बिड संख्या/Bid Number: GEM/2025/B/6547585
दिनांक /Dated: 08-08-2025

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-08-2025 14:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	18-08-2025 14:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	30 (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 - Review of Financial Statements, Financial Reporting Framework, Audit report; CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	2 Month(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	50 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	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) *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 दस्तावेज़ों 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 बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं 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	7
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	1250000
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

एडवाईजरी बैंक/Advisory Bank	IDBI Bank
ईएमडी राशि/EMD Amount	62500

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

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

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance securityshould 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
(Virender Kumar Tiwari)

विभाजन/Splitting

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.
5. Short Duration Bid has been published by the Buyer with the approval of the Competent authority due to Emergency procurement of critical products/services.

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

Application Form for Bid for Appointment of Internal Auditor (FY 2023-24) for TRIFED For 3 ROs - 1754570153.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	View File
Experience in Internal, Concurrent, Statutory Audit Assignments	25	10	View File
Association of Partnership	25	10	View File
Average Annual Turnover of the firm during the last three financial years in lakhs i.e. FY 2020-21, 2021-22 and 2022-23	6.5	2.5	View File
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	6.5	2.5	View File
The committee as decided will also evaluate on aspects on morality, conduct, appreciations, track record, client record etc.	17	7	View File

Total Minimum Qualifying Marks for Technical Score: 40

QCBS Weightage(Technical:Financial):80:20

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
11-08-2025 15:00:00	Pre-bid interaction will be held on 11.08.2025 at 03:00 PM on Video Conference on the link below: https://meet.google.com/cqn-thuk-sij

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CA Firm, CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/ Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/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**

   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.

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. **Service & Support**

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

5. **Service & Support**

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

6. **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.

7. **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.

8. **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.

9. **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.

10. **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.

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

    File Attachment Click here to view the file .

12. **Buyer Added Bid Specific ATC**

    Buyer uploaded ATC document Click here to view the file .

13. **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.

14. **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 are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the सामान्य नियम और शर्तें/General Terms and Conditions, conditons 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 INTERNAL AUDITOR (F.Y. 2023-24) FOR Tribal Co-operative Marketing Development Federation of India Limited (TRIFED)

For 3 Regional Offices

(i) **Regional Office Odisha, Bhubaneswar**
(ii) **Regional Office West Bengal & Andaman & Nicobar Islands, Kolkata**
(iii) **Regional Office Sikkim, Gangtok (under jurisdiction of Regional Office West Bengal & Andaman & Nicobar Islands, Kolkata)**

Index of Expression of Interest (EOI) for Appointment of INTERNAL AUDITOR for Tribal Co-operative Marketing Development Federation of India Limited (TRIFED)

List of Annexures

1. Details of Expression of Interest:

S. No.	Particulars	Details
(i)	Date of Publishing on GeM Portal	8^{th} August, 2025
(ii)	Last date & time of submission of Bids	10 days from the date of publishing i.e., 18^{th} August, 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	**(a) Col. Arvind Kumar** (General Manager (i/c), Audit) Mob:8968441772 Mail: arvindrana72@yahoo.com **(b) V.K Tiwari** (Assistant Manager, Audit) Mob: 9968278508 Mail: vktiwari@trifed.nic.in **(c) Ankur Mishra** (JCA, Audit) Mob: 8279654805, Mail: ankur.mishra@trifed.nic.in **(d) TRIFED Audit Division:** trifedauditdivision@gmail.com

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 in the press. Bidders are therefore requested to regularly visit our website to keep them updated in this connection.

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 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 shall be 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 Internal Audit:

- The Chartered Accountancy Firm will be 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 will be responsible for evaluation and reporting through DGM Audit and thereby providing assurance on the arrangements for Risk Management, Internal Control, Corporate Governance and Quality of Data.
- The Chartered Accountancy Firm will be responsible for performing Physical Verification of Fixed Assets and Stock of the ROs, and godowns and Tribes India Outlets under their jurisdiction
- The Chartered Accountancy Firm will be responsible to analyze & report any Shortage/ Damage of Stock.
- 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 internal audit plan for F.Y 2023-24 in respect of three (3) Regional Offices namely Regional Office Odisha, Bhubaneswar; Regional Office West Bengal & Andaman & Nicobar Islands, Kolkata; and Regional Office Sikkim, Gangtok (under jurisdiction of Regional Office West Bengal & Andaman & Nicobar Islands, Kolkata during the period being audited i.e. FY 2023-24) and all Tribes India Outlets under the jurisdiction of the above mentioned Regional Offices.

4. Scope of Work:

The scope of Internal Auditor (Third Party Cum Internal Auditor) should cover the projects, operational and financial control 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 detailed scope and responsibilities of Internal Auditor are enclosed in Annexure - A

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.

The Internal Auditor should prepare and submit a Regional Office wise report to the DGM(Audit), TRIFED at Head Office, New Delhi in respect of the concerned Regional Offices and Tribes India Outlets under their jurisdiction as per the format enclosed as **Annexure - B** on a yearly basis, highlighting the critical issues which require the immediate attention of TRIFED. The reports should be submitted to TRIFED Head Office, New Delhi within 30 working days after completion of audit along with duly filled annexures **(Annexure B1 – B6)** and duly certified financial statements in respect of Head Office and all Regional Offices and Tribes India Outlets under their jurisdiction. The auditor should discuss results of audit with the DGM 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 Internal Auditor

The Internal Auditor (Third Party Cum Internal Auditor) has rights of access to all TRIFED records, information, stocks, assets and the concerned regional offices, godowns AND Tribes India Outlet to be audited which considers necessary to fulfill the responsibilities. The Head of Internal Audit Firm shall have a right to direct access to GM (i/c) Audit, TRIFED.

7. Eligibility Criteria for Internal Auditor

- **(i)** The audit firm should be empanelled with the office of the Comptroller & Auditor General of India for the valid the audit period.
- **(ii)** The CA firm should be empanelled with the office of the Central Registrar of Cooperative Societies, Ministry of Cooperation, Government of India.
- **(iii)** The audit firm must have its Head Office/ Branch offices or affiliated/ associated CA firms in Bhubaneswar, Kolkata & Gangtok.
- **(iv)** The audit firm should have adequate experience to carry out audit as on the date of Expression of Interest.
- **(v)** 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.
- **(vi)** The Average Annual Turnover (AAT) of the Audit firm shall be at least Rs. 50 Lakhs during the last three preceding financial years (namely, 2020-21, 2021-22 & 2022-23)
- **(vii)** The Minimum Bid Value to be quoted for the assignment will be Rs. 2,50,000/- excluding GST.

(viii) Earnest Money Deposit (EMD) should be 05% of the value of the contract submitted through the advisory bank or SFMS. EMD is mandatory and subsequently will be released/converted on deposition of EPBG

(ix) The CA Firm should possess the capability to conduct audit for 3 different locations simultaneously. So that, Audit can be carried out in timely manner simultaneously at all 3 Regional Offices.

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 – C.** The interested firms should also quote their audit fees exclusive of GST & out of pocket expenses, etc.

9. Selection of Internal Auditor: The selection of Internal Auditor will be done on the basis of the evaluation criteria attached in **Annexure – D.**

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

(i) 100% of the Audit Fees shall be released after submission of the Final Internal Audit Report 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 will be regulated as per the extant guidelines of Government of India applicable in TRIFED in accordance with the provisions of 7^{th} CPC and GFR-2017.

(iv) Entitlements of the various facilities like travelling/lodging, food, local conveyance etc. for partners/proprietors of the firm/ fully qualified Chartered Accountants as per Level 10 of 7^{th} CPC and for other staff as per Level 6 of 7^{th} CPC.

(v) Any other charges/ entitlements will also be regulated as per para (iii) & (iv) above.

11. Internal Audit Reporting Format

(i) The selected firms shall prepare their Internal Audit report as per the structure mentioned at **Para 5: Audit Report**, and submit the prepared reports (in hard and soft copy) on Half Yearly Basis and consolidated Annual Report at the end of Financial Year covering all the aspects mentioned in **Para 4/ Annexure - A: Scope of Work**.

(ii) The Internal Auditor should report to the management any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of audit through GM (I/C) Audit TRIFED.

(iii) The manner and intervals in which the Internal Auditor shall conduct Internal 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 Internal Audit: The time period for completion of such an audit will be 60 days from the date of award of work and cover all aspects enumerated in Para 4: Scope of Internal Audit. The period of 60 days may be extended by 30 days with the approval of competent authority, if required to complete such audit assignment with justification to be provided by the Internal Auditor for such extendable time.

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 Para No. 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 to the Government e-Marketplace (GeM) Portal.

(v) TRIFED shall not be liable for non-receipt/late receipt of any of the Applications.

(vi) There shall be no fees for the application.

(vii) Queries, if any, in this regard may be asked at **trifedauditdivision@gmail.com**

(viii) 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.

(ix) 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.

(x) Incomplete applications shall be summarily rejected.

(xi) Audit shall be conducted by the appointed CA firm or affiliated/associated CA firm only.

(xii) The CA firm should possess the capability to conduct internal audits simultaneously for the offices along with their showrooms i.e. at same point of time simultaneously. The details of address of Head Office alongwith the list of regional offices to be audited are as follows:

S.No.	**Regional Office**	**Office Address**
1.	Gangtok	Tribes India Gangtok, 4th floor, Kanchenjunga shopping complex, Lal Market, Gangtok, East Sikkim-737101
2.	Odisha, Bhubaneshwar	TRIFED NCDC Premises, Ground Floor, Alok Bharati Complex, Sahid Nagar, Bhubaneshwar-751007, Odisha
3.	West Bengal and Andaman & Nicobar Islands	Ground Floor, BSNL Telephone Exchange Admin Building, De Block Sec-1, Salt Lake, Kolkata - 700064, West Bengal
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

(xiii) The CA firm must provide evidence of any appreciation letters or recognitions received in the last three years for conducting Internal audits for other organizations.

(xiv) The CA firm should have prior experience in conducting Internal audits for organizations governed by the Multi-State Co-operative Societies (Amendment) Act, 2023.

(xv) The auditor shall maintain professional integrity and confidentiality of information obtained during the course of the audit.

(xvi) 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 Internal 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. The cost of the arbitration shall be borne by both parties.

(xvii) 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.

TRIFED

Annexure-A

SCOPE OF WORK FOR INTERNAL AUDITOR OF TRIFED

1. Compliance of Previous Internal Audit/Statutory Audit etc.

- **(a)** Check and ensure that the observations reported earlier have been fully and justifiably complied with taking actions in line with the suggestion made by H.O. and there is nothing pending for compliance further.
- **(b)** Repetitive observations reported earlier to be reviewed and action taken by branch to be reported.

2. Registration of New Suppliers and Renewal, updation of Current Active Suppliers or Suppliers having transaction during the current period.

- **(a)** Ensure that proper procedure for registration of supplier as laid down in guideline of H.O. is being followed and all the relevant documents have been obtained and kept in their file. Report about the details of document obtained as well details of documents to be obtained from new supplier to be mentioned in report with their name.
- **(b)** Report on Registration of Suppliers is reviewed periodically and updated regularly, renewal process completed wherever required. Details of document obtained as well details of documents to be obtained from existing suppliers mentioned in report with their name.
- **(c)** Ensure that the registration of suppliers having transaction in current period has been updated and necessary documents have been obtained from them.

3. Debtors/Creditors

- **(a)** Action taken for recovery/reconciliation of accounts by the offices of TRIFED.
- **(b)** Recoveries made during the period from outstanding of over six months.
- **(c)** Action for preparation of bill-wise statement of outstanding of customers and suppliers by the offices of TRIFED.
- **(d)** Reports of unsecured advance to the suppliers and others.
- **(e)** Comments on credit sale beyond permissible limit.
- **(f)** Report on Communication of bill wise/invoice wise statement of receivable with customers and action taken for recovery of outstanding.
- **(g)** Procedure of recovery followed by offices of TRIFED.
- **(h)** Statement of age-wise & party-wise position of Sundry Debtors/Creditors to be checked thoroughly and reported.

4. Statutory Dues

- **(a)** Verify deductions of TDS, Professional Tax, Collection of TCS etc and match with payment thereof.
- **(b)** Check and ensure that deduction of TDS from salary of employees is done every month according to rule and as per declaration given by the employees.
- **(c)** Check and ensure that the payment of TDS, GST, Equalization levy, TDS on GST, Professional Tax etc are paid within due date or not.
- **(d)** Verify Returns of TDS, GST, Equalization levy, TDS on GST, Professional Tax etc with the books of accounts and put your comment about difference in returns, if any.

- **(e)** Report on Status of Assessment
- **(f)** Comment in respect of deviation in compliance of provision of the Acts currently enforce and applicable in offices of TRIFED.
- **(g)** Check the status of Form-16A
- **(h)** Input Tax Credit as claimed/to be claimed is showing in GSTIN Portal and proper bill(s) has been collected and preserved.
- **(i)** Report on Status of Demand of Sales Tax/VAT/GST & Status of Refund of GST.

5. Fixed Assets

- **(a)** Check and ensure that Fixed Assets Register has been maintained properly in the format as prescribed by H.O.
- **(b)** Perform physical verification of Fixed Assets on quarterly basis for the Financial year and prepare report as per described format attached at **Annexure-B3**.
- **(c)** All items contain identification number and proper control is being exercised.
- **(d)** Ensure that there are no old, damaged or unserviceable items lying in the Head Office as well as in offices of TRIFED.
- **(e)** Fixed Assets verification statement should be verified and impairment of assets to be given.

6. Legal Cases

- **(a)** Check the position of court cases/arbitration cases filled by/against the TRIFED.
- **(b)** Any serious observation noticed to be specified in the audit report.
- **(c)** Point out the position of the execution of decree awarded.

7. Work Programme, Budget Estimate & Expenses during the months

- **(a)** Review of expenses under different heads viz-a-viz budget estimate, expenses in the corresponding period in the previous year and gross earnings in the current period along with achievement of Targets.
- **(b)** Check and ensure the expenses of offices of TRIFED are being made as per Delegation of power to Regional Manager/DM/SM/DGM/GM for expenses otherwise approval of H.O. has been obtained before incurring such expenses.
- **(c)** T.A. bill of employees is being approved according to guideline.
- **(d)** T.A. bill of Regional Manager is being paid after the approval of H.O.
- **(e)** Check Salary bills and ensure that this is according to approval of H.O.

8. Cash & Bank

- **(a)** Check and ensure that cash, bank book and cash scroll is being maintained properly and signed by the Accountant and Regional Manager/DM/SM regularly.
- **(b)** Physically verify the balance of cash and match with the balance of Cash book and cash scroll.
- **(c)** Check the bank reconciliation statement(s) with voucher and bank statement and ensure that reconciliation statement is accurate and being prepared in timely manner.
- **(d)** Check whether any unidentified entries found in bank reconciliation statement(s).
- **(e)** Check whether cash sales recorded in the books of accounts on a daily basis.
- **(f)** Check whether cash collected from sales deposited into the designated bank account with minimal delay.

- **(g)** Ensue cash is securely stored in a locked safe or vault with access limited to authorized personnel.
- **(h)** Examine whether all cash receipts and disbursements accurately recorded in a cash book or other official accounting records to maintain a clear and auditable trail.

9. MFP/Marketing Activity of TRIFED

- **(a)** Check and ensure that business is doing according to guideline of government.
- **(b)** Ensure that all expenses are booked on actual basis and not on notional basis.
- **(c)** Ensure that the Purchases and Sales are booked according to guidelines and on actual basis.
- **(d)** Examine whether the fund of TRIFED is involved in the procurement. If yes, then measures of securing this fund should be reported.
- **(e)** Taxes are charged/deducted and remitted according to guideline.
- **(f)** All the relevant documents related to Van Dhan Establishment are available in offices of TRIFED.
- **(g)** Utilization Certificate in respect of fund granted State Implementation agency is collected or not.
- **(h)** Check whether Utilization Certificate of VDVK & other implemented schemes is collected or not.
- **(i)** Interest of TRIFED is protected.
- **(j)** Administrative charges (margin) of TRIFED are collected properly.
- **(k)** Payment of Interest, Transportation, Cost of items procured etc is made on the basis of relevant document.

10. Others

- **(a)** If during the course of Internal Audit, any case involving fraud, embezzlement, misappropriation of funds etc. or any other irregularities of serious nature are detected, the same may be reported separately.
- **(b)** In case the business has been transacted on the basis of different agreements and contracts, policy of state/central government, the adequacy and reasonableness of the same entered into by/with the TRIFED, their compliance and the results/impacts thereof should be checked & reported.
- **(c)** Auditor/Team member of Auditing Firm shall provide its initials & stamp on the vouchers inspected by them.

11. Inventory/Stock

- **(a)** Check whether unsellable inventory due to damage, spoilage, or other factors rendering it unusable—been promptly removed from both store premises and inventory records.
- **(b)** Check whether inventory items tagged using system-generated barcodes in accordance with the prescribed SOP for sales.
- **(c)** Perform physical verification of inventory on quarterly basis for the financial year and prepare report as per described format attached at **Annexure-B1**.
- **(d)** Verify the inventory records maintained in the RIS software align with the results of physical verification reports.
- **(e)** Ensure the valuation of closing inventory based on the "Good Stock Value" derived from the Physical Verification (PV) Report.

(f) Perform shortage and damage analysis and prepare report as per described format attached at **Annexure-B2**

(g) Ensure damaged or expired stock, once adjusted in the RIS software, been removed from shops and godowns to optimize the use of storage space.

(h) Ensure that the "Adi Vyapar Guidelines" being fully adhered to in all inventory-related processes.

12. Old settlement A/c with other parties and parties under litigation as on 31st March to place before the Board of Directors of TRIFED As per Annexure B-4 & B5.

13. Empanelment of Suppliers of Top 5 rating as per Annexure- B-6.

14. Verification of financial statements and certification of the same for onward submission of the statements to Statutory Auditors.

<u>Note:</u> Specific instances should be given in support of observations made in the Internal Audit Report instead of general Observations

ट्राईफेड
TRIFED

Annexure-B

Internal Audit Report

Of

Tribal Co-operative Marketing Development Federation of India Ltd. (TRIFED)

Regional Office/Head Office………

NSIC Business Park, NSIC Estate, Okhla Phase – III, Okhla Industrial Area, New Delhi - 110020

E-mail:………………………….

For the period ………………..

M/s ………………

………………

………………

………………

Table of Content

PART – I: EXECUTIVE SUMMARY:

- **In this part, the internal auditors should furnish the following information:-**
  1. Basic details of Internal Audit:
     - (i) Name of the Head of the Finance /Regional Manager–
     - (ii) Audit Period – From: To:
     - (iii) Audit conducted –
     - (iv) Name of the person who conducted the Audit –
     - (v) Areas covered in Internal Audit

S. No.	AUDIT AREAS COVERED	Extent of checking sampling approach/month covered
(a)	Sales/Purchase/Stock – Vouching	50% -100%
(b)	Cash / Bank / Journal – Vouching	50% -100%
(c)	Ledger Scrutiny – General / Sub – Ledger	100%
(d)	Expenses above Rs.10, 000/- verified	50% -100%
(e)	Statutory Records & deposit of Dues	100%
(f)	Files relating to Purchases including empanelment, dispatch/ transportation of stock, sales, advertisement, exhibition, TAMs.	100%
(g)	Files relating to MFP Training and R&D Projects	100%
(h)	Files relating to Handicraft Training	100%
(i)	Personal Records, Leave Records	100%
(j)	Other Area (Please Specify)	

(vi) Status of the books of accounts and specifically in reference to Head Office letter No.TFD/HO/FIN/Acctts./2010-11/2132 dated 29.7.2010. Till what date the books have been completed as on date of Internal Audit undertaken by the audit firm.

Sl no.	Areas	Status of the books	Remarks
(a)	Main Ledger		
(b)	Cash Book		
(c)	Bank Book		
(d)	Fixed Assets Register		
(e)	Advance to Employee Register / Sub Ledger		
(f)	Other Sub/Ledger (Please specify name of the ledgers)		
(g)	Bank Reconciliation		
(h)	Cheque Issue Register		
(i)	Inter – Branch Reconciliation		
(j)	Inter – Center Reconciliation		
(k)	Stock Registers (whether the stock register is in a <u>format prescribed vide HO letter No.2301 dated 15.12.2009</u>		
(l)	Trial Balance		

2. The internal auditors should also bring out all the major deficiencies/ observations which the same has been covered in the part III of the report. In case of financial implications of any observation, the total impact must be given along with the observation.

PART – II: COMPLIANCE REPORT:

1. **Previous Audit Compliance:** In this part, the internal auditors should bring out the compliance status with regard to the observation made in previous internal audit reports. Internal Audit Reports for the first half of the financial year should also bring out the compliance status in respect of statutory auditors observations of the previous years. The report in this part shall be suitably segregated with regard to non-compliance of the reports in three categories i.e. exceeding six month, exceeding one year & one year & above.

Audit Report for the period/ date of audit report	Para of the Audit Report along with nature of the observation	Reason for the action as given by the management	Auditors remarks

PART – III: DEFICIENCIES /OBSERVATIONS

- In this part the deficiencies/ observations of the Internal Auditors should be covered in detail with suitable titles. Emphasis should be given to cover all the items as mentioned in Head Office letter No. TFD/HO/FIN/Acctts./2010-11/ 2132 dated 29.7.2010 and items of balances sheet and the Income & Expenditure account specifically items like contingent liabilities, loans & advances (assets & liabilities)/advance & other amount recoverable in cash or kind, closing stock, etc.

This part of the report shall be utilized to cover following information which are illustrative and not exhaustive.

S. No.		**Audit Areas/coverage of areas**	
To review and comment on			
1.	**Cash Analysis**		
	1.1	Whether any negative cash observed in books, if so details of the same	
	1.2	Whether the closing balance of cash matches with cash book & cash certificate	
	1.3	Whether cash reconciliation done between shops & Regional office to ensure accurate cash collection	
	1.4	Any other cash related observation	

2	**Budgetary Analysis**		
	2.1	**Compare actual expenditure incurred with the Budgetary allocation** Variation in budgeted result with actual result may be reviewed and highlight the major variations. In case or variances, whether reasons advanced by the branch for the variations are convincing and satisfactory.	
	2.2	Case where procurement has been undertaken without adequate budget and where no ratification has been sought till date.	
	2.3	Others (Please Specify)	
3	**Contingent Liabilities**		
	3.1	No. of cases filed against / by the TRIFED	
	3.2	Notices received from the Govt. Dept. and action taken by the Branch.	
	3.3	Notices received/suit filed during the period of audit	
	3.4	Brief note on present status of handling of legal cases.	
	3.5	Others (Please Specify)	
4	**Fund Management**		
	4.1	Review on the balances kept by the branch in Bank & Cash. Highlight the cases where excess/idle funds were held by the Branch.	
	4.2	Highlight the cases where there is delay in credit by the bank in respect of transfer made by HO. of any other branch.	
	4.3	Whether such cases were informed to H.O for lodging necessary claim for loss of interest.	
	4.4	Others (Please Specify)	
5.	**Statutory Dues (Sales Tax, VAT, GST, TDS, Income Tax, Professional Tax, PF, Labour cess, Other Statutory levis etc.)**		
	5.1	**Sales Tax related observation:** (i) Reconciliation of sales as per financial books and as per sales tax deposited & return filed with Sales Tax Department (ii) Pending 'C', 'D',' F '& other forms recoverable from the parties and the total amount of liability involved (iii) Timely submission of all dues /delays in deposit of dues. (iv) Return filed in Time/Delays in submission of return. (v) Correct deduction of TDS. Highlight the case where TDS has not been deducted/short deducted/not deposited in time (vi) Brief note on the status of the assessment of cases including the efforts for their early completion (vii) Any other sales tax observation	
	5.2	**VAT related observation:** (i) Brief note on the status of the assessment of cases including the efforts for their early completion (ii) Any other VAT observation	

	5.3	**GST related observation:** (i) Whether any adjustment entries has been passed for adjustment of GST output with GST input (ii) Whether GSTR-2A is reconciling with GSTR-3B (iii) Whether GSTR-1 is reconciling with GSTR-3B (iv) Whether output tax liability is reconciling with GSTR-3B (v) Whether Input taken in books is reconciling with GSTR-3B (vi) Whether closing balance of Input tax credit as per electronic credit ledger is reconciling with input balance as per books (vii) Any other GST related observation	
	5.4	**TDS related observation:** (i) Whether TDS deducted from employee salary /party etc. is deposited on timely basis (ii) Whether TDS return is filed on timely basis (iii) Whether TDS on GST has been properly deducted & paid (iv) Any other TDS related observation	
	5.5	**Income tax related observation:** (i) Whether Income Tax from employee salaries is deducted on timely basis. (ii) Cases of Income Tax deducted under wrong head (iii) Cases of Income tax deposited under wrong head (iv) Any other Income Tax related observation	
	5.6	**Professional Tax related observation** (i) Whether registration for professional Tax done or not (if applicable) (ii) Whether any opening professional tax liability unsettled (iii) Whether any professional Tax deducted but has not been paid (iv) Any other Professional Tax Observation	
	5.7	**PF related observation** (i) Whether CPF deduction from employee salary is done on monthly basis (ii) Whether CPF contribution is deposited on timely basis to CPF Trust (iii) Any other CPF observation	-
	5.8	**Labour Cess related observation** (i) Whether Labour cess deducted & is deposited on timely basis (ii) Whether return in r/o labour cess is filed on timely basis **(iii)** Any other Labour Cess observation	
	5.9	Other (Please Specify)	

6	**Vouching**		
	6.1	Cash/Bank/Journal Vouching Whether directions under HO letter No. TFD/HO/FIN/ Acctts./2010-11/ 2132 dated 29.7.2010 are being complied. (Individual item to be explained in the opposite column or by the way of an annexure). i. Expenses booked under improper heads. ii. Unauthorized transactions, if any. iii. Proper supports not attached. iv. Vouchers serially numbered. v. Prior Period Expenses booked in current year. vi. Pre paid expenses booked in current year: The prepaid element w.r.t. Insurance has been expensed out. vii. Others (Please Specify)	
	6.2	**Bank Reconciliation Statement (BRS)**	
		i) Whether old entries exceeding 6 months are still appearing in the reconciliation ii) Whether revenue items relating to bank interest, bank charges etc. still appear in BRS. iii) Date of cash transaction as per Bank Statement tally with the books. iv) Unusual entries, if any. v) Whether directions under HO letter No. TFD/ HO/FIN/Acctts./2010-11/2132 dated 29.7.2010 are being complied. vi) Whether any in-operative bank accounts identified, if so details of the same.	
7	**Ledger, Scrutiny of General Ledger/Sub-ledger**		
	7.1	Unusual entry, if any (please Specify)	
	7.2	Individual breakup not available w.r.t. balance recoverable or payable in each account.	
	7.3	Whether goods have been sold/ delivered ever on credit or prior to sales realization credited in the bank account of Trifed	
	7.4	In case of item related to P & L A/c especially controllable expenditure review of high value transaction & report reason for such high value (if necessary, please compare with previous year).	
	7.5	Bills awaited, if any. (Please specify the reason for non-receipt). Whether adequate efforts have been made for their receipt.	
	7.6	Whether advances given during the year remain unadjusted without any valid reason. If so, please highlight the same.	
	7.7	Whether any correspondence for balance confirmation with debtors and advances to suppliers and other advances has been initiated. If no, reason thereof.	
	7.8	Whether directions under HO letter No. TFD/HO/FIN/ Acctts./2010-11/2132 dated 29.7.2010 are being complied	
	7.9	Whether any duplicate ledger identified, if any (please specify)	
	7.10	Others (Please Specify)	

8	**Aging of stagnant balances appearing in the books**		
	8.1	Age wise individual break up of amount recoverable from debtors advances to suppliers /staff/others and amount payable. Aging of Outstanding Dr. /Cr. Amount Nature Reason of non -adjustment Exceeding 6 months but less than one year Exceeding one year but less than 2 year Exceeding 2	
	8.2	Please review the cases where the chances of recoveries are remote particularly in case of outstanding debit balance without any change since last 2 year or more such cases shall be highlighted.	
	8.3	Whether there are adequate details available as regard break up of the amount outstanding (e.g., bill wise break up etc.).	
	8.4	Whether the record reflects that the adequate efforts have been made by the branch for recovery.	
	8.5	Whether legal action was warranted. If so, why the same has not been taken.	
	8.6	Balances of parties account recommended by Internal Auditors to be written off (in the format sent by HO vide letter No 972 dated 14/8/08)	
	8.7	Others (please Specify)	
9	**Inter Unit/Head Office Reconciliation (Please give branch wise status) Compliance of HO directives issued vide HO letter No. TFD/HO/FIN/Acctts./ 2009-10 dated 14.10.2009**		
	9.1	Whether these accounts are reconciled upto date. (Please specify the date upto, which the account is reconciled.	
	9.2	Unusual entries not responded by the other unit requiring HO intervention.	
	9.3	Suggestion of the auditors, if any * As per the H.O guidelines monthly statement of accounts need to be sent by Branches/H.O to each other, this needs to be complied with. Further Confirmation/ Reconciliation needs to be carried out on priority basis.	
10	**Income & Expenditure Account**		
	10.1	To review on the high value item of Income & Expenditure, especially controllable expenditure, review of high value transaction and respect reason for as such high value (if necessary, please compare with previous year). Few of the areas are as under.	
	10.2	Expenses Payable	
	10.3	Adequate provision has been created at year-end/annual review.	
	10.4	Whether payment to the Local Advocates engaged in branch offices of TRIFED for handling legal cases is being made in accordance with the rates prescribed by the Board of Directors of TRIFED and applicable to the Counsel (Junior Advocate).	
	10.5	Whether rent for all hired premises has been paid as per approved agreement and rent agreement are renewed on timely basis.	
	10.6	Insurance	

	10.7	Adequacy of insurance cover for 1. Fixed Assets including movable and immovable both. 2. Stock in trade & in transit 3. Cash in Hand & in transit Insurance policy should be comprehensive: This would include in addition to the theft and fire, strike, civil riots, commotion, earthquake, floods and malicious damages etc	
11	**Procurement of Goods/Works/Service**		
	11.1	Whether the procurement of goods (for utilization including consumables/ fixed assets etc) has been made in accordance with the procedures stipulated in the General Financial Rules. In case of non observance of the GFR, details of the transaction to be furnished with deviations noticed.	
	11.2	Whether the procurement of works has been made in accordance with the procedures stipulated in the General Financial Rules. In case of non observance of the GFR, details of the transaction to be furnished with deviations noticed.	
	11.3	Whether the procurement of services has been made in accordance with the procedures stipulated in the General Financial Rules. In case of non observance of the GFR, details of the transaction to be furnished with deviations noticed.	
12	**Retail Marketing activities. (Review & comments along with financial implication)**		
	12.1	Whether the suppliers have been empanelled as per the guidelines of Head Office	
	12.2	Whether purchases made from the empanelled suppliers are as per HO guidelines	
	12.3	Whether procurement is from approved budget of items. If not, whether specific approval from H.O has been taken by the branch.	
	12.4	Whether supporting papers in respect of payment to ultimate beneficiaries towards purchase of stock and other levies & taxes are properly kept in records & accounted for.	
	12.5	Whether the pricing of the products has been done as per the mark-up policy of Head office	
	12.6	Whether stock received is supported by the delivery challan and stock issued is to other outlets /ROs is supported by delivery challans.	
	12.7	Whether the stock register/records are maintained in the format prescribed by HO vide letter No 2301 dated 15/12/09	
	12.8	Is there any physical verification done at the time of receiving goods in case of shortage/damaged good, has the branch lodged a claim with the concerned departments.	
	12.9	Whether adequate comprehensive Insurance cover for stocks has been obtained?	
	12.10	Whether the sales have been checked with the sales invoices & whether the auditor is satisfied with the arithmetical calculations of the invoices. In case stocks are sold below sales price, the same may be highlighted	

	12.11	Whether goods have been sold/ delivered on credit basis. If so, the details should be reported as under: (i) Name of the customer (ii) Value of the good (iii) Date of delivery (iv) Whether contract has been entered (v) Credit period & whether sale is as per the guidelines of Head Office (vi) Discount given & whether the same is as per the guidelines prescribed by HO. (vii) Whether security in terms of BG/ Advance has been taken prior to dispatch of goods. (viii) Whether goods on credit sale is effected to party outside the jurisdiction of RO. If so, whether HO approval has been obtained & the concerned HO has been associated. (ix) Whether the dispatch/ delivery/ sale has been affected through the inventory software. (x) Whether the payments have been received within the contractual period/ time specified. If not, the status of stocks including outstanding payments.	
	12.12	a) Whether customer mailing list is maintained by Branch & whether continuous efforts have been made to update the mailing list. b) Whether the Branch has e-mail addresses of all the parties.	
	12.13	Whether applicable GST has been collected & deposited accurately/in time.	
	12.14	Whether Agreement(s) has/ve been entered into with the consignment agents. & whether the agreement(s) has been approved by HO	
	12.15	Whether the sales realization on consignment sales has been realized within one month of sales or as per the Agreement terms.	
	12.16	Whether participation in the Exhibition/Melas etc have been in accordance with the guidelines of HO & expenses are properly accounted.	
	12.17	Whether Regional Office is following the existing guidelines for all exhibitions participated and organized in terms of ensuring viability of each exhibition and with additional prescribed profit margin plus GST as per existing guideline and sending exhibition report to HO.	
	12.18	Whether the artisans participating in exhibitions participated and organized by the RO are all empanelled and invited through the concerned Regional Office.	
	12.19	Whether proper record for the sales made by the participating empanelled artisans is maintained by the RO for each exhibition.	
	12.20	Whether the Tribal Artisan Mela(s) have been organized as per the guidelines of HO & expenses are properly accounted..	
	12.21	Whether the guidelines in respect of edible items issued by Head Office are being complied.	
	12.22	Whether the inventory management software has been made functional & whether the sales invoice/reports are being generated through the software.	

	12.23	Whether sale of locally sourced items has been made as per the guidelines issued by Head Office.	
	12.24	Whether Bulk sale has been effected as per the guidelines	
	12.25	Whether Registers as per the Head Office guidelines have been maintained at the outlets.	
	12.26	Whether the stock register has been maintained as per the format prescribed by HO vide letter No.2301 dated 15.12.2009	
	12.27	Whether Discount have been offered to the customers as per the discount structure decided and communicated by from time to time by HO & properly accounted. .	
	12.28	Whether proper display of discount signage was exhibited at the counter	
	12.29	Whether sale & purchase expenses have been incurred as per the Head Office guidelines& properly accounted.	
	12.30	Whether Gifts have been given as per the circular issued by Head Office & properly accounted.	
	12.31	Whether Inter Branch Stock Reconciliation is done in compliance of HO directives issued vide HO letter No. TFD/HO/FIN/Acctts./ 2009-10 dated 14.10.2009.	
	12.32	Whether e-commerce sales reconciliation done with all RO's concerned.	
	12.33	Whether any cases identified in which purchase order have been placed after Invoice date	
	12.34	Whether any un-authorized purchase entry noticed	
	12.35	Whether Purchase order have been placed after invoice date (if so, details thereof)	
	12.36	Whether purchases are booked in Purchase Register	
	12.37	Whether Purchase booked in RIS reconciled with Purchase as per tally	
	12.38	Whether any un-authorized sales entry noticed	
	12.39	Whether sales booked in RIS reconciled with sales as per tally	
	12.40	Whether sales are booked in sales Register	
	12.41	Whether discount on sales booked properly	
13	**Review & comments on storage and its procedures.**		
	13.1	Whether the stock has been inspected by the branch officials during the period under audit. If yes, No of times inspected (please give details)	
	13.2	Whether on each inspection, a stock certificate has been prepared/obtained & endorsed by the inspecting official which has been tallied with the books records?	
	13.3	Discrepancies noticed , if any, and its financial impact.	
	13.4	Whether storage conditions were satisfactory	
	13.5	Are there proper arrangements for the safety of the godown	
	13.6	Whether the stocks stored are comprehensively insured. Extent of risk in financial terms if not fully insured.	
	13.7	Are there a separate records maintained to show the damaged/sub-standard/expired goods separately in the godown	
	13.8	Whether adequate efforts have been made for sale of such goods.	
	13.9	Whether fire fighting equipment is placed in the godown and outlets	

	13.10	Whether the entire stock has been entered & processed through inventory software as per the prescribed procedure. If not, details of such stock & reasons thereof.	
14	**Balance confirmation of stocks lying with third party(ies)**		
	14.1	Confirmation for material lying with third party(ies) obtained and whether these are reconciled with the book balances	
	14.2	Condition of the goods lying particularly. Damaged/Sub-standard with the third party.	
	14.3	Age wise stock holding (exceeding one year)	
	14.4	Other (Please Specify)	
15	**Information related to Retail Inventory Software(iRetail)**		
	15.1	Please comment on the status of usage of the Retail Inventory Software	
	15.2	Please comment on status of following a) Points of sale (Billing) b) Update of Purchase c) Update of Stock Transfer In d) Update of Stock Transfer Out	
	15.3	Any other observation.	
16	**MFP Marketing Development activity**		
	16.1	Whether empanelment register has been maintained upto date.	
	16.2	Whether the activities initiated are in accordance with the approved Action Plan and directions issued by HO.	
	16.3	Whether the Agreements have been executed/ implemented with the State Federations/implementing agencies and the execution is in line with the Agreement	
	16.4	Whether the expenses incurred is in accordance with the approved budget under each head of expense.	
	16.5	Whether the branch has maintained separate /individual accounts for the activity i.e under MOU/ MFP marketing Development activity.	
	16.6	Whether RO has maintained documentary evidence of the Project as per guidelines	
	16.7	Random test checking of beneficiaries record vis-à-vis beneficiaries trained	
	16.8	Whether RO has sourced the required tool kits as per guidelines and proper procedures have been followed as per GFR or not.	
	16.9	Whether inspection of Projects has been conducted & reports are available	
	16.10	Whether the project completion reports are available with documentary proof	
	16.11	Whether RO is maintaining separate account of finished product prepared during the training as per guideline	
	16.12	Whether empanelment register has been maintained and upto date.	
	16.13	Whether the branch has maintained separate/ individual accounts for the activities i.e Under MOU or MSP	
	16.14	Whether RO is maintaining separate account of finished products prepared during the training as per the guidelines.	

	16.15	Whether the field level implementing agency has submitted the project completion report with documentary proof, details of various activities undertaken and certified fund utilization certificate as per the agreement executed with RO.	
	16.16	Status of completion report of previous projects.	
17	**Mechanism for Marketing of Minor Forest Produce through MSP and Development of Value Chain for MFP**		
	17.1	Whether RO is maintaining the status of procurement of MFPs by State Procuring Agency.	
	17.2	Whether officials from RO are monitoring the procurements season, procurement and sending their report to Head Office.	
	17.3	Whether activity assigned to RO for establishing Multi Purpose Development Center is being undertaken as per the approval of HO and guidelines.	
	17.4	Whether training on skill upgradation, capacity building and value addition of MFP under MSP scheme is organized as per guidelines issued by HO. Different aspects to be checked as mentioned at point 18.	
	17.5	Whether account for the fund received from HO and utilized under the various activities of the MSP Scheme is maintained separately.	
	17.6	Whether Marketing intelligence gathering & dissemination of information is done regularly by RO.	
	17.7	Whether Advertisement & Publicity of MSP Scheme is done as per the approval and guidelines of HO	
18	**Vocational training/skill Upgradation and capacity building of ST artisans and MFP gatherers.**		
	18.1	Whether the activities initiated are in accordance with the approve Action Plan and directions issued by HO.	
	18.2	Whether the Agreements have been executed with the State Federations/implementing agencies and the execution is in line with the Agreement	
	18.3	Whether the expenses incurred is in accordance with the approved budget	
	18.4	Whether the expenses incurred under the head “stipend to trainees” has been reduced or adjusted with any other head of expense. If yes, details and quantum thereof.	
	18.5	Whether the branch has maintained separate /individual accounts for the activity	
	18.6	Whether RO has maintained documentary evidence of the trainings as per guidelines?	
	18.7	Whether RO has sourced the required tool kits as per guidelines and proper procedures have been followed or not?	
	18.8	Whether inspection of training has been conducted & reports are available?	
19	**Personal Records**		
	19.1	To review and comment upon work allocation to staff.	
	19.2	Suggestion, if any, for better utilization of manpower	

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	19.3	Whether discrepancies are observed in the following: a) Leave Records b) Attendance Records c) Maintenance of personal files. d) Maintenance of Service Book	
	19.4	Updation of the service books (a) Joining Time entry recorded (b) Annual increment recorded (c) Pay fixation recorded (d) Major /Minor penalty recorded (e) Briefcase allotment entry recorded (f) Leaves recorded (g) Super-annuation /retirement etc. entry recorded (h) Pensionary Benefits entry recorded	
	19.5	Advances to Staff (Traveling advances/imprest/medical advances etc.) i. Undue delay in submission of bills. ii. Timely adjustments/late recovery of advances. iii. Abnormal delays in approval of expenses vouchers. iv. Fresh advances disbursed without receipt of claim for earlier advances. v. Unadjusted advances taken for procurement vi. Please state such cases: a) Where head of branch has visited out of his jurisdiction without written approval of H.O. b) Where detailed/satisfactory tour reports have not been submitted along with tour bills. c) Where unspent amount has not been deposited in time.	
		vii. In case of other advances like House building, computer vehicles etc. whether: a) Laid down guidelines have been complied with. b) Installments are being fixed so as to recover principal as well interest amount within stipulated time. c) Monthly deductions are being made properly. viii. Whether claims of CEA and its admissibility is restricted to only two dependent children, if no details thereof. ix. Whether children Education Allowance paid to employee is shown in the salary sheet x. Whether Medical advance has been released in favour of only CGHS hospitals only. If not whether the treatment is required under emergency. xi. Details of outstanding advances & settlement of the same during current audit period.	
20	**Management Information System**		
	20.1	Timely submission of report to head office.	
	20.2	Source of generation of MIS and whether these MIS are based upon the book.	
	20.3	Reasons for Non submission of MIS	

	20.4	Others (Please Specify)	
21	**Information related to IT Infrastructure**		
	21.1	Please comment if the quantity & name of the Hardware and Software purchased is entered & reconciled with Fixed Asset Register duly maintained with the Branch.	
	21.2	Any other observation	
22	**Internal Control systems**		
	22.1	To evaluate the internal control system. Suggestion of the internal auditors to improve/strengthen the Internal Control System.	
23	**Miscellaneous Registers**		
	23.1	Whether following registers are properly maintained at the Branch. i) Issue & Receipts of dak ii) Insurance iii) Telephone/Fax iv) Staff Movement v) TA/DA vi) File register showing file nos. & name vii) Circulars files viii) Tender issue ix) Stationary x) Notice recd from Govt. Deptt.	
24	**Delegation of Power**		
	24.1	Please state cases where delegations have been exceeded in the areas mentioned at Part – II (1 to 23 above).	

PART-IV: VERIFICATION REPORTS

- In this part physical verification of reports from Internal Auditors is desired on the basis of documents /information scrutinized by them during their course of Internal Audit. The list if reports desired from Internal Auditors are indicative below and information desired under such reports are illustrative and not exhaustive.

1	**Physical Verification of Cash in Hand/ Security Papers/Cheque**		
	1.1	Date of Physical Verification	
	1.2	Variation on such verification – (In value/qty)	
	1.3	Whether proper books like cash book/bank book/cheque issue register & register for Security Papers has been maintained.	
	1.4	Whether any stale cheque identified, if any (please specify)	
	1.5	Whether directions under HO letter No. TFD/HO/FIN/Acctts./2010-11/2132 dated 29.7.2010 are being complied	
	1.6	Other (Please Specify)	
2	**Physical Verification of Fixed Assets**		
	2.1	Date of Physical Verification	
	2.2	Variation on such verification – (In value/qty)	

	2.3	Whether proper records register has been maintained for Fixed Assets and Security Papers.	
	2.4	Whether Transfer-In & Transfer – out entry in respect of Assets transferred is booked properly in books of accounts	
	2.5	Whether directions under HO letter No. TFD/HO/FIN/ Acctts./2010-11/2132 dated 29.7.2010 are being complied	
	2.6	Whether identification/ Auction of old unserviceable fixed/movable Assets is being carried out.	
	2.7	Whether any damaged condition Asset identified on which depreciation is claimed (if so, please specify)	
	2.8	Other (Please Specify	
3	**Physical Verification of Stock**		
	3.1	The stocks at all godown/ outlets should be physically verified by the auditors at the end of the year and report of such Physical verification be submitted.	
	3.2	Whether identification and segregation of old/ slow/ non moving, damaged and expired stock has been conducted based on age and condition of stocks as below: (a) Good stocks upto 3 years old (b) Good stock more than 3 years old (c) Damaged (d) Expired – Natural and Food products	
	3.3	Whether classification of damaged stock has been done as: • Damaged but repairable stock. • Damaged and irreparable but saleable stock. • Damaged, irreparable and not saleable stock.	
	3.4	Shortages noticed, if any, during the physical verification in terms of quantity & value.	
	3.5	Expired edible items noticed, if any, during the physical verification in terms of quantity & value.	
	3.6	Damaged items noticed, if any, during the physical verification in terms of quantity & value.	
	3.7	Whether shortages observed have been/could be considered as normal by the branch and whether the internal auditor agrees with the view point of the Branch.	
	3.8	Whether the percentage of damaged, shortages and expired stock are within the prescribed limits for various category of products as per the norms laid in the existing guidelines of Head Office.	
	3.9	Whether documentary evidence on record have been maintained that all efforts have been made by the RO/Shop to dispose of the stock well within the expiry period of the products as per the existing guidelines of Head Office for handling of Natural and Organic Products.	
	3.10	Whether all steps as per the existing guidelines of Head Office for segregation and disposal of old/ slow/ non-moving, damaged and expired stocks have been followed by the RO/Shop for segregation and disposal of old/slow/non-moving, damaged and expired stocks	

	3.11	Whether more detailed investigations required in the storage specially if they are of abnormally high value/percentage.	
	3.12	Age wise stock holding category wise 6-12 months 1-2 years 2-3 years above three years	
	3.13	Whether Stock Transfer In (STI) as per books in reconciling with Stock Transfer In as per RIS	
	3.14	Whether Stock Transfer Out (STO) as per books in reconciling with Stock Transfer Out as per RIS	
	3.15	Others (Please specify	
4	**Due Diligence Report of Top 5 Supplier**		
	4.1	Whether application on the prescribed format is obtained for empanelment of the supplier	
	4.2	Whether a documentary evidence for constitution of the supplier has been obtained.	
	4.3	Whether a justification for empanelment has been documented as per records In case of individual supplier the respective Regional Manager of TRIFED will have to satisfy himself/herself about the status of such individual being a tribal. In case of SHGs and organizations the respective Regional Manager of TRIFED will have to satisfy himself/herself about the genuineness of such group/organization and that the activity of purchasing by TRIFED would benefit tribals. If the concerned RM is satisfied about the genuineness of such supplier and that purchases to be made by TRIFED would benefit tribals and then such tribals/SHGs can be empanelled.	
	4.4	Whether acceptable documentary evidence obtained to satisfy purchasing will benefit tribal beneficiaries	
	4.5	In case of sourcing of products from organizations working with the majority of tribals, then items can be sourced from such organizations. In case of sourcing of products from organizations working with tribals but not with majority of tribals, items can be sourced in the proportion of the tribals" contribution to the total turnover of the respective organisation or only those items can be sourced which are made by tribals. Whether proportion of Tribal contribution has been documented and proportion of tribal contribution declared as per application.	

	4.6	Whether basic documents required for registration of supplier have been obtained. Certified copies of the Documents to be submitted by the Agency alongwith the application. a) Society Registration Certificate/ Memorandum of Articles of Association and b) Other relevant Registration Certificate Trust Deed along with the latest filled return. c) Annual report of the organization for the last three years d) Annual Accounts duly audited by the Chartered Accountant or any other Statutory authority of the organization for the last three years e) Income Tax Registration and Exemption Certificate if any f) List of Board/Governing Body members with Contact details and occupation g) Resolution of Governing Body / Board of the Agency with regard to submission of application for empanelment of their Agency with TRIFED. h) Undertaking from the implementing agency as per enclosed format.	
	4.7	Whether information on projects carried out/ programmes organized in the last three years has been obtained. Detailed sheet for each Project may be attached giving information on the following apart from any other information which may be considered essential a. Name & Objective of the Project (with details of craft/ MFP commodity) b. The period of execution of the Project. c. Geographical location of the Project. d. Details of beneficiaries. e. Deliverables required. f. Actual achievements. g. Outcome of the Project. h. Basis of evaluation of the outcome. i. Current Status.	
	4.8	Whether full details on the fixed & current assets available with the Organisation obtained	
	4.9	Whether details of infrastructural facilities available with the organization obtained	
	4.10	Whether details of manpower availability with qualifications & experience obtained	
	4.11	Whether visit report of RO officials obtained before empanelment or at any time after empanelment.	
	4.12	Whether supplier is registered with GST. In case not registered, whether special approval obtained	
	4.13	Whether there is a system to monitor that suppliers not registered under GST do not supply material exceeding a threshold	

	4.14	Whether suppliers is sharing any documentary evidence for payments done to artisans by the supplier	
	4.15	Whether report should be provided as per Annexure-B-6	
5	**Report on Balance of parties under litigation**		
	5.1	The said report should be provided as per format annexed at Annexure-B-4	
6	**Report on Outstanding Balances of parties**		
	6.1	The said report shall be provided in the format annexed at Annexure-B-5	

PART-V: Independent Suggestion/Comments of Internal Auditors

In this part Independent Suggestion/Comments of Internal Auditors is invited based upon the Internal Audit conducted by them.

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Annexure-B1

TRIFED: Regional Office

PHYSICAL VERIFICATION REPORT FOR THE FY- ………….

Product Category: Painting/ Gifts & Assortments/ Cane & Bamboo/ Metal/ Pottery/ Jewellery/Textile/ Organic

S.NO.	NAME OF THE ITEM	RETAIL CODE	CODE NO.	qty	C.PRICE	MRP (INCLUSIVE OF VAT)	VALUE	Age Wise Analysis of Stocks (qty & value)										Condition of stocks as per Physically Verified						Shortage/Excess stocks				Remarks
								0-6 MONTHS		6MTH-1YR		1-2 YR		2-3 YR		ABOVE 3 YRS		Good		Damaged /Broken Repairable		EXPIRED		QTY		VALUE		
								QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	SHORT	EXCESS	SHORT	EXCESS	
																											0	
	TOTAL			**Nos.**			**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Accountant/ Sr.Accountant/ AM (Fin.)   Dealing Officer   Godown incharge   Regional Manager   Certify by the Internal Auditor

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Summary

S. NO.	CATEGORY	QTY as per RIS	BOOK VALUE	Age Wise Analysis of Stocks (qty & value)										Condition of stocks (qty & value)										Total Shortage		Total Excess		Remarks
				0-6 MONTHS		6MTH-1YR		1-2 YR		2-3 YR		ABOVE 3 YRS		Good		Damaged /Repairable		Damaged /Unrepairable				EXPIRED ITEMS						
																		Saleble		Not Saleble								
				QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	QTY	value	Qty	Value	Qty	Value	
1	ORGANIC																											
2	CANE & BAMBOO																											
3	STONE & POTTERY																											
4	G&A																											
5	METALS																											
6	JEWELLRY																											
7	PAINTING																											
8	TEXTILES																											
	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Accountant/ Sr.Accountant/ AM (Fin.)	Dealing Officer	Godown incharge	Regional Manager	Certify by the Internal Auditor

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Annexure- B2

TRIFED RO ....

Shortage Analysis as per Norms of TRIFED as per H. O. letter No. 619 dtd 6-3-2012 (for the FY-..........)

(Value in Rs.as per PP)

Sl. No.	Name of the Outlet/Godown & Exhibition	Book Value as on	Physical Value as on				Opening Stock as on.......	Purchases during the year......	Stock IN (Value of stocks taken for sale through outlets and exhibitions)	Volume of Stocks	Excess Value	Shortage Value	Net Shortage	% of Shortage	Shortage Allowed as per norms %	Expired Stock Value	% of Expired Stock	Expiry Allowed as per norms %	Broken Unrepairable /Damage (Not Saleble) Value	% of Broken	Broken Allowed as per norms %	Remarks
			Good	Broken /Repairable	Broken/ Unrepaireble (Saleble)	Total Value of Closing Stock																
(A) OUTLET/GODOWN																						
1	OFFICE GODOWN																					
(i)	ORGANIC & NATURAL FOOD																					
(ii)	CANE & BAMBOO																					
(ii)	STONE & POTTERY																					
(iv)	GIFT & ASSORTMENT																					
(v)	METAL & IRON																					
(vi)	TRIBAL JEWELLARY																					
(vii)	TRIBAL PAINTING																					
(viii)	TEXTILE																					
	Sub Total	-	-	-	-	-	-	-	-	-	-	-	-									
2	TRIBES INDIA																					
(i)	ORGANIC & NATURAL FOOD																					
(ii)	CANE & BAMBOO																					
(ii)	STONE & POTTERY																					
(iv)	GIFT & ASSORTMENT																					
(v)	METAL & IRON																					
(vi)	TRIBAL JEWELLARY																					
(vii)	TRIBAL PAINTING																					
(viii)	TEXTILE																					

Sub Total		-	-	-	-	-	-	-	-	-	-	-	-									
3	**TRIBES INDIA ....**																					
(i)	**ORGANIC & NATURAL FOOD**																					
(ii)	**CANE & BAMBOO**																					
(ii)	**STONE & POTTERY**																					
(iv)	**GIFT & ASSORTMENT**																					
(v)	**METAL & IRON**																					
(vi)	**TRIBAL JEWELLARY**																					
(vii)	**TRIBAL PAINTING**																					
(viii)	**TEXTILE**																					
Sub Total		-	-	-	-	-	-		-	-	-	-	-									
4	**TRIBES INDIA ....**																					
(i)	**ORGANIC & NATURAL FOOD**																					
(ii)	**CANE & BAMBOO**																					
(ii)	**STONE & POTTERY**																					
(iv)	**GIFT & ASSORTMENT**																					
(v)	**METAL & IRON**																					
(vi)	**TRIBAL JEWELLARY**																					
(vii)	**TRIBAL PAINTING**																					
(viii)	**TEXTILE**																					
Sub Total		-	-	-	-	-	-	-	-	-	-	-	-									
5	**TRIBES INDIA ....**									-												
(i)	**ORGANIC & NATURAL FOOD**																					
(ii)	**CANE & BAMBOO**																					
(ii)	**STONE & POTTERY**																					
(iv)	**GIFT & ASSORTMENT**																					
(v)	**METAL & IRON**																					
(vi)	**TRIBAL JEWELLARY**																					
(vii)	**TRIBAL PAINTING**																					

(viii)	TEXTILE																					
Sub Total		-	-	-	-	-	-	-	-	-	-	-	-									
6	TRIBES INDIA									-												
(i)	ORGANIC & NATURAL FOOD																					
(ii)	CANE & BAMBOO																					
(ii)	STONE & POTTERY																					
(iv)	GIFT & ASSORTMENT																					
(v)	METAL & IRON																					
(vi)	TRIBAL JEWELLARY																					
(vii)	TRIBAL PAINTING																					
(viii)	TEXTILE																					
Sub Total		-	-	-	-	-	-	-	-	-	-	-	-									
										-												
(B) FRANCHISES & CONSIGNMENT						-																
1	....																					
(i)	ORGANIC & NATURAL FOOD																					
(ii)	CANE & BAMBOO																					
(ii)	STONE & POTTERY																					
(iv)	GIFT & ASSORTMENT																					
(v)	METAL & IRON																					
(vi)	TRIBAL JEWELLARY																					
(vii)	TRIBAL PAINTING																					
(viii)	TEXTILE																					
Sub Total		-	-	-	-	-	-	-	-	-	-	-	-									
2	....									-												
(i)	ORGANIC & NATURAL FOOD																					
(ii)	CANE & BAMBOO																					
(ii)	STONE & POTTERY																					
(iv)	GIFT & ASSORTMENT																					

(v)	METAL & IRON																					
(vi)	TRIBAL JEWELLARY																					
(vii)	TRIBAL PAINTING																					
(viii)	TEXTILE																					
	Sub Total	-	-	-	-	-	-	-	-	-	-	-	-									
3	....																					
(i)	ORGANIC & NATURAL FOOD																					
(ii)	CANE & BAMBOO																					
(ii)	STONE & POTTERY																					
(iv)	GIFT & ASSORTMENT																					
(v)	METAL & IRON																					
(vi)	TRIBAL JEWELLARY																					
(vii)	TRIBAL PAINTING																					
(viii)	TEXTILE																					
	Sub Total	-	-	-	-	-	-	-	-	-	-	-	-									
4	....									-												
(i)	ORGANIC & NATURAL FOOD																					
(ii)	CANE & BAMBOO																					
(ii)	STONE & POTTERY																					
(iv)	GIFT & ASSORTMENT																					
(v)	METAL & IRON																					
(vi)	TRIBAL JEWELLARY																					
(vii)	TRIBAL PAINTING																					
(viii)	TEXTILE																					
	Sub Total																					
	TOTAL VALUE	-	-	-	-	-	-	-	-	-	-	-	-	-								

Date:
Place:
....

Store Incharge/MIS Officer   Acct/ Sr. Acct   Regional Manager   Certified by Internal Auditor

Annexure - B3

TRIFED REGIONAL OFFICE

PHYSICAL VERIFICATION OF FIXED ASSETS AS ON …………….

S.No.	Name of Assets	Details	QTY	Gross Block	REG. Pg. No.	W.D.V	Identification No.	location	condition	NEW LOCATION	NEW CONDITION
(A) FURNITURE & FIXTURES											
(1) FURNITURE											
(II)	**CHAIR**										
(III) TABLE											
(IV) JEWELLERY BOX											
(V) STEEL RACK											
(VI)	**TRUNK**										
(VII) FIXTURES & FITTINGS											
(VIII) DUMMY											
(IX) FAN											
(X) TRIAL ROOM											
(XI)Battery Cabinet											
(XII) JEWELLERY STAND											
(XIII) STAND											

(XIV)GAJEEBO											
(XV) WOODEN RACK											
(XVI) COUNTER											
		TOTAL									
(B) OFFICE VEHICLE											
		TOTAL									
(C) Plant & Machinery											
(I) AIR CONDITION											
		TOTAL									
(II) Refregerator											
		TOTAL									
(III) Heat Converter											
		TOTAL									
(IV) Heat Radiator											
		Total									
(V) Emergency Light											
		TOTAL									
(VI) Mobile Set											
		TOTAL									
(VII) FAX Machine											
		TOTAL									
(VIII) Voltage Transformer											
		TOTAL									
(IX) Camera											
		TOTAL									
(X) Water Purifier											
		TOTAL									

(XI) RO System											
		TOTAL									
(XII) Water Heater											
		TOTAL									
(XIII) Weighing Scale											
		TOTAL									
(XIV) Cooler											
		TOTAL									
(XV) Briefcase											
		TOTAL									
(XVI) Inverter											
		TOTAL									
(XVII) Fire Extinguisher											
(XVIII) Heat Pillor		**TOTAL**									
(XIX) Water Cooler Dispenser											
		TOTAL									
(XX) CCTV SET											
		TOTAL									
(XXI) LED TV											
		TOTAL									
(D) Computer											
		TOTAL									
(II) PRINTER											
		TOTA									
(IV) SCANNER											
		TOTAL									
(V) EXTERNAL HARD DISK											
		TOTAL									
(VI) UPS											
		TOTAL									
(VII) Battery Systems											

		TOTAL									
		TOTAL									
(E) Intangible Assets											
		TOTAL									
		TOTAL FIXED ASSETS									

Admn. Dep. **Sr. Accountant** **Regional Manager**

ट्राईफेड
TRIFED

Annexure-B4

TRIFED RO………….

REPORTING FORMAT

Balances of Parties under Litigation for the period ending on ………………….

S. No.	Name of the Party	Balance as per books	Amount of provision made	Status of legal proceedings and documentation evidence to be enclosed	Action taken by concerned RM for Recovery including Recovery & Enforcement Officer designated by HO

Annexure-B5

TRIFED RO………….

REPORTING FORMAT

Other Parties Balances for the period ending on …………………..

S. No	Name of the Party	Balance as per books	Amount of provision made	Date & year of occurrence	Nature of transaction & Quantum of transaction	Reason for outstanding	Action taken by concerned RMs for Recovery	Recommendation of Internal Auditors with bases of recommendations	Timelines for action

ट्राईफेड
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Annexure B-6

Information for Empanelment of suppliers

Supplier Name:

Star Rating:

No. of Family associated:

Purchases made by Regional Office………….from 01.04.2019 to 31.03.2020 of Rs. …………….

Serial no.	**Name of the supplier**	**Particulars**	**Comments of auditors** **Yes/No**	**Remarks of auditor**
1.	M/s ………..	Whether application on the prescribed format is obtained for empanelment of the supplier.	Yes/No	
2.	M/s ………	Whether documentary evidence for constitution of the supplier has been obtained.	Yes/No	
3.	M/s …………..	Whether a justification for empanelment has been documented as per records In case of individual supplier, the respective Regional Manager of TRIFED will have to satisfy himself/herself about the status of such individual being a tribal. In case of SHGs and organizations the respective Regional Manager of TRIFED will have to satisfy himself/herself about the genuineness of such group/organization and that the activity of purchasing by TRIFED would benefit tribals. If the concerned RM is satisfied about the genuineness of such supplier and that purchases to be made by TRIFED would benefit tribals and then such tribals/SHGs can be empanelled.	Yes/No	
4.	M/s ……..	Whether acceptable documentary evidence obtained to satisfy purchasing will benefit tribal beneficiaries	Yes/No	
5.	M/s ………..	In case of sourcing of products from organizations working with the majority of tribals, then items can be sourced from such organizations. In case of sourcing of products from organizations working with tribals but not with majority of tribals, items can be sourced in the proportion of the tribals" contribution to the total turnover of the	Yes/No	

		respective organisation or only those items can be sourced which are made by tribals. Whether proportion of Tribal contribution has been documented and proportion of tribal contrubtion declared as per application.		
6.	M/s	Whether basic documents required for registration of supplier have been obtained. Certified copies of the Documents to be submitted by the Agency alongwith the application. i) Society Registration Certificate/ Memorandum of Articles of Association and j) other relevant Registration Certificate Trust Deed along with the latest filled return. k) Annual report of the organization for the last three years l) Annual Accounts duly audited by the Chartered Accountant or any other Statutory authority of the organization for the last three years m) Income Tax Registration and Exemption Certificate if any n) List of Board/Governing Body members with Contact details and occupation o) Resolution of Governing Body / Board of the Agency with regard to submission of application for empanelment of their Agency with TRIFED. p) Undertaking from the implementing agency as per enclosed format.	Yes/No	
7.	M/s	Whether information on projects carried out/ programmes organized in the last three years has been obtained. Detailed sheet for each Project may be attached giving information on the following apart from any other information which may be considered essential j. Name & Objective of the Project (with details of craft/ MFP commodity) k. The period of execution of the Project. l. Geographical location of the Project. m. Details of beneficiaries. n. Deliverables required. o. Actual achievements. p. Outcome of the Project. q. Basis of evaluation of the outcome. r. Current Status.	Yes/No	

8.	M/s ………	Whether full details on the fixed & current assets available with the Organisation obtained	Yes/No	
9	M/s …………	Whether details of infrastructural facilities available with the organization obtained	Yes/No	
10	M/s ………..	Whether details of manpower availability with qualifications & experience obtained	Yes/No	
11	M/s …………	Whether visit report of RO officials obtained before empanelment or at any time after empanelment.	Yes/No	
12	M/s …………..	Whether supplier is registered with GST. In case not registered, whether special approval obtained.	Yes/No	
13	M/s ……….	Whether there is a system to monitor that suppliers not registered under GST do not supply material exceeding a threshold.	Yes/No	
14	M/s ………..	Whether suppliers is sharing any documentary evidence for payments done to artisans by the supplier	Yes/No	

Annexure-C

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 **(i)** No. of Partners: **(ii)** No. of FCA's apart from Partners: **(iii)** No. of ACA's apart from Partners: **(iv)** No. of Paid CA's who are non-FCA/non-ACA: **(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, Internal or Autonomous Body? If yes, please specify no. of clients. **(i)** No. of Internal/concurrent audit assignments of Government departments/Externally Aided Govt. Projects undertaken: **(ii)** No. of Internal Audit Assignments of Government Departments/Externally Aided Govt. Projects undertaken: **(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.

TRIFED

Annexure- D

Evaluation Criteria for Short listing:

(i) The method of Selection for internal auditors will be on the basis of Quality-cum-cost Based Selection (QCBS), the technical proposals will be allotted a weight age of 80% (Eighty percent) while the financial proposals will be allotted a weight age of 20% (Twenty 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 asH-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_{high} = the Technical Score achieved by the Bid that was scored best among all responsive Bids

X = weight age for the Price as specified

C_{low} = 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

<table>
<tr><th colspan="4">Technical Evaluation Matrix for Short listing</th></tr>
<tr><th>S. No.</th><th>Particulars</th><th>Details of the Audit Firm</th><th>Marks</th></tr>
<tr><td>1.</td><td>Brief Profile of the Firm [Mandatory Requirement: Firm Constitution Certificate issued by ICAI as on the date of EoI]</td><td>(i) Name of Audit Firm:
(ii) Address of H.O:
(iii) Address of Branch
(iv) Contact Nos.:
(v) PAN of Firm.:
(vi) GST No. of Firm.:
(vii) Date of Incorporation of Firm.:
(viii) Firm Registration No. [FRN] with ICAI. :</td><td>NA</td></tr>
<tr><td>2.</td><td>Firm Empanelment with O/o CAG and O/o CRCS for the FY 2023-24</td><td>Empanelment No.
Letter reference no…</td><td>NA</td></tr>
<tr><td>3.</td><td>Status of the Firm (Mandatory Requirement copy of the firm constitution certificate of ICAI as on the date of EOI)

<u>Criteria for Marks Allocation</u>

<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></table></td><td>(i) No. of Partners:
(ii) No. of FCA's apart from Partners:
(iii) No. of ACA's apart from Partners:
(iv) No. of Paid CA's who are non-FCA/non-ACA:
(v) No. of Audit/Article Assistants:</td><td>20</td></tr>
</table>

<table>
<tr>
<td></td>
<td>
<table>
<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>
</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>
Experience in Internal/Concurrent/Statutory Audit Assignments

<u>Criteria for Marks Allocation</u>

<table>
<tr><th>Case</th><th>Condition</th><th>Marks</th></tr>
<tr><td>No. of Statutory/ 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 Internal 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>
</td>
<td>
(i) No. of Statutory/Concurrent audit assignments of Government departments/Externally Aided Govt. Projects undertaken/ organizations governed by MSCS Act:
(ii) No. of Internal Audit Assignments of Government Departments/Externally Aided Govt. Projects undertaken/ organizations governed by MSCS Act:
(iii) No. of Other Internal/Concurrent Audit assignments of Banks/PSUs/Private Sectors undertaken/ organizations governed by MSCS Act:
</td>
<td>25</td>
</tr>
</table>

<table>
<tr><td>5.</td><td>Association of Partnership

Criteria for Marks Allocation:
(i) 1 Mark for each completed year of partnership subject to a maximum of 25 marks for above 25 years of partnership
(ii) The marks should be allotted from the year since when the firm has been continuing as a partnership firm.</td><td>No. of yrs. Of Partnership:</td><td>25</td></tr>
<tr><td>6.</td><td>Average Annual Turnover (AAT) of the firm during the last three financial years (in lakhs) i.e. FY 2020-21, 2021-22& 2022-23

<u>Criteria for Marks Allocation</u>

<table><tr><th>Average Annual Turnover (AAT)</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></td><td>Average Annual Turnover (AAT) of the firm
(i) FY 2020-21:
(ii) FY 2021-22:
(iii) FY 2022-23:
(iv) Average Annual Turnover:</td><td>6.5</td></tr>
<tr><td>7.</td><td>Average Annual Net Profit of the firm during the last three financial years (in lakhs) i.e. FY 2020-21, 2021 -22& 2022-23

<u>Criteria for Marks Allocation</u>

<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></td><td>Average Annual Net Profit of the firm
(i) FY 2020-21:
(ii) FY 2021-22:
(iii) FY 2022-23:
(iv) Average Annual Net Profit:</td><td>6.5</td></tr>
<tr><td>8</td><td>The committee as decided will also evaluate on aspects on morality, conduct, appreciations, track record, client record etc.</td><td>All relevant documents like Testimonials, Certificates, Letter of Appreciation from Competent Authority, etc. to be submitted by bidders.</td><td>17</td></tr>
<tr><td colspan="3">Total</td><td>100</td></tr>
</table>

Since the method of Selection for Internal Auditors will be on the basis of Quality-cum-cost Based Selection (QCBS), the technical proposals will be allotted a weight age of 80% (Eighty percent) while the financial proposals will be allotted a weight age of 20% (Twenty percent) in order to arrive at a composite score which means maximum 80 marks (100 x 80%) 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.**