

**Government of Union Territory of Jammu & Kashmir (J&K)
J&K State Compensatory Afforestation Fund Management and Planning
Authority (J&K CAMPA) O/o the Principal Chief Conservator of Forests,
J&K Forest Department, Jammu**

REQUEST FOR PROPOSAL (RFP)

For

Hiring of Services of

**Chartered Accountants empaneled with Comptroller and Auditor General of India to
conduct Financial Audit of J&K CAMPA headquarters at Jammu/Srinagar and
Implementing Offices for the Financial Year 2020-21, 2021-22 and 2022-23**

[e-NIT No. 01/CAMPA/2023 Dated 17 May 2023]

**Chief Executive Officer, J&K CAMPA
O/O Principal Chief Conservator of Forests
J&K Forest Department,
FRMC Building Jammu 180006
Email: jkcampacell@gmail.com**

**J&K State Compensatory Afforestation Fund Management and Planning Authority
(J&K CAMPA) O/o the Principal Chief Conservator of Forests, J&K Forest
Department, Jammu/Srinagar**

[e-NIT No.01/CAMPA/2023 dated 17 May 2023]

The J&K State Compensatory Afforestation Fund Management and Planning Authority (J&K CAMPA) invites Proposals in form of online bids at <https://www.jktenders.gov.in> from the Chartered Accountants empaneled with C&AG (Comptroller and auditor General of India) to conduct Financial Audit of J&K CAMPA headquarter at Jammu/Srinagar and Implementing Offices for the Financial Year 2020-21, 2021-22 and 2022-23. Details of the provisions in RFP are available at www.jkforest.gov.in and <https://jktenders.gov.in>. Interested CA firms should submit their proposal along with other related documents as per RFP at <https://www.jktenders.gov.in> on or before **June 8, 2023**.



Chief Executive Officer
J&K CAMPA
O/o Pr. Chief Conservator of Forests,
J&K Forest Department,
FRMC Building Narwal
Jammu-180006

**J&K Compensatory Afforestation Fund Management and Planning
Authority (J&KCAMPA)
O/o the Principal Chief Conservator of Forests, FRMC Building, Narwal,
Jammu**

INVITING REQUEST FOR PROPOSAL (RFP) FOR FINANCIAL AUDIT

The Chief Executive Officer, J&K State Compensatory Afforestation Fund Management and Planning Authority (J&K CAMPA) O/o the Principal Chief Conservator of Forests, J&K invites proposals from the Chartered Accountants empaneled with C&AG (Comptroller and Auditor General of India) with an average minimum turnover of Rs 20.00 Lakh per annum for the last three years to conduct Financial Audit of the CAMPA accounts in the Head Office and all Implementing Agencies (109) of Forest and allied Departments namely, Wildlife Protection Department, Social Forestry Department, Soil and Water Conservation Department, State Forest Research Institute, Ecology, Environment and Remote Sensing Department and Forest Protection Force (List in the Annexure) for the Financial Year 2020-21, 2021-22 and 2022-23. The selected auditor shall audit accounts of CAMPA as per CAMPA guidelines and to submit the reports as specified in Terms of Reference (ToR).

Time Schedule

Publishing Date	18.05.2023
Download Start Date	18.05.2023 from 02.00 PM
Pre Bid Meeting	25.05.2023 (3:00 PM) in the office chamber of CEO, CAMPA, O/o Pr. Chief Conservator of Forests, J&K Forest Department at FRMC Building, Narwal, Jammu-180006)
Bid Submission Start Date	01.06.2023
Bid Submission End Date	08.06.2023
Date of Opening of Technical Bid	10.06.2023 at 3:00 PM (in the office of the CEO, CAMPA, O/o Pr. Chief Conservator of Forests, J&K Forest Department at FRMC Building, Narwal Jammu-180006)

Based on the eligibility criteria as mentioned in the RFP, the applicant agency will be selected. J&K CAMPA 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, J&K CAMPA in email at jkcampacell@gmail.com Chief Executive Officer, J&K CAMPA, O/O Principal Chief Conservator of Forests, J&K Forest Department, at FRMC Building, Jammu – 180006)
Email: jkcampacell@gmail.com

Terms of Reference (ToR) for the Chartered Account Firms applying for undertaking financial audit of accounts of J&K CAMPA headquarter at Jammu/Srinagar and Implementing Offices for the Financial Year 2020-21, 2021-22 and 2022-23.

Background of J&K State Compensatory Afforestation Fund Management and Planning Authority (CAMPA).

J&K CAMPA was established on 11.11.2009. Functioning of CAMPA is regulated under the Compensatory Afforestation Fund Act, 2016 and the Compensatory Afforestation Fund Rules, 2018. The mandate of CAMPA is raise compensatory afforestation and to restore the loss of ecosystem goods and services due to diversion of forest lands for non-forest purposes.

1. OBJECTIVE AND SCOPE OF FINANCIAL AUDIT

CAMPA provides funds to implementing agencies of Forest Department (Territorial) and allied Departments, namely, Wildlife Protection Department, Social Forestry Department, Soil and Water Conservation Department, State Forest Research Institute, Ecology, Environment and Remote Sensing Department and Forest Protection Force for forest and wildlife management and infrastructure development works. In total, there are 109 implementing agencies located at district/sub-district level throughout the Union Territory of Jammu and Kashmir. The year-wise expenditure of implementing agencies for the relevant period is given as under:

S.No.	Name of the Department	No. of Implementing Agencies	Expenditure (Rs in lakhs)		
			2020-21	2021-22	2022-23
1	J&K Forest Department (Territorial)	49	8061.81	8827.90	9931.00
2	Social Forestry Department	12	762.52	1336.34	1388.00
3	Soil & Water Conservation Department	20	466.87	71.74	1286.00
4	J&K Forest Research Institute	4	60.58	103.62	114.00
5	Forest Protection Force	10	69.77	94.54	186.00
6	Ecology Environment & Remote Sensing	3	10.67	82.08	21.00
7	Wular Conservation & Management Authority	2	235.00	50.37	74.00
8	Wildlife Protection Department	9	1588.00	2207.45	2074.00
		109	11255.22	12774.04	15074.00

The activities of the Forest and allied departments funded by CAMPA include:

- Rehabilitation of degraded forests.
- Community plantation, greening of urban spaces and roadside avenue plantation.
- Forest Protection (demarcation, encroachment eviction, fire protection).
- Soil & Water Conservation works.
- Wildlife Protection and habitat management of Protected Areas.
- Infrastructure for frontline staff.

- vii) Capacity building of frontline staff.
- viii) Promotion of environmental awareness.

The objectives of Financial audit are as follows:

- Check accuracy and authenticity of financial records of receipt and expenditure in the Head Office and all Implementing Agencies of Forest and Allied Departments namely, Wildlife Protection Department, Social Forestry Department, Soil and Water Conservation Department, State Forest Research Institute, Ecology, Environment and Remote Sensing Department and Forest Protection Force (List in the Annexure) for the Financial Year 2020-21, 2021-22 and 2022-23.
- Ascertain that accounting is followed as per the approved Annual Plan of Operations.
- Analyse & improve Financial checking system.
- To ensure compliance of laid down policies, accounting and financial. procedures (J&K Financial Code and Book of Financial Powers).

2. 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).

3. GENERAL

The auditor shall 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.

4. FINANCIAL TRANSACTIONS (Areas need to be checked by Financial Auditor)

Financial audit of each Implementing Offices (IO) should be conducted on yearly basis for each APO. It should be carried out in accordance with the Financial Auditing Standards of Institution of Chartered Accountants of India (ICAI), and will include such substantive and control tests as the Financial Auditor considers necessary under the circumstances.

The Financial auditor will conduct an assessment of the implementation of CAMPA guidelines. This would include aspects such as:

- a) Whether appropriate controls as specified by the J&K Financial Code, Book of Financial Powers and CAMPA guidelines 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 J&K Financial Code, Book of Financial Powers and CAMPA guidelines and adequate documentation is being maintained
- 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 under

- J&K Financial Code and Book of Financial Powers. 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 and cheque book.
 - 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, Incometax, GST and TDS.

5. TIMING AND COVERAGE

Financial audit will be carried out for the Financial Year 2020-21, 2021-22 and 2022-23 of the J&K CAMPA Office, and will include Implementing Offices (IOs). The Financial Audit firm will submit an Audit Schedule of different Implementing Offices in advance after due discussion with CEO CAMPA. The entire audit should be completed and report submitted within a span of 6-month time from the date of signing of agreement with the J&K CAMPA.

6. REPORTING

In addition to detailed financial audit report, the auditor should provide an Executive Summary highlighting critical issues which require the attention of the Chief Executive Officer of J&K CAMPA and the status of action on the previous recommendations. In addition to the division wise reporting, a consolidated state report has to be prepared for each financial year.

7. PERIOD OF APPOINTMENT

The present contract is for the Financial Year 2020-21, 2021-22 and 2022-23. It can be further extended for another two years on the basis of the performance.

8. SELECTION CRITERIA FOR AUDITORS

a. Appointment of Auditors:

The auditors will be appointed as per the selection procedure of this RFP and for a period of one year. The re-appointment depends on the performance and his reconfirmation to work as per TOR.

b. Eligibility Criteria:

- i. The firm must be empaneled 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. No partner of the audit firm or any qualified employee of the firm has any

association with J&K CAMPA and its Implementing Offices.

- iv. Neither the firm nor its Partners or Associates have any interest in the business of J&K CAMPA and Implementing Offices.
- v. Preference will be given to the CA firm having Head office/ Branch office at Jammu/Srinagar.
- vi. 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 5 years experience (As per Certificate of ICAI)	2
2.	Turnover of the firm (Average annual in last three financial years)	Rs 20 Lakhs
3.	No. of Years of Firm Existence	5 Years
4.	No. of assignments of Financial Audit of Corporate/Sate PSU/Govt. Companies in the last 5 years	3

c. 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.
- vii. The bid proposal should be accompanied with EMD of Rs. 50,000 (Rs 0.50 Lakh) pledged in favor of Chief Account Officer, O/O PCCF, Jammu and Kashmir in the form of DD from any Nationalized/Scheduled Bank (photocopy only).

d. Procedure for Selection of Firm

- i. The selection will be done using Quality-cum-Cost Based System (QCBS) process, 60 percent weight age would be given to the technical evaluation and 40 percent weight age 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 would be selected for the assignment.

ii. 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 3 partners	15
2	Number of Professionally Semi Qualified Staff (CA Inter/CMA Inter) CA Inter/CMA Inter each 5 Marks Maximum 5 no's staff.	25
3	Turnover for the last five years More than 20 lakhs per year-5 marks for each year	25
4	Number of Financial Audit of State PSU's or Govt. recognized Organizations/international organizations undertaken during last 5 years (5 marks for each assignment, maximum 5 assignments)	25
5	Head/Branch Office of the Firm in Jammu/Srinagar	10

* The audit firms must be empaneled with the C&AG

iii. Financial Bid

The firm obtaining score more than 60 marks in Technical Bids shall qualify for Financial Bid. The firm shall quote the all-inclusive annual audit fee (including all taxes, duties and levies) of not less than Rs 3.00 lakh for each year for audit of CAMPA account of Head Office and all Implementing Agencies of Forest and Allied Departments namely, Wildlife Protection Department, Social Forestry Department, Soil and Water Conservation Department, State Forest Research Institute, Ecology, Environment and Remote Sensing Department and Forest Protection Force (List in the Annexure) for the Financial Year 2020-21, 2021-22 and 2022-23. This is the minimum fees in accordance with the requirements of the Guideline No. 1-CA(7)/03/2016 published in Part III Section 4 of the Gazette of India, Extraordinary, dated 7th April 2016. Financial Bids below this amount shall be categorically rejected.

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 Financial 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 Financial auditors.
- iv. The State Authority of Compensatory Afforestation Fund, J&K shall not be liable for any type of payments to be made by the firm to the employees/Financial auditors deployed to conduct the Financial 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 Compensatory Afforestation Fund Authority, J&K shall not be responsible for any additional liability of the staff of CA Firm like PF/ESI or other statutory benefit. State Compensatory Afforestation Fund Authority, J&K shall not be liable for any compensation under the workman compensation Act.
- ix. Any dispute if raised shall be referred to State Compensatory Afforestation Fund Authority, J&K and decision of the Authority shall be final and binding.

List of Field Functionaries/Implementing Agencies under State CAMPA

S.NO	Name of the Forest Divisions
01.	Chief Conservator of Forests, Kashmir
A)	Conservator of Forests, Srinagar Circle Srinagar
i)	DFO, Sindh Forest Division Ganderbal
ii)	DFO, Pirpanjal Forest Division Budgam
iii)	DFO, Spl. Forest Division Tangmarg
iv)	DFO, Bandipora Forest Division
v)	DFO, Urban Forestry Division, Srinagar
B)	Conservator of Forests, South Circle Bijbehra
i)	DFO, Lidder Forest Division
ii)	DFO, Anantnag Forest Division
iii)	DFO, Kulgam Forest Division
iv)	DFO, Awantipora Forest Division
v)	DFO, Shopian Forest Division
C)	Conservator of Forests, North Circle Kamraj
i)	DFO, Kehmil Forest Division
ii)	DFO, Kamraj Forest Division
iii)	DFO, Langate Forest Division
iv)	DFO, J.V. Division Baramulla
02.	Chief Conservator of Forests, Jammu
A)	Conservator of Forests, East Circle Jammu
i)	DFO, Jammu Forest Division
ii)	DFO, Udhampur Forest Division
iii)	DFO, Billawar Forest Division
iv)	DFO, Basholi Forest Division
v)	DFO, Samba Forest Division
vi)	DFO, Kathua Forest Division
vii)	DFO, Eco Task Force Basohli
viii)	DFO, Urban Forestry Division, Jammu
B)	Conservator of Forests, West Circle Rajouri
i)	DFO, Rajouri Forest Division
ii)	DFO, Nowshera Forest Division
iii)	DFO, Reasi Forest Division
iv)	DFO, Mahore Forest Division
v)	DFO, Poonch Forest Division
C)	Conservator of Forests, Chenab Circle Doda
i)	DFO, Batote Forest Division
ii)	DFO, Bhaderwah Forest Division
iii)	DFO, Ramban Forest Division
iv)	DFO, Doda Forest Division
v)	DFO, Marwah Forest Division
vi)	DFO, Kishtwar Forest Division
vii)	PO, NH1A Project Batote
03.	Conservator of Forests, Agrostology Circle
i)	Agrostologist, Kashmir
ii)	Agrostologist, Jammu
04.	Conservator of Forests, Central Circle
i)	DFO, Planning and Publicity Srinagar
ii)	DFO, Statistics Forest Division Srinagar
iii)	PO, MFP Project Jammu
05.	Conservator of Forests, Working Plan Circle
i)	Principal KFT School Chitarnar Bandipora
ii)	Principal SC Training School, Miransahib
iii)	Principal Fgd Training School, Doomi

iv)	DFO, Resources Survey Division, Jammu
v)	DFO, Photo Interpretation Division
06.	Chief Conservator of Forests, Settlement and Demarcation
i)	DFO, Demarcation Division-I, Jammu
ii)	DFO, Demarcation Division-II, Bhaderwah
iii)	DFO, Demarcation Division Kashmir
07.	Chief Wildlife Warden, Wildlife Protection Department
A)	Regional Wildlife Warden, Jammu
i)	Wildlife Warden Kishtwar
ii)	Wildlife Warden Kathua
iii)	Wildlife Warden Jammu
iv)	Wildlife Warden Rajouri
B)	Regional, Wildlife Warden, Kashmir
i)	Wildlife Warden South Bijbehra
ii)	Wildlife Warden Shopian
iii)	Wildlife Warden Central
iv)	Wildlife Warden Wetland
v)	Wildlife Warden North Sopore
08.	Director, Social Forestry Department
A)	Regional Director, Social Forestry Division, Kashmir
i)	DFO, Social Forestry Division, Srinagar
ii)	DFO, Social Forestry Division, Baramulla
iii)	DFO, Social Forestry Division, Pulwama
iv)	DFO, Social Forestry Division, Anantnag
v)	DFO, Social Forestry Division, Kupwara
B)	Regional Director, Social Forestry Division, Jammu
i)	DFO, Social Forestry Division, Jammu
ii)	DFO, Social Forestry Division, Kathua
iii)	DFO, Social Forestry Division, Udhampur
iv)	DFO, Social Forestry Division, Doda
v)	DFO, Social Forestry Division, Ramban
vi)	DFO, Social Forestry Division, Rajouri
vii)	DFO, Social Forestry Division, Poonch
09.	Director, Soil & Water Conservation Department
A)	Joint Director, Soil & Water Conservation Department, Jammu
i)	DSCO Jammu
ii)	DSCO Samba
iii)	DSCO Kathua
iv)	DSCO Rajouri
v)	DSCO Doda
vi)	DSCO Udhampur
vii)	DSCO Reasi
viii)	DSCO Ramban
ix)	DSCO Kishtwar
B)	Joint Director, Soil & Water Conservation Department, Kashmir
i)	DSCO Srinagar
ii)	DSCO Ganderbal
iii)	DSCO Budgam
iv)	DSCO Pulwama
v)	DSCO Shopian
vi)	DSCO Baramulla
vii)	DSCO Bandipora
viii)	DSCO Anantnag

ix)	DSCO Kulgam
x)	DSCO Kupwara
10.	Director, State Forest Research Institute
i)	CF, Research Circle
ii)	DFO Seed Forest Division Jammu
iii)	DFO Seed Forest Division Srinagar
iv)	DFO Research Forest Division Jammu
v)	DFO Research Forest Division Srinagar
11.	Director, Forest Protection Force
i)	Joint Director, Forest Protection Force, Jammu
ii)	Joint Director, Forest Protection Force, Kashmir
12.	Director, Ecology, Environment & Remote Sensing
i)	Regional Director, Ecology, Environment & Remote Sensing, Jammu
ii)	Regional Director, Ecology, Environment & Remote Sensing, Kashmir