

REQUEST FOR PROPOSAL

FROM

Chartered Accountant Firms for being Internal Auditor of Bihar Skill Development Mission for three years from the date of appointment.



RFP No: BSDM/Internal Audit-19/2024-1
Date: 05.12.2024

BIHAR SKILL DEVELOPMENT MISSION (BSDM)
DEPARTMENT OF LABOUR RESOURCES
GOVERNMENT OF BIHAR,
A-WING, 5TH FLOOR, NIYOJAN BHAWAN, PATNA- 800001
Email Id: biharskilldevelopmentmission@gmail.com
Website: www.skillmissionbihar.org

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[Notice Inviting Request for Proposal](#)

RFP No: BSDM/Internal Audit-19/2024-1

Secretary, Dept. of Labour Resources, Govt. of Bihar- cum- CEO, BSDM, invites proposals (Two Bid System) from reputed and experienced Chartered Accountant Firms for selection of Internal Auditor of BSDM for three years from the date of appointment.

[Minimum Eligibility Criteria for participating Chartered Accountant Firms \(CA Firms\):](#)

- a. The CA Firm must be empaneled with the **C&AG** and **ICAI** (Latest Certificate)
- b. The CA Firm must be **constituted on or before 01.04.2014** (Proof for constitution)
- c. The CA Firm should have **its Head Office or Functional Branch Office in Patna or will have to establish such branch office post selection.**
- d. The CA Firm must have an **Average Annual Turnover of Rs. 50 Lakh or more for the last three FYs ending on 31st March 2024.** (Balance sheet, Profit & Loss Account of the respective financial year)
- e. At-least three different assignments of Statutory/Internal Audit of Central or State Government Departments or their undertakings or corporations/PSUs entities (except Bank Branch Audit/Concurrent Audit). The workorders or the assignments must be related to audit period after 01.04.2021.
- f. **Minimum Two, Full Time Partners should be associated** with the CA Firm of which at least one partner being a Fellow CA (Latest Certificate of ICAI issued on or after 01.01.2024)
- g. **CA Firm who was FMASC or Statutory Auditor of BSDM in any of last five FY (i.e. from FY 2018-19 to 2023-24) will not be eligible to participate.**

Document Fee and Tender Processing Fee: All Applicants have to pay a **non-refundable Document Fee of Rs. 10,000/-** (Ten Thousand only) and Tender Processing Fee of Rs. 590.00 or as applicable (Five Hundred Ninety only) **through e-payment mode** (i.e. NEFT/RTGS/Credit Card/Debit Card) on E-Proc Portal.

Earnest Money Deposit (EMD): Non-interest bearing and Refundable: An EMD of Rs. **1,00,000/-** (One lakh) **through e-payment mode only** (i.e. NEFT/RTGS/Credit Card/Debit Card) on E-Proc Portal, well before the last date/time for submission/ uploading of offer/Bid, failing which the bid will be rejected. If the selected bidder fails to submit the requisite performance guarantee or to execute the agreement, this EMD will be forfeited.

The Proposal has to be submitted through online mode on <https://www.eproc2.bihar.gov.in> and can be searched by clicking the Tab “Tender” on home page of above website and then going to Latest Tender by searching Department Name as “Labour Resources Department”.

The application procedure, eligibility criteria, evaluation methodology, terms and conditions and the scope of work are detailed in this RFP which can be seen or downloaded from the “e-Procurement Portal <https://www.eproc2.bihar.gov.in> and departmental website: <http://www.skillmissionbihar.org>. The RFP will be available to download from the above websites from **05.12.2024**. The **Pre-bid meeting** will be held physically on **02:30 PM of 16.12.2024 at BSDM office**. The last date for uploading of proposal/bid will be **07.01.2025 up to 15.00 Hrs**. Technical Bid will be opened on or after **07.01.2025 post 16:00 Hrs**. **The Evaluation of Bids will be under Least Cost System**. Please refer RFP document for complete details.

The undersigned reserves the right to issue addendum/corrigendum/modification or to amend any or all conditions of this RFP Document or to accept or reject any or all proposal(s) or to cancel the whole of this RFP at any stage without assigning any reason thereof and no bidder shall have any cause of action or claim against the undersigned for the same.

**Mission Director,
Bihar Skill Development Mission**

Bihar Skill Development Mission (BSDM)
Department of Labour Resources, Government of Bihar
A-Wing, 5th Floor, Niyojan Bhawan, Bailey Road, Patna-800001
Phone: 0612-2528455 Fax: 0612-2535004

Email: biharskilldevelopmentmission@gmail.com **Website:** www.skillmissionbihar.org.

Tender Schedule/Programme:

SN	Activity	Date/Time : Duration
1.	Online Sale/Download date of Tender documents	From 05.12.2024 (https://www.eproc2.bihar.gov.in)
2.	Last Date of sending Pre-Bid queries by e-mail	12.12.2024 up to 15.00 Hrs. on biharskilldevelopmentmission@gmail.com with subject line as “Prebid queries-RFP for Internal Auditor”
3.	Date, Time and Place of Pre-Bid Meeting	Bihar Skill Development Mission # A-Wing, 5th Floor, Niyojan Bhawan, Bailey Road, Patna-800001, on 02:30 PM of 16.12.2024
4.	Publishing of Pre-Bid queries response	Latest by 19.12.2024 on e-proc website/BSDM website (best effort basis)
5.	Last Date/Time for submission/ uploading of offer/Bid	07.01.2025 up to 15.00 Hrs. (https://www.eproc2.bihar.gov.in)
6.	Date & time for opening of Technical Bid	On or after 07.01.2025 post 16:00 Hrs. (https://www.eproc2.bihar.gov.in)
7.	Financial Bid Opening Date and Time	Post Completion of Technical Evaluation, at e-proc portal, as per decision of competent authority.
8.	Method of Selection	Least Cost Selection (LCS)
9.	Bidding in Consortium	No
10.	Bid Proposal Validity	180 days from last date of bid submission.
11.	Agreement Period	3 years from the date of signing of contract; extendable further based on satisfactory performance and /project requirement and based on the sole discretion of BSDM.
12.	Contact Person/Nodal Officer for queries	Mr. Suresh Kumar Singh Mission Director Email: biharskilldevelopmentmission@gmail.com contact no: 0612-2528455/7979706411
13.	Quarterly Professional fee to be quoted (Excluding GST)	The quote should be inline of ICAI prescription and scope of work. Substantially low quote being unreasonable may be rejected by BSDM.

- Detailed descriptions and instructions for submitting your proposal can be downloaded from e-tender website (<https://www.eproc2.bihar.gov.in>).
- **Return of EMD:** The EMD of unsuccessful bidders will be returned after execution of agreement with successful agency or completion of Bid validity period whichever is earlier.
- Bids along with necessary online payments (Tender Processing Fee, Document Fee and EMD) must be submitted through e-Procurement portal (<https://www.eproc2.bihar.gov.in>) before the date and time specified in the NIT/RFP. The department/Tendering Authority doesn't take any responsibility for the delay / Non-Submission of Tender / Non Reconciliation of online Payment caused due to Non availability of Internet Connection, Network Traffic/ Holidays or any other reason."
- The bidders shall submit their eligibility and qualification details, Certificates as mentioned in section etc., in the online standard formats given in e-Procurement web site (<https://www.eproc2.bihar.gov.in>) at the respective stage only.

- The bidder is expected to carefully examine all the instructions, guidelines, terms and condition and formats of the RFP. Failure to furnish all the necessary information as required by the RFP or submission of a proposal not substantially responsive to all the requirements of the RFP shall be at bidder's own risk and may be liable for rejection.
- The bidders should ensure that all the required documents as mentioned in the tender document are submitted/uploaded along with the bid and in the prescribed format only. The bidder shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria / technical bids and other certificate /documents in the e-Procurement web site (<https://www.eproc2.bihar.gov.in>). **This will be bidder's sole responsibility to ensure that all required documents have been uploaded and all uploaded documents, when downloaded must be legible/readable failing which their bid will be rejected. Hence it is advised that all the documents should be properly scanned and uploaded.**
 - ❖ BSDM shall carry out the evaluation solely based on the uploaded certificates/documents in the e-Procurement system
 - ❖ BSDM will notify the bidders for submission of original hardcopies of the uploaded documents, if required.
- The bidder shall digitally sign on the supporting statements, documents, certificates, uploaded by him, owning responsibility for their correctness/authenticity. The bidder shall attach all the required documents for the specific tender after uploading the same during the bid submission as per the tender notice and bid document.
- Conditional Bids shall be out-rightly rejected.
- **Validity of Bids:** 180 days from last date of bid submission.
- **Pre-Bid Meeting:** BSDM shall receive and respond to Pre-Bid queries of prospective bidders as per the scheduled date and time as mentioned in the above Table of Tender Schedule. The bidders are requested to send their consolidated queries to the e-mail address, as specifically mentioned in the above table, only once and further queries sent by the bidders may not be entertained.

BSDM will host a physical Pre-Bid meeting as per the scheduled date and time as mentioned in the above table of Tender Schedule in this RFP. BSDM may incorporate any changes in the RFP based on acceptable suggestions received in pre-bid queries. The decision of BSDM regarding acceptability or rejection of any suggestion or modification requested, shall be final in this regard and shall not be called upon to question under any circumstances. The response to the queries shall be conveyed by way of hosting amendments/ clarifications on the websites (<https://www.eproc2.bihar.gov.in>) and/or (www.skillmissionbihar.org) and no bidders/participant would be intimated individually about the responses of BSDM.

Only one representative with due authorization from prospective bidder shall be allowed to participate in the pre-bid meeting.

The purpose of the pre-bid meeting is to provide the prospective bidders with information regarding the business process of BSDM, the RFP and the project requirements and to provide each bidder with an opportunity to seek clarifications regarding any aspect of the RFP and the Project.

Note: The queries should necessarily be submitted in the following format with editable file (in word or excel only) only, else the queries may not be entertained by BSDM:

Organization Name: Designation:		Name of representative: E Mail Address:	
S.N.	RFP Document reference, Section and Page No.	Content of RFP requiring clarification(s)	Points of clarification(s)

- **For support related to e-tendering process, bidders may contact at following address:**

“e- Procurement HELP DESK Mjunction Services Ltd, RJ Complex, 2nd Floor, Canara Bank Campus, Khajpura, Ashiana Road, PS: Shastri Nagar, Patna-800014. “**Toll Free Number: 1800 572 6571**” Email ID: eproc2support@bihar.gov.in.

- **Corrigendum/ Addendum/ amendments** if any, will be published on the departmental website <http://www.skillmissionbihar.org> and e-Procurement, Bihar <https://www.eproc2.bihar.gov.in> itself. All such corrigendum/ addendum/ amendments shall be binding on all the bidders. The bidders are also advised to visit the aforementioned website on regular basis for checking of corrigendum/ addendum/ amendments, if any.
- Associates or JV arrangement or networking is not allowed under the assignment.
- Kindly note that the selection of agency under this RFP will not guarantee allocation of work and BSDM will assume no liability or cost towards it. BSDM makes no commitments, express or implied, that this process will result in a business transaction between anyone.

**SD/-
Mission Director,
Bihar Skill Development Mission,
Department of Labour Resources, Govt. of Bihar**

e-Tendering Process Related Instructions.

Submission of Proposals Through electronic mode only:

1. The bidder shall submit his bid/tender on e-Procurement platform at www.eproc2.bihar.gov.in.
2. The bidder must have the Class II/III Digital Signature Certificate (DSC) with signing + Encryption, and User-id of the e-Procurement website before participating in the e-Tendering process. The bidder may use their DSC if they already have. They can also take DSC from any of the authorized agencies. For user-id they have to get registered themselves on e-Procurement Portal <https://www.eproc2.bihar.gov.in> submit their bids online on the same. Offline bids shall not be entertained by the Tender Inviting Authority for the tenders published in e-procurement platform.
3. The bidders shall submit their eligibility and qualification details, Technical bid, Financial bid etc., in the online standard formats given in e-Procurement web site at the respective stage only. The bidders shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria / technical bids and other certificate /documents in the e-Procurement web site. The bidder shall digitally sign on the supporting statements, documents, certificates, uploaded by him, owning responsibility for their correctness / authenticity. The bidder shall attach all the required documents for the specific tender after uploading the same during the bid submission as per the tender notice and bid document.
4. All the required documents should be attached at the proper place as mentioned in the e-forms otherwise the tender of the bidder will be rejected.

Note: "Bids along with necessary online payments must be submitted through e-Procurement portal www.eproc2.bihar.gov.in before the date and time specified in the NIT/RFP. The department / Tendering Authority doesn't take any responsibility for the delay / Non Submission of Tender / Non Reconciliation of online Payment caused due to Non-availability of Internet Connection, Network Traffic / Holidays or any other reason."

5. The tender opening will be done online only.
6. Any **Corrigendum/Addendum** or date extension notice will be given on the e-Procurement Portal <https://www.eproc2.bihar.gov.in> only.
7. For support related to e-tendering process, bidders may contact at "e- Procurement HELP DESK Mjunction Services Ltd, RJ Complex, 2nd Floor, Canara Bank Campus, Khajpura, Ashiana Road, PS: Shastri Nagar, Patna-800014. "Toll Free Number: 1800 572 6571" Email ID: eproc2support@bihar.gov.in.

Disclaimer

- i. The information contained in this Request for Proposal document (RFP) or subsequently provided to bidders, whether verbally or in documentary or in any other form, by or on behalf of the Tendering Authority (Tenderer) or any of their employees or advisers, is provided to bidders on the terms and conditions set out in this RFP and such other terms and conditions subject to which such information is provided.
- ii. This RFP is not an agreement and is neither an offer nor invitation by the Tendering Authority to the prospective bidders or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this RFP. This RFP includes statements, which reflect various assumptions and assessments arrived at by the Tenderer in relation to the Project. Such assumptions, assessments and statements do not purport to contain all the information that each bidder may require. This RFP may not be appropriate for all persons, and it is not possible for the Tenderer, its employees or advisers to consider the objectives, technical expertise and needs of each party who reads or uses this RFP. The assumptions, assessments, statements and information contained in this RFP, may not be complete, accurate, adequate or correct. Each bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate sources.
- iii. Information provided in this RFP to the bidders is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Tenderer accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.
- iv. The Tenderer, its employees and advisers make no representation or warranty and shall have no liability to any person including any bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the RFP and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP or arising in any way in this selection process.
- v. The Tenderer also accepts no liability of any nature whether resulting from negligence or otherwise, caused arising from reliance of any bidder upon the statements contained in this RFP. The Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this RFP.
- vi. The issue of this RFP does not imply that the Tenderer is bound to select a bidder or to appoint the selected bidder, as the case may be, for the Project and the Tenderer reserves the right to reject all or any of the Proposals without assigning any reasons whatsoever.
- vii. The bidder shall bear all its costs associated with or relating to the preparation and submission of its Proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Tenderer or any other costs incurred in connection with or relating to its Proposal. All such costs and expenses will remain with the bidder and the Tenderer shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by an bidder in preparation of submission of the Proposal, regardless of the conduct or outcome of the Selection Process.

Section 1 – Letter of invitation

RFP No: BSDM/Internal Audit-19/2024-1

To:

The Prospective Bidder.

Attention: Mr/Ms

1. The CEO, BSDM, invites proposals (Two Bid System) from reputed and experienced Chartered Accountant Firms to provide the following services:

Selection of Internal Auditor of BSDM for three years from the date of appointment.

2. The Background Information and Terms of Reference for the Consulting services, Scope of Work are provided in Section 5 of the Request for Proposal (RFP)
3. This RFP is available to all eligible CA firms.
4. A firm will be selected under Least Cost basis Method and as per procedures described in this RFP.
5. The RFP includes the following documents:

Section 1 - Letter of Invitation

Section 2 - Instructions to Bidders

Section 3 - Technical Proposal - Standard Forms

Section 4 - Financial Proposal - Standard Forms

Section 5 - Terms of Reference

Annexures: I and II

6. The bidders shall submit their proposal, eligibility and qualification details, Certificates as mentioned in section etc., in the online standard formats given in e-Procurement web site (<https://www.eproc2.bihar.gov.in>) at the respective stage only.
7. The bidders should ensure that all the required documents as mentioned in the tender document are submitted/ uploaded along with the bid and in the prescribed format only. The bidder shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria / technical bids and other certificate /documents in the e-Procurement web site (<https://www.eproc2.bihar.gov.in>). **This will be bidder's sole responsibility to ensure that all required documents have been uploaded and all uploaded documents, when downloaded must be legible/readable failing which their bid will be rejected. Hence it is advised that all the documents should be properly scanned and uploaded.**
8. The Tendering Authority reserves the right to accept or reject any or all proposals, and to annul the selection process and reject all proposals at any time prior to the award of contract, without thereby incurring any liability or any obligation in any form to the affected firms on any grounds.

Yours sincerely,

SD/

Mission Director,
Bihar Skill Development Mission,
Department of Labour Resources, Govt. of Bihar

Section 2- Instructions to Bidders

1. Introduction

General

- 1.1 The Tendering Authority will select a CA Firm in accordance with the method of selection specified in the RFP.
- 1.2 The bidders should familiarize themselves with BSDM functions, Scope under this assignment, local conditions and take them into account in preparing their Proposals. To obtain first-hand information on the assignment and local conditions, bidders are encouraged to visit the project site i.e., BSDM Office.
- 1.3 Bidders shall bear all costs associated with the preparation and submission of their Proposals. Costs might include site visit; collection of information; and, if selected, attendance at contract negotiations etc.
- 1.4 The Tendering Authority is not bound to accept any Proposal and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the bidder/s.
- 1.5 In preparing their Proposals, bidders are expected to examine in detail the documents comprising the RFP. Deficiencies in providing the information requested may result in rejection of a Proposal.

1.6 **Conflict of Interest**

The Tendering Authority requires that CA Firm provide professional services of highest standard and will always hold the Client's interest's paramount, avoid conflicts with other assignments or their own corporate or other interests and act without any consideration for future work. CA Firm shall not be recruited for any assignment that would conflict with their prior or current obligations to other clients, or that may place them in a position of not being able to carry out the assignment in the best interest of the Tendering Authority. Without limitation on the generality of the foregoing, CA Firm, and any of their Personnel shall be considered to have a conflict of interest and shall not be selected under any of the circumstances set forth below:

- (i) If the CA Firm combines the function of Internal Audit with those of contracting and/or supply of equipment; or
- (ii) If the CA Firm is associated with or affiliated to a contractor or manufacturer or other service provider; or
- (iii) If there is a conflict among Audit assignments, the CA Firm (including its personnel) and any subsidiaries or entities controlled by such CA Firm shall not be recruited for the relevant assignment. The duties of the CA Firm will depend on the circumstances of each case. While continuity of Audit services may be appropriate in particular situations if no conflict exist, a CA Firm cannot be recruited to carry out an assignment that, by its nature, will result in conflict with another assignment of such CA Firm. For example, a Consultant engaged to prepare engineering design for an infrastructure project shall not be recruited to prepare an independent environmental assessment for the same project; similarly, a Consultant assisting a client in privatization of public assets shall not purchase, nor advise purchasers of, such assets or a Consultant hired to prepare terms of reference for an assignment shall not be recruited for the assignment in question.

1.7 **Fraud and Corruption**

- (i) The Tendering Authority requires that CA Firms observe the highest standard of ethics during the procurement and execution of such contracts. In such pursuance of this policy, The Tendering Authority defines, for the purposes of this provision, the terms set forth below as follows:

- (a) “corrupt practice” means behavior on the part of officials in the public or private sectors by which they improperly and unlawfully enrich themselves and/or those close to them, or induce others to do so, by misusing the position in which they are placed, and it includes the offering, giving, receiving, or soliciting of anything of value to influence the action of any such official in the procurement process or in contract execution; and
 - (b) “Fraudulent practice” means a misrepresentation of facts in order to influence a procurement process or the execution of a contract to the detriment of the client and includes collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non-competitive levels and to deprive the client of the benefits of free and open competition).
- (ii) will reject a Proposal for award if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract; and
 - (iii) will declare a firm ineligible, either indefinitely or for a stated period of time, if it at any time determines that the firm has engaged in corrupt or fraudulent practices in competing for, or in executing, any contract under the purview of Tendering Authority.

1.8 Only one proposal:

If a bidder submits or participates in more than one proposal, such proposals shall be disqualified.

1.9 Proposal Validity:

180 days from last date of bid submission.

1.10 Extension of Validity Period:

- The Tendering Authority will make its best effort to complete the processing within the proposal’s validity period. However, should the need arise, The Tendering Authority may request, in writing, all the bidders who submitted Proposals prior to the submission deadline to extend the Proposal’s validity.
- If the bidders agree to extend the validity of its Proposal, it shall be done without any change in the original Proposal.
- The bidder has the right to refuse to extend the validity of its Proposal in which case such Proposal will not be further evaluated.

1.11 Eligibility:

It will be the Bidder’s sole responsibility to ensure that it meets the eligibility requirements of the RFP.

1.12 General Considerations:

In preparing the Proposal, the bidder is expected to examine the RFP in detail. Deficiencies in providing the information requested in the RFP may result in rejection of the Proposal.

1.13 Cost of Preparation of Proposal

The bidder shall bear all costs associated with the preparation and submission of its Proposal, and the Tendering Authority shall not be responsible or liable for those costs, regardless of the conduct or outcome of the selection process. The Tendering Authority is not bound to accept any proposal, and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the bidder/s.

1.14 Participation of Government Employees

No current government employee shall be deployed by the CA Firm without the prior written approval by the appropriate authority.

1.15 Bid Security (Earnest Money Deposit)

- a. Please refer details in the Tender Notice.
- b. The Employer shall reject any bid not accompanied by appropriate bid security, as non-responsive.
- c. **The bid security of the successful Bidder shall be returned upon submission of the performance guarantee.**
- d. Bid securities of the unsuccessful bidders shall be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract to successful bidder.
- e. The bid security may be forfeited:
 - (a) If a Bidder withdraws or modifies its bid during the period of bid validity.
 - (b) if the successful Bidder fails to sign the Contract within required time frame;

2. Amendments to RFP Documents

- 2.1 At any time before the submission of Proposals, the Client may, on its own initiative, amend or modify the RFP by issuing an addendum/corrigendum. The addendum shall be published on website of e-proc and will be binding on all bidders. To give bidders reasonable time in which to take an amendment into account in their Proposals, the Client may at its discretion, if the amendment is substantial, extend the deadline for the RFP submission.

3. Preparation of the Proposal

3.1 The Proposal has to be submitted through online mode on <https://www.eproc2.bihar.gov.in>

3.2 The bidders should ensure that all the required documents as mentioned in the tender document are submitted/ uploaded along with the bid and in the prescribed format only. The bidder shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria / technical bids and other certificate /documents in the e-Procurement web site (<https://www.eproc2.bihar.gov.in>). **This will be bidder's sole responsibility to ensure that all required documents have been uploaded and all uploaded documents, when downloaded must be legible/readable failing which their bid will be rejected. Hence it is advised that all the documents should be properly scanned and uploaded. Care should be taken that no Financial Proposal or scan thereof should be uploaded with technical proposal documents else the bid will be outright rejected.**

3.3 The bidder will be owning responsibility for the correctness/authenticity of the supporting statements, documents, certificates, uploaded by him.

3.4 The bidders must upload all evidence to support the bid eligibility under Technical Bid. If the bid security, cost of RFP document, and evidence supporting bid eligibility are found proper then only technical and financial proposals will be entertained.

3.5 Language of Proposal: The Proposal, as well as all related correspondence exchanged by the Bidders and the Client, shall be in English. All reports prepared by the contracted bidder shall also be in English.

3.6 The Technical Proposal should clearly demonstrate the bidder's understanding of the assignment requirements and capability and approach for carrying out the tasks set forth in the TOR through the nominated experts.

4. Technical Proposal

General

- 4.1 The Technical Proposal shall not include any information related to financial proposal and any Technical Proposal containing information related to financial proposal shall be declared non-responsive.

Technical Proposal Format

4.2 The bidder shall submit technical proposal as per the Tech Forms in the prescribed format only. Submission of the wrong type of Technical Proposal may result in the Proposal being deemed non-responsive.

Technical Proposal Content

- (i) The Technical Proposal shall contain information indicated in the following paragraphs from (i) to (vi) and other required information, using the Standard Technical Proposal Forms (Form TECH-1 A, TECH 1 B, TECH-2 and TECH 3) along with all required documentary proofs which all should be properly scanned and uploaded. All Tech Forms and Annexures I and II have to be properly filled and scanned and mandatorily uploaded.
- (ii) *No hard copy submission. The hard copy proposals will be out right rejected.*
- (iii) **A brief description of the organization and outline of relevant experience of the bidder on assignments of a similar nature and as required under evaluation criteria is required in prescribed form. For each assignment, the outline should indicate *inter-alia*, the assignment, contract amount and the bidder’s involvement. Information should be provided only for those assignments for which the bidder was legally contracted by the respective client as a corporate entity or as one of the major participating firms within an association (Joint venture). Assignments completed by individual experts working privately or through other CA firms cannot be claimed as the experience of the bidder. Bidders should be prepared to substantiate the claimed experience if so requested by the Client.**
- (iv) A concise, complete, and logical description of how the bidder’s team will carry out the services to meet all requirements of the TOR.
- (v) An organization chart of the bidder Firm.

Personnel

- (vi) The team appointed by the bidder for the assignment must have prior similar experiences and should consists of at least one FCA and one Semi Qualified (CA Intermediate Stage Qualified).
- **The Quarterly Audit Reports will have to be signed accordingly by such FCA member only.**

SN	Position	Number	Input	Minimum Qualification	Minimum Experience
1	CA	1	At least 07 days in each Quarter	FCA	At least one similar assignment in the capacity of Team leader (TL) or DTL
2	Semi Qualified	1	At least 07 days in each Quarter	CA Intermediate Stage Passed	At least one similar assignment

- (vii) The name, age, background employment record, and professional experience of each personnel, with reference to the type of experience required for the services, should be presented in a brief CV format.
- (viii) The Client requires that each personnel should confirm that the content of his/her curriculum vitae (CV) is correct and the experts themselves should sign the certification of the CV. The client may at its own discretion, may also take interview of the proposed personnel of the selected bidder, at any stage, for suitability to this assignment, and the selected bidder will be under obligation to replace such personnel within a period of 15 days.

5. Financial Proposal

- 5.1 Strictly as per online format given under e-proc portal and in Indian National Rupees only.
- 5.2 The Financial bid is an acknowledgement that, in preparation and submission of the Technical and Financial Proposal, bidder have:
 - (i) Not taken any action which is or constitutes a corrupt or fraudulent practice; and
 - (ii) Agreed to allow the Client, at their option, to inspect and audit all accounts, documents, and records relating to the Bidder's Proposal and to the performance of the ensuring Bidder's Contract.
- 5.3 The rates to be quoted shall be in the online format given in e-proc portal only, and it shall include all costs / expenses by whatever name called and statutory taxes excluding GST. The Client shall pay GST as applicable on prevailing rates.

6. Submission, Receipt and Opening of Proposals

As per stipulated timelines and through e-procurement only. No hard copy submission will be accepted.

7. Proposal Evaluation

General

- 7.1 From the time the Proposals are opened to the time the contract is awarded, the bidder should not contact the Client on any matter related to its Technical and/or Financial Proposal. Any effort by a bidder to influence the Client in examination, evaluation, ranking of Proposals or recommendation for award of contract may result in rejection of the Bidder's Proposal.

Evaluation of Technical Proposals

- 7.2 The technical evaluation will be done as per the eligibility criteria as defined in Notice Inviting Request for Proposals for each bidder.
- 7.3 The Client's 'Bid Evaluation Committee' will evaluate the proposals received.
- 7.4 A Technical Proposal will be rejected in any of the following cases:
 - i. The Technical Proposal was submitted in the wrong format and is not meeting the eligibility criteria.
 - ii. the Technical Proposal included details of costs of the services; or
 - iii. It has failed to meet any of the mandatory eligibility criteria as per Notice inviting RFP.
- 7.5 **CA firms whose proposals are found eligible in meeting the "Minimum Eligibility Criteria" will be evaluated as per the "Technical Evaluation Score Matrix" and their Technical Evaluation Score will be obtained.**
- 7.6 Bidders, whose bids are responsive, based on minimum qualification criteria as in Minimum Eligibility Criteria **and score at least 60 marks (out of 100)** from the technical evaluation criteria would be considered technically qualified for opening of their financial bid.
- 7.7 Post the technical evaluation is completed, the client will proceed for opening of Financial Proposals of successful bidders at technical stage.
- 7.8 Financial Proposal of Only those bidders will be opened whose Technical Proposal have passed the technical evaluation as above.

8. Technical Evaluation Score Matrix

SN	Criteria	Max Marks	Marking Category
1	The CA Firm must be constituted on or before 01.04.2014	10	Registration: 10 Years to 12 years= 5 marks >12 Years to 15 Years=7 marks >15 Years = 10 marks
2	Average Annual Turnover (AATO) of Rs. 50 Lakh or more for the last three FYs ending on 31st March 2024.	15	AATO INR: Rs. 0.5 Crore to 01 Crore= 8 marks > Rs. 01 Crore to 02 Crore=12 marks > Rs. 02 Crore=15 marks
3	At-least three different assignments of Statutory/Internal Audit of Central or State Government Departments or their undertakings or corporations/PSUs entities (except Bank Branch Audit/Concurrent Audit). The workorders or the assignments must be related to audit period after 01.04.2020.	25	Number of Such Assignments: >03 to 05 =10 marks >05 to 07 =15 marks > 07 =25 marks
4	Minimum Two, Full Time Partners (FTP) should be associated with the CA Firm of which at least one partner being a Fellow CA (Latest Certificate of ICAI issued on or after 01.01.2024)	10	Number of Partner: 02 to 03 = 5 marks > 03 to 05 =7 marks >05 =10 marks
		10	Number of FCA: 01 to 03 = 5 marks > 03 to 05 =7 marks >05 =10 marks
		5	Number of ACA: 01 to 03 = 2 marks > 03 to 05 =3 marks >05 =5 marks
5	CA Firm having Registered Office (Head Office) in Bihar or Branch Office in Bihar on the date of issue of RFP.	3	Registered Office (Head Office) in Bihar: 3 Marks
		2	Branch Office in Bihar: 2 Marks
6	CV of FCA At least one similar assignment to his credit in the capacity of Team leader or Deputy Team Leader.	5	CA Qualified 10 Years to 12 years= 2 marks >12 Years to 15 Years= 3 marks >15 Years = 5 marks
		5	Similar Assignment >01 to 02 = 2 marks >02 to 04 =3 marks > 04 =5 marks
7	CV of Semi Qualified At least one similar assignment	5	Semi Qualified 2 Years to 4 years= 2 marks >4 Years to 6 Years= 3 marks >6 Years = 5 marks
		5	Similar Assignment >01 to 02 = 2 marks >02 to 04 =3 marks > 04 =5 marks

9. Opening and Evaluation of Financial Proposals

Opening of Financial Proposals will be done through e-proc.

Evaluation of Financial Proposals

- 9.1 Under Least Cost System, Financial Proposals shall be opened; The Client will select the lowest Financial Proposal of a bidder whose Technical Proposal has qualified.
- 9.2 The evaluation committee will review the detailed content of each Financial Proposal. During the review of Financial Proposals, the Committee and any Client personnel and others involved in the evaluation process, will not be permitted to seek clarification or additional information from any bidder, who has submitted a Financial Proposal. Financial Proposals will be reviewed to ensure that these are:
 - (i) complete, and as per prescribed format only
 - (ii) computational errors, if there are errors these may be corrected.
- 9.3 The detailed contents of each Financial Proposal will be subsequently reviewed by the Client.
- 9.4 In case of tie between least cost quoted by eligible bidders, the selection will be made through lottery system. The decision of CEO, BSDM will be final and conclusive in this regard.

10. Confidentiality

- From the time the Proposals are opened to the time the Contract is awarded, the bidder/s should not contact the Tendering Authority or its officials on any matter related to its Technical and/or Financial Proposal. Information relating to the evaluation of Proposals and award recommendations shall not be disclosed to the bidder who submitted the Proposals or to any other party not officially concerned with the process, until the publication of the Contract award information.
- Any attempt by shortlisted bidder/s or anyone on behalf of the bidder to influence improperly the Client in the evaluation of the Proposals or Contract award decisions may result in the rejection of its Proposal
- Notwithstanding the above provisions, from the time of the Proposal opening to the time of Contract award publication, if a bidder wishes to contact the Tendering Authority, on any matter related to the selection process, it should do so only in writing.

11. Award of Contract and Commencement of services

- The selected bidder will then be issued a Letter of Award (LOA). The selected bidder will then execute an agreement with the client and is expected to commence the Assignment as per the requirements of client. The LOA, its acceptance by the selected bidder, and this RFP along with amendments etc. will constitute a binding agreement between the selected bidder and the tendering authority, till the time a formal contract is executed or in absence of execution of the same.
- Expected time for commencement of services: The agreement must be executed within 15 days of issuance of LOA else the LOA may get cancelled. The selected bidder will then be expected to commence the services immediately after execution of agreement.
- The duration of the assignment shall be Thirty-Six Months (36).
- **Performance Security/Guarantee (PG):** The timely completion of periodic assignments with quality will be the essence of the performance of the selected bidder under this RFP. **The Performance security @ 10% of the quoted rate** will have to be submitted by the selected bidder in the form of a demand draft /acceptable bank guarantee before execution of agreement. The performance security may be forfeited if the selected bidder fails to perform as required under this RFP along with cancellation of agreement and other remedies. The decision of CEO, BSDM will be final and conclusive in this regard. In these events, The CEO, BSDM in its sole discretion, may decide to offer the assignment to next lowest successful bidder at the lowest rate or at negotiated rate and so on.
- Refund of PG: The PG shall be refunded at the end of six months from the date of successful completion of the assignment

12. Limitation of Liability

In no event shall either party be liable for consequential, incidental, indirect, or punitive loss, damage or expenses (including lost profits). The selected bidder shall not be liable to the other hereunder or in relation hereto (whether in contract, tort, strict liability or otherwise) for more than the value of the fees to be paid (including any amounts invoiced but not yet paid) under this Agreement.

13. Correction of Errors

- Activities and items described in the Technical Proposal but not priced in the Financial Proposal, shall be assumed to be included in the prices of other activities or items, and no corrections will be made to the financial proposal.
- The Tendering Authority will (a) correct any computational or arithmetical errors, and (b) adjust the prices if they fail to reflect all inputs included for the respective activities or items in the Technical Proposal. In case of discrepancy between (i) a partial amount (sub-total) and the total amount, or (ii) between the amount derived by multiplication of unit price with quantity and the total price, or (iii) between words and figures, the former will prevail.

14. Interpretation

- Entire Agreement: The Contract constitutes the entire agreement between the Tendering Authority and the Selected bidder and supersedes all communications, negotiations and agreements (whether written or oral) of parties with respect thereto made prior to the date of Contract.
- Severability: If any provision or condition of the Contract is prohibited or rendered invalid or unenforceable, such prohibition, invalidity or unenforceability shall not affect the validity or enforceability of any other provisions and conditions of the Contract.

15. Governing Law

The Contract shall be governed by and interpreted in accordance with the laws of the Bihar State/ the Country (India) and under the jurisdiction of Patna Court.

Section 2- TECHNICAL PROPOSAL - STANDARD FORMS

Form TECH-1 A: Technical Proposal Submission Letter

[Location, Date]

To:

The CEO
Bihar Skill Development Mission
Labour Resources Department,
Govt. of Bihar

Dear Sir/Madam:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] in accordance with your Request for Proposal dated [Insert Date] and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal through e-proc.

We hereby declare that:

- a. We are submitting our Proposal in individual capacity without entering in any association with/ or as a Joint Venture or consortium. We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.
- b. We meet the eligibility requirements as stated in RFP.
- c. In competing for (and, if the award is made to us, in executing) the Contract, we undertake to observe the laws against fraud and corruption, including bribery as per RFP.
- d. We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in the RFP in this respect.
- e. We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _

Name and Title of Signatory: _____

Name of Firm: _

Address: _____

Form TECH-1 B: Important Information and details

1	Name, address, Phone no, e-mail ID, and website address of the firm *	Name of Firm: FRN: Address of HO: Name of Authorised Representative Designation: Mobile: E Mail:
2	The CA Firm must be currently empaneled with the C&AG. (Empanelment Proof for FY 23-24 must be submitted)	<i>Empanelment Number:</i> <i>Page No. at which empanelment intimation letter issued by the CAG is enclosed: _____</i>
3	The CA Firm must be currently registered with ICAI (Latest Certificate of ICAI issued on or after 01.01.2024)	FRN: <i>Page No. at which Certificate issued by the ICAI is enclosed: __</i>
4	The CA Firm must be constituted on or before 01.04.2014	<i>Date of constitution:</i> <i>Page No. at which Proof of constitution is enclosed: __</i>
5	The CA Firm should have its Head Office or Functional Branch Office in Patna or will have to establish such branch office post selection.	Please Provide complete details in TECH 2 A <i>Page No. at which Proof is enclosed: __</i>
6	Number of partners & organizational structure of the Firm*	Please Provide complete details in TECH 2 A
7	Number of branches/offices in the state of Bihar with full addresses of the branches/offices*	Please Provide complete details in TECH 2 A
8	Minimum Two, Full Time Partners (FTP) should be associated with the CA Firm of which at least one partner being a Fellow CA (Latest Certificate of ICAI issued on or after 01.01.2024)	Please Provide complete details in TECH 2 A <i>Page No. at which Certificate issued by the ICAI is enclosed: __</i>
9	Year-wise annual turnover of the firm in INR for the last three FYs ending on 31st March 2024.	FY 2021-22: _____ /- FY 2022-23: _____ /- FY 2023-24: _____ /- <i>Page No. at which Audited Financial Statements comprising Balance sheet, Profit & Loss Account of the respective financial year is enclosed _____</i>

10	<p>FMAS Work:</p> <p>CA Firm should have experience of handling/managing accounting and financial management work comprising receipt/ payment/ bookkeeping of Central /State Level Government Organizations or their Undertakings and have undertaken at least three similar assignments pertaining to different Govt. Organizations/ undertakings.</p> <p>The three similar assignments must be related to agreement/work order executed on or after 01.04.2019, completed or ongoing and each assignment must have annual contract value of minimum Rs. 30 lakhs.</p> <p>Audit Work:</p> <p>At-least three different assignments of Statutory/Internal Audit of Central or State Government Departments or their undertakings or corporations/PSUs entities (except Bank Branch Audit/Concurrent Audit). The workorders or the assignments must be related to audit period after 01.04.2020.</p>	<p>(i) Name of Assignment and Page Number at which Proof is attached Plus TECH 2B for each assignment.</p> <p>(ii) Name of assignment_____ Page No._____</p> <p>(iii)</p> <p>(iv)</p> <p>.....</p>
11	CV of Team Leader and Co Team Leader	<i>Page No. at which both CVs are enclosed: __</i>
12	TECH 1A Technical Proposal Submission Letter	<i>Page No. at which enclosed: __</i>
13	TECH 1B Important Information and details	<i>Page No. at which enclosed: __</i>
14	TECH 2A Bidder's Organization	<i>Page No. at which enclosed: __</i>
15	TECH 2B Bidder's Similar Experience	<i>Page No. at which enclosed: __</i>
16	TECH 3 Description of App. & Methodology	<i>Page No. at which enclosed: __</i>
17	Annexure I Affidavit	<i>Page No. at which enclosed: __</i>
18	Annexure II POA	<i>Page No. at which enclosed: __</i>

*Enclose proof of evidence

Note: No hard copy submission. The hard copy proposals will be out right rejected.

Form TECH-2: BIDDER's Organization and Experience

A - Bidder's Organization

[Provide here a brief (four pages) description of the background and organization of the Bidder.]

B - Bidder's Similar Experience

[The following information should be provided in the format below for each reference assignment for which your firm, either individually as a corporate entity or as one of the major companies within a consortium, was legally contracted by the Employer stated below.]

Please provide only those experiences which are relevant to Eligibility Criteria as mentioned in Notice inviting RFP i.e.

CA Firm should have experience of **handling/managing accounting and financial management work comprising receipt/ payment/ bookkeeping** of Central /State Level Government Organizations or their Undertakings and have undertaken **at least three similar assignments pertaining to different Govt. Organizations/undertakings.**

These similar assignments must be related to agreement/work order executed on or after 01.04.2019, completed or ongoing and each assignment must have annual contract value of minimum Rs. 30 lakhs.

Assignment name:	Approx. value of the contract (in current Rs):
Country: Location within country:	Duration of assignment (months):
Name of Client:	
Turnover of Client:	
Address:	
Start date (month/year): Completion date (month/year):	
Name of joint venture partner or sub-Consultants, if any:	
Narrative description of Project:	
Description of actual services provided in the assignment:	

Firm's Name: .

Signature of Authorized Representative:

Form TECH-3: Description of Approach & Methodology

Description of Approach, Methodology and Work Plan for Performing the Assignment (Not more than 03 A-4 Page)

a) **Accounting and Financial Management Approach and Methodology.** *In this chapter you should explain your understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of detail of such output. You should highlight the problems being addressed and their importance, and explain the Auditing and Accounting approach you would adopt to address them. You should also explain the methodologies you propose to adopt and highlight the compatibility of those methodologies with the proposed approach.*

b) **Work Plan.** *In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the Client), and delivery dates of the reports. The proposed work plan should be consistent with the Auditing and Accounting approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here.*

c) **Organization and Personnel.** *In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed Team Composition.*

Section 4: Financial Proposal

(For reference only. Not to be filled/scanned)

FORM FIN-I: Format of Commercial bid

SN	Description of Services	Total Fee (Excluding GST)	
		(In figures)	(In words)
1	Professional Fee for whole of the assignment including all costs, expenses and margin. (12 Quarterly Audit Report)	Not fill here	Not fill here

Note:

- (i) The Financial Proposal shall be prepared using the Standard online Excel Form only. The format as provided above, is for reference only.
- (ii) It shall include all costs associated with the assignment including all travel, lodging, boarding, communication (mobile and landline), computers and consumables as required for the project etc. The Tendering Authority will not bear any cost other than the lump-sum fee mentioned in the financial proposal.
- (iii) Please note that any scanning and then up-loading of financial bid is strictly prohibited. The financial bid format shared under this RFP is for reference only. The financial bid will have to be submitted as per standard on-line format (E-proc) only.
- (iv) During Evaluation of Financial proposals, the quoted Total Professional Fee excluding GST shall be considered.
- (v) The client shall pay the GST as extra, on prevailing rates as applicable on the Professional Services as above.
- (vi) Statutory Deduction, if applicable, shall be deducted at source from the payment to the Selected Bidder as per the law in force at the time of execution of contract.
- (vii) Bidder will raise the proportionate invoices on submission of each Quarterly Internal Audit Report as applicable. For practical purposes, payment will be treated as deliverables based.**

Payment Schedule: The deliverables & the invoice will be assessed and if there is no objection, in terms of performance, deliverable or invoice value, is raised in 15 days, from the invoice date by the client, the invoice and the deliverables will be deemed accepted, and will be good for payment. Th authority/client will then pay to Bidder in next 15 days.

Section 5: Terms of Reference

Section 5: Terms of Reference (ToR)

Brief background of BSDM:

In Bihar a comprehensive and long-term strategy for skill development is being developed by the Government of Bihar. Accordingly, the Bihar Skill Development Mission (BSDM) has been constituted with the vision to increase the capacity & capability of the system to deliver quality skill training and professional knowledge to the youth to enhance their employability and bridge the skill deficit with a view to meet the growing demand for skilled manpower.

Objectives of the Mission:

1. To facilitate generation of adequate employment opportunities through a policy framework.
2. To encourage and facilitate skill training for youth of Bihar.
3. To monitor generation of employment in different sectors.
4. To facilitate launching of training programs for both uneducated and educated unemployed persons for up-gradation of their skills.
5. To formulate area and trade specific strategies for maximizing employment opportunities on a sustainable basis in the State supported by private sector.
6. To facilitate a coordinated approach in achieving the above objectives for maximizing the benefits over time and space and in reaching out the neediest sections of the population.
7. Management of skill development agenda of the State of Bihar.

The interested bidders are strongly advised to visit the BSDM website www.skillmissionbihar.org for further details and knowledge about functions of BSDM, its skill development programs and initiatives being implemented by it.

Objective of Audit Services:

The objective of the Internal Audit is to ensure that BSDM receives adequate, independent, professional audit assurance that the grant proceeds provided by the Bihar Govt. and different Agency and 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 misstatements.

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 risks involved.

In addition, it is expected that internal audit should play a role in assisting management with fraud related issues, including the prevention and detection 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 payment.

Audit Objective

The objective may be summarized as below:

- a) Obtaining an understanding of financial and accounting practices in the organization.
- b) Understanding the risk elements, if any and providing suggestion from time to time and verification of the same with respect to statutory and taxation issues.
- c) Understanding the internal control framework of the organization and suggesting for its improvements.
- d) Suggesting management in laying down policies, procedures and practices and its documentation thereof.

- e) Physical verification of fixed & inventory assets on a yearly basis.
- f) Verification of cash and bank transactions on a monthly basis.
- g) Verification of Bank reconciliation on a monthly basis.
- h) Designing and recommending controls in respect of any gaps in the existing system.
- i) Verification of financial performance of different projects.
- j) Supporting management in development of internal control manual for each department/division.
- k) Ensure statutory compliances and of laws and regulations in the course of internal audit assignment.
- l) Attend meetings and express opinions on any specific issues that may be required by the Audit Committee/ Board from time to time.
- m) Report on variations against any budget or project allocation from time to time.
- n) Ensure preparation of quarterly financial statements
- o) Preparation and submission of Quarterly internal audit reports within 15 days of the end of the Quarter.
- p) Any other matters that may be required by the management from time to time.

Personnel:

The team appointed by the bidder for the assignment must have prior similar experiences and should consists of at least one FCA.

- The audit reports will have to be signed accordingly by such FCA member only.
- The Audit Team will consist of Two Member of which one will be a FCA and other will be a semi qualified.
- The members will have to be present at BSDM for at least 07 days in a quarter and will have to follow BSDM working hours.
- Quarterly Payment will be based on Submission of Quarterly Audit Reports.

Scope & Coverage of Audit:

Scope and Timeline of Internal Audit:

1. The scope of Internal Audit will generally cover the following basic areas (but not limited to):

A. GENERAL:

- a) Reliability of the accounting record in conformity with the accounting standard.
- b) Adherence to the legal regularity requirements.
- c) Guidance on effective utilization of the fund in a systematic manner.
- d) Checking and suggesting issues in respect of all Taxes and other statutory matters.
- e) Adequacy of Internal control and Statutory check about system of payment made to different Agencies
- f) Specific action to be taken to unresolved items, if any.
- g) Scrutiny of all voucher and payments as per the existing rules & procedures
- h) Adequacy and requirement of finance module, if any, on BSDM Portal.

B. ACCOUNTS:

- a) Review the cash & bank balances – physical verification, insurance coverage, reasonableness of the balances maintained, reconciliation.
- b) Checking and verification of the cash book and to ensure that the cash in hand is reconciled with cash book records.

- c) Checking and verification of all bank books and to ensure that the bank books are reconciled on monthly basis and necessary actions are taken for unmatched transactions.
- d) Checking and verification of payment transactions on test check basis to ensure that they are made as per the generally accepted accounting principles, Terms of Contracts with the Party to whom payment is made and the BSDM rules.
- e) Scrutinize the ledgers and sub-ledgers for proper accounting and classification, reconciliation.
- f) Accounting of Fixed assets and CWIP, sale / disposal of assets, depreciation calculation.
- g) Review the physical verification of fixed assets and CWIP – procedure followed, accounting treatment for discrepancies, etc.
- h) Confirmation of balances of suppliers, creditors, employees and other parties.
- i) Payroll accounting.
- j) Loans and advances granted to employees' w.r.t (i) accounting (ii) Interest / accrued interest calculation (iii) reconciliation of sub-ledgers.
- k) Compliance with statutory provisions.

C. INVESTMENTS AND BORROWINGS

Checking with reference to procedure followed, delegation of powers, accounting and maintenance of proper records of Investments, Borrowings & Government Funding if any.

D. TAXATION (Including Tax Audit Compliances)

- a) Whether payment/reimbursement of GST/ TDS/ WCT / Labour Cess, Profession Tax & other taxes are done appropriately.
- b) Review of Direct & Indirect Taxes.
- c) Compliance with respect to all applicable Statutory Provisions.
- d) The Auditor has to prepare the TAX Audit Form/Report and file with Income Tax Department as per provisions of Income Tax Act 1961.

E. CONTRACTS

- a) Review of estimates prepared for tenders.
- b) Scrutiny of all vouchers & payment. - Arithmetical accuracy, - Compliances with purchase order / Work order terms, - accounting treatment.
- c) Review the outstanding advances and actions taken for adjustments / recoveries.
- d) Compliance with statutory provisions.

F. 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/procured have been procured in accordance with the relevant procurement guidelines issued by the GoI/ State Government
- c) All necessary supporting documents, records and accounts have been kept in respect of the Mission
- d) All necessary supporting documents, records, and accounts have been kept in respect of all project transactions including expenditures reported.
- e) BSDM assets are adequately safeguarded and used solely for their intended purposes;

- f) An assessment of the adequacy of the financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls and any needs for revision; level of compliance with established policies, plan and procedures; reliability of accounting systems, data and financial reports; creating controls mechanism in areas where they are lacking; verification of assets and liabilities, security and effectiveness of the operation of the computerized system.

Reporting Procedure:

- The auditor shall inform the BSDM before the start of Audit.
- The auditor should make audit project and plan for BSDM in coordination with its accounts & finance team.
- Feedback as necessary can be given to the management on the outcome of the Audit from time to time. Information about any discrepancies can be shared with the management for rectification/clarification.
- During the audit the Audit team shall interact with management staff for any clarification. For the clarification, the audit team will present their findings in the common platform.
- The auditor shall interact with the management before furnishing of any report.
- **The audit report will have to be signed by FCA member only.**

Annexure-I

(Notarized Affidavit on non-judicial stamp paper of Rs. 100/- or more by Authorized Representative of the applicant with his / her dated signature and enterprise seal)

AFFIDAVIT

1. I/We do hereby certify that all the statements made in our bids in response to the RFP Reference No..... Dated..... and in the required attachments are true, correct and complete. I / we am / are well aware of the fact that furnishing of any false information / fabricated document would lead to rejection of my bid at any stage besides liabilities towards prosecution under appropriate law.
2. I/We, on behalf of (Name of the Firm), with its registered office at do hereby declare that the above-mentioned bidder is not under a declaration of ineligibility for corrupt and fraudulent practises or for any other reason, whatsoever and has not been blacklisted / debarred by the Government of India or any of its agencies, including public enterprises and or by any State Government or any of its agencies.
3. I/We on behalf of (Name of the Firm) do hereby affirm and undertake that we have carefully read and understood the whole tender documents and will unconditionally abide by all the terms and conditions as given in the above-mentioned RFP.
4. We certificate that no partner of the above firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

For and on behalf of:

Signature:

Name:

Designation:

Date:

(Organization Seal)

Note: To be Notarised

Annexure-II (POA)

(Power of Attorney in favour of Authorized Representative)

(Note: To be executed on a non-judicial stamp paper of Rs. 100/- or more)

Know all men by these presents that We.....
..... (name of the enterprise and address of the registered office do hereby irrevocably constitute,
nominate, appoint and authorize Mr/ Ms (name)
.....son / daughter / wife of
.....and presently residing at
.....who is presently employed with us and holding the position
of..... as our true and lawful attorney (hereinafter referred to as the "Attorney") to do in our name
and on our behalf, all such acts, deeds and things including to enter into negotiation, as are necessary or required in
connection with or incidental to submission of our Bid for the RFP Reference
No..... Dated.....

The attorney is fully authorized for providing information/ responses to the tendering authority, representing us in all matters before the tendering authority including negotiations with the tendering authority, signing and execution of all affidavits, undertakings and agreements consequent to acceptance of our bid, and generally dealing with the tendering authority in all matters in connection with or relating to or arising out of our bid for the said tender.

AND we hereby agree to ratify and confirm and do hereby ratify and confirm all acts, deeds and things done or caused to be done by our said Attorney pursuant to and in exercise of the powers conferred by this Power of Attorney and that all acts, deeds and things done by our said Attorney in exercise of the powers hereby conferred shall and shall always be deemed to have been done by us.

IN WITNESS WHEREOF WE,,
THE ABOVE NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THISDAY
OF

For

{Signature, name, designation and address }

Accepted

.....
(Signature)

(Name, Title and Address of the Attorney)

Witnesses: 1.
2.

Note: A Firm Resolution, Authorizing Representative as above, will also suffice.