



Govt. of Bihar
SCST Welfare Department

Bihar Mahadalit Vikas Mission

2nd Floor, Secretariat Extension Building, Block-3, Patna, Phone -2215082
Email - mail@bmvm.org ; Website www.mahadalitmission.org



Ref. No. : BMVM/53-01/09-2136

Date: 31.11.2019

Bihar Mahadalit Vikas Mission invites proposal from Chartered Accountant Firm for Completion of Internal Audit work for the period 2017-18 to 2019-20 (FY) of State Level Office and all 38 District Units of BMVM. Interested CA Firm may download complete proposal (RFP) document from our website <http://www.mahadalitmission.org> from 08/11/2019 onwards.

Scaled completed proposal in accordance to the instructions stipulated in the tender document is acceptable through **registered post/courier only** at the address mentioned above on any working day up to **28/11/2019 (5.00 PM)**. Technical Proposal shall be opened on **29/11/2019** at 11:00 hours at above office address.

Bihar Mahadalit Vikas Mission reserves the right to reject or extend the proposal(s) without assigning any reason.


31.10.19
Mission Director



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SC / ST Welfare Department
Bihar Mahadalit Vikas Mission

द्वितीय तल , ब्लॉक ३, पुराना सचिवालय , बिहार , पटना
इमेल - mail@bmvm.org, वेबसाइट - www.mahadalitmission.org



SELECTION OF AUDITORS - REQUEST FOR PROPOSAL

PROPOSAL ARE INVITED FROM CHARTERED ACCOUNTANTS FIRM FOR INTERNAL AUDIT OF STATE MISSION OFFICE AND ALL THE 38 DISTRICT UNITS OF BIHAR MAHADALIT VIKAS MISSION SOCIETY FOR THE FINANCIAL YEAR 2017 -18 to 2019-20,

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

- 1st Level: State Mission Office -
- 2nd Level: District Mission Offices

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

1. Land for Housing Scheme
2. Mahadalit Aawas Yojana
3. Mahadalit Water-Supply Scheme
4. Mahadalit Toilet Construction Scheme
5. Mahadalit Basti Link Road Scheme
6. Mahadalit Anganwadi
7. Mahadalit Creche
8. Special Schools / Hostels for Mahadalits
9. Mukhyamantri Mahadalit Poshak Yojana
10. Dashrath Manjhi Kaushal Vikas Yojana
11. Mukhyamantri Nari Jyothi Programme
12. Dhanvantari Mobile Ayurvedic Chikitsa
13. Mobile Public Distribution System
14. Eradication of Scavenging System
15. Construction of Community Hall Cum Work-Shade
16. Establishment of District & Block Resource Centre for Training and Research
17. Vikas Mitra
18. Community Radio

State Government Provides funds to the state mission office for implementation of different schemes. State office transfers funds to district offices which in turn transfers the fund to the blocks for the implementation of various Schemes.

The BMVM is interested in hiring the Services of the Technically Qualified Chartered Accountants Firm for the Internal Audit fulfilling the minimum eligibility criteria as provided in this Tender Documents. The eligible Chartered Accountants Firm are requested to submit their bids through Two Bids system namely Technical Bid and Financial Bid. For this purpose, Mission has been divided under 9(Nine) Zones consisting of the districts as mentioned in the table below. The Firm may apply for any number of Zones through one Technical Proposal but as many Financial Proposals. However, one CA Firm may be allotted to a maximum of two Zones if such need arises in the interest of the Society. The Financial Proposal shall include all the expenses with respect to a particular zone. The firm applying for a particular zone will be responsible for conducting audit of all the units covered in that Zone.

The Bid document is to be submitted in a Two Bid System:

- A. **Technical Bid:** It should include Technical Details and Eligibility Details and documents required to prove the same. It should be sealed in Envelop 1 marked "Technical Bid for Internal Audit FOR FY 2017 -18 to 2019-20"
- B. **Financial Bid:** It shall include only Financial Proposal. It should be sealed in Envelop 2 marked as marked as "Financial Bid for Internal Audit FOR FY 2017 -18 to 2019-20 indicating The Name of Zone". Separate Financial Bid to be submitted for each Zone.

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A prospective applicant requiring any clarification on this proposal may contact BMVM in writing through E-mail at mail@bmvm.org or may contract at State Mission Office at address mentioned above up to 05:00 PM 18th November 2019. BMVM will respond through E-Mail to the clarifications received by the BMVM not later than 05:00 PM up to 19th November 2019 without identifying the source of the inquiry. BMVM reserves the right to issue any addendum to this entire selection process and to rights to extend the deadline for the submission of applications. However, no request from the applicant, shall be binding on BMVM for the same.

TABLE SHOWING ZONE WISE DIVISION OF DISTRICT

Sr.	Zone	Districts Covered
	Patna	Kaimur
		Rohtas
		Patna & State Mission Unit
		Buxar
		Bhojpur
		Nalanda
2	Magadh	Gaya
		Jehanabad
		Arwal
		Nawada
		Aurangabad
3	Saran	Saran
		Siwan
		Gopalganj
4	Tirhut	Muzaffarpur
		Vaishali
		Sitamarhi
		Shivhar
		Motihari
		Bettiah
5	Darbhanga	Darbhanga
		Madhubani
		Samastipur
6	Kosi	Saharsa
		Supaul
		Madhepura
7	Purnia	Purnia
		Katihar
		Kishanganj
		Araria
8	Munger	Munger
		Jamui
		Lakhisarai
		Shekhpura
		Begusarai
		Khagaria
9	Bhagalpur	Bhagalpur
		Banka

The firm submitting bid for the Patna zone will also have to do audit of the State Level Mission office along with the Patna District Office. For the rest of the zones, both audit reports vis a vis audit report and zone wise consolidated audit report will be required to be

Objectives of internal audit:

The objective of the audit is to ensure that funds received from the Govt and other authorities are used for purposes for which it has been available to BM/M adopting approved guidelines of individual allotment criteria and as per financial rules. Annual financial accounts prepared for the audit periods are free from any material misstatements.

Internal Auditor will also examine and certify that monthly / annual accounts prepared by respective district complies the guideline of Indian Accounting Standard / Bihar Finance Rule. Special attention will be given in accounting adjustment of Construction of Community Shed.

The objectives of the internal audit are to:

- a) enable the auditor to express a professional opinion on the effectiveness of the overall financial management and procurement arrangements;
- b) whether the overall financial management and arrangements including the system of internal controls are in practice, effective and adequate, commensurate to the nature of the operations and
- c) Provide project management with timely information on financial management aspects of the project, including internal controls and compliance with financing agreements, to enable follow-up action.

In addition, it is expected that internal audit should play a role in assisting management with fraud-related issues, including the prevention, detection and investigation of fraud as part of "bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance process. The funds were utilized for the purposes for which they were provided, for which the Auditor has to verify in detail each and every payments at the Block, district and State Level.

2. Audit Fees and TADA:

The audit fee would be decided based upon the rates received from respective Audit Firm selected. No travelling allowance / halting allowance shall be paid to the audit firms for carrying out the assignment. However, Goods And Service Tax and applicable summary levies shall be paid as applicable from time to time in addition to basic fees.

Payment to the auditors shall be made subject to deduction of tax at source at appropriate rates applicable at the time of payment.

All necessary certificates required to be given as part of audit assignment shall be given by the auditor / audit firm without any additional fee. Audit fees once fixed shall remain the same throughout the assignment period unless revised by BM/M.

3. Scope & Coverage of audit:

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

- a) Funds have been spent in accordance with the condition laid down by the concerned disbursing authority, Government of Bihar/India from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- b) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the Govt/ State Government
- c) All necessary supporting documents, records and accounts have been kept in accordance to the Mission.
- d) All necessary supporting documents, records, and accounts have been kept in respect of all project transactions including expenditures reported.
- e) Mission assets are adequately safeguarded and used solely for their intended purposes.
- f) An assessment of the adequacy of the project financial management systems, internal controls, aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any need for revisions, level of compliance with established policies, plan and procedures, reliability of accounting systems, data and financial reports, methods of remedying weak controls or creating controls in areas where they are lacking, and verification of assets and liabilities.

- g) Method of remedying weak controls or creating them where the controls do not exist.
- h) All necessary supporting documents, records, and accounts of all Mission activities have been kept in respect of all Mission activities and that clear synchronizations exists between accounting records, accounts books and the periodic financial reports.
- i) Adequate records are maintained regarding the assets created and assets acquired by the project, including details of cost, identification and location of assets and verification of assets created out of the project and comment on its utilization.
- j) All funds received under the project have been used in accordance with the guidelines of the grant, with due attention to economy, efficiency and effectiveness, and only for the purposes for which the financing was provided.
- k) The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions.
- l) Inter unit fund transfers and Bank reconciliations have been carried out on a monthly basis.
- m) Payment for the Training and other Activities has been strictly made as per the guidelines

4. Minimum Eligibility Criteria: -

The Preliminary eligibility technical criteria required to Participate in the bid process:

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 Internal/Internal audit work in the Social/ Rural Sector.
4. Last three years average turnover should be more than Rs.10 (Ten) lac.
5. The firm must be a partnership Firm having existence for atleast 3 Years.

5. Other Relevant Points : -

1. The firm will have to score a minimum of 700 marks in the technical evaluation.
2. 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.
3. The society has authority to cancel/extend the RFP without assigning any reason.
4. The society has authority to assign the work to different CA firms for different Districts, which are eligible.
5. 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.
6. The society reserves the right to award tender of more than one zone to a single firm up to maximum of Two Zones.
7. The technical evaluation will be based on the criteria as detailed in annexure A to this document.
8. The financial evaluation will be based on the method as illustrated in Annexure B to this document
9. The format for technical quote is annexed as annexure C to this document.
10. The format for financial quote is annexed as annexure D to this document.
11. All the Necessary documents as required to substantiate the details mentioned in the bid are to be submitted along with the bid.
12. The management may consider lowering the minimum required technical score if sufficient number of technically qualified firms is not available.
13. CA firm worked in BMVM as Financial Management Team will not be eligible to participate in this proposal.

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14. In order to maintain quality of the assignment and to avoid unnecessary delay in the work, management is interested to allot one single zone to one chartered accountant firm or Maximum Two Zones can be allotted to one CA firm if rates quoted by CA firm are lowest for all two Zones and fulfill all other necessary criteria.

15. Time limit for submission of Audit Report:

Audit report for the FY 17-18 & 18-19 is to be completed positively by 29th Feb 2020 and audit report for the FY 19-20 is to be submitted by 31st May 2020.

16. Sub Contract

The CA firm is not allowed to sub contract or allot the part or entire work to any outside firm or other person even though such firm/ person s are qualified Chartered Accountant .

17. Termination of Assignment / Contract

BMVM reserves its right to terminate any or all offers given to CA firm without giving any reason if BMVM observes that auditor has failed in reporting any serious omission / commission or non compliance of any of the terms of assignment .BMVM also reserve to report to the same to ICAI and may initiate legal action against the firm . Such firm also be black listed and will not be eligible for any audit / accounts work in BMVM.

18. As per requirement of mission, previous year internal audit may be given to CA firm at the same rate.

6. Confidentiality :

The Parties agree that they shall hold in trust any Confidential Information received by either Party, under this engagement, and the strictest of confidence shall be maintained in respect of such Confidential Information. The Parties agree to execute Confidentiality Agreement prior to finalization of Engagement and shall abide by the terms and conditions of confidentiality as contained therein.

Governing Law the Engagement shall be governed in accordance with the laws of Republic of India. These provisions shall survive during Engagement.

7. Jurisdiction of Courts :

The courts of India at Patna will have exclusive jurisdiction to determine any proceeding in relation to the Engagement. These provisions shall survive the Engagement.

8. MD, BMVM reserves the right to cancel the entire tender process any time without assigning any reason. Any addendum/ clarification related with this tender will now be made available only on web site of BMVM.

9. While calculating the lowest bidder, decision shall be taken on net total fee quoted for all the three years by any CA firm and not on the basis of lowest quoted rate of any particular year.

The prescribed tender form may be downloaded from the website <http://mahadalitmission.org> The Tender Bid must be submitted to Mission Director, Bihar Mahadalit Vikas Mission, and Patna at the address given above by 28th Novmber'2019 up to 05:00 PM in the sealed cover superscripted as "Proposal for Internal Audit.". The technical bid opening will be done at 11:00 AM on 29th November'2019.

24/11/19
Mission Director

Annexure A

TABLE A: - CRITERIAS FOR TECHNICAL EVALUATION.

Sl No.	Criteria	Weightage	Maximum Marks
1	Firms Manpower	40%	400
A	Partners (FCA)	55%	220
	No FCA Partner		0
	1 FCA Partner/Proprietor		60
	2 FCA Partners		120
	3 or more FCA Partners	25%	220
B	Partners (ACA)		100
	No ACA Partner		0
	1 ACA Partner/Proprietor		50
	2 or more ACA Partners	20%	100
C	Paid Staffs		80
	CA/CS/CWA (Inter)		0
	No CA/CS/CWA (Inter)		60
	6 marks for each semi qualified staff		
	Other Audit Staffs		20
	B.Com(With Three Years) and M.Com(With One Year) (Audit Experience) (2 Marks each maximum upto 20)		20
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 opening of Financial Bid

In order to maintain the quality of the assignment and to avoid delay in work, management is interested to allot one single zone to one chartered accountant firm. Maximum three Zones can be allotted to one CA firm. Therefore financial bid will be opened as per 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. Patna	b. Magadh
c. Saran	d. Tirhut
e. Darbhanga	f. Kosi
g. Purnia	h. Munger
i. Bhagalpur	

3. At first, all the bids of the Patna Zone will be opened.
4. Tenderers may submit rates maximum for three Zones, tenderers submitting rates more for three Zones will not be allowed to participate in tender and all tenders submitted by the firm will be rejected.
5. The lowest financial bid of the Patna zone will be selected & the firm will be called for negotiation.
6. Afterwards the all the bids of the Magadh Zone 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.

In certain situations, the management may assign more than one zone (Maximum Three) to one chartered accountant firm subject to lowest rate quoted by them and fulfilling other criteria.

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.

[Handwritten signature]

Annexure C

Covering Format for submission with Technical bid.
Form T-2

Details of the Firm

S.	PARTICULARS	Supporting Documents required to be submitted along with this Form	Relevant Document annexed at page No.
	I. Detail of the Firm		
	Name of the Firm		
	Address of the Firm:		
	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. at the existing Station		
	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 entered 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	Attach proof of empagement with C&AG confirming that the firm is eligible for major PSU audits.	
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed, if applicable	
8	Turnover of the Firm in last three years.	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.	
9	Audit Experience of the Firm: 1. Number of Assignments in Internal Audit 2. Number of Assignments of Externally Audit Projects/ Social Service Projects (including audit of Charitable Institutions & NGOs)	Copy of the Offer Letter each assignment is to be attached & covering summary details to be filled in tabular form as indicated in the next page. (Relevant evidences to be given of the firm)	

Format for submission of financial bid Zone Wise

Name of the Zone: - _____

Districts Covered: - _____

Particulars	FY 2017-18	FY 2018-19	FY 2019-20	Total
1. Fees for the Internal Audit				
2. Fee for consolidation of zonal report				
3. Other Cost if any (Please mention details)				
GST at applicable rates on 1+2+3 above				
Total				

Note:

* Indicates -

1. 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.
2. Though GST amount has been shown above, the same will not be calculated for calculating the lowest quote.
3. The service tax will be paid at prevailing rates.

-11-