



**FOREST HEADQUARTERS, ODISHA
OFFICE OF THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS & HOFF
ARANYA BHAWAN: BHUBANESWAR – 23.**

ADVERTISEMENT

No. 854 /10F (CAMPA) 10/2019

Dated : 10-09-2019

Applications from retired personnel dealing with Treasury related works are invited from eligible candidates for engagement of **Consultant** in Forest Department on contract basis with consolidated remuneration as per Office Memorandum of Finance Deptt. No.7022/F dated 17.03.2018. This engagement shall be initially for a period of two years based on assessment of performance. The details of engagement viz. eligibility criteria, remuneration, job chart, qualification, etc. are available in website of Principal Chief Conservator of Forests & HoFF, Odisha – www.odishaforest.in/forest.odisha.gov.in

1. Consultant (one no) – Level (11 to 14) under ORSP Rules,2017

Applications along with copies of supporting documents viz. educational qualification, experience, etc. may be sent to the Chief Executive Officer, State Authority, Compensatory Afforestation Fund, Odisha, O/o the Principal Chief Conservator of Forest & HoFF, Odisha Bhubaneswar, Aranya Bhawan, Chandrasekharapur, Bhubaneswar Pin-751023.

The last date for receipt of application is 04th October, 2019 at 2.00 PM. Interview will be conducted on 15.10.2019 at 11.30 AM in the office of the CAMPA Authority. The candidates are to report the office of CAMPA Authority by 10.30 AM for documents verification.

The Authority reserves all rights to cancel the advertisement and the process of engagement without assigning any reasons thereof.

Sd/-
Chief Executive Officer.
State Authority,
Comp. Afforestation Fund,
Odisha.

Annexure-A

The CAMPA authority intends to engage a retired personnel dealing with Treasury related works in the State Authority of CAMPA. The intending applicant need be retired treasury personnel as Consultant with maximum age of 65 years. He /She should have following qualifying aspects in his job profile.

1. He should have worked as a Senior Assistant/Section Officer/Establishment Officer in any District treasury for at least 5 years.
2. He should have handled passing of treasury bills for at least 7 years.
3. He must be knowledge in basic computer operation.
4. He should have experience in annual treasury inspection of line department.
5. He should have knowledge in Cash book, Bill book inspection and verification.
6. He should be thorough in treasury code and OGFR for financial discipline.
7. He should have basic knowledge in IFMS transaction.
8. He should be able to prepare the budget.
9. He should be able to guide on Financial Rules, Procurement procedures.

The service conditions for the candidate.

- ❖ His maximum age permissible shall be 65 years.
- ❖ He has to attend the office in all working days of the Government.
- ❖ The remunerations will be paid monthly as applicable vide Office Memorandum of Finance Department No.7022/F dt 17.3.2018 regarding engagement of retired Govt. servant.
- ❖ He will work till the pleasure of the authority. His services will be terminated with one months notice from either side.
- ❖ The person will be engaged for two years which will be extended for another two years if both parties agree.
- ❖ He shall be engaged as Consultant in CAMPA Cell, O/o PCCF & HoFF, Odisha. The Section officer of CAMPA Cell will assign the work to the consultant and the consultant will report the day to day work to the Section Officer of the wing.



FOREST HEADQUARTERS, ODISHA
OFFICE OF THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS & HOFF
ARANYA BHAWAN : BHUBANESWAR - 23.

NIT No. 855 /10F (CAMPA)-10/2019 Dated, Bhubaneswar the 10th September, 2019

The State Authority, Compensatory Afforestation Fund, Odisha invites Proposals in sealed cover from the Chartered Accountants empanelled with C&AG (Comptroller and auditor General of India) to conduct Internal Audit of Compensatory Afforestation Fund Management and Planning Authority (CAMPA) activities undertaken under State CAMPA, Odisha. Details of the provisions in RFP are available at www.odishaforest.in and www.odisha.gov.in (All Tenders Section). Interested CA firms should submit their proposal along with other related documents as per RFP addressed to the Chief Executive Officer, State Authority, Compensatory Afforestation Fund, Odisha, O/o the PCCF & HoFF, Odisha, Aranya Bhawan, chandrasekharpur, Bhubaneswar-751023 on or before **04.10.2019** by **01.00 PM**.

Sd/-
Chief Executive Officer,
State Authority, Compensatory
Afforestation Fund, Odisha.

INVITING REQUEST FOR PROPOSAL (RFP) FOR INTERNAL AUDITOR

The Chief Executive Officer, State Authority, Compensatory Afforestation Fund, Odisha, O/o the Principal Chief Conservator of Forests & HoFF, Odisha invites proposals from the Chartered Accountants empanelled with C&AG (Comptroller and Auditor General of India) with an average minimum turnover of Rs. 20 Lakh per annum for the last three years to conduct Internal Audit of the CAMPA (Compensatory Afforestation Fund Management and Planning Authority) works in the Head Office and all executing Divisions/Circles (List in the Annexure). The selected auditor shall conduct an assessment of the adequacy of the Project Management, Financial Management, and Procurement Procedures including internal controls thereof and to submit the reports as specified in Terms of Reference (ToR). The auditor shall provide the information timely reports on the financial aspects of the project to enable the Implementing Officers as well as State Authority of Compensatory Afforestation Fund, Odisha to take corrective measures, wherever necessary.

The interested parties must provide the proof of information indicating that they are qualified to perform the services along with the following on or before 04.10.2019 at 1.00 PM in a sealed envelope super-scribed "Tender for Internal Audit" to the address as mentioned below. In addition, details of the Firm, Address, Phone no , email id may also be provided for further correspondence.

Address for Communication & Submission of Sealed Tender:

Chief Executive Officer,
State Authority, Compensatory Afforestation Fund, Odisha
O/o the Principal Chief Conservator of Forests & HoFF, Odisha,
Aranya Bhawan, Chandrasekharapur, Bhubaneswar-23,
Phone-0674-2302036
Email: campa.pccfodisha@gmail.com

Technical bid will be opened in the presence of Consultants on the same day at 04.10.2019 at 4.00 PM. The financial bid of the eligible Firms will be opened subsequently with due intimation to the eligible firms.

Based on the eligibility criteria as mentioned in the RFP, the applicant agency will be selected. State Authority of Compensatory Afforestation Fund, Odisha reserves its right to cancel/modify this tender at any stage without assigning any reason. For any further clarifications, please write to the Chief Executive Officer, State Authority Compensatory Afforestation Fund, Odisha in email at campa.pccfodisha@gmail.com

Chief Executive Officer,
State Authority, Compensatory Afforestation Fund, Odisha
O/o the Principal Chief Conservator of Forests & HoFF, Odisha

Terms of Reference (ToR) for the Chartered Account Firms applying for undertaking half yearly concurrent audit of accounts records at the State Authority of Compensatory Afforestation Fund, Odisha for the year 2009-10 to 2017-18.

1. Background:

State CAMPA-Orissa (Compensatory Afforestation Fund Management and Planning Authority) has been constituted on 14.08.2009 in consonance with the guidelines issued on 21.07.2009 by the Government of India, Ministry of Environment and Forests and Hon'ble Supreme Court's Judgment dated the 10th July 2009. The Compensatory Afforestation Fund Act, 2016 has been enacted on Aug 3rd 2016 and the Compensatory Afforestation Fund Rules, 2018 have been notified on 10th August, 2018. State Compensatory Afforestation Fund has been created under Section 4(1) of the Act under interest bearing Public Account of the State. State Fund will receive monies from the following sources.

- a) Unspent balance of all monies by Adhoc Authority.
- b) 90% of all monies collected by State and placed under Adhoc Authority along with interest accrued thereon.
- c) All monies realized from User Agencies by the State towards CA, ACA, PCA, NPV, Catchment Treatment Plan, etc.
- d) Funds recoverable from User Agencies for area diverted within protected areas.
- e) Grant-in-aid, loans, gifts or donations received by State Authority.

“State Compensatory Afforestation Fund Management and Planning Authority” or State Authority has been constituted by a notification in the Official Gazette. The State Authority has a Governing Body, Steering Committee, Executive Committee and a Chief Executive Officer to look into the day to day functioning of the Authority. Different bodies of the State Authority have been notified by the State Government. The State Government has notified the head in which monies are to be deposited. Monies received for CA, ACA, PCA, CATP etc. are to be utilized for the said purpose. Monies received towards NPV are to be utilized as per the approved APO. 10% of the amount realized from User Agencies is to be transferred to National Fund. The procedure for utilization of CAMPA funds in the state is notified by the State Government on 27.06.2019. State CAMPA fund realized under NPV comprises money realized towards Net Present Value (NPV) has to be utilized through an approved Annual Plan of Operations. The major activities are furnished hereunder:

- i) Assisted Natural Regeneration
- ii) Artificial Regeneration
- iii) Silvicultural operation in forests
- iv) Protection of plantations and forests
- v) Pest and disease control in forests
- vi) Forest fire prevention and control
- vii) Soil and Moisture Conservation measures, Improvement of wildlife habitat.
- viii) Rejuvenation of forest cover in non-forest land in wildlife corridor
- ix) Establishment and maintenance of rescue centres and veterinary treatment to wild animals
- x) Voluntary relocation of villages from protected area
- xi) Supply of fuel wood saving cooking devices
- xii) Management of biological diversity and resources
- xiii) Strengthening Forest & Wildlife related infrastructure, Capacity Building etc.
- xiv) Establishment and maintenance of modern nurseries
- xv) Promoting conservation and sustainable use of biological diversity, documentation etc

- xvi) Purchase and maintenance of equipments for communication and information technology
- xvii) Construction and maintenance of inspection paths, forest roads, fire lines, watch towers etc.
- xviii) Construction of residential and office buildings for the front line staff.
- xix) Engagement of local people for assisting Forest Deptt. for protection of forest and Wild life.
- xx) Survey and mapping of forest areas
- xxi) Monitoring and evaluation
- xxii) Publicity and awareness
- xxiii) Production and distribution of Quality Planting Material at subsidized price
- xxiv) Forest Certification

For further information, the provisions of the Campa Act and Rules can be referred.

2. OBJECTIVE OF INTERNAL AUDIT

The objectives of internal audit are as follows:

Check accuracy and authenticity of records presented by Implementing Offices

- Ascertain that accounting policies are followed as per plans/rules
- Analyse & improve internal checking system
- Evaluate the procurements being done.
- Facilitate prevention and detection of mis-statements
- Examine safeguarding of asset
- Provide new suggestions
- To evaluate adequacy of internal control system
- To ensure compliance of laid down policies, procedures, accounting and financial reporting documented in Financial Management Manual of the project
- Internal audit provides project management with timely information and recommendations on financial management aspects to enable the management to take corrective measures, wherever necessary, in due time.

3. SCOPE OF AUDIT

The overall scope of Internal Audit in State Authority of Compensatory Afforestation Fund, Odisha will include:

- a) Enable the auditor to confirm compliances with Financial Management Guidelines followed in the State Authority of Compensatory Afforestation Fund, Odisha.
- b) Enable the auditor to confirm compliance with Financial Management Guidelines laid down for the projects implemented through various Implementing Offices.
- c) Provide CAMPA Authority with timely and real time information on Financial Management aspects of the project, including internal controls, compliance with financing agreements and need for improvement and to enable follow-up action. This

will involve regular and frequent visits to different Forest offices to check adherence with internal control requirements including bank reconciliations, timely maintenance of books/accounting software and accuracy of reporting, physical progress etc.

4. STANDARDS

The audit will be carried out in accordance with the Engagement and Quality Control Standards promulgated by the Institution of Chartered Accountants of India (ICAI). The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the responsibility for preventing irregularity, fraud, or the use of credit proceeds for purposes other than as defined in the legal agreement remains with the borrower, the audit should be planned to have a reasonable expectation of detecting material mis-statements in the project financial statements.

5. GENERAL

The auditor should be given access to all legal documents, correspondences, financial manual, procurement manual, Central/State Government guidelines and any other information associated with the CAMPA activities and deemed necessary by the auditor.

6. FINANCIAL TRANSACTIONS (Areas need to be checked by Internal Auditor)

- A. Internal Audit of the State Authority of Compensatory Afforestation Fund, Odisha shall be conducted on half yearly basis to
- i) Review of operations at Office of the State Authority, Head offices and other Implementing offices and to assure whether the operations are conducted economically and efficiently.
 - ii) That proper books of account/operation of accounts is maintained as per prevailing rules and procedures.
 - iii) To add value to improve the efficient management of CAMPA Fund.
 - iv) Timely adjustment of the advances paid to suppliers/staff/sub-disbursers/ etc if any.
 - v) Checking cash book in regular intervals.
 - vi) The payment vouchers are supported by proper supporting documents.
 - vii) Whether the expenditure has been booked in proper head of account.
 - viii) That an appropriate system of accounting and financial reporting exists, on the basis of which claims are prepared and submitted for reimbursement.

- ix) Adequate records are maintained regarding assets created and assets acquired by the State Authority of Compensatory Afforestation Fund, Odisha and Implementing Offices including details of cost, identification and location of assets.
 - x) The Internal auditor shall provide /update regarding any changes made in accounting standards and ensure its implementation.
 - xi) Whether appropriate procurement procedures followed.
- B. Internal audit of each Implementing Offices (IO) should be conducted on half yearly basis for each APO. It should be carried out in accordance with the Internal Auditing Standards of Institution of Chartered Accountants of India (ICAI), and will include such substantive and control tests as the Internal Auditor considers necessary under the circumstances.

The internal auditor will conduct an assessment of the adequacy of the project Financial Management system, including internal controls. This would include aspects such as:

- a) Whether appropriate controls as specified by the Financial Management Manual (FMM), General Financial Rules (GFRs) and other relevant Central/State Government notifications are operating satisfactorily. The auditor should suggest methods for improving weak controls or creating them where these controls do not exist.
- b) That proper books of account/operation of accounting software as laid down in the Financial Management Manual and adequate documentation is being maintained timely and accurate reporting for State Authority activities.
- c) That an adequate system is in place to ensure that goods, works and services are being procured in accordance with the procurement procedures prescribed for the CAMPA. The audit should report by exception any such cases found where these guidelines are not followed.
- d) That an appropriate system of accounting and financial reporting exists, on the basis of which claims are prepared and submitted for reimbursement.
- e) Adequate records are maintained regarding assets created and assets acquired by the project, including details of cost, identification and location of assets.
- f) Timely adjustment of the advances paid to suppliers/staff/etc if any.
- g) Checking cash book in regular intervals.
- h) The payment vouchers are supported by proper supporting documents.
- i) Whether the expenditure has been booked in proper head of account.
- j) Payment of taxes to government authorities in time, such as professional tax, Income tax, GST and TDS.
- k) The expenditure should be checked as per permissible and non-permissible list issued by State Authority. Verifying compliance with the recommendation

of the internal audit report of the previous period(s) and provide comments thereon.

7. TIMING AND COVERAGE

Internal audit will be carried out on a half yearly basis in the Campa State Authority Office, and will include State Authority of Compensatory Afforestation Fund, Odisha and Implementing Offices (IOs). The Internal Audit firm will submit an Audit Schedule of different Implementing Offices in advance after due discussion.

8. REPORTING

In addition to detailed internal audit report, the auditor should provide an Executive Summary highlighting critical issues which require the attention of the Chief Executive Officer of the State Authority of Compensatory Afforestation Fund, Odisha and the status of action on the previous recommendations. In addition to the division wise reporting, a consolidated state report has to be prepared half yearly wise.

9. PERIOD OF APPOINTMENT

The present contract is for two financial years, for two Annual Plan of Operations. It can be further extended for another two years on the basis of the performance. For Completed Project Audit will be on the Project basis and for other projects, it will be for half yearly basis.

10. AUDIT FEES AND OUT OF POCKET EXPENSES FOR THE ASSIGNMENT

1. The Audit Fee of Rs.20,000/- plus GST per year/APO will be paid for each Division.
2. The Firm has to keep one auditor in the State Authority Office on a continuous basis to oversee the expenditures of all the divisions, Head Offices, State Authority Office and to coordinate the financial transactions and reporting of different implementing officers. For this an amount of Rs. 30,000/- plus GST for 1 (one) per month will be paid.
3. The amount stated in 1 & 2 shall be finalized as per the lowest bid.
4. These fees are exclusive of all expenses of Boarding, Lodging, Conveyance and all out of pocket expenses in connection with the Audit. TA/ DA and expense related to travel outside Bhubaneswar for official purpose only, shall be reimbursed in such cases where arrangements are not being made by the concerned Divisions. The eligible rate is as per equivalent class of officers of Govt. of Odisha.
5. To claim reimbursement, the Internal Auditor/member of the audit Team needs to submit the Travel Expense Claim along with the relevant bills/ vouchers, boarding passes, tickets and hotel bills and approval from the authorized approving authority within two weeks from the date of return from the trip.

6. Submission of hotel bills is mandatory with the Travel Expense Claim.
7. For local travel during official visit within Bhubaneswar, they will make their own arrangements.
8. Team members should have their own laptops and other peripherals including mobile phone.
9. The audit team will be provided minimum facilities for accommodation in the divisions wherever it is feasible and possible.

11. SELECTION CRITERIA FOR AUDITORS

1. Appointment of Auditors:

The auditors will be appointed as per the selection procedure of this RFP and for a period of two years in accordance with the guidelines of the State Authority of Compensatory Afforestation Fund, Odisha. The re-appointment depends on the performance and his reconfirmation to work as per TOR.

2. Eligibility Criteria:

- i. The firm must be empanelled with C&AG, without which the application of the firm would not be considered.
- ii. The applicant firm is Independent of the entity to be audited.
- iii. The audit firm is not the incumbent Internal Auditor of the State Authority and Implementing Offices.
- iv. No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/Executive Committee/ Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
- v. Neither the firm nor its Partners or Associates have any interest in the business of the State Authority and Implementing Offices.
- vi. The audit will not be done by a person who was either an employee in the projector a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year.
- vii. Preference will be given to the CA firm having Head office/ Branch office at Bhubaneswar.
- viii. Firms must qualify following minimum criteria:

Sl. No	Particulars	Minimum Criteria
1.	Number of Full Time Partners associated with the firm with at least one being a Fellow CA having more than 5years experience in (As per Certificate of ICAI as on 1.1.2019)	3 (Three)
2.	Turnover of the firm (Average annual in last three financial years)	Rs 20 Lakhs

3.	No. of Years of Firm Existence	10 Years
4.	No. of assignments of Internal Audit of Corporate/Sate PSU/Govt. Companies except Bank Branch Audit having a turnover of not less than Rs 25 crores in the last 5 years.	2 (Two)
5.	No. of assignments: Experience of audit of section 8 Companies having funds for utilisation more than Rs.500 crores (other than Audit of Charitable Institutions & NGOs) in the last 5 years.	2 (Two) years

3. SUPPORTING DOCUMENTS FOR ELIGIBILITY CRITERIA

Following supporting documents must be submitted by the firm along with the technical proposal:

- i. A self-attested copy of the latest empanelment intimation letter issued by the C&AG.
- ii. A certificate from the firm to the effect that no partner of the firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner.
- iii. A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years).
- iv. A self-attested copy of the latest firm constitution certificate issued by the ICAI (this certificate shall also act as evidence for verifying the Date of Constitution of the firm). This certificate should not be older than 30 days as on the date of the RFP.
- v. A copy of the audited balance sheet and Profit & loss statement for the last three years, income tax return for three years.
- vi. A copy of the appointment letters from the audited organizations including the commencement and completion of the assignment.

4. Procedure for Selection of Firm

1. The selection will be done using Quality-cum-Cost Based System (QCBS) process, 70 percent weightage would be given to the technical evaluation and 30 percent weightage would be given to financial bid. The firm securing highest mark in the QCBS process would be awarded the assignment. However, in case of more than one firm securing the same mark, then the selection would be made on the marks secured in the Technical Evaluation. The firm securing highest mark in the Technical evaluation would be selected. Again, if there is a tie in the Technical mark, then the firm having highest average turnover in last 3 (three) years i.e 2015-16, 2016-17 and 2017-18 would be selected for the assignment.
2. The firms should submit their Technical and Financial bids in separate sealed envelopes and both the envelopes are to be packed inside one sealed envelope indicating 'Technical Proposal' and 'Financial Proposal' on top of the respective envelopes. The Financial Proposal is also to be marked as 'DO NOT OPEN WITH TECHNICAL PROPOSAL'. Similarly, the outer envelope is to be superscripted with 'Request for Proposal for Concurrent Audit 2019-20 – TO BE OPENED ONLY IN THE PRESENCE OF THE AUDIT COMMITTEE'.

A. Technical bid

The firm should submit Technical bids having criteria on the following areas basing on which evaluation of bids will be made. The supporting documents with reference to the claims made in the technical bid should be submitted along with the technical bid.

EVALUATION CRITERIA FOR SELECTION OF AUDIT FIRM

Sl. No	Evaluation Criteria	Max Marks
1	Number of Partners (5 marks each partners)Maximum up to 3partner	15
2	Number of Professionally semi Qualified Staff(CA Inter/CMA Inter) CA Inter/CMA Inter each 4Marks Maximum5no's staff.	20
3	Turnover for the last three years More than 15 lakhs and up to 20 Lacs-5 marks for each year, more than 20Lacs-5 marks	15
4	Number of Internal Audit of State PSU's or Govt. recognized Organizations undertaking during last 5 years (5 marks for each assignment, maximum Two year)	10
5	Experience in Number of Audit in organization under Section 8 of Company Act 2013 undertaken during the last 5 years.(10 marks for	20

	each assignment, maximum 2 assignments)	
6	Number of World Bank Project Audits/ or similar externally Aided Project Audit ** undertaken during the last 5 years (5 marks for each assignment, maximum Two assignments)	10
7	Head Office of the Firm in Bhubaneswar	10

* The audit firms must be empanelled with the C&AG and eligible for major audits.

B Financial Bid

The firm obtaining score more than 70 marks in Technical Bid shall qualify for Financial Bid. For each Division an amount of Rs.20000 per APO has been fixed. Firms applying for the assignments are to submit the financial bid in a separate envelop stating the cost per APO per Division.

In addition, in the Campa State Authority office, an Auditor has to be stationed to oversee the works in the State Authority and coordinate with the Divisions. An amount of Rs. 30000 is fixed per month. The Firms are to submit the bid stating clearly their cost per month.

The firm shall quote the audit fee with reference to audit fee mentioned above separately for Head Office of State Authority, O/o The PCCF (WL), OFSDP, Circle Office and Implementing Divisions.

12. OTHER TERMS AND CONDITIONS

- i. The CA firm shall depute at least two semi qualified CA's headed by a qualified CA to conduct the audit of Head Offices and Implementing Offices.
- ii. The payment of audit fees will be made after the submission of Internal audit reports satisfactorily in line with Audit objectives and Terms and conditions.
- iii. Nothing shall be extra towards improvement and corrective suggestions /assistance in preparation of Annual accounts, being made by the internal auditors.
- iv. The State Authority of Compensatory Afforestation Fund, Odisha shall not be liable for any type of payments to be made by the firm to the employees/internal auditors deployed to conduct the Internal Audit.
- v. The contract can be terminated /concluded even at an earlier date, after serving one month notice by either side.
- vi. No advance payment will be made on any account, however prorated payment of the fee would be paid on submission of Audit Report.
- vii. The audit will be conducted during the office hours of the Implementing Offices.

- viii. State Authority of Compensatory Afforestation Fund, Odisha shall not be responsible for any additional liability of the staff of CA Firm like PF/ESI or other statutory benefit. State Authority of Compensatory Afforestation Fund, Odisha shall not be liable for any compensation under the workman compensation Act.
- ix. The Staff of CA Firm will be bound by rules of discipline and will make entries in the visitors register maintained at the reception of the Head Office or any of its implementing offices.
- x. Any dispute if raised shall be referred to State Authority of Compensatory Afforestation Fund, Odisha and decision of the State Authority of Compensatory Afforestation Fund; Odisha shall be final and binding.

SUGGESTED FORMAT OF INTERNAL AUDIT REPORT

Part A: Brief details of the Auditee and Audit:

- a. Name and address of the Auditee:
- b. Names of Office bearers:
- c. Name/s of Audit Team Members:
- d. Days of audit :
- e. Period covered in the previous audit :
- f. Period covered in the current audit:

Part B: Executive Summary:

The Executive Summary should normally cover the following items:

- a. Objectives of audit
- b. Methodology of audit
- c. Status of implementation of the financial management system
- d. Status of compliance of previous audit reports, including major audit observations pending compliance
- e. Key areas of weaknesses that need improvement, classified into the following areas:
 - i. Disallowance of expenditure as per the World Bank rules
 - ii. Procedural Lapse
 - iii. Accounting Lapse
 - iv. Accounting books & records not maintained.
- f. Recommendations for improvements

Executive Summary to include the following format:-

Para No.	Observations	Implications with risks involved	Recommendations for improvement	Auditee's Comments/ Agreed Action	Agreed Timeline for compliance

Part C: Compliance to previous Audit Reports:

In this part, provide status of compliance with previous reports and detail pending audit observations.

The views of the auditee should also be mentioned. In case there is any difficulty or problem in resolution of audit findings, these should be clearly highlighted.

Part D: Serious Observations:

In this part, provide details of serious audit observations, such as ineligible expenses, major lapses in internal controls, systemic weaknesses, procurement procedures not followed, incorrect information submitted for reimbursements, difference between cash drawn and expenditure reported, procedural lapse, accounting lapse, accounting books & records not maintained etc.

Part E: Other Observations:

Observations that are not serious in nature, but nonetheless require the attention of the Project should be detailed in this part.

Part F: Executive Summary and Suggestions/Recommendations:

Provide an Executive Summary of the observations mentioned in Part C and D along with suggestions/recommendations. Provide specific recommendations on internal control and systemic weaknesses. In addition to audit reports, the auditor will provide a report to State Authority (CAMPAs) highlighting findings during the period under review. This will be in the form of a consolidated Audit Report, which will inter-alia include:

- a) Comments and observations on the financial management records, systems and controls that were examined during the course of the review.
- b) Deficiencies and areas of weaknesses in systems and controls and recommendation for their improvement.
- c) Compliance with covenants in the financing agreement and comments, if any, on internal and external matters affecting such compliance.
- d) Matters that have come to attention during the review and might have a significant impact on the implementation of the CAMPAs Activities.
- e) Any special review procedures required of a compliance nature.
- f) Any other matters that the auditor considers pertinent.

Annexure

List of Field Functionaries/Implementing Agencies under State CAMPA, Odisha with concerned DDOs/Ranges functioning under their control

Sr. No.	Name of Implementing Agency	No. of Units	Name of DDO/ Division
1	2	3	4
1	Regional Chief Conservator of Forests, Angul		DFO, Angul
			DFO, Athagarh
			DFO, Athamalik
			DFO, Dhenkanal
			DFO, Cuttack
			DFO, Satakosia WL
			DFO, Mahanadi WL, Nayagarh
			WPO, Angul
2	Regional Chief Conservator of Forests, Bhubaneswar		DFO, Khordha
			DFO, Nayagarh
			DFO, City Forest
			DFO, Chandaka WL
			DFO, Chilika WL
			DFO, Puri WL
			DFO, Rajnagar WL
			DFO, Bhadrak WL
	WPO, Bhubaneswar		
3	Regional Chief Conservator of Forests, Bhawanipatna		DFO, Kalahandi(N)
			DFO, Kalahandi (S)
			DFO, Khariar
			DFO, Subarnapur
			DFO, Bolangir
			DFO, Sunabeda WL
			WPO, Bhawanipatna

4	Regional Chief Conservator of Forests, Berhampur		DFO, Boudh
			DFO, Ghumsur (S)
			DFO, Ghumsur (N)
			DFO, Parlakhemundi
			DFO, Berhampur
			DFO, Phulbani
			DFO, Balliguda
			WPO, Bhanjanagar
5	Regional Chief Conservator of Forests, Koraput		DFO, Rayagada
			DFO, Koraput
			DFO, Malkangiri
			DFO, Nawarangapur
			DFO, Jeypore
			WPO, Koraput
6	Regional Chief Conservator of Forests, Baripada		DFO, Baripada
			DFO, Karanjia
			DFO, Rairangpur
			DFO, Balasore WL
			Dy. Director, STR
			WPO, Balasore
7	Regional Chief Conservator of Forests, Rourkela		DFO, Rourkela
			DFO, Sundergarh
			DFO, Bonai
			DFO, Deogarh
			DFO, Keonjhar
			DFO, Keonjhar WL
			W.P.O, Keonjhar
8	Regional Chief Conservator of Forests, Sambalpur		DFO, Sambalpur
			DFO, Jharsuguda

		DFO, Rairakhol
		DFO, Bargarh
		DFO, Hirakud (WL)
		DFO, Bamra (WL)
		W.P.O, Sambalpur
9	Chief Conservator of Forests, Training & Development, Cuttack	DFT, OFRC, Angul
		DCF, FTS, Champua
		DCF, FTS, G Udayagiri
		DCF, FTS, BBSR
		State Silva, BBSR
		Silva, Rayagada
10	Other	DCF (Hqrs) O/O PCCF, Odisha
		PCCF (WL) & CWLW, Odisha
		PCCF (Projects)- cum- PD, OFSDS