



WEST BENGAL FOREST DEVELOPMENT CORPORATION LIMITED
ARANYA BIKASH, KB-19, SECTOR-III, SALT LAKE, KOLKATA-700106

EXPRESSION OF INTEREST FOR
APPOINTMENT OF INTERNAL AUDITOR FOR
THE FINANCIAL YEAR 2022-23

(North Bengal Divisions)

Alipurduar Forest Corporation Division
Jalpaiguri Forest Corporation Division
Darjeeling Forest Corporation Division
Kalimpong Forest Corporation Division
All Designated Divisions under the Divisions
All Ranges under the Divisions

EOI NO. - WBFDCL/HQ/EOI - 01 / 2022-23





West Bengal Forest Development Corporation Limited

(A Government of West Bengal undertaking)

Registered Office: 'ARANYA BIKASH'

KB-19, Sector-III Salt Lake City, Kolkata – 700106

E-mail: cao@wbfdc.com / acc@wbfdc.com

CIN: U02005WB1974SGC029535

Memo No. 1388 / 1A – 173 / 2017

Date: 6th June 2022

EOI NO. - Wbfdcl/HQ/EOI – 01 / 2022-23

INTRODUCTION

The West Bengal Forest Development Corporation Limited (Wbfdcl), a Company, incorporated, under the Companies Act, 1956 and a PSU under the Government of West Bengal, came into existence in 1974 in terms of certificate of incorporation issued by the Registrar of Companies West Bengal on 19th day of July 1974. The main objects as mentioned in the Memorandum of Association (MOA) are large scale harvesting and sale / disposal of forest produce, re-plant / afforest in the forest land, wasteland, etc., marketing / exploring new markets for timber / forest produce.

At present, marketing and selling of timber on behalf of the Government of West Bengal, is the major activity of the Corporation. In addition, Wbfdcl also produces and sell wild honey, carpentry works and run 37 (thirty seven) Eco Tourism Center s spread all over West Bengal. Wbfdcl also run the Darjeeling Rangeet Valley Ropeway through leasehold with an external agency.

The marketing and sale of timber is made online through e-auction portal (Wbfpms) while booking of the Eco Tourism Centers are done online through the website Wbfdc.NET. The Accounting System of Wbfdcl is running on Tally Prime over Cloud through Microsoft Azure.

Now, Wbfdcl, intends to appoint Internal Auditor for conducting Internal Audit of the accounts of this Corporation (North Bengal Divisions), including Designated Divisions (DDIV) & Ranges, for the Financial Year 2022-23.

IMPORTANT POINTS OF REFERENCE

The Financial Advisor & Chief Accounts Officer, West Bengal Forest development Corporation Limited on behalf of Managing Director, West Bengal Forest Development Corporation Limited Invites Expression of Interest (EOI) from bona-fide Chartered Accountant / Cost Accountant partnership firms fulfilling the following Pre-Qualification Criteria to carry out the Internal Audit for the Financial Year 2022-23 for the Corporation as detailed in the table below. [Collection (downloading) and Submission (uploading) of EOI can be made online through the website <https://wbftenders.gov.in> only].

Name of Work	Estimated Amount (Rs.)	Amount of Earnest Money to be deposited (Rs.)	Cost of EOI documents (Tender Fees, in Rs.)	Period of Completion of the work
Appointment of Internal Auditor for financial year 2022-2023 for North Bengal Divisions under WBFDC Ltd.	To be quoted (an indicative fee estimate is given as Annexure III, bidders are to quote their own estimate)	20,000.00	1,000.00	As indicated in deliverables, para 19.0

In the event of e-filling, intending bidder may download the EOI documents from the website <https://wbtenders.gov.in> directly with the help of Digital signature Certificate. Bidder will select the EOI to bid and initiate payment modes (vide Finance Department Memorandum no. 3975-F(Y) Dated 28/07/2016)

- Net banking (any of the banks listed in the ICICI Bank Payment gateway) in case of payment through ICICI Bank Payment gateway.
- RTGS/NEFT in case of offline payment through bank accounts in any bank.

Refund of EMD: The EMD of the unsuccessful bidder will be refunded as per notification issued by Finance Department, Government of West Bengal, Memo no. 3975-F(Y) dated 28/07/2016.

Schedule of Dates:

Sl. No.	Particulars	Date & Time
1	Date of uploading N.I.T. Documents—Online (Publishing Date)	07/06/2022 at 10.00 AM
2	Pre-bid meeting	10/06/2022 at 01.00 PM
3	Documents download start date (Online)	08/06/2022 from 10.00 AM
4	Documents download end date (Online)	17/06/2022 upto 05.00 PM
5	Bid submission start date (Online)	08/06/2022 from 10.00 AM
6	Bid submission closing date (Online)	17/06/2022 upto 05.00 PM
7	Bid opening date for Technical Proposal (Online)	20/06/2022 at 03.00 PM
8	Date of uploading technically qualified bidders (Online)	To be notified in due course
9	Date of opening Financial Bids (Online)	To be notified in due course

Note:

- In case of any unscheduled holiday or on days of Bandh or natural calamity on the aforesaid dates, the next working day will be treated as scheduled / prescribed date for the same purpose.
- The Tender Inviting Authority may change the venue of opening the Technical or Financial Bids in case of exigent circumstances like breakdown of communications link or conditions of force majeure.
- The Tender Inviting Authority reserves the right to defer the date of opening of either Technical or Financial Proposal or both, if required.

NATURE OF WORK

To conduct Internal Audit of the accounts of the Corporation including its Divisions, Designated Divisions (DDIV) & Ranges for the Financial Year 2022-23.

SCOPE OF WORK

The illustrative (but not exhaustive) scope of work for Internal Audit by the bidders shall be as follows:

- i. Verification and certification of accounting entries during the audit period including Journal Entries.
- ii. Verification of Bank Accounts, Bank Reconciliation, Bank Confirmation, Interest Accrued and Fixed Deposits and Sweeping Accounts.
- iii. Verification and certification of age-wise analysis of Ledger Balances specially, Sundry Debtors, Sundry Creditors, Advance from Customers etc. including Opening Balances as to its correctness in the way of confirmation and suggestions for writing off, as necessary.
- iv. Verification and certification of adjustment of Advance of Logging Operation to DFOs and suggestions on unadjusted Balances.
- v. Verification and certification of adjustment of sale proceeds of Timber Auction as per provisions of Joint Forest Management and comment on payment of Directorate Share and FPC Share of Year-wise Sale.
- vi. Verification of application of Statutory Provisions like GST (including GST e-invoicing) and its reconciliation for future audit as well as Corporate Tax assessment purpose etc including TDS & TCS.
- vii. Verification and certification of application of Employees Provident Fund as to its deduction, deposit and standing balances and mismatch between Divisions and Head Office.
- viii. Verification of application of Income Tax Payment, Submission of Return, Refund, Penalty, Interest and adjustment in Accounts.
- ix. Verification and certification of Fixed Asset Register in Divisions as well as Head Office with location wise maintenance.
- x. Verification and certification of Inventory Valuation and Physical checking including reconciliation.
- xi. Reconciliation of Inter Division transfer, Balances and suggestions for rectification, as necessary.
- xii. Verification of booking of income of Eco tourism centres as to Registers of occupation.
- xiii. Verification and certification of stock of Non Timber Forest Products including valuation.
- xiv. Comment and follow up action of Statutory and other Audit Reports including preparation of replies.
- xv. Performance report of industrial units' wastage percentage etc. Sale Centres, each Eco-Tourism centres, Truck, Car, different Machines.
- xvi. Inter – range stock transfer and its proper record and point out if there is any short fall.
- xvii. Checking of offence report and action taken point.
- xviii. Checking of plantation journal and its survival rate.
- xix. Checking of Permit Register, Stock Register, and Stationery Register etc.
- xx. Cross checking of CFC marking list, felling register, J.P.C, TMNB and Depot marking list – if any shortage it should be disclosed.
- xxi. Range cash verification, stock verification and reconciliation.

INSTRUCTION TO BIDDERS (ITB)

Section – A

1. PRE-QUALIFICATION CRITERIA

- a. Chartered Accountants / Cost Accountant Partnership Firms with ten years' experience
- b. Having Head Office in Kolkata
- c. Experience as Statutory Auditor / Internal Auditor in Government Organisation, PSU, etc.
- d. The firm should be empanelled with the “Comptroller and Auditor General of India in Major Audit for the Financial Year 2021-22”

2. General Guidance for e-Tendering

2.1. Instructions / Guidelines for tenderers for electronic submission of the tenders online have been shown in website <https://wbtenders.gov.in>

2.2. Registration of Contractors

Any bidder willing to take part in the process of e-tendering will have to be enrolled and registered with the Government e-Procurement System.

2.3. Digital Signature Certificate (DSC)

Each contractor is required to obtain a Class-II or Class-III Digital Signature Certificate (DSC) for submission of tenders.

2.4. Collection of EOI Documents

The contractor can search and download EOI documents electronically from computer once he logs on to the website mentioned in Clause 1.1 using the Digital Signature Certificate. This is the only mode of collection of EOI documents.

3. Submission of EOI:

3.1. General process of submission:

Bids are to be submitted online through the website stated in Clause 1.1 in two folders. One is Technical Proposal and the other is Financial Proposal, before the prescribed date and time mentioned in the list attached. Using the Digital Signature Certificate (DSC), the documents are to be uploaded, virus scanned and digitally signed. Bidders should specially take note of all the addendum/corrigendum related to the EOI and upload the latest documents as part of the EOI.

3.2. Technical Proposal

The Technical Proposal should contain scanned copies and declaration in standardized formats of the following in two covers (folders).

A. Technical File (Statutory Cover) containing

- i. Expression of Interest (EOI) (to be submitted in “EOI” Folder).
- ii. Section B (Form-1, Form-2, Form-3, Form-4, Form-5 and AFFIDAVIT – Y) (to be submitted in “FORMS” Folder).
- iii. Instructions to Bidders. (to be submitted in “ITB” Folder)

Note-1:

EOI document may be downloaded from website & submission of Technical Bid / Financial Bid as per Tender Schedule.

Note-2:

Team Composition and list of Teams. Team will consist of minimum one Qualified, Two Semi Qualified and one other Assistant for Head Office and Divisions and at least one Semi Qualified and one other Assistant for Ranges. Duration of audit will be at least 3 days & 1 day for Division & Designated Division respectively for each half year and at least 2 (two) days in average in ranges. Sufficient no of teams should be formed to complete the audit in time and should be mentioned in Form 5.

iv. Addenda / Corrigenda, if published: Contractors are to keep track of all the Addendum/Corrigendum issued with a particular tender and upload all the above, digitally signed, along with the NIT. Tenders submitted without the Addendum/Corrigendum will be treated as invalid and liable to be rejected.

B. My Document (Non-Statutory Cover)

Sl. No.	Category Name	Document Name
A.	CERTIFICATES	Updated GST Registration Certificate.
		I.T.R. Acknowledgement Receipt for F.Y. 2018-19, 2019-20, 2020-21.

		PAN Card
		Voter ID Card / Aadhar Card
B.	COMPANY DETAILS	Firm's Constitution Certificate.
		Registered Partnership Deed,
		Registered Power of Attorney,
		Certificate of practice issued by concerned institute for all the partners and qualified employees of the firms.
C.	CREDENTIAL	<i>Similar nature of 100% completed work</i>
D.	FINANCIAL (INFO)	Balance Sheet and Statement of Profit and Loss for the Financial Years 2018-19, 2019-20 & 2020-21 duly certified by practicing Chartered Accountants.
		Payment Certificate of work issued by the concerned auditee.

3.3. Financial Proposal

i) The financial proposal should contain the Bill of Quantities (B.O.Q) in one cover (folder). The financial proposal, i.e., financial consideration to conduct Internal Audit of the accounts of the Corporation, including its Divisions, Designated Divisions & Ranges, for the Financial Year 2022-23, should be indicated “**unit-wise on half yearly basis**” (for which Services is intended to be provided).in the space marked for quoting rate in the BOQ. **The total Cost will generate automatically.**

Unit wise Rates to be quoted shall be all inclusive (TA, DA, out of pocket expenses, etc.) but excluding GST.

iii) Only downloaded copy of the B.O.Q. are to be uploaded in pdf format quoting the rate, virus scanned & digitally signed by the bidder.

iv) The tender inviting authority reserves the right to ask for rate analysis if it is of the opinion that the rate submitted is abnormally high or low.

4. ELIGIBILITY CRITERIA:

Sl. No.	Criteria	Details	Document to be Submitted
1	Age of the Partnership Firm	Must have been formed on or before 1 st January 2012	Firm Constitution Certificate issued by concerned Institute.
2	Minimum Partners*	3 (Three) Full Time Chartered Accountants / Cost Accountants	Same as above
3	Minimum Qualified Chartered / Cost Accountant	5 (Five) Qualified Chartered / Cost Accountant (Excluding Partner)	Same as above
4	Semi Qualified (CA/CMA-inter or equivalent)	5 (Five) Semi Qualified Chartered Accountant / Cost Accountant	Same as above / Pass Certificate
5	Location of Head Office	Kolkata	Any Government Certificate indicating address.
6	Average fee income	Average fees income Rs 30 lakh per annum or more during the last three years as professional income (2018-19, 2019-20 & 2020-21)	Audited Balance Sheet of the Last 3 Financial Years

7	Peer Review	Certificate shall be valid as on the date of the issue of this tender notification.	Certificate issued by Peer Review Board
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*The term full time partner / employee does not include those persons who are:

- i. Partners in other firms
- ii. Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice.
- iii. Partners who earn more professional income from other sources than their income from the firm
(*Authentic documents supporting all above must be submitted along with EOI*)

4.1. Conditional / Incomplete bid will not be accepted under any circumstances.

4.2. Absence of details mentioned in clause 3.B and 4 / lack of proof or lack of sufficient documents to substantiate the above shall make the Bidder ineligible for further consideration. During the process of evaluation, if the EOI Inviting Authority finds that there are any wrong details, mis-representation, false declarations or false documents given by the Bidder, the EOI Inviting Authority shall have the right to disqualify and / or black list the firm and take other action as deemed necessary as per provisions in the EOI (Sl. 14 of ITB).

4.3. Any of the constituent partners had been debarred to participate in any EOI by the State/ Central Government, State /Central Government undertaking, Statutory/ Autonomous bodies constituted under the Central/ State statute during the last 5 (five) years prior to the date of publication of this EOI. Such debarring will be considered as disqualification towards eligibility. (A declaration in this respect has to be furnished by the prospective bidders as per prescribed format in non-judicial stamp paper, must be uploaded with both sides of Stamp Paper - Affidavit-Y).

4.4. Joint ventures will not be allowed.

5. NORMS FOR FINALISATION OF THE BIDS:

The Evaluation of the EOI will be done by Tender Evaluation Committee, based on the principle of **Quality cum Cost Based Selection (QCBS)**. 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.

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

The weightage assigned for bids is Technical bids: Financial Bids = 75:25. The final assessment will be based on the 75% of Technical + 25% of Financial scores.

6. OPENING OF TECHNICAL PROPOSAL:-

6.1. Technical proposals will be opened by the authorized representatives electronically from the website stated in Clause 2.1 of ITB, using their Digital Signature Certificate.

6.2. Intending bidders may remain present, if they so desire.

6.3. Cover (Folder) for Statutory Documents should be opened first, if found in order, Cover (Folder) for Non-statutory Documents will be opened. If there is any deficiency in the Documents, the tender will summarily be rejected.

6.4. Decrypted (transformed into readable formats) documents of the non-statutory Cover will be downloaded, and handed over to the Tender Evaluation Committee (constituted for evaluation of tenders).

6.5. The intending bidder shall clearly understand that whatever may be the outcome of the present EOI, no cost of bidding shall be reimbursable by the WBFDC Ltd.. The Financial Advisor & Chief Accounts Officer, West Bengal Forest Development Corp. Ltd. reserves the right to reject any bid or all bids without assigning any reason whatsoever and is not liable for any cost that might have incurred by any bidder at any stage of bidding.

7. EVALUATION OF TECHNICAL BIDS

Sl. No.	Attributes	Marks	Maximum marks
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1.	Establishment of the firm relevant to the assignment	<i>Date of establishment (10-15 years = 5 marks, >15 years = 10 marks)</i>	10
2.	Experience of the firm in similar assignments of Forest (at least 1 assignment)	<i>5 marks for each project</i>	10
3.	No. of Partners	<i>3 Nos. = 6 marks, and 2 marks for each additional partner (maximum 4 marks)</i>	10
4.	No. of Qualified CAs / CMAs	<i>(5 Nos. = 4 marks and 2 marks for each additional Qualified CAs / CMAs (maximum 6 marks)</i>	10
5.	No of semi qualified CAs / CMAs	<i>5 Nos. = 5 marks and two marks for each additional semi qualified CAs / CMAs (maximum 5 marks)</i>	10
6.	Peer Review Certificate issued by Peer Review Board	<i>Valid as on the date of issue of this EOI.</i>	10
7.	Average fee income	<i>30 lakh = 10 marks and additional 5 marks for each additional fees of 10 lakh (maximum 5 marks)</i>	15
8.	Understanding, Methodology & Work Plan	<i>To be submitted in their letterhead in about 250 words.</i>	10
9.	Experience in Internal Audit of Govt. organisation, PSUs, etc.	<i>9 marks for experience of Internal Audit / Statutory Audit for at least three years in an organisation, 3 marks each for additional organizations audited subject to a maximum of 6 Marks</i>	15

7.1. The Technical Bid will be examined by Tender Evaluation Committee constituted by Competent Authority of, West Bengal Forest Development Corporation (WBFDC) Ltd.

7.2. The Technical Committee may seek clarifications from the bidders if necessary. The primary function of clarifications in the evaluation process is to clarify ambiguities and uncertainties arising out of the bid documents. The Committee may seek inputs from professional, technical faculties in the evaluation process.

7.3. Each Technical Bid will be evaluated on the basis of the points mentioned against a **maximum achievable score of 100.**

7.4. Bidders securing **Technical score of 65 or above**, will qualify for opening financial bid.

8. UPLOADING OF SUMMARY LIST OF TECHNICALLY QUALIFIED BIDDERS :

Pursuant to scrutiny and decision of the Tender Evaluation Committee (TEC), the summary list of eligible tenderers with the serial number of work(s) for which their Financial Proposals will be considered will be uploaded in the web portals as mentioned in Clause 2.1 of ITB.

While evaluation, the Committee may summon the bidder and seek clarification / information or additional documents or original hard copy of any of the documents already submitted and if these cannot be produced within the stipulated time frame, their proposals will be liable for rejection.

9. OPENING AND EVALUATION OF FINANCIAL PROPOSAL :

Financial proposals of the bidder declared technically eligible by the Tender Evaluation Committee will be opened electronically from the web portal as stated in in Clause 2.1 of ITB on the prescribed date.

10. EVALUATION OF FINANCIAL BIDS & RANKING OF BIDDERS

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

10.1.1. The total Financial score for evaluation of financial bids is 100.

10.1.2. The list of Bidder will be ranked in ascending order, i.e., the Bidder who quoted the lowest amount (L1) will be ranked first and so on. For the purpose of this EOI the participating bidder who would quote the lowest gross amount 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 Rs.200/- and that of L2 is Rs.400/-, then L1 will be awarded 100 points (maximum) and L2 will be awarded $(\frac{200}{400}) \times 100 = 50$ points.

10.1.3. Being QCBS, the ranking of bidders will be done on **75:25 = Technical : Financial** as follows:

Total Score Secured = 75% of Technical score + 25% of Financial score

10.1.4. The bidder scoring the highest total score will be ranked 1st.

10.1.5. The summary result sheet will be uploaded in the web portals as mentioned in Clause 2.1 of ITB.

10.1.6. H1 score should normally be accepted. However, the Tender Accepting Authority does not bind himself to do so and reserves the right to reject any or all the bid, for valid reason.

11. AWARD OF CONTRACT & SIGNING OF AGREEMENT

- i. Letter of Acceptance of EOI will be issued to the successful bidder.
- ii. The successful bidder should execute an agreement for the fulfilment of the contract with the Corporation at the time of execution, within one week from the date of receipt of the Letter of Acceptance issued by competent authority. If the same is not executed within one week, the EOI shall be held as non-responsive.
- iii. The expenses incidental to the execution of the agreement should be borne by the successful bidder.
- iv. The contract agreement for internal audit will initially be for the year 2022-23, which may be extended under the same terms and conditions up to another 2 (two) years, based on performance and discretion of the management.

12. SECURITY DEPOSIT:

On issuance of Letter of Acceptance, the bidder is required to deposit 3% Security Deposit on L1 amount within 7 days from date of issuance of Letter of Acceptance.

The Security Deposit shall be deposited in the form of Demand Draft in favour of Financial Advisor & Chief Accounts Officer, West Bengal Forest Development Corporation Ltd., payable at Kolkata.

If the accepted Bidder fails to furnish the Security Deposit within the above said period, his EOI will be held void and the Earnest Money shall stand forfeited.

The Security Deposit furnished by the bidder in respect of his EOI will be refunded to him at the end of the contract period subject to submission of all deliverables in required norms and subject to satisfactory performance. Security Deposit will be released after 6(six) months from the date of final payment to the successful Bidder. In case of any irregularity, or violation of the terms and conditions of the contract agreement, the Security Deposit will be forfeited in addition to any legal action as deemed fit & required.

Compensation of all other sums of money payable by the contractor to the WBFDC Ltd. under the terms of the contract may be deducted from the security deposit.

13. WORK ORDER & EXECUTION

After the execution of the agreements and after receipt of the Security Deposit, the EOI Inviting Authority will issue the formal Work Order to the successful bidder.

14.GROUNDS FOR SUSPENSION AND DEBARMENT

The procedure as laid down below shall govern the suspension/debarment of bidder involved in WBFDC Ltd. procurement for offences or violations committed during competitive bidding and contract implementation, for the works.

- (1) Submission of eligibility requirements containing false information or falsified documents.
- (2) Submission of Bids that contain false information or falsified documents, or the concealment of such information in the Bids in order to influence the outcome of eligibility screening or any other stage of the bidding process.
- (3) Unauthorized use of one's name/digital signature certificate for the purpose of bidding process.
- (4) Any documented unsolicited attempt by a bidder unduly influencing the outcome of the bidding in his favour.
- (5) Refusal or failure to post a self-declaration to the effect of any previous debarment imposed by any other department of State Government and/or Central Government.
- (6) All other acts that tend to defeat the purpose of the competitive bidding such as lodging false complain about any Bidder, lodging false complain about any Officer duly authorized by the Department, restraining any interested bidder to participate in the bidding process, etc.
- (7) Assignment and subcontracting of the contract or any part thereof without prior written approval of the procuring entity.
- (8) Whenever adverse reports related to adverse performance, misbehaviour, direct or indirect involvement in threatening, making false complaints etc. damaging the reputation of the department or any other type complaint considered fit by the competent authority of the department, are received from more than one Officer or on more than one occasion from individual Officer.
- (9) Refusal or failure to post the required performance security / earnest money within the prescribed time without justifiable cause.
- (10) Failure in deployment of Minimum Qualified Chartered / Cost Accountant or Semi Qualified (CA/CMA-inter or equivalent) as specified in the contract.
- (11) Refusal to accept an award after issuance of "Letter of Acceptance" or enter into contract with the Government without justifiable cause.
- (12) Failure of the Contractor, due solely to his fault or negligence, to mobilize and start work or performance within the specified period as mentioned in the "Letter of Acceptance", "Letter of Acceptance cum Work Order", "Work Order", "Notice to Proceed", "Award of Contract", etc.
- (13) Failure by the Contractor to fully and faithfully comply with its contractual obligations without valid cause, or failure by the Contractor to comply with any written lawful instruction of the Procuring Entity/Authority (the Officer authorized by the WBFDC Ltd. for procurement) or its representative(s) pursuant to the implementation of the Contract.
- (14) For the procurement of Consultancy Service/Contracts, poor performance by the Consultant of his services arising from his fault or negligence. Any of the following acts by the Consultant shall be construed as poor performance.
 - (i) Non deployment of competent Minimum Qualified Chartered / Cost Accountant or Semi Qualified (CA/CMA-inter or equivalent) as specified in the contract.
 - (ii) Non-deployment of committed equipment, facilities, support staff and manpower;
 - (iii) Failure to deliver critical outputs due to consultant's fault or negligence;
 - (iv) Allowing defective workmanship or works by the Contractor being supervised by the Consultant.
- (15) Wilful or deliberate abandonment or non-performance of the project or Contract by the Contractor resulting in substantial breach thereof without lawful and/or just cause.

CATEGORY OF OFFENCE :-

(A) First degree of offence: 1 to 15 of the above to be considered as First degree of offence.

(B) Second degree of offence: Any one of the offences as mentioned above from sl. no. 1 to 15 under Grounds for Suspension and Debarment, committed by a particular Bidder/Contractor/Supplier on more than one occasion, be considered as Second degree of offence.

In addition to the penalty of suspension/debarment, the bid security / earnest money posted by the concerned Bidder or prospective Bidder shall also be forfeited.

PENALTY FOR OFFENCE :-

- (I) For committing First degree of offence: Disqualifying a Bidder from participating in any procurement process under West Bengal Forest Development Corporation Limited up to 2 (two) years.
- (II) For committing Second degree of offence: Disqualifying a Bidder from participating in any procurement process under the West Bengal Forest Development Corporation Limited up to 3 (three) years.

15.VALIDITY OF BIDS:

Generally, Bids will be valid for 120 days from the date of opening of the financial proposal. However, extension of bid validity may be suitably considered by the EOI Inviting Authority, if required, subject to obtaining a written confirmation of the contractor/bidder(s) to that effect Withdrawal of EOI once the bid has been submitted online and after passing of end date for submission which has been accepted for further processing is not allowed. EMD will be forfeited by WBFDC Ltd. and the bidder/contractor penalized in terms of provisions of the EOI (Sl. 14 of ITB).

16. VERIFICATION OF CREDENTIALS/ONSITE PROJECTS:

Before issuance of the work order, the Tender Accepting Authority may verify the credential and other documents of the successful bidder if found necessary. After verification, if it is found that such documents submitted by the successful bidder is either manufactured or false in that case, work order will not be issued in favour of the bidder under any circumstances and legal action will be taken against him as per provision of the EOI (Sl. 14 of ITB).

17.CANCELLATION OF EOI :

The Financial Advisor & Chief Accounts Officer, WBFDC Ltd. reserves the right to cancel this E.O.I. due to unavoidable circumstances and no claim in this respect will be entertained.

18.NO MOBILIZATION / SECURED ADVANCE BILL WILL BE ALLOWED.

19.DELIVERABLES:

At the initial stage Audit Module & Audit Programme should be prepared and submitted to **Financial Advisor & Chief Accounts Officer, West Bengal Forest Development Corporation Ltd.** by the selected firm. The audit should be started subject to approval of the prepared Module and Programme by WBFDC authorities. The auditor should submit his report indicating the result of his review of the accounts immediately on completion of the internal audit. Reports should be submitted in both hard & soft copies to the Head Office of WBFDC. Individual division-wise / Wing-wise / unit-wise report shall be submitted separately. Soft copy shall be mailed to the mail ID cao@wbfdc.com and acc@wbfdc.com. All discrepancies noticed in the financial accounts including voucher and sub vouchers, projects, procurement, bank reconciliation etc. should be specifically included in the report.

The pattern of submission of reports should be as follows:

Offices / Units	No. of Units	Location	Frequency of Audit	Report submission time schedule
Divisions / Designated Divisions / Ranges / Designated Ranges	Divisions – 4 Designated Divisions – 11 Ranges – 19 (approx.)	Please see Annexure II	Half Yearly H ₁ – 1 st April to 30 th September H ₂ – 1 st October to 31 st March	2022-23 H ₁ – 30 th November 2022 H ₂ – 30 th April 2023

20.PAYMENT:

- i. The quantum of work and the time schedule indicated in the EOI should be strictly followed otherwise no payment will be released.
- ii. The EOI Inviting Authority shall pay to the successful bidder as remuneration for the services in stages. The schedule of payment shall be as follows:

Deliverables	Stages	Payment
H ₁ Report of Head Office, Divisions, Wings, Ranges, Designated Divisions,	On submission of report of H ₁	30% of the amount quoted
	On acceptance of the report of H ₂	20% of the amount quoted
H ₂ Report of Head Office, Divisions, Wings, Ranges, Designated Divisions,	On submission of report of H ₁	30% of the amount quoted
	On acceptance of the report of H ₂	20% of the amount quoted

- iii. In case the agreement is terminated earlier, fees shall be paid to the successful bidder for the actual services rendered and accepted by the EOI Inviting Authority as per stages referred to in para 17(ii). Provided that in such case the Security Deposit will be forfeited in addition to any legal action as deemed fit & required.

21.TERMINATION OF SERVICES:

The EOI Inviting Authority reserves the right to terminate the services of the bidder, if it finds the work unsatisfactory at any stage during the contract period, by giving a notice of fifteen (15) days. The firm shall then be paid for the work completed, as per the fees quoted, till that stage of the assignment on pro-rata basis.

22.FORCE MAJEURE:

The Bidder appointed for the work shall not be considered in default, if delay in delivery occurs due to causes beyond his control such as natural calamities, civil wars, fire, strike, frost, floods, riot and acts of unsurpassed power. In the event of delay due to such causes, the delivery schedule will be extended for a length of time equal to the period of force majeure or at the option of the EOI Inviting Authority, the order may be cancelled. Such cancellation would be without any liability whatsoever on the part of the Corporation.

23.LANGUAGE OF PROPOSALS

The proposal and all correspondence and documents shall be written in English.

24.LEGAL DISPUTES –JURISDICTION:

Disputes if any, arising out of the EOI shall be within the jurisdiction of the courts situated in Kolkata, West Bengal

Section-B

FORM-1

APPLICATION FOR EOI

To
The Financial Advisor & Chief Accounts Officer,
West Bengal Forest Development Corporation (WBFDC) Ltd.
Aranya Bikash, KB-19, Sector-III, Salt Lake,
Kolkata-700106

EOI No:-

Project Name-Appointment of Internal Auditor for F.Y. 2022-23

Dear Sir,

Having examined the Statutory, Non statutory & EOI documents, I/we hereby like to state that I/we wilfully accept all your conditions and offer to execute the works as per EOI no. as stated above.

We also agree to remedy the defects ,after/during execution of the above work in conformity with the conditions of contract, specifications, bill of quantities and addenda.

Dated this _____ day of _____ 202____.

Full name of applicant:_____

Signature:_____

In the capacity of:

Duly authorized to sign bids

For & on behalf of (Name of Firm):

(In block capitals or typed)

Office address:

Telephone no(s) (office):

Mobile No:

Fax No:

Authorised Signatory
On behalf of the bidder

Section -B
FORM-2

Certificate regarding Summary Statement of Yearly Turn-over

This is to certify that the following summary statement has been prepared from the Balance Sheet for the past three years (2018-19, 2019-20 & 2020-21).

Sl. No	Financial		Remarks
	Year	Professional fees earned (Rs in Lakh)	
1	2018-19		
2	2019-20		
3	2020-21		
Total			

Average Turnover: In Rs.

Note:

- (i) Average turnover is to be expressed in lakh of rupees, rounded up to two digits after decimal.
- (ii) Average turnover for 3 years is to be obtained by dividing the total turnover by 3
- (iii) Please annex the certified Balance Sheet of the last three **FY (2018-19, 2019-20 & 2020-21)**.

Date

Authorised Signatory
On behalf of the bidder

Section-B

Form-3

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 Final Payment Certificate against completed works credential certificate clearly mentioning the value of work completed]

Date:

Authorised Signatory
On behalf of the Bidder

Section-B

FORM-4

General Information about the Firm

1. Name of the Firm	
2. Firm Registration Number	
3. Head Office Address, LandlineMobile..... Email.....	
4. Branch Office/s Address in West Bengal Phone No.....Mobile..... Email.....	
5. Partner In Charge i. Name ii. Address iii. Email iv. Mobile	
6. PAN	
7. GST IN No	

I__authorized partner of the firm certify that the above information is true & genuine. If appointed as internal auditor, my firm will abide by the rules of the company in respect of maintaining secrecy of data /information.

Date:

Place:

Name of Partner
Membership no.
F.R.N.

Section-B
Form-5

Details of No. of team to be deployed with details of personnel in each team

No. of team	Name of the team leader / support staff of the team	Qualified	Semi-Qualified	Audit Experience specially in Forest Account	Duration of Audit		
					HO	Division	Range
1	2	3	4	5	6		
Team 1							
Team 2							
Team 3							
Team 4							
Team 5							
Team 6							
Team 7							

Authorised Signatory
On behalf of the Bidder

Section-B

AFFIDAVIT – Y

(To be furnished in Non-judicial stamp paper of appropriate value duly notarized)

- (I) I, the undersigned do certify that all the statements made in the attached documents are true and correct. In case of any information submitted, proved to be false or concealed, the application may be rejected and no objection/claim will be raised by the undersigned.
- (II) The undersigned also hereby certifies that neither our Firm _____ nor any of constituent partners had been debarred to participate in tender by State/ Central Government, State /Central Government undertaking, Statutory/ Autonomous bodies constituted under the Central/ State statute in favour of whom credentials are preferred by the undersigned towards eligibility criteria claim; during the last 5 (five) years prior to the date of publication of this N.I.T.
- (III) The undersigned would authorize and request any Bank, person, Firm, or Corporation to furnish pertinent information as deemed necessary and/or as requested by The Financial Advisor & Chief Accounts Officer, West Bengal Forest Development Corporation Limited herein referred to as the Tender Inviting Authority, to verify this statement.
- (IV) The undersigned understands that further qualifying information may be requested and agrees to furnish any such information at the request of the Tender Inviting Authority.
- (V) Certified that I have applied in the tender in the capacity of partner of a firm & I have not applied severally for the same job.

Date:_____

Authorized signatory of the Firm_____

Name of the Firm with Seal:_____

ANNEXURE - I

EOI Inviting Authority – Financial Advisor & Chief Accounts Officer, West Bengal Forest Development Corporation Ltd.

Nature of Work- To conduct Internal Audit of Alipurduar Forest Corporation Division, Jalpaiguri Forest Corporation Division, Darjeeling Forest Corporation Division and Kalimpong Forest Corporation Division including Designated Divisions, Ranges of West Bengal Forest Development Corporation Ltd. during 2022-23

EOI NO. - Wbfdcl/HQ/EOI-01 /2022-23.

Bidder Name-

Instructions for Filling up the Proforma of Financial Bid (BOQ):

- I. The financial proposal should contain the Bill of Quantities (B.O.Q) in one cover (folder).
- II. The financial proposal, i.e., financial consideration to conduct Internal Audit of the accounts of the Corporation, including its Divisions, Designated Divisions & Ranges, for the Financial Year 2022-23, should be indicated “**unit-wise on half yearly basis**” (for which Services is intended to be provided).in the space marked for quoting rate in the BOQ. **The total Cost will generate automatically.**
- III. **Unit wise Rates to be quoted shall be all inclusive (TA, DA, out of pocket expenses, etc.) but excluding GST.**
- IV. Only downloaded copy of the B.O.Q. are to be uploaded in pdf format quoting the rate, virus scanned & digitally signed by the bidder. Any other format will not be accepted.
- V. The tender inviting authority reserves the right to ask for rate analysis if it is of the opinion that the rate submitted is abnormally high or low.

ANNEXURE - II

A. List of Divisions

Sl. No.	Division	Head Quarter
1	Alipurduar Forest Corporation Division	Alipurduar
2	Jalpaiguri Forest Corporation Division	Jalpaiguri
3	Kalimpong Forest Corporation Division	Kalimpong
4	Darjeeling Forest Corporation Division	Siliguri

B. List of Designated Divisions

1. DFO & Ex-officio Divisional Manager, Coochbehar Division
2. DFO & Ex-officio Divisional Manager, Jaldapara Wild Life Division
3. DFO & Ex-officio Divisional Manager, Buxa Tiger Reserve East Division
4. DFO & Ex-officio Divisional Manager, Buxa Tiger Reserve West Division
5. DFO & Ex-officio Divisional Manager, Jalpaiguri Division
6. DFO & Ex-officio Divisional Manager, Baikantapur Division
7. DFO & Ex-officio Divisional Manager, Kurseong Division
8. DFO & Ex-officio Divisional Manager, Maldah Division
9. DFO & Ex-officio Divisional Manager, Raiganj Division
10. DFO & Ex-officio Divisional Manager, Darjeeling Division
11. DFO & Ex-officio Divisional Manager, Kalimpong Division

C. List of Ranges

Sl. No.	Division	No. of Ranges
1	Alipurduar Forest Corporation Division	5
2	Jalpaiguri Forest Corporation Division	5
3	Kalimpong Forest Corporation Division	4
4	Darjeeling Forest Corporation Division	5

Annexure III

Indicative Half yearly Fee Cost for engaging Chartered Accountant / Cost Accountant for conducting Internal Audit of Wbfdcl

(Amount
in Rs)

Name of UNIT	Total Number of Required Days of Audit	Required no. of mandays' of Partner / Qualified Auditor	Required no. of mandays' of semi-Qualified Auditor	Required no. of mandays' of non-Qualified Auditor	Number of Qualified Auditor Required	Number of Semi Qualified Auditors Required	Number of other Audit Assistants Required	Indicative Fees of a Qualified Auditor / day	Indicative Fees of a Semi Qualified Auditor / day	Indicative Fees of other Audit Assistant / day	Indicative Cost for Qualified Auditors for each unit	Indicative Cost for Semi Qualified Auditors for each unit	Indicative Cost for other Audit Assistants for each unit	Total Indicative Cost per unit	Number of Units to be Covered	Indicative Total Cost
A	B	C	D	E	F	G	H	I	J	K	O (CxFxL)	P (DxGxM)	Q (ExHxN)	R (O+P+Q)	S	T (RxS)
Division	3	3	3	3	1	2	1	5000	3000	1000	15000	18000	3000	36000	4	1,44,000.00
Range	2	0	1	1	0	1	1	5000	3000	1000	0	3000	1000	4000	19	76,000.00
DDIV	1	0	0.5	0.5	0	1	1	5000	3000	1000	0	1500	500	2000	11	22,000.00
																2,42,000.00

*The above fees calculation is only indicative and the bidders are free to quote their own estimate