

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	18-05-2026 10:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	18-05-2026 10:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Ministry Of Labour And Employment
विभाग का नाम / Department Name	Na
संगठन का नाम / Organisation Name	Employees Provident Fund Organisation (epfo)
कार्यालय का नाम / Office Name	Regional Office, Kolkata
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Third party Audit of Exempted EPF trust; CA Firm
अनुबंध अवधि / Contract Period	3 Year(s) 1 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है / Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / <b>Minimum number of bids required to disable automatic bid extension</b>	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	10
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	14 Days
अनुमानित बिड मूल्य / <b>Estimated Bid Value</b>	1
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
-------------------	----

#### ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
-------------------	----

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

#### एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
-------------------------------	-----

#### एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
---	-----

सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%

15

1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

3. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

#### अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

#### Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Third Party Audit Of Exempted EPF Trust; CA Firm ( 1 )

#### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Third party Audit of Exempted EPF trust
Type of Financial Audit Partner	CA Firm

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Investigating fraud , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions
Type of Industries/Funct ions	Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , Investment
Frequency of Progress Report	Anually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Anually
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

**क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer**

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
--	----

**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Sandip Das	700091,EMPLOYEES PROVIDENT FUND ORGANIZATION, DK BLOCK, SECTOR II, SALT LAKE CITY, KOLKATA	Project / Lumpsum Based	N/A

## क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/**Buyer Added Bid Specific Terms and Conditions**

### 1. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

### 2. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

## अस्वीकरण/**Disclaimer**

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.**

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

**The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:**

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

**All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.**

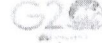
**This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.**

**However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.**

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

**---धन्यवाद/Thank You---**



कर्मचारी भविष्य निधि संगठन/ EMPLOYEES' PROVIDENT FUND ORGANISATION  
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)/ (Ministry of Labour and Employment: Govt. of India)

अपर केन्द्रीय भविष्य निधि आयुक्त का कार्यालय,  
OFFICE OF THE ADDITIONAL CENTRAL PROVIDENT FUND COMMISSIONER  
पश्चिम बंगाल, सिक्किम तथा अंदमान एवं निकोबार द्वीप समूह WEST BENGAL, SIKKIM AND ANDAMAN & NICOBAR ISLANDS  
डीकब्लॉक, सेक्टर II-साल्ट लेक सिटी, कोलकाता 700091-DK Block, Sector-II, Salt Lake City, Kolkata-700 091

No. EPFO/ ACC/ KZ/ 73(1)/ TPA / 2026

1253

Date :- 05.03.2026

06.03.2026

To  
The Regional P.F. Commissioner-I  
EPFO, Regional Office,  
Salt Lake, Kolkata

By name to:  
Shri Randheer Kumar  
RPF-C-I

Sub: **Empanelment of Chartered Accountant Firm for audit as envisaged at condition No. 24(a) of Appendix-A under Para 27AA – reg..**

Sir,

With reference to the subject cited above it is to inform that the existing empanelment of the Chartered Accountant Firm is valid upto 31.03.2026. As such, it is high time to initiate necessary action towards a fresh empanelment of the Chartered Accountant Firms as per the SOP for Management and Regulation of EPF Exempted Establishments by Zonal Office, Kolkata.

As a part of selection procedure, it has been delineated in the SOP that the applications from the eligible Chartered Accountant Firms shall be called through GeM by the Zonal Office from the Audit Firms

The eligibility conditions of the Chartered Accountant firms as stipulated in the SOP is reiterated below:-

- An audit firm having valid registration with ICAI (Institute of Chartered Accountants of India).
- The applicant firm should be in existence for at least 10 years.
- The applicant firm should have at least 5 full time partners with at least 1 full time FCA (Fellow Chartered Accountants).
- The applicant firms must have an experience of auditing accounts/handling tax matters with any companies of having turnover of at least 50 crores per annum.
- Average annual turnover of the audit firm should be at least Rs. 1.5 crores in each of the last three years.
- Applicant firm or its partners should not have been held guilty of any professional misconduct under Chartered Accountants Act, 1949 (as amended) during past five years or penalized under any of the tax laws by ICAI or any other statutory body.

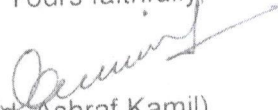
g) Applicant firm or its partners should not be facing any investigation or enquiry by any tax authority for violation of any of the tax laws.

Further, the nature of work and scale of fees to be paid to the Firms has also been mentioned in the relevant SOP.

Since, Zonal Office, Kolkata has no separate exposure to GeM portal, it is requested to call for the application from the eligible Chartered Accountant Firms within **25<sup>th</sup> March 2026** alongwith all requisite documents in support of the eligibility, for taking further action in this regard.

[This issues with the approval of Addl. CPFC (Kolkata Zone)]

Yours faithfully,



(Md. Ashraf Kamil)

Regional P. F. Commissioner-I

### **Process of Selection**

1. Applications shall be called through GeM by the Regional Office Kolkata on behalf of Zonal Office, Kolkata from the Audit firms.
2. The applications shall be scrutinized by a committee of three members constituted by the Head of the Zone.
3. Zonal ACC on the recommendation of the committee as at (2) above will form a panel of adequate number of Audit firms.
4. The number of audit firms should not be less than 5 and more than number of exempted establishments divided by 25.
5. The term of the panel so empanelled shall ordinarily be Three (03) years and may be extended by one year at a time not exceeding maximum of 3 years.
6. Zonal Office shall be empowered for pre-mature termination of any audit firm from the empanelled list of audit firms by way of speaking order after giving a reasonable opportunity to the audit firm following the principle of natural justice.

### **Nature of work**

1. To certify that the legal status of the establishment remains unchanged from the date of grant of exemption to the year of audit.
2. To certify that the establishment is not reporting erosion in their capital base or loss for three consecutive financial years.
3. The report shall be submitted in FORM RM-6 (enclosed as Annexure-C) as modified from time to time to the RPFC-in-charge of the Regional Office within 30 days from issue of work order.
4. To examine whether the conditions governing grant of exemption has been properly complied with by the Provident Trust of the Exempted Establishment.

### **Scale of fees to be paid**

1. The fees shall be regulated in accordance with the minimum scale of fees recommended by ICAI as amended from time to time as below:

PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (Rs.)	Class 'B' Cities (Rs.)	Class 'C' Cities (Rs.)
<b>AUDIT AND OTHER ASSIGNMENTS</b>			
Rate per day would depend on the complexity of the work and the number of days spent by each person.			
(i) Principal	18,000/- & Above per day	12,000/- & Above per day	8,000/- & Above per day
(ii) Qualified Assistants	10,000/- & Above per day	7,000/- & Above per day	5,000/- & Above per day
(iii) Semi Qualified Assistants	5,000/- & Above per day	4,000/- & Above per day	3,000/- & Above per day
(iv) Other Assistants	3,000/- & Above per day	2,000 & Above per day	1,000/- & Above per day
<b>Subject to minimum indicative Fees as under:</b>			
(i) Tax Audit	40,000/- & Above	30,000 & Above	22,000/0 & Above
(ii) Company Audit			
(a) Small Pvt. Ltd. Co. (Turnover up to Rs. 2 crore)	50,000/- & Above	35,000/- & Above	25,000/- & Above
(b) Medium Size Pvt. Ltd. Co./Public Ltd. Co.	80,000/- & Above	55,000/- & Above	35,000/- & Above
(c) Large Size Pvt. Ltd. Co./Public	See Note 1	See Note 1	See Note 1
(iv) Review of TDS Compliance	25,000/- & Above	18,000/- & Above	12,000/- & Above
(v) Transfer Pricing Audit	See Note 1	See Note 1	See Note 1

Note 1): Fees to be charged depending on the complexity and the time spent on the particular assignment.

\*Classification of cities are as follows:

Sl. No.	STATES/UNION TERRITORIES	CITIES CLASSIFIED AS "A"	CITIES CLASSIFIED AS "B"	CITIES CLASSIFIED AS "C"
1.	ANDAMAN & NICOBAR ISLANDS	-	-	All cities
2.	ANDHRA PRADESH	-	Vijayawada, Greater Visakhapatnam, Guntur, Nellore	Other Cities
3.	ARUNACHAL PRADESH	-	-	All cities
4.	ASSAM	-	Guwahati	Other Cities

5.	BIHAR	-	Patna	Other Cities
6.	CHANDIGARH	-	Chandigarh	-
7.	CHHATTISGARH	-	Durg-Bhilai Nagar, Raipur	Other Cities
8.	DADRA & NAGR HAVELI	-	-	All cities
9.	DAMA & DIU	-	-	All cities
10.	DELHI	Delhi	-	-
11.	GOA	-	-	All cities
12.	GUJARAT	Ahmedabad	Rajkot, Jamnagar, Bhavnagar, Vadodara, Surat	Other Cities
13.	HARYANA	-	Faridabad, Gurgaon	Other Cities
14.	HIMACHAL PRADESH	-	-	All cities
15.	JAMMU & KASHMIR	-	Srinagar, Jammu	Other Cities
16.	JHARKHAND	-	Jamshedpur, Dhanbad, Ranchi, Bokro Stell City	Other Cities
17.	KARNATAKA	Bengaluru	Belgaum, Hubli- Dharwad, Mangalore, Mysore, Gulbarga	Other Cities

18.	KERALA	-	Kozhikode, Kochi, Thiruvananthapuram, Thrissur, Malappuram, Kannur, Kollam	Other Cities
19.	LAKSHADWEEP	-	-	All cities
20.	MADHYA PRADESH	-	Gwalior, Indore, Bhopal, Jabalpur, Ujjain	Other Cities
21.	MAHARASHTRA	Greater Mumbai, Pune	Amravati, Nagpur, Aurangabad, Nashik, Bhiwandi, Solapur, Kolhapur, Vasai-Virar City, Malegaon, Nanded-Waghala, Sangli	Other Cities
22.	MANIPUR	-	-	All cities
23.	MEGHALAYA	-	-	All cities
24.	MIZORAM	-	-	All cities
25.	NAGALAND	-	-	All cities
26.	ODISHA	-	Cuttack, Bhubaneswar, Rourkela	Other Cities
27.	PUDUCHERRY	-	Puducherry/ Pondicherry	-
28.	PUNJAB	-	Amritsar, Jalandhar, Ludhiana	Other Cities
29.	RAJASTHAN	-	Bikaner, Jaipur, Jodhpur, Kota, Ajmer	Other Cities

30.	SIKKIM	-	-	All cities
31.	TAMIL NADU	Chennai	Salem, Tiruppur, Coimbatore, Tiruchirappalli, Madurai, Erode	Other Cities
32.	TELANGANA	Hyderabad	Warangal	Other Cities
33.	TRIPURA	-	-	All cities
34.	UTTAR PRADESH	-	Moradabad, Meerut, Ghaziabad, Aligarh, Agra, Bareilly, Lucknow, Kanpur, Allahabad, Gorakhpur, Varanasi, Saharanpur, Noida, Firozabad, Jhansi	Other Cities
35.	UTTARAKHAND	-	Dehradun	Other Cities
36.	WEST BENGAL	Kolkata	Asansol, Siliguri, Durgapur	Other Cities

## 11. INTERNAL AND EXTERNAL REFERENCES

The internal reference has been taken from the existing circulars related to filing of online returns, compliance audit, etc. which is annexed as "Annexure – I".

## 12. CHANGE HISTORY

**Whether the SOP is the initial version:**

- SOP No: 5: Version 1
- Effective Date: --
- Significant Changes: --
- Previous SOP no.: --

### **Scenarios for Third Party Audit**

1. In the scenario of Surrender of Exemption by the Exempted Establishment.
2. In the scenario of Cancellation of Exemption by the Exempted Establishment.
3. Any other scenario where it is considered necessary by RPFC/CPFC as per condition no. 24(a) of Appendix A to Para 27 AA of the EPF Scheme.
4. Those firms who do not meet the eligibility criteria shall not be evaluated.
5. In case of necessity, EPFO Zonal Office, Kolkata can add new CA firms to the panel.

### **Deployment and Additional Conditions:**

1. The empanelled Chartered Accountants/Firms shall carry out the Third Party Audit/Re-Audit of books of accounts of the Provident Fund Trusts of the exempted establishments as per the conditions specified in Appendix A to Para 27 AA of the EPF Scheme 1952 and instructions issued by the EPFO Head Office vide SOP on Management and Regulation of EPF Exempted Establishment .
2. The firm may be assigned work in any location across the Kolkata Zone based on requirements.
3. The EPFO reserves the right to assign additional function and duties to the empanelled firms in connection with third party audit as deemed necessary.
4. In addition to the above conditions, any other conditions that are or will be issued by EPFO concerning empanelled Chartered Accountant firms will be applicable to the existing firms as well.

**Application form:** Interested parties may apply in the application format enclosed as "Annexure A" along with the undertaking in the format enclosed as "Annexure B"

## Annexure-A

**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 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 as on 01.11.2024 : <table border="1" data-bbox="183 1294 833 1473"> <tbody> <tr> <td>a.</td> <td>Full time FCA partners</td> </tr> <tr> <td>b.</td> <td>Full time ACA partners</td> </tr> <tr> <td>c.</td> <td>Full time CA partners</td> </tr> </tbody> </table>	a.	Full time FCA partners	b.	Full time ACA partners	c.	Full time CA partners	
a.	Full time FCA partners							
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 03 Financial Years i.e. 2021-22, 2022-23 & 2023-24.	(Balance Sheet of Last 03 F.Y.'s to be enclosed)						
12.	Proof of payment of membership fee to and certificate of practice from ICAI for the year	(Copy to be enclosed)						

13. Indicate the tax/audit work experience, alongwith name of the establishments, in the following sectors:

a.	PSU
b.	Government (Central/State)-
c.	Private
d.	Companies having turnover of at least 50 crores per annum.

## UNDERTAKING

I/We----- the  
Managing partner/Managing Partners of M/s. -----  
-----Chartered Accountants do hereby verify, declare and undertake:

- a. That the particulars given above are complete and correct. 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 the empanelment/allotment of work and might be liable for disciplinary action under the Chartered Accountant Act 1949 and the regulations framed there under.
- b. M/s \_\_\_\_\_ or its partners have not 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 any other statutory body.
- c. M/s \_\_\_\_\_ or its partners is not 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**

Audit report under Condition 24(a) of Appendix A of Para 27AA of EPF Scheme, 1952

\*I/we report that the re-audit of ..... (Name and address of the Trust) was conducted by \*me/us/M/s. .... in pursuance of the provisions of the EPF & MP Act, 1952 read with relevant provisions of EPF Scheme 1952, and\*/we annex hereto a copy of \*my/our/their audit report dated ..... along with a copy of each of :-

(a) the audited Income and Expenditure A/c for the period beginning from .....to ending on .....

(b) the audited Balance Sheet as at.....; and

2. The statement of particulars as per Form R.M 6, as prescribed under S.O.P on Management and Regulation of EPF Exempted Establishments has been certified after due verification and is annexed herewith.

3. In \*my/our opinion and to the best of \*my/our information and according to examination of books of account including other relevant documents and explanations given to \*me/us, the particulars given in the said Form R.M 6 are true and correct subject to the following observations/qualifications, if any:

- a. ....
- b. ....
- c. ....

Place: .....

Date: .....

\*\*(Signature and stamp/Seal of the signatory)

Name of the signatory: .....

Full address : .....