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Government of Tripura
Forest Department



Project Management Unit, Tripura JICA Project
(Project for Sustainable Catchment Forest Management in Tripura)
PrakritiBhawan, Gandhigram, West Tripura 799012

Phone: +91-3812397022, e-mail: tripurajica@gmail.com, Website: jica.tripura.gov.in

No.22-1(5)/For-JICA/Audit/2015-16/6595-6601

Date:- 25/07/2023

Short Notice Inviting Expression of Interest for the Appointment of Statutory Auditor of Sustainable Catchment Forest Management in Tripura (Tripura JICA Project (SCATFORM)) under Tripura Forest Department.

Project for Sustainable Catchment Forest Management in Tripura(SCATFORM) is a new Project funded under Japanese ODA Loan to implemented over a period of 10 years beginning from 2018-19 by Tripura Forest Department with a total outlay of about Rs 1000 Crore. This is one of the largest Project in the natural resource sector in the country. Project is being implemented in 7 districts (North Tripura, Unakoti, Khowai, West Tripura, Sepahijala, Gomati and South Tripura) under 16 Forest Sub-divisions, 36 Forest Ranges and 148 Forest Beat areas including 3 Ranges and 13 Forest Beats of Gumti Wildlife Sanctuary with the objectives of to improve quality of forest in the targeted catchment by sustainable forest management, soil and moisture conservation and livelihood development, thereby contributing to development of forest ecosystem services and livelihood improvement of forest dependent communities.

To facilitate implementation of Project, SCATFORM Society has been registered which works under the administrative control of the Tripura Forest Department, Government of Tripura.

SCATFORM Society invites "Expression of Interest" from firms of Chartered Accountants empanelled with C& AG and eligible for conducting statutory audit for the year 2022-23.

Detailed EOI: Detailed Expression of Interest comprising Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be either downloaded from the Tripura JICA Project website <https://jica.tripura.gov.in/> or this can be collected from the O/o CEO & PD, Tripura JICA Project (SCATFORM), Agartala, Tripura

i. Date of availability of Tender document -25-07-2023 at 3 :30 PM.

ii. Last date for submission of Proposal to SCATFORM Society: 09-08-2023 at 4:30 PM.

iii. Date of opening of financial bid: 10-08-2023

iv. Date of pre bid conference:-03-08-2023 at 11:00 AM


(Dr. Avinash M Kanfode, IFS)

Chief Executive Officer and Project Director
Tripura JICA (SCATFORM) Project







Government of Tripura
Forest Department

Project Management Unit, Tripura JICA (SCATFORM) Project

(Project for Sustainable Catchment Forest Management in Tripura)

Prakriti Bhawan, Gandhigram, West Tripura 799012

Phone: +91-3812397022, e-mail: tripurajica@gmail.com, Website: www.scatfrom.com

No.22-1(5)/For-JICA/Audit/2015-16/6595-6601

Date:- 25/07/2023

Short Notice Inviting Expression of Interest for the **Appointment of Statutory Auditor** for one Project Management Unit (PMU) and 7 District Management Units (DMUs) and one Sub Division Management Unit for conducting Statutory Audit of Sustainable Catchment Forest Management in Tripura Project (Tripura JICA Project (SCATFORM)) under Tripura Forest Department

DISCLAIMER

PMU, Tripura JICA Project (SCATFORM) has prepared this document to give the interested CA Firms the background information on for Appointment of Statutory Auditor for one Project Management Unit (PMU) and 7 District Management Units (DMUs) and one Sub Division Management Unit for Audit of Project for Sustainable Catchment Forest Management in Tripura (Tripura JICA Project (SCATFORM)) under Tripura Forest Department

While PMU, Tripura JICA Project (SCATFORM) has taken due care in the preparation of the information contained herein and believes it to be accurate, neither Tripura JICA Project (SCATFORM) nor any of its authorities or agencies nor any of their respective officers, employees, agents or advisors give any warranty or make any representations, express or implied as to the completeness or accuracy of the information contained in this document or any information which may be provided in association with it.

The information is not intended to be exhaustive. Interested agencies are required to make their own inquiries and respondents will be required to confirm in writing that they have done so and they do not rely on the information given in this document in submitting the proposal.

PMU, Tripura JICA Project (SCATFORM) reserves the right not to proceed with the selected agency at any point of time or to change the configuration of the project to alter the timetable reflected in this document or to change the process or procedure to be applied.

It also reserves the right to decline to discuss the matter further with any party expressing interest. No reimbursement of cost of any type will be paid to persons or entities requesting for proposal.

The CEO & PD Tripura SCATFORM Project reserves the right to accept or reject any of the Tender documents or abolish the entire Tendering process without assigning any reason.


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Short Notice Inviting Tender for Expression of Interest

SCATFORM Society, seeks to invite Proposal from the Comptroller & Auditor General of India (C&AG) empanelled Chartered Accountant (CA) firms who are eligible for State Government, Societies implementing external aided Projects audits for the year 2022-23 for conducting the statutory audit of Project Management Unit and District Management Units under the Tripura JICA Project (SCATFORM) for the FY 2022-23.

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and eligibility criteria for selection of the CA firm are given in the following paragraphs.

Terms of Reference (ToR)

1. Institutional Arrangements:


For the implementation of the above Tripura JICA Project (SCATFORM), Tripura Forest Department has required the creation of SCATFORM Society at the State levels (registered as a legal entity at the State under Societies Registration Act, 1860).

1.1. About Project: Chief Executive Officer & Project Director, Tripura JICA Project requires eligible Agency for providing services and requisite applications at Project Management Unit (PMU), NTFP Centre of Excellence (NCE), District Management Units (DMU), Sub-divisional Management Unit (SDMU) and Range Management Unit (RMU) locations under the Project for Sustainable Catchment Forest Management in Tripura (SCATFORM) as well as at the field location of Tripura Forest Department (TFD) to be implemented with Official Development Assistance (ODA) from Japan International Cooperation Agency (JICA) made available through Government of India. The Project for Sustainable Catchment Forest Management in Tripura aims to improve quality of forest in the targeted catchment by sustainable forest management, soil and moisture conservation and livelihood development, thereby contributing to development of forest ecosystem services and livelihood improvement of forest dependent communities in the State of Tripura. The implementation period of the Project is 10 years from September 2018.

1.2. Project Management Unit (PMU): The PMU at Agartala is headed by Chief Executive Officer & Project Director (CEO & PD) in the rank of PCCF. At the State level CEO & PD is being supported by a team of officers and professionals that will include Directors in the rank of CF/ senior DCF, Assistant Directors in the rank of ACF, Finance Officer, Program Managers, and support staff including, accountants and ministerial staff. To augment various skill sets, PMU is further supported by a team of experts constituted as Project Management Consultants (PMC).

1.3. District Management Units (DMUs): Seven (07) DMUs have been established at district level at North, South, Unokoti, Sepahijala, Gomati, Khowai & West, and functioning as the dedicated and extended wing of the PMU for project implementation and as a subordinate office of the autonomous society. DMU is headed by a DCF rank officer and is designated as DMU Chief. S/he will coordinate and facilitate project implementation at the district and sub-divisional level, and will extend all technical inputs and guidance on day-to-day basis to the SDMUs. DMU Chief is responsible for supervising and guiding the works carried out by specialised agencies/ resource organisations, and facilitates convergence at the district level. The DMU receive funds for regular operation of the DMU as well as for SDMUs, RMUs and JFMCs/ EDCs. The DMU operate and report expenses to the PMU, and acting as the controlling and supervising unit for the project implementation.

1.4. Sub-divisional Management Units (SDMUs): Sixteen (16) SDMUs have been created at Sub-division level at Kanchanpur, Dharmanagar, Kailashahar, Kumarghat, Teliamura, Khowai,


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Mandai, Agartala, Bishalgarh, Sonamura, Udaipur, Amarpur, Karbook, Bagafa, Sabroom and Gandachhara. SDMU is an extended arm of the DMU. SDMU is headed by a SDMU Chief who is in the rank of ACF or above in the Forest Department. S/he will facilitate project implementation at the sub-divisional level, and extend all technical inputs and guidance to RMUs within their jurisdiction and at field level on day-to-day basis. SDMU Chief is responsible for supervising and guiding the works carried out by specialised agencies/ resource organisations, and facilitates convergence at the district level.

1.5. Range Management Units (RMUs): Thirty-six (36) RMUs have been created at the following locations at Range level:

- | | | | | |
|------------------|------------------|----------------|-------------------|-----------------|
| (1) Kanchanpur | (2) Dharmanagar | (3) Panisagar | (4) Gournagar | 5) Chandipur |
| (6) Kumarghat | (7) Machmara | (8) Pecharthal | (9) Kalyanpur | (10) Padmabil |
| (11) Tulashikhar | (12) Mungiakami | (13) Teliamura | (14) Champaknagar | (15) Mandai |
| (16) Subalsingh | (17) Boxanagar | (18) Charilam | (19) Jampuijala | (20) Kathalia |
| (21) Melaghar | (22) Amarpur | (23) Ampa | (24) Karbook | (25) Tirthamukh |
| (26) Silachhari | (27) Killa | (28) Bagafa | (29) Hrishyamukh | (30) Kakulia |
| (31) Bankul | (32) Satchand | (33) Srinagar | (34) Gandachhara | |
| (35) Raishyabari | (36) Ganganagar. | | | |

RMU is an extended arm of the SDMU. RMU is headed by a RMU Chief who is in the rank of Ranger or above in the Forest Department. S/he is facilitating project implementation at the Range level, and also extends all technical inputs and guidance to Beats within their jurisdiction and at field level on day-to-day basis. RMU Chief is responsible for supervising and guiding the works carried out by the Beat Officers as well as JFMCs/ EDCs, and facilitates convergence at the block level. Under SCATFORM project a total of 450 JFMC/EDCs are proposed to be formed spread across 148 Beats.

2. FUNDING & ACCOUNTING ARRANGEMENTS:

- 2.1 The Society is receiving funds from the State Government, Government of India or from any other source as the case may be and as granted by the State Government by way of revenue grants, capital grants or specified grants against Projects.
- 2.2 The fund so received by the society is being operated by the designated officers posted in the PMU as per the order of the Chief Executive Officer & Project Director.
- 2.3 Revenue grants are being utilised by the society for meeting its administrative expenditures as well as capital expenditures. Capital grants shall be utilised for Capital expenditures only and specified grants shall be utilized only for the specific project for which it is sanctioned.
- 2.4 All funds received by the society are being deposited in the "savings accounts" at one or more Scheduled/ Nationalized banks as the case may be.
- 2.5 Funds received in the shape of cheque or draft are being entered in the cheque/ Draft Register
- 2.6 Funds received in Cash/draft/ cheque/bank transactions are supported by the Money Receipt. The money receipts are printed and machine numbered in duplicate. A Stock Register of Money Receipt Books is maintained.
- 2.7 The Chief Executive Officer & Project Director or any other Officer of the Society duly Authorised by him may operate the financial transactions of the Society in the bank.
- 2.8 All bank accounts of the society are reconciled on monthly basis and all outstanding entries appearing the reconciliation statement shall, as far as possible, be cleared before the next reconciliation undertaken.
- 2.9 Funds requirement for the next one month or so may be worked out and the balance amount in the bank account may be kept in fixed/ term deposits with Scheduled banks. Interest accrued on bank deposits are retained by the society and utilized for the implementation of the Project.
- 2.10 A fixed deposit register is maintained with timely renewal of the same, if funds are not required for expenditure during the next month.

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2.11 For meeting day to day administrative expenses, the society maintains an imprest cash balance of limit of Rs. 1,50,000/- only with Drawing and Disbursing Officer to be designated by the Project Director.

Process of putting forward budget request, fund flow and submission of Statement of Expenditures (SOE)/ Utilization Certificates (UC) by various levels is depicted in the figure below. As an exception, the Wildlife Warden, Gomati Wildlife Sanctuary (SDMU) will receive funds directly from PMU and transfer them to EDC through RMU, and will maintain records and also share the Utilization Certificates with PMU as well as DFO (Dhalai) who is Nodal Officer for the Gomati Wildlife Sanctuary.

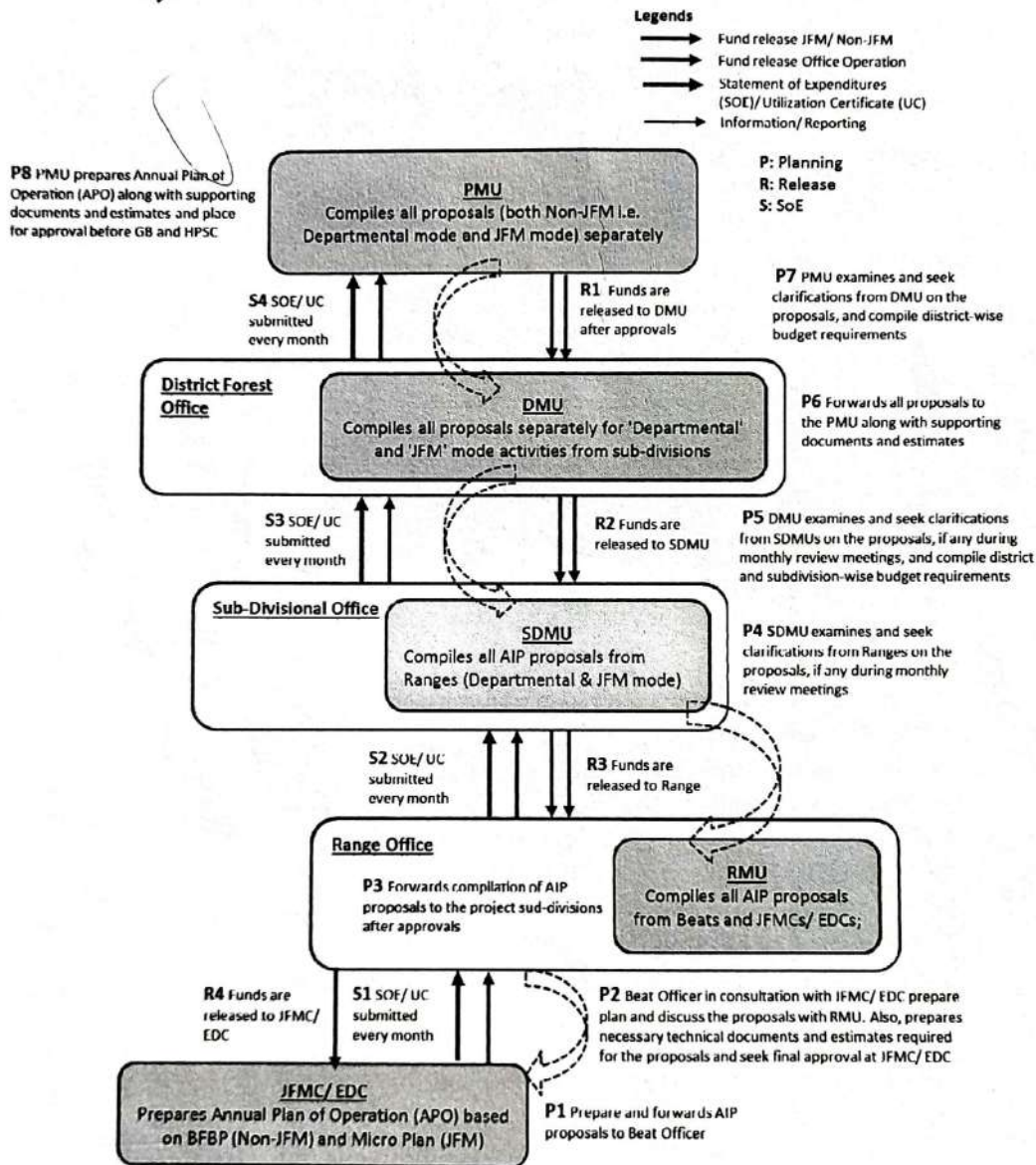


Figure: Fund Flow and Planning & SOE Submission

The success of the project lies on timely disbursement of funds to the project implementers i.e. the DMUs/ SDMUs/ RMUs and the JFMCs/ EDCs. For this purpose, there should be timely release of funds by the PMU to the DMU & by the DMU to the SDMU to JFMC/ EDC through the RMU.

All payment for works, release of advances from PMU to DMUs and transfer of funds from DMUs to the SDMUs/ RMUs and JFMCs/ EDCs will be done through electronic transfer following the provisions under Govt. of Tripura Office Memorandum in this regard. Funds of the Society shall not be diverted or re-appropriated to meet any expenditure that has not been sanctioned by the competent authority.

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3. OBJECTIVE OF AUDIT SERVICES:

3.1 The objective of the audit is to ensure that SCATFORM Society receives adequate, independent, professional audit assurance that the grant proceeds provided by State Government are used for purposes intended in line with approved MoD and Annual Plan of Operation (APO) of PMU, DMUs, SDMUs, RMUs, JFMCs/EDCs and that the annual financial statements are free from material mis-statements and the terms of the credit/ loan agreements of the development partners are complied with in all material respects.

3.2 The objective of the audit of the financial statements of SCATFORM Society of the PMU and DMUs as a whole i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules, Bank Reconciliation Statements, Statement of Funds Position, Claims made and reimbursement received statement, Reconciliation of Expenditures reported as per the Financial is to enable the auditor to express a professional opinion as to whether:-

(1) The financial statements give a true and fair view of the Financial Position of the individual DMUs, PMU and Consolidated SCATFORM Society at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2023.

(2) the funds were utilized for the purposes for which they were provided, and

(3) Tripura JICA Project is being financed by Japan International Cooperation Agency (JICA), the respective project expenditures are eligible for financing under the relevant grant/ credit agreement. The books of accounts as maintained by the PMU, DMUs and other participating implementing units such as SDMUs, RMUs, JFMCs and EDCs etc. shall form the basis for audit of the individual DMUs and PMU financial statements as well as the consolidated financial statements for the State as a whole.

4. **Standards:** The audit will be carried out in accordance with Engagement & Quality Control Standards (Audit & Assurance Standards) issued by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

5. Criteria for Selection of Auditors

A) C&AG empanelled audit firms: Firms those are empanelled with C&AG for the year 2022-23 and eligible for conducting audit of Government Departments implementing external aided project only will be eligible for the audit of the Tripura JICA Project (SCATFORM). The CA firms should have Gross turnover of not less than Rs.20 lakhs per year for the year ending FY 2019-20, 2020-21 & 2021-22. The CA firm should have completed at least three numbers of statutory Audits of Government Departments during last 5 years. The work order in this regard should be minimum Rs.50,000/- in each case. The work order and completion certificate should be submitted along with the technical bid. The CA firm/firms should submit the technical and financial bid separately in the separate envelope. In this regard firms have to submit the details about the firm as per Form T-2. For guidelines for submitting the proposal kindly refer para 12.

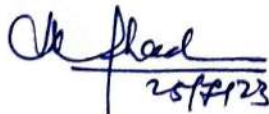
B) Selection through Short Notice inviting Tender System

C) The firms having Head Office (H.O.) in the Agartala, Tripura:

Such office must exist within the State for not less than three years as per the Institute of Chartered Accountants of India (ICAI) Certificate (GST registration as on 01.01.2022 of such office be attached).

D) Firms have to give an undertaking that the audit team members are proficient in English and Bengali language (both oral and written) and will be headed by a Chartered Accountant on regular basis.

E) Audit Fees and TA/DA: The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA and Taxes. In case the audit team requests the SCATFORM Society for stay arrangement etc., then cost to the SCATFORM Society for such stay


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arrangements etc. will be adjusted against the consolidated fees quoted. Bidding Firm should ensure that audit team shall have to visit 100% Districts and at least 50% sub-divisions and 30% Ranges within each district. The audit fee should be quoted considering this aspect and the SCATFORM Society has fixed minimum rate for the conduct of Audit is Rs.90,000/- (All inclusive but excluding GST.)

F) In case same audit fee is quoted by two or more CA firms, the selection of auditors or work allotment to the audit firms shall be done on the basis of the work experience of the CA firm in flagship project of GOI implemented in Tripura & other Statutory bodies/PSUs/Government organisations. Preference will be given to the CA firms who have experience in conducting audit of Government Departments implementing external aided projects in the State.

6. THE OTHER MAJOR POINTS RELATED TO STATUTORY AUDIT ARE AS FOLLOWS:

a) To ensure timely completion of audit, SCATFORM Society will ensure that the books of accounts are ready at all places before the start of audit. Further, timely availability of information to the auditors will be ensured for completion of audit on time.

b) In the pre-bid conference to be held, the participant firms will clearly be explained about the requirements of audit as regards to the number of districts, sub-divisions, ranges and physical visit of the team at each location, number of implementing agencies from whom Utilization Certificates (UCs) /Statement of Expenditure (SOEs) received and incorporated in Annual Financial Statements etc. so that a quality audit is not compromised. The date and time of pre bid conference will be 3rd August 2023 at 11:00 AM in PMU Conference hall, Prakriti Bhawan, Gandhigram, West Tripura 799012.

c) The selected CA firm/firms should complete the Audit of PMU, DMU, SDMU and RMU within one month of receipt of work order.

d) Audit Report as per Appendices of the RFP has to be submitted in triplicate with spiral binding along with the soft copy(PDF/Scanned)mailed to tripurajica@gmail.com within one month of receipt of work order.

7. SCOPE & COVERAGE OF AUDIT: In conducting the audit special attention should be paid to the following:

a) An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually as part of the management letter;

b) Funds have been spent in accordance with the condition laid down by the SCATFORM Society and Tripura Forest Department, Government of Tripura from time to time with due attention to economy and efficiency and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.

c) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GOI/ State Government. For such externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Finance Department, Government of Tripura and have all the necessary supporting documentation.

d) All necessary supporting documents, records and accounts have been kept in respect of the project.

e) Sample Coverage of sub district Implementing Units: Audit will cover 100% in District Management Units (DMUs) and at least 50% of the SDMUs and 30% of RMUs. The sample shall be selected in a manner that SDMUs and RMUs in each district is included in the sample coverage. All the vouchers pertaining to the payments and receipts for the purpose of audit will be made available.

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3. OBJECTIVE OF AUDIT SERVICES:

3.1 The objective of the audit is to ensure that SCATFORM Society receives adequate, independent, professional audit assurance that the grant proceeds provided by State Government are used for purposes intended in line with approved MoD and Annual Plan of Operation (APO) of PMU, DMUs, SDMUs, RMUs, JFMCs/EDCs and that the annual financial statements are free from material mis-statements and the terms of the credit/ loan agreements of the development partners are complied with in all material respects.

3.2 The objective of the audit of the financial statements of SCATFORM Society of the PMU and DMUs as a whole i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules, Bank Reconciliation Statements, Statement of Funds Position, Claims made and reimbursement received statement, Reconciliation of Expenditures reported as per the Financial is to enable the auditor to express a professional opinion as to whether:-

(1) The financial statements give a true and fair view of the Financial Position of the individual DMUs, PMU and Consolidated SCATFORM Society at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2023.

(2) the funds were utilized for the purposes for which they were provided, and

(3) Tripura JICA Project is being financed by Japan International Cooperation Agency (JICA), the respective project expenditures are eligible for financing under the relevant grant/ credit agreement. The books of accounts as maintained by the PMU, DMUs and other participating implementing units such as SDMUs, RMUs, JFMCs and EDCs etc. shall form the basis for audit of the individual DMUs and PMU financial statements as well as the consolidated financial statements for the State as a whole.

4. Standards: The audit will be carried out in accordance with Engagement & Quality Control Standards (Audit & Assurance Standards) issued by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

5. Criteria for Selection of Auditors

A) C&AG empanelled audit firms: Firms those are empanelled with C&AG for the year 2022-23 and eligible for conducting audit of Government Departments implementing external aided project only will be eligible for the audit of the Tripura JICA Project (SCATFORM). The CA firms should have Gross turnover of not less than Rs.20 lakhs per year for the year ending FY 2019-20, 2020-21 & 2021-22. The CA firm should have completed at least three numbers of statutory Audits of Government Departments during last 5 years. The work order in this regard should be minimum Rs.50,000/- in each case. The work order and completion certificate should be submitted along with the technical bid. The CA firm/firms should submit the technical and financial bid separately in the separate envelope. In this regard firms have to submit the details about the firm as per Form T-2. For guidelines for submitting the proposal kindly refer para 12.

B) Selection through Short Notice inviting Tender System

C) The firms having Head Office (H.O.) in the Agartala, Tripura:

Such office must exist within the State for not less than three years as per the Institute of Chartered Accountants of India (ICAI) Certificate (GST registration as on 01.01.2022 of such office be attached).

D) Firms have to give an undertaking that the audit team members are proficient in English and Bengali language (both oral and written) and will be headed by a Chartered Accountant on regular basis.

E) Audit Fees and TA/DA: The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA and Taxes. In case the audit team requests the SCATFORM Society for stay arrangement etc., then cost to the SCATFORM Society for such stay


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8. PROJECT FINANCIAL STATEMENTS

Audit report of Project Financial Statement (PMU, DMUs and Consolidated) shall include the following:

- i. Audit Opinion Report.
- ii. Audited Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any.
- iii. Audited Income & Expenditure account for the year ending on 31st March 2023.
- iv. Audited Receipt and Payment Account for the year ending on 31st March 2023.
- v. Other Schedules to the Balance sheet as appropriate, but which shall include
 - Statement of Fixed Assets in the form of a Schedule,
 - Schedule of Loans and Advances (Age-wise analysis),
 - Schedule of all Cash & Bank Balances (supported by bank reconciliation statements),
 - Component wise statement of expenditure.
- vi. Notes on Accounts showing the accounting policies followed in the preparation of accounts in the PMU and DMUs and any other significant observation of the auditor.
- vii. Auditor shall have to specify the significant observations, including internal control weaknesses for Tripura JICA Project and also specify the institution to which these relates to enable/facilitate appropriate follow up action.
- xi. Sanction wise UCs as per Form 12-C of GFR 2017; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) [Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it].
- xii. Action Taken Report on the previous year's audit observations.
- xiv. Representation by Management: The DMUs and PMU management should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments/ response on the Observations/ recommendations have to be obtained and reported along with the Audit report.

9. REPORTING AND TIMING

The final Audit Report should be submitted within one month of receipt of work order to the PMU and the DMUs should then promptly forward 3 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) in mail along with the final Utilization Certificates signed by the SCATFORM Society and Auditor .

a) The SCATFORM Society will make sure that complete cash book, ledgers, vouchers and other financial statements are ready at the time of visit of auditors.

b) Penal provision on failure to complete the Audit on time: In order to ensure timeliness on the part of the Auditor, if the SCATFORM Society feels that in spite of providing all information, documents, and updated books of accounts, there may be delay in submission of Audit Report from the auditor, the SCATFORM Society may deduct the audit fees @ 10% upto one week of delay and 25% upto 15 days of delay. No delay in submission of final Audit report will be permitted beyond 15 days.


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However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the CEO & PD, Tripura JICA Project has the right to waive off the penalty. Further, before imposing penalty, the firm may be given an opportunity to be heard. The CA firm/firms participating in the tender process are bound by all the clauses of the Tender Document.

10. ADDITIONAL INSTRUCTIONS TO AUDITORS

- a. Audit Report of the SCATFORM Society shall include audit of all the transactions at the PMU as well as DMUs level.
- b. Audit for the financial year will include all the components under Tripura JICA Project.
- c. The auditor appointed shall be **required to issue separate and Consolidated Audit Report for the State (PMU) and each 7 Districts and Gomati WLS.**
- d. All State level report shall have to be issued in three sets.
- e. Auditor shall certify all the UCs in the prescribed format.

11. TECHNICAL & FINANCIAL PROPOSAL WILL CONSIST:

- i. Letter of Transmittal (Form T-1)
- ii. Technical Proposal format (Form T-2)
- iii. Financial Bid format (Form F-1)
- iv. Undertaking of presence of HO offices in State (Form U)

12. GUIDELINES FOR SUBMITTING THE PROPOSALS:

CA firms are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

i) Submission of the Proposal

- a) The proposal shall be submitted in a sealed envelope at Project for Sustainable Catchment Forest Management in Tripura, Prakriti Bhawan, Gandhigram, and West Tripura 799012 with clear inscription as "PROPOSAL FOR ENGAGEMENT OF STATUTORY AUDITOR of Tripura JICA SCATFORM Project for the FY 2022-23. REFERENCE NO." on top of it before due date and time.
 - b) The Proposal shall be in two parts i.e. Cover-A and Cover-B. "Cover-A" shall contain the Technical Proposal and "Cover-B" shall contain the Financial Proposal.
 - c) Technical and Financial Proposal shall be submitted separately in sealed covers with clear inscription as "TECHNICAL/FINANCIAL PROPOSAL; REFERENCE NO." on top of respective covers and both the sealed envelopes shall be sealed in a third envelop with required inscription on it as mentioned in Clause (a) above.
- ii. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
 - iii. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.


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iv. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink with ball point pen.

v. SCATFORM Society reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.

vi. If the required constitution of the team is not deployed by the selected firm, The SCATFORM Project may take appropriate action as it deems fit (including blacklisting of the firm) against the firm.

vii. The firm shall give an undertaking that the team members are proficient in English and Bengali language (both oral and written). The auditors must have the H.O in the State. (Form U).

viii. Firm shall have to depute appropriate no. of teams for timely submission of Audit Report and to attain quality of audit.

ix. Each team shall have to be headed by a qualified chartered accountant.

x. The expression of interest will be received by Registered/speed post/in person in sealed cover.



(Dr. Avinash M. Kanfade, IAS) 28/12/23
Chief Executive Officer and Project Director
Tripura JICA Project (SCATFORM)

Copy to:-

1. The PS to PCCF & HOFF, Tripura JICA project for kind information of the PCCF & HOFF, Tripura.
2. The Director AFA Tripura JICA (SCATFFORM) Project for kind information.
3. Program Manager Audit Tripura JICA (SCATFFORM) Project for information and necessary action.
4. MIS officer to display the EOI in the website of Tripura JICA Project website <https://jica.tripura.gov.in/>
5. IC GIS LAB, Tripura Forest department with a request to upload in the department website.
6. CO Tripura JICA Project for needful action.
7. IC store Section of Tripura JICA Project for displaying in the Notice Board of Tripura JICA SCATFORM Project



(Dr. Avinash M. Kanfade, IAS) 28/12/23
Chief Executive Officer and Project Director
Tripura JICA Project (SCATFORM)

AA

Devar

LETTER OF TRANSMITTAL

To,
Chief Executive Officer & Project Director
Tripura JICA Project (SCATFORM)
Agartala

Sir,

We, the undersigned, offer to provide the audit services for SCATFORM Society, Tripura in accordance with your Request for Proposal dated [Insert Date]. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any mis-interpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.


Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that SCATFORM Society, Tripura is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,


25/7/23

AA



Form T-2

FORMAT FOR TECHNICAL PROPOSAL

SI No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No:
		Fax No:
		Mobile No. of Head Office In-Charge:
	Date establishment of the Firm	
	Date of establishment of H.O. at present location	Attach copy of GST registration as on 01.01.2023 of such office
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST/ TAN Registration No	Attach copy of Registration
5	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
6	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2022-23) confirming that the firm is eligible for major PSU audits.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8	Turnover of the Firm in last three years (2019-20, 2020-21 & 21-22)	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. certificate give Break-up of Audit Fee and Other Fees Received.
10	Audit Experience of the Firm: 1. Number of Assignments in Government Department/organisation /Society for Statutory Audit as mentioned in para 5.A 2. Number of Assignments of Externally Aided Projects Sector Project (excluding audit of Charitable Org.) Institutions & NGOs. 3. Any other similar experience	Copy of the work order & the Fee Charged for each assignment. (Relevant evidences to be given of the turnover and fee)
	Details of Members: Provide following details: <ul style="list-style-type: none"> • Number of Full Time Fellow • Partners associated with the firm • Name of each partner • Date of becoming ACA and FCA • Date of joining the firm • Membership No. • Qualification 	Attested copy of Certificate of ICAI no before 01.01.2023

[Signature]
25/7/23

[Signature]

[Signature]

	<ul style="list-style-type: none">• Experience• Whether the partners is engaged full time or part time with the firm• Their Contact Mobile No., email and full address (Attested copy of Certificate/letter of ICAI not before 01/01/2022)• No. Of staffs and article assistants	
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Note: The firm shall give an undertaking that the team members are proficient in the English & Bengali (both oral and written).

Abhijit
25/2/23

AA

Abhijit

FORMAT FOR FINANCIAL BID**(Please provide the break-up of Firm's quoted fees for each work and unit)**

<u>Particulars</u>	<u>Total Amount (in Rupees)</u>
<p>AUDIT FEE a. Audit fess----- Rs. _____/- (Including cost of TA/DA) b. Good & Service Tax----- (Rupees c. Total Fees----- _____).</p> <p>Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.</p>	<p>Both in Numeric and in Words. Rs. _____/- (Rupees _____).</p>

Note: In case of change in the rate of Goods & Service Tax the revised Service Tax shall be paid.

HA

(Letter of undertaking for having the Head office in the Tripura)

To,
Chief Executive Officer & Project Director
Tripura JICA Project (SCATFORM).
Agartala

Sir,

We, the undersigned offer to provide the audit services for SCATFORM Society, Tripura in accordance with your Request for Proposal dated [Insert date]. We hereby submit our Proposal, having details about the firm and proposed audit fees.

We hereby declare that our firm is having Head office in the Tripura and is situated at.....

..... address proof (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc.) of this office in the State is enclosed herewith.

We hereby also give an undertaking that the firm's staff deputed for the audit are proficient in English and Bengali, both in oral and written form.

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Yours faithfully

()

Encl:

1.....

2.....

Handwritten signature
25/7/23

Handwritten initials

Handwritten signature