

**OFFICE OF THE CHIEF PROJECT DIRECTOR
WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION PROJECT
LB-2, SECTOR-III, SALT LAKE, KOLKATA-700106**

**NOTICE INVITING QUOTATION FOR APPOINTMENT OF STATUTORY AUDITOR
FOR THE FINANCIAL YEAR 2015-16.**

NIQ NO. - WBFBCP/NIQ-14 (e)/2016-17

WEST BENGAL FOREST AND BIODIVERSITY CONSERVATION SOCIETY
OFFICE OF THE CHIEF PROJECT DIRECTOR
LB-2, SECTOR-III, SALT LAKE, KOLKATA-700106
NOTICE INVITING QUOTATION

NIQ NO. - WBFBCP/NIQ-14 (e)/2016-17

Memo No: 2320 /WBFBCP/ 4-1/13

Dated – 25.07.2016

DECLARATION OF INTENT:

The West Bengal Forest and Biodiversity Conservation Society, a registered society constituted under the aegis of Government of West Bengal, is implementing the West Bengal Forest and Biodiversity Conservation Project through Project Management UNIT. The Society, intends to appoint Statutory Auditor for conducting Statutory Audit of the accounts of Project Management UNIT, Divisional Management UNITS & Field Management UNITS during the Financial Year 2015-16. Quotation is therefore invited from bona fide Chartered Accountant firms fulfilling the following Pre-Qualification Criteria to carry out the Statutory Audit for the Financial Year 2015-16 for the Society.

PRE QUALIFICATION CRITERIA

- a. Chartered Accountant Firm at least Ten years' old.
- b. Chartered Accountant Firm with at least five partners.
- c. Chartered Accountant Firm with branches at Kolkata.
- d. Empanelment with CAG.
- e. Average Annual turn Over should be Rs. 25.00 Lakh and above.
- f. Experience as Statutory auditor in Government Organisation, PSU, Society on PAN INDIA basis in the similar type of work.[Similar works' mean audit of Society/ Government Organisation/ PSU/ Govt Department]

EXCLUSION CRITERIA

- a. **The CA Firms or any other organisation who are associated with WBFBC Society as Internal Auditor or Maintenance of Accounts or in any other form in account related matter are not eligible to participate.**

1. Nature of Work:

To conduct Statutory Audit of the accounts of the Project Management UNIT, the Divisional Management UNIT (DMU) -34 Nos & the Field Management UNIT (FMU) -167 Nos during the Financial Year 2015-16.

2. IMPORTANT DETAILS OF THE QUOTATION :

A. Detail Scope of Work: The audit will be carried out in accordance with the relevant national standards of auditing, and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- a. All funds spent by WBFBCS, received from JICA through Government of India & Government of West Bengal under the said project have been used in accordance with the conditions as laid down in the WBFBCS guidelines / Operational Manual / Account Procedure and only for the purposes for which the funds were provided.
- b. All funds have been used in accordance with the relevant financing agreements,

with due attention to economy and efficiency, and only for the purposes for which they were provided.

- c. All expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance with the Government rules and relevant financing agreement.
 - d. All the goods procured and issued are supported by valid receipt and issue documents and are recorded in the Fixed Assets registers and the closing balances worked out correctly. Physical verification of the assets and other inventories would be taken up, as deemed necessary by the auditor.
 - e. Funds transferred to DMUs for incurring expenditure under the project are used for the purposes intended. To establish this, the auditor should visit DMUs and conduct such audit / tests as may be deemed appropriate and necessary for the purposes of the audit.
 - f. The accounts should be prepared in accordance with consistently applied relevant Accounting Standards/ Rules and give a true and fair view of the financial situation of the Society for the financial year ending March 31, 2016 and of receipts and payments for the year ended as on that date.
 - g. Filing of Income Tax Return of the Society and steps to be taken for obtaining Tax Exemption Certificate from the Income Tax Department.
- B. Management Letter:** In addition to the audit reports, the auditor should prepare a “management letter” in which the auditor should:
- a. Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit;
 - b. Identify specific deficiencies and areas of weakness (if any) in systems and controls and make recommendations for their improvement;
 - c. Report on the degree of compliance with the financial/ control procedures as documented in the financial manual of the project.
 - d. Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
 - e. Bring to attention any other matter that the auditor considers pertinent.

The Observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and Management Comments on the Observations/ Recommendations from the Management.

- C. General:** The auditor should be given access to all legal documents, correspondence, financial manual, notices from the Project Management/ State Implementing UNITS and any other information associated with the project and deemed necessary by the auditor. The auditor should also familiarize themselves with the procedures laid down in the following publications:

- a) Minutes of Discussion of WBFBC Project
- b) Operation Manual of WBFBC Society
- c) Accounting Procedure of DMU and FMU
- d) Copy of MTR

The CA firm entrusted the job of audit should deploy personnel who are conversant with externally aided Accounting System. It is also desirable to have at least one team member aware with the procurement system of the state of West Bengal.

3. Submission of Quotation

One sealed quotation **addressed to the Chief Project Director, West Bengal Forest and Biodiversity Conservation Project**, containing two separate sealed envelopes, i.e; Technical Bid and Financial Bid may either be dropped in the quotation box in the office of the **Chief Project Director West Bengal Forest and Biodiversity Conservation Project, West Bengal, LB-2, Sector –III, (W.B Milk Federation Society Building) 2nd Floor, Salt Lake, West Bengal, Kolkata-700106**, Or through Registered post or courier at the above address within the specified date and time as indicated in this notice:

3.1 Two envelope:

The offers should be submitted in two sealed envelopes – **Technical Envelope and Financial Envelope**. The Technical Envelope shall contain self-attested copies of the credentials required to be submitted in support of the eligibility and experience, including Annexure 1 and Annexure 2 apart from other credentials. The Financial Envelope shall contain the quotation offered for the work in Annexure 3. Each of the sealed envelopes should be superscripted as **“Technical Proposal”** and **“Financial Proposal”** as the case may be. The two sealed envelopes should be enclosed in another envelope along with the Application form in format given in Annexure 1 and sealed.

3.2 Outer Cover

Both the sealed Technical Bid cover and sealed Financial Bid cover should be put in a single outer cover, which should be sealed and super-scribed as **“Quotation for appointment of Statutory Auditor. – Quotation Notice No. 14/WBFBCP of 2016-17”**.

3.3 The outer cover should be sealed and should contain the following documents:

- a. The present Quotation Document duly signed on all pages as acceptance of terms and conditions by the bidder.
- b. Covering letter of the proposal, to be signed with the Bidder’s name and by a representative of the Bidder who is authorized to commit for the bidder to contractual obligations.
- c. Technical Bid as specified in the 3.1 of this Quotation.
- d. Financial Bid as specified in section 3.1 of this Quotation and as per Annexure IA.
- e. Any other information that is required to be submitted in the proposal process

Note: The address of the bidder should be clearly written in the cover. The covers received without superscription are liable for rejection. The quotations not submitted as specified in the above clauses will be summarily rejected.

3.2 Credentials to be submitted :

- I. Certificate (or proof) of enlistment with the CAG as auditor firm.
- II. Copy of PAN Card.

- III. Copy of Service Tax Registration Certificate.
- IV. IT Return Acknowledgement Receipt for Financial Year 2014-15(A.Y. 2015-16)
- V. Copy of Trade Licence of firm.
- VI. List of completed works.
- VII. Any other documents considered necessary by the application.
- VIII. Experience Profile of similar type of work (in annexure-1)

4 Important Conditions:

4.1 Audit Fees

The rate should be quoted inclusive of statutory taxes as may be applicable. The estimated cost of the assignment is Rs. 20,000/- (twenty thousand) only inclusive of all taxes.

4.2 Conditional and incomplete quotation

Conditional and incomplete quotations are liable to summary rejection.

5 Opening and evaluation of quotations

- i. Technical proposals will be opened first on the date and time scheduled and evaluated based on the QCBS method. The applicant firms which would attain the minimum conditions of eligibility will be declared as technically qualified provided it is truly supported by the credentials submitted.
- ii. The technically qualified firms will be listed and their Financial Proposals (Offer) opened on the date and time scheduled.
- iii. The lowest financial offer will be ranked as L1, and the other financial offers will be assigned ranks as per progressive higher offers, i.e. next higher offer as L2 and so on.

6 Offer Validity : The offer will be valid for **365 days** from the date of opening of the financial offer.

7 BID EVALUATION PROCESS

- 7.1 The Evaluation of the quotation will be done by a Committee, based on the principle of **Quality cum Cost Based Selection (QCBS)**. The detail of the process is described below:
 - 7.1.1 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 have not been submitted), or proposals not responding to the TOR fully and properly will be summarily rejected as non responsive.
 - 7.1.2 In the second stage, evaluation of the financial proposal of the technically qualified bidders will be taken up. The weightage of the Technical bids : Financial Bids is kept at 80:20.

8. Evaluation of Technical bids

The Technical Bid will be examined by a Technical Committee to be constituted by the Chief Project Director, on the basis of the evaluation criteria and the points system specified in the Quotation.

The details provided in the Technical Bid will be taken as reference for evaluation.

8.1 Technical Bid Evaluation Criteria: (to be filled up in Annexure-1 & 2 with supporting documents)

Sl	Criteria / Sub-criteria	Max. marks	DOCUMENTARY PROOF
A	Establishment of the Consultant firm relevant to the assignment		Firm Constitution Certificate
1	Date of establishment (0-5 = 0 marks > 5 to < 10 yrs =10 marks , >1 0 years=15 marks)	15	
B	Experience of the Consultant firm in similar assignments during the last 10 years		Firm Constitution Certificate
1	2 marks for each project	20	
C	No of Partners		Firm Constitution Certificate
1	(< 4 Nos= 0 marks, >5 nos to 7 Nos. = 10 marks, > 7 Nos. =15 marks	15	
D	No of Qualified CA's		Firm Constitution Certificate
1	(< 2 Nos. =0 mark, 2-5 Nos,= 10 marks, >10- Nos.=15 marks)	15	
E	No of Semi Qualified CA's		Self-Certified List with Registration Numbers
1	< 4 – 0 marks 5-10 – 6 marks >10 -10 marks	10	
F	Average annual Turnover		Audited PL & Balance Sheet
1	< 25 lakh – 0 marks >25 lakh to < 30 lakh 08 marks > 30 lakh 10 marks	10	
G	CAG Empanelment Eligible		CAG Empanelment Letter Letter from CAG
1	1. CAG Empanelment- 10 marks	15	
	Maximum technical score (St)	100	

8.2 Depending on the evaluation methodology as mentioned above, each Technical Bid will be assigned a technical score (TS) out of a maximum of 100 points.

8.3 **The bidders, who get a Technical score of 60 or above, will qualify for the evaluation in the financial process.**

9. Evaluation of Financial bid

The Financial Bids of the technically qualified bidders will be evaluated as per the evaluation criteria mentioned below:

- a. The total Financial score for evaluation of financial bids is 100.
- b. The list of Bidder will be ranked in ascending order (i.e.) the Bidder who quoted the lowest Value (L1) will be ranked first and so on. For the purpose of this quotation the participating bidder who would quote the lowest percentage of the project value as Financial quote, will be ranked L1 and will be assigned 100 points. Other bidders, viz: L2, L3 etc will be compared against the financial quote of the L1 and points assigned accordingly. For example, if the quote of L1 is 200 and that of L2 is 400, then L1 will be awarded 100 points (maximum) and L2 will be awarded $(\frac{200}{400}) \times 100 = 50$ points.

9.1 Ranking of the bidders

Being QCBS, the ranking of bidders will be done on 80:20 = Technical: Financial as follows:

Total Score Secured = 80% of Technical score + 20% of Financial score

The bidder securing the highest total score will be ranked 1st and will be selected for the assignment. The summary result sheet will be published in the web site of WBFBC Project—www.wbfbc.org.

10. Release of Work Order for Statutory Audit for F.Y. 2015-16 after acceptance of Offer

The applicant, whose offer is approved for acceptance, shall within 7 days of the receipt of the Letter of Offer convey the Acceptance of Work. Work Order will be issued thereafter.

11. Time period of Submission:-

- i. The successful applicant/Appointed Statutory Auditor shall, on receipt of the Work Order, initiate statutory audit of the Society for the Financial Year 2015-16 within 7 days from the date of receipt of the Work Order, failing which the Work Order may be cancelled. For the purpose of the Statutory Audit, the Auditor should examine the documents necessary for the PMU, the DMUs and FMUs constituted for the period under Audit at the PMU Office at Salt Lake, Kolkata.
- ii. The audit will be carried out in such a manner that it is completed well before 30th September of that year so that WBFBCS is able to submit the audited financial statement to JICA before 30th September.

12. Time Period for Audit :-The period to be covered under present quotation would be for Financial Year 2015-16 which may be extended for further period of subsequent 2 years on the basis of satisfactory performance of the Previous Year.

13. Deliverables: -

- a. Statutory Audit Report and Audited Annual Accounts including Balance Sheet, Income & Expenditure Account, Receipt & Payment Accounts, Audit Notes and other Statutory Information etc. as applicable.
- b. **Financial Statements:** The financial statements shall include:
 - i. A summary of funds received, showing clearly the Reimbursable & Non- reimbursable amount.
 - ii A summary of expenditures shown under the main **project categories of expenditures, both for the current fiscal year and cumulative expenditure figure to date;** and
 - iii. A Balance Sheet showing accumulated funds of the project, bank balances other

- assets of the project.
- iv. Filing of Income Tax Return of the Society and steps to be taken for obtaining Tax Exemption Certificate from the Income Tax Department.

14. Late Proposals

Any proposal received at the office designated in this Quotation document, after the specified time for receipt of the same will not be considered.

15 . Right to Terminate the Process

The right of final acceptance of the quotation is entirely vested with the appropriate authority in the West Bengal Forest and Biodiversity Conservation Society, who reserves the right to accept or reject any or all of the quotations in full or in parts without assigning any reason whatsoever.

16. Payment Schedule

- i. Bill shall be raised by the firm in triplicate after completion and handover the Deliverables. Payment will be released within 15 days of submission of the bill. Provided that, before releasing the payment, the payer shall satisfy himself regarding the successful completion of the work. Part payment will not be made.
- ii. Income Tax shall be deducted at source (TDS) from the bill as per rules in vogue, before the payment is settled.

17. Force Majeure :

The successful firm shall not be considered in default, if delay in delivery occurs due to causes beyond his control, such as acts of God, natural calamities, civil wars, fire, strike, frost, floods, riot and acts of unsurpassed power. In the event of delay due to such causes, the contract may be extended for a length of time equal to the period of force majeure or at the option of West Bengal Forest & Biodiversity Conservation Society, it may be cancelled. Such cancellation would be without any liability whatsoever on the part of Society.

18. Schedule of Dates

Sl. No.	Activity	Date & Time
1.	Date of Notification of NIQ	25.07.2016
2.	Offer submission end date	02.08.2016 upto 2.00 P.M.
3.	Technical proposal opening date	02.08.2016 at 04.00 P.M.
4.	Declaration of Technically qualified offer	02.08.2016 at 5.00 P.M.
5.	Financial Offer opening date	03.08.2016 at 2.00 P.M.
6.	Declaration of the Final result	Subject to Approval by G.B.

S/d
Chief Project Director,
WBFBC Project

Annexure-1

Experience Profile

Name of Company/ Organisation audited	Address of the Company / Organisation audited	Period of Audit	Total Contract Value (Rs)	Whether completed (Y/N)

[Note: Attach copies of Work Orders and completion reports against completed works]

Date:

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Signature of the Authorised Signatory
On behalf of the bidder

Annexure-2

General Information about the Firm

1. Name of the Firm & Date of Establishment	
2. FRN No	
3. Head Office Address, LandlineMobile..... Email.....	
4. Branch Office/s Address in West Bengal Phone No.....Mobile..... Email.....	
5. No of partners	
6. PAN No	
7. Service tax Registration No	
8. Trade License No with date	
9. CAG Empanelment No	
10.No of Partners	
11.No of Qualified CA	
12.No of Semi-Qualified CAs	

Note: Attach copies of the supporting documents of each points.

Date:

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Signature of the Authorised Signatory
On behalf of the bidder

ANNEXURE 3

Quotation Inviting Authority- The Chief Project Director, West Bengal Forest and Biodiversity Conservation Project
Nature of Work- To conduct Statutory Audit of PMU, DMU & FMU during 2015-16 Estimated Rate is Rs 20000/-
Contract No- NIQ No./ WBFBCP/14 /2016-17. Memo No: 2320 /WBFBCP/ 4-1/13 Dated – 25.07.2016

Bidder Name:-

SL. NO	Description of Work	Estimated Rate	Auditing Units	Financial Quote inclusive of all taxes	
				Figure	In Words (for total figure only)
1.	To conduct Statutory Audit of 1. PMU -1 2. DMUs --34 nos. 3. FMUs -167 nos	Rs 20.000/- in(Consolidated for the whole job)	PMU -1 no. (At HQ) DMU -34 nos. (at Divisional level) FMU – 167 nos.(At Range Level)		

