Expression of Interest (EOI)

For hiring services of a Consultancy Firm to conduct Forensic Audit of M/s MPS Group of Companies in connection with the investigation of CBI Case RC 53 (S)/ 2014 CBI/ SIT/ Kol.
## INDEX

<table>
<thead>
<tr>
<th>Contents</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Text of Advertisement</td>
<td>3</td>
</tr>
<tr>
<td>Invitation for Expression of Interest</td>
<td></td>
</tr>
<tr>
<td>2. Letter of Invitation</td>
<td>4</td>
</tr>
<tr>
<td>Venue &amp; Deadline for submission of proposal</td>
<td>5</td>
</tr>
<tr>
<td>Instructions to Consultants</td>
<td>5-7</td>
</tr>
<tr>
<td>Description of Services-Brief Purpose and Scope of Work</td>
<td>7</td>
</tr>
<tr>
<td>Qualification Criteria</td>
<td>7-8</td>
</tr>
<tr>
<td>Conflict of Interest</td>
<td>8</td>
</tr>
<tr>
<td>Conditions under which EOI is issued</td>
<td>9</td>
</tr>
<tr>
<td>Last date of submission of EOI</td>
<td>9</td>
</tr>
<tr>
<td>Formats:</td>
<td></td>
</tr>
<tr>
<td>Format - 1</td>
<td>10</td>
</tr>
<tr>
<td>Format - 2</td>
<td>11</td>
</tr>
<tr>
<td>Format - 3</td>
<td>12</td>
</tr>
<tr>
<td>Format - 4</td>
<td>13</td>
</tr>
<tr>
<td>Format - 5</td>
<td>14</td>
</tr>
<tr>
<td>Format - 6</td>
<td>15</td>
</tr>
</tbody>
</table>
1. **TEXT OF ADVERTISEMENT:**

CENTRAL BUREAU OF INVESTIGATION,
ECONOMIC OFFENCE-IV, KOLKATA, 2ND FLOOR, ‘A’ WING,
CGO Complex, DF Block, Salt Lake, Sector-I, Kolkata -700064
Tele: 033-23596119, Fax-033-23348713

No. RC 53 (S)/2014-SCB/SIT/Kol/ _____  Dated:  11.2017

**INVITATION FOR EXPRESSION OF INTEREST**

Central Bureau of Investigation, Economic Offence-IV, Kolkata invites sealed Expression of Interest (EOI) from Audit Firms (Chartered Accountants) having sufficient experience for conducting the Forensic Audit of M/s MPS Group of Companies in connection with the investigation of CBI Case RC 53 (S)/2014-SCB/SIT/Kol.

2. The EOI Document containing the details of qualification criteria, submission, requirement, brief objective & scope of work etc. can be downloaded from the website [www.cbi.gov.in](http://www.cbi.gov.in) [www.eprocure.gov.in](http://www.eprocure.gov.in) and on Government e-Market (GeM). Mere submission of EOI will not confer applicants any right for receiving or carrying out the tendered job. CBI 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.

3. Further details/hardcopies may be obtained from SP & Head of Branch, Central Bureau of Investigation, Economic Offence-IV, 2nd Floor, ‘A’ Wing, CGO Complex, DF Block, Salt Lake, Sector-I, Kolkata -700064, Telephone No. 033 - 23596119.

4. The eligible firms may submit their responses in sealed envelope scribing “EOI-Forensic Audit-RC 53/S/2014” on top of the envelop in the prescribed format to the undersigned at the above mentioned address so as to reach latest by 27.11.2017 (02.00 PM).

5. The applicants meeting the qualification criteria shall be invited to appear before the selection committee of CBI, EO-IV, Kolkata with regard to the exact scope of work & bid documents will be issued to those applicants only.

(Upendra Kumar Agrawal, IPS)
SP & Head of Branch,
CBI, EO-IV, Kolkata.
2. LETTER OF INVITATION

CENTRAL BUREAU OF INVESTIGATION,
ECONOMIC OFFENCE-IV, KOLKATA, 2ND FLOOR, ‘A’ WING,
CGO Complex, DF Block, Salt Lake, Sector-I, Kolkata - 700064
Tele: 033-23596119, Fax-033-23348713

No. RC 53 (S)/2014-SCB/SIT/Kol/_______ Dated: 11.2017

Dear Sir/Madam,

CBI, EO-IV, Kolkata invites sealed Expression of Interest (EOI) from Audit Firms (Chartered Accountants) for conducting the Forensic Audit of M/s MPS Group of Companies in connection with the investigation of CBI Case RC 53 (S)/2014-SCB/SIT/Kol.

2. The EOI Document containing the details of qualification criteria, submission requirement & brief objective and scope of work etc. is enclosed.

3. The EOI Document is also available on the website of CBI 'www.cbi.gov.in'.

4. You may submit your responses in sealed envelopes scribing “EOI-Forensic Audit-RC 53/S/2014” on top of the envelop in prescribed format to the undersigned latest by 27.11.2017 (02.00 PM).

(Upendra Kumar Agrawal, IPS)
SP & Head of Branch,
Central Bureau of Investigation,
Economic Offence-IV, 2nd Floor,
‘A’ Wing, CGO Complex, DF Block,
Salt Lake, Sector-I, Kolkata -700064

5. Queries if any may be referred in writing to the undersigned at the above mentioned address or at E-mail: hobeo4kol@cbi.gov.in.

Yours faithfully,

[Signature]

(Upendra Kumar Agrawal, IPS)
SP & Head of Branch,
CBI, EO-IV, Kolkata.
E-mail: hobeo4kol@cbi.gov.in
Ph.: 033-23348713
Encl.: EOI Document.
3.0 Venue & Deadline for submission of response:

Responses, in its complete form in all respects as specified in the EOI, must be submitted to Central Bureau of Investigation, Economic Offence-IV, Kolkata Branch at the address by the date & time specified above. In exceptional circumstances and at its discretion, the CBI, EO-IV, Kolkata may extend the deadline for submission of response by issuing an amendment to be made available on the CBI’s website, in which case all rights and obligations of CBI and the applicants previously subject to the original deadline will thereafter be subject to the deadline as extended.

4.0 INSTRUCTION TO CONSULTANTS

4.1 The Central Bureau of Investigation wishes to engage the services of Forensic Auditor for conducting the Forensic Audit of the books of accounts of M/s MPS Group of Companies against whom a criminal case bearing No. RC 53 (S)/2014 has been registered by CBI.

4.2 Last date and time for submission of EOI have already been mentioned in the Letter of Invitation.

4.3 The Forensic Auditor may request a clarification on any clause of EOI document before the last date fixed for submission of EOI document.

4.4 At any time before submission of EOI, CBI may amend the EOI Document by issuing an addendum in writing or by announcing it through its website. The addendum shall be binding on the Auditors.

4.5 The Forensic Auditors are required to provide professional, objective and impartial advice and strictly avoid conflicts with other assignments or their own corporate interest and act without any consideration for future work.

4.6 Without limitation on the generality of the foregoing, Forensic Auditors and any of their affiliates have any conflict of interest, shall not be recruited.

4.7 The Forensic Auditor that has a business or family relationship with a member of the CBI’s staff who is directly or indirectly involved in any part of the project shall not be considered for issuance of bidding documents unless the conflict stemming from this relationship has been resolved in a manner acceptable to the CBI.

4.8 Forensic Auditors have an obligation to disclose any situation of actual or potential conflict that impacts their capacity to serve the best
interest of CBI, or that may reasonably be perceived as having this effect. If the Forensic Auditor fails to disclose the said situations and if the CBI comes to know about any such situation at any time, it may lead to the disqualification of the Forensic Auditor from issuance of bidding documents.

4.9 The applicant shall bear all its costs associated with or relating to the preparation and submission of its response including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by CBI or any other costs incurred in connection with or relating to its response. All such costs and expenses will remain with the applicant and CBI shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by an applicant in preparation of the response, regardless of the conduct or selection process.

4.10 Submission requirement:

The Expression of Interest is to be submitted in the manner prescribed below:

All information as detailed below is to be submitted in hard copy in separately sealed envelopes:

a. Applicant's Expression of Interest as per Format-1.

b. Organizational Contact Details as per Format-2.

c. Experience of the organization as per Format-3.

d. List of three (03) experts/consultants on payroll as per Format-4.

e. Financial strength of the company as per Format-5.

f. Declaration as per Format-6.

Application in sealed cover scribing “EOI-Forensic Audit-RC 53/S/2014” on top of the envelop.

4.11 EOI Documents have been hosted on the website www.cbi.gov.in, www.eprocure.gov.in and on Government e-Market (GeM) and may be downloaded from the website. The applicants are expected to examine all instructions, forms, terms and other details in the EOI document carefully. Failure to furnish complete information as mentioned in the EOI document or submission of a response not
substantially responsive to the EOI documents in every respect will be at the applicant's risk and may result in rejection of the response.

4.12 The consultants are requested to send their comments on the objectives and scope of the work or service projected in the enquiry.

5.0 Description of Services- Brief Purpose and Scope of Work:

5.1 Purpose:

On the orders of Hon'ble Apex Court, CBI is conducting investigation in huge chit fund scam cases where large number of financial statement/Bank A/c Statements are to be analyzed & expert's opinion is required as to its general result & finding clinching evidence of crime committed. Thus, purpose is to assist IOs/Court in explaining the various documents & its analysis by way of submitting a detailed Forensic Audit Report & depositing before the court.

5.2 Place of execution of the assignment:

To be conducted at the office of Auditor, however, subject to secrecy of date and some days (10-12) to be devoted at CBI office for understanding the case, discussion with IOs etc.

5.3 The Forensic Auditor is broadly expected to:

i. To conduct forensic audit of M/s MPS Group of Company.

ii. Any other work as mutually agreed upon to be included.

6. Qualification Criteria:

Following will be the minimum pre-qualification criteria. Each eligible consultant should possess all the following pre-qualification criteria. Responses not meeting the minimum pre-qualification criteria will be rejected and will not be evaluated.

6.1 Pre-qualification Criteria:

i. The applicant shall be a firm/partnership/proprietorship firm registered under relevant Indian laws & also with the Indian Institute of Chartered Accountants, New Delhi and who have their registered offices in India.

ii. The applicant (proprietor/firm) should have experience of at least 15 years as on 31.10.2017 in the field of audit work/forensic audit work.
Certificate by competent person/partner of the applicant's organization.

iii. The applicant shall have experience of providing: Three similar completed Forensic Auditing services to Central Govt./State Govt./PSUs/ Govt. bodies in India.

iv. The applicant should have at least 03 full time Chartered Accountants on its pay rolls.

v. The applicant should not be blacklisted by any Central Govt. / State Govt. / PSU/Govt. Bodies. Certificate signed by the Authorized signatory.

vi. Preference will be given to the applicant who is having prior experience for the similar assignment for any Investigating Agency, which has been completed satisfactorily and the expert’s report has been used as an evidence in the court of law.

vii. One applicant may apply in more than one proposal, however, CBI will have discretion to reject more than one work to one firm to maintain quality as well time limit.

6.2 Additional Information:

i. Core business and years in business;

ii. Qualifications in the field of the assignment;

iii. Technical and managerial organization of the firm;

iv. General qualifications and number of key staff.

In addition, the consultants are also requested to indicate information relating to their eligibility and any conflict of interest that they know may impact objective performance and impartial advice for their services.

7.0 Conflict of Interest:

7.1 Where there is any indication that a conflict of interest exists or may arise, it shall be the responsibility of the applicant to inform CBI, detailing the conflict in writing as an attachment to this Bid.

7.2 CBI will be the final arbiter in cases of potential conflicts of interest. Failure to notify CBI of any potential conflict of interest will invalidate any verbal or written agreement.
8.0  Condition under which EOI is issued:

The EOI is not an offer and is issued with no commitment. CBI reserves the right to withdraw EOI and or vary any part thereof at any stage. CBI further reserves the right to disqualify any applicant, should it be so necessary at any stage.

9.0  Last date of submission of EOI:

The last date of submission of EOI is **27.11.2017 (1400 hrs.)**.

Opening Date & Time is **27.11.2017 (1500 hrs.)**.
11. FORMATS FOR SUBMISSION:

FORMAT - 1

APPLICANT'S EXPRESSION OF INTEREST

To,

The SP & Head of Branch,
CBI, EO-IV, 2nd Floor, 'A' Wing,
CGO Complex, DF Block, Salt Lake,
Sector-1, Kolkata - 700064.

Sub: Submission of Expression of Interest for Engagement of Consultant for conducting Forensic Audit of M/s MPS Group of Companies in CBI Case RC 53 (S)/2014/SCB/SIT/Kol

Sir,

In response to the Invitation for Expressions of Interest (EOI) published on -- for the above purpose, we would like to express interest to carry out the above proposed task. As instructed, we attach 1 sets of the following documents in separately sealed envelopes:

1. Organizational Details (Format-2)
2. Experience in related fields (Format-3)
3. List of three (03) experts / consultants on payroll (Format-4)
4. Financial strength of the organization (Format-5)
5. Declaration (Format-6)

Sincerely Yours,

Signature of the applicant
[Full name of applicant]
Stamp .......................
Date: ........................

Encl.: As above.

Note: This is to be furnished on the letter head of the organization.
FORMAT - 2

Organizational Contact Details

1. Name of Organization

2. Main areas of business

3. Type of firm/ partnership/ proprietorship firm registered under relevant Indian laws & also with the Indian Institute of Chartered Accountants, New Delhi

4. Whether the firm has been blacklisted by any Central Govt. / State Govt./PSU/ Govt. Bodies / Autonomous? If yes, details thereof.

5. Address of registered office with telephone no. & fax

6. Contact Person with telephone no. & e-mail ID

Enclose:- 1. Undertaking in respect of 4 above.

Signature of the applicant
Full name of the applicant
Stamp
Date
FORMAT - 3

Experience in Related Fields

Overview of the past experience of the Organization in all aspects related to Forensic Audit

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Item</th>
<th>Number of Assignments during last 5 years</th>
<th>Order Value of each assignment in Lakhs of Rs. (Enclose copy of each order)</th>
<th>Mention the name of Client/Organization (Enclosed completion certificates)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Experience of assignments of similar nature</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.1</td>
<td>Experience in carrying out similar assignments in Government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.2</td>
<td>Experience in carrying out similar assignments in Public sector.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Decision of Evaluating Committee in ascertaining "similar nature" and "similar assignment" will be final.

Signature of the applicant
Full name of applicant
Stamp & Date
FORMAT - 4

List of three (03) Chartered Accountants experienced in the field on payroll

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Designation</th>
<th>Qualification</th>
<th>Relevant Experience</th>
</tr>
</thead>
</table>

Signature of the applicant
Full name of applicant
Stamp & Date
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Financial Year</th>
<th>Whether profitable?</th>
<th>Annual Net Profit (in Rs.)</th>
<th>Overall Annual Turnover (in Rs.)</th>
<th>Annual Turnover from only Consultancy Services rendered in India (In Rs.)</th>
<th>Average Annual Turnover from only Consultancy Services rendered in India [Average of three consecutive financial years 2014-15, 2015-16 &amp; 2016-17]</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2014-15</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>2015-16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>2016-17</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature of the applicant
Full name of applicant
Stamp & Date
Declaration

We hereby confirm that we are interested in competing for the Forensic Audit services to undertake the task related to investigation being done by CBI

All the information provided herewith is genuine and accurate.

Authorized Person’s Signature.

Name and Designation:

Date of Signature:

Note: The declaration is to be furnished on the letter head of the organization.