



बिहार सरकार
अनु० जाति एवं अनु० जनजाति कल्याण विभाग
बिहार महादलित विकास मिशन
पौषया लल्ला, भूमि विकास बैंक, बुद्ध मार्ग, पटना फोन--(0612) 2215082
इमेल - bmvm.hq@bmvm.org; वेबसाईट - www.mahadalitmission.org



Request For Proposal for Selection/Empanelment of Statutory Auditors for the State Office and 38 District Units of Bihar Mahadalit Vikas Mission Society.

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.

Bihar Mahadalit Vikas Mission (BMVM) is operating on three levels:-

- State Mission Office
- District Mission Office
- Block Mission Office

BMVM is hereby interested to empanel the chartered accountant firm for the statutory audit purpose for state, and Districts (including 534 Block) level Mission offices. Thus the Bihar Mahadalit Vikas Mission invites bids from Chartered Accountant Firms.

Last Date of Submission of Proposal	03 :00 P.M., 1st August 2015
The technical bid opening will be done at	04 :00 P.M., 2 nd August 2015

The tender bid must be submitted to Project Director, Bihar Mahadalit Vikas Mission, Patna at the address- 5th Floor, Land Development Bank, Budh Marg, Patna- 8000 01.

For the prescribed tender form and other detail please visit our website: www.mahadalitmission.org.

For any changes in the proposal corrigendum will be published on the given website.

Note: Bihar Mahadalit Vikas Mission reserves the right to cancel the proposal or to extend the date without any prior notice or reason.

Mission Director-cum-CEO

14/7/15



Govt. of Bihar
SC / ST Welfare Department
Bihar Mahadalit Vikas Mission

5th Floor, Land Development Bank, Budh Marg, Patna, Phone – (0612) 2215082
 Email - bmvm.hq@bmvm.org ; Website www.mahadalitmission.org



REQUEST FOR PROPOSAL FOR SELECTION/EMPANELMENT OF STATUTORY AUDITORS FOR THE STATE OFFICE AND 38 DISTRICT UNITS OF BIHAR MAHADALIT VIKAS MISSION SOCIETY.

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. Bihar Mahadalit Vikas Mission (BMVM) is operating on three levels:

- State Mission Office -
- District Mission Office
- Block Mission Office

Bihar Mahadalit Vikas Mission is implementing various schemes for the welfare of Mahadalits in the State of Bihar .The List of major Schemes being Implemented are as below-

1. Mahadalit toilet construction scheme
2. Mahadalit creche
3. Special school / hostel for mahadalits
4. Mukhyamantri mahadalit poshak yojna
5. Dashrath manjhi kaushal vikas yojna
6. Mukhyamantri nari jyothi programme
7. Dhanvantari mobile ayurvedic chikitsha
8. Mobile public distribution system
9. Eradication of scavenging system
10. Construction of community hall cum work-shade
11. Establishment of district & block resource centre for training and research
12. Vikas mitra
13. Community radio

State govt. Provides funds to the state mission office for implementation of different schemes. State office transfers funds to district office which in turn transfer the fund to the blocks.

The society is hereby interested to empanel the chartered accountant firms for the statutory audit purpose, who are technically qualified by the way of this tender document The management may offer the empanelled firms the statutory audit task at future points also. For its Statutory Audit of State, and Districts (including 534 Block) level Mission Offices, the society invites bids from Chartered Accountants Firms. For this purpose, the assignment will be awarded to 9 Chartered Accountant Firms for the commissioner wise zone consisting of the districts as mentioned in the table hereunder (along with the period of audit). The firms shall quote the fees for a particular zone inclusive OF TA/DA. The firm applying for a particular zone will be responsible for conducting audit of all the units covered thereunder. The firm shall quote the fees to be charged for the audit of all the 5 financial years .

1. Period of Audit-

The period of Audit will be from 2008-09 to 2015-16 . In some districts the Statutory Audit has already been completed. The details of the proposed Audit year is as below-

TABLE SHOWING ZONE WISE DIVISION OF THE DISTRICT UNITS & AUDIT STATUS

Sr.	Zone	Districts (Including Blocks) Covered	Period of Audit						
			08-09	09-10	10-11	11-12	12-13	13-14	14-15
1	Patna	Kaimur	✓	✓	✓	✓	✓	✓	✓
		Rohtas	✓	✓	✓	✓	✓	✓	✓
		Patna & State Mission Unit	✓	✓	✓	✓	✓	✓	✓
		Buxar	✓	✓	✓	✓	✓	✓	✓
		Bhojpur	✓	✓	✓	✓	✓	✓	✓
		Nalanda	X	X	✓	✓	✓	✓	✓
2	Magadh	Gaya	✓	✓	✓	✓	✓	✓	✓
		Jehanabad	X	X	✓	✓	✓	✓	✓
		Arwal	X	X	✓	✓	✓	✓	✓
		Nawada	X	X	✓	✓	✓	✓	✓
		Aurangabad	✓	✓	✓	✓	✓	✓	✓
3	Saran	Saran	X	X	✓	✓	✓	✓	✓
		Siwan	X	X	✓	✓	✓	✓	✓
		Gopalganj	X	X	✓	✓	✓	✓	✓
4	Tirhut	Muzaffarpur	X	X	✓	✓	✓	✓	✓
		Vaishali	X	X	✓	✓	✓	✓	✓
		Sitamarhi	✓	✓	✓	✓	✓	✓	✓
		Shivhar	✓	✓	✓	✓	✓	✓	✓
		Motihari	X	X	✓	✓	✓	✓	✓
		Bettiah	X	X	✓	✓	✓	✓	✓
5	Darbhanga	Darbhanga	X	X	✓	✓	✓	✓	✓
		Madhubani	X	X	✓	✓	✓	✓	✓
		Samastipur	X	X	✓	✓	✓	✓	✓
6	Kosi	Saharsa	X	X	✓	✓	✓	✓	✓
		Supaul	✓	✓	✓	✓	✓	✓	✓
		Madhepura	✓	✓	✓	✓	✓	✓	✓
7	Purnia	Purnia	✓	✓	✓	✓	✓	✓	✓
		Katihar	✓	✓	✓	✓	✓	✓	✓
		Kishanganj	✓	✓	✓	✓	✓	✓	✓
		Araria	X	X	✓	✓	✓	✓	✓
8	Munger	Munger	X	X	✓	✓	✓	✓	✓
		Jamui	X	X	✓	✓	✓	✓	✓
		Lakhisarai	✓	✓	✓	✓	✓	✓	✓
		Shekhpura	✓	✓	✓	✓	✓	✓	✓
		Begusarai	X	X	✓	✓	✓	✓	✓
		Khagaria	X	X	✓	✓	✓	✓	✓
9	Bhagalpur	Bhagalpur	✓	✓	✓	✓	✓	✓	
		Banka	✓	✓	✓	✓	✓	✓	

✓ - The symbol indicates, the audit of the financial year to be conducted.

X - The symbol indicates, the audit has been completed for respective financial years.

The firm submitting bid for the Patna zone will also have to audit the State Level Mission office along with the Patna District Office. The firm so selected for the Patna zone will also be responsible for the overall consolidation at the state level. For the rest of the zones, both audit district wise audit report will be required to be submitted. The Statutory Auditor of the Patna zone 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 MVMS 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 mis-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 give a true and fair view of the Financial Position of the individual SMO, DMO, BMO 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, District and Block Mission Offices shall form the basis for preparation of the individual SMO AND DMO, financial statements as well as the consolidated financial statements for the state as a whole.

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 and TA/DA:

The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA in the format annexed to this document. The firm quoting the minimum consolidated fees including towards TA/DA expenses will be awarded the work of audit. The Audit Fee should be quoted considering this aspect.

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

In conducting the audit special attention should be paid to the following:

- a. An assessment of adequacy of the scheme 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 annually as part of the management letter;
- b. Funds have been spent in accordance with the condition laid down by the concerned disbursing authority, Government of India from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.
- c. Goods and services financed have been procured in accordance with the relevant procurement guidelines (Bihar finance Rules) issued by the GoI/ State Government.
- d. All necessary supporting documents, records and accounts have been kept in respect of the project.
- e. The Statutory Auditor may also need to facilitate the accounting process at block, district levels to ensure the completion of the statutory audit.

6. **Submission of Proposal-**

The CA firm has to submit one Technical Proposal and Nine Financial Proposal for the 9 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 for selection are as follows:-

1. The bidder must have its registered head office in Bihar
2. The CA firm must be registered, and empanelled with Comptroller and Auditor General of India./RBI
3. Minimum three years' experience of statutory/Internal audit work in the Social/ Rural Sector.
4. Last three years ending 31 March 2014 average turnover should be more than Rs.10 (Ten) lac
5. The firm will have to score a minimum of 750 marks in the technical evaluation.
6. Responsibility to Audit State Mission Office & all the Districts (including block level offices), consolidation of reports for the particular zone as shown in the list above.
7. The Bid documents to be submitted in a large envelope containing two separate envelopes- Technical, and Financial. The large envelop must be marked as "Tender

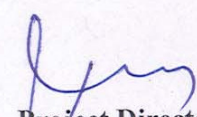
Bid for Statutory Audit". The inner envelopes shall be marked as "Technical Bid for Statutory Audit" and "Financial Bid for Statutory Audit"

8. The society reserves the right to cancel/extend the RFP without assigning any reason.
 9. The society has authority to assign the work to different CA firms for different Districts, which are eligible.
 10. The rate quoted in financial bid format as shown in this tender document and the quote must be submitted separately for all the 9 zones.
 11. The society reserves the right to award tender of more than one zone to a single firm.
 12. The technical evaluation will be based on the criteria as detailed in annexure A to this document.
 13. The financial evaluation will be based on the method as illustrated in Annexure B to this document.
 14. The format for technical quote is annexed as annexure C to this document.
 15. The format for financial quote is annexed as annexure D to this document.
 16. All the Necessary documents as required to substantiate the details mentioned in the bid are to be submitted alongwith the bid.
 17. The management may consider to lower the minimum required technical score if sufficient number of technically qualified firms are not available.
8. **Time Period for Completion of Assignment –**

<i>Upto Financial Year 2014-15</i>	<i>31-12-2015</i>
<i>Financial Year 2015-16</i>	<i>31-07-2016</i>

9. **Audit** Report and Financial Statement has to be submitted in the prescribed format provided by the Mission after completion of Selection.
10. The applicant firm is requested to visit the nearby District Office to assess the volume of work before submission of proposal.
11. Payment of the Fees can be released Zone wise on yearly Basis.
12. In case any selected Firm refused to conduct the Audit or Start the Audit within reasonable time shall be blacklisted without any notice.

The prescribed tender form may be downloaded from the website <http://mahadalitmission.org>
 The Tender Bid must be submitted to Project Director, Bihar Mahadalit Vikas Mission, Patna at the address given above by 03:00 PM, 1st August 2015, in the sealed cover superscribed as "Tender Bid for Statutory Audit.". The technical bid opening will be done at 04:00 PM, 25th August 2015.


Project Director
 14/5/15

Annexure A

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TABLE A :- CRITERIA FOR TECHNICAL EVALUATION.

Sl No.	Criteria	Weightage	Maximum Marks
1	Firms Manpower	40%	400
A	Partners (FCA)	50%	200
	No FCA Partner		0
	1 FCA Partner/Proprietor		50
	2 FCA Partners		100
	3 or more FCA Partners		200
B	Partners (ACA)	25%	100
	No ACA Partner		0
	1 ACA Partner/Proprietor		50
	2 or more ACA Partners		100
C	Paid Staffs (Name , Membership No .and Contact No. to be provided as proof)	25%	100
	FCA		
	No FCA Paid up Employee		0
	1 FCA		25
	2 or More FCA's		50
	ACA		
	No ACA Paid up employee		0
	1 ACA		20
	2 ACA		30
	3 or more ACA		50
2	Experience - No. of similar assignments handled	20%	200
	No Similar Projects		Not Eligible
	1-2 Assignment		50
	3-5 Assignment		125
	5 or More Assignment		200
3	Experience - No. 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
	<10 Lakhs		Not Eligible
	10-15 Lakhs		50
	15-50 Lakhs		100
	50 Lakhs & above		200

Method of Evaluation of Financial Bid

Since to maintain the quality of the assignment, the aim of the management is to allot one single zone to one chartered accountant firm, the financial bid will be opened as per the following steps:-

1. The financial bids of all the participating firms will be stacked on zone wise basis.
2. The financial bids will be opened in the serial of the zones, i.e. in the following serial:-

a. Saran	b. Munger
c. Darbhanga	d. Tirhut
e. Bhagalpur	f. Patna
g. Purnia	h. Magadh
i. Kosi	

1. At first, all the bids of the Saran Zone will be opened.
2. The lowest financial bid of the Saran zone will be selected .
3. After successful selection , the financial bids of that particular participating firm will be removed for all other zones.
4. Afterwards the all the bids of the Zone under serial b. Munger Zone (except the firms with whom successful negotiation has taken place) will be opened and the process will be carried out in the same manners as illustrated in point 3 to 5 in the sequence of zones, as mentioned in 2(a) to 2(i).

In certain situations, the management may assign more than one zone to one chartered accountant firm or the management may cancel the tender. 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 bid for a particular zone comes down to one or zero (but originally there were more than one bids for that zone), the management may allow to include the financial bids of all the firms which has been removed earlier after they had been selected as a successful bidder.
- 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 bid or no bid for a particular zone, the management may cancel the tender and retendering will be done in such cases for that particular Zone for which only single bid was received within the empanelled agencies.

d. Annexure C

Covering Format for submission with Technical Bid.

Form T-2Particulars/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 H.O. 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		
3	Firm Income Tax PAN No.	Attach copy of PAN card	
4	Firm Service Tax Registration No.	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 No. with C & A G/RBI	Attach proof of empanelment with C&AG confirming that the firm is eligible for major PSU audits. RBI Empanelled No.	
7	No. of Years of Firm Existence & Date of establishment of Firm	Constitution Certificate from the Institute	

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.	
9	Audit Experience of the Firm:		
	1. Number of Assignments in		
	Statutory Audit	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 next page.	
	2. Number of Assignments of Externally		
	Aided Projects/ Social Sector Project		
	(excluding audit of Charitable Institutions & NGOs)		

Note – If any document is not found in the proposal the proposal will be rejected.

Annexure D

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Format for submission of Financial Bid

Name of the Zone: - _____

Districts Covered:- _____, _____, _____, _____,
_____, _____, _____, _____,
_____, _____, _____, _____,

Particulars	FY 08-09*	FY 09-10*	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	Total
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 at applicable rates on 1+2+3 above								
Total								

Note:

- * Indicates – Only If applicable for the zone under consideration. The cost to be quoted keeping in mind the limited number of district/block offices that will be required to be audited.
- Though service tax amount has been shown above, the same will not be calculated for calculating the lowest quote.
- The service tax will be paid at prevailing rates.