

फोन नं.-28093085

फैक्स-28093073

ई-मेल: ro.delhi.south@epfindia.gov.in



कर्मचारी भविष्य निधि संगठन
Employees Provident Fund Organisation
क्षेत्रीय कार्यालय, दिल्ली (दक्षिण)
Regional Office, Delhi (South)

ई.पी.एफ.ओ.कॉम्प्लेक्स, प्लॉट नं.23, सेक्टर-23, द्वारका, नई दिल्ली-110075.
E.P.F.O.Complex, Plot No.-23, Sector-23, Dwarka, New Delhi-110075

इच्छा की अभिव्यक्ति हेतु आमंत्रण सूचना

कर्मचारी भविष्य निधि संगठन (श्रम एवं रोजगार मंत्रालय, भारत सरकार) क्षेत्रीय कार्यालय, दिल्ली (दक्षिण) ई.पी.एफ.ओ.कॉम्प्लेक्स, प्लॉट सं.-23, सेक्टर-23, द्वारका, नई दिल्ली-110075 छूटप्राप्त स्थापनाओं व ट्रस्टों के पुनः अंकेषण (ऑडिट) हेतु चार्टर्ड एकाउंटेंट फर्मों से इच्छा की अभिव्यक्ति आमंत्रित करता है।

निविदा संदर्भ सं.	06/2019
क.भ.नि.सं., क्षेत्रीय कार्यालय, दिल्ली (दक्षिण) से एवं वेबसाइट पर निविदा फार्म की उपलब्धता की तिथि	08.01.2020
निविदा जमा करने की अंतिम तिथि एवं समय	29.01.2020, पूर्वाह्न 11.00 बजे तक
निविदा प्रस्ताव खोलने की तिथि एवं समय बोली खोलना	30.01.2020, 03.00 बजे
पत्राचार हेतु पता	क्षेत्रीय भ.नि.आयुक्त-II (छूटप्राप्त) कर्मचारी भविष्य निधि संगठन क्षेत्रीय कार्यालय, दिल्ली (दक्षिण) ई.पी.एफ.ओ. कॉम्प्लेक्स, प्लॉट नं.-23, सेक्टर-23, द्वारका, नई दिल्ली- 110075

क्षेत्रीय भ.नि.आयुक्त - I
क्षेत्रीय कार्यालय, दिल्ली (दक्षिण)



Ph: 28093085

Fax: 28093073

Email: ro.delhi.south@epfindia.gov.in

कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
(Ministry of Labour & Employment, Govt. of India)
क्षेत्रीय कार्यालय : दिल्ली(दक्षिण)
Regional Office : Delhi(South)
EPFO COMPLEX, PLOT NO. 23, SEC-23, DWARKA, DELHI-110075

NOTICE INVITING EXPRESSION OF INTEREST

Employees Provident Fund Organisation (Ministry of Labour & Govt. of India)
Regional Office, Delhi (South) EPFO Complex, Plot no. 23, Sector 23, Dwarka,
New Delhi-110075 invites **Expression of Interest for Empanelment of Chartered
Accountant Firms for re-audit of Exempted establishment and Trusts.**

Tender Reference No.	06/2019
Date of availability of Tender Form on website and from the EPFO, Regional Office Delhi South	08.01.2020
Last date and time for submission of tender	29-01-2020, upto 11.00 am
Time and date of opening of tender offers Bid Opening	30-01-2020, 15.00 hrs
Address for Communication	Regional P.F. Commissioner-II (Exemption) Employees Provident Fund Organisation Regional Office, Delhi (South) EPFO Complex, Plot no. 23, Sector-23 Dwarka, New Delhi-110075

Regional PF Commissioner -I,
Regional Office-Delhi (South)

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1. Duties & Responsibilities of the Empanelled Auditor.

- 1.1 The Auditor while conducting audit of the Provident Fund Accounts of the Exempted Provident Fund Trusts, must:
 - 1.1.1 Ensure that the audit is to be conducted by a team consisting of one leader and at least one staff personnel (who is qualified chartered account with at least one year of work experience). The leader of the team should be a qualified chartered accountant with at least five years of experience in the field of Statutory Audit preferably with experience in the field of audit of recognized pension funds/provident funds/superannuation funds. The audit should be carried out under direct supervision of a Partner of the chartered accountant firm if the leader of the Team is not a Partner of the Chartered Accountant firm.
 - 1.1.2 Ensure that their firm is not engaged for audit of the same Exempted Provident Fund Trusts for any purpose other than the terms of reference contained in this EOI. This restriction would be only for the period during which the CA firm is empaneled as Auditor for audit of Exempted Provident Fund Trusts.
 - 1.1.3 Ensure, to the best possible extent, that the team leader appointed to conduct the audit should continue in his role till the completion of the assignment. For any reason, if there is a change in the team leader appointed to conduct the audit, the same should be intimated to EPFO immediately.


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2 Scope of work:


- 1.2.1 To handle various tax matters and allied activities, finalization of books of accounts, special audit, reconciliation of specific entries appearing in books of accounts or any other matter relating to tax matter or accounts or book keeping etc., as and when required.

To carry out third party audit/re-audit of Provident Fund Accounts of the Exempted Provident Fund Trusts (Total 34 Exempted Establishments and 25 Exempted Trusts under EPFO, RO, Delhi (South))

The auditor shall submit the audited Balance Sheet with the Auditor's report in the proforma specifically prescribed for the purpose by EPFO both in hard copy and soft copy directly to Regional P F Commissioner, RO, Delhi (South), and one copy shall be submitted to the CMD of the establishment, within 15 days of assignment of the audit or next working day of 15th day be gazetted holiday or Saturday/Sunday, failing with the audit assignment given to the auditor shall be withdrawn and the Establishment shall be allotted for audit to different empanelled auditor and fresh 15 days shall be given and previous audit report shall be considered as null and void.

- 1.2.2 To examine and verify whether the Exempted Provident Fund Trusts have followed the investment pattern and investment guidelines as prescribed by the Govt. of India and to point out wherever deviations have been made.
- 1.2.3 To verify whether the interest and maturity proceeds are collected promptly and re-invested as per the provisions made in the Pattern of Investment. Also to point out delays, if any, and the causes for such delay.
- 1.2.4 To verify whether the funds were invested promptly by Exempted Provident Fund Trusts. If the funds remained un-invested for a significant period, then to assess opportunity cost/benefit due to delayed investments for un-invested period.
- 1.2.5 To verify whether proper records have been maintained in respect of all transactions and contracts and to ascertain whether the records are updated correctly and on timely basis.


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- 1.2.6 To verify whether all shares, securities, debentures and other investments have been held in the name of Board of Trustees, of the Exempted Provident Fund Trusts.
- 1.2.7 To verify whether there is any violation of the 29 conditions of grant of exemption by the employer of the exempted establishments and the Exempted Provident Fund Trusts, and if so the details thereof. To bring out any other point/ shortcomings which comes to notice of Auditor during the course of audit
- 1.2.8 To examine whether the Employer/Exempted Provident Fund Trust has taken steps to rectify the shortcomings, if any, pointed out during the previous Annual Compliance Audit conducted by the EPF Authority or the Third-Party Auditor.
- 1.2.9 To assess and report the Provident Fund liability which will be passed on to the EPFO in the event of cancellation of exemption of a particular defaulting Establishment having Exempted Provident Fund, and the scope & feasibility for recovery of such liability from the defaulting Establishment and the employers.
- 1.2.10 The empanelment does not confer any right, whatsoever, to the empanelled Chartered Accountant Firms to claim any monetary fees for empanelment or to claim for any audit assignment mandatorily.
- 1.2.11 The empanelment shall be for a period of 3(three) years from the date of issue of intimation letter of such empanelment which is extendable further on mutually agreed terms subject to approval from competent authority.
- 1.2.12 Regional Provident Fund Commissioner/OIC, EPFO, RO, Delhi (South), may cancel the empanelment of any Chartered Accountant Firm(s) if any terms and conditions of empanelment is found violated.


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3. **Bid Evaluation Criteria:**

1. Applicant Firms should be in existence for at least 10 years.
2. The name of the Partnership Firm should be registered with the ICAI.
3. Firm should have valid full time certificate of practice issued by ICAI
4. Should have valid Income Tax Permanent Account Number (PAN) as on date of application.
5. There must be at least 05 Qualified Chartered Accountants working as fulltime Partners as on the date of submission of proposal with at least 1 full time FCA.
6. Applicant firm must have experience of auditing accounts/ handling tax matters with Govt. Organisations/ PSEs.
7. Average Annual Turnover of the firm of the last three years should be at least Rs. 75 lakhs
8. The Firm / any partner should not have been convicted by a court of law or indictment / adverse order should not have been passed against the firm / any partner till the date of application. The Firm / any partner should not have been held guilty of any professional misconduct under CA Act 1949(as amended) during last 5 years or penalised under any taxation laws by the ICAI or any other statutory body.
9. The Firm/any partner should not be facing any investigation/inquiry by any tax authority for violation of any provisions of taxation laws.
10. The Firm should comply with all the applicable Tax and Labour Laws as on the date of submission of proposal.
11. The Firm should agree to accept the Auditing Fees as per the rates prescribed and guidelines given by the ICAI for auditing the accounts of the Exempted Provident Fund Trusts and such fees are payable directly by the employers of such Exempted establishments as per condition No.24(a) of Appendix A to para 27AA of EPF Scheme 1952. The RPFC/OIC, EPFO, RO, Delhi (South) shall not in any manner, whatsoever, be involved in determining the auditing fees payable to the firm.
12. The Firm should have functional office in Delhi having responsible officials.
13. The firm must be empanelled with Comptroller and Auditor General of India (CAG) as on the date of EOI.



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4. **SELECTION PROCEDURE :-**

- a) All applications (Appendix-A) received up to last date shall be scrutinized by a committee appointed by the RPFC-1/Competent Authority to decide eligible firms.
- b) Once the firm is decided as eligible then top 15 firms will be selected on the basis of points scored on different criteria. The point system will be as follows :-


POINT SYSTEM

S.NO.	ELIGIBILITY	POINTS
1	EXPERIENCE OF FIRM	0.5 point for every calender year (Max. 15 points)
2	Full time FCA Partners	05 points for first partner and 2.5 point from 2 nd partner onwards
3	Full time ACA Partner	03 points each for first 05 partners and 1.5 points each for 6 th onwards
4	Full time CA Employees	01 point for every CA (Max 20 points)
5	Turnover	01 point for each lakh above 75 lakh

5. **ALLOTMENT OF WORK :-**

Allotment shall be followed GFR rules of Central Government.


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Application for empanelment of Chartered Accountant Firms for Employees
Provident Fund Organisation

S.no.	PARTICULARS	Remarks									
1.	Name of the Chartered Accountant Firms										
2.	Registration No. (ICAI) of the Firms										
3.	Date of Constitution of the firm and Constitution certificate of the firm issued by the ICAI	Copy to be enclosed.									
4.	Proof of empanelment of C & G										
5.	Name of the Partners with status (FCA & ACA)										
6.	Membership No. of the partners and certificate of practice	Copy to be enclosed.									
7.	Complete full address of the Head Office and branch with Telephone/Mobile/Fax with email address										
8.	Income tax PAN of the Firm	Copy to be enclosed									
9.	No. of full time professionals with the firm <table border="1" data-bbox="300 895 987 1016"> <tr> <td>a.</td> <td>Full time FCA partners</td> <td></td> </tr> <tr> <td>b.</td> <td>Full time ACA partners</td> <td></td> </tr> <tr> <td>c.</td> <td>Full time CA partners</td> <td></td> </tr> </table>	a.	Full time FCA partners		b.	Full time ACA partners		c.	Full time CA partners		
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b.	Full time ACA partners										
c.	Full time CA partners										
10.	Whether there are any court/arbitration of any other legal case/proceedings pending against the firm/partners										
11.	Average annual turnover of the firm for last 3 years										
12.	Proof of payment of membership fee and certificate of practice from ICAI for the year	Copy to be enclosed									
13.	Indicate the tax/audit work experience in the following sectors . <table border="1" data-bbox="292 1349 977 1474"> <tr> <td>a.</td> <td>PSU</td> <td></td> </tr> <tr> <td>b.</td> <td>Government (Central/State)</td> <td></td> </tr> <tr> <td>c.</td> <td>Private</td> <td></td> </tr> </table>	a.	PSU		b.	Government (Central/State)		c.	Private		
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UNDERTAKING


I the Managing partners of M/s

..... Chartered Accountants do hereby verify, declare and undertake :-

- a) That the particulars given above the complete and correct and than if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the Firm would stand disqualified from empanelment/allotment of work and might be liable for disciplinary action under the Chartered Accountant Act 1949 and the regulations framed there under.
- b) Applicant firm or its partners should not have been held guilty of any professional misconduct under Chartered Accountant Act 1949 (As amended) during past five years or penalized under any of the tax laws by ICAI or nay other statutory body.
- c) Applicant firm or its partners should not be facing any investigation or enquiry by any tax authority for violation of any of the tax laws.
- d) That I and other partners are in full time practice of Chartered Accountants.

Name & Signature of Managing partners
of the firm with seal.


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