

**Government of Bihar
Directorate of Mid-Day Meal Scheme
Education Department**

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NIT No. 523/

Date: 16/02/26

e-Tender Notice

Directorate of Mid-Day Meal, Bihar (Also, now known as PM POSHAN DIRECTORATE) invites proposals from reputed and experienced CA firm for Statutory Audit Auditors for SLO,DLO & VSS for the financial year 2021-22 to 2023-24 .

1. Work Details :-

SI. No.	Scope of Work	Cost of Tender Document (in Rupees (Non-Refundable) to be paid through e-payment mode (i.e. NEFT/RTGS/Credit Card/Debit Card (in Rupees)	Tender Processing Fee (Non-Refundable) Inclusive of GST@18.00% to be paid through e-payment mode (i.e. NEFT/RTGS/Credit Card/Debit Card (in Rupees)	Earnest Money Deposit (in Rupees)
1	2	3	4	5
1	Selection of CA firm for Statutory Audit of expenditure incurred against various activities approved in the Annual Work Plan & Budget from funds released from time to time by the Government of India and the State Government covering the scheme Cost.	Rs. 5000/-	Rs.3540/-	25,000/-

2. e-Tender Schedule/Programs: -

SI. No.	Activity	Date/Time
1	Online Sale/Download date of Tender Documents.	20.02.2026 from 11.00 Hrs. IST
2	Pre-bid meeting.	27.02.2026 at 15.00 Hrs. IST
3	Venue for Pre-Bid	Meeting Hall of Directorate of Mid-Day Meal, Budh Marg, Patna-01
4	Last date and Time for Uploading Bid	07.04.2026 till 15.00 Hrs. IST
5	Date/ Time for opening of Technical Bid.	07.04.2026 at 17.00 Hrs. IST
6	Contact Person For Queries: Mr. Jawed Alam, Assistant Director, Mid Day Meal Directorate, Budh Marg, Patna Mob No – 9264428903, Website/ e-procurement portal www.eproc2.bihar.gov.in	


Director

Mid Day Meal Scheme
Bihar, Patna.

**GOVERNMENT OF BIHAR
EDUCATION DEPARTMENT
MID-DAY MEAL SCHEME
Request for Proposal (RFP)**

R.F.P. No.:- 523

(1) Introduction/Background (PM POSHAN)

Mid-Day Meal Scheme (PM POSHAN) is a welfare scheme of the Govt. of India, implemented through the State Governments and is the largest mid-day meal programme in the world. With a view to enhancing improving nutritional levels among children, the National Program of Nutritional Support to Primary Education involves provision of meals free of cost to school-children on all working days at all the schools which are enrolled in the school for this scheme every child in schools covered under the scheme is provided with hot cooked mid-day meal with minimum content of 450 calories of energy and 12 grams of protein each day of school for primary (I-V) students and 700 calories of energy and 20 grams of proteins each day for upper primary (VI-VIII) children. The main objective of the Mid-Day Meal (MDM) programme is to bring all children to primary schools to enhance enrollment, retention and attendance and to improve nutritional level among children.

The BIHAR RAJAYA MADHYAHAN BHOJAN YOJANA SAMITE is a registered Society which is implementing the Central Government sponsored Mid-day Meal scheme to attain the goal of Universalization of Elementary Education in all the districts of BIHAR State for which funds are shared between the Government of India and State Government.

The objective of the audit of the scheme Accounts is to enable the auditor to express a professional opinion on the financial position of BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI and expenditure incurred for accounting the period 2021- 2022 to 2023-24 as reported by the Programme Financial Statement.

The Programme accounts (books of accounts) provides the basis for preparation of the PFS and established to reflect the financial transactions in respect of the scheme as maintained by the scheme implementing agencies at State level office (SLO) /District level office (DLO).

2. PROCEDURE FOR E-TENDERING:

- 2.1 The complete e-tender document can be viewed / downloaded from Bihar (Beltron) e-procurement portal www.eproc2.bihar.gov.in and bidding shall be submitted online only at www.eproc2.bihar.gov.in by the prospective bidders. Bids submitted through any other mode i.e. including paper form shall not be entertained at any cost.
- 2.2 It is mandatory for all the participant Bidders have to pay a Non-Refundable Application fee of Rs.5000/- (Rupees five thousand only) to the Tender Inviting Authority towards cost of the Tender.
- 2.3 The tender shall be accompanied by Earnest Money Deposit (EMD) of Rs. 25,000/- (Twenty five thousand only) to be transferred through e-payment mode (i.e. NEFT-RTGS, Internet Banking, Credit/Debit Card) on the link mentioned in the e-procurement portal (<https://eproc2.bihar.gov.in>). No bidder is exempted from submitting the

EMD as mentioned in the tender document.

2.4 **Please note that the Authority reserves the right to accept or reject all or any of the BIDs without assigning any reason whatsoever.**

3. DISCLAIMER:-

The information contained in the tender provided to bidders(s), whether verbally or in documentary or any other form by or on behalf of the Authority or any of its employees or advisors, is provided to Bidder(s) on the terms and conditions subject to which such information is provided.

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Bidder upon the statements contained in this bid.

The Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this tender.

The issue of this tender does not imply that the Authority is bound to select a Bidder or to appoint the Selected Bidder for the Project and the Authority reserves the right to reject all or any of the Bidders or BIDs without assigning any reason whatsoever.

The Bidder shall bear all its costs associated with or relating to the preparation and submission of its BID including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Authority or any other costs incurred in connection with or relating to its tender.

All such costs and expenses will remain with the Bidder and the Authority shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Bidder in preparation or submission of the BID, regardless of the conduct or outcome of the Bidding Process.

4. Invitation of proposal for Appointment of Statutory Auditors for SLO,DLO and VSS for the financial year 2021-22 to 2023-24 .

The Director, Mid Day Meal hereby invites tender from the eligible bidders form reputed C A firm for audit of state level office, district level office and schools through e-Procurement portal **www.eproc2.bihar.gov.in**.

Period of Contract: The selected CA firm shall be for period of one year. which shall be further extended for two years on year-to-year basis based on performance of CA firm.

5. Scope of work:

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released from time to time by the Government of India and the State Government covering the scheme Cost. A statement of expenditure based on actual amount spent under various interventions is sent to Government of India. The

C.A. firm is required to exercise such tests of accounting records. Internal checks and control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountant of India. In conducting the Audit, attention should be given to the following.

- 5.1. All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the fund was provided.
- 5.2. Generally accepted accounting principles are followed by all entities which are authorized to incur expenditure under BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI Scheme.
- 5.3. Goods works and services financed have been procured in accordance with relevant provisions of the procurement procedure prescribed for the purpose, Proper documents. Namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc, are maintained and linked to the transactions and retained till the end of the scheme.
- 5.4. During the course of audit, auditor shall ensure 100% vouchering, reconciliation of fund transferred/received by DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI, Bank Reconciliation statement, preparation of receipt & payment Account, adhere to the procurement process. The auditors shall also ensure detection of errors/rectification thereof and other matter which are detected shall be reported. Auditors will also ensure compliance of observations made by previous auditor. if any.
- 5.5. All necessary supporting documents, records and accounts have been maintained in respect of BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI Scheme expenditure including expenditure covered by statement of Expenditure Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- 5.6. Auditors must ensure expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded the reason thereof.
- 5.7. Auditors must ensure Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- 5.8. The C.A. firm appointed for the audit shall also look into position of audit compliance of previous audit objection raised, if any.

6. Brief description of e-Bidding Process:

- 6.1 The Bidders are requested to register on the e-procurement process, the bidder shall get themselves registered with service provider (BELTRON, Bihar) so that user ID, Password and Digital Signature are issued to them. This will enable them to access the website www.eproc2.bihar.gov.in and download/participate in e-tender. For this intending bidder may contact e-Procurement Helpdesk at RJ Complex, 2nd floor, Canara Bank Campus, Khajpura, Ashiana Road, Patna-800014
- 6.2 The Bidders shall submit their eligibility and qualification details for the Bid in the online standard formats displayed in e-Procurement web site. The Bidders shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria/ technical bids and other certificates/ documents in the e-Procurement website.
- 6.3 The Bidder shall sign on every statement, documents, certificates, uploaded by him/ her, owning responsibility for their correctness/ authenticity.
- 6.4 It is mandatory for all the participant Bidders have to pay a Non- refundable Document Application fee of Rs.5000/- (Rupees five thousand only) to the Tender Inviting Authority towards cost of the Tender in the form RTGS/NEFT. Copy of which should uploaded.
- 6.5 Eligibility and qualification of the Bidder will be first examined based on the details submitted in (Technical Bid) with reference to the criteria prescribed in this tender document.
- 6.7 Interested bidders (the “**Bidders**”) are to submit their Bidding in accordance with the terms specified in this Tender Document. The Bid shall be valid for a period of 120 days from the Bid due date.
- 6.8 The list of Documents required for the participation in tender work by the bidders are to be enclosed to the aforesaid tender Document and any addenda issued subsequent to this Tender Document, will be deemed to form part of the Tender Documents.
- 6.9 A Bidder is required to deposit, along with their Bid, a Bid Security or EMD of 25,000 (Twenty Five Thousand) refundable after completion of the assignment.
- 6.10 During or before participating and uploading the bids during the Bid Stage, Bidders are advised to understand the scope and technical details of the work in greater detail, and to carry out, at their cost, such studies as may be required in submitting their respective Bids for award of the contract including execution and implementation of the Project.
- 6.11 Other details of the process to be followed under the e-bidding process and the terms there of are spelt out in this Tender Document.
- 6.14 **Late Bids:** The website will not accept any bid after the last date for submission of bids. The Tender Inviting Authority will not accept any hard copy of the bid by the Bidder for the reason that the Bidder was not able to submit the bid through website due to any technical problems in the website.

7. General terms of Bidding:-

7.1 This RFP shall be submitted online only and in One-bid system:

a) Cover-I: PQ cum Technical-Bid

7.2 The applications shall be evaluated by an evaluation committee based on the criteria defined by BRMBYS (Bihar Rajya Madhyan Bhojan Yojna Samiti). Letter of transmittal and forms for deciding eligibility are as per RFP.

7.3 All information called for in the enclosed forms should be furnished against the relevant columns in the forms. If for any reason, information is furnished on a separate sheet, this fact should be mentioned against the relevant column. Even, if no information is to be provided in a column, a 'nil' or 'no such case' entry should be made in that column. If any particulars/query is not applicable in case of the bidder, it should be stated as 'Not applicable'. The bidders are cautioned that not giving complete information called for in the application forms or not giving it in clear terms or making any change in the prescribed forms (or) deliberately suppressing the information or if uploaded documents are not legible may result in the bid being summarily disqualified. Bids must only be made as per the process outlined in this document. Bid proposals sent through any other channels such as by post, by email, by telegram, by telex or any other mode other than the Bihar Government Procurement Portal will not be entertained. Further any bid made after the last date/time of making the proposals shall not be entertained.

7.4 The bid should be type-written/computer printed. The bidder (s) should sign each page of the application or the entire PDF file may be digitally signed as per IT Act.

7.5 Overwriting should be avoided. Correction, if any, should be made by neatly crossing out by signing, dating and rewriting. Pages of the Eligibility criteria documents are numbered. Additional sheets, if any added by the bidder should also be numbered by him. They should be submitted as a package with signed letter of transmittal.

7.6 References, information and certificate from the respective clients certifying suitability, technical knowledge or capability of the bidder should be signed by an officer not below the rank of Executive Engineer/Project Manager or equivalent.

7.7 The bidder may furnish any additional information, which he thinks is necessary to establish his capabilities to successfully complete envisaged work. He is, however advised not to furnish superfluous information. No information shall be entertained after submission of eligibility criteria document unless it is called for by Director, Mid Day Meal Scheme.

7.8 The Bidder shall furnish in the format exactly for Technical Bid through online in e-procurement portal **The Bidder should submit a Power of Attorney as per the format at Annexure- authorizing the signatory of the Bid to commit the Bidder.** In case organization is already having any such power of attorney, given by the organization prior to publication of this tender allowing participation in future Tenders, a copy of the same may be submitted.

- 7.9 Any conditions or qualifications or any other stipulations contained in the Bid shall render the Bid liable to be rejected as a non-responsive Bid.
- 7.10 The Bid and all communications in relation to or concerning the Bidding Documents and the Bid shall be in English language.
- 7.11 The Tender documents and all attached documents, provided by the Authority are and shall remain or becomes the property of the Authority and are transmitted to the Bidders solely for the purpose of preparation and the submission of a Bid in accordance to terms & conditions. Bidders are to treat all information as strictly confidential and shall not use it for any purpose other than for preparation and submission of their Bid. The same provisions shall also apply mutatis mutandis to Bids and all other documents submitted by the Bidders, and the Authority will not return to the Bidders any Bid, document or any information provided along there with.
- 7.12 This BID is not transferable.
- 7.13 Any award of work pursuant to this BID shall be subject to the terms & conditions of tender Documents.
- 7.14 Any bidder in its name, has been barred / black listed by the Central / State Government, or any entity controlled by it, from participating in any work / project and the bar subsists as on the date of Bid, would not be eligible to submit a Bid.
- 7.15 Authority would place sole reliance on the Self Attested certifications provided by the Bidder in this regard in its letter comprising the Technical Bid.
- 7.16 The following conditions shall be adhered to while submitting a Bid;
- a. Bidders should attach clearly marked and referenced continuation sheets in the event that the space provided in the prescribed forms in the Annexure is insufficient. Alternatively, Bidders may format the prescribed forms making due provision for incorporation of the requested information;
 - b. In responding to the bid submissions, Bidders should demonstrate their capabilities in accordance with Clause below.

8. ELIGIBILITY CRITERIA (PRE-QUALIFICATION CRITERIA/S)

Minimum prerequisites criteria for evaluation and empanelment of Chartered Accountant Firms (CA Firm)

- i. CA Firm must be, as on 31.03.2026, minimum 10 years old as per ICAI Certificates.
- ii. Turnover of the Firm: Minimum ₹70 lakhs in 3 Average Annual Turnover/Professional Receipts (Financial Years:- 2022-23, 2023-24 & 2024-25), As per annual accounts (Audited financial Statement or CA UDIN Based Certificate is required).
- iii. CA Firm must be empanelled with C&AG, and RBI.(2025-26).
- iv. Firms that are engaged in any work under the MDM Office shall not be eligible to apply for this Statutory Audit tender.(As per ICAI Guideline of Professional ethics.)

- v. The Chartered Accountants firm should have a minimum of 10 (ten) Chartered Accountants (including partners and paid assistants) as per FCC dated 31.03.2026.
- vi. Situation/Location of Offices/Branch Office in Bihar of Audit Firm
- vii. “The Chartered Accountant firm must have an operational branch office in Bihar, established at least 10 (ten) years prior to the date of submission of the tender.(Firm Constitution Certificate must be attached from last 10 years).
- viii. The CA firm must have past experience of similar audit assignments in any Govt. /PSU/Govt. Affiliated corporation for minimum period of 03 years.
- ix. CA Firm/s fulfilling above criteria will be eligible for evaluation and award of score as per TOR, and on getting minimum score as fixed in TOR, CA Firm/s will be empanelled, and empanelled CA firms will be further categorized for award of assignment as per Award criteria mentioned in TOR.
- x. The Technical Committee of the department will scrutinize the submitted proposals/applications and only those firms will be selected who fulfill the minimum eligibility criteria.
The department will have the right to cancel or postpone the process of selection at any stage without assigning any reason thereof
- xi. All documents must be Uploaded with stamped, self technical marks weighted and signed with indexation otherwise proposal will not be evaluated.
- xii. Notary affidavit for non-black listing firms should be attached.

9. Eligibility and Qualification requirements of Bidder:

Eligibility criteria:

Sr.	Eligibility Criteria	Supporting Proof/Documents required
1	<ul style="list-style-type: none"> a. Constitution certificates of firm issued by the ICAI containing inter-alia b. Empanelled with C&AG and RBI. c. Date of formation of the firms with a full time FCA. d. Details of partners/Sole Proprietor/ACA/FCA/CA Employees before submission date of tender. 	Copy of constitution certificate of the firm. (CAG empanelment proof 2025-26 and MEF empanelment as proof for RBI 2025-26)
2	Full Time FCA partner/ACA Partner/Chartered Accountant employee of the firm before submission date.	Copy of constitution certificate of the firm.
3	Experience in Similar assignment i.e internal audit assignment of govt / Statutory Audit assignment of govt./PSU	Copy of work order in FY 2021-22, 2022-23, 2023-24, & 24-25.
4	Articles/Audit Assistants/Semi Qualified staff and other audit staff presently working in the firm.	Self Declaration (Provide the Certificate in case of semi-qualified Staffs and signed sheet of all semi qualified staff/article)
5	Latest partnership deed in the case of partnership firms.	Copy of latest Partnership Deed.
6	Acknowledgement of the IT return of the firm for the F.Y. 2022-23, 2023-24 and 2024-2025	A copy of the IT return.

7	Financial statement of the firm along with schedules for the F.Y. 2022-23, 2023-24 and 2024-2025	Copies of financial statement of the firm along with schedules for the F.Y. 2022-23, 2023-24 and 2024-25
8	Goods and Service Tax Registration of any state before submission date of tender.	Copy of Goods and Service Tax Registration. (GST)
9	Head office and branch office in Bihar	Copy of constitution certificate of the firm last Ten years for branch office and for head office of the firm must be operational before six months .
10	Details of court cases/arbitration cases/or any other case pending against the firm and partner.	Self Declaration.
11	Partners and Employee Details	
12	Employee Details	

10 Process for E. Tender

10.1 The bidder should submit the Earnest Money Deposit for **Rs. 25,000/- (Twenty five thousand only)** to be transferred through e-payment mode (i.e. NEFT-RTGS, Internet Banking, Credit/Debit Card) on the link mentioned in the e-procurement portal (<https://eproc2.bihar.gov.in>).

10.2 It is mandatory for all the participant Bidders have to pay a **Non- refundable Application fee of Rs.5000/- (Rupees Five Thousand only)** to the Tender Inviting Authority towards cost of the Tender.

10.3 It is mandatory for the entire participant Bidders to electronically pay through online payment for transaction fees i.e **Beltron fee of Rs. 3540 including GST Proof of payment of tender transaction fee through electronic payment Gateway with e-procurement platform in favour of the Beltron.**

10.4 An undertaking from the person having Power of Attorney that they agree and abide by the Bid documents uploaded by Directorate, Mid Day Meal, Bihar, Patna and amendments uploaded, if any. (As per Annexure II)

11. Evaluation Process :-

11.1 Directorate of Mid Day Meal will constitute an Evaluation Committee to evaluate the RFP Proposals.

11.2 The Committee shall evaluate the responsiveness to the RFP to determine whether the documents have been properly signed, eligibility criteria fulfilled, all relevant papers submitted and whether the response to RFP is generally in order. The Committee can seek additional information from the Applicants, if needed. The response to the RFP not conforming to requirements will be rejected.

11.3 Any attempt by applicant to influence the RFP process may result in the rejection of its Proposal.

11.4 The agencies fulfilling the eligibility criteria will be considered for technical proposal evaluation and, The decision of the Evaluation Committee in the evaluation of responses to the RFP shall be final. No correspondence will be entertained outside the evaluation process.

11.5 The Evaluation Committee/Director, Mid Day Meal reserves the

right to reject any or all proposal.

11.6 Applicants securing score of more than 80 (out of 100) in Technical evaluation will eligible for empanelment as qualified bidder.

11.7 The marking criteria in technical evaluation is as follows: (Annexure-A)

Sl. No	Criteria	Basis of Evaluation	Points	Maximum points
1	Peer review based firm	Certificate attached for Peer review (Any of the Last two consecutive preceding financial Years)	5	5
2	Age of Firm as on 31.03.2026	More than 10 years up to 15 years	5	25
		More than 15 years up to 30 years	15	
		More than 30 years (More than 9 month Considered as completed year)	25	
3	Average Annual Turnover three years (ending with 31.03.25)	Upto 70 lakhs	10	15
		More than 70 lakhs up to 100 lakhs	12	
		More than 100 lakhs	15	
4	Head office and Branch office	Firm has head office in Bihar.(Firm Constitution Certificate Attached as on 20.02.2026 for verification of Head office)	10	10
		Firm has branch office in Bihar from last 10 Years. (Firm Constitution certificate Attached)	5	
5	Past experience in Similar assignment i.e Internal audit/ Statutory Audit	Experience of at least 2 but less than 4 internal audit / Statutory Audit assignment of govt./PSU/ organization in proceeding between 2021-22 to 24-25.	5	15
		Experience of at least 4 But less than 8 internal audit/ Statutory Audit assignment of govt./PSU/ organization in preceding between 2021-22 to 24-25.	10	
		Experience of 8 or more internal audit/ Statutory Audit assignment of govt./PSU/ organization in preceding between 2021-22 to 24-25. *Bank Audit Assignment will not be considered	15	
6	Full time partners / CA employee association with the firm as on 02.02.2026	In case of an ACA/FCA associated with the firm for		15
		Full time FCA partner 2.5 point each partner maximum 10 point	10	
		Full time ACA partner 1.5 point each partner maximum 5	5	
		C.A Employee of firm 1 point each employee maximum 5 point	5	
7	CISA/DISA	CISA/DISA Qualified Partner/Paid Assistant with 5 years old	5	5
8	Number of semi qualified staff (i.e CA inter passed) and article assistant	Semi qualified(CA inter passed) /Articled Assistant presently working in the firm		10
		For semi qualified staff 1 point each maximum 10 point	10	
		For article assistant 0.5 point each maximum 5 point	5	

12 **SELECTION PROCESS:-**

Only those firms that are deemed to be technically qualified and have secured 80 or more marks in technical evaluation will be considered for empanelled as qualified bidder.

The bidder who score maximum marks in technical evaluation and ranked on the basis of score mentioned in **annexure –A** (Para 11.7) will be selected for the appointment as the statutory Auditors of one District out of thirty eight (38) District and state level office (Directorate) subject to fulfillment of contractual formalities. District will be assign on the basis of score in descending order as per the size of the district to other empanelled on the basis of rank of the firm.

- i One firm will be assigned one District.
- ii The selected firms shall be issued a Letter of Award (LOA) by BRMBYS and, upon Acceptance of the LOA by such selected bidder, will be appointed as an Statutory Auditor of Samiti.

13 **Fee for Audit:** - Directorate/District office per financial year Audit fee Rs. 24,000/- (Twenty four thousand only) excluding GST. Audit fee for per Primary School (I-V) Rs.100/- (One Hundred only), Upper Primary (VI-VIII) Rs.150/- (One Hundred Fifty only) and Primary with Upper Primary (I-VIII) Rs.250/- (Two Hundred Fifty only) excluding GST for all 3 (three) financial years (2021-22 to 2023-24).

14 Notification of award of contract:-

(A) **Award Criteria:**

- i CA Firms who have met the minimum eligibility criteria and obtained points equal or more than minimum points will only be empanelled.
- ii Mere Empanelment does not guarantee the award of audit assignment. Award of assignment will be done on the basis of Final Ranked by the firms who have qualified the minimum eligibility criteria and secured qualified points

(B) **Award of districts if the qualifying firms are 38 or more:-** Based on the rank they obtain, each firm will be assigned District in accordance of the size of the district. However, final decision for allotment of districts for audit lies with the Competent Authority of BRMBYS.

(C) **Award of district if the qualifying firms are less than 38:-** If the qualifying firms are less than 38, all th firms qualifying may be assigned more than one district.

(D) **Further if one or more firms have secured the same points, then the final allotment decision lies with th management.(BRMBYS, Bihar Patna)**

15 **Detailed Evaluation of Technical Proposals**

Bids found to be substantially responsive after the preliminary scrutiny and fulfillment of the minimum ualification criteria will be taken up for detailed evaluation. Criteria for evaluation of technical have been specified in annexure A of this document. All the bidder who fulfill minimum qualification i.e. 80% on technical evaluation (Details in Annexure A) will be declared as technically qualified.

16 RIGHT TO ACCEPT/ REJECT ANY OR ALL BIDS

BRMBYS reserves the right to accept or reject any or all the proposals, or cancel the bidding process and reject all the proposals at any time prior to the award of contract, without thereby incurring any liability to the affected bidders or any obligation to inform the affected bidders of the grounds of such action. BRMBYS reserves the right to amend/edit/add/delete any clause of this Proposal Document. However this will be informed to all and will become part of Proposal.

17 Consortium and joint ventures

Consortium, Joint venture, AOP (Association of Persons), subletting, Sub-contracting and Outsourcing will not be allowed.

(18) BASIC GENERAL INSTRUCTIONS:-

- 18.1** Sealed quotations are invited, for conducting Statutory Audit of 38 district offices and one Head office **BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI**, Bihar From registered firms of Chartered Accountants having proven experience. The firms of Chartered Accountants should have been registered with the ICAI at least ten years before the date of submission of quotations. Firms having experience of Internal Audit / Statutory Audit only be considered.
- 18.2** The offer shall be valid for a period of 180 days from the date of submission of the Proposal by the firm.
- 18.3** Bidders must submit hard copy of complete Bid document in Spiral binding with indexing in the Directorate on last date of submission of bid before 03:00 pm.
- 18.4** Statutory Auditor(s) will be appointed for
- (a) SLO & DLO for the period of three financial years i.e.2021-22 to 2023-24.
- (b) VSS for the period of three financial years i.e.2021-22 to 2023-24.
- 18.5** Financial bid not need to taken, because Professional fees of audit (including all exp,) has been mention in above paras. Selection will be based on marks obtained in technical evaluation.
- 18.6** No other fee/allowance will be payable to audit firm. Fees shall be inclusive of all charges.
- 18.7** Payment of district and SLO audit fee will be made by PFMS/Electronic mode by the **BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI**, PATNA Office after submission of bill per financial year or submission of vetted compliance report(s) per financial year whichever is later. Payment(s) / fees will be released per financial year only after submission of vetted compliance report(s).
- 18.8** Firm must complete work and submit the report within stipulated time frame as per appointment letter. If firm fails to submit report within time, the work may be assigned to other C.A. firm
- 18.9** The Audit firm appointed by **BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI** shall not sub-contract the work.
- 18.10** Firms selected by **BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI** shall have to give an undertaking to follow all ethics of faith and the information provided by **BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI** shall be kept strictly confidential. The Firm shall comply with all the applicable rules and regulations as prescribed under the law.

- 18.11** BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI has the right to accept or reject any/all of the offers without assigning any reason thereof. BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI reserves the right to split the job in one or more agencies without assigning any reason thereof. No claim on this account shall be entertained by BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI.
- 18.12** Corrigendum/addendum, if any, shall be displayed on BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI website only i.e. www.mdmsbihar.org and same shall be binding on all the agencies.
- 18.13** In case of dispute, the jurisdiction will be at Patna High Court.
- 18.14** Bidders willing to attend the opening of bids may send their authorized representative with authority letter. Only one representative shall be allowed to attend the opening of bids.
- 18.15** Statutory Audit Reports must be in prescribed format (Enclosed) along with comments of DPO (Mid-day meal) BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI shall be submitted in two sets separately addressed to The Director, Mid Day Meal Scheme, Premises of Bihar state Text Book Publishing corporation Limited., Budh Marg, Patna-800 001
- 18.16** List of successful bidders will be placed on www.mdmsbihar.org
- 18.17** It is duty of bidder only to regularly check the mail/dept. website and department notice board for any communication.

19 SUSPENSION OF SERVICES

BRMBYS reserves the right to suspend the selected bidder by a written notice and suspend all payments to the selected bidder, if the selected bidder fails to perform their obligation in the given assignment.

20 Dispute Resolution: -

- 20.1** The bids and any contract resulting there from shall be governed by and construed according to the Indian Laws.
- 20.2** All settlement of disputes or differences whatsoever, arising between the parties out of or in connection to the construction, meaning and operation or effect of this Offer or in the discharge of any obligation arising under this Offer (whether during the course of execution of the order or after completion and whether before or after termination, abandonment or breach of the Agreement) shall be resolved amicably between Department and the CA Firm's representative.
- 20.3** In case of failure to resolve the disputes and differences amicably within 30 days of the receipt of notice by the other party, then the same shall be resolved as follows:
- 20.4** **Conciliation:** - All disputes or differences whatsoever arising between the parties out of or relating to the construction, meaning, scope, operation or effect of this contract or the validity or the breach thereof shall be first settled by way of conciliation and failing which, by way of arbitration in accordance with the Rules of Arbitration of the Indian Council of Arbitration and the award made in pursuance thereof shall be binding on the parties.
- 20.5** The dispute shall be first referred to the Development Commissioner for conciliation who shall conduct conciliation proceedings which will be held at Patna, Bihar.

- 20.6 **Arbitration**: - In case the conciliation proceedings fail, the dispute shall be referred to the arbitration as per the Arbitration Act 1996 with all its subsequent amendments.
- 20.7 All legal disputes will come under the sole jurisdiction of Patna, Bihar. The venue of the arbitration shall be Patna.
- 20.8 The Arbitral award shall be final and binding on both the parties.
- 20.9 Work under the contract shall be continued by the CA Firm during the arbitration proceedings unless otherwise directed in writing by the Department unless the matter is such that the work cannot possibly be continued until the decision of the arbitrator is obtained. Same as those which are otherwise explicitly provided in the contract, no payment due, or payable by the Department, to the CA Firm shall be withheld on account of the ongoing arbitration proceedings, if any, unless it is the subject matter, or one of the subject matters thereof.
- 21 **Fraud or Corrupt Practices:** -
- a The Bidders shall observe the highest standard of ethics during the Bidding Process and subsequent to the issue of the Letter of Intent (LOI)/Work Order (WO) and during the subsistence of the Agreement. Notwithstanding anything to the contrary contained in this RFP, or in LOI/WO or the Agreement, the Department may reject a bid, withdraw the LOI/WO, debar the bidder for a period of one year from participating in the future projects of the Department or terminate the Agreement, as the case may be without being liable in any manner whatsoever to the Bidder, if it determines that the Bidder has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practices. In such an event, the Department shall, without prejudice to its any other rights or remedies, forfeit and appropriate the Bid Security or Performance Security as mutually agreed genuine pre- estimated compensation and damages payable to the Authority for, inter alia, time, cost and effort of the Authority, in regard to the RFP, including consideration and evaluation of such Bidders Proposal.
- b Without prejudice to the rights of the Department under Clause above and the rights and remedies which the Department may have under the LOI /WO or the Agreement, if a Bidder, is found by the Authority to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the Selection Process, or after the issue of the LOI /WO or the execution of the Agreement, such Bidder shall not be eligible to participate in any tender or RFP issued by Department during a period of 1(one)year from the date such Bidder is found by the Department to have directly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.
- c For the purposes of this Section, the following terms shall have the meaning here in after respectively assigned to them:
- i **“Corrupt practice”** means the offering, giving, receiving, or soliciting of anything of value, pressurizing to influence the action of a public official in the process of tendering and execution of the project.
- ii **“Fraudulent practice”** means aim is representation or omission of facts or disclosure of incomplete facts, in order to influence the Selection Process.

- iii **“Coercive practice”** means impairing or harming or threatening to impairer harm, directly or indirectly, any persons or property to influence any person participation or action in the Selection Process.
- iv **“Undesirable practice”** means-
 - (i) establishing contact with any person connected with or employed or engaged by Department with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the Selection Process; or
 - (ii) having a Conflict of Interest; and
- v **“Restrictive practice”** means forming a cartel or arriving at any understanding or arrangement among Bidders with the objective of restricting or manipulating a full and fair competition in the Selection process.

21 **Termination & Blacklisting:**

- i The Department may terminate this Agreement and Blacklist/Debar the CA Firm, in case of occurrence of any of the events specified below. In the event of such an occurrence, the Department may give not less than 30 days written notice of termination to the CA Firm.
- ii If the CA Firm is in material breach of its obligations pursuant to this Agreement and has not remedied the same within 30 days.
- iii If the CA Firm becomes bankrupt, insolvent or goes into compulsory liquidation
- iv If the CA Firm submits to the Department a false statement which has material effect on the rights, obligations, or interests of the Department
- v If the CA Firm places itself in position of conflict of interest or fails to disclose promptly any conflict of interest to the Department.
- vi If the CA Firm fails to provide quality services as envisaged under this Agreement
- vii Serious discrepancy and delay in the delivery of services or the performance levels agreed upon, which might have an impact on the functioning of the Department
- viii Failure of the CA Firm mobilize manpower, follow local laws, clumsy execution of work, and total disregard to public safety and its own employees
- ix Failure to abide by any lawful directions of the Department

Note:- Blacklisting/Debarment of the CA Firm shall be natural consequence of the termination. The Blacklisting/Debarment shall be for such a period as may be specified by the Department. Provided that before placing the CA Firm in the blacklist, with or without the termination of the contract, the Department shall issue a notice given 15 days of time to the CA Firm.

22 **Penalties: -**

The Department may impose a suitable penalty on the CA Firm for the failure of such activities as mentioned above. Such penalties shall be deducted from the pending bills/bank guarantee of the CA Firm. However, the Department shall issue a notice given 15 days of time to the CA Firm before imposing such penalty.

23 **Termination Payments: -**

These payments shall mean the amount of payment by either party to the other party upon termination. Upon termination of the contract, the Department may encash and appropriate the performance security/bank guarantee etc. The Department may clear outstanding dues of the second party out of such encashment and/or from the pending bills of the second party. After clearing such liabilities, any valid dues of the second party may be paid thereafter.

24 **Blacklisting without termination: -**

The Department may blacklist the CA Firm without terminating the contract for any of the failures or acts of commissions or omissions under this Agreement.

25 **Foreclosure with Mutual consent: -**

- a Without prejudices to any provisions of this agreement, the Department and the CA Firm may foreclose this agreement by mutual consent in circumstances which does not constitute either party's default without any liability or consequential future liability for either party.
- b Should a Party intend to foreclose this Agreement by mutual consent, the intending Party shall issue a notice to the other Party and upon issuance of such notice, the other Party may within 15 days from receipt of such notice either agree to such foreclosure or raise objection(s) to the same by intimating either of the two possible positions to the intending Party in writing.
- c In either case of the other Party agreeing to the proposed foreclosure or otherwise, the Parties may negotiate the proposed foreclosure and sign a Supplementary Agreement for foreclosure to the main Contract Agreement within 30 (thirty) days of the date agreeing by both Parties. Foreclosure shall not come into effect unless and otherwise Supplementary Agreement is signed.
- d Any attempt or Endeavour for foreclosure by mutual agreement shall be without prejudice to the rights and obligations of the Parties herein and the factum of such an attempt or exercise shall not stop either of the Parties from discharging their contractual obligations under this Agreement.
- e For the avoidance of doubt, it is clarified that such foreclosure will be without prejudice to the CA Firm and shall not affect the CA Firm in any way if it wishes to bid in future projects of the Department.

26 Transition and Exit Plan:

The CA Firm shall ensure that the transition is smooth in case the contract is terminated or foreclosed with mutual consent. In addition to the cancellation of contract, the Department reserves the right to charge appropriate penalties and liquidated damages from the selected agency. Further: -

- a** All risks during transition stage shall be properly documented to ensure smooth transition without any service disruption.
- b** The transition plan along with the period shall be mutually agreed between the CA Firm and the Department when the situation occurs. CA Firm shall be released from the project once successful transition is done meeting the parameters defined for the successful transition.

27 Audit opinion

The primary audit opinion should include the Programme Financial Statements, and the annual audit report of the Programme Accounts. The Financial statement, including the audit report must be received by the state Implementing Society for the Audit for financial year 2021-2022 to 2023-24 i.e. from April 2021 to March 2024.

28 Auditor must be Prepared following Financial Statements Reports:-

Financial statements should inter alia include :

- a** A Summary of fund received from Government of India and State Government separately:
- b** Any other receipt accruing separately :
- c** List of outstanding / advances with Staff. Government & Non-Govt. Agencies, schools.
- d** Details of bank Accounts and balance in Credit therein as on the date of the Reporting period along with Bank Reconciliation Statements.
- e** A Receipt & Payment Account along with Cash Trial for the year and Bank Reconciliation Statement funds received and spent of the programme, bank balance, other assets of the programme, and liabilities, if any.
- f** Reconciliation of opening balance of unspent fund as per the Audited accounts as on 31st March every year, and thereafter the fund received from state office.
- g** Preparation of Bank Reconciliation statements in respect of the each and every bank Account of the office.
- h** Interest earned has been added to the scheme,
- i** Opening and closing balance of the R & P A/c tallies with that of cash book.

29 21. AUDITORS REPORT :-

In addition to the audit reports the auditor shall prepare a Management letter in which the auditor will:

- a** Before submission of final report, draft audit report including management letter should be submitted to DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI of the district. The auditor will discuss with DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI after receiving the comments for finalizing the reports. If no comments are forth coming within the stipulated period and then final report will be submitted

to Director Mid-day-meal Scheme Bihar .

- b The report will not only point out defects/irregularities but also give positive suggestions to overcome defects. The audit team will also ensure updating of Bank Reconciliation Statement/Adjustment of advances in the books and provide proper assistance to the district staff.
- c Give comments and observations on the accounting records. Systems and internal controls that were examined during the course of the audit along with their suggestions on the issues for improvement and smooth functioning.
- d Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement:
- e Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments. If any on internal and external matters affecting such compliance;
- f Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the scheme and
- g Bring to the implementing Agencies attention on other matters that the auditor considers pertinent.

30 **Timeline :-**

The empanelment of CA firm will be valid for one year, extendable by another two years based on performance (timely completion of project & quality of work etc).

31 **Non-Performance of work:-**

The selected bidder shall perform as per contractual agreement. In case of non-performance as per schedule or delay in completion of Audit work or failed to complete in any sanctioned extended time, except in the event of Natural calamities, he shall have to pay liquidated damages at the rate of 0.2% (point two percent) of contract value for each week of delay subject to maximum of 2.5% as per work order.

32 **Clarifications: -**

The Bidders can contact the Office of the Director, Mid Day Meal for any information on e-procurement process. Contact Landline No. 0612-2231005 and email Address: mdmsbihar@gmail.com

33 **Amendment of Tender Document:-**

- a At any time prior to the Bid Due Date, the Authority may, for any reason, whether at its own initiative modify the BID by the issuance of Addenda.
- b Any Addendum / Corrigendum issued here under will be in writing and shall be uploaded in the e-procurement platform and the same is part of the tender Document. The Bidder has to keep track of any changes by viewing the Addendum/ Corrigenda issued by the Tender Inviting Authority on time-to-time basis in the e-Procurement portal. The Tendering Authority shall not be responsible for any claims/ problems arising out of this.
- c In order to afford the Bidders a reasonable time for taking an Addendum into account, or for any other reason, the Authority may, at its own discretion, extend the Bid Due Date, in such an event of issuing addenda.

34 **Notices: -**

- a Any notice given to the Bidder pursuant to this contract shall be sent in writing or by e-mail and confirmed in writing to the Bidder address specified in contract.
- b a) A notice shall be effective when delivered or on the notice's effective date, whichever is later.

4
16/02/26

Director
Mid Day Meal Scheme
-Cum-
Secretary

Bihar Rajya Madhyahan Bhojan Yojana Samiti
Education Department, Govt. of Bihar
Premises of Bihar State Text Book Corp. Ltd,
Budh Marg, Patna-800001

Annexure – I

FORWARDING LETTER FOR TECHNICAL BID

Dated:-.....

To,
The Director,
Mid Day Meal Scheme,
Bihar, Patna.

Respected Sir,

Sub: Tender for selection of CA firm for Statutory Audit Auditors for SLO ,DLO and VSS for the financial year 2021-22 to 2023-24

Sir,

We are submitting, herewith our bid for “Selection of CA firm for Statutory Audit Auditors for SLO ,DLO and VSS for the financial year 2021-22 to 2023-24

We are made online payment of Rs. (In words.....) towards Earnest Money Deposit (EMD) on the e-procurement portal.

We agree to accept all the terms and condition stipulated in your tender enquiry.

We agree to keep our offer valid for the period of 120 days from the bid due date as specified in the tender document.

Enclosures:

- 1.
- 2.
- 3.

Signature of the Bidder.....

Seal of the Bidder.....

Annexure - II
Format for Power of Attorney for signing of Bid

Know all men by these presents, We, (name of the firm 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 (herein after referred to as the “Attorney”) to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our bid for the **Statutory Audit Auditors for SLO, DLO and VSS for the financial year 2021-22 to 2023-24** (the “Authority”) including but not limited to signing and submission of all applications, bids and other documents and writings, participate in bidders' and other conferences and providing information / responses to the Authority, representing us in all matters before the Authority, signing and execution of all contracts including the Agreement and undertakings consequent to acceptance of our bid, and generally dealing with the Authority in all matters in connection with or relating to or arising out of our bid for the said work and/or upon award thereof to us and/or till the entering into of the Agreement with the Authority.

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 HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS..... DAY OF....., 20...../

Witnesses:

1.

2.

For

(Signature, name, designation and address)
of person authorized by firm)

Annexure-III
Details of Bidder (Basic information)

Sl	Description	Details
1	Name of the Firm:	
2	Address of the firm	1. Head Office 2. Branch Office
3	Firm Income Tax Pan No	
4	GST Registration No	
5	Registration No with ICAI	
6	Empanelment No with C &AG	
7	RBI Unique code	
8	Peer Review Certificate No	
9	MEF registration No with ICAI	
10	No of Years of Firm Existence & Date of Establishment of firm	
11	Turnover of the firm in last three completed Years.	
12	Audit Experience of the firm (Except Bank)	
13	Authorized Mobile Number:	
14	E-Mail Address:	

Date: Place:	Signature Name and designation of the Authorized Signatory / Bidder Name & seal of Bidder
-------------------------------	--

Annexure-IV

DECLARATION

(On non – judicial stamp paper of Rs.100/- duly attested by the first class magistrate/ notary)

1. I/ We declare that I am/we are of firm/organization That our firm has never been blacklisted or debarred from doing business by any Department of State Government of Bihar or Government of India or other State Governments.
2. We have not imposed any condition in conflict with the tender condition if it is found it should be treated as withdrawn.
3. No Criminal case(s) has been instituted / pending against as by Government of Bihar or any other Governments of state or Government of India, regarding any supply and contracts with our firm.
4. We have not breached any contractual liability to any Government Department.
5. I/We hereby accept all terms & conditions (with DLO and School Audit fee) of the Tender document.
6. If this declaration is found to be incorrect that without prejudice to any other action that may be taken including the forfeiture of security deposits and the tender if accepted may be cancelled.

Signature of the Bidder
With Designation & Seal.

Annexure-V
Technical Capacity of the Bidder
(previous experience)

Experience in last 4 years (since 1st April, 2021 to 31 March 25):

Sl. No	Name of the Department	Financial Year	Work order No and date	Nature of Audit	Remarks, if any (Proof of Documents)
1	2	3	4	5	6

Date: Place:	Signature Name and designation of the Authorized Signatory / Bidder Name & seal of Bidder
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Annexure-VI
Technical Capacity of the Bidder
(Partners and Employee Details)

Sl. No	Name of Person	Partner/Paid CA Employee	Membership No	No of Years Experience	Remarks, if any (Proof of Documents)
1	2	3	4	5	6

Date: Place:	Signature Name and designation of the Authorized Signatory / Bidder Name & seal of Bidder
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Annexure-VII
Technical Capacity of the Bidder
(Employee Details)

Sl. No	Name of Person	CA Inter and CA Articles Assistants	Certificate No./ unique No.	No. of Years Experience	Remarks, if any (Proof of Documents)
1	2	3	4	5	6

Date: Place:	Signature Name and designation of the Authorized Signatory / Bidder Name & seal of Bidder
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ANNEXURE -VIII

FORMAT OF STATUTORY AUDIT REPORT

Financial Year------(DLO)

1. Name of District -----

2. Period of Audit :-----

3. Date of Audit:-----

STATUTORY AUDIT REPORT

S.no	Area of Audit	Observation of Statutory auditors	DPO, BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI Reply
1.	Maintenance of accounts in prescribed formats (Accounts manual) and observance of rules, regulations issued by the Competent Authorities.		
2.	Maintenance of index registers for open the file.		
3.	Status of Cash book, Bank Book and subsidiary book.		
4.	Maintenance of subsidiary books of accounts/CHEQUE Issues registers by DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI.		
5.	Cheques/Demand Drafts/RTGS received are deposited immediately in bank account.		
6.	Physical verification of cash and certificate of actual cash in hand.		
7.	Compliance in respect central, state and local laws viz Income Tax, Service Tax, Sales Tax/ GST, EPF Act etc.		
8.	Physical verification of stock, Fixed Assets & Physical verification Report.		
9.	Allocation of Expenditure and Food Grains.		
10.	Status of Bank Reconciliation statement Per months		

11.	Reconciliation of inter Bank Accounts Transferred fund, Sundry creditors advance and other Liabilities		
12.	Compliance of Audit Reports for previous year.		
13.	Compliance of SLO guidelines for tendering (Contractors)		
14.	Attendance records and monthly absentee statements.		
15.	Leave records, sanction and proper entries of leave taken by the employees.		
16.	Maintenance of History Sheets for employees.		
17.	Purchase of materials/items in accordance with the rules and procedure.(Accounts Manuals)		
18.	Maintenance of Log book for vehicles.		
19.	Major deficiency in the system/Accountancy		
20.	Deficiencies is voucher maintenance authorization of vouchers etc.		
21.	Contingent liabilities if any.		
22.	Suggestion for improvement of system/Accounting		

Note- If auditor observes major irregularity/deficiency/fraud, it must be separately communicated to the director MDM.

Signature of the Partner & Seal of the Firm

Date-----

Place-----

ANNEXURE -IX

FORMAT OF STATUTORY AUDIT REPORT

Financial Year------(SLO)

1. Name of the Office- BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI

2. Period of Audit :-----

3. Date of Audit:-----

STATUTORY AUDIT REPORT

S.no	Area of Audit	Observation of Statutory auditors	Director, Mid Day Meal Scheme, Bihar Patna Reply
1.	Maintenance of accounts in prescribed formats (Accounts manual) and observance of rules, regulations issued by the Competent Authorities.		
2.	Maintenance of index registers for open the file.		
3.	Status of Cash book, Bank Book and subsidiary book.		
4.	Maintenance of subsidiary books of accounts/CHEQUE Issues registers by DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI.		
5.	Cheques /Demand Drafts/RTGS received are deposited immediately in bank account.		
6.	Physical verification of cash and certificate of actual cash in hand.		
7.	Compliance in respect central state and local laws viz Income Tax, Service Tax, Sales Tax/ GST, EPF Act etc.		
8.	Physical verification of stock, Fixed Assets & Physical verification Report.		
9.	Allocation of Expenditure and Food Grains.		
10.	Status of Bank Reconciliation statement Per months		

11.	Reconciliation of inter Bank Accounts Transferred fund, Sundry creditors advance and other Liabilities		
12.	Compliance of Audit Reports for previous year.		
13.	Compliance of SLO guidelines for tendering (Contractors)		
14.	Attendance records and monthly absentee statements.		
15.	Leave records, sanction and proper entries of leave taken by the employees.		
16.	Maintenance of History Sheets for employees.		
17.	Purchase of materials/items in accordance with the rules and procedure.(Accounts Manuals)		
18.	Maintenance of Log book for vehicles.		
19.	Major deficiency in the system/Accountancy		
20.	Deficiencies is voucher maintenance authorization of vouchers etc.		
21.	Contingent liabilities if any.		
22.	Suggestion for improvement of system/Accounting		

Note- If auditor observes major irregularity/deficiency/fraud, it must be separately communicated to the director MDM.

Signature of the Partner & Seal of the Firm

Date-----

Place-----

ANNEXURE -X

FORMAT OF STATURORY AUDIT REPORT

Financial Year 2021-22,2022-23 & 2023-24 (VSS)

1. Name of the School- -----
2. Period of Audit :-----
3. Date of Audit:-----

STATURORY AUDIT REPORT

S.no	Area of Audit	Observation of Statutory auditors	Director, Mid Day Meal Scheme, Bihar Patna Reply
1.	Maintenance of accounts in prescribed formats (Accounts manual) and observance of rules, regulations issued by the Competent Authorities.		
2.	Status of Cash book, Bank Book and subsidiary book.		
3.	Maintenance of subsidiary books of accounts/CHEQUE Issues registers by H.M./VSS		
4.	Cheques /Demand Drafts/RTGS received are deposited immediately in bank account.		
5.	Physical verification of cash and certificate of actual cash in hand.		
6.	Physical verification of stock, Fixed Assets & Physical verification Report.		
7.	Allocation of Expenditure and Food Grains.		
8.	Receipt & Payment Account of School as per annexure "क" (herewith Attached)		
8.	Status of Bank Reconciliation statement Per months		
9.	Reconciliation of inter Bank Accounts Transferred fund, Sundry creditors advance and other Liabilities		
10.	Compliance of Audit Reports for previous		

	year.		
11.	Attendance records and monthly absentee statements.		
12.	Leave records, sanction and proper entries of leave taken by the employees.		
13.	Purchase of materials/items in accordance with the rules and procedure.(Accounts Manuals)		
14.	Major deficiency in the system/Accountancy		
15.	Deficiencies is voucher maintenance authorization of vouchers etc.		
16.	Contingent liabilities if any.		
17.	Suggestion for improvement of system/Accounting		

Note- If auditor observes major irregularity/deficiency/fraud, it must be separately communicated to the director MDM.

Signature of the Partner & Seal of the Firm

Date-----

Place-----

Annexure-XI
Receipt & Payment Account of School for the
FY-2021-22, 2022-23 & 2023-24

Format for Statutory Audit at School Level

School Name						DISE Code				
Block Name						District				
Bank A/c No						IFSC				
Branch Name										
Sl	Head	Receipt				Payment				Closing Balance
		Opening balance as on 01.04.2021	Fund Received from district during the Year	Interest Earned during the FY 2021-22	Total funds available during 2021-22	Expenditure incurred by the School during 2021-22	Fund return to District / HQ during Year	Bank Charge	Total Expenditure	Available Balance as on 31.03.2022
1	2	3	4	5	6=(3+4+5)	7	8	9	10=(7+8+9)	11=(6-10)
1	Cooking Cost									
2	Egg/Seasonal Fruit									
3	Honorarium to cook-cum-helper									
4	Kitchen Device									
5	Kitchen-cum Store									
6	Steel Thali									
7	Interest									
8	Other (If any)									
Total										
<p>नोट:- उपरोक्त वित्तीय डाटा से संबंधित साक्ष्य यथा बैंक पास बुक/बैंक स्टेटमेंट एवं रोकड़ पंजी की सत्यापित छाया प्रति संलग्न करें।</p>										

प्रधानाध्यापक/प्रभारी प्रधानाध्यापक का हस्ताक्षर एवं तिथि
विद्यालय का मुहर

Annexure-XII

Self Technical Marks Weighted

Peer review Based firm (1)		Age of Firm as on 31.03.2026 (2)				Average Annual Turnover three years (ending with 31.3.25) (3)				Head office and branch office (4)			Past experience in Similar assignment i.e Internal audit/ Statutory Audit (5)				Full time partners / CA employee association with the firm (6)				CISA / DISA (7)		No. Of Semi Qualified Staff (C.A. Inter Pass & Article Assistant) (8)			Obtained Total Marks
Certificate attached for Peer review (Any of the Last two consecutive preceding financial Years)	Maximum Point	More than 10 years	More than 15 years	More than 30 years	Maximum Point	Upto 70 lakhs	From 70 lakhs upto 100 lakhs	More than 100 lakhs	Maximum Point	Firm has head office in Bihar (Firm constituted on certificate Attached as on 20.02.2025 for verification of Head office)	Firm has branch office in Bihar (Firm has branch office in Bihar from last 10 Years. (Firm Constitution certificate Attached).	Maximum Point	Completed at least 2 but less than 4 internal audit / Statutory Audit assignment of govt./PSU/ organization in preceding between 21-22 to 24-25.	Completed at least 4 but less than 8 internal audit / Statutory Audit assignment of govt./PSU/ organization in preceding between 21-22 to 24-25.	Completed 8 or more internal Statutory audit assignment of govt./PSU/ organization in preceding between 21-22 to 24-25 (Bank Audit Assignment will not be Considered.)	Maximum Point	Full time FCA partner 2.5 point each partner maximum 10 point	Full time ACA partner 1.5 point each partner maximum 5 point	C.A Employee of firm 1 point each employee maximum 5 point	Maximum Point	Partner / Paid Assistant with minimum 5 Years Old	Maximum Point	For semi qualified staff 1 point each maximum 10 point	For article assistant 0.5 point each maximum 5 point	Maximum Point	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
5	5	5	15	25	25	10	12	15	15	10	5	10	5	10	15	15	10	5	5	15	5	5	10	5	10	100