



ASSAM TEA EMPLOYEES PROVIDENT FUND ORGANISATION

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

"Nidhi Bhawan", Basistha, Lalmati, N.H. – 37, Guwahati – 781029

REQUEST FOR EXPRESSION OF INTEREST (EOI) FOR APPOINTMENT OF INDEPENDENT EXTERNAL AUDITOR FOR CONDUCTING AUDIT OF TEA GARDENS UNDER RECEIVERSHIP

1. To make the provision for compulsory Provident Fund and Deposit Linked Insurance Scheme for the employees employed in the Tea Estate within the state of Assam, The Assam Tea Plantations Provident Fund and Pension Fund and Deposit Linked Insurance Scheme, Act, 1955 was enacted. It came into effect from 12th September, 1955. The members of the Board adopted the name "Assam Tea Employees Provident Fund Organization" w.e.f. 05.06.2014. It is the only institutionalized social security organization covering the tea garden workers of Assam. After introduction of Provident Fund Scheme in 12th Sept. 1955, a series of legislation have followed with added benefits. Presently the following schemes are providing social security benefit to the workers in the tea estates of Assam:
 - a. Assam Tea Plantations Provident Fund Scheme, 1955
 - b. Pension Scheme, 1968
 - c. Family Pension Scheme, 1972
 - d. Deposit Linked Insurance Scheme, 1984
 - e. Gratuity Scheme, 1992
2. As per the provision of the Act every Tea Garden management has to deposit Provident Fund contributions (except Pension Scheme, 1967 and Family Pension Scheme, 1972) within the time limits specified in the Acts. In case of default in deposit of the statutory dues, recovery proceedings were initiated under section 15 of the Assam Tea Plantations Provident Fund and Pension Fund and Deposit Linked Insurance Scheme, Act, 1955 (as amended upto date) against the defaulter management of tea garden. Consequently, the movable and immovable properties of the defaulting tea garden are attached if the arrear dues are not paid within a stipulated time. In order to recover the arrear dues in some cases, a Receiver is appointed to run and manage the defaulting Tea Estate for a certain period of time. An agreement is also executed between the Receiver for the purpose of running the Tea Estate and the Recovery Officer.
3. Now, ATEPFO intends to conduct **quarterly audit** of the accounts of the Receiver as per terms and conditions specified in the agreement executed between the Receiver and the Recovery Officer.
4. **The period of the audit shall be from 01.04.2025 to 31.03.2026.**





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5. Assam Tea Employees Provident Fund Organization (ATEPFO) invites "Expression of Interest" from eligible Chartered Accountants (CA) Firm for conducting audit of Tea Gardens under Receivership.
6. The objective of the audit is to provide a report on correctness of the accounts of the receiver so as to enable ATEPFO to form an opinion on the conduct of operations in the tea garden under Receivership.
7. **The assignment is to be completed within 1 month from the end of the quarter.**
8. Preference will be given to firms with experience in conducting audits for tea gardens.

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

<u>Sl. No.</u>	<u>Key Activities</u>	<u>Date(s) & Time</u>
<u>1.</u>	Last date of Submission of Bid	13/08/2025 (01:00 PM)
<u>2.</u>	Opening of Technical Bid	13/08/2025 (02:00 PM)
<u>3.</u>	Opening of Financial Bid	To be opened for successful bidders qualified technically

9. The minimum Eligibility criteria of the Firms are as under:
 - a. The CA firm should be empaneled with CAG.
 - b. The CA firm should have at least 3 (three) full time Fellow Chartered Accountants (FCA).
 - c. The CA firm should have at least 2 (two) CAs having been associated with the firm for more than 10 years.
 - d. The average turnover of the firm for last three years should not be less than 50 (fifty) lacs.
 - e. The intending firms must have their Head Office in Assam.
 - f. The firms should be in continuous practice of audit of Autonomous Bodies, Public Corporation, Public Finance and Govt. Audit Statutory bodies for a period of not less than 3 (three) years.
 - g. The firms should not have been blacklisted / debarred anytime from participation in a tender floated by any Govt. or Govt. Agency or Govt. Funded Institutions or PSU.
 - h. The minimum fees for the audit should not be less than Rs. 10,000/- plus GST per quarter. TA / DA shall be paid as per admissible rules of ATEPFO

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 **13/08/2025 (1:00 PM)**. The Tenders submitted after the deadline will not be entertained at all and / or shall be returned un-opened.



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

1. Technical Proposal as per the prescribed format (annexed herewith) 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 (annexed herewith) as per the prescribed format alongwith 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.

Memo No. PF/Esstt-I/2024-25/RCVR-AUDIT/
Copy to:-

Dated Guwahati the

1. Addl. P.F. Commissioner (Computer Cell) to upload on ATEPFO website.
2. Addl. P.F. Commissioner, Esstt-II, for information and necessary action.

ATPPF
07/08/25

Secretary-Cum-P.F. Commissioner



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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 figures)	(in words)
1.	Audit Fees		
2.	Taxes		
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.

