



अनु०जाति एवं अनु० जनजातिकल्याणविभाग

बिहारमहादलितविकासमिशन

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REQUEST FOR PROPOSAL FOR SELECTION / EMPANELMENT OF STATUTORY AUDITORS FOR THE STATE MISSION OFFICE AND 38 DISTRICT UMITS OF BIHAR MAHADALIT VIKAS MISSION FOR THE FINANCIAL YEAR 2015-16, 2016-17 AND 2017-18

Bihar Mahadalit Vikas Mission, Patna is registered under Societies Registration Act, 1860, and working for the upliftment of Mahadalits. The Mission gets grants from SC/ST welfare Department, Govt. of Bihar, Patna. Bihar Mahadalit Vikas Mission (BMVM) is operating on two levels:

- State Mission Office -
- District Mission Office

Bihar Mahadalit Vikas Mission is implementing various schemes for the welfare of Mahadalits in the State of Bihar. Some of the major Schemes are as under -

1. Mahadalit toilet construction scheme
2. Special school / hostel for mahadalits
3. Mukhyamantri mahadalit poshak yojna
4. Dashrathmanjhi kaushal vikas yojna
5. Dhanvantari mobile ayurvedic chikitsa
6. Mobile public distribution system
7. Eradication of scavenging system
8. Construction of community hall cum work-shade
9. Establishment of district & block resource center for training and research
10. Vikas Mitra
11. Community radio

State Govt. Provides funds to the state mission office for implementation of different schemes. State Mission Office transfers funds to the district office which in turn transfer funds to the block office and submit utilization to State Mission Office.

The society is interested to empanel Chartered Accountants firms for statutory audit purpose who are technically qualified in this proposal document.

Assignment can be awarded to three Chartered Accountant Firms for three zones consisting of the districts as mentioned in the table hereunder (along with the period of audit). The CA firms are expected to quote the fees for a particular zone inclusive all expenses (including TA/DA and other expenses). The firm applying for a particular zone will be responsible for conducting audit of all the units covered there under. The firm shall quote the fees to be charged for the audit of three financial years mentioned above.

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I. TABLE SHOWING ZONE WISE DIVISION OF THE DISTRICTS

Sr.	Zone	Districts (Including)	2015-16	2016-17	2017-18
1	One	Kaimur	•	•	•
		Rohtas	•	•	•
		Patna			
		State Mission Unit, Patna	•	•	•
		Buxar	•	•	•
		Bhojpur	•	•	•
		Nalanda	•	•	•
		Gaya	•	•	•
		Jehanabad	•	•	•
		Arwal	•	•	•
		Nawada	•	•	•
		Aurangabad	•	•	•
		Banka	•	•	•
		Bhagalpur	•	•	•
2	Two	Saran	•	•	•
		Siwan	•	•	•
		Gopalganj	•	•	•
		Muzaffarpur	•	•	•
		Vaishali	•	•	•
		Sitamarhi	•	•	•
		Shivhar	•	•	•
		Motihari	•	•	•
		Bettiah	•	•	•
		Darbhanga	•	•	•
		Madhubani	•	•	•
		Samastipur	•	•	•
3	Three	Saharsa	•	•	•
		Supaul	•	•	•
		Madhepura	•	•	•
		Purnia	•	•	•
		Katihar	•	•	•
		Kishanganj	•	•	•
		Araria	•	•	•
		Munger	•	•	•
		Jamui	•	•	•
		Lakhisarai	•	•	•
		Shekhpura	•	•	•
		Begusarai	•	•	•
Khagaria	•	•	•		

• - Symbol indicates, the audit of the financial year to be conducted.

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Firms submitting proposal for the zone one will also be liable to audit the State Level Mission Office along with the Patna District Office. The firm so selected for the zone one will also be responsible for the overall consolidation at the state level report. For other zones audit report will be submitted district wise. The Statutory Auditor of the zone one shall carry out the state level consolidation work based on the district wise consolidated audit report submitted by the zonal auditors.

2. Objective of audit services:

The objective of the audit is to ensure that fund received by BMVM receives adequate, independent, professional audit assurance that the grant proceeds provided by the different authorities are used for purposes intended in line with approved guidelines of the individual programs and that the annual financial statements are free from material miss-statements.

The objective of the audit of the financial statements - individual financial statements of State Mission Office and District Mission Office as well as the Consolidated Financial Statements of the State and District as a whole i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules (Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per audited financial statements is to enable the auditor to express a professional opinion as to whether:-

1. The financial statements should give a true and fair view of the Financial Position of the State Mission Office, District Mission Office, and consolidated Statement at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period under consideration.
2. The funds were utilized for the purposes for which they were provided,
3. The books of accounts as maintained by the State and District Mission Offices shall form the basis for preparation of the individual State Mission Office & District Mission Office, financial statements as well as the consolidated financial statements for the state as a whole.
4. Books of accounts maintained by the District Project Officer are in accordance to set accounting double entry norms and reflect true and fair view of all Receipt and Payment.
5. All reports, Receipt & Payment Accounts and Utilization reports must be authenticated by the District Project Officer unless which reports will not be accepted.

3. Standards

The audit will be carried out in accordance with Engagement & Quality Control Standards (Audit & Assurance Standards) issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

4. Audit Fees:

Firms those are interested to be selected will have to quote consolidated audit fees including expenses on TA/DA etc. in the format annexed to this document. The firm quoting the minimum consolidated fees including expenses can be considered to award the work depending upon fulfillment of other conditions.

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5. **Scope & Coverage of audit:-**

In conducting the audit special attention must be given to the following points:

- a. An assessment report of adequacy of the financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls, level of compliance with established policies, plans and procedures, reliability of accounting systems, data and financial reports, methods of remedying weak controls, verification of assets and liabilities and a specific report on this aspect would be provided by the auditor as part of the management letter.
- b. Funds have been utilized in accordance with the condition laid down by the concerned disbursing authority time to time and utilized with due attention to the economy and efficiency only for the purpose for which the financing has been provided.
- c. Goods and services have been procured in accordance with the relevant procurement guidelines (Bihar Finance Rule 2005) issued by the GOI /State government.
- d. All necessary supporting documents, records and accounts have been kept in accordance to set accounting rules and special instruction of the project if any issued by the sanctioning authority.
- e. The Statutory Auditor may also need to comment on the accounting process maintained at block & district levels to ensure the completion of the statutory audit.
- f. The auditor shall submit a report as required under the Companies Act 1956 for audit of companies. The copies of financial statement certified by the auditor to be **true and fair** along with audit report to be submitted the President and the Member Secretary and place it before the various bodies as provided in the rules.

6. **Submission of Proposal:-**

CA firm has to submit one Technical Proposal consisting of **Annexure A , Annexure B ,and Annexure C & C -1** dully supported with valid copy of documents in support of claim of the firm and **Three Financial Proposal for Three different Zones Separately**. The Financial Proposal will be open as per the serial given in para 2 of Annexure B”

7. **Eligibility Criteria:-**

The Preliminary eligibility criteria required for technical qualification, and other terms & conditions are as follows:-

- 1. CA firm must have its registered Head Office / Branch office in Bihar.
- 2. The CA firm must be registered and empanelled with Comptroller and Auditor General of India for the year 17-18/ ICAI/ Income Tax Department & under GST (provide copy of all registration certificates).
- 3. The CA firm should have been in practice in India for at least five years after registration of the firm.
- 4. Minimum five assignment as statutory auditor in last five years in the Social/Rural Sector.
- 5. An average annual turnover of the CA firm for last three years ending 31 March 2016 of the firm should be more than Rs.50 (Fifty) lakhs (To provide copies of audited financial statements for all three years).
- 6. The firm will have to score a minimum of 750 marks in the technical evaluation.

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7. CA firm must havenot been debarred and /or blacklisted by any Government Organization. A self-declaration is to be given along with technical proposal.

8 Other Conditions

1. The proposal documents to be submitted in a big envelope containing two separate envelopes-**Technical, and Financial proposals**. The big envelop must be marked as **“Proposal for Statutory Audit for the FY 2015-16, 2016-17& 2017-18”**. The inner envelopes shall be marked as **“Technical Proposal for Statutory Audit of FY 2015-16 ,2016-17& 2017-18”** and **“Financial Proposal for Statutory Audit of FY 2015-16 ,2016-17& 2017-18 ”**.
2. Mission reserves the right to cancel/extend RFP without assigning any reason.
3. The Mission has the authority to assign the work to eligible different CA firms for different Districts.
4. The financial quotation of each zone must be submitted separately for all three zoneor forthe zone (s) for which CA firm is willing to do the audit work.
5. The society reserves the right to award tender of more than one zone to any single firm and no sublettingof contract is allowed.
6. Technical Evaluation of The CA firm fulfilling the eligibility criteria will be made as detailed in annexure A to this document.
7. The financial evaluation will be based on the criteria as detailed in annexure D to this document.
8. The format for technical quote is annexed as annexure C& C-1 to this document.
9. All the Necessary documents as required to substantiate the details mentioned in the proposal are to be submitted along with proposal.
10. The management may consider to lower the minimum required technical score if sufficient number of technically qualified CA firms are not available.
11. Statutory auditor shall be responsible to audit of State Mission Office & Districtslevel Office (including block level offices) and consolidation of reports for that particular zone as shown in the list above.

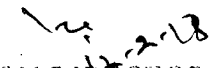
9 Assignment and audit completion period:-

Audit Period (Financial Year)	Last date for submission of audit report.
2015-16	31 st May,2018
2016-17	29 th June,2018
2017-18	31 st July,2018

- 10 Audit Report and Financial Statement has to be submitted in the prescribed format to be provided by the Mission to selected CA firms.

- 11 The applicant firm may visit to the nearby State Mission Office/ District Mission Offices to access the volume of work before submission of proposal.
- 12 Audit fee will be released zone wise on yearly basis by account payee cheque or RTGS deducting all statutory applicable taxes.
- 13 In case any selected CA firm refused to conduct the audit or delay the audit work, may be blacklisted without any notice and no further audit work shall be given to that CA firm.

The prescribed proposal forms may be downloaded from the website <http://mahadalitmission.org>. Proposal forms must be submitted to Mission Director, Bihar Mahadalit Vikas Mission, Patna at the address given above **by 05.00 PM, 5th March, 2018, in the sealed cover super scribed as "Proposal for Statutory Audit for the FY 2015-16, 2016-17 & 2017-18"**. BMVM reserves the right of any addendum to this entire selection process or to extend the deadline for the submission of applications. However, no request from the applicant, shall be binding on BMVM for the same. BMVM will notify the changes if required in RFP through its website.


MISSION DIRECTOR
Bihar Mahadalit Vikas Mission
Bihar, Patna

(400)

Annexure A

TABLE A: - CRITERIA FOR TECHNICAL EVALUATION.

			Marks		
1	Firms Manpower	30%	300	Marks of Firm	Document at page No
A	Partners (FCA)		150		
	No FCA Partner		0		
	1 FCA Partner/Proprietor		50		
	2 FCA Partners		100		
	3 or more FCA Partners		150		
B	Partners (ACA)		75		
	No ACA Partner		0		
	1 ACA Partner/Proprietor		35		
	2 or more ACA Partners		75		
C	Paid Staffs (Name, Membership No .and Contact No. to be provided as proof)		75		
	FCA				
	No FCA as Paid Employee		0		
	1 FCA as Paid Employee		15		
	2 or More FCA's as Paid Employee		35		
	ACA				
	No ACA Paid up employee		0		
	1 ACA		10		
	2 ACA		20		
	3 or more ACA		40		
2	Experience of similar assignments (Societies under GOI/GOB)	30%	300		
	No Similar Projects		Not Eligible		
	1-2 Assignment		75		
	3-5 Assignment		200		
	5 or More Assignment		300		
3	Experience – Number of Assignments Handled in Bihar	20%	200		
	No Similar Projects		Not Eligible		
	1-2 Assignment		50		
	3-5 Assignment		125		
	5 or More Assignment		200		
4	Turnover of the Firm	20%	200		
	<50 Lakhs		Not Eligible		
	50 TO 100 Lakhs		100		
	MORE THAN 100 LACS		200		

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Signature of Partner / Proprietor of the Firm

Annexure B

Method of Evaluation of Financial Proposal

To maintain the quality of the assignment, management will prefer to allot one zone to one Chartered Accountant firm. Financial proposal will be opened as per the following steps:-

1. The financial proposals of all the participating firms will be stacked on zone wise.
2. The financial proposals will be opened in the serial of the zones.
3. After successful selection, the financial proposals of that particular participating firm will be removed from all other zones.

In certain situations, the management may assign more than one zone to one Chartered Accountant firm or the management may cancel the proposal. Some of the situations are illustrated below, though the list is not exhaustive:-

- a. In case for a particular zone, during the elimination process, the financial proposal for a particular zone comes down to one or zero (but originally there were more than one proposals for that zone), the management may allow to include the financial proposals of other firms which has been removed earlier due to their selection in the zone .
- b. In case if any Zone gets only two proposals , then the two proposals will be open for that zone for financial evaluation.
- c. In case there is only a single proposal or no proposal for a particular zone, the management may cancel the tender of that particular zone and may allow retendering.

Covering Format for submission with Technical Proposal.

Form T-2

Particulars/Details of the Firm

Sl	PARTICULARS	Supporting Documents required to be submitted along with this Form	Relevant Document annexed at page No.
1.	Detail of the Firm		
	Name of the Firm		
	Addresses of the Firm:		
2.	Head Office	Phone No: Fax No: Mobile No. of Head Office In-charge:	
	Date of establishment of the firm		
	Date since when is office. exist in Bihar		
	Branch Office 1,2,3 (Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:	
	Mention the date of each branch offices since when existed at the existing place		
	Firm Income Tax PAN No.	Attach copy of PAN card	
4	Firm Service Tax /GST Registration Number :	Attach copy of Registration	
5	Firm's Registration no. with ICAI.	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.	
6	Empanelment Number with C & A G 2017-18	Attach proof of empanelment with C&AG.	
7	No. of Years of Firm Existence & Date of establishment of Firm	Constitution Certificate from the Institute	

A

Sl.	PARTICULARS	Supporting Documents required to be submitted along with this Form	Relevant Document annexed at page No.
8	Turnover of the Firm in last three years.	Attach a copy of Balance Sheet and P & L Account of the last three years of the firm and Copy of Service Tax Return/GST.	
9	Audit Experience of the Firm:		
	1. Number of Assignments as		
	Statutory Auditor	Copy of the Offer Letter each assignment is to be attached & a covering summary details to be filled in tabular form as indicated in the Annexure C -1.	
	2. Number of Assignments as statutory auditor of Societies		
	3 Experience of Aided Projects/ Social Sector Project		

Note - If required documents are not found in proposal form, proposal may be rejected.

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Whether the organization has been engaged in any statutory audit of Social/Rural Sector/ Central Government/State PSU(s)/State Government Department/Semi-Govt. Department /PSU. If yes -provide the details in the following format (along with proof of the work allotment):

S.L	Name & Address of the Organization	Copy of assignment letter Annexed at page number.
A	Social/Rural Sector(GOI/ GOB)	
1		
2		
3		
4		
5		
6		
B	Central Government	
1		
2		
3		
4		
5		
6		
C	State Government Department	
1		
2		
3		
4		
5		
6		
D	Semi-Govt. Department /PSU.	
1		
2		
3		
4		
5		
6		
E	Societies under GOI/GOB	
1		
2		
3		
4		
5		
6		

2

Annexure D

Format for Financial Bid

Name of the Zone: -

Districts Covered: - (*),,,,,,,,,,

Particulars	FY 2015-16	FY 2016-17	FY 2017-18	Total	Remarks
1. Fees for the Statutory Audit inclusive of all expenses					
2. Fee for consolidation of report at state level inclusive of all expenses (only for Patna Zone)					
Service tax / GST as applicable rates (1+2)					
Total Rupees					
Total Rupees In words					

Signature & Seal of Partner/ Proprietor of the firm

Note:-

1. *Indicates- applicable Zone under consideration for audit. The cost to be quoted keeping in mind the number of district/block offices that will be required to be audited.
2. Service Tax / GST amount will not be considered while calculating the lowest proposal.
3. The service Tax / GST will be paid at the prevailing rate on the date of payment.

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