

OFFICE OF THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS (HOFF)  
Directorate of Forests  
(Under Govt. Of West Bengal)  
Aranya Bhawan, Block – LA – 10A, Sector – III, Saltlake City,  
Kolkata – 700 098.

**Compensatory Afforestation Fund Management And Planning Authority, West Bengal (CAMP A)**

**Tender No. CAMP A/01/17-18**

Tenders are invited from Chartered Accountants / Chartered Accounts Firms, for Engagement of Internal Auditors for Financial Year 2017-18 of Compensatory Afforestation Fund Management And Planning Authority, West Bengal (CAMP A) having Head Office in Kolkata. The Accounts of the CAMP A are being maintained in Tally ERP system in Head Office, Kolkata and manually in 40 Divisions (Approx.). The Accounts are consolidated at Head Office. The list of Divisions is annexed herewith (Annexure-3).

The Audit Firms interested in taking up the assignments can send their bids addressed to Addl. Principal Chief Conservator of Forests / CAMP A & Nodal Officer, FCA, West Bengal, Aranya Bhawan, Block–LA–10A, Sector–III, Saltlake City, Kolkata–700 098 so as to reach this office on or before 7<sup>th</sup> February, 2018. Details to be furnished along with the bids are attached herewith.

**Addl. Principal Chief Conservator of Forests / CAMP A  
& Nodal Officer, FCA, West Bengal**

## 1. IMPORTANT POINTS OF REFERENCE :

Tender Inviting Authority	Addl. Principal Chief Conservator of Forests / CAMPA & Nodal Officer, FCA, West Bengal
Name of the Work / Scope of the Work	Internal Audit for Financial Year 2017-18
Pre-Bid Conference	9th January,2018 at 11.30 A.M.
Last date and time for submission of Bids	7 <sup>th</sup> February, 2018 upto 2.00 p.m.
Opening of Technical Bids	7 <sup>th</sup> February, 2018 at 3.00 p.m.
Place of Opening of Technical Bids	Office of the Addl. Principal Chief Conservator of Forests / CAMPA & Nodal Officer, FCA, West Bengal Aranya Bhawan Block-LA-10A, Sector-III, Saltlake City, Kolkata-98
Declaration of the results of Evaluation of Technical Aspects	9 <sup>th</sup> February, 2018
Opening of Financial Bids	12 <sup>th</sup> February, 2018

## 2. SCOPE OF WORK AND MODUS OPERANDI :

The scope of Internal Audit is mentioned in Annexure 1 and Annexure 2. These are only indicative. The Internal Auditor is required to supplement the area based on their independent assessment and due diligence after visit to all respective divisions.

## 3. Technical Proposal

### **Statutory Documents**

In the technical bid, following details are required to be furnished duly signed and certified by one of the partner/Proprietor.

1. Photo Copy of PAN Card.
2. Photo Copies of valid Certificate of practice issued by Institute of Chartered Accountants of India.

**3. Desirable** : Experience in Internal Audit in Government Deptt. / PSUs under the applicable Government Guidelines and Statutory Acts and experience in Forestry operations will be added advantage.

#### 4. Submission of Bids:

##### a. Technical Bid:

SL NO.	Details	Documents
1.	Statutory Documents	i. Copy of GST (If Applicable) ii. Copy of PAN CARD iii. Valid Certificate of Practice iv. Firm Profile (Empanelled with AG) v. Year of Establishment vi. Details of Proprietor / Partners vii. Photo copy of Membership certificate viii. Details of fully qualified Assistant (CA) along with membership no. (If any) ix. Details of Semi qualified Assistants (Inter CA) (If any)
2.	Partnership (If Applicable)	Copy of Deed
3.	Experience of the Firm	Copy of Work Order/Completion Certificate in Internal Audit Assignments in Central/ State Government/ PSU

##### b. Financial Bid:

The financial quote should be comprehensive including travelling, lodging and out of pocket expenses etc. but exclusive of statutory Tax like GST etc (If applicable). The Financial Bids will be opened for successful tenderers of Technical Bid.

**The Bids are to be submitted to the CAMPA, West Bengal in 2 envelopes of Technical Bid & Financial Bid. Both the Bids of a firm are to be contained in one bigger envelop marked "OFFER FOR INTERNAL AUDIT FOR FY 2017-18 OF CAMPA, WEST BENGAL".**

#### 5. OPENING BIDS:

##### Opening of Technical Proposal

- i. Technical proposals will be opened by the Tender Inviting Authority in the presence of Tenderer or his authorised representative.
- ii. Intending Bidders may remain present if they so desire in the office of the CAMPA, West Bengal at Aranya Bhawan, Block-LA-10A, Sector-III, Saltlake City, Kolkata-98 for opening of Technical Proposal, to be held on the date and time declared.
- iii. The technically qualified Bidders, i.e. Bidders who qualify in the assessment of the technical proposal, shall be eligible for competing in the Financial Bid. Accordingly, the Financial Bids of only those Bidders who pass the Technical Evaluation shall be opened on the scheduled date and time.

## 6. NORMS FOR FINALISATION OF THE BIDS:

The Evaluation of the tender will be done by a Committee, based on the Technical Documents Submitted and Experience of the firm.

The details of the process are described below:

The evaluation of the proposal shall be carried out in two stages.

In the first stage, evaluation of the technical proposal will be taken up. Proposals which are received unsigned, or are incomplete (i.e. when the required bid formats and /or supporting documents have not been submitted along with Covering letter), will be summarily rejected as non-responsive.

In the second stage, evaluation of the financial proposal of the technically qualified bidders will be taken up.

## 7. Evaluation of Technical Bids

The Technical Bid will be examined by a Committee. Evaluation will be done on the basis of the evaluation criteria and scoring pattern.

Sl. No.	Criteria / Sub-Criteria	Max. Marks	DOCUMENTARY PROOF
<b>A</b>	<b>Establishment of the firm relevant to the assignment</b> Date of establishment ( < 3 years = 0 marks) ( > 3 – 5 years = 6 marks) ( > 5 – 7 years = 10 marks) ( > 7 – 10 years = 15 marks) ( > 10 years = 20 marks)	20	Constitution/Certificate issued by Institute of Chartered Accountants of India
<b>B</b>	<b>Firm having HO in Kolkata</b>	10	Address Proof
<b>C</b>	<b>Experience of the firm in similar assignments of Internal Audit during the last 10 years</b> 5 marks for each project (Max. 50 marks)	. . 50	Copies of the Work Orders .
<b>D</b>	<b>Name of the Proprietor/Partner &amp; qualified /semi qualified staff with experience in Audit who will be deputed for Internal Audit</b>	. 20	. Max. 4 marks for each person along with Firm Profile

8. Bidders securing Technical score of 60 or above, will qualify for the evaluation in the financial bid. In exceptional circumstances, to be recorded in writing, the Evaluation Committee may recommend lower/higher qualifying.

**9. OPENING AND EVALUATION OF FINANCIAL PROPOSAL:**

Financial proposals of the Bidders declared technically eligible will be opened.

**10. Evaluation of Financial bids**

The Financial Bids of the technically qualified bidders will be evaluated as per the rates quoted and the lowest will be selected for the work assignment.

**11. AWARD OF CONTRACT AND ISSUE OF WORK ORDER:**

After selection of the successful bidder, a Letter of Acceptance of tender will be issued to the successful bidder by the Tender Inviting Authority. The successful bidder should submit an acceptance within two week from the date of receipt of the Letter of acceptance issued by competent authority. If the same is not executed within two week, the tender may be held as non-responsive. Work Order will be issued to the successful bidder within one week after receipt of the acceptance from the successful bidder.

**12. DURATION AND EXTENTION OF WORK ORDER**

The work order for the arrangement will initially be for one year from the date of signing, which would be extendable under the same terms and conditions upto 3 years, based on performance, on yearly basis. An escalation of cost of the tune of 10% shall however be admissible for each subsequent year, calculated over the base cost of present tender.

## ANNEXURE – 1

**Scope of Internal Audit** is broadly detailed below:

1. Verification of Cash Book.
2. Verification of payment / receipt vouchers.
3. Checking of relevant approval from competent authority for project expenses.
4. Checking of Bank Statements and Bank Reconciliation Statements.
5. Checking of Project Expenses as per the scheme & Annual Plan of Operation.
6. Checking of Grant Receipt under relevant heads and utilization thereof in adherence to related policies & guidelines.
7. Matching and reconciliation of DFO wise records at H.O. with Division office.
8. Verification and checking of Fixed Deposits / Auto-sweep A/cs. and Interest credit accounting
9. Verification of Trial Balance periodically.
10. Any other significant irregularities observed.

However, the above list is only indicative. The Internal Auditor is required to supplement the area based on their independent assessment and due diligence.

Visit to every Forest Divisions is compulsory for execution of the Assignment.

## **ANNEXURE – 2**

### **Modus Operandi**

The method adopted for the inspection of the Divisions shall be clearly stated in the report. The Percentage checks applied for Internal Audit of the various areas of activities, documents and records shall also be specified in the report. Record of transaction checked on sample basis should be maintained and shall be produced if asked by the Authority.

The auditor has to conduct the internal audit with standard audit methods and verify the system and procedures which are in vogue and point out the weaknesses prevailing in the system. Further, the practices followed by the organization are also required to be verified and commented from the point of view of generally accepted accounting practices.

#### **Reports:-**

1) The auditors shall conduct the internal audit based on the data and records available at the accounting divisions. In the course of audit, it is expected that all queries /doubts pertaining to any area shall get satisfied at field division only. If any irregularity or misdeed or wrongdoing or unconformities are observed during the audit then, Pre Observation Memo (POM) shall be issued for each observation immediately (on the same day) to the respective division. The compliance of the same should be ensured during the audit period. If the compliance to the audit observation is not possible within audit period in that case, time for complying the observation/para should be obtained and suitably mention in the final inspection report. In general, report should comment on the lacuna observed in the systems and procedures and weak areas where internal control needs to be intensified. The report should also give the attendance of the audit persons.

**The final half yearly report** should be submitted to the Addl. Principal Chief Conservator of Forests / CAMPA & Nodal Officer, FCA, West Bengal, Aranya Bhawan, Block-LA-10A, Sector-III, Saltlake City, Kolkata-700 098 in hard as well as soft copies. The half yearly reports are also to be submitted to respective divisions.

2) The Audit teams, after completing the audit for the half yearly period, should discuss their observations/findings with the In-charge of the Division office i.e. Divisional Forest Officer (DFO) before finalization of the half yearly audit report.

3) **Final Annual Report in respect of unresolved observation along with replies together with comments on the working of the division, improvements if any, deterioration etc. to be submitted latest by 31<sup>st</sup> July, 2018.** This report would be submitted to Statutory Auditor.

4) The Internal Auditor should also give their observations and suggestions to improve the effectiveness of internal control system.

5) Internal Audit Report should be signed by the partner / proprietor of the Firm.

## ANNEXURE - 3

### A. List of Divisions

SL NO.	CIRCLE	DIVISION NAME
1	HILL CIRCLE	KURSEONG DIVISION
2		DARJEELING FOREST DIVISION
3	CENTRAL CIRCLE	BANKURA NORTH
4		BANKURA SOUTH
5		PANCHET DIVISION
6	JT. DIRECTOR(SBR)	24 PARGANAS SOUTH
7	WESTERN CIRCLE	RUPNARAYAN DIVISION
8		MEDINIPUR DIVISION
9		KHARAGPUR DIVISION
10		PURBA MEDINIPUR DIVISION
11		JHARGRAM DIVISION
12	SOUTH - WEST CIRCLE	KANGSABATI NORTH
13		KANGSABATI SOUTH
14		PURULIA DIVISION
15	SOUTH - EAST CIRCLE	BIRBHUM DIVISION
16		NADIA - MURSHIDABAD DIVISION
17		BURDWAN DIVISION
18		DURGAPUR DIVISION
19	SOIL CONSERVATION	KURSEONG SOIL CONSERVATION
20		KALIMPONG SOIL CONSERVATION
21	NORTH - WEST CIRCLE	MALDA DIVISION
22		RAIGANJ DIVISION
23		SILIGURI SOCIAL FORESTRY
24	PARKS & GARDENS	HOWRAH DIVISION
25		DARJEELING TERRITORIAL DIVISION
26	WILDLIFE NORTH	GORUMARA WILDLIFE-(WILDLIFE-II)
27		DARJEELING WILDLIFE - (WILDLIFE-I)
28		JALDAPARA WILDLIFE -(WILDLIFE-III)
29	NORTHERN CIRCLE	JALPAIGURI DIVISION
30		COOCH BEHAR DIVISION
31		BAIKANTHAPUR DIVISION
32	GENERAL MANAGER (NORTH)-WBFDC LTD.	KALIMPONG FOREST DIVISION
33	MONITORING	MONITORING NORTH
34	DEVELOPMENT KOLKATA	JHARGRAM FORESTRY TRAINING CENTRE
35	FIELD DIRECTOR(BTR)	BUXA TIGER RESERVE EAST
36		BUXA TIGER RESERVE WEST
37	FIELD DIRECTOR(STR)	SUNDARBAN TIGER RESERVE
38	WP & GIS	WORKING PLAN (SOUTH)-1 DIVISION
39	RESEARCH	SILVICULTURE NORTH
40		SILVICULTURE SOUTH

**Addl. Principal Chief Conservator of Forests / CAMPA  
& Nodal Officer, FCA, West Bengal**