



Thiruvananthapuram Regional Cooperative Milk Producers'
Union Ltd.,

Head Office, Ksheera Bhavan, Pattom – 695 004

No.TRU/AC/FA/2024-25

25-04-2024

Expression of Interest

Thiruvananthapuram Regional Co-operative Milk Producers' Union Limited (TRCMPU Ltd) is a Co-operative business organisation comprising commercial units which functions as a dairy Co-operative as well as an industry. The expected turnover for the Financial Year 2024-25 is around Rs.1470 crores. The area of operation spreads over four districts of Kerala viz Thiruvananthapuram, Kollam, Alappuzha and Pathanamthitta.

TRCMPU Ltd, Regional Milk Union affiliated to KCMMF (MILMA) invites Expression of Interest from reputed Chartered Accountant firms having experience in conducting audits of manufacturing/processing industries for carrying out the financial Audit (specific Area) of its Units for the period from 01-04-2019 to 31-03-2024 as detailed below (The Units are detailed in Annexure-V).

SN.	Name of Main Unit/Dairy
1	Head Office
2	Thiruvananthapuram Dairy
3	Kollam Dairy
4	Pathanamthitta Dairy
5	Marketing Cell, Alappuzha
6	P & I Unit, Mannar

Those who are complying with our requirements specified in this document shall submit their Expression Of Interest on or before **4.00 P.M.** 13th May 2024 Those received after the prescribed date and time will be summarily rejected.

Requirements

1. Chartered Accountant firm should have minimum ten years of experience in the field of providing Audit service.
2. Preference will be given to those Chartered Accountant/ Chartered Accountant Firms having its office at four southern districts of Kerala viz. Thiruvananthapuram, Kollam, Alappuzha and Pathanamthitta.
3. To make a Chartered Accountant firm eligible to submit Expression of Interest, the firm must have an annual turnover of at least Rs.30 lakhs during the financial years 2020-21, 2021-22 and 2022-23 on an aggregate. The audited Income and Expenditure statement or Income Tax returns for the respective years shall be submitted along with the Technical offer. In the absence of such an enclosure the offer will be summarily rejected.

Audit fees

The unit wise audit fee shall be quoted which is inclusive of all travelling expenses of the persons engaged for audit, all other related expenses and shall include GST.

Period

The Detailed Report shall be submitted within 3 months of appointment.

Submission of Expression of Interest offers

- 1) Offers shall be submitted in 2 covers
 - a) Technical offer
 - b) Financial offer

Technical offer shall include duly filled Annexure I and the following documents.

- (i) A brief profile of the firm with the details of the practicing Chartered Accountants and supporting staff.
- (ii) The details of Income and Expenditure statement.
- (iii) Details of PAN and GST registration.

Financial offer shall include the duly filled Annexure II

- (i) Audit Fee including GST & Other expenses.

The Technical offer and Financial offer shall be placed in 2 separate covers super scribed as "**Expression of Interest for financial Auditor (Technical Offer)**" for technical offer and "**Expression of Interest for financial auditors (Financial Offer)**" for financial offer respectively. Both these covers shall be placed inside a single sealed adequately sized cover super scribed "**Expression of Interest for empanelment financial Auditors**" to the address indicated below on or before 4 PM 13th May, 2024 by *Registered post/Speed Post*.

The Managing Director

**Thiruvananthapuram Regional Co-operative Milk Producers
Union Ltd, Ksheera Bhavan, Pattom,
Thiruvananthapuram – 695 004**

General Conditions

1. Technical offer will be opened on 14th May 2024 **at 11.00 A.M** and Financial offer will be opened on 15th May 2024 **at 11.00 A.M** by the primary evaluation committee.
2. The financial offer of only those who are qualified in the technical offer will be considered.
3. Proof of eligibility criteria shall be enclosed, failure of which will lead to disqualification of the offer.
4. TRCMPU Ltd. does not bind itself to accept the lowest or any of the offers received and reserves the right to reject or cancel all the offers without assigning any reason whatsoever.
5. TRCMPU Ltd will conduct a comprehensive, fair and impartial evaluation of all the offers received in response to this notification submitted within the due date and time specified in this document.
6. Date of primary evaluation of technical offer will be on 14th May 2024 and Primary evaluation of financial offer will be on 15th May 2024.
7. After the primary evaluation, those firms who are shortlisted will be called for a discussion at the Head Office of TRCMPU Ltd within one week of opening of the Financial and Technical Offers.

8. The financial Auditor so appointed shall conduct the Audit in terms of the provisions laid down in the Engagement Letter issued by TRCMPU Ltd and shall ensure strict adherence thereto.
9. Visit our web site www.milmatrcmpu.com for downloading documents.

Annexure-I	- Technical Offer
Annexure-II	- Financial Offer
Annexure-III	- Scope of Audit
Annexure-IV	- List of Units and sub Units

Place : Thiruvananthapuram
Date : 25-05-2024

sd/-
MANAGING DIRECTOR

Annexure-I

**SPECIMEN FORMAT OF APPLICATION FORM FOR EXPRESSION OF INTEREST BY
Financial AUDITORS (TECHNICAL OFFER)**

1. Name of the Chartered Accountant/ Firm :
2. A brief Profile of the CA/Firm**
3. Office Address with PIN code : a. Main Office Address

: b. Branch Office Address

4. Registration No :
5. PAN :
6. GST No. :
7. Partner Details: **

Chartered Accountant Name	Mobile No.	Membership No.
1.		
2.		

8. Major Internal/Statutory Audit works undertaken by the firm**

Name of the Client	Year in which Internal/Statutory Audit was conducted
1.	
2.	

9. Staff strength (Nos.) :
10. Annual Turnover – Three years aggregate. :

Place :

Date :

Name and Signature

**** Please use additional sheet, if necessary**

Annexure II
SPECIMEN FORMAT OF APPLICATION FORM FOR EXPRESSION OF INTEREST BY
Financial AUDITORS (FINANCIAL OFFER)

1. Name of the Chartered Accountant /Firm :

2. Audit Fee including GST & All related expenses:

No	Unit	Audit Fee in Rs.
1	Head Office	
2	Thiruvananthapuram Dairy	
3	Kollam Dairy	
4	Pathanamthitta Dairy	
5	Marketing Cell, Alappuzha	
6	P & I Unit, Mannar	
TOTAL		

Place :

Date :

Name and Signature

Mobile No.

Annexure III

The Scope of Audit

The Financial Audit shall cover specific transactional activities of units for the period from 01-04-2019 to 31-03-2024

The work includes:

1. Verification of milk and milk products transactions from production/products department to Marketing Department and subsequent sales proceeds. ie verification of reconciliation of goods transfer between production /products Department and Marketing Department and reconciliation of sales proceeds between Marketing Department and Finance Department.

2. Verification of sundry debtors. Critically examine credit outstanding during the audit period.

3. Verify the adequacy and accuracy of accounting, financial controls including application of accounting standards and the General Financial rules and compliance with prudent accounting principles.

4. Verify all records of purchase of Milk & Milk Products, other Raw materials, Equipment & Machineries, Machinery/Equipment Spare parts, Consumables, Packing Materials, other Store items and repairs and maintenance etc..

5. Verify all records related to processing/manufacturing of milk and milk products, Despatch/sales, and all other operations performed.

6. Critically examine the various internal control systems of all units with respect to each operational area and report whether they are sufficient. If not sufficient, report the same with specific suggestions for improvement.

7. Detailed scope of work shall be provided along with the appointment order.

Annexure-IV

**THIRUVANANTHAPURAM REGIONAL COOPERATIVE MILK PRODUCERS'
UNION LTD.
HEAD OFFICE, KSHEERA BHAVAN, PATTOM -695 004**

LIST OF UNITS UNDER TRCMPU LTD – FOR Financial Audit

Sl		UNIT	ADDRESS
I		HEAD OFFICE & DAIRIES	
	1	Head Office	Ksheera Bhavan Pattom.P.O, Thiruvananthapuram - 04
	2	Thiruvananthapuram Dairy	Amalathara, Poonthura P O Thiruvananthapuram -26
	3	Kollam Dairy	Thevally.P.O, Kollam - 09
	4	Pathanamthitta Dairy	Mamoodu Junction, Nariyapuram.P.O, Pathanamthitta - 689513
	5	Marketing Cell, Alappuzha	Central Products Dairy Campus,Punnappara, Alappuzha-688004
II		PROCUREMENT & INPUT UNITS (P&I)	
	6	P & I Unit, Mannar	Kuttiyil Junction, Mannar.P.O Alappuzha- 689622