

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	12-03-2026 13:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	12-03-2026 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	15 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Ministry Of Agriculture And Farmers Welfare
विभाग का नाम / Department Name	Department Of Agriculture Cooperation And Farmers Welfare
संगठन का नाम / Organisation Name	N/a
कार्यालय का नाम / Office Name	Small Farmers Agri-business Consortium
वस्तु श्रेणी / Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	9 Month(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	7 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes Partial Turn over value - 6 (in lakhs)
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation 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) *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	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	5
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	165000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
2. 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.
3. 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.
4. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
5. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
6. 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.
7. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate: Firm must have registration certificate of the firm issued by the Institute of Chartered accountants of India with minimum of 5 years old or above

Number of years of experience as on date of which at least XX years should be in internal/external

audit of companies, PSUs and centrally funded institutions. Firm must have experience of minimum 3 Statuary audits of Govt./ PSU/ Autonomous Body, during the last three F. Y. as mentioned

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification Not Required

Number of XX fulltime CA's required and YY professional audit staff: At least 1 CA and 3 professional audit staff required during the audit period.

Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ / Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Financials
Frequency of Progress Report	Annually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Annually
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Vijay Singh Rawat	110016, Small Farmers' Agribusiness Consortium (SFAC), 5th Floor, NCUI Auditorium Building, 3, Siri Institutional Area, August Kranti Marg, Hauz Khas	Project / Lumpsum Based	N/A

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

1. **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.

2. **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.

3. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

The details of the work scope are as under:

The Statutory Audit will be carried out in accordance with the standard system of Auditing and will include tests and controls, as the auditor's feel necessary under the circumstances. The major areas to be covered are as under:

Statutory audit to cover the areas ensuring that,

- To check books of accounts including Cash Book, Bank Book, Ledgers and subsidiary records Vouchers, bills, contracts, agreements, Bank Reconciliations Etc.
- Verify accuracy, completeness, and authorization of transactions.
- Ensure accounts are maintained as per prescribed accounting system
- Preparation and filling of Form 10B along with relevant annexure as per the notification by Income Tax Department from time to time
- Checking of head wise expenditures.
- Checking of compliances of various taxes/Statutory compliance.
- To check all Statutory record registers including Fixed Asset Register, Accounting Records etc.
- To give Statutory Audit Report of the concerned Audit

4. Buyer Added Bid Specific ATC

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

5. 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.

अस्वीकरण/Disclaimer

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

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

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to

such representations.

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

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

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

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

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

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

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई 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---

Small Farmers Agribusiness Consortium

(Society sponsored by Dept. of Agriculture & Farmers Welfare, Govt. of India)

5th Floor, NCUI Auditorium Building, August Kranti Marg, Hauz Khas, New Delhi – 110016

Tel No.011-26966017, 011-26966037, 011-41060075 Fax: 011-26862367

E-mail: sfac@nic.in Website: www.sfacindia.com

APPLICATIONS INVITED (TWO BID SYSTEM) FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT OF SFAC FOR THE FINANCIAL YEAR OF 2025-26 through GEM – req.

Small Farmers Agri Business Consortium (SFAC), NCUI Auditorium Building 5th Floor, August Kranti Marg, Hauz Khas, and New Delhi is a registered Society under Ministry of Agriculture & Farmers Welfare, implementing various schemes of Govt. of India. SFAC seeks to appoint a Chartered Accountancy firm for **Statutory Audit of SFAC for the year 2025-26.**

The details of the work scope are as under:

The Statutory Audit will be carried out in accordance with the standard system of Auditing and will include tests and controls, as the auditor's feel necessary under the circumstances. The major areas to be covered are as under:

Statutory audit to cover the areas ensuring that,

- a. To check books of accounts including Cash Book, Bank Book, Ledgers and subsidiary records Vouchers, bills, contracts, agreements, Bank Reconciliations Etc.
- b. Verify accuracy, completeness, and authorization of transactions.
- c. Ensure accounts are maintained as per prescribed accounting system
- d. Preparation and filling of Form 10B along with relevant annexure as per the notification by Income Tax Department from time to time
- e. Checking of head wise expenditures.
- f. Checking of compliances of various taxes/Statutory compliance.
- g. To check all Statutory record registers including Fixed Asset Register, Accounting Records etc.
- h. To give Statutory Audit Report of the concerned Audit.

Duration of Engagement

The CA firm selected would be for initially on term of one years and subject to renewal for further period of one year its depends on the basis of their performance and management decision with the same fee & terms & conditions.

Submission of BID

All the communication shall be addressed to SFAC at the address given below:

Sri Rajesh Bhatnagar (Consultant)

Small Farmers Agribusiness Consortium

5th Floor, NCUI Auditorium Building,

August Kranti Marg, Hauz Khas, New Delhi – 110016

Mobile No- 9868150957

For any further clarification you may contact at above mention number within 5 working days from the opening of BID at 3pm to 5 pm.

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Mandatory terms for participating (Technical Qualification)

S. No	Particulars	Description	Supporting Documents
1	Years of establishment of the firm.	Firm must have registration certificate of the firm issued by the Institute of Chartered accountants of India with minimum of 5 years old or above (from the date of establishment to date of advertisement published) .	Registration certificate of the firm issued by the Institute of Chartered accountants of India. Information related to year of establishment of Head Office(s) & Branch office(s), addresses, contacts, details of partners and their membership nos. etc. as Indicated in the Certificate must be enclosed.
2	Firm must have Head office in Delhi.	Firm should be based in Delhi.	Declaration on letter head, that the firm will be based in Delhi and address of the Head office.
3	No. of Partners in the Firms.	Should have at least 3 FCA with minimum 3 years of experience (As on the date of Publication of this Advertisement) .	Registration certificate of the firm/ individuals, issued by the Institute of Chartered Accountants of India
4	Experience of the firm in Statutory audit of Govt./ PSU/ Autonomous Body during the last three F. Y.	Firm must have experience of minimum 3 Statutory audits each year of Govt./ PSU/ Centrally Funded Institutions, during the last three FY 2022-23, 2023-24, 2024-25	Copies of completion of work certificates must be enclosed.
5	Average Turnover of the participants/ firms in last three Financial Years.	Minimum Average Turnover of last three FY must be Rs.7 Lakhs per annum.	Copies of the self-attested annual accounts of the firm for last three F. Y. must be Enclosed.(FY 2022-23, 2023-24, 2024-25)
6	The firm should be empaneled with CAG	Copies of empanelment in CAG empanelment certificates	Certified copy must be enclosed.
7	The firm should be peer reviewed by ICAI	Firm must have a certificate of peer review.	Certified copy must be enclosed.
8	Contract Acceptance Letter & Tender Document copy	Contract Acceptance Letter only on company letter head duly Signed/ stamp along-with signed/ stamp copy of Tender Document.	Duly signed with stamp on letterhead

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Other Terms and Conditions of tender:-

1. In case the service of the firm is not found satisfactory, the SFAC reserves the right to cancel the contract any time.
2. The bidders should furnish a declaration in the given format (to be signed with company seal by the authorized signatory) that his firm has not been blacklisted by any Ministry/ Department/ Autonomous Body/ PSU/ or any other organization.
3. The Tendering Authority/ SFAC reserves the right to accept any Bid and to annul the bid process and reject all the bids at any time/ prior to the award of the assignment, without assigning of any reasons.
4. Acceptance letter of tender terms in company letter head along-with tender documents signed/ duly stamp copy.
5. One firm is allowed to submit only one bid. If more than one bid is submitted by a firm, all the bids submitted by the firm will be rejected.

Price / Fees

The quoted fees as prescribed on Gem Portal.

Tentative Time Limit

Timeline for scope of work for Statutory Audit FY 2025-26

S.No	Particulars	Approx Time line
1.	On receipt of AFS 2025-26 from internal Audit	30.06.2026 (Approx)
2.	Time line to conduct Statutory Audit	01/07/2026 to 15/07/2026
3.	Reply to audit paras queries raised by Statutory Auditor	20-25 days
4.	Form 10B Audit Report & Signing of AFS 2025-26	15/08/2026 to 31/08/2026

Since, it is a qualitative work, hence, +/- of 5 working days on various stages may also be considered.

Payment Terms

Total fees will be paid on the completion of audit assignment, subject to completion of work milestones for the audit assignment to the satisfaction of SFAC. TDS/TDS under GST/ applicable taxes shall be deducted from the fees paid by the SFAC.

Liquidation Damages

In the event of delay in completion of the audit assignment beyond the stipulated timeline, SFAC reserves the right to levy liquidated damages at the rate of 1% per week of the total audit fee, subject to such terms as may be decided by the competent authority.

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Evaluation of Bids

Criteria for Evaluation of Technical bid:

The Evaluation Committee will evaluate the Technical bids on the basis of Eligibility criteria as mentioned in mandatory terms in tender documents. Bids that do not comply with terms and conditions, instructions, qualifications, will be considered as non-responsive.

Criteria for Evaluation of Financial bid:

Financial bids of only those Agencies which are declared technically qualified shall be opened on the specified date and time, in the presence of representatives of bidders who choose to attend.

Method of Selection

The price bids of only those agencies who qualify technically will be opened and the bid with the lowest cost will be considered only after approval of Competent Authority for award of contract.

Note: - In case there are more than one lowest quote L1 bidders (Quoting same price), Firstly the bidder with the maximum number of audit done of Govt./ PSU/ Autonomous Body after that highest average turnover of last three FY 2022-23, 2023-24, 2024-25 along with the work performed / experience as mentioned in tender document will be consider the successful bidder.

If any L-1 (after award of contract), doesn't comply with the norms / refuse to provide the services will be Blacklisted on the GEM and CAG.