

**GOVERNMENT OF INDIA**  
**MINISTRY OF ENVIRONMENT & FORESTS**  
**PARYAVARAN BHAWAN, CGO COMPLEX**  
**LODHI ROAD, NEW DELHI – 110 510**  
**EXPRESSION OF INTEREST (EOI)**

**Notice Inviting Expression of Interest (EOI) for hiring the services of Auditing Firms  
registered under  
C & AG panels for assisting the Project Management Unit for the implementation of project  
“Capacity Development for Forest Management and Training of Personnel”**

The Ministry of Environment & Forests (MoEF) is implementing a JICA assisted loan project in the country with the aim of capacity development of the frontline forest staff. The Project is of approximately five-year duration and targets improvement in the training infrastructure and training methodologies. MoEF in turn is disbursing funds from the Central budget to state forestry departments as 100% Grant-in-aid presently to 12 states which may further be extended to few more states in course of time. MoEF intends to hire a reputed Auditing firm having team of professionally competent and experienced expert of Auditors/Staff who will conduct the audit for this project at all project sites and furnish half yearly audit certificate on the basis of which MoEF will put up their reimbursement claim from JICA. The Criteria for shortlisting of Auditing Firms may kindly be seen in para 8.6 of EOI document.

MoEF invites Expression of Interest (EOI) from Auditing Firms, which have required expertise and experience in working under ODA assisted project.

The detailed EOI notice is posted on the website of MoEF: <http://envfor.nic.in/>, <http://ifs.nic.in/rt> and hard copy of the same is available from the office in the address given below. Mere submission of EOI will not confer to applicants any right for receiving or carrying out the tendered job. MoEF reserves the right to accept/ reject one or all EOIs or stop the process of approval at any stage, at its sole discretion without assigning any reason and shall bear no liability whatsoever consequent upon such a decision.

The EOI shall be submitted by **12<sup>th</sup> February, 2013** in a sealed envelope through Speed Post/Registered Post or delivered by hand super scribing “**Capacity Development for Forest Management and Training of Personnel**” on top of the envelope to the following address.

**Address:**

**Office of the Technical Officer (Research & Training)**

**Ministry of Environment and Forests**

**Room No. 114, Paryavaran Bhawan**

**CGO Complex, Lodhi Road, New Delhi – 110 510**

**Phone: 011-2436 3976**

## NOTICE INVITING EXPRESSION OF INTEREST

**1. Background :**

The Government of India has launched a project titled “**Capacity Development for Forest Management and Training of Personnel (ID-P199)**” with soft loan from JICA (Japan International Cooperation Agency) and will turn disbursing the funds to target states which have willingly participated as 100% Grants-in-Aid.

**2. Scope and objectives of the project :**

The Project covers 12 States namely, Assam, Bihar, Chhattisgarh, Jharkhand, Kerala, Madhya Pradesh, Maharashtra, Uttarakhand, West Bengal, Mizoram, Arunachal Pradesh and Nagaland. The Ministry of Environment & Forests (MoEF) is implementing a “Capacity Development for Forest Management and Training of Personnel Project” is assisted by JICA. The objective of the project is to improve training environment for frontline staff through infrastructural improvements in the State Forest Training Institutes (SFTI) and building up new SFTIs in states where SFTI is non-existing and improvement of course curriculum and training methodologies including building up a pool of Master Trainers and Trainers putting emphasis on JFM, thereby, strengthening human resource development for sustainable forest management.

**3. Project Outlay and Period:**

The project is supported by JICA through a loan with a total outlay is Rs. 225 crores out of which JICA’s loan component is Rs 206.30 crores, and remaining towards the administrative cost and taxes are to be borne by the respective State Governments and the Central Government. The novelty of the project is that the loan is being procured by central Governments and the funds are released to states for the activities as provided to a grant to a project document. The project period is from 2008-09 to 2015-16.

**4. Executing agencies :**

Disbursement of loan is through reimbursement of expenditure i.e. expenditure is to be borne by Government of India from the Plan fund and thereafter reimbursement is claimed from the JICA for the eligible activities under the project. This project envisages establishment of a Steering Committee at the MOEF headed by Addl. DG (Forests) actual implementing through, a Central Project Management Unit (CPMU), New Delhi at the Central Government level and State Project Management Units (SPMUs) at state level.

## 5. Scope of the Audit

Audit of the project is to cover following tasks:

1. To audit the accounts of the Central Project Management Unit (CPMU), all State Project Management Units (SPMUs) and State Forest Training Institutes (SFTIs) and then to prepare consolidated of project including annual audited accounts with respect to.
  - (i) Receipt and Payment Account,
  - (ii) Income & Expenditure Account and
  - (iii) Balance Sheet along with required schedules.
2. Records and reports of all SPMUs and SFTIs are to be verified at respective sites, which will facilitate verification of assets / facilities created and established.
3. For this purpose the Auditor will visit each SPMU/SFTI and conduct audit at sites. All records will be made available at sites only. The auditor shall be entrusted with the following works and shall report on half yearly basis for CPMU/each SPMU/each SFTI
  - (i) Checking of daily cash, bank & journal transactions to ensure –
    - (a) Transactions are recorded in principles of commercial accounting and are booked to proper accounting heads,
    - (b) Transactions are undertaken on proper authority,
    - (c) Transactions are duly supported by proper vouchers and supported by all the direct expenditure of the state and duly signed SOE /Utilization Certificates for the various activities from the expenditure reporting by SPMU/SFTI.
  - (ii) Checking/Verification the maintenance of book of accounts and records at sites,
  - (iii) Checking/Verification the Bank Reconciliation statements,
  - (iv) Checking /Verification of Statement of Expenditure (SoE) of SPMUs and SFTIs,
  - (v) Reconciliation of reimbursement claims filed with JICA,
  - (vi) Checking/Verification of investments, short term deposits etc., made by SPMUs and SFTIs from time to time,
  - (vii) Checking/Verification of component-wise, category-wise and account head-wise expenditures,
  - (viii) Checking of various statutory compliances like Income Tax, Service Tax, VAT etc.
  - (ix) The Auditor shall comment on adequacy of the internal control mechanisms and suggestions to strengthen the same.
  - (x) The Auditor shall also provide a state level variance analysis report of comparison of actual financial progress with the budgeted amount for each of the approved activity in the financial year.

4. The Auditor shall directly report to the Project Director (PD) along with a copy of audit report with main findings, suggestions on various items indicated in his half yearly audit report, every six months by the 31<sup>st</sup> December/30<sup>th</sup> June after the close of the financial year.
5. Queries raised by audit party of Accountant General /CAG India/and Tax authorities should be met satisfactorily.
6. The SPMUs and SFTIs are to be guided in all accounting matters so as to ensure compliance to accounting standards issued by ICAI from time to time.
7. Timely compliance with all statutory provisions and returns under relevant Acts & Rules

**6. Other Professional Services**

The firm shall take up financial, physical and performance audit at the level of Central Project Management Unit (CPMU), State Project Management Units (SPMUs) and State Forestry Training Institutes (SFTI). This shall include Value of Money analysis, Economy, Efficiency, and Effectiveness Audit, Physical site Verification Audit/Performance Audit would be undertaken as and when directed by the Project Director.

The firm shall suggest/advice, extend its guidance to the MOEF personnel in preparation of financial documents, if required, during the tenure of this contract.

The Auditor Second party shall give opinion on matters related to various financial affairs if asked for by the First Party during the contractual period.

The firm should deploy adequate number of qualified personnel for timely completion of audit and other professional services.

The Auditor will retain and maintain proper working papers until at least 5 years after the completion of disbursement under the loan to accomplish the above mentioned tasks which can be called for by the first party.

**7. Submission of Proposal**

Proposals for providing services for Audit of the accounts and other professional services are invited for the years 2011-12 TO 2015-16 in the prescribed application form given below. The proposal shall contain details of personnel to be deployed including CVs of key personnel, both professional and support staff along with detailed work plan. The financial proposal shall contain year wise breakup of the costs towards Auditing & other professional services and traveling expenses.

## 8. Submission of EOI

### 8.1 Place of Submission

The EOI shall be submitted in a sealed envelope through Speed Post, Registered Post or delivered by hand super scribing **“Capacity Development for Forest Management and Training of Personnel”** on top of the envelope to the following address.

Address:

Office of Technical Officer (RT)  
Ministry of Environment and Forests  
Room No. 114, Paryavaran Bhawan  
CGO Complex, Lodhi Road, New Delhi – 110 510  
Phone: 011-2436 3976

### 8.2 Deadline of submission

The submission shall be within 30 days of the publication of this notice; the last date for submission of EOI is **12<sup>th</sup> February, 2013.**

### 8.3 EOI processing fee

No fees are required for EOI processing.

### 8.4 Processing schedule

- (1) Issuing Request for Proposal (RFP) to short listed applicants
  - about 30 days after the last date for submission of EOI.

Applicants will be advised, in due course, of the results of their applications.

- (2) Last date for receiving proposal

- 45 days after the issuing date of RFP.

- (3) Start of negotiations with the proposer of the first ranked proposal.

- About four (4) weeks after the last date for receiving proposal.

### 8.5 Form of EOI

As annexed.

### 8.6 Criteria for shortlisting of Auditing Firms

- a. The applicant Auditing Firm shall be in the panel of C&AG
- b. The firm should have experience in auditing of ODA assisted project for minimum 5 years in Government/NGO sector.
- c. The annual turnover of the firm shall be of INR 2 crores or more.
- d. The firm having branches in states/regions or collaboration with auditing firms in states mentioned in EOI shall be preferred.

- e. The firm needs to have at least 10 experienced Auditing staff in its pay roll to undertake this responsibility.
- f. The firm will have to undertake physical audit in 25% sample states in every year.

## **9. Others**

### **9.1 Standard of ethics**

JICA required that Audit firms, as well as the PMU/ State PMUs, under contracts funded with JICA ODA Loans and other Japanese ODA, observe the highest standard of ethics during the procurement and execution of such contracts. In pursuance of this policy, JICA;

- (1) Will recognize aAudit Firms as ineligible to be awarded a contract funded with JICA ODA Loans if it determines that the Audit firms has engaged in corrupt or fraudulent practices in competing for the contract in question;
- (2) Will recognize aAudit firm as ineligible, for a period determined by JICA, to be awarded a contract funded with JICA ODA Loans if it at any times determines that the Audit firms in corrupt or fraudulent practices in competing for, a in executing another contract funded with JICA ODA Loans or other Japanese ODA.

### **9.2 Conflict of interest**

- (1) A firm hired to provide Auditing services for his assignment, and each of its affiliates shall be disqualified from subsequently providing for the Project goods, works or any other service related to this assignment other than a continuation of the "Services" under the on-going contract.
- (2) Neither Audit firms (including their staff) nor any of their affiliates shall be hired for any assignment that, by its nature, may be in conflict with another assignment of the Audit firms.
- (3) Audit firms (including their staff) that have a business or family relationship with such member(s) of MOEF who are directly or indirectly involved in any part of; (i) the preparation of the TOR of the contract, (ii) the selection process for such contract, or (iii) supervision of such contract, may not be awarded a contract unless it is established to the complete satisfaction of MOEF, for the reason to be recorded in writing, that such relationship would not affect the aspects of fairness and transparency in the selection process and monitoring of Audit firm work.

## Expression of Interest

*[letterhead paper of the Applicant or partner responsible for a consortium, including full postal address, telephone no., and fax no.]*

Date:.....

To: Ministry of Environment and Forests  
Room No.516, Paryavaran Bhawan,  
CGO Complex, Lodhi Road,  
New Delhi – 110 510

Sir,

1. Being duly authorized to represent and act on behalf of ..... (hereinafter referred to as “the Applicant”), and having reviewed and fully understood all of the information provided in the Notice Inviting Expression of Interest, the undersigned hereby expresses its interest in and applies to be prequalified and shortlisted by yourselves as a submitter of proposal for the Auditing services for the Capacity Development for Forest Management and Training of Personnel :
2. Attached to this Expression of Interest are copies of original documents defining:
  - (a) The applicant’s legal status; and
  - (b) The place of incorporation or the place of registration and the nationality of the owners (for applicants who are partnerships or individually-owned firms).
3. The Ministry of Environment and Forests (the Ministry) and its authorized representatives are hereby authorized to conduct any inquiries or investigations to verify the statements, documents, and information submitted in connection with this Expression of Interest, and to seek clarification from our bankers and clients regarding any financial and technical aspects. This Expression of Interest will also serve as authorization to any individual or authorized representatives of any institution referred to in the supporting information, to provide such information provided in this Expression of Interest, such as the human resources, and competence of the Applicant.
4. The Ministry and its authorized representatives may contact the following persons for further information:

Experience inquiries	
Contact	Telephone
Personnel inquiries	
Contact	Telephone
Financial inquiries	
Contact	Telephone

5. This Expression of Interest is made with the full understanding that:
- (a) all information submitted in this Expression of Interest for qualification and selection for short-listing will be subject to verification at the time of submitting proposal by short-listed applicants;
  - (b) the Ministry reserves the right to reject or accept any application, cancel the qualification and selection for short-listing process at any stage, and reject all applications;
  - (c) the Ministry shall not be liable for any such actions and shall be under no obligations to inform the Applicant of the grounds for them.
6. We confirm if we submit a proposal; that proposal, as well as any resulting contract, will be:
- (a) signed so as to legally bind all partners, jointly and severally: and
  - (b) submitted with a consortium agreement providing the joint and several liability of all partners in the event the contract is awarded to us.
7. The undersigned declare that the statements made and the information provided in this Expression of Interest are complete, true, and correct in every detail.

Signed	Signed
Name	Name
For and on behalf of (name of Applicant or lead partner of a joint venture)	For on behalf of (name of partner)

Signed	Signed
Name	Name
For and on behalf of (name of Applicant or lead partner of a joint venture)	For on behalf of (name of partner)



**APPLICATION FORM FOR ENGAGEMENT OF CHARTERED ACCOUNTANCY  
FIRM FOR PROJECT ON "CAPACITY DEVELOPMENT FOR FOREST  
MANAGEMENT & TRAINING OF PERSONNEL" (ID-P 199)**

1	Name of the Firm			
2	Authorized signatory of the Firm			
3	Year of Establishment			
4	Address of the Registered Office with Telephone No., Fax No. (with STD code) & e-mail			
5	C & AG Empanelment Registration Number and Validity			
6	Other Branches in the State, if any with addresses, Telephone No, Fax No.(with STD code)			
7	Category wise staff strength of the firm			
8	Types of Services provided by the firm			
9	Experience of the firm in working with National Level Government organizations, Development agencies, Societies etc.			
10	Details of Work Plan			
11	Profile of persons to be engaged in the work, both professional and support (CVs of professional persons duly signed by the persons concerned to be enclosed)			
12	Financial Proposal (Rs per annum)			
	<b>Year</b>	<b>Auditing &amp; other prof. cost</b>	<b>Travelling Expenses</b>	<b>Total</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4=2+3</b>
	2011-12			
	2012-13			
	2013-14			
	2014-15			
	2015-16			
13	Signature of authorized signatory of the Firm with date, place and seal.			

**STATEWISE LOCATIONS OF SPMUs & SFTIs**

SL NO	STATES	NAME OF SPMU	NUMBER OF INSTITUTES	INSTITUTES NAME
1	Mizoram	Aizawl,	1	Aizawl
2	Arunachal Pradesh	Itanagar	1	Roing
3	Kerala	Trivandrum	2	Arippa(near Trivandrum) Walayar
4	Assam	Guwahati	2	Jalukbari(Guwahati) Makum
5	Maharashtra	Pune	3	Shahapur Jalna Pal
6	Uttarakhand	Dehradun	2	Rampurmandi(near Dehradun) Haldwani
7	Madhya Pradesh	Bhopal	4	Shivpuri Betul Amarkantak Lakhnadon
8	West Bengal	Kolkata	2	Dowhill Hijli(near kharagpur)
9	Chhattisgarh	Raipur	2	Mahasamund Jagdapur
10	Jharkhand	Ranchi	2	Mahilong (near Ranchi) Hajaribagh
11	Bihar	Patna	1	Gaya
12	Nagaland	Kohima	1	Dimapur