Nagar, Bhubaneswar-751007, Odisha             |
| 14. | Jaipur, Rajasthan                                   | Room No.406, 4th Floor, Nehru Sahakar Bhawan, Bhawani Singh Road Jaipur , Rajasthan                            |
| 15. | Uttar Pradesh & Uttarakhand (Dehradun)              | Ground Floor, UCRF Silk Park, Prem Nagar, Dehradun – 248 007(Uttarakhand)                                      |
| 16. | West Bengal and Andaman & Nicobar Islands (Kolkata) | Ground Floor, BSNL Telephone Exchange Admin Building, De Block Sec-1, Salt Lake, Kolkata - 700064, West Bengal |

- (xiv) The CA firm must provide evidence of any appreciation letters or recognitions received in the last three years for conducting statutory audits for other organizations.
- (xv) The CA firm should have prior experience in conducting statutory audits for organizations governed by the Multi-State Co-operative Societies (Amendment) Act, 2023.
- (xvi) The auditor shall maintain professional integrity and confidentiality of information obtained during the course of the audit.
- (xvii) In case of any dispute or difference arising out of or in connection with any of the terms and conditions of the Assignment, in the first instance, the parties shall try to resolve the same by mutual consultation, failing which the same shall be referred to the sole arbitrator to be appointed mutually by the parties. The Arbitration and Conciliation Act, 1996, and any statutory modification or re-enactment thereof shall apply to these arbitration proceedings. Arbitration proceedings shall be held in New Delhi only and the language of the arbitration proceeding shall be in English. The arbitral award shall be final and binding upon both parties. All arbitral awards shall be in writing and shall state the reasons therefore.
- (xviii) Subject to the arbitration clause as mentioned above, the Courts at New Delhi shall have the exclusive jurisdiction to try any suit in the matter.



## Annexure-A

| APPLICATION FORM |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                         |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------|
| S.No.            | Particulars to be furnished by the interested CA Firms                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | Supporting Documents/ Certificates to be attached                                                                                       |
| 1.               | Name of the Firm                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | Firm Registration Certificate                                                                                                           |
| 2.               | Address of Registered/Head office                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                                                                                                                                         |
| 3.               | Address of Branch Offices                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | Address Proof                                                                                                                           |
| 4.               | ICAI Empanelment Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | Letter reference no. of ICAI                                                                                                            |
| 5.               | Telephone Numbers                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                                                                                                                                         |
| 6.               | Email Address                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                         |
| 7.               | PAN No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  | Copy of PAN of Firm                                                                                                                     |
| 8.               | GST No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | Copy of GST registration certificate of Firm                                                                                            |
| 9.               | Firm Registration No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | Firm Registration Certificate                                                                                                           |
| 10.              | Date of Constitution of Firm                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                         |
| 11.              | Engagement of Person with the Firm<br>(i) No. of Partners:<br>(ii) No. of FCA's apart from Partners:<br>(iii) No. of ACA's apart from Partners:<br>(iv) No. of Paid CA's who are non-FCA/non-ACA:<br>(v) No. of Audit/Article Assistants:                                                                                                                                                                                                                                                |  | Self-declaration on letterhead with details of the engagement of the person with the firm (Name, Period from and to, etc.)              |
| 12.              | Whether the Firm has experience in Audit of PSU, Govt. Entity, Statutory or Autonomous Body? If yes, please specify no. of clients.<br><br>(i) No. of Statutory Audit Assignments of Government Departments/Externally Aided Govt. Projects undertaken:<br>(ii) No. of Internal/concurrent audit assignments of Government departments/Externally Aided Govt. Projects undertaken:<br>(iii) No. of Other Internal/Concurrent Audit assignments of Banks/PSUs/Private Sectors undertaken: |  | Provide details on letterhead along with the certificate of clients                                                                     |
| 13.              | No. of years of Partnership                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                                                                                                                                         |
| 14.              | Annual turnover of the Firm during 2020-21, 2021-22 & 2022-23.                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                                                                                                                         |
| 15.              | Annual Net Profit of the Firm during 2020-21, 2021-22 & 2022-23.                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                                                                                                                                         |
| 16.              | Quotation of Prospective Audit Fees                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | Breakup of Audit Fees including applicable taxes shall be given on a letterhead & Out of pocket expenses will be reimbursed separately. |

**Annexure- B****Evaluation Criteria for Short listing:**

- (i) The method of Selection for Statutory Auditors will be on the basis of Quality-cum-cost Based Selection (QCBS), the technical proposals will be allotted a weight age of 70% (Seventy percent) while the financial proposals will be allotted a weight age of 30% (Thirty percent)
- (ii) Proposal with the lowest cost may be given a financial score of 100 (Hundred) and other proposals given financial scores that are inversely proportional to their prices w.r.t. the lowest offer. Similarly, proposal with the highest technical marks (as allotted by the valuation committee) shall be given a score of 100 (Hundred) and other proposals be given technical scores that are proportional to their marks w.r.t. the highest technical marks. The total score, both technical and financial, shall be obtained by weighing the quality and cost scores and adding them up. On the basis of the combined weighted score for quality and cost, the consultant shall be ranked in terms of the total score obtained. The proposal obtaining the highest total combined score in the evaluation of quality and cost will be ranked as H-1 followed by the proposals securing lesser marks as H-2, H-3 etc. The proposal securing the highest combined marks and ranked H-1 will be invited for negotiations, if required, and shall be recommended for the award of the contract.
- (iii) In the event two or more bids have the same score in the final ranking, the bid with the highest technical score will be H-1.
- (iv) An Evaluated Bid Score (B) will be calculated for each responsive Bid using the following formula, which permits a comprehensive assessment of the Bid price and the technical merits of each Bid:

$$B = \frac{T}{T_{high}} X + \frac{C_{low}}{C} (1 - X)$$

Where,

**B = Evaluated Bid Score**

**T = the total Technical Score awarded to the Bid**

**T<sub>high</sub> = the Technical Score achieved by the Bid that was scored best among all responsive Bids**

**X = weight age for the Price as specified**

**C<sub>low</sub> = the lowest of all Evaluated Bid Prices among responsive Bids**

**C = Evaluated Bid Price**

**The Bid with the best evaluated Bid Score (B) among responsive Bids shall be the Most Advantageous Bid**

| Technical Evaluation Matrix for Short listing |                                                                                                                                                                       |                                                                                                                                                                                                                                             |       |                |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------|
| S. No.                                        | Particulars                                                                                                                                                           | Details of the Audit Firm                                                                                                                                                                                                                   | Marks | Cut- off Score |
| 1.                                            | <b>Brief Profile of the Firm</b> [Mandatory Requirement: Firm Constitution Certificate issued by ICAI as on the date of EOI]                                          | (i) Name of Audit Firm:<br>(ii) Address of H.O:<br>(iii) Address of Branch<br>(iv) Contact Nos.:<br>(v) PAN of Firm.:<br>(vi) GST No. of Firm.:<br>(vii) Date of Incorporation of Firm.:<br>(viii) Firm Registration No. [FRN] with ICAI. : | NA    | NA             |
| 2.                                            | <b>Firm Empanelment with O/o CAG and O/o CRCS for the FY 2023-24 &amp; 2024-25</b>                                                                                    | Empanelment No.<br>Letter reference no...                                                                                                                                                                                                   | NA    | NA             |
| 3.                                            | <b>Status of the Firm</b> (Mandatory Requirement copy of the firm constitution certificate of ICAI as on the date of EOI)<br><br><b>Criteria for Marks Allocation</b> | (i) No. of Partners:<br>(ii) No. of FCA's apart from Partners:<br>(iii) No. of ACA's apart from Partners:<br>(iv) No. of Paid CA's who are non-FCA/non-ACA:<br>(v) No. of Audit/Article Assistants:                                         | 20    | 8              |

|                                                                                                                                                        | <table><tr><th>Case</th><th>Condition</th><th>Marks</th></tr><tr><td>No. of Partners</td><td>1 mark for each partner subject to max. 4 marks</td><td>4 Marks</td></tr><tr><td>No. of FCA's apart from partners</td><td>1 mark for each partner subject to max. 4 marks</td><td>4 Marks</td></tr><tr><td>No. of ACA's apart from partners</td><td>1 mark for each partner subject to max. 4 marks</td><td>4 Marks</td></tr><tr><td>No. of Paid CA's who are non-FCA/non-ACA</td><td>1 mark for each partner subject to max. 4 marks</td><td>4 Marks</td></tr><tr><td>No. of Audit/Article Assistants</td><td>1 mark for each partner subject to max. 4 marks</td><td>4 Marks</td></tr></table>                                                                                                                                                                                                                                  | Case                        | Condition | Marks | No. of Partners                                                                                                                             | 1 mark for each partner subject to max. 4 marks     | 4 Marks  | No. of FCA's apart from partners                                                                                                                       | 1 mark for each partner subject to max. 4 marks     | 4 Marks  | No. of ACA's apart from partners                                                                                               | 1 mark for each partner subject to max. 4 marks    | 4 Marks | No. of Paid CA's who are non-FCA/non-ACA                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1 mark for each partner subject to max. 4 marks | 4 Marks | No. of Audit/Article Assistants | 1 mark for each partner subject to max. 4 marks | 4 Marks |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------|-------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------|---------------------------------|-------------------------------------------------|---------|--|--|--|
| Case                                                                                                                                                   | Condition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Marks                       |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of Partners                                                                                                                                        | 1 mark for each partner subject to max. 4 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4 Marks                     |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of FCA's apart from partners                                                                                                                       | 1 mark for each partner subject to max. 4 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4 Marks                     |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of ACA's apart from partners                                                                                                                       | 1 mark for each partner subject to max. 4 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4 Marks                     |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of Paid CA's who are non-FCA/non-ACA                                                                                                               | 1 mark for each partner subject to max. 4 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4 Marks                     |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of Audit/Article Assistants                                                                                                                        | 1 mark for each partner subject to max. 4 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4 Marks                     |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| 4.                                                                                                                                                     | <p><b>Experience in Internal/Concurrent/Statutory Audit Assignments</b></p> <p><u><b>Criteria for Marks Allocation</b></u></p> <table><tr><th>Case</th><th>Condition</th><th>Marks</th></tr><tr><td>No. of Statutory audit assignments of Government departments/ Externally Aided Govt. Projects undertaken/organizations governed by MSCS Act</td><td>1 mark for each assignment subject to max. 10 marks</td><td>10 Marks</td></tr><tr><td>No. of Internal/ Concurrent Audit Assignments of Government Departments/ Externally Aided Govt. Projects undertaken/organizations governed by MSCS Act</td><td>1 mark for each assignment subject to max. 10 marks</td><td>10 Marks</td></tr><tr><td>No. of Other Internal/Concurrent Audit assignments of Banks/PSUs/Private Sectors undertaken/organizations governed by MSCS Act</td><td>1 mark for each assignment subject to max. 5 marks</td><td>5 Marks</td></tr></table> | Case                        | Condition | Marks | No. of Statutory audit assignments of Government departments/ Externally Aided Govt. Projects undertaken/organizations governed by MSCS Act | 1 mark for each assignment subject to max. 10 marks | 10 Marks | No. of Internal/ Concurrent Audit Assignments of Government Departments/ Externally Aided Govt. Projects undertaken/organizations governed by MSCS Act | 1 mark for each assignment subject to max. 10 marks | 10 Marks | No. of Other Internal/Concurrent Audit assignments of Banks/PSUs/Private Sectors undertaken/organizations governed by MSCS Act | 1 mark for each assignment subject to max. 5 marks | 5 Marks | <p>(i) No. of Statutory assignments of Government departments/ Externally Aided Govt. Projects undertaken/ organizations governed by MSCS Act:</p> <p>(ii) No. of Internal / Concurrent Audit Assignments of Government Departments/ Externally Aided Govt. Projects undertaken/ organizations governed by MSCS Act:</p> <p>(iii) No. of Other Internal/ Concurrent Audit assignments of Banks/ PSUs /Private Sectors undertaken/ organizations governed by MSCS Act:</p> | 25                                              | 10      |                                 |                                                 |         |  |  |  |
| Case                                                                                                                                                   | Condition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Marks                       |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of Statutory audit assignments of Government departments/ Externally Aided Govt. Projects undertaken/organizations governed by MSCS Act            | 1 mark for each assignment subject to max. 10 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10 Marks                    |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of Internal/ Concurrent Audit Assignments of Government Departments/ Externally Aided Govt. Projects undertaken/organizations governed by MSCS Act | 1 mark for each assignment subject to max. 10 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10 Marks                    |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| No. of Other Internal/Concurrent Audit assignments of Banks/PSUs/Private Sectors undertaken/organizations governed by MSCS Act                         | 1 mark for each assignment subject to max. 5 marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5 Marks                     |           |       |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |
| 5.                                                                                                                                                     | <p><b>Association of Partnership</b></p> <p><b>Criteria for Marks Allocation:</b></p> <p>(i) 1 Mark for each completed year of partnership subject to a maximum of 25 marks for above 25 years of partnership</p> <p>(ii) The marks should be allotted from the year since when the firm has been continuing as a partnership firm.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No. of yrs. Of Partnership: | 25        | 10    |                                                                                                                                             |                                                     |          |                                                                                                                                                        |                                                     |          |                                                                                                                                |                                                    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                 |         |                                 |                                                 |         |  |  |  |



| 6.                            | <p>Average Annual Turnover (AAT) of the firm during the last three Financial years (in lakhs) i.e. FY 2020-21, 2021-22&amp; 2022-23</p> <p><u>Criteria for Marks Allocation</u></p> <table><tr><th>Average Annual Turnover (AAT)</th><th>Marks</th></tr><tr><td>Less than Rs. 40 lakhs</td><td>1 Marks</td></tr><tr><td>Rs. 40 lakhs to Rs. 1 crore</td><td>4 Marks</td></tr><tr><td>Above Rs. 1 crore</td><td>6.5 Marks</td></tr></table> | Average Annual Turnover (AAT)                                                                                                                    | Marks | Less than Rs. 40 lakhs | 1 Marks | Rs. 40 lakhs to Rs. 1 crore  | 4 Marks | Above Rs. 1 crore  | 6.5 Marks | <p>Average Annual Turnover (AAT) of the firm</p> <p>(i) FY 2020-21:<br/>(ii) FY 2021-22:<br/>(iii) FY 2022-23:<br/>(iv) Average Annual Turnover:</p> | 10 | 4 |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|---------|------------------------------|---------|--------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|
| Average Annual Turnover (AAT) | Marks                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| Less than Rs. 40 lakhs        | 1 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| Rs. 40 lakhs to Rs. 1 crore   | 4 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| Above Rs. 1 crore             | 6.5 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| 7.                            | <p>Average Annual Net Profit of the firm during the last three Financial years (in lakhs) i.e. FY 2020-21, 2021 - 22&amp; 2022-23</p> <p><u>Criteria for Marks Allocation</u></p> <table><tr><th>Average Annual Net Profit</th><th>Marks</th></tr><tr><td>Less than Rs. 20 lakhs</td><td>1 Marks</td></tr><tr><td>Rs. 20 lakhs to Rs. 50 lakhs</td><td>4 Marks</td></tr><tr><td>Above Rs. 50 Lakhs</td><td>6.5 Marks</td></tr></table>     | Average Annual Net Profit                                                                                                                        | Marks | Less than Rs. 20 lakhs | 1 Marks | Rs. 20 lakhs to Rs. 50 lakhs | 4 Marks | Above Rs. 50 Lakhs | 6.5 Marks | <p>Average Annual Net Profit of the firm</p> <p>(i) FY 2020-21:<br/>(ii) FY 2021-22:<br/>(iii) FY 2022-23:<br/>(iv) Average Annual Net Profit:</p>   | 10 | 4 |
| Average Annual Net Profit     | Marks                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| Less than Rs. 20 lakhs        | 1 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| Rs. 20 lakhs to Rs. 50 lakhs  | 4 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| Above Rs. 50 Lakhs            | 6.5 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                  |       |                        |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| 8                             | <p>The committee as decided will also evaluate on aspects on morality, conduct, appreciations, track record, client record etc.</p>                                                                                                                                                                                                                                                                                                        | <p>All relevant documents like Testimonials, Certificates, Letter of Appreciation from Competent Authority, etc. to be submitted by bidders.</p> | 10    | 4                      |         |                              |         |                    |           |                                                                                                                                                      |    |   |
| Total                         |                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                  | 100   | 40                     |         |                              |         |                    |           |                                                                                                                                                      |    |   |

Since the method of Selection for Statutory Auditors will be on the basis of Quality-cum-cost Based Selection (QCBS), the technical proposals will be allotted a weightage of 70% (Seventy percent) while the financial proposals will be allotted a weight age of 30% (Thirty percent) in order to arrive at a composite score which means maximum 70 marks (100 x 70%) of the technical proposal can be considered to arrive at a composite score.

**\*TRIFED reserves all rights in case of tie situation or any other situation occurring during whole bidding process.**