Government of Bihar
Rural Development Department
Old Secretariat, Patna

Press Note

Notice for Extension of Last Date and Time of submission for Proposal.

(File No.-**ग्रा०वि०- 19/अंकेक्षण (नियुक्ति)**-03/2026

The last Date and Time for submission of proposal for Empanelmer of Chartered Accountant Firms for appointment as Statutory Audit c Rural Development & allied schemes of Rural Developmen Department, Bihar across all its implementing/ administrative units is being extended to 10th August, 2026 (by 3.00 PM).

28/7/26

(Ravi Kumar)
Joint Secretary
Rural Development Department

NOTICE INVITING TENDERS

Rural Development Department
Government of Bihar
Main Secretariat, Patna

Notice for Empanelment of Chartered Accountant Firms for appointment as Statutory Audit of Rural Development & allied schemes of Rural Development Department, Bihar across all its implementing / administrative units. **Auditors who have conducted statutory audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/societies are not eligible to participate in this bid.**

The Rural Development Department (RDD) Government of Bihar is implementing several Centrally Sponsored Schemes (CSS) including Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Shyama Prasad Mukherji Rurban Mission (SPMRM), Pradhan Mantri Awaas Yojana- Gramin (PMAY-G) (previously known as Indira Awas Yojana) and State Schemes like Mukhyamantri Gramin Aawas Yojna (MMGAY), Mukhyamantri Vass Sthal Kray Sahayata Yojana (MMVSKSY) etc. These schemes, programs and projects, at the state level, are managed by Bihar Rural Development Society (BRDS), a Society registered under 1860 act controlled by the Rural Development Department (RDD), Govt. of Bihar. Rural Development Department, Bihar (RDD, Bihar) is responsible for overall implementation and oversight of flagship schemes. The implementation is through its districts level units (District Rural Development Agencies DRDA's), block level units (Block Development Officer- BDO) & Program Officers-PO MNREGA), Gram Panchayat units (Panchayat Rojgar Sevak-PRS & Gramin Awas Sahayak-GAS) and in some instances also through the PRI Institutions. In addition, the units at the District and Block levels are also vested with the responsibility of implementing various State Plan and Non Plan Schemes of RDD as well as other departments of the Government of Bihar (GoB). The Rural Development Department, Government of Bihar intends to empanel suitable Chartered Accountant firms for conducting statutory audit of all programmes of Rural Development Department across all its administrative units.

Proposals are invited from the Chartered Accountant Firms in the prescribed format for empanelment of Chartered Accountants Firms for conducting Statutory Audit of all programmes of Rural Development Department (RDD) across all its administrative units functioning throughout the 38 districtsof the state of Bihar. The audit period is for three financial years starting from FY. 2025-26.

However, the period of assignment of CAs will not be more than 3 years for a particular audit unit. Preferably one CA firm will be selected and appointed for each district. In case the State Government is of the view that it is not feasible for one CA firm to certify accounts of all GPs selected in districts, more than one CA firm may be appointed.

The detailed information may be seen in Request for Proposal (RFP) on the official website. Interested firms may download Request for Proposal (RFP) from website https://state.bihar.gov.in/rdd; at tender section.

The empaneled Chartered Accountant Firms will be eligible for appointment as Statutory Auditor of RDD schemes run at Districts level (DRDA, Blocks, GP levels). The empanelment will be valid for three financial years starting from FY. 2025-26.

Any change in the credentials after appointment of the Audit firm must be informed to the Rural Development Department, Bihar for continuation / discontinuation for further extension as Statutory Auditor of audit firm.

Schedule of Events

Sn.	Schedule	Important dates
1	RFP Publishing date	**02/07/2026**
2	Pre bid meeting date	**23/07/2026 03.00 to 4:00 PM (Offline) at** Rural Development Department, Govt. of Bihar, Old Secretariat, Patna – 800015
3	Last Date of submission of Proposal	**30/07/2026 up to 03.00 PM**
4	Proposal Opening Date	**30/07/2026 at 04:00 PM (online)**
5	Proposal validity period	**180** Days (One hundred and eighty days)
6	Contact Person	**Bhanu Prakash,** Additional Secretary, Rural Development Department, Govt. of Bihar, Old Secretariat, Patna - 800015 **Contact No.-0612-2205331**
7	Website	https://state.bihar.gov.in/rdd

NB: RDD reserves all the right to revise/change/cancel the Tender at any stage without assigning any reasons thereof.

- In the event of any of the above-mentioned dates being declared as a holiday/ closed day for RDD, Patna the tenders opened on the next working day at the scheduled time.
- The technical proposal must be submitted on or before the date and time specified in the tender document. RDD does not take any responsibility for the delay/ Non-Submission of Tender.
- The bidders shall submit their eligibility and qualification details, Certificates as mentioned in the tender document.
- All prospective bidders may **attend the pre-bid meeting**. The venue, date and time are indicated in Schedule of Events as in above.
- All further Notifications/Corrigendum/Addendum would be notified to the bidder through https://state.bihar.gov.in/rdd.

Disclaimer

- The information contained in this Request for Proposal document (RFP) or subsequently provided to bidders, whether verbally or in documentary or any other form by or on behalf of RDD or any of their employees or advisers, is provided to bidders on the terms and conditions set out in this RFP and such other terms and conditions subject to which such information is provided.
- This RFP is not an agreement and is neither an offer nor invitation by the Rural Development Department (RDD) to the prospective bidders or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this RFP. This RFP includes statements, which reflect various assumptions and assessments arrived at by the RDD in relation to the Assignment. Such assumptions, assessments and statements do not purport to contain all the information that each bidder may require. This RFP may not be appropriate for all persons, and it is not possible for the RDD, its employees, or advisers to consider the objectives, technical expertise and particular needs of

investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate sources.

- Information provided in this RFP to the bidders is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. RDD accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.
- RDD, its employees and advisers make no representation or warranty and shall have no liability to any person including any bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the RFP and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP or arising in any way in this selection process.
- RDD also accepts no liability of any nature whether resulting from negligence or otherwise, caused arising from reliance of any bidder upon the statements contained in this RFP. RDD may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this RFP.
- The issue of this RFP does not imply that RDD is bound to empanel a bidder or to appoint the selected bidder, as the case may be, for the assignment and RDD reserves the right to reject all or any of the Proposals without assigning any reasons whatsoever.
- The bidder shall bear all its costs associated with or relating to the preparation and submission of its Proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the RDD, or any other costs incurred in connection with or relating to its Proposal. All such costs and expenses will remain with the bidder and RDD 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 of submission of the Proposal, regardless of the conduct or outcome of the Selection Process.

Guidelines for Submitting the Proposals:

General Guidelines:

Bidding Firms are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

i. The original and all copies of the Empanelment Proposal shall be placed in a sealed envelope clearly marked "EMPANELMENT PROPOSAL" while clearly mentioning the submission address, reference number and title of the Assignment, and be clearly marked "DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED. The department shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection.

ii. **Team Composition & Number of Teams for the assignment:** The team for the assignment must be headed by a qualified Chartered Accountant with two more CA and three CA-Inter (total 5 for a single district) and support staff as appropriate to the assignment. Rural Development will make panel of the eligible CA firms and will have the right to allot not more than two districts to the CA firms (but the number of key professionals may increase accordingly). The Empanelment proposal must clearly elaborate on the team composition as given in **EMPANELMENT PROPOSAL form 4.**

iii. **Single Proposa**l: A firm should submit only one proposal. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.

iv. All Firms must comply with the Empanelment Specification, General Conditions and Format/Requirements for Empanelment proposal.

v. Empanelment proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.

vi. Each page, Form, Annexure and Appendices of the Proposal must be signed stamped by the Authorized Partner of the firm.

vii. The Department reserves the right to accept or reject any proposal without giving any reasons.

viii. Firms should submit all the supporting document as they claimed in the proposal.

Empanelment *Proposal forms:*

i. Letter of Transmittal (**Empanelment *Proposal* form 1)**

ii. Details of the Firm along with Details of Partners (**Empanelment *Proposal* form 2),**

iii. Details of Qualified Staff & Semi-qualified Staff (**Empanelment *Proposal* form 3),**

iv. Details of the Team Composition (**Empanelment *Proposal* form 4):** Firm must provide the structure and composition of the teams which shall be deputed for conducting the audit across various administrative units. Firm should provide the Curriculum Vitae of the key personnel (experts) who would be leading the individual audit teams and the overall audit assignment.

v. Brief of the relevant experience (**Empanelment *Proposal* form 5)**

Earnest Money Deposit (EMD)/Bid Security:

Bidder has to submit EMD/Bid Security amounting to Rs. 25,000/- either in the form of Demand Draft/Bank Guarantee. The Demand Draft/Bank Guarantee should be issued in the name of .... In case of Bank Guarantee, it should be issued from any Nationalized Bank or Scheduled Indian Bank and should also be valid for 06 months.

The EMD/Bid Security on unsuccessful bidder will be returned after issuance of empanelment letter to successful bidder without any interest. The EMD/Bid Security of successful bidder will be returned without any interest after submission of Performance Security.

Performance Security

Successful bidder will have to submit performance security in the form of Bank Guarantee equal to 3% of the awarded value. The Performance Bank Guarantee should be valid for 15 months. The Performance Bank Guarantee should be issued from any Nationalized Bank / Scheduled Indian Bank and should be in favor of .... The performance security will be returned after completion of one year of assignment without any interest.

In case of extension of the empanelment period, the firm will be asked to extend the validity of performance bank guarantee or to submit a fresh bank guarantee.

Pre-Bid Meeting:

A pre-bid meeting will be held with all prospective Chartered Accountant Firms on ………………at………………… Bidders may attend the pre-bid meeting. Only one representative of a firm will be allowed in the pre-bid meeting. All the attending representative must bring authorization letter from the firm to participate in the pre-bid meeting on their behalf. If any query is raised by the attending representative, the same should also be sent to the email ID…………………………..by the end of day of pre-bid meeting.

Bidders may also submit their queries through email to ID……………………………… one day before the date of pre-bid meeting. No queries will be entertained after the date of pre-bid meeting.

Rural Development Department (RDD) will respond queries only related to this assignment and clarification will be uploaded on department's website at……………………………….

Last date for submission of sealed proposal:

The last date for submission of sealed proposal is ……………………till………………..PM. The address for submission of sealed proposal is as follows:

To,

The Secretary
Rural Development
Department, Govt. of Bihar,
Old Secretariat, Patna – 800015

Opening of Proposals

All the proposals will be opened on ………………………………..at………………..in the office of Rural Development, Old Secretariat, Patna – 800015. Bidders may be present at the time of opening of proposals and will have to sign the attendance sheet.

Evaluation of proposals:
Stages of Evaluation

1) **Checking the documents including EMD/Bid Security.**
2) **Pre- Evaluation Criteria – All the bidders must fulfil all the pre-qualification criteria**
3) **Technical Evaluation – Technical Evaluation will be done of only those proposals who will quality in pre-qualification.**

Pre- Evaluation Criteria for Empanelment of Chartered Accountant Firms (CA Firm) (Fulfilment of All of following prerequisites are mandatory criteria for further technical evaluation)

Sl. No.	Pre-qualification criteria	Documents Required
1.	CA Firm must be 10 years old as on 01-01-2026	Attach ICAI Certificate
2.	CA Firm must have minimum 2 FCA Partners as on date of RFP.	Attach Certificate of ICAI
3.	**Turnover of the Firm:** Minimum Rs. 20 lakhs Average Annual Turnover during the last three financial years i.e., 2024-25, 2023-24 & 2022-23.	Attach CA Certificate.
4.	CA Firm must be registered with the ICAI, empanelled with C & AG & MEF of ICAI for RBI.	Attach C&AG empanelment certificate & RBI unique code number.
5.	CA firm must attach an Affidavit for declaration that it is not Blacklisted in any Government Department/Organization in the country as on date of RFP.	Attach Notarized Affidavit as per attached Annexure-IV)
6.	**Location of Offices of Audit Firm** CA Office must have head office or branch office in Bihar as on 01.01.2026.	Please attach ICAI certificate showing address in Bihar/ Rent Agreement/ BSNL/ LandlineTelephoe certificate.
7.	Has submitted EMD/Bid Security of Rs. 25,000/-	Mention DD/BG Number with amount and validity.

Technical Evaluation Criteria:

Criteria	Marking Criteria	Maximum Marks
1. Age of Firm	**Minimum 10 years** ------------------------------------ 10marks (1 marks per year) More than 10 years ------------------ 0.5 marks per year in addition to above	15
2. No. of Partner & Paid CAs as per ICAIrecords	**Minimum 2 Partner**------------------------------------**12 Marks** (06 marks for each FCAs Partner) 4 Marks for each additional partner up to a maximum of 02 additional partners.	20
3. Other Audit Staffs	1) **Team Lead** (Chartered Accountant – at least 10 yrs. of experience) – 1 No. – 08 Marks 2) **Chartered Accountants** -02 Nos – 03 Marks each 2) **Semi Qualified experienced Audit Team Members** - CA Inter - 03 (Three) **(3 persons x 2 marks each) = 6 Marks.** Qualification and experience of above key-experts as per details mentioned in "Key professional/persons required for the purpose of Audit at each of the levels" of this RFP.	20
4. Average Annual Turnover tor FY 2024-25, 2023-24 &	**Minimum 20 lacs 6 marks** **More than 20 lacs Maximum 10 marks** **(2 marks for per completed Rs. 10.0 lakh upto a**	10

5. Working Experience of the firm	**Statutory Audit, Internal Audit Work experience of 5 years under PFMS System / DBT (Direct Benefit Transfer) / Software used by MoRD, Govt. of India.** **(period of experience will be reckoned Since 01-01-2018 onwards)** 2 marks per year	Max. 10
	Audit work allotment by C & AG for PSUs (Year-wise – up to 5 years) **(period of experience will be reckoned Since 01-01-2018 onwards)** 2 marks per year	Max. 10
	Audit work allotment under MEF (Bank Audit Year-wise), Concurrent & Internal Audit of Banking sector, Government Societies, Externally Aided Projects i.e., World Bank, ADB, DFID, Government Cooperative societies, and like organization where Government Fund is utilized for up to 5 years. **(period of experience will be reckoned Since 01-01-2018 onwards)** 2 marks per year	Max. 10
6. Location Office of CA Firm	05 Marks for Branch Office/ Head Office in Bihar	05

NOTE:

1. **Bidders have to submit all supporting document with regard to their existence, experience and CA certificate with regard to Turnover.**
2. **Curriculum Vitae (CV) must be submitted for all the above key positions. All the CVs should be signed by the individual and countersigned by the bidding firm.**
3. **The Proposal Evaluation Committee may ask for enquires through email with the Bidders to seek clarifications on their proposals.**

Minimum qualifying marks will be 70 in Technical Evaluation.

CA Firm/s scoring 70 or above marks will be eligible for empanelment. CA firms will be further categorized for award of assignment as per Award criteria mentioned in the RFP.

After empanelment of CA firms, appointment will be done by individual districts. Categorization of empanelled firm will be done for allotment of audit works for districts audit unit.

The Technical Committee of the department will evaluate the submitted proposal and only those firms will be empaneled who will fulfil the minimum technical eligibility criteria. The department will have the right to cancel or postpone the process of selection at any stage without assigning any reason thereof.

Award Criteria:

The auditors who have conducted statutory audit during the last three consecutive financial years for Rural Development Department, Bihar and its subordinate offices/societies are not eligible to participate in this bid.

Mere Empanelment does not guarantee the award of audit assignment. Award of assignment will be done on the basis of Marks obtained in descending order i.e.; Highest Marks to Lowest Marks. Top 38 firms will be awarded audit assignment for each district audit unit.

Top 38 firms will be awarded audit assignment for each district audit unit following categorization of firms subject to adjustment of districts.

No. of Blocks in Districts	***Eligible category***
>15 blocks	*CAT – A*
11-15 blocks	*CAT – B*
6-10 blocks	*CAT-C*
<6 blocks	*CAT-D*

Note: -1. Status of Categorization of CA firms may vary year to year, so exercise of categorization would be done every year.

Award of districts if the qualifying firms are 38:

Based on the rank obtained, each firm is assigned district in accordance of categories mentioned above. However, final decision for allotment of districts for audit will lie with the Competent Authority of Rural Development Department, Bihar, Patna.

Award of districts if the qualifying firms are more than 38:

If the qualifying firms are more than 38, then *Top 38 firms will be* allotted audit assignments. However, the right with regard to allotment of district will lie with the Competent Authority of Rural Development Department, Bihar, Patna.

Award of district if the qualifying firms are less than 38:

If the qualifying firms are less than 38, all the firms qualifying will be assigned one district. The allotment of second and subsequent district will be based considering proximity/contiguity of districtsto the one already assigned or as decided by the Competent Authority of Rural Development Department (RDD) Government of Bihar.

Delisting from Empanelment: The department reserves the right to delist the empanelment before threeyears at any stage without assigning any reasons thereof.

Sub-letting of Assignment:

The selected firms for appointment as Statutory Audit shall not sublet the assignment to another CA firm/s, Individual agent and so on. If such practice is found, the department shall initiate action/ proceeding for blacklisting the firm. Partner/s of CA Firm must conduct the Audit and participate in meeting regarding audit.

Audit Fee

The audit fee will be paid as per the approved rate (Annexure III - Remuneration for the Audit.) of the Rural Development Department, Government of Bihar against the bill submitted by the auditors to the Bihar Rural Development Society & District Rural Development Agency after completion and submission of Audit Reports and other related documents.

Dispute Resolution

1. All the dispute out of the RFP /resultant agreement will be settled amicably between the parties.
2. If the dispute is not settled amicably between the parties, request for settlement may be submitted to the Secretary, Rural Development Department, Government of Bihar, Patna-800015.

3. However, if the disputes are not settled by above process, the courts in Patna, Bihar shall have the sole jurisdiction to settle the disputes.

Governing Law

The RFP and resultant Agreement shall be governed by and interpreted in accordance with the laws of the India/Bihar State and under the jurisdiction of Patna Court.

TERMS OF REFERENCE (ToR)

Introduction

The Rural Development Department (RDD) Government of Bihar is implementing several Centrally Sponsored Schemes (CSS) including Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Pradhanmantri aawas Yojna-gramin (PMAY-G), Shyama Prasad Mukherji Rurban Mission (SPMRM) & Indira Awas Yojana, Sansad Aadarsh Gram Yojna (SAGY) and State Schemes like Mukhyamantri Gramin Aawas Yojna (MMGAY), Mukhyamantri Vass Sthal Kray Sahayata Yojna (MMVSKSY) etc. These schemes, programs and projects, at the state level, are managed by Bihar Rural Development Society (BRDS), a registered Bihar Government Society, Registered under Socity Registration Act 1860, an autonomous organization under the aegis of Rural Development Department (RDD) which is responsible for overall implementation and oversight of flagship schemes. The implementation is through its districts level (District Rural Development Agencies- DRDA's), block level units (Block Development Officer- BDO & Program Officers- PO MNREGA), Gram Panchayat units (Panchayat Rojgar Sevak-PRS &Gramin Awas Sahayak-GAS) and in some instances also through the PRI Institutions. In addition the units at the District and Block levels are also vested with the responsibility of implementing various State Plan and Non Plan Schemes of RDD as well as other departments of the Government of Bihar (GoB).

The Rural Development Department, (GoB), will empanel Chartered Accountant firms for conducting statutory audit of all programmes of Rural Development Department across all its Implementing Agency/administrative units as per the following details-

- District Rural Development Agency (DRDA),

- Office of the Block Development Officer (BDO office),

- Office of the Program Officer (PO - the nodal officer at the Block for implementing Mahatma Gandhi National Rural Employment Guarantee Scheme),

- Gram Panchayat (only MGNREGS)

The BDO and PO are at the block level, the DRDA is at the district level and the Secretariat is at the state level. It may be noted that BDO office falls under the administrative control of RDD although it serves the functional and program implementation requirements of several departments of the state. This applies to finance and accounting services as well.

Key RDD schemes and activities implemented and administered at the GP, Block and District levels are:

- DRDA Administration

- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and the old Closed Schemes like SGRY, NFFWP, JRY and other merged schemes with MGNREGS.

- Indira Awaas Yojana (IAY) and other old closed Schemes merged with the PMAY/IAY

- Swarnajayanthi Gram Swarozgar Yojana (SGSY) and other old closed Schemes merged with the SGSY, PMAY-G
- RURBAN
- Sansad Aadarsh Gram Yojna (SAGY)

PO office implements and accounts for the MGNREGS and BDO office implements and accounts for PMAY/IAY, SGSY and other schemes implemented by RDD.

At present, for Rural Development Scheme as implemented throughout the state into following structure: -

Name of the Scheme	Implanting Units	Accounting Units	District
MGNREGA	Gram Panchayat	Block	Consolidation of Reports
PMAY-G/IAY/Others	Block	Block	Consolidation of Reports

Under MGNREGS, Scheme and Administrative Expenditure incurred at Gram Panchayat level and transactions are recorded in Books at Block level. At DRDA level only Administrative Expenditure are incurred and recorded at DRDA. Consolidation of books are done at DRDA level.
Under PMAY-G/IAY/Other Scheme, Scheme and Administrative Expenditure incurred and recorded at Block level. At DRDA level only Administrative Expenditure are incurred and recorded at DRDA. Consolidation of books of accounts of blocks are done at District/DRDA level.

Transactions originating at district level related to administrative purpose are recorded at DRDA level. Accounting functions for schemes at the DRDA level is vested with the office of Director Accounts. Block Offices NREGA accountant / computer operator, who currently reports to the Program Officer, the nodal officer for MGNREGA at the Block level. Accounting at the Block level for PMAY/IAY and SGSY is undertaken by Block level accountants or Nazir who reports to BDO. The Nazir also does accounting for schemes of other departments that are implemented by BDO office.

At the State level, Rural Development Department undertakes monitoring of performance of the schemes, approves and authenticates financial reports of districts as well as their funding requests, establishes systems and procedures for efficient financial, accounting and fiduciary management across the state for RDD programmes. The secretariat also coordinates with the funding agencies, essentially MORD, GOI and the Finance Department, GoB on allocation of funds, to the districts.

Further, Rural Development Department also has accounting and budgeting units / sections that undertake accounting and budgeting functions for the secretariat (including release of state share of funds for RDD programmes / schemes) as well as discharge of payment (bills as well as salaries) and other entitlement functions.

All accounting is programmatic (apart from General administration related budgets / expenditure relating to each administrative unit) and is consolidated at the district level. District Statements of Expenditure / Utilization Certificates (UCs- duly audited annually through statutory audit) serve as the basis for reviewing financial & physical performance and for seeking funds.

Current Accounting Practice

Accounting in the Rural Development Department in respect of State Government funds, follows double entry cash system of accounting, as per norms prescribed by the government. The custodian for prescribing norms of accounting for budgets allocated through consolidated fund of the state is the state Finance department.
Accounting of District Rural development Agencies, Blocks and Panchayats follows cash/Accrual and double Entry System of Accounting with Computerized Accounting Systems.

It is mandated that the audit of accounts of DRDA should be completed by 30th June every year comprising Receipt and Payment Accounts, Income and Expenditure Account and Balance sheet.

To audit the accounts, it is now proposed to empanel Chartered Accountant Firms for conducting the audit for the financial year ending 31st March 2026 For the purpose of the audit, the selected firm is expected to visit all units of the RDD in the district/s assigned to it.

Audit Objectives

The objective of the audit by an external agency is to ensure through the auditor's professional opinion on the financial position of each programme at the end of each financial year and of the funds received and expended for the accounting period ended as reported by the Programme, that the funds are utilized properly to achieve the intended objectives of the Programme, and that the covenants of the funding are adhered to. The programme accounts provide the basis for preparation of the Programme Financial Statement and are established to reflect the financial transaction, as maintained by the Project executing agency.

Audit Scope

(A) The Auditor shall be required to carry out the following tasks:

- Accounting Policies and Change: The auditor should comment on the accounting policies and confirm the extent to which all the programmes accounting policies have been applied. In particular, the auditor should report any deviations from the agreed accounting standards. The auditor should also comment on any accounting policy changes, either during a financial year, or form one year to another.
- The auditor will verify all expenditure incurred by the programmes.
- The Auditor will also verify the amounts admitted and reimbursed by DRDA/State Govt. and Central Govt. and will report on the disallowances, if any with reasons for the same and suggest corrective measure needed not to repeat the same for future claims.
- Verify that the procurement of goods, services and civil works have been made following the Guidelines issued by the Government as applicable to each programme.
- Verify that the accounting transaction in all programme units are duly supported by adequate documentation and are duly approved.
- Verify that the funds have been used in accordance with the relevant guidelines.
- Verify that the Bank Accounts at all levels are reconciled and reconciliation statement checked.
- Verification and reporting on statutory compliances, deductions and deposit of TDS etc.
- All necessary supporting documents, records, and accounts have been kept in respect of all programme expenditures.
- The financial statements follow acceptable accounting standards and give true and fair description of the financial positions.
- Report audit compliances and persisting irregularities.
- Any other matter incidental to above matters.

The Rural Development Department, Bihar reserves the right to reject any proposal if:

- at any time, a material misrepresentation is made or uncovered, or
- the Applicant Firm does not provide, within the time specified by the Authority, the supplemental information sought by the Department for evaluation of the proposal.
- In case it is found during the evaluation or at any time before shortlisting of the qualified firms, or after the empanelment of the shortlisted firms and during the period of subsistence thereof, that one or more of the eligibility criteria have not been met by the bidding firm, or the bidding firm has made material misrepresentation or has given any materially incorrect or false information, the bidding firm shall be disqualified forthwith if not yet empanelled by issue of the Letter of Empanelment (LoE), and if the bidding firm has already been issued the LoE, the same shall, notwithstanding anything to the contrary contained therein or in this RFP, be liable to be terminated, by a communication in writing by the Department to the bidding/empanelled firm, without the Department being liable in any manner what-so-ever to the bidding firm and without prejudice to any other right or remedy which the Department may have under this Notice for Empanelment or under applicable law.

(B) Audit Report

An Audit Report on the Programme Financial Statements should be prepared in accordance with the Standards on Auditing promulgated by the Institute of Chartered Accountants of India. These standards require that the audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and if latter, whether it is qualified in

certain respects or is adverse or a disclaimer of opinion. Each audit report submitted should accompanied with UDI number.
A sample Audit report as per SA 700 (revised) has been attached in Annexure-I

(C) Management Letter

In addition to the Audit report on Programme Financial Statements, the Auditor shall submit a Management Letter, requiring the auditor to prescribe recommendations for improvements in internal control and other specific matters coming to the attention of the Auditor during the course of Audit examination, this possibly shall include matters such as:

i. Deficiencies or weakness in systems with respect to Compliance of previous years Audit Observations.

ii. Any issues of the past financial year which remain unaddressed and any issues which have recurred.

iii. Provide feedback on the system of 'Advance settlements' adopted by the agency; suggest measures for improvements of the same.

iv. Any other matters that auditor thinks pertinent.

A sample cover letter to be used to transmit a management letter is shown in Annexure- II

Summary of Auditing Requirements

1. Government of India guidelines clearly mentions that all the programmes require audited statements and separate programme accounts and records exclusively to ensure that the funds were only for the objectives set out and for release of funds.
2. The accounts and records pertaining to all the Programmes must be consistently maintained in accordance with the standard laid down by the statute governing the respective Scheme/Programme
3. The programme accounts are to be maintained on Double Entry System of Accounting, as per accounting standards notify by the Institute of Chartered Accountants of India. In this context, the auditor's responsibilities will be to verify if the stated accounting standard have been followed consistently.

4. The project account should be audited in accordance with appropriate auditing standards the Auditor's Report the consistently applied by the Auditor. The Auditors should specify auditing standards followed by their in conducting their audits. Furthermore, they should expand the scope paragraph in the Auditor's Report by disclosing, at least, the key audit procedures followed in the audit. If there are any supplementary Financial Statements to the Programme main financial statements, the Auditor should also make a statement whether the same audit procedures have been followed for the supplementary financial statements as for the main financial statements.
5. Apart from expressing an opinion on the financial condition of the Programme, the Auditors should also express an opinion as to whether:

    a. the proceeds have been utilized only for the Programme activities;
    b. the financial information complies with relevant regulations and statutory requirements; and
    c. all the covenants of the Grant Agreement have been complied with.

6. When a qualified opinion, adverse opinion, or a disclaimed opinion is given, the Auditor's Report should state in a clear and informative manner all the reasons therefore. In this respect, the auditors are expected to follow SA 700.

7. Actions or deficiencies disclosed by the Auditors in their Report should be resolved by the Government effectively and within a reasonable time. The Auditors should review and comment upon the adequacy of the corrective measures taken by the Government in the subsequent Auditor's Report.

Programme Financial Statements shall include the following:

Guidelines, before commencement of audit, will be issued to District Finance Audit team and auditors for closing of annual accounts as well as Initial meetings of District finance audit team and appointed statutory auditors.

i. Balance Sheet as at 31st March 2026 showing accumulated funds and assets and liabilities of the programme.

ii. Income & Expenditure account for the year ending 31st March 2026 showing the grant and other income received and expenditure incurred on the programme.

iii. Receipts and Payments Account for the year ending on 31st March 2026 showing the receipts and payments of the programme.

iv. Other Schedules to the Programme Financial Statements as appropriate, but which shall include:

- Statement of Fixed Assets,
- Schedule of Loans and Advances (including Age-wise analysis)
- Schedule of all Cash & Bank Balances (also attach bank reconciliation statements as at 31st March 2023)
- Program wise statement of expenditure

v. Notes on Accounts explaining, wherever necessary, the transactions relating to the programme including any significant events during the year or changes in accounting policies etc, that would provide the reader a better understanding of the program financial statements.

vi. Statement of Significant Accounting Policies followed in the preparation of accounts/financialstatements in the administrative units

vii. Scheme wise Utilization Certificates (UCs); duly tallied with the aggregate of Income & Expenditure and expenditure on Fixed Asset (which have been shown as capitalized in the schedule of fixed assets) during the financial year.

viii. Action Taken Report at the previous year's audit observations.

Key professional/persons required for the purpose of Audit at each of the levels:-

District Level

S. No.	Key Professionals	Description of Services to be provided	Experience	Minimum Man-days Required
1.	Chartered Accountants	Overall coordination, & planning, team leadership, reporting, liaison with client, Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at Block /District State units and report writing and finalization	Qualified Chartered Accountant with at least 10 years' experience as a partner with expertise in the area of statutory audit planning, execution and reporting.	10
2.	Semi Qualified with Article trainee	Audit of Districts level and consolidation	CA (Inter) with 5 years of experience in accounting, audit and report writing	25

For each Block Level

S. No.	Key Professionals	Description of Services to be provided	Experience	Minimum Man days Required
1.	Chartered Accountants	Overall coordination, & planning, team leadership, reporting, liaison with client, Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at Block /District State units and report writing and finalization.	Qualified Chartered Accountant with at least 10 years' experience as a partner with expertise in the area of statutory audit planning, execution and reporting.	2
2.	Semi Qualified with Article trainee	Audit of Districts level and consolidation	CA (Inter) with 5 years of experience in accounting, audit and report writing	3

For each GP Level

1.	Team Member	Audit of GP level and consolidation	CA (Inter) with 3 years of experience in accounting, audit and report writing	2

The audit firm should provide detailed CVs of key personnel who are expected to be engaged in audit work for evaluation purpose.

Monitoring & Review of Audit- Final draft report may be reviewed to assess whether auditor delivered all reports and documents, in the form and manner as specified in the contract.

The auditor shall submit an audit plan at every auditee unit to the District Magistrate's (DMs) office before the start of the audit, clearly sating the key professional undertaking the audit schedule. The proposed assignment will be reviewed and monitored by District magistrate or review committee formed by district magistrate at the district level and take further remedial measures on the discrepancies pointed out. A nodal person will be deputed to interact with the Auditor at the Districts office.

In case, if the performance of the Audit Firm is not as per the Terms of Reference or there is excess delay in submitting audit report, the Competent Authority of Rural Development Department, Bihar, may discontinue the service of audit firm.

Reporting and timelines:

The District Final Audit Report should be submitted by each firm in **3 hard copies one 1 soft copies of which one copy will be handed over to RDD rest two copies to DRDA. All schemes Audit Report is to be countersigned by DDC/Director. Audit Report must be submitted within 60 days after signing of contract.**

Empanelment *Proposal* form 1

Letter of Transmittal

To,

The Secretary
Rural Development Department
Main Secretariat
Patna, Bihar

Dear Sir,

We, the undersigned, offer to provide the audit services in accordance with your Request for Proposal dated [Insert Date]. We are hereby submitting our Proposal, which includes this Technical Proposal sealed under a separate envelope.

We hereby declare that all the information and statements made in this Proposal are correct and any misinterpretation contained in it may lead to our disqualification.

We agree that we will be paid according to the guidelines of the Rural development Govt. of Bihar.

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 the Rural Development Department, Bihar is not bound to accept any proposal or to give any reason for award, or for the rejection of any proposal.

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

Yours faithfully,

Empanelment *Proposal* form 2

Particulars/Details of the Firm

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Full Addresses of the Firm:	
	Head Office	Name of the In charge Phone No: Fax No. Mobile of Head Office In-Charge:
	Branch Office 1,2,3........ (Particulars of each branch to be given)	Name of the In charge Phone No: Fax No: Mobile of Branch Office In-charge:
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST Registration No.	Attach copy of Registration
5	Registration No. with ICAI	Attach Firm Constitution Certificate issued by ICAI as on 01-01-2026
6	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG for the year under Audit.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8	Average Annual Turnover of the Firm in last three completed years Year 2022-23 Year 2023-24 Year 2024-25 Average	Attach audited accounts for the last three completed years Rs......... Rs......... Rs......... Rs.........
11	Audit Experience of the Firm: 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments in Social Sector Audit (Other than audit of Charitable Organizations/NGOs)	Copy of the Offer Letter & the Fee Charged. Copy of the Offer Letter & the Fee Charged.
10	Details of Partners: Provide following details: • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Experience • Whether the partners is engaged full time or part time with the firm.	With similar details as above.
11	Details of Full time CA Employee	With similar details as above
12	Details of other Employees, CA-Inter, etc	Details of qualification and experience

Empanelment *Proposal* form 3

Details of Qualified Staff (Chartered Accountants)

(Please provide attested copy of certificate of ICAI on 01.01.2026 for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in year)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						
4						
5						
6						
-						

A. **Details of Semi-qualified Staff (including Article Clerks etc.)**

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified Staffs:						
1						
2						
..						
Article Clerks						
1						
2						
..						
Others						
1						
2						
..						

Empanelment *Proposal form 4*

Details of Structure & Composition of Team and Task Assignments for Proposed Assignment

Name	Position/ Team Number	No's	Educational Qualifications	Key Responsibilities or Task Assigned	Relevant Experience	Name of the firm To which he belongs in case of Associate	Number of Man Days estimated for task completion

In case, a firm is awarded assignment for more than one district, they will be asked to submit structure & composition of Team (based on the qualification criteria mentioned above) and Task Assignment for proposed 2nd or 3rd assignment.

Empanelment *Proposal* form 5

Brief of Relevant Experience:

A. Experience of statutory audit in relation to externally Aided projects/ Social Sector Projects /Govt. departments (Excluding the audit of Charitable Institutions and NGOs)						
S.No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/ Nature of Assignment	Scope & Coverage of Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

B. Relevant Experience (Statutory Audit) in Commercial Sector/PSUs etc.						
S.No.	Name of the Auditee Organization	Turnover of the Auditee Organization	Type/Nature of Assignment	Scope & Coverage of the Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

Annexure – 1

MODEL AUDITOR'S REPORT-UNQUALIFIED OPINION

[Appropriate Addressee]

We have audited the accompanying financial statements of <Scheme Name> of District Rural Development Agency, <name of district> which comprise the Balance Sheet as at ....Income and Expenditure Account as on .... and Receipts and Payments Account as on .... for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

a) in case of Balance Sheet as at ....
b) in case of Income and Expenditure Account as on
c) in case of Receipts and Payments Account as on ....

For<<　　>>
Chartered Accountants
Firm's Registration Number
Signature
(Name of the Member Signing
the Audit Report)
Designation
Membership Number

Place of Signature: Date:

Date:

Annexure -II

Sample Management Letter

(Audit Firm Letter head)

(Date)

To Rural Development Department,

In connection with our audit of financial statements of DRDA and all the schemes administered by the said DRDA for the year ended_ we familiarized ourselves with internal guidelines and letters/circulars issued by the Rural Development Dept applicable during the period under audit. This letter to the department includes observations noted during the course of our audit examination in the following areas:

1. Status of compliance of Audit observations pertaining to pervious audit period.

Scheme	Audit Observation	Action taken by DRDA	Auditor's Comments

2. Matters arising current year and having significant impact on the financial statements of the schemes and/or DRDA.

Scheme	Audit Observation	Status of the issue (Critical/Moderate/Negligible)	Auditor's recommendation for resolution

3. Specific comments with respect to compliance of specific guidelines issued to the DRDA by the Department.

Date of issue of instruction(s)	Dept. Letter No.	Status of compliance by DRDA	Auditors suggestions/ comments

4. Status of maintenance of program books and records.
5. Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvements.

The matters contained in this Management letter are intended solely for the information of Rural Development Department, for such timely consideration and action as the department may deem appropriate. They have been considered by us in formulating the audit opinion expressed on the and they do not alter the opinion project financial statements in our audit report dated expressed in that audit report.

We wish to take this opportunity to thank the department or the courtesies and cooperation extended to our auditors.

Yours Truly,

(Name and title)

Annexure III

Remuneration for the Audit

The following tables show the approved audit fee at various levels:

Each Panchayat:

S. No.	Name of the scheme	Rate in (Rs.)
1.	MGNREGA	743
2.	Other Schemes (each)	371

Each Block:

S. No.	Name of the scheme	Rate in (Rs.)
1.	MGNREGA	3023
2.	PMAY/IAY	929
3.	Social Forestry	692
4.	SGSY	692
5.	Other Schemes (each)	692

Each District:

S. No.	Name of the scheme	Group wise Rate in (Rs.)			
		Group D	Group C	Group B	Group A
1.	MGNREGS	5328	6494	7654	8806
2.	PMAY-G/IAY	1857	2318	2778	3251
3.	Social Forestry	2786	3253	3712	4173
4.	SGSY	8351	9747	11123	12518
5.	Other Schemes (each)	1166	1396	16128	1856

GST will payable on above mentioned rates as per applicable rate.

District classification:

Category A districts (>15 blocks)

Category B districts (11-15 blocks)

Category C districts (6-10 blocks)

Category D districts (<6 blocks)

Annexure IV

AFFIDAVIT

To,

We M/s____________________________, CHARTERED ACCOUNTANTS, __________Address hereby certify and confirm that-:

We or any of our partners are not blacklisted/barred/convicted by any court of law for any criminal or civil offences/declared ineligible by Rural Development Department or any other entity of GoB or any entity of state government or Govt. of India, or any local self-government body or public undertaking in India for participating in future/any bids for unsatisfactory performance, corrupt, fraudulent or any other unethical business practices or for any other reasons, and no any disciplinary action/pending cases ICAI/GoB/ any state govt/GoI/ over the firm/partner as on date of RFP.

And that we are hereby, declaring all ongoing litigations where our promoter(s)/director(s) are involved in with any government agency/state/central department/PSU, and as mentioned below:

1. None
2.
3.
4.

We further confirm that we are aware that, our proposal for the captioned Project would be liable for rejection in case any material misrepresentation is made or discovered at any stage ofthe Bidding Process or thereafter during the assignment period and the amounts paid till date shall stand forfeited without further intimation.

Dated this.

Name of the Bidder/Agency:

Signature of the Authorized Person: ....

Name of the Authorized Person:

Designation of the Authorized

Person\