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दूरभाष कार्यालय प्रभारी: 0562 2523918
जन संपर्क अधिकारी: 0562 2855273



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
(Ministry of Labour & Employment Government of India)
क्षेत्रीय कार्यालय, 55/2, संजय प्लेस, आगरा
Regional Office, 55/2, Sanjay Place, Agra -282002



BID के लिए नोटिस

कर्मचारी भविष्य निधि संगठन, श्रम मंत्रालय, भारत सरकार, क्षेत्रीय कार्यालय आगरा, क्षेत्रीय कार्यालय के क्षेत्राधिकार के तहत प्राप्त भविष्य निधि ट्रस्टों के ऑडिट हेतु चार्टर्ड अकाउंटेंट फर्मों के पैनल के लिए आवेदन आमंत्रित करता है।

BID जारी करने की तिथि	10/03/2023
BID जमा करने की अंतिम तिथि और समय	24/03/2023 upto 05:00 PM
BID खोलने की तिथि	27/03/2023

आवेदन को सीलबंद लिफाफे में प्रस्तुत कर निम्नलिखित पते पर भेजें:

श्री कुमार अभिषेक, क्षे.भ.नि. आयुक्त-II
क्षेत्रीय भविष्य निधि आयुक्त
कर्मचारी भविष्य निधि संगठन (EPFO)
क्षेत्रीय कार्यालय, आगरा
भविष्य निधि भवन
55/2, संजय प्लेस, आगरा-282002

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Regional Office, 55/2, Sanjay Place, Agra -282002



NOTICE INVITING BID

Employees Provident fund Organisation, Ministry of Labour, Government of India, Regional office, Agra invites proposals for Empanelment of Chartered Accountant Firms for Audit of accounts of provident funds maintained by Board of Trustees of Exempted/relaxed establishments under R. O. Agra, EPFO.

Date of issue of Bid	10/03/2023
Last date and time for submission of Bid	24/03/2023 upto 05:00 PM
Date of opening of Bid	27/03/2023

To be submitted in a sealed envelope and addressed to:

Shri Kumar Abhishek, RPFC-II
Regional P. F. Commissioner
Employees' Provident Fund Organisation (EPFO)
Regional Office, Agra
Bhavishya Nidhi Bhavan
55/2, Sanjay Place, Agra -282002



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Regional Office, 55/2, Sanjay Place, Agra -282002



No. UP/AGRA/Re-audit/PF Trust/ADM/2023/203

Date: 10 /03/2023

Sub:-Notice for inviting application from reputed CA firms to take up the work of re-audit of accounts of Provident Fund Trust maintained by establishments exempted under the EPF & MP Act, 1952.

The EPF & MP Act, 1952 is enacted by the Parliament to provide for the benefits of Provident Fund, Pension Fund and Insurance Fund to the employees working in the covered establishment.

To secure benefits better or at par with the statutory EPF scheme,1952, there is provision to exempt the establishment/class of employees from the operation of statutory EPF Scheme,1952. For this purpose the exempted establishments have set up Provident Funds recognized by the Income Tax Department into which the Provident fund contributions are remitted and accounted for and the funds are invested by the Board of Trustees (BOT) in accordance with the investment pattern notified by the Central Government from time to time.

The BOT are required to get the accounts of the fund audited by qualified independent chartered accountant every year and file a copy of the audit report along with the audited balance sheet with the Regional Provident Fund Commissioner.

The Regional P F Commissioner is vested under Para 27AA of the EPF scheme,1952 to have the accounts of BOT re-audited by any other qualified auditor. And the expenses so incurred shall be borne by the employer.

It is proposed to empanel reputed Chartered Accounts firms as Auditors for the purpose of re-auditing of the accounts of the Provident Fund Trust of the exempted establishment in Agra Region. Accordingly the CA firms interested in taking up the re-auditing work are required to submit the application in the format hosted on website along with this e-notice.

The eligibility criteria for empanelment of chartered accountant firms are as below:


1. CA firm should have registered with the Institute of CA's of India.
2. The firm should be in existence for atleast five years.
3. The firms should have minimum three Partners and of which at least one should be FCA.
4. The firm should have empanelled for MEF with ICAI and CAG audit.
5. The firm should have conducted bank audit-(statutory branch audit/concurrent audit/revenue audit)
for a minimum period of five years.
6. The firm should have conducted Government/Public Sector undertaking audit for at least five years.

Other Conditions:

- o The audit is to be done by a team headed by a qualified Chartered Accountant as per the audit proforma which is hosted on the website along with this e notice.
- o The empanelment will be initially for a period of one year which can be extended by another year depending upon the service rendered by the CA firms on mutually agreed terms and conditions.

The last date for submission of application is 24/03/2023.

(This issued with the approval of RPFC-I)


(कुमार अनिल)
क्षेत्रीय भविष्य निधि आयुक्त-1।

**Employees' Provident Fund Organisation, Regional Office, Agra
Bhavishya Nidhi Bhavan, 55/2, Sanjay Place, Agra -282002**

Application Form for undertaking Various Audit Works of Regional Office, Agra

1. Name of the firm :

2. Date of establishment :

3. Registration No. and date with ICAI :

(Copy of firm Certificate as on 01/03/2023 shall be enclosed):

4. IT Pan No. :

5. Service Tax Registration No. :

6. Office Address (with contact No. & Email Id) :

7. Address of Branch (in Uttar Pradesh) :

8. Details of Partners :

Name	Membership No.	FCA/ACA	Year of enrolment	No. of years of experience in years

9. Experience: -

1. Government Audit

a. Registration No with CAG and date :

b. No of year of experience in Govt./
Public Sector undertaking audit :

c. Details of latest 5 years experience in Govt./
Public Sector audit :

Name of the Department/Pubic Sector Undertaking	Nature of Audit	Year of Audit

Signature of the Applicant
With Seal

.....

Place-.....
Date-

Re-auditing of the Accounts of Provident fund maintained by Board of trustees of Exempted and Relaxed establishments-Norms

I.EMPANELMENT

The panel of auditors based on the eligibility criteria may be prepared by inviting application from the interested CA firms.

II.ELIGIBILITY CRITERIA

CA firm should have registered with the Institute of Chartered Accountants of India (ICAI).

The firm should be in existence for at least 05 years.

The firms should have minimum 03 partners and of which at least one should be FCA.

The firm should have empanelled for MEF with ICAI and CAG.

The firm should have conducted Government /Public Sector undertaking Audits for at least 05 years.

EPFO Agra may relax certain conditions if suitable firms with all criteria are not available for selection.

III. TERMS AND CONDITIONS:

The last date for submission of application is 24/03/2023.

The selected CA firms will be appointed initially for a period of one year which will be extendable if their services are found satisfactory on mutually agreed terms and condition.

Duties and Responsibilities of the Empanelled Auditor

- 1.1.1 The Auditor while conducting audit of the Provident fund Accounts of the Exempted Provident fund Trust, must:
- 1.1.2 Ensure that the audit is conducted by a team led by 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 recognised pension funds/provident funds/superannuation funds.
- 1.1.3 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 the BID. This restriction would be only for the period during which the CA firm is empaneled as auditor for audit of Exempted provident fund Trusts.
- 1.1.4 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 replacement should be by a person of similar eligibility and same should be intimated to EPFO immediately.
- 1.2 Scope of work:-
 - 1.2.1 To carry out third party audit/re-audit of provident fund accounts of the Exempted/Relaxed Provident fund trusts as and when required by EPFO, RO, Agra and submit the Audited Balance Sheet with the Auditors Report in the pro-forma specifically prescribed for the purpose by EPFO both in hard copy and soft copy to RO Agra within 30 days of assignment of the audit.
 - 1.2.2 To verify whether there is any violation of the conditions of grant of exemption by the employer of the exempted establishments and the Exempted Provident fund Trust, as laid down under the EPF&MP Act, 1952 and the schemes therein. To bring out any other point/shortcomings which comes to notice of Auditor during the course of audit.
 - 1.2.3 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.
 - 1.2.4 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.
 - 1.2.5 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.
 - 1.2.6 The empanelment shall be for a period of 1 (One) year 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.
 - 1.2.7 EPFO Agra may cancel the empanelment of any chartered Accountant/ Firms if any terms and conditions of empanelment is found violated or is found to have been established by fraud or by suppression of true facts.
2. BID Process
 - 2.1 Steps in BID process.
 - 2.1.1 Submission of Qualification and Technical bids by Applicants.

- 2.1.2 The applicants may respond by submitting the required Qualification and Technical bids to EPFO Agra.
- 2.1.3 Qualification and Technical bids should be submitted in separate sealed envelopes with each envelope super-scribed in bold as "Qualification Bid" and "Technical Bid" respectively.
- 2.1.4 Soft copies of only Qualification and Technical Bid may be submitted in USB flash drive. The envelope carrying the USB flash drive should have name of the applicant written in bold letter.
- 2.1.5 The Applicant's name and address shall be mentioned on the right hand side of all envelopes.
- 2.1.6 Both the envelopes should be placed in an envelope, duly sealed and super-scribed as "Confidential-Proposal for Empanelment of Auditors" along with the applicants name and address, and the name of the primary and secondary contact person must be provided on the right hand side of the sealed envelope.
- 2.1.7 There must be an index at the beginning of the proposal detailing the summary of all information contained in the proposal.
- 2.1.8 All pages of the proposal must be serially numbered.
- 2.1.9 The proposals may either be hand delivered or sent through registered post or courier by the due date and time. Proposals received after the deadline shall be straightway rejected without opening the same.
- 2.1.10 EPFO RO Agra will not accept delivery of proposals by e-mail. Proposals received in such manner will be treated as invalid and shall not be considered.

2.2 Completeness of Bid documents:

- 2.2.1 A committee constituted by EPFO, RO Agra for the purpose will open and evaluate the contents of the documents received to ascertain that all document/information requirements are provided in the format and the manner specified.
- 2.2.2 EPFO, RO Agra may wherever felt necessary, seek further clarifications from any/all applicants in respect of any information provided in the Bids.
- 2.2.3 The applicant must furnish clarifications within the stipulated time frame failing which the Bids submitted by the Applicant concerned will be treated as incomplete.

3. Bid Evaluation Criteria:

- 3.1 The Qualification Bid criteria for selection of Auditor is as follows.
- 3.1.1 Applicant Firms should be in existence for at least 05 years.
- 3.1.2 The name of the Partnership Firm should be registered with the ICAI.
- 3.1.3 Should have valid Income Tax Permanent Account Number (PAN) as on date of application.
- 3.1.4 There must be at least three qualified Chartered Accountants working as fulltime partners as on the date of submission of proposal.

3.1.5 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 05 years or penalized under any taxation laws by the ICAI or any other statutory body.

3.1.6 The Firm/any partner should not be facing any investigation/inquiry by any tax authority or violation of any provision of taxation laws.

3.1.7 The Firm should comply with all the applicable Labour Laws as on the date of submission of Proposal.

3.1.8 The firm should agree to accept the Auditing Fees as per the rates prescribed by the ICAI for auditing the Account 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 firm can negotiate the auditing fees directly with the concerned employer of the Exempted establishments and RO, Agra or any of its officer shall not, in any manner whatsoever, be involved in determining the audit fees payable to the firm.

3.1.9 The Firm should have functional office in Uttar Pradesh State having responsible officials.

3.1.10 The firm must be empaneled with Comptroller and Auditor General of India (CAG) as on the date of EOI.

3.2 Evaluation of Technical bids:

3.2.1 All applicants, who qualify on the Qualification bid criteria would only be further evaluated on technical bid.

3.2.2 The technical bids of eligible Applicants will be evaluated as per the criteria specified.

3.2.3 Applicants, who score at least weighted score of 4 in the technical bid would only be short-listed for finalisation of Empanelment.

3.3 Finalisation of the Auditors:

3.3.1 The successful Auditors will be finalized for empanelment based on the evaluation criteria as prescribed above subject to the acceptance of the terms and conditions of the empanelment and will be informed as soon as approved by the competent Authority.

3.3.2 EPFO Agra reserves the right to cancel the empanelment process, or call for a re-bid without assigning any reason thereof.

3.4 Technical Evaluation Parameters-

The following tables outline the broad parameters based on which evaluation of technical proposals of the applicants shall be carried out by the EPFO.

3.4.1 Evaluation Criteria:-

Sl No	Measure	Measurement Criteria	Scoring	Supporting Documents
1	Annual turnover of the firm for the past 3 year as on 31/03/2022	1 Points for every 5 lakhs above 25 lakhs	Points obtained per year added for three years.	Duly certified details of the annual turnover with audited balance sheets of the firm.
2	Annual aggregate of the corpus of the recognized pension/Provident funds/Superannuation fund audited upto 31/03/2022 for past 03 years.	01 point for every 50 crore per year and for every additional 25 crore, 0.5 point shall be added, for any year if the corpus is less than 50 crore, no point shall be given.	Points obtained per year added for all the three years.	Duly certified details of the funds audited with annual aggregate corpus details to be submitted
3	Total number of years of experience of the firm in the field of statutory audit.	01 point for every completed year upto 31/03/2022	1 X NO of total years of experience.	Duly certified experience details should be submitted with supporting documents.
4	Number of exempted PF trust audited for last three years	01 point for every clients per year.	1 X Total number of clients	Duly certified clients details should be submitted with supporting documents
5	Number of qualified CA's working as full time partners as on the date of submission of proposal.	01 point for every CA fulltime partner	1 X No of full time partners.	Duly certified details of the CA full time partners in the prescribed profile format.

4.Format of Qualification Bid:

4.1 Qualification bid format

Name of the Individual/Audit Firm (full name of the firm):

Address with telephone No., E-mail ID, etc.(email and mobile number is mandatory)

4.2 Details of the firm: The name of the partnership Firm should be registered with the ICAI. The firm must have registered with the ICAI on or before 01 June 2017 (Enclose copy of registration).

Sl No	Particulars	Details	Supporting documents submitted	Remarks if any	Annexure No.
1	Date and registration No of the firm with ICAI				
2	NO of completed years of practice as on 31/03/2022				

4.3 Valid Income Tax PAN as on date of application (Enclose a duly signed copy)

Number of partners and details profile of each partner with membership number as on date of appointment to be stated.

4.4 Number of Partners and details profile of each partner with membership number as on date of application to be stated.

Format for profile of partners:- (separate for each partners)

Name of the Partner:

Membership no.:

Age:

Qualification:

Details of experience in statutory audit: Details of each work done with the time period may be mentioned (as on submission of application).

Current Responsibilities:

Total experience number of years up to two decimals as on submission of application):

Tenure spent with the firm (No. of years and months as on submission of application):

Any other point:

4.5 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 05 years or penalized under any taxation laws by the ICAI or any other statutory body.

4.6 The Firm/any partner should not be facing any investigation/inquiry by any tax authority or violation of any provision of taxation laws.

4.7 The firm should agree to accept the Auditing Fees as per the rates prescribed by the ICAI for auditing the Account 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 firm can negotiate the auditing fees directly with the concerned employer of the Exempted establishments and RO, Agra or any of its officer shall not, in any manner whatsoever, be involved in determining the audit fees payable to the firm.

5. Format for Covering Letter

5.1 Format for Qualification Covering letter:

(To be submitted on the official letterhead of the interested party submitting the Bids Proposal)

Ref.....

Place:-.....

Date.....

To,

Regional P F Commissioner-II
Employees Provident Fund Organisation (EPFO)
Regional Office, Bhavishya Nidhi Bhavan,
55/2, Sanjay Place, Agra -282002

Ref:- Qualification bid for empanelment as Auditor for re-audit of P F Account of Exempted PF Trusts-reg.

Sir,

We refer to the communication inviting Bids for Empanelment as Auditor for re audit of PF Accounts of exempted PF Trusts under the jurisdiction of EPFO, RO, Agra. We have read and understood the contents of the document and wish to participate in the empanelment process. We are pleased to submit our qualification bid along with all the necessary documents as mentioned in the Bid proposal for empanelment as Auditor. We confirm that we satisfy the Qualification criteria set out in the relevant sections of the Bid Proposal. We agree to unconditional acceptance of all the terms and conditions set out in the Bid documents. We confirm that the information contained in this proposal or any part thereof, including its exhibits, Schedules and other documents delivered to the EPFO is true, accurate and complete. This proposal includes all information necessary to ensure that the statements therein do not, in whole or in part, mislead the EPFO as to any material fact.

I/We have agreed that (insert individual authorized representative's name here) will act as our representative on our behalf and has been duly authorized to submit the proposal. Further, the authorized signatory is vested with requisite powers to furnish such letter and authenticate the same.

Yours faithfully

For and on behalf of (Insert Company/Individual name)
Partner(s)

Format for Undertaking:

Undertaking

(To be given on company letter head)

I, _____ am the Managing Partner/equivalent official/Individual of _____ <company name>(Chartered Accountant Firm Auditor) having its registered office at _____.

I am authorized to sign and execute this undertaking on behalf of the Applicant Auditor/Firm for submitting a proposal pursuant to the request for Bid proposal issued by the Employees Provident Fund Organisation (EPFO) RO, Agra for empanelment as Third Party Auditor.

I, on behalf of the auditor, solemnly affirm and declare that as on the date of application.

- a) The Firm/any Partner/Individual is not have been convicted by a court of law or indictment/adverse orderpassed against the Firm/any partner/Individual till the date of application. The Firm/any partner individual I not been held guilty of any professional misconduct under CA Act 1949(as amended) during last 3 years or penalized under any taxation laws by the ICAI or any other statutory body. The firm any partner individual should not facing any investigation inquiry by any tax authority for violation of any provisions of taxation laws.
- b) The Chartered Accountant Firm/auditor is registered with ICAI as a qualified chartered Accountant or a Chartered Accountant firm not later than 10/06/2017.
- c) The Chartered Accountant firm/Auditor has a functional office in UP State which is < _____ >.
- d) The chartered account firm/auditor would assign at least one chartered accountant /himself in the proposed execution of the audit as and when the audit work is assigned and would strictly adhere the timelines decided by the regional Office.
- e) The chartered account Firm/Auditor agrees to accept the auditing fees as per the rates prescribed by the ICAI for auditing the accounts of the Exempted Provident fund Trusts and such fees are payable directly by the employers of exempted establishments as per condition No 24 (a) of appendix A to Para 27AA of EPF Scheme 1952. The firm shall negotiate the auditing fees directly with the concerned employer of the Exempted establishment and the RPFC/OIC, EPFO, Ro, Agra shall not in any manner, what so ever, be involved in determining the auditing fees payable to the firm.
- f) Solemnly affirmed and undertaken on the day and year herein below written, by:

Signature.....

Name.....

Date.....

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

Sl. 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 firms issued by ICAI	Copy to be enclosed									
4	Proof of empanelment of C & AG										
5	Name of the partners of the firms with status(ICA or ACA)										
6	Membership No of the Partners and Certificate of practice	Copy to be enclosed									
7	Complete full address of the Head Office and the Branch with telephone/Mobile/Fax with email address										
8	Income Tax PAN of the firm	Copy to be enclosed									
9	No of full professionals with the firm <table border="1" data-bbox="319 985 1037 1232"> <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 employees</td> <td></td> </tr> </table>	A	Full time FCA Partners		B	Full time ACA Partners		C	Full Time CA employees		
A	Full time FCA Partners										
B	Full time ACA Partners										
C	Full Time CA employees										
10	Whether there are any court/Arbitration or any other Legal Case/Proceedings pending against the firm/Partner.										
11	Average Annual turnover of the Firm for last 03 years.										
12	Proof of payment of membership fee and certificate of practice from ICAI for the year 2021-22	Copy to be enclosed									
13	Indicate the Tax /Audit work experience in the following sectors. <table border="1" data-bbox="319 1545 1069 1680"> <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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