

WEST BENGAL TRIBAL DEVELOPMENT CO-OPERATIVE CORPORATION LIMITED  
SIDHU KANU BHAWAN, KB-18, SECTOR-III, SALT LAKE, KOLKATA-700106

EXPRESSION OF INTEREST FOR APPOINTMENT OF INTERNAL AUDITOR FOR THE  
FINANCIAL YEAR 2023-2024 AND 2024-2025

**Jhargram Regional Office**  
**Bankura Regional Office**  
**Purulia Regional Office**  
**Jalpaiguri Regional Office**  
**Bardhaman Branch Office**  
**Suri Branch Office**  
**Malda Branch Office**  
**DakshinDinajpur Branch Office**

**NIT NO. - 1946/TDCC/A**  
**DATED – 20/12/2023**

## INTRODUCTION

The West Bengal Tribal Development Cooperative Corporation Limited (WBTDCCCL), is registered under the West Bengal Co-operative Societies Act 1976, intends to appoint Internal Auditor for conducting Internal Audit of the accounts of WBTDCCCL, including 4 (Four) Regional Offices and 4 (Four) Branch Offices, for the Financial Year 2023-2024 & 2024-2025. Expression of Interest (TENDER) is therefore invited **in two bid sealed cover format** from bona-fide Chartered Accountant firms fulfilling the following Pre-Qualification Criteria to carry out the Internal Audit for the Financial Year 2023-2024 & 2024-2025 for the WBTDCCCLtd. The Expression of Interest in specified format, in double sealed cover (both technical & financial) must be submitted in [www.wbtenders.gov.in](http://www.wbtenders.gov.in) by **5 p.m. of 5<sup>th</sup> Jan 2024**. Incomplete formats / format received after the scheduled time will not be entertained. The bids will be opened by the authorized committee at **12-00 p.m. on 08.01.2024**.

## PRE-QUALIFICATION CRITERIA

- a. Chartered Accountants with ten years' experience
- b. Having Head Office in Kolkata with 5 Partners as on the date of advertisement
- c. Experience as Statutory Auditor / Internal Auditor in Government Organization, PSU, etc.
- d. The Firm should have valid Peer-Review Certificate from the ICAI as on the date of advertisement
- e. The firm should be empanelled with the "Comptroller and Auditor General of India in Major Audit for the Financial Year 2022-23"
- f. The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board (PCAOB) / National Financial Reporting Authority (NFRA) and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she -Has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India, or is one against whom disciplinary action has already taken.
- g. The audit firm is not the one, whose engagement as auditor was terminated for professional misconduct or whose contract was not renewed by any auditee for poor performance during the last ten years.
- h. Minimum annual turnover Rs. 50lacs for the last three consecutive financial year (2020-21, 2021-22& 2022-23)
- i. Preference will be given to the intending bidder, who has a partner, having knowledge and experiences in Government Accounting System and Public Procurement applicable in India.

**1. IMPORTANT POINTS OF REFERENCE:**

TENDER Inviting Authority	The Managing Director West Bengal Tribal Development Co-operative Corporation Limited
Name of the Work	Internal Audit of the accounts of the WBTDCCCL, including its 8 (Eight) Regional and Branch Offices, for the Financial Year 2023- 2024 & 2024-2025
NIT No.	1946/TDCC/A
Tender cost (Non Refundable)	500/-
Date of publication of Tender	21.12.2023
Last date and time for submission of Bids	05/01/2024 upto 5 p.m.

<b>Opening of Technical Bids</b>	
Place of Opening of Technical Bids	Office of the Managing Director West Bengal Tribal Development Co-operative Corporation Limited SidhuKanuBhawan, KB-18, Sector-III, Salt Lake, Kolkata-700106
Date of opening of the Technical Bid	<b>08.01.2024 at 12 p.m.</b>
Declaration of the results of Evaluation of Technical Aspects	To be Notified later
Opening of Financial Bid	To be notified later

**2. NATURE OF WORK:**

To conduct Internal Audit of the accounts of WBTDCCCL including its 8(Eight) Regional and Branch Offices for the Financial Year 2023-2024 & 2024-2025.

**3. IMPORTANT DETAILS OF THE TENDER:****Detail Scope of Work**

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

- i. Verification 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 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 of adjustment of Advance and suggestions on unadjusted Balances of R.O./B.O./H.O.
- v. Verification of application of Statutory Provisions like GST (including GST e-

- invoicing) and Income taxes.
- vi. Verification of application of Employees Provident Fund as to its deduction, deposit and standing balances and mismatch between Divisions and Head Office.
  - vii. Verification of application of Income Tax Payment, Submission of Return, Refund, Penalty, Interest and adjustment in Accounts.
  - viii. Verification of Fixed Asset Register in Regional and Branch Offices as well as Head Office with location wise maintenance.
  - ix. Verification of Inventory Valuation and Physical checking including reconciliation.
  - x. Reconciliation of Inter Office transfer, Balances and suggestions for rectification, as necessary.
  - xi. Verification of Loans & Advances to LAMPS (Large Size Agricultural Marketing Cooperative Society).
  - xii. Assessment of Internal Controls that are in place in respect of disbursements, maintenance and preservation of record; adequacy and effectiveness of the financial information contained in the monthly statement of expenditure and utilisation of funds, prevention and detection of fraud and error.
  - xiii. Verification of MFP Business of different schemes with Deposits for sale of MFP.
  - xiv. Verification of procurements in WBTDCCL
- xv. **Earnest Money**

The Bidder shall furnish EMD of **10000/-** (Ten thousand only) along with the tender in the shape of demand draft in favor of “West Bengal Tribal Development Co-operative Corporation Ltd” payable at Kolkata. EMD shall be returned to the bidders after award of the work. The tender not accompanied with requisite amount of EMD shall be rejected.

#### **Refund of Earnest Money deposit**

The Earnest Money of all the unsuccessful tenderers will be refunded by the Managing Director within 30 days from the date of finalization of the tender on receipt of application from tenderers.

In case of Successful Tenderer, the Earnest Money deposit will be released after 180 days counted from the date of completion of the work. No interest on earnest money will be paid by this Corporation

#### **Forfeiture of Earnest Money Deposit**

Earnest Money deposit is liable for forfeiture in the event of:

- a) Withdrawal of offers while offers are under consideration during the validity period.
- b) Non acceptance of work order.
- c) Non execution of Agreement within the stipulated time, after receiving the work order.
- d) Any unilateral revision made by the Tenderer during the validity period of the offer.

## **4. SUBMISSION OF TENDER:**

### **4.1 General process of submission**

TENDERS are to be submitted in two folders at a time - Technical Proposal and Financial Proposal. The intending bidder shall carefully go through the notice, prepare the required documents and submit documents through

[www.wbtenders.gov.in](http://www.wbtenders.gov.in). The intending firm needs to fill up the rates to conduct Internal Audit of the accounts of the Corporation, including its 8 (Eight) Regional and Branch Offices, during the Financial Year 2023-24 & 2024-2025 which **should be indicated in gross amount, exclusive of all taxes etc.**, Intending bidders should specially take note of all the addendum / corrigendum related to the TENDER, if any.

#### 4.2 Technical Proposal

- i. PAN Card and GSTIN of the Firm.
- ii. IT Return Acknowledgement Receipt for A.Y 2020-2021, 2021-2022&2022-2023.
- iii. Latest Deed of Partnership firm.
- iv. Balance Sheet and Statement of Profit and Loss for the Financial Years 2020-21, 2021-22 & 2022-23 duly
- v. certified by practicing Chartered Accountants.
- vi. Certificate of practice issued by concerned institute for all the partners and pass certificates of qualified & semi-qualified employees of the firms.
- vii. Firm's Constitution Certificate.
- viii. Application for Tender
- ix. Experience Profile — List of completed projects of similar nature with 100% completion of work, showing the total value of works done. Annex the Work Orders also. Completion Certificate/Acknowledgement of full payment of fees from the concerned auditee which is applicable for eligibility in this bid.
- x. General Information about the bidding firm
- xi. Team Composition and list of Teams. Team will consist of minimum one Partner/ Qualified and One Semi Qualified and one Audit Assistant for Head Office and Regional & Branch Offices. The duration of audit will be conducted as per the Annexure - F. Sufficient no of teams should be formed to complete the audit in time and should be mentioned in Form 6.

#### 5. FINANCIAL PROPOSAL

**Financial Quote:** The intending Bidder should quote the financial bid in BOQ format only. The financial quote, i.e.; financial consideration to conduct Internal Audit of the accounts of the WBTDCCCL Head Office, including its Regional and Branch Offices, for the Financial Year 2023-24 & 2024-2025 which should be indicated in gross amount for a year (for which Services is intended to be provided). The bidder has to follow the minimum bid as per the West Bengal Finance Rule and Procurement Rule, other-wise the bid will not be considered for the selection of Internal Auditor. The management has right to reject the financial bid, if it's finds unreasonable and excessive low bid from the intending bidders. The minimum bid price of the assignment will be Rs. 3,00,000/- per year plus applicable Taxes.

#### 6. OPENING OF BIDS:

##### A. Technical Proposal

- i. Technical proposals will be opened by the Tender Inviting Authority.
- ii. Minimum Qualifying marks will be 75, but the Tender Inviting Authority may reduce the minimum qualifying marks with proper justification.
- iii. The technically qualified Bidders, i.e., Bidder who qualifies in the assessment of the technical proposal, shall be eligible for competing the Financial bid. Accordingly, the Financial bids of only those Bidders who pass the Technical Evaluation shall be opened on the scheduled date and time.

##### B. FINANCIAL PROPOSAL

- i. Financial proposals of the only those Bidders declared technically eligible by the Tender Accepting Authority, will be opened. However, if the requisite number of bidders do not qualify in the technical bid, the financial bid shall not be opened and tender shall be invited afresh. The bidders who qualify technically in the first call, need not submit fresh tender.

- ii. The Tender Accepting Authority, if required, may ask any of the Bidders to submit analysis to justify the rate quoted by that Bidder and the Bidder has to satisfy the TENDER Accepting Authority within the time frame allowed. **In case it is not received within the stipulated time, the Tender will be liable for rejection.**

#### 7. **NORMS FOR FINALISATION OF THE BIDS:**

The Evaluation of the Tender will be done by a 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. Proposals which are received unsigned, or are incomplete (i.e. when the required bid formats and/ or supporting documents have not been submitted), will be summarily rejected as non- responsive.

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

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.

#### 8. **EVALUATION OF TECHNICAL BIDS**

1. The Technical Bid will be examined by a Committee to be constituted by the Managing Director, West Bengal Tribal Development Co-operative Corporation (WBTDCC Ltd. Evaluation will be done on the basis of the evaluation criteria.

Sl. No.	Attributes	Marks	Maximum marks
1	Establishment of the firm relevant to the assignment	<i>Date of establishment (&lt; 10 yrs =0 marks, 10-30 years = 5 marks, &gt;30 years = 10 marks</i>	10
2	No. of Qualified Assistants	<i>3 Nos. =4marks and 2 marks for each additional Qualified Assistant</i>	10
3	No of semi qualified Assistants	<i>5 Nos. = 10 marks and two marks for each additional semi qualified Assistants</i>	20
4	Average fee income	<i>50 lakh = 10 marks and additional 5 marks for each additional fees of 5 lakh</i>	20
5	Experience in Internal Audit of Govt. organisation, PSUs, etc.	<i>4 marks each for experience of Internal Audit during last three years</i>	20
6	Experiences in Auditing or Accounting Works in any Tribal Development Project or Organisation in India	<i>5 Marks each for Auditing / Accounting Works in any Tribal Development Project or Organisation during the last three years</i>	10
7	Work Plan and Methodology	<i>Proper work plan for Internal Audit Works of Tribal Organisation</i>	10
<i>Total</i>			100

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. However, no additional documents will be allowed to be submitted by the bidder after the formal submission of the bid and the clarifications, if any, have to be provided from documents already submitted.

3. Each Technical Bid will be evaluated on the basis of the points mentioned against a maximum achievable score of 100.
4. Bidders securing Technical score of 75 or above, will qualify for the evaluation in the financial bid. In exceptional circumstances, to be recorded in writing, the Evaluation Committee may recommend lower / higher qualifying marks.

#### **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:

- The total Financial score for evaluation of financial bids is 100.
- 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 Tender 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.
- Being QCBS, the ranking of bidders will be done on 75:25 = Technical : Financial as follows:

The bidder scoring the highest total score will be ranked 1<sup>st</sup> and will be selected for the assignment. The summary result sheet will be published in the website [www.wbtenders.gov.in](http://www.wbtenders.gov.in)

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

#### **10. AWARD OF CONTRACT & SIGNING OF AGREEMENT**

- i. After selection of the successful bidder, a Letter of Acceptance of Tender will be issued to the successful bidder by the Tender Inviting Authority.
- 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 Tender 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 2023-24, which may be extended under the same terms and conditions up to another 2 (two) years, based on performance and discretion of the management.

#### **11. WORK ORDER & EXECUTION**

The successful bidder should nominate and intimate to the Tender Inviting Authority the name of Team Leader(s) specifically to handle the assignment. The successful bidder should ensure that the Team Leader(s) is/are fully familiarized with the terms and conditions of the Tender, Scope of Work, prevailing accounting system of the Corporation and the guidelines, manuals and the instructions given from time to time in this regard.

**12. DELIVERABLES:**

At the initial stage Audit Module & Audit Programme should be prepared and submitted to Managing Director, West Bengal Tribal Development Co-operative Corporation Ltd. by the selected firm. The audit should be started subject to approval of the prepared Module and Programme by WBTDCCCL 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 WBTDCCCL. Individual division-wise / Wing-wise / unit-wise report shall be submitted separately. Soft copy shall be mailed to the mail ID [mdwbtdcc@gmail.com](mailto:mdwbtdcc@gmail.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
Head Office / Regional Offices / Branch Offices	Head Office - 1 Regional Offices - 4 Branch Offices - 4	Please see Annexure 2	Half Yearly  Hi - 1 <sup>st</sup> April to 30 <sup>th</sup> September  H2 - 1 <sup>st</sup> October to 31 <sup>st</sup> March	2023-24  H1- 30 <sup>st</sup> March 20224  H2 - 31 <sup>st</sup> May 2024  2024-2025  H1 – 30 <sup>th</sup> Nov. 2024  H2- 30 <sup>th</sup> april 2025

**13. PAYMENT:**

- i. The quantum of work indicated in the Tender should be strictly followed otherwise no payment will be released.
- ii. The Tender Inviting Authority shall pay to the successful bidder half-yearly audit fees.

**14. TERMINATION OF SERVICES:**

The Tender 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.

**15. 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 Tender Inviting Authority, the order may be cancelled. Such cancellation would be without any liability whatsoever on the part of the Corporation.

**16. OTHER IMPORTANT CONDITIONS:**

- i. The Bidder shall not make any deviation, alteration, addition or omission from the approved TOR without the prior written consent of the Tender Inviting Authority.
- ii. The Bidder shall not assign, sublet or transfer his interest in the work without the written consent of the Tender Inviting Authority.
- iii. Bid Validity: The work order will be issued within 30 days from the declaration of the final results during which the bid shall remain valid.
- iv. Penalty for suppression /distortion of facts: If any bidder fails to produce the original hard copies of the documents (especially Completion Certificates and audited balance sheets), or any other documents on demand of the Tender Accepting Authority (TAA) within a specified time frame or if any deviation is detected in the hard copies with the information submitted in electronic format, or if there is any suppression of relevant fact or facts, the bidder will be suspended from participating in the Tenders on e-TENDER platform of the West Bengal Tribal Development Co-operative Corporation (WBTDCC) Ltd. for a period of 3 (Three) years.
- v. Summary rejection of Tender: Conditional and incomplete Tender, and Tenders received after due date are liable for summary rejection.
- vi. Power to accept or reject Tenders: The Managing Director, West Bengal Tribal Development Co-operative Corporation (WBTDCC) Ltd. or his authorised representative, being the Tender Inviting Authority reserves the right to accept/reject any or all the offers or cancel the Tender without assigning any reason thereof, in the best interests of the Corporation.
- vii. All expenses in preparation and submission of the offer and visit to the site, attending the Tender procedure or otherwise shall be borne by the bidders.
- viii. Legal disputes -Jurisdiction: Disputes if any, arising out of the Tender shall be within the jurisdiction of the courts situated in Kolkata, West Bengal.
- ix. No mobilization/secured advance bill will be allowed.
- x. In case any clarification is required, the interpretation of the Managing Director, West Bengal Tribal Development Co-operative Corporation (WBTDCC) Ltd. or his authorized representative will be final.
- xi. The TIA may call for rate analysis in the event of submission of abnormally low bids or exorbitantly high bids.

Managing Director

West Bengal Tribal Development Co-operative Corporation Limited

**FORM - 1**  
**APPLICATION FOR TENDER**

To  
The Managing Director,  
West Bengal Tribal Development Co-operative Corporation (WBTDDC) Ltd.  
SidhuKanuBhawan, KB-18, Sector-III, Salt Lake,  
Kolkata-700106

TENDER No:- .....

Project Name-Appointment of Internal Auditor for F.Y. 2023-2024 & 2025-2025

Dear Sir,

Having examined the Statutory, Non statutory & Tender documents, I/we hereby like to state that I/we wilfully accept all your conditions and offer to execute the works as per Tender no. and Serial no. 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 Signature  
On behalf of the bidder

**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 (2020-21, 2021-22 & 2022-23).

Sl. No	Financial		Remarks
	Year	Professional fees earned (Rs in Lakh)	
1	2020-21		
2	2021-22		
3	2022-23		
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 (2020-21, 2021-22 & 2022-23).

**Date.....**

Authorised Signature

On behalf of the bidder

**FORM -3**

**Experience Profile**

<b>Name of Company/ Organisation audited</b>	<b>Type of Audit</b>	<b>Period of Audit</b>	<b>Whether completed (Y/N)</b>

[Note: Attach copies of Work Orders and Completion Certificate / Final Payment Certificate against completed works]

*Date.....*

Authorised Signature

On behalf of the bidder

**FORM -4**

**Experience in Tribal Development Project/Program/Organisation**

Name of Company/ Organisation	Type of Works	Period of Audit	Whether completed (Y/N)

[Note: Attach copies of Work Orders and Completion Certificate / Final Payment Certificate against completed works]

***Date.....***

Authorised Signature

On behalf of the bidder

**FORM -5**

**General Information about the Firm**

1. Name of the Firm	
2. Firm Registration Number	
3. Head Office Address, Landline .....Mobile ..... 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 the Partner**  
**Membership no.**  
**F.R.N**

## FORM-6

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 Tribal Account	Duration of Audit		
					HO	RO	BO
1	2	3	4	5	6		
<b>Team 1</b>							
<b>Team 2</b>							
<b>Team 3</b>							
<b>Team 4</b>							
<b>Team 5</b>							
<b>Team 6</b>							
<b>Team 7</b>							

Authorised Signatory  
On behalf of the Bidder

ANNEXURE- 1

List of Offices

<b>Sl. No.</b>	<b>Offices</b>	<b>Location</b>
1	Head Office	Salt Lake City
2	Jalpaiguri Regional Office	Jalpaiguri
3	Purulia Regional Office	Purulia
4	Bankura Regional Office	Bankura
5	Jhargram Regional Office	Jhargram
6	Bardhaman Branch Office	Durgapur
7	Suri Branch Office	Suri
8	Malda Branch Office	Malda
9	DakshinDinajpur Branch Office	Balurghat