



ASSAM TEA EMPLOYEES PROVIDENT FUND ORGANIZATION

(Formerly known as The Assam Tea Plantations Provident Fund & Pension Fund Scheme & DLI Scheme)

“Nidhi Bhawan” Basistha, Lalmati, N.H.-37, Guwahati-781029

NOTICE

Sub : EXPRESSION OF INTEREST FOR APPOINTMENT OF INTERNAL AUDITORS OF ASSAM TEA EMPLOYEES PROVIDENT FUND ORGANIZATION (ATEPFO)

Assam Tea Employees Provident Fund Organization (ATEPFO) invites Expression of Interest for appointment of Qualified Chartered Accountants as Internal Auditors of this Organization for three (3) consecutive Financial Years w.e.f. 2023-24, 2024-25 & 2025-26.

Key, activities & Date (s) & Time :-

Sl No	Key Activities	Date(s) & Time
1.	Last date of Submission of Bid	30/03/2023 (04:00 PM)
2.	Opening of Technical Bid	03/04/2023 (11:00 AM)
3.	Opening of Financial Bid	To be opened for successful bidders qualified technically.

The minimum Eligibility criteria of the Firms are as under :-

1. The Applicant Chartered Accountant may be a Sole Proprietorship Firm/Partnership Firm/Limited Liability Partnership registered and incorporated under The Institute of Chartered Accountants of India (ICAI) and should be in existence for at least five (5) years.
2. The Chartered Accountants firm should be empanelment with CAG.
3. At least one Chartered Accountant/one Member of the Chartered Accountants firm shall be a Fellow Member of the Institute of Chartered Accountants of India and shall possess the required qualification valid and recognized by the Institute of Chartered Accountants of India.
4. At least a Chartered Accountant / one Member of the Chartered Accountants Firm must have a post qualification/ Professional work experience of at least five (5) years with total work experience of ten (10) years.
5. The average turnover of the firm for last three years should not be less than 30 (Thirty) lacs per annum.
6. The detailed scope of Audit is enclosed alongwith the ‘EOI’.
7. The Minimum fees should not be less than 2,00,000/-.

The Chartered Accountant Firm shall state the Remuneration / Fees separately in the Financial Bid. The Fees quoted should be inclusive of all the Govt. Taxes or levies as on the date of filing the Bid. The Fees and the Break-up of the taxes & levies should be shown separately along with the total Fees.

Submission of Bid :

The Bid should be submitted in two separate parts:- Technical Bid and Financial Bid, in two separate sealed covers to the following address :-

**The Secretary cum P.F. Commissioner,
Assam Tea Employees Provident Fund Organization,
“Nidhi Bhawan”, Basistha, Lalmati,
NH-37, Guwahati – 781029, Assam.**

The last date for submission of Bid is **30/03/2023 (4:00 PM)**. The Tenders submitted after the deadline will not be entertained at all and / or shall be returned un-opened.

The Proposal submitted by the Applicant shall comprise of the following documents:-

1. Technical Proposal as per the prescribed format including all the Technical information filled in along-with all attachments / Schedules completed along-with a covering letter duly signed by the Authorized Representative of the Applicant.
2. Financial Proposal as per the prescribed format along-with a covering letter duly signed by the Authorized Representative of the Applicant.
3. Any deviation from the requirements must be included in a separate statement.
4. Any other information to be submitted during the course of proposal process.

Technical Bid Format :

Sl No	Description	Data required
1.	Name of the Applicant/ Chartered Accountant Firm	Full Name
2.	Address with Telephone No., E-mail ID etc.	All the relevant Addresses
3.	Registration No. and date of the Firm/ Member of Firm with The Institute of Chartered Accountants of India	Attach copy of Registration
4.	Details of the Chartered Accountant intended to be assigned the task by the Applicant Firm / Company a) Name :- b) Registration with The Institute of Chartered Accountants of India :- c) Experience :-	Full Name Attach copy of Registration Attach list of clients with Contact Person along-with details reflecting all relevant Information.
5.	Income Tax PAN	Attach copy
6.	GST No.	Attach copy
7.	Income Tax Return & Annual Accounts (last 3 FY's)	Attach copy

Financial Bid Format :

Sl No	Description	Amount (in Rs)	
		(in figure)	(in words)
1.	Audit Fees	_____	_____
2.	Taxes etc.	_____	_____
Total		_____	_____

Disclaimer :- Assam Tea Employees Provident Fund Organization (ATEPFO) reserves the right to change any date/time mentioned in schedule above & also to reject any or all proposals and invite Re-Bids without explaining any reason thereof.

Memo No. PF/Esstt-I/2023/9783-85 Dated Guwahati the 20-03-2023.

Copy to :-

- ✓ 1. Addl. P.F. Commissioner (Computer Cell) to upload on ATEPFO website.
2. Addl. P.F. Commissioner Publicity to publish the notice in the daily "Assam Tribune".
3. Notice Board.

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Secretary-Cum-P.F. Commissioner.

Duties and Responsibilities as Internal Auditors of ATEPFO:-

Audit of Field Offices:-

1. Preparation of Audit Report of all Field Offices of ATEPFO in accordance with GAAP and Accounting Standards prevalent in India.
2. Audit the Annual Return of the Tea Gardens maintained at Field Offices.
3. Verification of compliance w.r.t. Reconciliation of Form No.-1 & Form No.-5.
4. Vouching and verifying the Bills, Vouchers etc. with Acquaintance Roll for funds remitted by Head Office for postage, Telephone, Contingency and other expenditure etc.
5. To Check the **Receipt & Payment Account, Cash Book and other Subsidiary Books**, the Bank A/C's maintained in the name of DDO/Office-In-charge of the respective Field Offices, Reconcile the Cash Book with Bank Statements and incorporate the **Bank Reconciliation Statement** in the accounts of the respective Field Offices.
6. The Audit Report of Field Offices should accompany the **Utilization Certificate** for funds received from Head Office duly sealed and signed by the respective DDO's/Office In-charges.
7. Check and verify the admissibility of PF/Pension/Family Pension/DLI & Gratuity claims. Check whether the claims have been properly admitted and updated in the Settlement Registers/Advance Registers.
8. Check and verify the data and records pertaining to P.F. beneficiaries, Pension Beneficiaries, Family Pension Beneficiaries, DLI beneficiaries, Gratuity Beneficiaries etc.
9. To check whether the Cash Book is recorded properly and duly signed by the DDO's/Officer-in-charge.
10. Verify the position of Reserve Fund. The Head wise closing balance of Reserve Fund to be incorporated in the Audit Report.
11. To check and physically verify the **Cash-in-Hand** position as on the date of Audit.
12. Verification of records of chronic Defaulter Tea Estates in respect of submission of regular Statutory Forms, deposit of regular P.F. Contribution, P.F. Administrative Cost etc.
13. To visit the Tea Gardens with due approval of the Competent Authority and verify and check the records which are under the purview of ATEPFO. Such Records may be Wage Register, Settlement Register, Bonus Register etc. List of Tea Gardens to be visited shall be provided separately for each Financial Year.

14. To check the Defaulter Statement prepared and maintained at the Field Offices.
15. The name & designation of the DDO should be separately furnished in your Audit Report along-with anomalies if any detected in the course of your Audit. The Audit Report may contain suggestions, observations and findings in the course of Audit.
16. To ensure that all eligible Members are enrolled under the purview of Assam Tea Plantations Provident Fund Act. 1955.
17. To check whether 15% Statutory P.F. Interest & 15% Statutory DLI Interest has been imposed on defaulting Tea Estates.
18. To check whether all the statutory forms such as Form No. 1, Form A & B, Form GF-1, GF-4 etc. are properly submitted by all the Tea Estates.

Audit of Head Office.

1. Preparation of Audit Report of the Head Office of Assam Tea Employees Provident Fund Organization in Accordance with GAAP and Accounting Standards prevalent in India.
2. The Fund wise and Consolidated Audit Report is to be prepared. The Audit Report shall comprise of Balance Sheet, Administrative Account, Interest Distribution Account & Schedules also to be annexed as an integral part of Accounts.
3. Verify the records pertaining to Garden deposits with respect to P.F. Contribution, P.F. Adm. Cost, DLI Contribution, DLI Adm. Cost, Gratuity Contribution, Gratuity Adm. Cost etc.
4. Verify the records pertaining to settlement of P.F. claims, Pension claims, Family Pension claims, DLI claims, Grauity claims etc.
5. The Audit Report of Head Office should accompany the **Utilization Certificate** for funds received from Govt. of India/Govt. of Assam or other Govt. Ministers duly sealed/signed by the DDO.
6. To check the data and records pertaining to various Investments and Interest earned therefrom. The Accounting procedure followed for recording various types of Investments and interest earnings from investments should be checked properly.
7. To check and verify the Statements, Registers and records of Statutory P.F. Interest, Statutory DLI Interest, P.F and DLI Damages charged/imposed and received during the Financial Year.
8. To verify the distribution of Annual Interest Earnings amongst the P.F. members/Tea Garden workers. To verify whether the Annual Return of the Tea Gardens/Individual

Receipts of the Tea Garden workers have been properly updated with the Annual Interest and the closing balances of the P.F. members have been determined properly .

9. Verifying and vouching the Bills, vouchers etc. pertaining to various expenditures. To verify whether the **Cash Books** and **other Subsidiary Books** have been properly maintained at Head Office and check whether the Cash Book is duly signed by the DDO.
10. To check and physically verify the **Cash-in-Hand** position as on the date of Audit.
11. To verify whether the Departmental Advances have been properly recorded and recovered accordingly in due course of time as per existing rules of the Organization. To also check whether the Ledger balances have been properly updated monthly/annually.
12. To keep a strict check and Internal Control on the expenditure so that no expenditure exceeds the Budgeted Amount approved by the Competent Authority. Any amount exceeding the Budgeted Amount shall be properly identified alongwith necessary justifications, notes and reasons thereof.
13. To check the statutory compliances with respect to payment of Income Tax, Professional Tax, TDS, GST etc.
14. To reconcile the Cash Book Balances with the Bank Book Balances of all the Bank Accounts of ATEPFO and incorporate the Bank Reconciliation Statements in the Final Accounts of ATEPFO.
15. To incorporate the Final Accounts of all the Field Offices of ATEPFO in the Final Accounts of the Head Office of ATEPFO.
16. The Internal Auditor shall be duty bound to report any anomalies, suggestions, observations, findings detected in the due course of Audit.
17. Audit Clearance on any specific subject as and when required.
18. To conduct quarterly concurrent audit with a view to improve the internal control/Internal check system of the organization.