E-TENDER NOTICE for Appointment of Chartered Accountant Firm for Conducting Statutory Audit for the Financial Year 2025-26

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

NIeT No – 1491/PRD-34013/17/2020-SRLM SEC-Dept. of PRD dated 06.11.2026

DEPARTMENT OF PANCHAYATS & RURAL DEVELOPMENT

GOVERNMENT OF WEST BENGAL

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

Memo No. 1491/PRD-34013/17/2020-SRLM SEC-Dept. of PRD **Date: 06.11.2026**

ELECTRONIC TENDER (e-Tender) NOTICE

E-Tender 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 Appointment Of Chartered Accountant Firm For Conducting Statutory Audit For The Financial Year 2025-26. 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 NIeT and as per the date & time schedule mentioned below-

DESCRIPTION OF THE e-TENDER

Name of work	Time of completion	Minimum Fees	EMD
Appointment Of Chartered Accountant Firm For Conducting Statutory Audit For The Financial Year 2025-26	15 working days	Rs. 2,80,000 /- (inclusive of GST)	Rs.5600/-

DATE & TIME SCHEDULE FOR THE e-TENDER

Sl. No.	Particulars	Date & Time
1	Date of publishing N.I.T. & other Documents online	06.11.2026, 06:00 PM
2	Online documents download start date	06.11.2026, 06:00 PM
3	Online documents download end date	14.11.2026, 06:00 PM
4	Online Bid submission start date	06.11.2026, 06:00 PM
5	Pre-bid meeting to be held at Office of the Tender Inviting Authority	13.11.2026, 12:00 PM
6	Online Bid Submission closing date and time	14.11.2026, 06:00 PM
7	Online Bid opening date for Technical Proposals	17.11.2026, 12:00 PM
8	Date of online uploading list for Technically Qualified Bidders	To be notified
9	Date of online opening of Financial Proposal	To be notified

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

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

For any tender related queries bidders are requested to contact Shri Sambit Guha, Procurement Consultant (Mobile: 9830890522)

This e-Tender document comprises of the following sections:
Section I: Definition
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 e-tender shall be evaluated under the two-bid system, i.e., through evaluation of technical and financial bids uploaded by the bidder online on the e-tender portal https://tenders.wb.gov.in

Section I: Definition

1. "Purchaser" means the e-tender inviting authority, purchasing goods and/or services as incorporated in this e-tender enquiry document, either directly or on behalf of consignees. For this e-tender the purchaser is the Department of Panchayats & Rural Development, Government of West Bengal.
2. "Bid" means proposal/ quotation received from a Firm/ Bidder against the e-tender.
3. "Bidders" means the Individual or Firm or Agencies submitting Bids/ Quotations.
4. "Contractor" means the individual or the firm supplying the goods and/ or services as incorporated in the contract.
5. "Goods" means the articles/ material required to the purchaser under the contract.
6. "Contract" means the written agreement entered into between the purchaser/ consignee and the contractor, together all the documents mentioned there in and including all attachments, annexure etc. therein.
7. "Specification" means the document / standard that prescribes the requirements with which goods and/ or service has to confirm.
8. "Inspection" means activities such as measuring, examining, testing, gauging features of the goods and/ or service and comparing the same with the specified requirement to determine conformity.
9. "Bill of Quantity (BOQ)" is the name for price schedule (financial bid) in e-tender software.

Section II: Eligibility Criteria

1. **C&AG empanelled audit firms:**

   Chartered Accountant firms those are empanelled with C&AG as on 01.01.2026 will be eligible for the audit.

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

2. The CA firm should have at least an experience of 10 years in Auditing & Assurance. (Copy of registration certificate is to be submitted)

3. 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 at the time of finalizing the financial bid.

4. Copy of certified and audited financial statement for the last three financial years to be submitted (FY 2023-24, 2024-25, 2025-26)

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 at least 2 financial 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.

Section III: General Instruction to the bidders

Technical Proposal

1. **Statutory Cover shall contain the following documents:**

1. Name of the Chartered Accountant's Firm	
2. Registered/Head Office Address	
3. Name of Full Time Partners	
4. Contact No. of Full Time Partners (Mobile No.)	
5. No. of branches in India (Attach a list along with address)	
6. Email ID of Full Time Partners	
7. Whether the CA firm have its Registered/Head/Branch office at Kolkata, West Bengal State (Yes/No)	
8. If yes, give address	

2. **Non-Statutory Cover will contain the following documents:**

S. No	Item	Criteria Requirement		Proof Required
1	Experience	Minimum 10 Years	Must meet Requirement	Copy of ICAI Firm

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

				Registration
2	CAG	Empanelled letter for the F.Y. 2024-25 & 2025-26	Must meet Requirement	Copy to be attached.
3	Financial Strength	Submission of audited balance sheets, other financial statements acceptable to the organization, for the last three (3) Years for FY 2023-24, 2024-25, 2025-26.	Must meet requirement	Audited balance Sheets
4	Experience	**Experience:** Experience of Audit works/audit assignments conducted for Government/Para-Statutory Bodies during the last 2 financial years	Must meet requirement	Appointment Letters or some other proof

Financial Proposal (Single File)

The price schedule in form of BOQ (excel file) will be found under the published NIT schedule in the website (https://tenders.wb.gov.in) and the least offer price must be quoted against each item(s).

Opening of Tender

The purchaser will open the bids on the specified date and time as indicated in the NIT. 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. After this, the online price bids or financial bid of only the technically qualified bidders shall be opened for further evaluation.

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 e-TENDER BY THE BIDDER IN HIS/HER TECHNICAL/FINANCIAL 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 e-tender documents as per Section-III clause 1 & 2. The date & time of such examination of

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

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 e-Tender Selection Committee reserves the right to reject any application/bid without assigning any reason.

Earnest Money Deposit (EMD):

In addition to the complete set of tender documents as mentioned here in before, the tenderer shall have to deposit an amount as earnest money (as mentioned earlier) in the form of a demand draft for Rs.5600/- (Rupees Fifty Thousand Six Hundred only)drawn on any Nationalized Bank in favour of 'The CEO, WBSRLM', payable at Kolkata. Please note that no other form will be accepted for submission of EMD and submission of tender without earnest money will be treated as non-responsive.

The scanned copy of the Demand Draft for EMD should be uploaded in the e-tender portal with the tender documents.

The earnest money deposited otherwise will not be accepted and the tender will not be valid.

For L1 bidder, the amount of EMD would be treated as security deposit, which would be refunded on expiry of two months from the date of successful completion of tender awarded.

Penalty Clause:

Non-compliance of any of the terms and conditions of this notice by the successful bidder/Contractor/Supplier shall result in invoking any or all the following penalty clauses at the discretion of the CEO:

a) Cancellation of the Acceptance of tender as a whole or in part.

b) Forfeiture of the EMD.

c) Recovering loss, if any, occurred to Government.

Section IV: <u>BID EVALUATION PROCESS & SCORING CRITERIA:</u>

Upon evaluation of the Technical Bids, only those Chartered Accountant (CA) firms securing a minimum of 70% of the total marks shall be considered technically qualified. The Financial Bids of only such technically qualified bidders shall thereafter be opened for further evaluation.

Sl. No.	Particulars	Maximum Marks	Evaluation Criteria

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

1	Experience of the CA Firm (as per Constitution certificate of the firm)	10	More than 30 years – 10 Marks For 20 to 30 years – 7 marks For Less than 20 years – 5 marks
2	Previous Work Experience: Number of audit assignments conducted for Government/Para-Statutory Bodies during the last 2 financial years	10	More than 5 assignments – 10 marks For 3 to 5 assignments – 7 marks For Less than 3 assignments – 5 marks
3	**Methodology of Audit (Must be within 2 pages in pdf)**	10	To be evaluated by Tender Committee
	Total	**30**	

Accordingly, a minimum score of 21 marks out of 30 (70%) shall be required for qualification in the Technical Bid.

After evaluation of technical bids, the financial bid of technically eligible bidders will be opened and finalized on the basis of least cost.

In the event of a tie between two or more technically qualified bidders in the Financial Bid, the selection may be made by adopting the Quality and Cost Based Selection (QCCBS) method, with 70% weightage assigned to the Technical Score and 30% weightage to the Financial Score, for determining the H1 bidder for award of contract.

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 Statutory auditor will look into following points in addition to the others points connected with the Audit (Statutory audit-yearly).

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 with the Books of Accounts.
5. Cash books – For all accounts maintained in the districts, Ledgers, subLedgers, stock

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

registers, all other subsidiary and non-subsidy registers.

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.

RESPONSIBILITIES OF THE AUDITOR:

- The Audit team should include 3-4 professional staff and should complete the audit within 15 working days.
- 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.

1. 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.
2. Financial Statement should contain
   a. Balance Sheet
   b. Income & Expenditure A/c,
   c. Receipt & Payment A/c/Cash Flow Statement (if applicable).

Section VI: Eligibility, Terms & Conditions

1. The initial period of appointment shall be for conducting statutory audit is for one year i.e., for financial year 2025-26. Validity of the bid shall be up to one year w.e.f from the award of contract.

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.

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector-III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com

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: 1491/1(6)/PRD-34013/45/2021-SRLM SEC-Dept. of PRD **Date: 06.11.2026**

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

1. SMD & CEO, WBSRLM
2. Members of the committee

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

Digitally signed by SAMBIT GUHA
Date: 2026.11.06 17:54:21 IST
Location: West Bengal-WB

Anandadhara State Office: P&RD Department, GoWB, Joint Administrative Building, 10th Floor, Block HC-7, Sector III, Salt Lake, Kolkata– 106; Email: wbsrlm@gmail.com