


Expression of Interest
For
APPOINTMENT OF STATUTORY AUDITOR FOR
FINANCIAL YEAR 2023-24



Issued By:
MD, Chhattisgarh Minor Forest Produce Cooperative
Federation Limited, Van Dhan Bhawan, Nava
Raipur, Atal Nagar, Chhattisgarh

Press Note



**Chhattisgarh State Minor Forest Produce (T&D)
Co-operative Federation Limited**
"Van Dhan Bhawan", Sector - 24, Nava Raipur Atal Nagar
Tel.: 0771-2513100-110, E-mail: mfpfed.cg@nic.in, Website: www.cgmfpfed.org

No./MFP/Fed/Audit/2023/I, Raipur, Dated: 02-08-2023

Expression of Interest for Appointment of Statutory Auditor for Financial Year 2023-24

Proposals are invited from Chartered Accountant Firm having Head / Branch Office in Raipur District and are empaneled with Registrar Co-operative Societies Chhattisgarh for Statutory Audit under Chhattisgarh Co-operative Act, 1960, for the Financial Year 2023-24

Bids can be submitted on the dates mentioned in table below till 3:00 PM and the tenders will be opened online from 3:15 PM on the mentioned in table below.

Bid Round	Date from which EOI can be downloaded from website	Last Date of Submission of Tender	Date of Opening of Technical Bid
First	03.08.2023	17.08.2023	17.08.2023
Second	21.08.2023	28.08.2023	28.08.2023
Third	05.09.2023	08.09.2023	08.09.2023

The eligibility criteria, terms and conditions and other details are set out in the EOI document which can be downloaded from the website www.cgmfpfed.org. Modification / Amendment / Corrigendum to the Tender document, if any, shall be uploaded on the website only.

Managing Director

Important Dates

1.	Last Date of Submission of Bid	17-08.2023 by 3:00 Pm
32.	Date of Opening of Technical Bid	17.08.2023 by 3:15 Pm

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DISCLAIMER

The information contained in this Request for Proposal document ("**EOI**") or subsequently provided to Bidders, whether verbally or in documentary or any other form by or on behalf of the **Federation** or any of their employees or advisers, is provided to Bidders on the terms and conditions set out in this EOI and such other terms and conditions subject to which such information is provided.

This EOI is not an agreement and is neither an offer nor invitation by the Chhattisgarh State Minor Forest Produce Cooperative Federation Limited, Van Dhan Bhawan, Nava Raipur, Atal Nagar, to the prospective Bidders or any other person. The purpose of this EOI is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this EOI. This EOI includes statements, which reflect various assumptions and assessments arrived at by the Federation in relation to the Project. Such assumptions, assessments and statements do not purport to contain all the information that each Bidder may require. This EOI may not be appropriate for all persons, and it is not possible for the Federation, its employees, or advisers to consider the objectives, technical expertise and particular needs of each party who reads or uses this EOI. The assumptions, assessments, statements, and information contained in this EOI, may not be complete, accurate, adequate, or correct. Each Bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this EOI and obtain independent advice from appropriate sources.

Information provided in this EOI to the Bidders is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Federation accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

The Federation, its employees and advisers make no representation or warranty and shall have no liability to any person including any Bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this EOI or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the EOI and any assessment, assumption, statement or information contained therein or deemed to form part of this EOI or arising in any way in this Selection Process.

The Federation also accepts no liability of any nature whether resulting from negligence or otherwise, however caused arising from reliance of any Bidder upon the statements contained in this EOI. The Federation may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this EOI.

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The issue of this EOI does not imply that the Federation is bound to select Bidder or to appoint the Selected Bidder, as the case may be, for the Project and the Federation reserves the right to reject all or any of the Proposals without assigning any reasons whatsoever.

The Bidder shall bear all its costs associated with or relating to the preparation and submission of its Proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Federation, or any other costs incurred in connection with or relating to its Proposal. All such costs and expenses will remain with the Bidder and the Federation shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by Bidder in preparation or submission of the Proposal, regardless of the conduct or outcome of the Bidding Process.

IMPORTANT INFORMATION

1.	Name of the project	APPOINTMENT OF STATUTORY AUDITOR FOR FINANCIAL YEAR 2023-24
2.	EOI issued by	Managing Director, Chhattisgarh State Minor Forest Produce (Trading and Development) Co-operative Federation Limited
3.	Date of issue of EOI	02.08.2023
4.	Queries and Clarification	The Bidder may send their queries (if any) to Federation through email @ mfpfed.cg@nic.in and cgmfpfed.vandhan@gmail.com within one week from the date of issue of EOI in the format as per clause 4.2 of the EOI
5.	Period of Contract	One (01) year from the date of signing of Contract/ Agreement with provision of extension of another One year, subject to satisfactory performance by the Statutory Auditor and as decided by Federation
6.	Cost of EOI Documents	INR. 2000.00 (Two Thousand Five Hundred) in form of DD drawn in the favour of “ Managing Director, Chhattisgarh State Minor Forest Produce Co-operative Federation Limited ”
7.	Last date and time of Submission of bid	17.08.2023 by 3:00 Pm
8.	Opening of Technical Bid	17.08.2023 by 3:15 Pm
9.	Opening of Financial Bid	Time & Date will be intimated later
10.	Selection Method	Least Cost Based Selection (L1)
11.	Place of obtaining EOI Documents	The tender can be downloaded from website of CGMFPFED Website URL: https://www.cgmfpfed.org/

SECTION 1- BACKGROUND AND OBJECTIVE

1. Background

Chhattisgarh State Minor Forest Produce (Trading and Development) Co-operative Federation Limited, Raipur (here in after called Federation) is incorporated under Chhattisgarh co-operative Act, 1960 with reg. no. 225. Federation is appointed as agent by State Government for collection and marketing of minor forest produces (here in after called MFP's) and object of Federation is ensuring socio-economic development of tribal and forest dwellers.

Federation is an Apex organization with three tier co-operative structure comprising of a state level Apex body (i.e., Federation), 31 District Unions and 916 Primary M.F.P Co-operative Societies.

Federation through District Unions and Primary Society fulfils the responsibility of agent. All Societies having own statutory status by virtue of provision of Chhattisgarh co-operative Act, 1960, having own members, managing committee and separate books of accounts. Collection of all MFP's are executed at primary society level, storage and sale of all MFP's are concluded at District Union level. Marketing of MFP's are done by Federation through online tender / auction. The total income earned, and expenses incurred at all 3 levels are incorporated at Federation level to prepare its financial statements.

Estimated sale value for financial year 2023-24 is Rs. 1000 cr. \pm 20% with total number of vouchers around 7000 \pm 10% at Federation.

For more details, please visit our website: www.cgmfpfed.org

2. Objectives:

The objective of statutory audit of Federation is to comply with the provisions of Chhattisgarh Co-operative Act, 1960 and audit by an external independent agency is to ensure through the auditor's professional opinion on the financial position of the Federation.

SECTION 2- SCOPE OF WORK AND GENERAL CONDITIONS OF CONTRACT

2. Scope of Work and General Conditions Contract

2.1 Scope of Work:

- 2.1.1. The Audit will be carried out in accordance with the provision of **Chhattisgarh Co-operative Act, 1960**, Rules there under, notifications, circular, guidance etc. issued by the Registrar, Generally Accepted Auditing principles and will include tests and controls, as the auditors feel necessary under the circumstances with 100% vouching.
- 2.1.2 The Statutory Auditor will have to carry out Audit at State Level as well as Mart Level by deploying its team/employees at these locations for accomplishing the task. The Marts are established at the six Forest headquarters in the State, namely, Raipur, Bilaspur, Durg, Kanker, Jagdalpur and Sarguja.

2.2 Audit Report:

After completion of the assignment, the Auditors will submit the Audit Report as per the provision of Chhattisgarh Co-operative Act / Rules there under / notification / circulars etc., issued by Registrar for reporting. During the course of audit if any financial irregularity, fraudulent payment found which is / are made against the provisions of Co-operative Act / Rules there under, by-law of the Federation, order of Registrar etc. by the auditor in that case special audit report quantifying the amount of loss to Federation to be given by Auditor along with the above report without any additional fee.

2.3 Reporting and Timelines:

- 2.3.1 The CA firm have to submit the audit report as per Chhattisgarh Cooperative Act, 1960 , and rules their under only
- 2.3.2 No other expenses TA / DA etc. will be separately paid / reimburse to the selected firm,
- 2.3.3 Payment of Audit Fee /Professional Fee will be made only after satisfactory and timely completion of audit and submission of Report.
- 2.3.4 For above assignment minimum Audit Fee is Rs. 30,000/-. Fees quoted by CA firm should not be less than the minimum Audit Fee mentioned above. Financial Bids of bidders quoting lower than the minimum audit fee mentioned above shall be summarily rejected /disqualified.
- 2.3.5 The Audit Report should be submitted within timelines as decided by CGMFPFED regarding which letter will be provided/issued separately by CGMFPFED after issuance of work order.
- 2.3.6 The Audit Report along with all the annexure, statements, certificates and Bank Reconciliation must be submitted in 5 hard copies.

SECTION 3- MINIMUM ELIGIBILITY CRITERIA

3 Minimum Eligibility Criteria

- a) The CA Firm must be empaneled with Registrar Co-operative Societies Chhattisgarh, Raipur (Without which the application of the firm would not be considered), for audit of financial year 2023-24 and having Head / Branch office in Raipur District as per ICAI constitution certificate (Attach Certificate), and
- b) The applicant Firm must have minimum 5 years of work experience, and
- c) The applicant Firms average Annual Net Receipts from Chartered Accountant related work must be minimum 50 Lacs in last 3 financial years, and
- d) The applicant Firm must have experience of minimum 2 Statutory Audit in hand or completed work with / undertaken in any Government Department / Government owned or controlled undertakings (e.g., Co-operative societies, Companies, etc.,) / PSU's having minimum net sale value / receipts of Rs. 300 crores per year per organization in last 5 financial years (FY 2017-18 to 2021-22).

Any CA firm not qualifying above minimum criteria's need not to apply as their proposal shall be summarily rejected.

SECTION 4- INSTRUCTION TO THE BIDDERS

I. Instruction to the Bidders

4.1 General

1. While every effort has been made to provide comprehensive and accurate background Information and requirements and specifications, Bidder must form their own conclusions about the operation, maintenance, management requirements. Bidders and recipients of this EOI may wish to consult their own legal advisers in relation to this EOI.
2. All information supplied by Bidder may be treated as contractually binding on the Bidder, on successful award of the assignment by the Federation on the basis of this EOI.
3. No commitment of any kind, contractual or otherwise shall exist unless and until a formal written contract has been executed by or on behalf of the Federation. Any notification of preferred Bidder status by Federation shall not give rise to any enforceable rights by The Bidder. Federation may cancel this EOI at any time, prior to being executed, by or on behalf of Federation.
4. This EOI supersedes and replaces any previous public documentation & communications, and Bidder should place no reliance on such communications.
5. The Federation intends to adopt Least Cost Based Selection (L1) bidding process for **“Appointment of Statutory Auditor for Financial Year 2023-24”**
6. The proposal will be evaluated on the basis of the evaluation criteria set out in the EOI document.
7. Federation with its own initiative or in response to clarifications, requested by any Bidder, modify the EOI document, by issuance of addenda / amendment / corrigendum, by uploading the same in its website.
8. The proposal shall remain valid for a period of 180 days from the date of the opening of EOI (Proposal Validity Period). Federation reserves the right to reject any proposal, which does not meet this requirement.
9. Each Bidder shall submit maximum of one (1) proposal for the assignment, in response to this EOI document. Any Bidder who submits more than one proposal for the assignment shall be disqualified.

4.2 Queries & Clarifications

1. The Bidder may send their queries (if any) to Federation through email @ mfpfed.cg@nic.in and cgmfpfed.vandhan@gmail.com within one week from the date of issue of EOI
2. The queries should necessarily be submitted in the format mentioned below

Ref: EOI Notification no <xxx> dated <dd/mm/yy>

Name of The Bidder<<.....>>

Contact Number and Address of The Bidder - <<.....>>

S.No.	Section Number	Page Number	EOI clause	Query	Remark

4.3 EOI Processing Fees

The Bidder needs to pay **INR 2000 for document processing** through Demand Draft payable to:

The Managing Director

CHHATTISGARH STATE MINOR FOREST PRODUCE CO-OP.

FEDERATION LIMITED.

Vandhan Bhawan

Sector 24, Atal Nagar, Nava Raipur, Chhattisgarh.

Payable at Raipur, Chhattisgarh.

The demand draft of Rs 2000/ should be submitted along with the bid.

4.4 Authentication of Bids

A Proposal should be accompanied by a power-of-attorney in the name of the signatory of the Proposal as per **Annexure 4** mentioned in this EOI.

4.5 Submission of Proposal

The Bidder shall be responsible for all costs incurred in connection with participation in the EOI process, including, but not limited to, costs incurred in conduct of informative and other diligence activities, participation in meetings/discussions/presentations, preparation of proposal, in providing any additional information required by Federation to facilitate the evaluation process, and in negotiating a definitive contract or all such activities related to the bid process. Federation will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

4.6 Details of Submissions

(i) Part I Submission

- a. Covering letter in the format set out in **Annexure-1**.
- b. General information about the bidder in the format set out in **Annexure-2**.
- c. Power of Attorney as per **Annexure-3**, authorizing the signatory of the Proposal to submit the proposal.
- d. Technical Proposal comprising

Technical submission as per **Annexure-4, Annexure – 5, Annexure – 6 and Annexure-7** including relevant supporting documents.

- I. Copy of the PAN Card of the CA firm
- II. Copy of the GST Registration Certificate of the CA firm
- III. Firm constitution certificate downloaded from ICAI's website indicating year of establishment, number of partners. Etc.,
- IV. Audited Financial statements in support of annual net receipts of the firm for last 3 financial years (i.e., FY 2019-20, FY 2020-21, FY 2021-22)
- V. Work order for statutory audit of any Government department/ Government owned or controlled undertakings (e.g., Co-operative societies, Companies etc.,) / PSU's in hand with / undertaken by the firm having minimum net sale value / receipts of Rs. 300 Crores in last 5 financial years,
- VI. Undertaking to be furnished by the Firm as per Annexure-8.
- VII. All the relevant documents in support of eligibility criteria as per Section 3 and

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Clause 5.3 of Section 5 of the EOI are required to be submitted

- e. Nonrefundable processing fee of Rs. 2000/- in the form of a Demand Draft in favour of Managing Director, C.G State Minor Forest Produce Cooperative Federation Limited of any scheduled bank, payable at Raipur, Chhattisgarh.

(ii) Part II Submission

- a. Financial proposal in the format as set out in **Annexure-9**.
- b. The Financial Proposal shall be quoted as the Professional Fee (Exclusive of GST and other applicable taxes) **for providing services as Statutory Auditor to CGMFPED for Financial Year 2023-24**

(iii) Sealing and Marking of Proposal

- I. The Bidder shall seal the Part I Submission and the Part-II Submission separately in two envelopes, duly marking the envelopes as **“PART-I SUBMISSION (Technical Bid)”** and **“PART-II SUBMISSION” (Financial Bid)**. These envelopes shall then be sealed in a single outer envelope.
- II. The Physical Proposal shall be typed or written in indelible ink and each page shall be initialed by the authorized signatory of the Bidder. All the alterations, omissions, additions, or any other amendments made to the Proposal shall also be initialed by the person(s) signing the Proposal.
- III. Each of the envelopes, both outer and inner, must be super scribed with the following information:
 - a. Name and Address of Bidder
 - b. Contact person and phone numbers
 - c. Name of Project: **" Appointment of Statutory Auditor for Financial Year 2023-24 "**

IV. All envelopes shall be addressed to:

The Managing Director (MD)
C.G State Minor Forest Produce Fed.
Van Dhan Bhawan, Sector -24,
Atal Nagar Nava Raipur,
Chhattisgarh
Phone +91 - 91 771 2513100
Fax No.: +91 771 2513111
E-mail: mfpfed.cg@nic.in

If any envelope is not sealed and marked as instructed above, Federation. assumes no responsibility for the misplacement or premature opening of the contents of the Proposal submitted and such Proposal, may, at the sole discretion of Federation., be rejected.

- V. The Bidder is expected to carefully examine the contents of all the documents provided. Failure to comply with the requirements of EOI shall be at the Bidder's own risk.
- VI. It shall be deemed that prior to the submission of the Proposal, the Bidder has:
 - a. made a complete and careful examination of terms and conditions / requirements, and other information as set forth in this EOI document.
 - b. received all such relevant information as it has requested from Federation; and
 - c. Made a complete and careful examination of the various aspects of the Proposal for Statutory Audit Under Chhattisgarh Co-Operative Act, 1960 for the Financial Year 2023-24, for Federation
 - d. Federation shall not be liable for any mistake or error or neglect by the Bidder in respect of the

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above.

4.7 Proposal Due Date

- I. Proposals should be submitted before **3:00 PM on 17-08-2023**, at the address and in the manner and form as detailed in this EOI document. Proposals submitted by either facsimile transmission or telex will not be accepted.
- II. Federation. may, at its sole discretion, extend Proposal Due Date by issuing a corrigendum.

4.8 Opening of Proposals and clarifications

- I. The State MD, Chhattisgarh Minor Forest Produce Cooperative Federation Limited, or any officer authorized by him shall open the **Part I Submission of the Proposals** on the Proposal Due Date for the purpose of evaluation.
- II. Federation reserves the right to reject any Proposal not submitted on time and/or which does not contain the information/documents as set out in this EOI document.
- III. To facilitate evaluation of Proposals, Federation may, at its sole discretion, seek clarifications in writing from any Bidder regarding its Proposal.

4.9 EOI validity

The offer submitted by the Bidder should be valid for minimum period of 180 days from the date of opening of EOI

4.10 Modification and Withdrawal of Bids

The Bidder is not allowed to modify or withdraw the Bid proposal once submitted. After the last date for receipt of bids, no modification of bids shall be allowed nor is allowed to submit more than one (1) bid.

4.11 Failure to agree with Terms and Conditions of the EOI

Failure of The Bidder to agree with the Terms & Conditions of the EOI shall constitute sufficient grounds for the annulment of the award, in which event Federation may award the contract to the next best value Bidder or call for new proposals from the interested Bidder or invoke the BG of the most responsive Bidder.

4.12 Conflict of Interest

4.13.1 Conflict of Interest and Disqualification

A Bidder shall not have a conflict of interest (the “**Conflict of Interest**”) that affects the Tender Process. Any Bidder found to have a Conflict of Interest shall be disqualified. In the event of disqualification, the Authority shall forfeit the EMD or Performance Security

amount as mutually agreed genuine pre-estimated compensation and damages payable to the Authority for, inter alia, the time, cost and effort of the Authority, including consideration of such Bidder's proposal, without prejudice to any other right or remedy that may be available to the Authority hereunder or otherwise. Without limiting the generality of the above, a Bidder shall be considered to have a Conflict of Interest that affects the Tender Process, if:

- i. “the Bidder, its Member or Associate (or any constituent thereof) and any other Bidder, its Member or any Associate thereof (or any constituent thereof) have common controlling shareholders or other ownership interest; provided that this disqualification shall not apply in cases where the direct or indirect shareholding of a Bidder, its Member or an Associate

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thereof (or any shareholder thereof having a shareholding of more than 5% (five per cent) of the paid up and subscribed share capital of such Bidder, Member or Associate, as the case may be) in the other Bidder, its Member or Associate, is less than 5% (five per cent) of the subscribed and paid up equity share capital thereof; provided further that this disqualification shall not apply to any ownership by a bank, insurance company, pension fund or a public financial institution referred to in sub-section (72) of section 2 of the Companies Act, 2013. For the purposes of this Clause 14, indirect shareholding held through one or more intermediate persons shall be computed as follows: (aa) where any intermediary is controlled by a person through management control or otherwise, the entire shareholding held by such controlled intermediary in any other person (the "Subject Person") shall be taken into account for computing the shareholding of such controlling person in the Subject Person; and (bb) subject always to sub-clause (aa) above, where a person does not exercise control over an intermediary, which has shareholding in the Subject Person, the computation of indirect shareholding of such person in the Subject Person shall be undertaken on a proportionate basis; provided, however, that no such shareholding shall be reckoned under this sub-clause (bb) if the shareholding of such person in the intermediary is less than 26% of the subscribed and paid up equity shareholding of such intermediary; or"

- ii. a constituent of such Bidder is also a constituent of another Bidder; or
- iii. such Bidder, its Member or any Associate thereof receives or has received any direct or indirect subsidy, grant, concessional loan or subordinated debt from any other Bidder, its Member or Associate, or has provided any such subsidy, grant, concessional loan or subordinated debt to any other Bidder, its Member or any Associate thereof; or
- iv. such Bidder has the same legal representative for purposes of this Bid as any other Bidder; or
- v. Such Bidder, or any Associate thereof, has a relationship with another Bidder, directly or through common third parties, that puts them in a position to have access to each other's information about, or to influence the Tender of either or each of the other Bidders; or
- vi. Such Bidder or any Associate thereof, has participated as a consultant to the Authority in the preparation of any documents, design or technical specifications of the Project.

4.13.2 A Bidder shall be liable for disqualification and forfeiture of EMD or Performance Security if any legal, financial or technical adviser of the Authority in relation to the Project is engaged by the Bidder in any manner for matters related to or incidental to such Project during the Tender Process or subsequent to the (i) issue of the NOA /LOA or (ii) execution of the Agreement. In the event any such adviser is engaged by the Successful Bidder or Licensee, as the case may be, after issue of the NoA or execution of the Agreement, then notwithstanding anything to the contrary contained herein or in the NOA or the Agreement and without prejudice to any other right or remedy of the Authority, including the forfeiture and appropriation of the EMD or , as the case may be, which the Authority may have thereunder or otherwise, the NoA or the Agreement, as the case may be, shall be liable to be terminated without the Authority being liable in any manner whatsoever to the Successful Bidder or CA Firm for the same.

4.13 Confidentiality

- a. As used herein, the term "Confidential Information" means any information, including information created by or for the other party, whether written or oral, which relates to internal controls,

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information concerning the business or financial affairs and methods of operation or proposed methods of operation, accounts, transactions, proposed transactions or security procedures of either party or any of its affiliates, or any client of either party, except such information which is in the public domain at the time of its disclosure or there-after enters the public domain other than as a result of a breach of duty on the part of the party receiving such information. It is the express intent of the parties that all the business process and methods used by The Bidder in rendering the services hereunder are the Confidential Information of The Bidder.

- b. The Bidder shall keep confidential, any information related to this EOI, with the same degree of care as it would treat its own confidential information. The Bidder shall note that the confidential information will be used only for the purposes of this EOI and shall not be disclosed to any third party for any reason what-so-ever.
- c. At all-time of the performance of the services, the Bidder shall abide by all applicable security rules, policies, standards, guidelines, and procedures. The Bidder should note that before any of its employees or assignees is given access to the Confidential Information, each such employee and assignees shall agree to be bound by the term of this EOI and such rules, policies, standards, guidelines and procedures by its employees or agents.

4.14 Fraud and Corrupt Practices

- a. The Bidder and their respective officers, employees, agents, and advisers shall observe the highest standard of ethics during the Selection Process. Notwithstanding anything to the contrary contained in this EOI, the Federation shall reject a Proposal without being liable in any manner whatsoever to the Bidder, if it determines that the Bidder has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice, or restrictive practice (collectively the "Prohibited Practices") in the Selection Process. In such an event, the Federation shall, without prejudice to its any other rights or remedies, forfeit and appropriate the Bid Security or Performance Security, as the case may be, as mutually agreed genuine pre-estimated compensation and damages payable to the Federation for, inter alia, time, cost, and effort of the Federation, in regard to the EOI, including consideration and evaluation of such agencies Proposal.
- b. Without prejudice to the rights of the Federation under Clause above and the rights and remedies which the Federation may have under the Lol or the Agreement, if an Bidder or Systems Implementation Agency, as the case may be, is found by the Federation to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the Selection Process, or after the issue of the Lol or the execution of the Agreement, such Bidder shall not be eligible to participate in any EOI or EOI issued by the Federation during a period of two (2) years from the date such Bidder , as the case may be, is found by the Federation to have directly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.
- c. For the purposes of this Section, the following terms shall have the meaning hereinafter respectively assigned to them.

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“corrupt practice” means:

- I. the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the action of any person connected with the Selection Process (for avoidance of doubt, offering of employment to or employing or engaging in any manner whatsoever, directly or indirectly, any official of the Federation who is or has been associated in any manner, directly or indirectly with the Selection Process or the Lol or has dealt with matters concerning the Agreement or arising there from, before or after the execution thereof, at any time prior to the expiry of one year from the date such official resigns or retires from or otherwise ceases to be in the service of the Federation, shall be deemed to constitute influencing the actions of a person connected with the Selection Process); or
- II. save as provided herein, engaging in any manner whatsoever, whether during the Selection Process or after the issue of the Lol or after the execution of the Agreement, as the case may be, any person in respect of any matter relating to the Project or the Lol or the Agreement, who at any time has been or is a legal, financial or technical IT firms of the Federation in relation to any matter concerning the Project;

“Fraudulent practice” means a misrepresentation or omission of facts or disclosure of incomplete facts, in order to influence the Selection Process;

“Coercive practice” means impairing or harming or threatening to impair or harm, directly or indirectly, any persons or property to influence any person participation or action in the Selection Process;

“Undesirable practice” means

- i. establishing contact with any person connected with or employed or engaged by Federation with the objective of canvassing,
- ii. lobbying or in any manner influencing or attempting to influence the Selection Process; or
- iii. having a Conflict of Interest; and

“Restrictive practice” means forming a cartel or arriving at any understanding or arrangement among Bidder with the objective of restricting or manipulating a full and fair competition in the Selection Process.

SECTION 5 – EVALUATION OF BIDS

II. Evaluation of Bids

a. EOI Evaluation Process

1. The Federation will constitute an EOI Evaluation Committee to evaluate the responses of the Bidder.
2. The Proposal Evaluation Committee constituted by the Federation shall evaluate the responses to the EOI and all supporting documents / documentary evidence. Inability to submit requisite supporting documents / documentary evidence, may lead to rejection of the bid.
3. The decision of the EOI Evaluation Committee in the evaluation of responses to the EOI shall be final. No correspondence will be entertained outside the process of evaluation with the Committee.
4. The EOI Evaluation Committee may ask for meetings with the Bidder to seek clarifications on their proposals.
5. The EOI Evaluation Committee reserves the right to reject any or all proposals on the basis of any deviations.
6. Each of the responses shall be evaluated as per the criteria and requirements specified in this EOI.

b. EOI Evaluation

1. Least Cost Based Selection (L1) system shall be adopted for selection of Service Provider. As part of the evaluation, the Part I Submission shall be checked for responsiveness with the requirements of the EOI and only those Proposals which are found to be responsive would be further evaluated in accordance with the criteria set out in this EOI document. **The Part I Submission would be considered to be responsive if it meets the following conditions:**
 - a. it is received by the Proposal Due Date including any extension thereof.
 - b. it is signed, sealed and marked as stipulated in the EOI document.
 - c. it contains all the information and documents including EMD and processing fee as requested in the EOI.
 - d. it contains information in formats specified in this EOI.
 - e. there are no inconsistencies between the Proposal and the supporting documents.
2. A Proposal that is substantially responsive is one that conforms to the preceding requirements without material deviation or reservation. A material deviation or reservation is one:
 - a. which affects in any substantial way, the scope, quality, or performance of the Assignment, or
 - b. which limits in any substantial way, the Federation rights or the Bidder's obligations under the Agreement, or
 - c. which would unfairly affect the competitive position of other Bidders presenting substantially responsive Proposals.

5.1 Technical Evaluation

EOI Evaluation Committee will evaluate the **Technical Proposals of the Bidder** as per the **section 3 "Minimum Eligibility Criteria"**. The Method of Selection shall be Least Cost Based Selection (L1). Bidders qualifying the pre-qualification criteria (Section 3 "Minimum Eligibility Criteria") and obtaining 60 Marks and above score in Technical evaluation as per Clause **5.3** shall

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be eligible for financial bid opening. EOI Evaluation Committee (TEC) will examine the bids to determine whether they are complete, whether they meet all the conditions of the tender, whether required tender document and bid processing cost and other required documents have been furnished, whether the documents have been properly signed, and whether the bids are generally in order. Any bid or bids not fulfilling these requirements shall be rejected.

5.2 Technical Evaluation Criteria

Bidder complying with all qualification criteria set out in **Section 3 “Minimum Eligibility Criteria”** will only be considered technically qualified and their technical bid will be evaluated further as per **clause 5.3** and financial bids of the bidders obtaining **60 Marks and above out of total allocated 100 Marks shall be opened.**

Federation reserves the right to accept or reject any bid and to annul the bidding process and reject all bids, at any time prior to award of contract, without thereby incurring any liability to the affected bidder(s) or any obligations to inform the bidder or bidder(s) of the ground of action.

5.3 Scoring Methodology: Technical Proposal

- a) The total maximum point for evaluation of Technical Proposal is 100 numbers. Parameter and points are detailed below: -

S.No.	Particular of Weightage	Minimum Criteria (Yrs. / Numbers)	Sub Weightage
1	Age of the CA Firm (Full Mark- 10)	Minimum 5 years of Firm existence	>5 years=10 < 5 years=Nil
2	Full time Partners associated with the firm (Full Mark-10)	---	>4 Partners = 10 2-4 Partners = 6 1 Profile = 4
3	Average Annual net Receipt of the CA Firm in the last 3 financial years. (Full Mark-40)	Minimum Rs 50 Lacs	>80 lacs =40 61-80 lacs = 30 50-60 lacs = 20 < 50 Lacs = Nil
4	No. of statutory audit assignment of Government Department /Govt. owned/controlled undertakings / PSU's having minimum net sale value / receipts of Rs. 300 crores per assignment in last 5 financial years. (Full Mark-40)	Minimum 2 assignments	> 6 assignments = 40 4-6 assignments = 30 2-3 assignments = 20

The bidders obtaining 60 Marks or more in Technical Evaluation (clause ref 5.3) shall be eligible for Financial Bid opening

5.4 Evaluation of Financial bid

In the second stage, the financial evaluation will be carried as follows.

After the technical evaluation, the Federation shall shortlist qualified Bidders in terms of Section 3 who are eligible for opening of their Financial Proposals as per clause 5.3. A date, time and venue will be notified to all the qualified Bidders for announcing the result of evaluation and opening of Financial Proposals. The opening of Financial Proposals shall be done in presence of respective representatives of Bidders who choose to be present. The Federation will not entertain

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any query or clarification from Bidders who fail to qualify at any stage of the Technical Selection Process.

In the event that the Federation rejects or annuls all the Bids, it may, in its discretion, invite all eligible Bidders to submit fresh Bids hereunder.

In the event that two or more Bidders quoting the same Professional Fee in Financial Bid in Annexure 9 (the "Tie Bidders"), the Bidder whose technical score is highest, shall be identified as "Successful Bidder/Selected Bidder" by the Authority.

5.5 Award of Contract

- a. In the event of acceptance of the Proposal of the "Successful Bidder/Selected Bidder" with or without negotiations, the Federation shall declare the L1 bidder as the Successful Applicant/Selected Bidder. The Federation will notify the Successful Applicant through a Work Order (WO) that its Proposal has been accepted.
- b. The Successful Applicant shall execute the Agreement within one month of the issue of Work Order (WO) or within such further time as the Federation may agree to in its sole discretion. Failure of the Successful Applicant to comply with the requirement shall constitute sufficient grounds for the annulment of the Work order. In such an event, the Federation reserves the right to take any such measures as may be deemed fit in the sole discretion of the Federation, including annulment of the bidding process or subsequently giving opportunity to L2 Bidder to provide professional service at L1 rate by issuing work order.
- c. The contract shall be awarded with the validity of 1 year from the date of signing of Contract/Agreement with provision for extension of One year, subject to satisfactory performance by the Statutory Auditor and as decided by Federation

5.6 Duration of Contract/Agreement

The contract shall be awarded with the validity of 1 year from the date of signing of Contract/Agreement with provision for extension of One year, subject to satisfactory performance by the Statutory Auditor and as decided by Federation

5.7 Notification of Award

Prior to expiration of the period of bid validity, the Federation will notify the Bidder in writing, that their bid has been accepted.

SECTION 6 - GENERAL CONDITIONS OF CONTRACT

6. General

6.1 Definitions and Interpretations

- 6.1.1 The words and expression beginning with capital letters and defined in this agreement shall, unless the context otherwise requires, have the meaning hereafter respectively assigned to them:
- a) **“Federation”** means Managing Director, Chhattisgarh State Minor Forest Produce (Trading and Development) Cooperative Federation Ltd (CGMFPFED).
 - b) **“Applicable Laws”** means the laws and any other instruments having the force of law in India as they may be issued and in force from time to time
 - c) **“Agreement”** means this agreement, together with all the Annexures
 - d) **“CA Firm/Statutory Auditor”** means Consultant appointed by Federation for doing Statutory Audit Under Chhattisgarh Co-Operative Act, 1960
 - e) **“Government”** means the Government of Chhattisgarh; or the Government of India as the case may be
 - f) **“Personnel/Employees”** means human resource hired by the CA Firm as employees and assigned to the performance of the services or any part thereof
 - g) **“Party”** means Federation or CA Firm, as the case may be; and parties means both of them
 - h) **“Services”** means the work to be performed by the CA Firm pursuant to this Agreement, as described in the Terms of Reference/ Scope of work hereto;
 - i) **“EOI”** means the Expression of Interest document in response to which the CA Firm's proposal for providing services was accepted
 - j) **“Third Party”** means any person or entity other than the Government, the Federation, and the CA Firm
- 6.1.2 The following document along with all addenda issued shall be deemed to form and be read and construed as integral part of this Agreement and in case of any contradiction between or among them the priority in which a document will prevail over would be as laid down below beginning from the highest priority to the lowest priority:
- a) Agreement
 - b) EOI document; and
 - c) Letter of Award and work order

6.2 Relationship Between the Parties

Nothing contained herein shall be construed as establishing a relation of employer and employee or of agent and principal as between Federation and CA Firm for **providing services as Statutory Auditor to CGMFPFED, Under Chhattisgarh Co-Operative Act, 1960, for the Financial Year 2023-24**. The CA Firm shall, subject to this Agreement, have complete charge of personnel performing the Services and shall be fully responsible for the Services performed by them or on their behalf hereunder.

6.3 Duration of the Agreement

The duration of this agreement shall be One Year initially from the date of Signing of this Agreement which may be extended for a further period of another one Years, provided if the services of the CA firm are found satisfactory. In case the Agreement is extended from the initial term of 1 year.

6.4 Authorized representatives

Any action required or permitted to be taken, and any document required or permitted to be executed, under this Agreement by the Authority or the firm, as the case may be, taken or

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executed by the officials specified in this Clause 6.1.5.

Designation Managing Director (MD)
C.G State minor Forest Produce Federation
Van Dhan Bhawan, Sector-24
Atal Nagar, Nava Raipur, Chhattisgarh
Phone – 0771 2513100
Website: www.cgmpfed.org
E-Mail Address: mfpfed.cg@nic.in

The Federation may, from time to time, designate one of its officials as the Federation Representative. Unless otherwise notified, the Federation Representative shall be as per Clause 6.1.5

6.5 Scope of Work:

- i. The Audit will be carried out in accordance with the provision of Chhattisgarh Co-operative Act, 1960, Rules there under, notifications, circular, guidance etc. issued by the Registrar, Generally Accepted Auditing principles and will include tests and controls, as the auditors feel necessary under the circumstances with 100% vouching.
- ii. The Statutory Auditor will have to carry out Audit at State Level as well as Mart Level by deploying its team/employees at these locations for accomplishing the task. The Marts are established at the six Forest headquarters in the State, namely, Raipur, Bilaspur, Durg, Kanker, Jagdalpur and Sarguja.

6.6 Audit Report:

After completion of the assignment, the Auditors will submit the Audit Report as per the provision of Chhattisgarh Co-operative Act / Rules there under / notification / circulars etc., issued by Registrar for reporting. During the course of audit if any financial irregularity, fraudulent payment found which is / are made against the provisions of Co-operative Act / Rules there under, by-law of the Federation, order of Registrar etc. by the auditor in that case special audit report quantifying the amount of loss to Federation to be given by Auditor along with the above report without any additional fee.

6.7 Reporting and Timelines:

- 6.7.1 The CA firm have to submit the audit report as per Chhattisgarh Cooperative Act, 1960 , and rules their under only
- 6.7.2 No other expenses TA / DA etc. will be separately paid / reimburse to the selected firm,
- 6.7.3 Payment of Audit Fee /Professional Fee will be made only after satisfactory and timely completion of audit and submission of Report.
- 6.7.4 The Audit Report should be submitted within timelines as decided by CGMFPFED regarding which letter will be provided/issued separately by CGMFPFED after issuance of work order.
- 6.7.5 The Audit Report along with all the annexure, statements, certificates and Bank Reconciliation must be submitted in 5 hard copies.

6.8 Limitation of Liability:

The CA Firm will be liable to compensate Federation for any loss, damage, delay or default in observance of requirements hereunder, however occasioned, up to a sum equal in value to either the actual extent of loss or damage sustained by Federation or the expense incurred by Federation rectifying the damage or to the extent of unpaid remuneration whichever is lower and which of the aforesaid bases would be used

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to compute the liability would be determined by Federation at its sole instance, option and discretion. Federation may recover any amount due to such liability through adjustment against the payment or monthly emoluments, and which of the aforesaid three bases would be used to compute the liability would be determined by Federation at its sole instance, option and discretion.

6.9 Obligation of the Statutory Auditor

- 6.9.1 The Statutory Auditor shall carry out the services in conformity with generally accepted professional and technically accepted standards and norms relevant to such assignments.
- 6.9.2 In the event of any deficiency in services, the Statutory Auditor shall promptly take necessary action to resolve it, at no additional fees, if deficiencies are for reasons solely and entirely attributable to the Statutory Auditor.
- 6.9.3 During the tenure of the engagement, nothing shall be done by the Statutory Auditor in contravention of any law, act and/ or rules/regulations, there under or any amendment thereof.

6.10 Taxes and Duties

The Statutory Auditor shall be liable to pay such direct and indirect taxes, duties, fees and other impositions levied under the applicable laws of India

6.11 Invoices and Payments

- 6.11.1 The Statutory Auditor will raise invoice at the rate of taxes applicable at the time of billing.
- 6.11.2 All payments will be subjected to tax deduction at source as applicable/required at the prevailing tax rates.

6.12 Termination of Contract

6.12.1 Termination by Federation:

Federation may terminate the Work Order/Contract by giving 30 days' notice, under the following circumstances:

- a) The Statutory Auditor is in breach of any of the terms and conditions set forth in the contract/ agreement
- b) Where it comes to Federations' attention that the Statutory Auditor or his team is in a position of actual conflict of interest with the interests of Federation in relation to any of terms of the Bid, the tender or the engagement.
- c) Termination for Default: Federation may at any time terminate the Contract without compensation in the Event of Default on the part of the Statutory Auditor which may include failure on the part of the Statutory Auditor in respect any of its commitments with regard to any part of its obligations under its Bid, the Tender or under the terms of engagement.

6.12.2 Termination by Statutory Auditor

The Statutory Auditor may terminate the contract/Workorder under the following circumstances:

- a) Where the payment of the Statutory Auditor is overdue for more than 2 months. Overdue shall start from the last date on which he is entitled to receive such payments
- b) In the event of non-provision of dependencies by Federation beyond 6 months from the date the request for such dependencies were raised by the Statutory Auditor

6.13 Consequences of termination of Work Order/Contract

- 6.13.1 **Payment Upon Termination:** Upon termination of this Agreement by Federation under above mentioned clause hereof, Federation shall make the payment pursuant to payment schedule mentioned hereof for Services satisfactorily performed prior to the date of termination to the Statutory Auditor (after offsetting against these payments any amount that may be due from the Statutory Auditor to Federation)
- 6.13.2 **Blacklist the Statutory Auditor:** Statutory Auditor shall not be blacklisted, unless and until such termination is on account of gross negligence or intentional breach of the terms of the Contract/Workorder by the Statutory Auditor.

6.14 Settlement of Disputes

6.14.1 Amicable Settlement

The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Agreement or the interpretation thereof.

6.14.2 Dispute Resolution

- a) Any dispute, difference or controversy of whatever nature howsoever arising under or out of or in relation to this Agreement (including its interpretation) between the Parties, and so notified in writing by either Party to the other Party (the "Dispute") shall, in the first instance, be attempted to be resolved amicably in accordance with the conciliation procedure set forth in Clause 6.14.1
- b) The Parties agree to use their best efforts for resolving all Disputes arising under or in respect of this Agreement promptly, equitably and in good faith, and further agree to provide each other with reasonable access during normal business hours to all non-privileged records, information and data pertaining to any Dispute.

6.14.3 Conciliation

In the event of any Dispute between the Parties, either Party may call upon the Managing Director CGMPFED, for amicable settlement, and upon such reference, the said persons shall meet no later than 10 (ten) days from the date of reference to discuss and attempt to amicably resolve the Dispute. If such meeting does not take place within the 10 (ten) day period or the Dispute is not amicably settled within 15 (fifteen) days of the meeting or the Dispute is not resolved as evidenced by the signing of written terms of settlement within 30 (thirty) days of the notice in writing referred to in Clause 6.14.3 or such longer period as may be mutually agreed by the Parties, either Party may refer the Dispute to arbitration in accordance with the provisions of Clause 6.14.4.

6.14.4 Arbitration

Any Dispute which is not resolved amicably within 30 days, the same shall be referred to the sole arbitration appointed by Federation, whose decision shall be final and binding on both the Parties. Such arbitration shall be governed by the Arbitration and Conciliation Act, 1996 ("Arbitration Act"). The place of arbitration shall ordinarily be Raipur but by agreement of the Parties, the arbitration hearings, if required, may be held elsewhere.

6.15 Governing Language

The Agreement shall be written in English language. Subject to below Clause, such language versions of the Agreement shall govern its interpretation. All correspondence and other documents pertaining to the Contract that are exchanged by parties shall be written in English language only.

6.16 Confidentiality

The Statutory Auditor will not disclose any information of Federation to any third party without the prior written consent of Federation. Any information or data which is received from Federation should be kept confidential by the Statutory Auditor. All data including both soft copies and hard copies provided for conducting Audit by Federation will supposed to be used by the Auditor for conducting audit only and will be considered the property of Federation and as such Federation will be the sole owner of the same.

6.17 Applicable Laws

The Statutory Auditor shall perform the Services in accordance with the Applicable Laws and shall take all practicable steps to ensure that the personnel and agents of CA Firm comply with the Applicable Laws.

6.18 Subcontracting

The Statutory Auditor shall not outsource any portion of the work to any other agency, except the partners and employees of the CA firm.

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6.19 Penalty

The work allotted to the Statutory auditor is to be completed within the stipulated time and if due to negligence of the Auditor there is delay of furnishing report, the Auditor may be blacklisted.

6.20 GENERAL

- i. **No Assignment:** The Consultant shall not transfer any interest, right, benefit or obligation under the contract without the /prior written consent of Federation.
- ii. **Survival:** The provisions of the clauses of the Contract in relation to documents, data, processes, property, Intellectual Property Rights, indemnity, publicity and confidentiality and ownership survive the expiry or termination of this Contract and in relation to confidentiality, the obligations continue to apply unless Federation notifies the Consultant of its release from those obligations.
- iii. **Entire Contract:** The terms and conditions laid down in the EOI and all annexures there to, Response to Pre-bid queries vide Federation's letter No <NUMBER> dated <DATE>, as also the Proposal/Tender submissions (Technical & Financial) and any attachments/annexes there to shall be read in consonance with and form an integral part of the Contract. The Contract supersedes any prior contract, understanding or representation of the Parties on the subject matter.
- iv. **Governing Law:** This contract shall be governed in accordance with the laws of India and the State of Chhattisgarh.
- v. **Jurisdiction of Courts:** The Courts of Chhattisgarh at Raipur, Chhattisgarh has exclusive jurisdiction to determine any proceeding in relation to the Contract.
- vi. **Compliance with Laws:** The Selected Applicant, during the course of performing the contract, shall comply with the laws in force in India and the State of Chhattisgarh during the duration of the contract.
- vii. **Notices:** A "notice" means:
 - a) a notice; or
 - b) Consent, approval, or other communication required to be in writing under the Contract. All notices, requests or consent provided for or permitted to be given under this Contract shall be in writing and shall be deemed effectively given when personally delivered or mailed by pre-paid certified/registered mail, return receipt requested, addressed as follows and shall be deemed received two days after mailing or on the date of delivery if personally delivered:

To,
The Managing Director, CGMFP Fed,
Managing Director, CGMFP Fed
<State name>
Chhattisgarh
Phone :
E-mail :

To CA FIRM at:
Name, Designation
Name of the legal entity
Address:
[Phone:]
[Email:]

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- c) Any Party may change the address to which notices are to be directed, by giving a notice to the other party in the manner specified above. A notice served on a Representative is taken to be notice to that Representative's Party.

viii. Contract Price:

- a) Rate quoted by the consultant in Form of Financial Bid shall be considered as the contract price for the services (Submission of Deliverables and reporting in the prescribed timelines) to be executed for the said contract.
- b) As mandated by the guidelines issued by the Institute of Chartered Accountants of India, there is a requirement to specify the Estimated Cost for the assignment in the tender itself then only the members may participate in the tendering process. Therefore, the Estimated Cost for the said work is indicated in the EOI document.

ix. Waiver

- a) Any waiver of any provision of this Contract is ineffective unless it is in writing and signed by the Party waiving its rights.
- b) A waiver by either Party in respect of a breach of a provision of this Contract by the other Party is not a waiver in respect of any other breach of that or any other provision.
- c) The failure of either Party to enforce at any time any of the provisions of this Contract shall not be interpreted as a waiver of such provision.

x. Modification: Any modification of the Contract shall be in writing and signed by an authorized representative of each Party.

xi. Application: These General Conditions shall apply to the extent that provisions in other parts of the Contract do not supersede them.

26. ENTIRE AGREEMENT:

This Agreement constitutes the entire and only agreement between the parties hereto and changed or modified in any manner, except by instrument signed by duly authorized officer or representative of each of the parties hereto.

PART I- TECHNICAL PROPOSAL

Annexure –1- PROPOSAL COVERING LETTER

Original (duly signed by Bidder) as part of Technical Proposal - (Part I)

Date:

To,

The Managing Director,

Chhattisgarh Minor Forest Produce (T& D) Co-operative Federation Ltd.

Vandhan Bhawan, Sector 24, Nava Raipur, Atal Nagar

District- Raipur (C.G.)

Subject: Selection of CA Firm for “**Doing Statutory Audit Under Chhattisgarh Co-Operative Act, 1960 for the Financial Year 2023-24**”

Dear Sir,

1. With reference to your EOI document No. _____, I/we, having examined the EOI document and understood its contents, hereby submit my/our Bid for the aforesaid project. The Bid is unconditional and unqualified.
2. All information provided in the Bid and in the Appendices and Annexures is true and correct and all documents accompanying such Bid are true copies of their respective originals.
3. This statement is made for the express purpose of qualifying as a Bidder of the aforesaid Project.
4. We shall make available to the Federation any additional information it may find necessary or require supplementing or authenticate the Bid.
5. We acknowledge the right of the Federation to reject our Bid without assigning any reason or otherwise and hereby waive our right to challenge the same on any account whatsoever.
6. We certify that in the last 3 (three) years, we have neither failed to perform on any contract, as evidenced by imposition of a penalty or a judicial pronouncement or arbitration award, nor been expelled from any project or contract nor have had any contract terminated for breach on our part.
7. We declare that:
 - a. We have examined and have no reservations to the EOI document, including any Addendum issued by the Authority;
 - b. We do not have any conflict of interest in accordance with the EOI document
 - c. We have not directly or indirectly or through an agent engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in respect of any tender or request for proposal issued by or any agreement entered into with the Authority or any other public sector enterprise or any government, Central or State; and
 - d. We hereby certify that we have taken steps to ensure that in conformity with the provisions of this EOI, no person acting for us or on our behalf has engaged or will engage in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice.
8. We understand that you may cancel the Bidding Process at any time and that you are neither bound to accept any Bid that you may receive nor to invite the Bidders to Bid for the Projects, without incurring any liability to the Bidders.

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9. We believe that we/ satisfy the Turnover criteria and meet(s) the requirements as specified in the EOI document and are/ is qualified to submit a Bid.
10. We declare that we/ are/ is not a Member of any other firm submitting a Bid for the Project.
11. We certify that in regard to matters other than security and integrity of the country, we have not been convicted by a Court of Law or indicted or adverse orders passed by a regulatory authority which could cast a doubt on our ability to undertake the Project or which relates to a grave offence that outrages the moral sense of the community.
12. We further certify that in regard to matters relating to security and integrity of the country, we have not been charge-sheeted by any agency of the Government or convicted by a Court of Law for any offence committed by us or by any of our Associates.
13. We undertake that in case due to any change in facts or circumstances during the Bidding Process, we are attracted by the provisions of disqualification in terms of the guidelines referred to above, we shall intimate the Authority of the same immediately.
14. In the event of our being declared as the Selected Bidder, We agree to enter into an Agreement in accordance with the EOI .
15. We have studied all the Bidding Documents carefully. We understand that except to the extent as expressly set forth in the Agreement, we shall have no claim, right or title arising out of any documents or information provided to us by the Authority or in respect of any matter arising out of or concerning or relating to the Bidding Process including the award of contract.
16. We agree and understand that the Bid is subject to the provisions of the Bidding Documents. In no case, We shall have any claim or right of whatsoever nature if the Project is not awarded to us or our Bid is not opened.
17. The power of attorney for signing of Bid is as per format provided in the EOI enclosed.
18. We agree and undertake to abide by all the terms and conditions of the EOI document.
19. We agree and undertake to be liable for all the obligations of the Agreement.

We submit this Bid under and in accordance with the terms of the EOI document.

Yours faithfully,

(Signature of the Authorised Signatory)

(Name and designation of the Authorised signatory)

Date:

Place:

Annexure –2- GENERAL INFORMATION ABOUT BIDDER

(as per Section 3 of the EOI)

Original Copy (duly signed by Bidder) as part of Technical Proposal

S.No.	Particulars	Details
1	Name of the firm	
2	Address of the Head / Branch office in Raipur District.	
3	Telephone no. and e-mail address	
4	ICAI Registration No.	
5	Registrar Co-operative Society, Chhattisgarh empaneled No.	
6	Date of establishment of the firm & No. of completed years as on 30-06-2023.	
7	PAN of firm	
8	Aadhaar Card of Partners / Directors	
9	No. of Partners (Details to be given in "Annexure-5")	
10	Number of Statutory Audit work of any Government department / Government owned or controlled undertakings (e.g., Co-operative societies, Companies, etc.,) / PSU's having minimum net sale value / receipts of Rs. 300 Crores in hand with / undertaken by the firm in last 5 financial years (details to be provided as per format set out in "Annexure-4")	
11	Average annual net receipt of the Firm in last 3 financial years (details to be provided as per format set out in "Annexure-6")	

Mandatory Enclosure: All the requisite supporting documents in support of above should be submitted

Authorized Signatory

(With seal and Name)

Annexure 3 - FORMAT FOR POWER OF ATTORNEY

(as per Clause 4.4 of the EOI)

(Original copy as part of Technical Proposal on stamp paper of value required under law duly signed by Bidder for the EOI)

Dated: _____

POWER OF ATTORNEY

To Whomsoever It May Concern

Know all men by these presents, We, _____ (name of the firm and address of the registered office) do hereby irrevocably constitute, nominate, appoint and authorise Mr. / Ms (Name),

son/daughter/wife of _____ and presently residing at _____, who is [presently employed with us and holding the position of [], as our true and lawful attorney (hereinafter referred to as the "Attorney") to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our proposal for **"Appointment of CA Firm for Statutory Audit Under Chhattisgarh Co-Operative Act, 1960 for the Financial Year 2023-24"**, issued by **The Managing Director, Chhattisgarh Minor Forest Produce Cooperative Federation Limited (the "Authority")** including but not limited to signing and submission of all applications, Bids and other documents and writings, participate in Pre Bid Meeting and other conferences and providing information / responses to the Authority, representing us in all matters before the Authority, signing and execution of all contracts including the Agreement and undertakings consequent to acceptance of our Bid, and generally dealing with the Authority in all matters in connection with or relating to or arising out of our Proposal for the said Project and/or upon award thereof to us and/or till the entering into of the Agreement with the Authority

AND we hereby agree to ratify and confirm and do hereby ratify and confirm all acts, deeds and things lawfully done or caused to be done by our said Attorney pursuant to and in exercise of the powers conferred by this Power of Attorney and that all acts, deeds and things done by our said Attorney in exercise of the powers hereby conferred shall and shall always be deemed to have been done by us.

IN WITNESS WHEREOF WE _____, THE ABOVE NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS _____ DAY OF , 20**.

For _____

(Signature)

(Name, Title and Address) Witnesses:

1 2.

(Signature)

(Name, Title and Address of the Attorney) [Notarised]

Accepted [Notarised]

Notes:

- The mode of execution of the Power of Attorney should be in accordance with the procedure, if any,

Expression of Interest (EOI) for Appointment of Statutory Auditor for Financial Year 2023-24

laid down by the applicable law and the charter documents of the executants(s) and when it is so required, the same should be under common seal affixed in accordance with the required procedure.

- *Also, wherever required, the Bidder should submit for verification the extract of the charter documents and documents such as a resolution/power of attorney in favor of the person executing this Power of Attorney for the delegation of power hereunder on behalf of the Consultant.*

Annexure 4 - TECHNICAL BID FORMAT

(As per Section 3: Clause 3 (b and d) of the EOI)

(On Firm's Letter Head)

Details along with Work order for statutory audits conducted for any Government Department / Government owned or controlled undertakings (e.g. Co-operative Societies, Companies, etc) / PSU's having minimum net sale value / receipts of Rs. 300 crores in hand with / undertaken by the firm in last 5 financial years: -

Name of Auditee Organisation	Address (City and State)	Auditee's Type (e.g., Govt. Dept. / Govt. owned, controlled undertaking/P SU's)	Auditee incorporated under (e.g., Co-operative Society Act, Companies Act, etc)	Audited for Financial year	Sale Value / Receipts of Auditee Organisation	Statutory audit under which Act	Page No. of work order

Note:

1. For above experience, the CA Firm must submit a copy of the appointment letters/work order from the client Organisations. The above Experience shall not be considered for evaluation if certificate from client is not furnished by the Applicant.
2. Sale Value / Receipts of Auditee Organisation of the assignments shall not be considered for evaluation if this certificate is not signed and stamped by the Statutory Auditor/CA having UDIN (Annexure 4 to be certified by CA)

Authorized Signatory

(With seal and Name)

Annexure 5- TECHNICAL CAPACITY OF THE BIDDER

Details of Full Time Partners of the Firm

(Refer to Clauses 5.3 (2) of Section 5 of EOI)

Latest Details of Full time Partners of the Firm

S.no	Name of Partners	Membership No.	FCA/ACA	Date of joining the Firm (Full Time)	Date of becoming FCA	Certification if any
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						

Authorized Signatory

(With seal and Name)

Annexure 6 – FINANCIAL CAPACITY OF THE BIDDER

(Refer to Clause 3- (C) of Section 3 of EOI)

Name of Applicant Firm: _____

Average Annual Turnover / professional receipts/ Net receipts of the firm for the services provided in the last three years

Financial Year	Turnover / professional receipts/ Net receipts (INR Lakh)
2019-20	
2020-21	
2021-22	
Total	
Average Annual Turnover For the past three years	

Authorized Signatory

(With seal and Name)

Enclosures:

1. Certificate of the Chartered Accountants/Statutory Auditors having UDIN on the letter head of CA certifying the Average Annual Turnover / Net receipts for the last three years is to be submitted
2. Audited Financial statements in support of annual net receipts of the firm for last 3 financial years (i.e., FY 2019-20, FY 2020-21, FY 2021-22) is to be submitted

Annexure 7 – UNDERTAKING FROM THE BIDDER
(On Firm's Letter Head)

UNDERTAKING

I / we the authorized / following.....Chartered Accountants do hereby individually / jointly and severally verify and declare: –

- i- That all the particulars given with the Technical Proposal, Annexure- 4, Annexure- 5, Annexure-6 and all other documents provided are complete, true and correct and that if any of the statements made or the information / document so furnished in / with the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under,
- ii- That there are no legal suit / criminal cases pending against the Firm and its partners and not black listed by any PSU or Government departments / undertaking Registrar Co-operative Society Chhattisgarh or having not been earlier convicted on grounds or moral turpitude or for violation of laws in force, nor the firm or partners has not been debarred or cautioned by ICAI / during the last 5 years (if debarred, give details),
- iii- That the firm or any partner is not working as Director/internal auditor / concurrent auditor / consultant / Part / Full time employee in Federation, nor we are indebted to Federation for Rs. 10,000 or more,
- iv- That if our firm is appointed as Auditor, we will comply with provision of C.G. Co-operative Act 1960, Rules 1962, byelaws of Federation, all circulars / notifications issued by Registrar Co-operative Society Chhattisgarh and we will maintain adequate confidentiality as required by Registrar Co-operative Society Chhattisgarh for statutory audit,
- v- That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountant Act, 1949.

(Signature of Authorized Person with Seal of the Firm)

Place :

Date :

ANNEXURE– 8 CHECKLIST OF DOCUMENTS TO BE SUBMITTED

S. No	Checklist of Documents	Reference Page no of the supporting documents
1.	Scanned copy of PAN Card of the Firm (Mandatory)	
2.	Scanned copy of Aadhaar Card of at least two of Partners required to be enclosed (Mandatory)	
3.	Scanned copy of certificate of Goods and Services Tax Identification Number (GSTIN) (Mandatory)	
4.	Scanned copy of Letter comprising the Bid – Annexure 1	
5.	General Information of the Bidder – Annexure 2	
6.	Certificate of LLP registered in India (if Applicable)	
7.	Scanned copy of Constitution Certificate of ICAI (As on 01/01/2022)	
8.	Scanned copy of Power of Attorney – Appendix 3	
9.	Scanned copy of Cost of Tender in the form of Demand Draft	
10.	Scanned copy of constitution certificate having Head office or Branch office in Chhattisgarh (On the letter head of the Bidder)	
11.	Undertaking as per format set forth in Annexure 7	
12.	Scanned copy of Certificate from Statutory Auditor certificate certifying Average Annual Turnover and Net worth of last three years	
13.	Scanned copy of documents as per enclosures in Technical Capacity of the Bidder – Annexure - 4	
14.	Scanned copy of documents as per enclosures in Technical Capacity of the Bidder – Annexure - 5	
15.	Scanned copy of documents as per enclosures in Financial Capacity of the Bidder – Annexure - 6	
16.	Audited Financial Statement / Balance Sheet/ Profit & Loss Statement of the tenderer for the Financial Year 2019-20	
17.	Audited Financial Statement / Balance Sheet/ Profit & Loss Statement of the tenderer for the Financial Year 2020-21	
18.	Audited Financial Statement / Balance Sheet/ Profit & Loss Statement of the tenderer for the Financial Year 2021-22	
19.	Any other relevant Document	

PART II- FINANCIAL PROPOSAL

ANNEXURE 9 - FINANCIAL BID

(As per Clause 4.6 –(ii)(a) of the EOI)

1. I/We, the undersigned, is/are pleased to provide our Financial Proposal/Bid in respect to above mentioned subject, i.e., **For providing services as Statutory Auditor Under Chhattisgarh Co-Operative Act, 1960, for the Financial Year 2023-24**, in accordance with your Expression of Interest (EOI) dated_____ and our Technical Proposal/Bid.
2. Having gone through the EOI and having fully understood the scope of work for the assignment as set out in the EOI, **we are pleased to quote the Professional Fee (Exclusive of GST and other applicable taxes)** for the proposed assignment as per the following table.:

Particulars	Professional Fee in Rs (Exclusive of GST and other Applicable Taxes) (Both in Number and Words)
Professional Fee for undertaking Statutory Audit Under Chhattisgarh Co-Operative Act, 1960 for the Financial Year 2023-24	Rs. In Words: Rupees

3. The financial proposal submitted is unconditional
4. The Financial Proposal is Exclusive if GST and Other Applicable Taxes.
5. The quoted rates shall remain firm throughout the tenure of the contract and no revision is permissible for any reason.
6. I/We hereby agree to abide by and fulfil all the terms and conditions set forth in the Tender document (EOI).

Note:

Minimum fees for the said assignment is Rs. 30,000/- + taxes as applicable for the Financial Year 2023-24. Fees quoted by CA firm should not be less than the minimum Audit Fee mentioned above. Financial Bids of bidders quoting lower than the minimum audit fee mentioned above shall be summarily rejected /disqualified.

Date:

Place:

Yours sincerely,
Authorized Signatory
Full Name and Designation
Stamp of the Agency