



Government of West Bengal

Panchayats & Rural Development Department

West Bengal State Rural Livelihoods Mission (WBSRLM)

(A Society under Panchayats & Rural Development Department, Govt. of West Bengal)

Memo No. 1312/PRD-34013/45/2021-SRLM SEC-Dept. of PRD

Date: 29.09.2026

CORRIGENDUM

Tender Reference Number: 1289/PRD-34013/45/2021-SRLM SEC-Dept. of PRD dated 25.09.2026

Tender ID: 2026_PRD_5075535_1

Name of the Work: Empanelment of CA Firms for Conducting Various Types of Audits under WBSRLM.

With reference to the above notice inviting EOI published on 10.02.2025 in the portal <https://tenders.wb.gov.in/>, it is to inform the all concerned that the following modifications are being made:

Under 'Date & Time Schedule' Serial No. 7-

Sl. No.	Particulars	Date & Time
6	Online EoI Submission closing date and time	09.10.2026, 12:00 PM
7	Online EoI opening date for Technical Proposals	12.10.2026, 12:00 PM

All other conditions as specified in the EOI document shall remain unchanged.

Procurement Consultant
For and on behalf of
West Bengal State Rural Livelihood Mission



Government of West Bengal
Panchayats & Rural Development Department
West Bengal State Rural Livelihoods Mission (WBSRLM)
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Notice Inviting Expression of Interest (EOI) for Empanelment of CA Firms for Conducting Various Types of Audits under WBSRLM

For West Bengal State Rural Livelihood Mission,
Department of Panchayats & Rural Development, Government of
West Bengal

NIeT No – 1289/PRD-34013/45/2021-SRLM SEC-Dept. of PRD dated 25.09.2026

**DEPARTMENT OF PANCHAYATS & RURAL
DEVELOPMENT
GOVERNMENT OF WEST BENGAL**



Government of West Bengal

Panchayats & Rural Development Department

West Bengal State Rural Livelihoods Mission (WBSRLM)

(A Society under Panchayats & Rural Development Department, Govt. of West Bengal)

No: 1289/PRD-34013/45/2021-SRLM SEC-Dept. of PRD

Date: 25.09.2026

Notice Inviting Expression of Interest (EoI)

Application for expression of interest is hereby invited by the Procurement Consultant, WBSRLM for and on behalf of the WBSRLM, P&RD Department, Government of West Bengal from bonafide Firms / Agencies for Empanelment of CA Firms for Conducting Various Types of Audits under WBSRLM. Intended bidders are requested to submit their bids through e-Tender Portal (<https://tenders.wb.gov.in>) by following the terms and condition of this EoI and as per the date & time schedule mentioned below-

DATE & TIME SCHEDULE FOR THE expression of interest

Sl. No.	Particulars	Date & Time
1	Date of publishing N.I.EoI & other Documents online	26.09.2026, 12:00 PM
2	Online documents download start date	26.09.2026, 12:00 PM
3	Online documents download end date	02.10.2026, 12:00 PM
4	Online EoI submission start date	26.09.2026, 12:00 PM
5	Pre-submission meeting to be held at Office of the Tender Inviting Authority	29.09.2026, 02:00 PM
6	Online EoI Submission closing date and time	02.10.2026, 12:00 PM
7	Online EoI opening date for Technical Proposals	05.10.2026, 12:00 PM
8	Date of online uploading list for Technically Qualified Bidders	To be notified later

Any subsequent notices/ circulars/ corrigendum related to this EoI shall be uploaded at <https://tenders.wb.gov.in> websites only. Bidders are requested to check this website regularly for this purpose.

This EoI document comprises of the following sections:

Section I: Introduction

Section II: Requirements

Section III: General Instructions to Bidders (GIB)

Section IV: Bid evaluation.

Section V: Scope of Work

Section VI: Eligibility Criteria and Terms & Conditions

This EoI shall be evaluated under the single-bid system, i.e., through evaluation of technical bids uploaded by the bidder online on the e-tender portal <https://tenders.wb.gov.in>



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Section I: Introduction

West Bengal State Rural Livelihoods Mission (WBSRLM) invites technical proposals from reputed and eligible Chartered Accountant (CA) firms for the **“Empanelment of CA Firms for Conducting Various Types of Audits under WBSRLM.”**

The participating CA firms shall possess adequate professional competence, experience, and requisite manpower to undertake various audit assignments, including ****Statutory Audit, Internal Audit, Block-level Audit of SHGs/Sanghas, and other audits as may be assigned by WBSRLM from time to time****. The firms shall have sufficient numbers of qualified Chartered Accountants, Qualified Assistants, and other competent personnel to complete the assigned audit work within the stipulated timelines.

The empanelled CA firms shall also have the requisite capacity and operational capability to undertake audit assignments at **any location across the State of West Bengal**, as and when assigned by WBSRLM.

Section II: Eligibility Criteria

1. **C&AG empanelled audit firms:**
Chartered Accountant firms those are empanelled with C&AG for the financial year 2025-26 will be eligible for the audit.
2. Preference of firms having H.O./Local Branch office in the State Capital: The firms having H.O./Local Branch Office in Kolkata shall be given preference
3. **Experience of the CA Firm:** The CA Firm must have a minimum experience of 20 (twenty) years, as evidenced by the Constitution Certificate issued by the Institute of Chartered Accountants of India (ICAI).
4. **Fellow Chartered Accountants:** The CA Firm must have at least two (2) FCA partners/members, as evidenced by the Constitution Certificate issued by ICAI.
5. The CA Firm should have relevant Engagements associated with Audit and Assurance expertise or other similar engagements of state govt. institutes/autonomous bodies dealing with Govt. department or public sector units for last three years.
6. The applications of CA Firm's which have conducted statutory audit earlier in the Department and failed to submit audit reports within timeline shall be rejected and not entertained as they have caused inconvenience to the department.
7. The CA firm should have flexibility to conduct audit in various districts of West Bengal.

Section III: General Instruction to the bidders

Technical Proposal

1. **Statutory Cover shall contain the following documents (in PDF):**



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(SINGLE FILE MULTIPLE PAGE SCANNED) The scanned document uploaded should be legible and readable and should not be repetitive. Uploading of illegible scanned document will not be accepted and will stand for rejection of bid.

Sl. No.	Particulars
A	Form – T1 : Letter of Transmittal (In the prescribed format which is given below)
B	Form – T-2 : Details of the Firm along with details of partners and other information (in prescribed format which is given below)

2. Non-Statutory Cover will contain the following documents (in PDF)-

Sl. No.	Category	Sub Category	Description
A	Certificates	CERTIFICATES	1. PAN Card of the Firm 2. GST Registration certificate of Firm
B	Firm's Details	FIRM'S DETAILS	1. Firm's Registration with ICAI 2. Proof of empanelment with C&AG confirming that the firm is eligible for audits for 2025-26
C	Credential	CREDENTIAL	Proof of Assignment in audit of Central/State Aided Project run by Govt. Dept./ Autonomous Body at State/ District level (copy of work completion certificate or offer letter along with self-declaration of work completion)
D	Financial Information	Income Tax Return	ITR for last financial year
E	Manpower	TECHNICAL PERSONNEL-1 PARTNER	Details of Partners (Showing Serial No., Name of each partner, Date of becoming CA, Date of joining the firm, Membership No., Qualification, Experience with the firm, Mobile No., e-mail id, full address)



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		TECHNICAL PERSONNEL-2 STAFF	Details of Staff i. Details of Qualified Staff (CA/CS/CMA) ii. Details of Semi-Qualified Staff (CA/CS/CMA Inter) iii. Details of General Staff (Any Graduate) (Showing Serial No., Name Staff, Date of joining the firm, Qualification, Mobile No.)
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Opening of Tender:

The purchaser will open the bids on the specified date and time as indicated in the Notice inviting EoI. The Bidder/Authorized representative of the bidder may attend on the date of opening of bid as well as the pre-bid meeting as per schedule. The statutory papers will be examined and evaluated before evaluation of non-statutory documents.

Opening of Technical Proposals:

Technical proposals will be opened by members of the Tender Evaluation Committee electronically from the e-tender website using their Digital Signature Certificates (DSCs).

In the Technical Proposal, the Cover (folder) for Statutory Documents will be opened first and if found in order, the cover (folder) for Non-Statutory Documents will be opened. IF ANY DOCUMENT REQUIRED TO BE SUBMITTED FOR expression of interest BY THE BIDDER IN HIS/HER TECHNICAL PROPOSAL, BUT NOT SUBMITTED OR IS FOUND TO BE DEFICIENT IN ANY MANNER AT ANY STAGE AFTER OPENING OF BID, THE BID MAY BE SUMMARILY REJECTED.

During evaluation, the Committee may examine the original documents as they are uploaded as expression of interest documents as per Section-III clause 1 & 2. The date & time of such examination of documents will be notified later. If the said documents in original are not produced within the specified date & time, the bid proposals will be liable for rejection.

The expression of interest Selection Committee reserves the right to reject any application/bid without assigning any reason.

Norms for delisting of CA Firm from Empaneled list:

1. Fails to respond to the call notice for inviting financial bids consecutively on three occasions in a period of one year.
2. Is proved to be responsible for not carrying out the work as per guidelines.
3. Persistently violates any important condition like timelines or guidelines issued to carrying out the entrusted work.



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4. Fails to abide by the condition of registration/empanelment or is found to have given false particulars at the time of registration/empanelment.
5. Wrong report submitted/ not carried out work as per the guidelines if any provided, resulting in reputation risk or financial risk to the Corporation.
6. Is declared or is in the process of getting declared bankrupt /insolvent, wound up, dissolved or partitioned.

Section IV: **BID EVALUATION PROCESS:**

The technical bids shall be evaluated as per the below mentioned criteria

Sl. No	Particulars	Documents Required
1	Experience of the CA Firm (as per Constitution certificate of the firm) – Minimum 20 Years	Firm's Registration with ICAI
2	Fellow Chartered Accountants: The CA Firm must have at least two (2) FCA partners/members.	Constitution Certificate issued by ICAI
3	Relevant experience: Engagements associated with Audit and Assurance expertise with a similar authority/Govt. organization for last three years	Appointment Letters or some other proof

Section V: Scope of Work (SOW)

The selected audit firm will be responsible for conducting a comprehensive audit of our financial statements in accordance with the generally accepted accounting principles (GAAP) and any other relevant standards. The audit is expected to cover all relevant aspects of our financial operations, transactions, and reporting.

The auditor will look into following points in addition to the others points connected with the Audit as may be directed by the competent authority of WBSRLM

1. Verification of transactions recorded for their correctness as per generally accepted Accounting Principles and booking into proper accounting heads.
2. Checking of the maintenance of Books of Accounts and Records and ensure that the transaction entries are duly supported by proper documents.
3. Checking reconciliation of accounts with reference to Cash Book and Bank Statements.
4. Checking reconciliation of Stock & Store with the Books of Accounts.
5. Cash books – For all accounts maintained in the districts, Ledgers, sub Ledgers, stock registers, all other subsidiary and non-subsidy registers.



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6. Cheque books – Cheque issue registers.
7. All receipts, payment vouchers with supporting documents.
8. Utilisation of Grant Fund as per terms and condition for the grant.
9. The Audit has to be conducted at Head office, District office as well as Block level SHGs/Sanghas.
10. Any other point which may be included at the time of future ‘notice inviting limited tender’.

RESPONSIBILITIES OF THE AUDITOR:

- The Audit team should include requisite number of professional staff and should complete the audit within the stipulated time as may be directed in a particular audit requirement.
- The personnel deployed should be polite, cordial and efficient. The Firm shall be responsible for any act of indiscipline on the part of the persons deployed.

REPORTING:

Auditor should submit an audit report along with Audited Financial Statement within 15 days of completion of audit.

Audit Report should contain

- a. All the observations and comments encountered during the audit process.
- b. Whether Financial Statement are in agreement with books of accounts.
- c. Whether Financial Statement reflect true picture of state of affairs of the organisation.
- d. Any other aspect as may be instructed by the tender inviting authority (TIA).

Section VI: Terms & Conditions

1. Empaneled CA firms will be asked to submit their financial quotations as per the requirement from time to time relating to different types of Audits.
2. WBSRLM reserves the right to extend the tenure or terminate the appointment at any point of time on account of unsatisfactory performance.
3. WBSRLM reserves the right to accept or reject any application without assigning any reason thereof.
4. Each page of the tender documents is required to be signed by a Partner of CA firm. The documents/certificates in supporting along with the tender shall also be signed by a Partner.



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5. Tender shall be submitted in official tender document only. If submitted in any other form, the same shall be summarily rejected.
6. WBSRLM will not accept any claim other than professional fee/ charges etc. specified in financial bid.

Procurement Consultant
For and on behalf of
West Bengal State Rural Livelihood Mission

No: 1289/1(6)/PRD-34013/45/2021-SRLM SEC-Dept. of PRD

Date: 25.09.2026

Copy forwarded for information and wide publication at his office notice board please to: -

1. SMD & CEO, WBSRLM
2. Members of the tender evaluation committee
3. Office Copy

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(To be furnished in the Firm's official letter pad with full address and contact no., e-mail address etc.)

Form- T1

Letter of Transmittal

To
The State Mission Director & Chief Executive Officer
West Bengal State Rural Livelihood Mission,
Joint Administrative Building, 10th Floor, HC-7, Sector III
Kolkata-700106

Respected Madam,

We, the undersigned, are interested to be empanelled for various audit services under West Bengal State Rural Livelihood Mission in accordance with your request for proposal dated We are hereby submitting our proposal, having details about the firm.

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.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that West Bengal State Rural Livelihood Mission is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

We further agree and undertake to provide the assigned audit services at any location within the State of West Bengal, as and when required by WBSRLM, and to deploy adequate qualified personnel for timely completion of the assignments entrusted to us.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

(Name of Authorized Person)
Designation
Name of Firm
Mobile No.



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Form- T2

Particulars / Details of the Firm

Sl. No.	Particulars	Supporting Documents required to be submitted along with this form
1	Name of the Firm	
2	Registered/Head Office Address	
3	Head Office Details	Phone No: Name of Head Office In-Charge: Mobile No. of Head Office In-Charge:
4	Branch Office Details (Particulars of branch if any located in West Bengal, to be given)	Address: Phone No: Name of Branch Office In-Charge: Mobile No. of each Branch Office In-Charge:
5	Firm Income Tax PAN No.	 (Copy attached in page no.....)
6	Firm GST Registration No.	 (Copy attached in page no.....)
7	Firm's Registration No. with ICAI	 (Copy attached in page no.....)
8	Empanelment No. with C&AG	 (Copy attached in page no.....)
9	No. of Years of Firm Existence & Date of establishment of Firm	



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		(Copy of ICAI registration certificate attached in page no.....)
10	Audit Experience of the Firm in last three years:	Nos. of assignments conducted: (copy of work completion certificate or offer letter along with self-declaration of work completion attached, Page no..... to)
11	Number of Partners:	Nos. of FCA Partners: Nos. of ACA Partners:
12	Number of staffs:	
13	Whether Staffs are proficient in Bengali (Both verbal & written)	No/Yes (please tick) (If yes, declaration for the same has been attached herewith in page no.....)

.....
(Signature of Authorized Person with seal)
Designation
Name of Firm
Mobile No.