



ASSAM FOOD AND CIVIL SUPPLIES CORPORATION LIMITED

4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022

Tender No: AFCSCCL/53/EOI/Internal Auditor/2025-26

Date: 24.06.2025

Expression of Interest (EOI) for selection/ appointment of Internal Auditors for Financial year 2025-26 from experienced reputed Chartered Accountant Firms.

For and on behalf of the AFCSCCL, The Managing Director, HO Guwahati. Assam invites online Expression of Interest for selection/appointment of Internal Auditors from the experienced reputed Chartered Accountant Firms with strong financial back ground. The terms & conditions and details of works and EOI Document are available at the website of AFCSCCL, Guwahati are available on <https://assamtenders.gov.in>

Sl. No	Schedule	Date	Time
1.	Tender publishing	24.06.2025	4.00 pm
2.	Tender Download	24.06.2025	5.00 pm
3.	Bid submission start date	25.06.2025	10.00 am
4.	Bid Submission end date	14.07.2025	2.00 pm
5.	Technical Bids opening	14.07.2025	3.00 pm

Tender processing fees Rs.50/- (Rupees Fifty only)

Address for Communication:

Assam Food & Civil Supplies Corporation Limited, 4th Floor, Paribahan Bhawan, Khanapara, Guwahati-781022, Email: afcscltd@gmail.com Website: www.afcscl.in

24/06/25

(Diganta Das, ACS),
Managing Director,
AFCSCCL,

Signature Not Verified

Digitally signed by JAYANTA KUMAR
MAZINDER BARUAH
Date: 2025.06.25 16:50:18 IST
Location: Assam-AS



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4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022

Tender No: AFCSCCL/53/EOI/Internal Auditor/2025-26

Date:24.06.2025

Expression of Interest (EOI)

Technical Bid

**For Selection and Appointment of Internal Auditor for
Assam Food & Civil Supplies Corporation Limited for the
Financial Year 2025-26.**

Disclaimer

All information contained in this Expression of Interest (EOI) provided/clarified is in the good interest and faith. Though, adequate care has been taken in the preparation of the EOI document, the interested firms shall satisfy themselves that the document is complete in all respects. The information published in this document is not intended to be exhaustive. Interested Bidders are required to make their own enquiries and assumptions wherever required.

Selection Committee, AFCSCCL Guwahati reserves the right to reject any or all of the interest submitted in response to the EOI document at any stage without assigning any reasons whatsoever, Selection Committee, AFCSCCL also reserves right to withhold or withdraw the process at any stage with intimation to all who have submitted their proposals in response to the EOI. Selection Committee, AFCSCCL reserves the right to change /modify/amend any or all of the provisions of the EOI document without assigning any reason. Any such change would be communicated to the bidders by posting it on the website of AFCSCCL.

Neither Selection Committee, AFCSCCL nor their employees and associates will have any liability to any prospective respondent of the EOI or any other person under the law of contract to the principles or resolution or unjust enrichment or otherwise for any loss, expense or damage which may arise from or be incurred or suffered in connection with anything contained in the EOI document, any matter deemed to form part of the EOI document, the award of the Assignment, the information and any other information supplied by or on behalf of Selection Committee, AFCSCCL or their employees and EOI respondent or otherwise arising in any way from the selection process for the assignment.

Information provided in this document or imparted to any respondent as part of EOI process is confidential to Selection Committee, AFCSCCL and shall not be used by the respondent for any other purpose, distributed to, or shared with any other person or organization.

Expression of Interest (EOI)

Background

The Assam Food & Civil Supplies Corporation Ltd- AFCSCL is a Government of Assam undertaking incorporated under Companies Act, 2013. It has been set up for Procurement of Paddy and other agricultural product from the farmers of Assam. The Key objective of the AFCSCL is to act as central procurement agency of agricultural product for the interest of farmers of Assam.

Objectives

The key objective of the Internal Audit includes:

- To ensure payment based on voucher/evidence to improve transparency
- To ensure accuracy and timeliness in maintenance of book of accounts.
- To improve accuracy and timeliness of periodical financial reporting.
- To ensure compliance with laid down systems, procedures and policies
- To ensure procurement is as per procurement policy of Government of Assam for agricultural product.
- To ensure compliance of GST Act, Income Tax Act and Companies Act 2013.
- To Comment and guide upon the applicability of other acts prevailing in the country having a direct or indirect bearing on Procurement of agricultural product.
- To regularly track, follow up and settlement/ adjustment of various advances on apriority basis.
- To asses & improve overall internal control systems.
- To assist in finalization of books of account and support in statutory auditor work onbehalf of AFCSCL.

AFCSCL seeks to invite proposal /Interest, from Guwahati based Chartered Accountant firms for conducting Internal Audit (including consultancy & Accounting services) of the office of the Managing Director, AFCSCL located at 4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022 for the **financial year 2025-26**. The engagement is initially for a period of 1 year. The Assignment may be extendable for maximum 2 year (One year at a time) on satisfactory performance of the work.

The details about the background of the auditee, scope of work, terms of reference, and the eligibility criteria for selection of the CA/CWA firms are given in the following paragraphs.

Time schedule of various Tender related events

Item	Description
Last Date and Time for Bid Submission	14.07.2025 upto 2.00 pm
Opening Date and time of Technical Bid	14.06.2025 at 3.00 pm
Bid Validity Period	60 days from the date of opening of financial bid.

Address of Communication

Any queries or communication related to the bid must be addressed to the following office at the address given below:

The Managing Director, AFCSCL, 4th Floor, Paribahan Bhawan, Khanapara, Guwahati, Assam-781022

1. Eligibility Criteria for Chartered Accountant Firm

- i. The Chartered Accountant firm must be empaneled with ICAI /ICWAI and has an experience of not less than 10 Years or more.
- ii. Head Office of the firm must be located in Guwahati.
- iii. The Firm must have completed similar audit assignments (in Central/State autonomous bodies/Companies) preferably in Govt. Companies (at least three in last five years). will be preferred.
- iv. Must have an Audited Annual Turnover of ₹20 Lakhs in each financial year for the last 3 years in similar nature of work.
- v. The Chartered Accountant firms must be CAG empaneled.
- vi. It is necessary to have sufficient, qualified and experienced staff members.
- vii. The firm must have taken registration under Goods & Service Tax Act.
- viii. The firm should not be blacklisted at any time by any government agency or organisation.
- ix. The firm should not have under disciplinary action initiated by ICAI/ICWAI at any time.

2. Supporting Documents for Eligibility Criteria

- i. Copy of Certificate from ICAI/ICWAI.
- ii. Copies of appointment letters/audit completion certificate etc. from the audited organizations.
- iii. Constitution of Chartered Accountant Firms
- iv. Copy of Income Tax Return for last 3 financial years of the Firm.
- v. GST registration certificate and PAN Card

3. Job Description:

- i. Carry forward of Opening Balance on 1st April of financial year correctly in the books of accounts.
- ii. Checking of Cash / Bank Books including carried forwards.
- iii. Vouching of receipts and payment with supporting documents.
- iv. Checking of Cash-Bank Contra entries.
- v. Physical Cash Verification –Random.
- vi. Verify all vouchers entered in the Petty Cash / Bank Books duly sanctioned/ attested by Officer in charge.
- vii. Preparation of Bank Reconciliation Statements.
- viii. Checking Quarterly expenditures incurred & entered in tally on daily basis submitted along with supporting documents.
- ix. General Ledger scrutiny, accounting transactions are correctly accounted for in the respective Account Heads.
- x. Perform and control the full audit cycle including risk management and control management over operations' effectiveness, financial reliability and compliance with all applicable directives and regulations.
- xi. Determine internal audit scope and develop annual plans.
- xii. Obtain, analyze and evaluate accounting documentation, previous reports, data, flowcharts, etc.
- xiii. Prepare and present reports that reflect audit's results and document process.
- xiv. Act as an objective source of independent advice to ensure validity, legality and goal achievement.
- xv. To Submit Quarterly Reports on the Books of Accounts of the Corporation to the Audit Committee/BOD.
- xvi. Identify areas of improvement and recommend risk aversion measures and cost savings.
- xvii. Maintain regular communication with management and audit committee.
- xviii. Document process and prepare audit findings memorandum.
- xix. Conduct follow up audits to monitor management's interventions.
- xx. Engage in continuous knowledge development regarding sector's rules, regulations, best practices, tools, techniques and performance standard.
- xxi. To Solve/Reply any government departmental queries/notices/letter as and when required.
- xxii. To Co-ordinate with Statutory Auditors and AG, CAG for finalization of Books of the Company.
- xxiii. To Prepare Monthly / Quarterly/Annual returns/reports like GST and TDS and filing the same with the competent authorities within the due date.
- xxiv. Physical Verification of Fixed Assets with the Fixed Assets Register.
- xxv. Audit of HR related files.
- xxvi. To visit the Head Office of the Assam Food and Civil Supplies Corporation Ltd. Minimum 4 (Four) times in a month, subject to minimum 1(One) time mandatory visit in every week.
- xxvii. To check the compliance with rules & regulation applicable to the company.
- xxviii. To check the arithmetic accuracy of bills on sample basis as per the regulations.
- xxix. Any other work related to Finance and accounts of the corporation as may be requested by the management from time to time.

4. Submission of Bid

The Technical Bid shall include the following: -

- ✓ Submission of EOI must be online through <https://assamtenders.gov.in> portal, hard copy of EOI will not be accepted.
- ✓ All the Annexures & Appendices of MTF duly filled in and signed on each page by the Tenderer.
- ✓ List of documents attached as per the format in Appendix II, duly signed by the Tenderer.
- ✓ Tenders which do not comply with these instructions shall be summarily rejected.
- ✓ Tenders not accompanied by all the Schedules/Annexures intact and duly filled in and signed may be summarily rejected.
- ✓ It should be clearly understood by the Tenderer that no opportunity shall be given to them to alter, modify or withdraw any offer at any stage after submission of the tender.
- ✓ Any attempt by tenderer to change the format of any of the supporting documents of the MTF while uploading or any attempt to tinker with the software of the portal will render his tender liable for cancellation and his subsequent blacklisting.

5. Specific Conditions

- i. A copy of constitution/registration certificates of firm/organization issued by ICAI/ICWAI containing inter-alia,
 - (a) Date of formation of the firms/other organization with a full time FCA/FCWA.
 - (b) Details of partners/Sole Proprietor/ CA/ICWA Employees as on date, date of joining the firm, date of becoming FCA, FCWA and their own interest, if any.
 - ii. A copy of the latest partnership deed in the case of partnership firms.
 - iii. A copy of the IT Return of the firm/ full time partners/ Sole Proprietor/Others as the case may be for the last three years along with photocopy of PAN Card/TIN /GSTIN.
 - iv. A copy of financial statement of the Firm along with Schedules for the preceding three financial years.
 - v. Details of court cases/ arbitration cases/ or any other case pending against the Firm / organization, if any.
 - vi. Details of audit experience of the firm/ organization for the last 3 years may be given in the specified format.
- ✓ Financial Bid: (i) Financial Bid may comprise of the Professional Fee to be charged from the Corporation for auditing, Reporting the Accounts for the Financial Year.

6. Rate

Rate should be quoted by the bidders at price bid (BoQ) per month basis including GST.

Note: Minimum fees for Internal Auditor is Rs.15,000/- per month exclusive GST.

7. General conditions

- i. Selection of the firm will be done only after detailed scrutiny of the credentials of the firm, their competency, no. of qualified Chartered Accountants & employees to be engaged for the Audit work experience etc. Suitable weightage will be given to firms / organizations, which have relevant experiences in auditing of Govt. Organization.
- ii. The Corporation does not accept the lowest rate or any tender. The Bidders shall have to appear before the selection committee for a formal discussion and the selection committee will take the final decision of qualified bidder.
- iii. The Firms have to submit the Financial Bid for Internal Auditor.

- iv. The Corporation reserves the right of accepting the whole or any part of the tender or portion of the quantity offered by the tenderer and the tenderer shall supply the same at the same rate quoted.
- v. The engagement is initially for a period of 1 year which may be extended to a further period of upto 2 years (One year at a time) at the discretion of AFCSCL on the same terms and conditions.
- vi. The selected Firm will have to execute the contract with the AFCSCL within 2 weeks of the issuance of the letter of Award.
- vii. The Audit team will consist of sufficient number of experienced and qualified professionals.
- viii. The selected firm will be required to comply with the instructions if any issued by the Corporation.
- ix. The successful tenderer shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
- x. The job description and other terms and conditions may be supplemented or modified at any time by the corporation at its sole discretion and it shall be binding of the selected firm.
- xi. In case of any dispute, the decision of the Managing Director, AFCSCL shall be final and binding.
- xii. Submission of Internal Audit Report: Chartered Accountant Firm shall have to submit Internal Audit Report at the end of every quarter and the annual report at the end of the financial year to the Corporation Authorities without any delay.
- xiii. Regulation of Audit fees: The payment of Audit Fees as fixed will be made on satisfactory completion of the assignment. AFCSCL will not pay any advance to the selected audit firm under any circumstances. All taxes, fees to be deducted or charged as per relevant laws in force and exclusion of GST which will be quoted separately, if any.
- xiv. The auditors will not be provided with any special transport facility or accommodation, etc.
- xv. The Selection Committee, AFCSCL, Guwahati reserves the right to accept or reject EOI without assigning any reason. The decision of the Selection Committee will be binding on the Firms/tenderers. For redressal of grievances, arising out of this contract award process, Firm/ Tenderers may approach the Selection Committee, AFCSCL HO Guwahati.

8. Selection Process: -

1) Technical evaluation will be based on the following criteria:

Assignment will be allotted on the basis of below mentioned marks:

Sl. No.	Condition	Maximum marks	Marks obtained (to be filled by the applicant)	Remarks
	C. A./CWA Firm with 10 to 15 year experience having 1 FCA/FCWA (as on 01.01.2025) – 7 marks and above 15 years (in continuous practice) 10 marks, for every additional 4 year 2.5 marks maximum 15 marks under this head	15		-

No. of Partners: 2 partners – 5 marks (after that 2.5 marks for each full-time partner maximum 15 marks under this head)	15		-
The firm having audit experience with Government/ Semi-Government / Public Sector Undertaking / Implementing State/ Central government schemes (5 marks for minimum of 1 unit and thereafter 2.5 marks for each additional unit with a maximum of 20 marks)	20		No. of years/no. of schemes done under 1 unit would be counted One.
The number of Article/CA /CWA Inter Staff (2 marks every article with a maximum of 20 marks)	20		-
The number of full time CA/CMA Employee (5 marks for each CA/CMA with a maximum of 15 marks)	15		-
The firm with an average turnover of Rs. 20 Lakhs for the last 3 years (FY 2021-22, 2022-23 & 2023-24) (Rs. 20-25 Lakhs - 5 marks and then for each additional 5 lakhs of turnover – 2.5 mark with a maximum of 15 marks)	15		-
Total Marks	100		

2. The decision of selection committee is final.

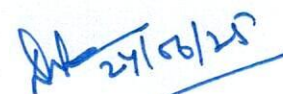
Note:

- Minimum marks for qualification for technical bid would be 65 marks.
- Please enclose the attested legible photocopies of the required documents.
- AFCSCL reserves right to obtain any additional information or clarification of documents relevant to technical bid before opening of financial bid.

9. Award of Contract-

On completion of selection process, the firms selected shall be awarded the contract of Internal audit of AFCSCL by issuing Letter of Award (Appointment letter). The Firm will have to execute the contract with the AFCSCL within 2 weeks of the issuance of the letter of Award.

AFCSCL may renew the internal audit assignment for further period of Two years (One year at a time) at the discretion of AFCSCL on the same terms and conditions.

 27/06/25

Managing Director,
AFCSCL, Khanapara,
Guwahati-22.

Expression of Interest (EOI) from reputed Chartered Accountant Firms
for appointment of Internal Auditor in AFCSCL, KHANAPARA, Guwahati - 22

Status of Firm: Partnership/Sole Proprietorship/Other Statutory

Bodies _____

1. (a) Name of the firm/organization (in Capital letters) _____

(b) Address of the Head Office _____

(Please also give Contact No) _____

E-mail address): _____

(c) PAN of the firm/organization _____

(d) TAN of the firm/organization _____

(e) GSTIN _____

2. ICAI/ICWAI Registration No. _____ Region Name _____ Region Code No. _____

3. (a) Date of constitution of the firm/organization: _____

(b) Date since when the firms have a full time FCA/FCWA: _____

4. (a) Full-Time Partners of the firm as on 01-01-2025

Sl. No.	Number of FCA/FCWA	Number of ACA/ACWA	Number of Qualified Assistants (CA's/ICWA) in the Firm.	Number of Semi Qualified Assistants (Article assistant or Inter/Final Qualified) in the Firm.

(b) Other Audit staff (With Knowledge of book keeping and accountancy).

5. Annual Turnover of the Firm for the last 3 years _____
Year-wise () () ()

6. Whether the firm/organization is engaged in any internal / statutory audit or any other services of any Govt. Companies/ Corporations/Universities etc. Yes / No

(If yes, details of experiences (with number of completed years of service for each organization).

7. Whether there is any court / arbitration / any other legal case against the firm/ organization: Yes / No

(If yes, give a brief note of the case indicating its present status)

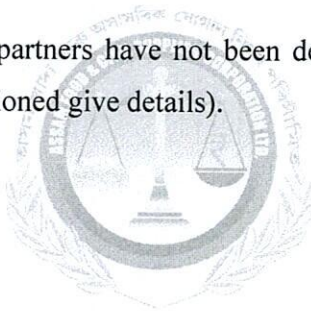
Annexure: All supporting documents must consist of the seal & signature of the authorized person of the firm

UNDERTAKING

I / We the sole proprietor/ partners of M/S

Chartered Accountants/ Cost Work Accountants do hereby jointly and severally verify and declare: -

- (i) that the particulars given are complete and correct and that if any of the statements made or information so furnished in the application form is later found not correct for false or there had been suppression of material information, the firm would not only stand disqualified from the allotment.
- (ii) That the firm proprietor or partners have not been debarred or cautioned by ICAI/ICWAI during last five years (if cautioned give details).



Seal & Signature of Proprietor / Partners



ASSAM FOOD AND CIVIL SUPPLIES CORPORATION LIMITED
4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022

Tender No: AFCSCL/53/EOI/Internal Auditor/2025-26

Date: 24.06.2025

Price Bid

**For Selection and Appointment of Internal Auditor for
Assam Food & Civil Supplies Corporation Limited for the
Financial Year 2025-26.**



ASSAM FOOD AND CIVIL SUPPLIES CORPORATION LIMITED

4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022

FINANCIAL BID **For Internal Auditor**

Sl. No.	Particulars	Quoted Rate per month including GST
1	Corporation's minimum assignment fees for Internal Auditor is Rs.15, 000/- (Rupees Fifteen thousand only) excluding GST.	

Signature of authorized representative
With seal

Name:

Designation: