

West Bengal State Watershed Development Agency (WBSWDA)

(An Autonomous Society under Agriculture Department, Government of West Bengal)

Office of the Chief Executive Officer & Secretary

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NOTICE INVITING E-TENDER

NIT No. 003-25, dated 12/06/2025

Sub : E-Tender for engagement of Internal Auditor for conducting Audit for

(a) FY:2023-24, 2024-25 and 2025-26 at 5 no. Watershed Cell-cum-Data Centre (WCDC), 27 no. Project Implementing Agency (PIA) and 87 no. Watershed Committees (WCs) for WDC 2.0 scheme & Other Grants including State Head Quarter and

(b) PDMC-BKSY scheme FY:2023-24 and 2024-25 at 23 nos. District Nodal Officer Offices and Head Quarter

Tender ID: 2025_DOA_863702

E-Tender is hereby invited from reputed CAG empanelled Chartered Accountant (CA) Firms for conducting Internal Audit in four-tier in the following offices:

- (A) (1) WBSWDA (State level), (2) Project Manager, WCDC (Watershed Cell-cum-Data Centre) and District Nodal Officers (District level), (3) Project Implementing Agency (PIA) and (4) Watershed Committee level (Project level) for the funds under WDC-PMKSY 2.0 scheme etc. &
- (B) State Level and District Level [Office of the Deputy Director of Agriculture (Administration)] for PDMC-BKSY scheme (2 tier) for FY:2023-24 and 2024-25.

West Bengal State Watershed Development Agency (WBSWDA) is an Independent Agency constituted under Societies Registration Act, 1961 by the Department of Agriculture, Government of West Bengal invites e-Tender (e-NIT) from reputed Practicing Firm of Chartered Accountant for appointment of Internal Auditor.

The Scope of Work, Eligibility Criteria, Audit Fees, Application Format and other terms and conditions are described below.

1. Scope of Work:

Internal Audit shall be carried out at Head Office (WBSWDA) and 23 District Offices, 5 no. WCDC, 27 PIA and 87 Watershed Committees and WBSWDA administer the following schemes implemented across 22 districts & 1 Sub Division of West Bengal.

1. Watershed Project (PMKSY-WDC 2.0)
2. Per Drop More Crop (PDMC) – Micro Irrigation & Other Intervention
3. Bangla Krishi Sinchayee Yojana (BKSY)
4. Other Projects/Grants, if any.

WDC 2.0 scheme have been implemented in a hierarchical structure. Initially, funds are disbursed to the district (5 no. WCDC), which then transfers the funds to the block level 27 no. Project Implementing Agency (PIA). Subsequently, the PIAs transfer the funds to the 87 no. Watershed Committees (if required) for utilization. At every level, books of accounts required to be maintained.

There are 23 District Nodal Officer (DNO) spread over the State of West Bengal who looks after PDMC scheme (Micro Irrigation and Other Interventions).

The scope of work of Internal Audit includes followings :

- a) Review of Accounts at every level and Annual Consolidated Accounts maintained at SLNA level and also provide corrective suggestion on the same.
- b) Analysis of the Expenditure incurred against the allocated component-wise budget.
- c) Review of procurement process and compliances.
- d) Review of the Vendor Payments and ensure that all the deduction have been made as per the terms and conditions of the contract and suggestion to overcome any lapses.
- e) Review of Internal Control exercised over the utilisation of the funds.
- f) Review of Cash Book/Bank Book/PFMS Account/SNA-SPARSH Account/Stock Register/Asset Register, etc. and other necessary records maintained at Head Office / District Offices/ PIA level/ WC level.
- g) Review of component-wise transaction recorded in the Books of Accounts under the Proper Head.
- h) Reconciliation of the fund movement within units such as WCDC, PIAs, Watershed Committees, DDA (Administration) for different projects.
- i) Checking of the Utilization Certificate.
- j) Checking of the accuracy and authorization of the expenditure made.
- k) Checking of the payment of Statutory Dues made.
- l) Checking of the Bank Reconciliation Statement, if any.
- m) Certificate from the Internal Auditor that all vouchers, bills, MB and other relevant documents are duly maintained by the concerned office.
- n) It is also pertinent to mention on the part of Internal Auditor that all vouchers, bills, MB and other documents are duly authorised / certified by the Appropriate Authority.
- o) Safe keeping/filing of all vouchers/bills and other documents by the concerned office to be reported.
- p) Books/Registers maintained by District/HQ either in hard copy form and soft copy form.
- q) Checking of all registers relating to Account.

2. Eligibility Criteria :

Sl. No.	Requirements
1	CA Firm(s) who did audit of WBSWDA in earlier year consecutive 3 financial years are not eligible.
2	CA firm having minimum 5 years of its existence.
3	CA firm having minimum 3 Acting partner in which one partner must have FCA qualification as on 01/01/2024
4	Average turn of the firm of previous 3 year should be minimum Rs.25.00 lakhs.
5	Audit firm should have carried out Internal Audit of minimum 2 Entities in last 5 years having turnover more than Rs.20.00 crore.
6	CA firm shall be empanelled with Comptroller and Auditor General of India and Certificate for FY:2023-24 must be attached.
7	CA firm shall have Head Office in West Bengal.
8	The firm must have deposited EMD of Rs.5,000 through Portal. If Bid qualify for L1, rest amount of 2% of bid value must be deposited before getting Work Order. Deposit details shall be submitted with Bid documents (Challan copy).
9	The Bidder firm must give a self-declaration to the effect that it has not being black listed by any Central Ministry/ Departments/ State, PSU or Bank etc. The Certificate must be submitted along with the tender documents. If it is subsequently established or found that the bidding firm has given any false information or facts or has suppressed facts or manipulated the documents etc., the EMD or the Performance Security Deposit as the case may be, will be forfeited and no excuse whatsoever will be entertained.
10	Must have experience of working with State Govt./PSU on Central Sector Schemes (CSS) and others.
11	All audit work shall be conducted in respective office only.

3. Audit Period : The period of assignment will be from 01/04/2023 to 31/03/2026 for WDC 2.0 and from 01/04/2023 to 31/03/2025 for PDMC-BKSY.

4. Responsibility of the Service Provider :

- The Agency firm should deploy qualified and dedicated staff to handle the entire assignment of Internal Audit. They will be working at State and District Head Office and also visit to all offices of the auditable entity with prior intimation to Head Office and concerned office. They should have minimum 3 Assistants as per Clause-12(3).
- Time of completion of Audit : 3 months from issue of work order. Failure to comply with the deadline will result in forfeiture of the EMD and no payment will be made.

- c) Each bidder intending to participate in the e-Tendering process should obtain a Class-II / Class-III Digital Signature Certificate (DSC) for submission of E-Tenders. Tender documents will only be received in soft copy through Online mode.

5. Responsibilities of the District Offices/WBSWDA :

- a) WBSWDA will provide complete support to the Internal Auditor in carrying out the internal audit function by issuing necessary instruction to the DDA (Admin.) / Project Manager/ Project Implementing Agency at the district level / project level for providing necessary books of accounts and supporting papers for smooth execution of the audit work.
- b) At the District level, DDA (Admin.) / Project Manager/ PIA will provide necessary official support to the internal audit team for timely completion of the audit.

6. Termination / Suspension of Agreement :

The audit must be completed within the stipulated time frame barring unforeseen circumstances. The extension of time limit is subject to written confirmation from the CEO & Secretary, WBSWDA. Failure to comply with the deadlines will result in termination/suspension of the agreement as per Tender Rule of Govt. of West Bengal. The decision of the CEO & Secretary, WBSWDA is final and binding in this regard.

The authority reserves the right to accept or reject any of the rate or whatsoever without assigning any reason.

7. Audit Fees :

The eligible firms should quote their audit fees including GST (on annual basis) in the relevant field in the Application Form.

The audit fees shall be released in two tranches:

- a) 90% payment will be released after completion of the Audit and submission of Internal Audit Report.
- b) Balance 10% payment shall be released after adoption of Annual Accounts by the Management and clearance by CAG.
- c) Payment will be made subject to satisfactory performance and submission of reports/ deliverables in a time bound manner.

8. Reporting :

CA firm shall submit the Internal Audit Report [(i) District-wise for PDMC and State compilation and (ii) Project-wise, District-wise and State compilation for WDC 2.0] yearly basis along with the Management Comments and Follow-up report against the query raised in the earlier reports.

Internal Auditor shall submit the Project specific reports as and when it is desired by the Management.

9. Application Format :

The desired firms shall submit their application in the given format and attach the necessary documents and certificates along with application form.

APPLICATION FORM

Sl. No.	Particulars	Documents / Certificates to be attached
1	Name of the Firm and Proprietor	
2	Address of Registered/ Head Office	
3	Kolkata / West Bengal Office (Mandatory)	
4	Telephone Nos.	
5	Email Address (official)	
6	PAN No.	Copy of PAN
7	GST No.	Copy of GST Registration Certificate and updated Return Certificate
8	Firm Registration No.	Firm Registration Certificate
9	Date of Constitution of Firm	
10	No. of Partners	
11	No. of Fellow Partners	
12	No. of Branches	
13	Receipts of the Firm (as per previous year's audited accounts)	ITR of previous year and Turnover Certificate
14	Whether Firm has experience of Internal Audit of PSU, Govt. Entity, Statutory or Autonomous Body? If yes, please specify no. of clients.	Provide details on letterhead along with Completion Certificate / Payment Certificate) of Clients.
15	Years of Audit Experience in above audits	
16	Quotation of prospective Audit Fees	In company's letterhead.

10. Selection criteria for engaging Chartered Accountant Firm for Appointment of Internal Auditor from 01/04/2023 to 31/03/2026.

Sl. No.	Criteria	Basis of Marks	Maximum Marks
1	Work Duration of the Firm : The experience beyond 5 years as on 31.12.2024 for a Firm would get 2 marks for each year.	2 marks per year (fraction of the year to be calculated on 6 months unit basis)	10
2	Number of Partners : 3 number of qualified and acting partners having more than 2 years' experience in practice in the firm/Limited Liability Partnership who is in the firm as on 31.12.2024 and continuing thereafter.	At least one partner must have FCA qualification. 10 marks for 3 and more partners.	10
3	Full time Assistants : Number of minimum 2 full-time qualified assistants having qualification of CA (Inter), ICWA (Inter), B.Com (Hons.)/M.Com having 3 years working experience in CA Firm.	5 marks for every qualified assistant	10
4	Experience : Experience of the firm in conducting Statutory/Internal Audits in PSU/Govt. Companies/ Govt. Undertaking including concurrent audits in PSU banks. Minimum of 2 (Two) such experience during audit conducted in last 5 years shall only be considered.	2 marks for each audit conducted for at least 5 (five) such audit conducted in last 10 years.	10
	Total :		40

11. **Overall Qualification Marks :** The Overall Technical Qualifying Marks is 60% of 40. The Firm scoring less the qualifying criteria will be summarily rejected and will not be considered for financial bid or their financial bid will not be opened. After qualifying Technical Bid, the CA Firm which quote the lowest rate would be selected for the internal audit work.

12. Other Terms and Conditions :

- 1) Time of completion of Audit : 3 (Three) months from issuance of Work Order. Failure to comply with the deadline will result in forfeiture of the EMD.
- 2) The authority reserves the right to accept or reject any of the rate of whatsoever without assigning any reason.
- 3) Performance Standard

The firm is expected to perform Services with the highest standards of professional and ethical competence and integrity. It is expected that compliance to different

standards of auditing as may have been issued time to time by professional institutes/ bodies etc. with particular emphasis on Risk Assessment and Internal Control including ITGC shall be harmoniously exercised while carrying the audit work under the engagement. Regular review of audit performances shall be conducted in assessment of improvement in quality of services and effective utilization.

4) Confidentiality

During the tenure of this engagement and within three years after its expiration, you should not disclose any proprietary or confidential information relating to the Services, this engagement or WBSWDA's business or operations without the prior written consent from the Authorities of WBSWDA.

13. Penalty Clauses :

1. Failure to comply with the audit time schedule and delivery of timely submission of reports will result in forfeiture of the EMD deposit and no request in this regard will be entertained.
2. In case the Firm fails to commence/execute the work as stipulated in the agreement or there is a breach of any terms and conditions of the contract. The WBSWDA reserves the right to impose the penalty as detailed below.
 - a) 2% of cost to agreement per week upto 2 weeks delay.
 - b) After 2 weeks delay, the WBSWDA reserves the right to cancel the contract and withhold the agreement and get this job be carried out from other firm(s) from open market at the competitive rates. The defaulting firm will be blacklisted for a period of 2 years.
3. For any breach of contract, the WBSWDA shall impose a penalty to the extent of Rs.10,000/- only on the first occasion upon the firm in the event of breach, violation or contravention of any of the terms and conditions contained herein brought to the notice of the WBSWDA.
4. If the lapse is repeated, the extent of penalty will be doubled on each such occasion. Some of the instances in which penalty would be imposed are enumerated below but these are not exhaustive and penalty may be imposed on any violation/breach or contravention of any of the terms and conditions as well as assigned duties and responsibilities.
 - a) If the personnel working is found indulging in smoking/drinking/sleeping during duty hours.
 - b) If the behaviour of the deployed personnel is found to be discourteous to any official of the WBSWDA.


**Joint Secretary, Agriculture Department and
CEO & Secretary, WBSWDA**

**LETTER OF UNDERTAKING
(in company letterhead)**

To,
West Bengal State Watershed Development Agency (WBSWDA),
Benfish IT Tower (1st Floor),
GN-31, Sector-V, Salt Lake City,
Kolkata – 700 091.

**Sub : Undertaking Regarding Non-Debarment from CAG, Banks,
PSU and other Regulatory Authorities**

Dear Sir,

We (Chartered Accountant Firm's Name), located at (Firm's address), hereby declare and undertake the followings :

1. Our firm or its Partners and/or members as the case may be) has not been debarred / delisted/ blocklisted by any State/ Central Government Organisation or State/ Central Government Undertaking or Statutory Body or Local Body or at any time during the last two (2) years upto the last date of submission of EOI.
2. The Bidder has either abandoned/ not-fulfilled any such work order or rescinded any such work during the last 2 years.
3. All information/ documents / credentials submitted along with the tender are genuine, authentic, true and valid.
4. We confirm that the contents of the offer are given after fully understanding and all information furnished by us are correct and true and complete in every respect.
5. Our firm is in compliance with all relevant laws, regulations and professional standards governing the practice of Chartered accountancy.

Thank you for your understanding and co-operations.

Yours sincerely

Signature

Name

Designation

Membership No.

Format of Declaration

Non-Judicial Stamp Paper – Rs.10/- Duly Notaried

DECLARATION

I, Shri on behalf of M/s..... do hereby solemnly affirm as follows :

1. I along with my audit team have carefully perused the RFP in its totality and understood its implication.
2. I along with my audit team have carefully examined the entire RFP and having obtained all requisite information about the assignment. We do hereby propose to provide the desired professional service as detailed in the RFP.
3. I along with my audit team accept the professional fees earmarked for this assignment as stated in the RFP and it should remain firm during the tenure of the audit.
4. I along with my audit team do state that if WBSWDA sustains any damages or loss as a result of negligence on our part, such loss or damages should be mitigated by indemnifying WBSWDA without any preconditions and pretext.
5. I along with my audit team do declare that no criminal proceedings are pending with respect to the firm and/or Partner in any Court of Law in India or before any Disciplinary Committee of ICAI/ICAI (erstwhile ICWAI)/ ICSI or any other professional institutions/ bodies.

Signature of Authorized Signatory

SECTION-1 : DETAILS OF RFP

**Detailed Terms & Conditions and Important Dates regarding
Invitation for e-Tender from Empanelled CAG Audit Firm(s)
for conducting Internal Audit of WBSWDA**

1. Schedule of Date and Critical Information

Sl. No.	Particulars	Date / Time
1	Date of publication	13/06/2025
2	Documents download start date (online)	13/06/2025 – 18.00 hrs.
3	Pre-Bid Meeting	17/06/2025 – 15 hrs.
4	Bid submission start date (online)	18/06/2025 – 11 hrs.
5	Bid submission closing date (online)	01/07/2025 – 15 hrs.
6	Bid opening date for Technical Proposals (online)	03/07/2025 – 16 hrs.
7	Date of uploading list for Technically Qualified Bidder (online)	To be notified later
8	Opening of Financial Proposals (online)	To be notified later

SECTION-2 : APPLICATION AND DECLARATION FORMAT

**Invitation for Request for Request for Proposal from Reputed Professional Firm(s)
including LLP(s) of Chartered Accountant(s) for Empanelment for
conducting Internal Audit of WBSWDA**

(on the letter of the Firm)

Request for Proposal No. :

Dated :

1. Name of the Firm/LLP
2. Nature of the Firm/LLP (CA)
3. Registered Address with Contact Telephone No. & Email*
4. Name of the Contact Person and Designation
5. Contact No. of the Contact Person with Email

* If the firm has registered address outside Kolkata, then they are also required to provide the address and contact details of the branch office located at Kolkata with contact details of the partner-in-charge of Kolkata branch.

Signature of Authorized Signatory

Format for Agreement

AGREEMENT

1. An Agreement made this..... day of 2025 between West Bengal State Watershed Development agency (WBSWDA), Kolkata (hereinafter called the “1st Party”) on the one part and (hereinafter called the “2nd Party”) which expression shall, where the context so admits, be deemed to include his heirs/ successors/ executors/ administrators) of the other part.
2. Whereas the 2nd Party has been selected by the WBSWDA through an open tender issued vide Reference No..... dated..... inviting to execute the contract.
3. And whereas the 2nd Party agreed to conduct Internal Audit of the WBSWDA as per the provision in the RFP document.
4. The following documents shall be deemed to form and be read and constructed as integral part of this Agreement, viz., (a) RFP Terms of Reference, (b) Submission and declaration as part of the proposals submitted, (c) Notification of Awards issued by the Authority, (d) Special conditions of Contract and (e) Penalty clause.
5. In consideration of the payments of Rs..... (in words) to be made by the 1st Party to the 2nd Party hereby covenants with the 1st Party to provide the agreed services in all respects as per the provisions of this Contract.
6. The 1st Party hereby covenants to pay the 2nd Party in consideration of the provision of the agreed services, the Contract Price of such other as may become payable under the provisions of the Contract at the time and in the manner prescribed in the Contract.
7. The description of the services to be rendered by the 2nd Party under this contract and their prices as offered by the 2nd Party and accepted by the 1st Party are as under.

FINANCIAL BID
Format for Application
(on Company Letterhead)

1. Details of EMD:
2. Name of the Firm:
3. Address of the Firm:
4. Phone/ Mobile/ E-mail Address of the Firm:
5. Name of the Chief Functionary/ Proprietor/ Partner of the Firm:
6. Firm Registration No:
7. Empanelment of the Firm with CAG (Enclose photocopy):
8. Date of Establishment of the Firm:

Details of Work	Base Rate (Rs.)	Quote Rate (Rs.)	Total (Rs.)
Internal Audit of (a) FY:2023-24, 2024-25 and 2025-26 at 5 no. Watershed Cell-cum Data Centre (WCDC), 27 no. Project Implementing Agency (PIA) and 87 no. Watershed Committees (WCs) for WDC 2.0 scheme & Other Grants including State Head Quarter and (b) PDMC-BKSY scheme FY:2023-24 and 2024-25 at 23 nos. District Nodal Officer Offices and Head Quarter	N/A		
Grand Total			
Grand Total in Words			

9. EMD @2% of Rate Quoted:
As per clause 2 (SL no 8)

Signature of the Proprietor/ Partner of the Firm
with Membership No. and Seal