

NOTICE INVITING EXPRESSION OF INTEREST (EOI) FOR EMPANELMENT OF CHARTERED ACCOUNTANTS (PROPRIETORSHIP OR PARTNERSHIP) FOR CONDUCTING INTERNAL AUDIT IN THE REGIONAL OFFICES AND DEPOTS OF THE KERALA STATE CIVIL SUPPLIES CORPORATION LTD, GANDHINAGAR, KOCHI, KERALA

EXPRESSION OF INTEREST (EOI)

The Kerala State Civil Supplies Corporation Ltd. popularly known as “SUPPLYCO”, a Government of Kerala Undertaking, invites Expression of Interest (EOI) from reputed Chartered Accountant Firms (Partnership/Limited Liability Partnership/ Proprietorship) for empanelment as Internal Auditors for conducting Internal Audit and certification of Trial Balance in our regional offices and depots for the year 2019-20. The scope of work, the criteria for selection, particulars of Depots/Regional Offices, etc. are available in the website of the Corporation www.supplycokerala.com. Interested firms may send their applications in the prescribed format along with the Annexures under sealed cover to the Manager (Accounts), The Kerala State Civil Supplies Corporation Limited, Head Office, Maveli Bhavan, Gandhi Nagar, Kochi – 682 020 within 20 days from the date of publishing. Any updates to the EOI Documents shall be hosted on our website. Interested firms are requested to ensure that all updates are considered while submitting the EOI.

Sd/-
Manager (Accounts)

The Kerala State Civil Supplies Corporation Limited,
Maveli Bhavan, Gandhi Nagar, Kochi 682020

NOTICE INVITING EXPRESSION OF INTEREST

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NOTICE INVITING EXPRESSION OF INTEREST

FORMAT OF APPLICATION

1. Name of the Firm :
2. Registration No. of the Firm / Chartered Accountant :
(Institute of Chartered Accountants of India)
3. Date of Registration of the Firm :
4. Details of Head Office & Branch Office (s), if any :
(Address, Phone No., Email id)
5. PAN :
6. GSTIN :
7. Details of experience in Public Sector :
8. Details of experience in other assignments :
9. Details of Bank Account :
 - Name of Account -
 - Account Number -
 - Name of Bank -
 - Name of Branch -
 - IFSC Code -
10. It is confirmed that all the requirements as per Annexure-E to the EOI documents have been complied with.
11. I / We confirm that I / we have not taken any deviation from the specified terms and conditions, of the EOI documents. A copy of complete EOI document duly signed and sealed on all pages as a token of acceptance of all terms and conditions is attached.
12. Our firm is not debarred/disqualified/black listed by any regulatory/statutory body or Government entity or any International/National agency for corrupt or fraudulent practices.

**Signature of Proprietor / Partner with
Name & Seal of the Audit Firm**

ANNEXURE A

Scope of Audit and Format of Internal Audit Report to be submitted by CA firms.

I. General Details

Name of the Depot	:
Period of Audit	:
Name of the Depot Manager	:
Name of the Junior Manager (M&I)	:
Name of the staff in charge of accounts	:
Date(s) on which auditors visited depot/ outlets for internal audit purpose	:
Number of man days spent in depot/ outlets	:

II. Aspects & Areas to be covered

A. Accounting Policies:

- Ensure that the accounting policies followed by the depots are in conformity with the Generally Accepted Accounting Policies.

B. Accounting Standards:

- Ensure that the Accounting Standards issued by ICAI, has been followed by the depots in the preparation of accounts.

C. Accrual Aspect:

- Ensure and report if there is any deviation in accrual aspect followed by depots / regional offices with regard to the accounting of transactions.
- Ensure that prepaid expenses provided last year are transferred to expense accounts and current year prepaid expenses are correctly accounted

D. Trial Balance:

- Whether the Trial Balance agrees with the General Ledger.
- Certified copy of the Trial Balance must be attached along with the year-end audit report.

E. Ledger Scrutiny

- All the ledger accounts must be verified to ensure that entries are properly made and accounted correctly in the respective accounts.
- The audit report must have remarks about the following heads on each of the points mentioned.

a. Purchase Account.

- The purchases pertaining to the relevant financial year has to be accounted in that financial year itself.
- Ensure that all purchases are supported by relevant document/Bills.
- Ensure that all Head office purchases are properly accounted at the purchase rate and the terms and conditions thereof have been complied with.
- Ensure that there are no duplication in purchases and purchase returns.
- Ensure that GST input related to every purchase is properly segregated and accounted.
- Purchase Returns shall be verified with the Report of Debit Notes issued.
- Ensure that all Purchases in depot (DMC/ HOMC/ MEDICAL STORES / HO SM PURCHASE ETC) are as per GST returns filed from Head Office. If not, ensure that the figure has been properly reconciled.
- In the case of local purchases made at depot level, it should be ensured that these are made as per the approval of Depot Management Committee (DMC) and do not exceed the limits specified. The purchase decisions are properly noted in the DMC Register and it is signed by the committee members. It should also be ensured that purchases are made as per the requirements only. and supported with indents collected from the outlets and the norms specified by Head Office .for deciding on the quantity have been complied with.
- In the case of purchases where the delivery of goods have been made at outlets (items like petroleum products, LPG & accessories, etc), it should be ensured that purchases are accounted in the depot in the same month itself. Ensure that they have been accounted properly and whether the same has been confirmed with Head office.
- It should be ensured that Goods Received Sheet (GRS) are authorized on the same day. It should not be kept in temporary mode except for want of QAC approval.
- In the case of maveli items, it should be verified and ensured that the goods are accepted or rejected as per the decision of QAC (Quality Assurance Committee).
- In the case of Medicine, Purchases and Stock transfer receipts to be verified with the OMS Medi Software generated "Receipt of Stock Report".
- Ensure that all transactions relating to NFSA Scheme are accounted separately as instructed from Head Office since consolidated claims on such transactions are to be forwarded to the Government.
- It should be ensured that **no payments are made from depot** in the case of purchase orders issued from Head office since payments are made from HO.

b. Sundry Creditors.

- Ensure that payments are made as per the terms and conditions of the Purchase Orders issued from the depot.

- Ensure that payments are properly accounted; any delay cut or penalty imposed is properly accounted.
- Ensure that depot has prepared schedule for sundry creditors outstanding for the reporting period.
- Special attention may be focused on outstanding creditors for more than one year.

c. Sales/ MSSR (Monthly Sales Summary Report) & Sundry Debtors

- Ensure the correctness of the following categories of sales:
 - a. Outlet Sales including medicine, petroleum and LPG outlets (Based on Monthly Sales Summary Report and Bank remittances/ Reconciliation)
 - b. Depot Sales: Bulk sale (Based on Indent from concerned debtors and Bank remittances/Reconciliation)
 - c. Sale from Medical Whole Sale Division.
- The pricing structure of the products should be randomly verified to see that the pricing followed is as per the pricing circulars. Any deviation must be reported.
- Genuineness of the sales return, cancellation of bills and discount allowed especially for medicine, should be ensured.
- Ensure the correctness of Credit Sale and collection thereof.
- Ensure that schedule of Sundry Debtors outstanding for the reporting period has been prepared by the depots and also ensure that ageing has been done.
- Ensure that MSSR details are accounted in depots through DBR from all outlets properly segregating subsidy and non subsidy sales and also GST output.
- In the case of petrol bunks, details of credit sales to be verified with DCB statement and ensure that MLA coupon sales, fleet card sales, consumption by Supplyco vehicles and credit sales are separately shown in MSSR. Ensure that Credit sales are being settled on a monthly basis.
- In the case of fuel consumption by Supplyco's own vehicles at regional offices, Head Office and other depots, monthly settlement entry shall be passed in the depots in confirmation with the settlement entries made at respective units as above. Fuel consumption by respective depot shall be debited to Running Expense - Vehicles by crediting Sale Account. Special attention may be focused on the accounting and settlement of fuel consumption by our own vehicles, since audit objection by C & AG had arisen due to non settlement.

d. Bank (Depot Operational Account & Collection Accounts)

- Each depot has a Depot Operational Bank Account, Depot Collection Bank Account and Outlet Sweep Collection Bank Account for normal transactions of the depot.

- Apart from the above bank accounts, all depots have an Operative Account for NFSA transactions at depots.
- All the payments except NFSA transactions are done through Depot Operational Bank a/c by receiving fund from HO on demand as per the requirement. As this a/c has no sweeping facility, it should be ensured that only minimum balance remains in this a/c.
- Depot Collection Bank a/c is meant to remit sales collection of Depot through Bulk sale, DMC registration fee and recovery of liability amounts from staff. No other transaction is permitted in this a/c. This may be ensured.
- NFSA Operative Account is meant for the payments of NFSA related transactions by receiving fund from HO on demand as per the requirement. Ensure that no other payments are allowed through the account. It may also be ensured that if any NFSA related payments are made through the normal operative bank account of the depot, Reconciliation Statement may be obtained from the depot.
- Separate collection account is opened for each outlet for remitting their daily sales collection. No transactions other than remittance of daily sales collection is permitted in this account.
- Being Zero Balance non-operative accounts, balances in all these collection accounts are completely transferred to the Outlet Sweep Collection Bank Account of the depot every day by means of auto sweep in case of Federal Bank accounts and to Head Office in case of other bank accounts except the deposits made on last day of the year. Any deviation from the above procedure should be reported.
- For remittance of ARD collections under NFSA scheme, separate collection accounts with zero-balance are opened taluk-wise wherein daily auto-sweep to Head Office NFSA operative account is set. Any deviation from the above procedure should be reported.
- Ensure that all bank accounts (Operative Accounts & Collection accounts) have been reconciled and reconciliation statements have been attached. Reconciliation Statements for the payments / receipts made for NFSA through Depot Operative Account may also be obtained from the depot.
- Ensure that confirmation statements have been collected for all bank accounts.
- Ensure that cheques pending for more than three months are transferred to expenses payable account.
- Ensure that all old or unusual items are identified and dealt with properly.
- Ensure that instances of frequent and huge entry omission are properly dealt with to avoid recurrence.
- Ensure that bank charge collected by banks are reasonable and as per the MOU with the Banks.

e. Cash with Outlets Pending Remittance

- This amount pertains to the last working day's sales collection at the outlet to be remitted in the collection bank account on the next working day.
- This amount is to be verified with the copy of Sales & Remittance Register produced by the outlet along with the MSSR.
- If any excess cash balance is pending to be remitted due to delay in remittance in bank account is noticed, clarification should be obtained and reported.

f. Statutory Payments

- Ensure that the statutory payments, viz, TDS, EPF and ESI, wherever applicable, are recovered and remitted in time and properly accounted under the respective heads.
- Ensure that EPF & ESI recovered from staff, Pharmacists, Casual Labourers and Head Load Workers are properly bifurcated and payments reconciled with remittance list from Head Office.
- Ensure that all returns related to TDS, EPF and ESI are correctly filed in time. Any belated filing of above returns may be reported.
- Ensure that GST Audit has been done for all offices.

g. Stock.

- Ensure that stock as given in the stock consolidation statement has been arrived correctly.
- Ensure that stock valuation has been done properly as per the instruction from Head Office and that it is in compliance with AS 2.
- Opening balance of each commodity both in quantity and value for the month of April should be the physical stock as per the Annual Stock Verification Report of the previous year ended on 31st March. In respect of other months, opening balance should be the closing balance as per the MSSR of the previous month.
- At least 5 items selected randomly to be checked and certified for correctness in terms of book balance shown and physical balance available. It is to be done in respect of at least one outlet selected on rotation basis every month.
- Verify that the closing balances of stock as per "Outlet-wise Stock Consolidation Report" generated from DMS tally with MSSR.
- All inter depot / region transfers of stock should be reconciled.
- Auditors should obtain confirmation of the issue/receipt of stock signed by the respective Depot AMs.

h. Fund

- Fund transfer from depots to HO/RO and vice-versa to be verified and reported.

- Delay, if any in auto sweep of fund from depot to HO to be reported. Reconciliation of Outlet Sweep Collection Bank a/c and Depot Operational Bank a/c is to be done on a monthly basis.
- Any extraneous debits or credits have to be looked into and the same, if material should be reported.
- Bank charges, if abnormally high, should be reported.
- Transfer of funds to other depots or other accounts, if any should be verified and reconciled with the other depots/ accounts.
- Confirmation of fund transfer has to be obtained from Head office and the respective depots, signed by the office head.
- Excess holding of funds in Bank accounts in comparison with the requirement may be reported..

i. Salary & Other Allowances

- The computation and distribution of salary and other benefits given to the staff is to be randomly verified to see that the same is as per the norms in vogue. Any variation should be reported in detail.
- Ensure that proper journal vouchers are passed for all recoveries from salary payment, at the time of payment itself.

j. Conversion Charges- Wheat

- Ensure that conversion charges paid to millers are as per the norms and at the correct rate fixed for each miller.
- Ensure the correctness of payment by checking the quantity of Atta received with payment made.
- Ensure that deduction for insurance, etc has been made and accounted correctly as per the directions from Head Office.

k. Rent and Transportation Expenses.

- The payment of rent made and transportation charges given is to be verified with the agreements and the usage of vehicles. Separate accounting for expenses related to NFSA operations and other depot operations shall be ensured.(Ensure that proper register/ documents are maintained at depot level).
- Ensure that TDS has been deducted in appropriate cases.
- Ensure that provision has been made for outstanding payments as at year end.

l. Short Remittance/other dues from staff

- Any amount reported as pending to be recovered from staff not only on account of shortages found during stock verification but on any other means should be analysed and balances if any should be reported.
- Any recovery from the salary of staff on account of shortage in stock detected during physical verification or in any other manner should be

accounted as income under the head '2218- Recovery from Staff ' and reported separately.

m. Noon Feeding

- Noon feeding receipt/ issue and proper accounting of the same at zero value should be verified. Any delay in noon feeding accounting and reporting to head office should be verified and reported.

n. Imprest Accounts of Outlets

- A certain sum is paid as imprest to all outlets to meet day-to-day expenses.
- Ensure that imprest payment is as per the norms of the Corporation and proper settlement of the same has been done regularly. Verification of Imprest Advance with Imprest Pass Book of outlets/ copy of system generated vouchers from outlets may be done and also ensure that further payments are released only after settlement of advance already given and that only one imprest advance is outstanding at all times.
- Ensure proper accounting thereof and make sure that all imprest advances are settled before the end of the financial year. No balance is supposed to be maintained in the Imprest Advance Account at the end of the year.

o. Other Expenses/Other Income

- All other expenses incurred and income received are to be verified for its authenticity and reasonableness.
- Use of proper account heads is to be ensured and mistakes, if any, should be pointed out for correction. Also ensure that GST in vouchers are separated and correctly accounted along with expenses.

p. Assets

- Depots/Outlets should maintain an Asset Register in DMS. Proper maintenance of the Asset Register should be verified and reported.
- Retention money, if any, in all purchases should be capitalized in the year of purchase itself.
- Ensure that all major expenses related to the procurement / installation of assets are properly capitalised.
- Ensure that all work in progress are accounted as per AS 10.
- Ensure that all disposals are accounted under the proper head of account and schedule is attached.

q. Loans and Advances

- Ensure that all accounts relating to loans and advances are properly maintained and reconciled at the year end.

- Ensure that no loans and advances remain unsettled without adequate reasons.

r. Litigations

- Enquire whether the unit is the subject of any legal actions pending or in process. Consider the effect thereof in the report.
- Enquire whether any demand has been raised by the statutory authorities against the unit during the period.
- Ensure that they have been properly dealt with. A disclosure thereof shall be made in the report.

s. Investment in Capital Projects & Work in Progress

- Enquire whether any payment has been made from the Depot/ RO for any capital projects like construction etc.
- Ensure that proper accounting has been done for completed projects and WIP separately under appropriate head of account.

t. Contingent Liabilities & Subsequent Events

- Ensure that contingent liabilities and commitments are properly disclosed.
- Enquire about events after the Balance Sheet date that would have a material effect on the financial statements of the reporting period.

u. Operations

- Ensure that the recognition of Sales and Expenses have been taken place in the appropriate period.
- Consider extraordinary and unusual items.
- Compare the results with those of prior periods and significant variations if any may be reviewed and reported.

v. Reconciliation of Inter Unit Accounts

- Ensure that the following inter unit accounts have been reconciled with the appropriate accounts in Head Office/Regional Office.
 - a. Fund Transfer (with Head Office/ Regional Office)
 - b. EPF - Employees (with Head Office)
 - c. EPF - Casual Labourers / Head Load Workers / Pharmacist (with Head Office)
 - d. ESI – (with Head Office)
 - e. LWF - (with Head Office)
 - f. TDS Account - (with Head Office)
 - g. Insurance Premium Recovery from Wheat Millers - (with Head Office)
 - h. Sundry Creditors HO purchase

- i. Fuel Consumption by Corporation's vehicles (HO, Regional offices & Depots)
- j. Purchase of Petroleum /LPG products Vs. Advance payment from HO
- Ensure that the Depot obtained confirmation from RM office and Head office as to the above Heads of Accounts.

w. Compliance of Accounting Circulars

- The Corporation has issued Circulars on various administrative and operational matters. Compliance of the instructions in these circulars should be checked by random verification and reported.

x. Reporting

- Internal Audit Report should include –
- Item wise listing of audit checks and results of audit against each item as given in the scope of work.
- The audit methodology used and procedures adopted along with the extent of sample checked in accordance with para 16 of Standards of Internal Auditing – 4 issued by ICAI.
- An assurance statement in line with para 14 of Standards of Internal Auditing regarding the efficiency and effectiveness of systems, procedures and controls on high risk areas identified and evaluated as part of Internal Audit. This should be based on the internal audit findings appearing in the report.
- The report should also highlight the action taken by the Depots on the previous Internal Audit Reports and non rectification/recurring of defects pointed out in previous audits, if any.
- Regular Review of the entire operations of the regional office / depots.
- Highlight significant areas of weakness in the existing policies and procedures, recommend changes where applicable.
- Report whether adequate controls are in place, whether they are operating effectively and recommend desired improvements.

y. Others

- In addition to the above, System Anomalies and/or serious observation which requires Management attention for corrective action to be reported immediately.
- The above scope of the work is not exhaustive, which may change according to the requirement of the Management.

ANNEXURE B

TERMS OF REFERENCE OF INTERNAL AUDIT

Supplyco is a State Government undertaking under the ministry of Food & Civil Supplies whose main objective is the control of price hikes through market intervention operations by offering essential commodities at subsidized rates to the common man for which the Government of Kerala sanctions grant. Corporation effectively intervenes in the market on behalf of the Government as the nodal agency for stabilizing the price of essential items. Apart from the above, various government schemes are performed by the Corporation on behalf of the Government like, De-Centralized Paddy Procurement scheme, Mid-Day Meal Scheme, Distribution of WBNP rice and Wheat to ICDS, Tribal kit distribution, running of petrol outlets, medical stores, NFSA operations etc. The Corporation with its head office at Gandhinagar, operates through its 5 regional offices under which 56 depots and around 1500 outlets are functioning. It is proposed to engage the services of Chartered Accountant Firms preferably having experience for doing the Internal Audit of Regional Offices and depots.

The terms and conditions for conducting Internal Audit in the regional offices and depots of Supplyco are indicated hereunder:-

1. Audit Team

The Auditors should deploy suitable teams for undertaking the audit, after a thorough perusal of the requirements of the appointment letter, terms and conditions contained therein. It should be ensured that the authorized representatives of the firm shall visit the offices at least once in a month and shall also record her / his attendance in the Audit Inspection Register maintained at respective offices.

2. Audit Report

The visits are to be followed by a half yearly Internal Audit Report. Audit Reports based on the audit observations of each half year are to be submitted on or before the end of the 30th day after the end of each half year. The Half yearly Report may be addressed to the Depot Manager with 2 additional copies and a soft copy by email. However immediate Reports may be given regarding any serious irregularity / fraud like non-compliance of statutory requirements or set rules etc. which are observed during the course of audit. Such reports may be addressed to Regional Manager with 1 additional copy and a soft copy by email.

3. Selection Criteria

The selection is on the basis of lowest Professional Fee offer submitted by the qualified firms subject to the ceiling fixed as per Annexure F. However, Supplyco reserves its right to reject any offer whether lowest or not and allot the contract to another party as deemed fit at its sole discretion and in the interest of Supplyco. The

decision of Supplyco in this regard shall be final and binding upon the participating firms.

4. Payment of Audit Fees

The Firm shall be eligible for 50% of the Annual Audit Fee on completion of audit for each half year. Such fee shall be released only after submission of report of that period followed by the bill. Taxes as applicable will be paid extra.

5. General Terms and Conditions

a) Audit Firms having minimum experience of 3 years and above shall be considered for empanelment.

b) The Audit firms that secure 70% and above marks as per criteria shall be considered for empanelment. The criterion for assigning marks is given in Annexure-D.

c) This EOI is only for the purpose of short-listing / empanelment of Firms and does not carry any assurance for allotment of Internal audit assignments.

d) One Audit firm shall be assigned Internal Audit for any one depot or more (maximum 4 depots). The assigned audit firm shall not sub-delegate / sub contract the work.

e) Only empanelled firms will be intimated about their selection in due course.

f) The Company reserves its right to accept or reject any application(s) without assigning any reasons. The decision of the Company for empanelment of the Firms will be final and binding upon the parties participating in the short-listing / empanelment.

g) The Internal Auditor will ensure that the information obtained in respect of the operation of the Unit is maintained in strict confidence and secrecy. A certificate towards maintaining confidentiality is to be provided by the Internal Audit at the time of acceptance of Audit assignment. The appointment of the audit Firm will be for one year ie. 2019-20 and likely to be extended for a further period of one year on the basis of performance.

i) If performance of the audit firm is not found satisfactory, the management reserves the right to terminate the appointment of the Firm.

j) The Audit firm will be debarred from getting, in future, Internal Audit assignments in Supplyco in the following cases.

- i) If the Firm obtains the appointment on the basis of false information / false statement at the time of submission of application/documents for the EOI.
- ii) The Audit Firm is found to have sub contracted the work.
- iii) If the Firm does not take up audit in terms of the appointment letter.

ANNEXURE C

LOCATION OF REGIONAL OFFICES AND DEPOTS OF SUPPLYCO

I	Thiruvananthapuram Regional Office	29.	Chengannur Depot
1.	Thiruvananthapuram Depot	30.	Mavelikara Depot
2.	Neyyattinkara Depot	IV	Palakkad Regional Office
3.	Nedumangad Depot	31.	Palakkad Depot
4.	Attingal Depot	32.	Alathur Depot
5.	Kollam Depot	33.	Mannarkad Depot
6.	Punalur Depot	34.	Ottappalam Depot
7.	Karunagappally Depot	35.	Thrissur Depot
8.	Kottarakkara Depot	36.	Chalakudy Depot
II	Kottayam Regional Office	37.	Chavakkad Depot
9.	Kottayam Depot	38.	Wadakkanchery Depot
10.	Pala Depot	39.	Manjeri Depot
11.	Changanassery Depot	40.	Nilambur Depot
12.	Kanjirappally Depot	41.	Ponnani Depot
13.	Vaikom Depot	42.	Thirur Depot
14.	Pathanamthitta Depot	43.	Thirurangadi Depot
15.	Thiruvalla Depot	44.	Perinthalmanna Depot
16.	Parakode Depot	V	Kozhikode Regional Office
17.	Ranni Depot	45.	Kozhikode Depot
18.	Munnar Depot	46.	Vatakara Depot
19.	Nedumkandom Depot	47.	Koduvally Depot
20.	Thodupuzha Depot	48.	Koilandy Depot
III	Ernakulam Regional Office	49.	Kannur Depot
21.	Ernakulam Depot	50.	Thalassery Depot
22.	Kochi Depot	51.	Thaliparamba Depot
23.	North Parur Depot	52.	Kalpetta Depot
24.	Perumbavoor Depot	53.	Sulthan Bathery Depot
25.	Moovattupuzha Depot	54.	Mananthavady Depot
26.	Alappuzha Depot	55.	Kasargode Depot
27.	Cherthala Depot	56.	Kanhangad Depot
28.	Haripad Depot		

ANNEXURE D

SELECTION CRITERIA (POINT ALLOCATION) FOR EMPANELMENT OF AUDITORS / FIRMS WILL BE AS FOLLOWS:

Sl.No.	Particulars	Points to be allocated	Maximun Points
1.	Year of Establishment of the Audit Firm/Limited Liability Partnership Firm / starting practise by the CA	3 (three) per year in existence (fraction of the year to be ignored)	15 (Fifteen)
2.	No. of partners who are with the Firm for a minimum period of one year as on date of application in case of partnership firms / Limited Liability Partnership Firm	a.2 (two) for each Partner who is ACA b. 3 (three) for each Partner who is FCA	15 (Fifteen)
3.	No. of Qualified Assistants employed with the firm / CA	5 (five) per Qualified Assistant	10 (Ten)
4.	No. of Semi-qualified Assistants employed with the firm / CA	4 (four) per Semi-qualified assistant	20 (Twenty)
5.	Experience of the Firm in Public sector Preferably under Central / State Government as Statutory / Internal Audit/ Physical Verification	5 (five) per year of Audit (fraction of the year to be ignored)	30 (Thirty)
6.	Experience of the Firm in sectors / industries other than Public Sector under Central / State Government as Statutory / Internal Auditors	2 (two) per year of Audit (fraction of the year to be ignored)	10 (Ten)
	Total Points		100 (Hundred)

ANNEXURE E

GENERAL INSTRUCTIONS TO AUDIT FIRMS AND DOCUMENT LIST

(A) Instruction to Audit Firms

1. Format of Application must be completely filled in. Incomplete applications will be rejected out-rightly.
2. Please ensure that date of opening of Registered Office, Branch Office, entrance dates of all Partners into the firm, date of joining firm as qualified & semi-qualified assistants should be invariably indicated in the application.
3. All EOIs will be evaluated on the basis of the documents furnished along with applications only. No further documents will be called for during the scrutiny of the EOIs. Any additional document received, after last date & time of receiving the EOIs as stipulated in the Notice inviting EOIs, will not be entertained.
4. Since, all the applications will be evaluated strictly on the basis of Selection Criteria as per Annexure-D, please avoid attaching unsolicited information/documents to processing applications expeditiously.
5. All submitted documents should be signed by a Partner with his name and under the seal of the firm.
6. Applications must be submitted under sealed cover superscribing the EOI Notice No. & date and the words "Application for Empanelment of Internal Auditors for 2019-20" thereon. The name and address of the firm must also be indicated on the body of the envelope.
7. Application may be submitted directly or by post/courier to the Head Office Manager (Accounts), The Kerala State Civil Supplies Corporation Ltd., Maveli Bhavan, Gandhi Nagar, Kochi-682020. Supplyco does not take any responsibility for loss of application in transit. Applications sent through telegram, telex, fax or e-mail will not be considered.
8. Any application received after the stipulated date and time, due to any reason whatsoever, will be rejected out-rightly.

(B) List of documents to be submitted along with the applications/EOIs:

Interested audit firms are advised to go through the contents of EOI documents carefully and submit all attested copies of the following documents in proper sequence along with the EOIs as described hereinafter:

- 1.Registration certificate of the firm issued by the Institute of Chartered Accountants of India. Information related to year of establishment of Head Office & Branch Office(s), addresses, details of partners and their membership nos. etc. as indicated in the Certificate will be treated as conclusive and final information for evaluation of EOIs.
2. Membership certificates of the qualified assistants issued by the Institute of Chartered Accountants of India.
3. Copy of PAN Card of the firm / CA
4. Copy of GSTIN Registration
5. Certification in letter head regarding Bank Account details counter signed by respective banks to which Fee payments will be made.
6. A copy of complete EOI document duly signed and sealed as a token of acceptance of all terms and conditions.

ANNEXURE F

Fee structure for 2019-20

Sl. No	Item	Maximum ceiling of Fee for 2019-20
1	Half yearly audit of Depots:	
	i) Having average monthly turnover of more than Rs, 5 crore in the previous year.	Rs.24,000/-
	ii) Having average monthly turnover of more than Rs.2.50 crore and up to Rs.5 crore in the previous year.	Rs.20,000/-
	iii) Having average monthly turnover up to Rs.2.50 crore in the previous year.	Rs.18,000/-
2	Half yearly audit of Regional Offices	Rs.18,000/-
3	Finalization of accounts and certification of trial balance and connected schedules including reporting on relevant aspects (per annum)	Rs.15,000/-
4	Year-end stock audit and certification of stock report	Rs.1,750/- per Depot and Rs.250 per outlet plus TA of Rs.250 for visiting the outlets.

Sd/-
Manager (Accounts)