

**Mid-day meal scheme
Bihar Rajya Madhyahan Bhojan Yojana Samiti
Education Department
Government of Bihar**

Quotation - 542/2023-24

**Name of Work-Selection of CA firm for Appointment of Internal Auditors " for
Mid-Day Meal Scheme of the Bihar Rajya Madhyahan Bhojan Yojana Samiti for
the financial year 2021-22 to 2023-24**

1. Bihar Rajya Madhyahan Bhojan Yojana Samiti, Education department, Government of Bihar invites sealed quotations (under two bid system) for internal audit of directorate and 38 districts from reputed CA firms having proven experience of above work.
2. The intended services shall include the team of committed qualified and experienced personnel too.
3. Quotation document can be downloaded from the **website www.mdmsbihar.org**
The bid shall be submitted in the official format only annexed with given criteria.
4. Important Dates:-
 - i) Date of Issue Quotation Notice : Dated- 28.02.2024
 - ii) Sale of Quotation Document (Download) : From 28.02.2024 to 11.03.2024
 - iii) Pre bid meeting : Dated 05.03.2024 at 4 P.M.
 - iv) Last date of Submission of Quotation : Dated 12.03.2024 till 4:00 PM
 - v) Technical Bid Opening : Dated 12.03.2024 at 5:00 PM
5. The technical bid shall be accompanied with Earnest money in form of Demand Draft amounting to Rs. 25000/- (Twenty five thousand only) & Cost of RFP document Rs. 5000/- (Five thousand only) issued from any Nationalized Bank and drawn in favour of "BIHAR RAJAYA MADHYAHAN BHOJAN YOJANA SAMITI " and payable at Patna.
6. The last date of submission of bid in sealed cover (two bid system) at the Address of communication given below is **till 4.00 p.m.**
7. The technical bid shall be opened at the office of undersigned in the presence of bidder(s) or their authorized representative who wish to be present. Undersigned reserve the right to reject one or all quotation without assigning any reason. For more details visit on website **www.mdmsbihar.org** . All corrigenda, amendments clarifications etc to the tenders will be posted on the website.

Address for communication:-

Directorate,
Mid-day meal scheme
Bihar Rajya Madhyahan Bhojan Yojana Samiti ,
Education Department, Govt. of Bihar
Premises of Bihar State text Book Corporation Limited, Budh Marg,
Patna – 800001, Bihar.

b
27/02/2024



बिहार सरकार

BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI,
Premises of Bihar State Text Book Publishing Corporation
Limited, Budh Marg Patna-800001



**Sub: Quotation/Expression of interest for Appointment of
Internal Auditors for
SLO and DLO for the financial year 2021-22 to 2023-24
& VSS for the financial year 2021-22**

Important Information:-

EARNEST MONEY DEPOSIT	:-	25,000/- (Twenty five thousand only)
COST OF DOCUMENT	:-	5,000/- (Five thousand only) Non Refundable
DATE OF ISSUE	:-	28.02.2024
PRE-BID MEETING	:-	05.03.2024 at 4.00 P.M.
LAST DATE OF SUBMISSION OF BID	:-	12.03.2024 till 4.00 P.M
TECHNICAL BID OPENING	:-	12.03.2024 at 5.00 P.M

OPENING OF FINANCIAL BIDS OF TECHNICALLY QUALIFIED BIDDERS: To be Informed

Secretary

Bihar Rajya Madhyahan Bhojan Yojana Samiti ,
-Cum-
Director,
Mid-Day Meal
Education Department, Govt. of Bihar
Premises of Bihar state text Book Publishing Corporation Ltd,
Budh Marg, Patna – 800 001
Phone: (0612)-2231007, 2230025, 2231005
Email: mdmsbihar@gmail.com

Any change in information given in this Quotation /expression of interest RFP document will be displayed on our website “mdmsbihar.org”

1) About Mid-Day Meal Scheme

Mid-Day Meal Scheme 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.

2) BACKGROUND

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.

3) OBJECTIVES

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).

4 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 requested 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.

- 4.1. 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.
- 4.2. Generally accepted accounting principles are followed by all entities which are authorized to incur expenditure under BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI Scheme.
- 4.3. 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.
- 4.4 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.
- 4.5. All necessary supporting documents, records and accounts have been kept 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.
- 4.6. 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.
- 4.7 Auditors must ensure Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.

4.8 The C.A. firm appointed for the audit should also look into position of audit compliance of previous audit objection raised. If any.

5) Submission of Proposal

5.1 Bidders are requested to submit their proposal in following three covers placed in one big sealed large envelope and super scribed as **“QUOTATION FOR APPOINTMENT OF INTERNAL AUDITORS OF BIHAR RAJAYA MADHYAHAN BHOJAN YOJANA SAMITI, BIHAR”**,

5.2 The technical Bid specifications along with the all eligibility criteria should be placed in one sealed envelope clearly super scribed with **“TECHNICAL PROPOSAL”**

5.3 **Earnest money deposit / Bid Security and Cost of document / Bid processing fee** should be placed in one sealed envelope in favor of **BIHAR RAJAYA MADHYAHAN BHOJAN YOJANA SAMITI, payable at patna** clearly superscribed with **“EMD and COST OF DOCUMENT**

5.4 Financial proposal should be placed in one sealed envelope clearly super scribed with **“FINANCIAL PROPOSAL”**.

6) Technical proposal :-

The bidder shall submit the technical proposal. Technical proposal should contain following document.

S.No	Description	Particulars	Documentary proof Required.
1.	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 as on 31.03.2023 date of joining the firm, and	C&AG ----- RBI ----- -----	Copy of constitution certificate of the firm. (CAG empanelment proof 2022-23 and MEF acknowledgement as proof for RBI 2022-

	their other interest, if any	-----	23)
2.	Full Time FCA partner/ACA Partner/Chartered Accountant employee of the firm as on 31.03.2023	-----	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 from 2020-21, 2021-22 and 2022-23
4.	Articles/Audit Assistants/Semi Qualified staff and other audit staff presently working in the firm.	-----	Self Declaration (Please provide Certificate in case of semi-qualified Staffs)
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. 2020-21, 2021-22 and 2022-2023	-----	A copy of the IT return.
7.	Financial statement of the firm along with schedules for the F.Y. 2020-21, 2021-22 and 2022-2023	2020-21 ----- 2021-22 ----- 2022 -23 -----	Copies of financial statement of the firm along with schedules for the F.Y. 2020-21, 2021-22 and 2022-23
8	Goods and Service Tax Registration.	-----	Copy of Goods and Service Tax Registration. (GST)
9	Head office and branch office in Bihar	H.O- ----- Branch-----	Copy of constitution certificate of the firm.
10	Details of court cases/arbitration cases/or any other case pending against the firm and partner.	-----	Self Declaration.

(A) Technical evaluation process:-

Technical proposal received must be strictly in the format prescribed in annexure A and will be checked eligibility criteria and point will be awarded to the firm as per the following norms.

Annexure- A

S.No	Criteria	Basis of Evaluation	Points	Maximum points
1	Empanelled with C&AG and RBI	Empanelled with C&AG	10	20
		Empanelled with RBI	20	
2	Age of Firm	More than 6 years up to 10 years	10	20
		More than 10 years	20	
3	Average Annual Turnover three years (ending with 31.3.23)	From 10 lakhs upto 20 lakhs	10	20
		More than 20 lakhs	20	
4	Head office and branch office	Firm has head office in Bihar.	10	10
		Firm has branch office in Bihar.	5	
5	Past experience in Similar assignment i.e Internal audit/ Statutory Audit	Completed at least 2 but less than 4 internal audit / Statutory Audit assignment of govt./PSU/ organization in preceding between 21-22 to 23-24. Bank Audit Assignment will not be considered.	5	10
		Completed 4 or more internal audit assignment of govt./PSU/ organization in preceding between 21-22 to 23-24	10	
6	Full time partners / CA employee association with the firm	In case of an ACA/FCA associated with the firm for		10
		Full time FCA partner 2.5 point each partner maximum 10 point	10	
		Full time ACA/FCA partner 2 point each partner maximum 7	7	
		C.A Employee of firm 1.5 point each employee maximum 5 point	5	
7	Number of semi qualified staff and article assistant	Semi qualified /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	

7) SELECTION PROCESS:-

The selection is based on QCBS model where in technical bid have 70 percent and financial bids have 30 percent weight. The bidder who score maximum marks in technical and financial evaluation mentioned in annexure –A, B and C will be selected for the appointment as the Internal Auditors of the one District (Choice District) out of thirty eight (38) District and state level office subject to fulfillment of contractual formalities. District will be assign on the basis of QCBS score in descending order as per choice district to other empanelled on the basis of L1 rank of the firm.

1. One firm will be assigned one District .
2. 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 Internal Auditor of Samiti.
3. If same marks/rank obtained by two firm than lottery system applicable for work assign.
4. The Selection will be on the basis of QCBS methods and the price quoted by the bidder having highest combined score will be adopted as the final price for all districts to be audited. In case of the tie up of scores between bidders, then the draw of lots method will be used for deciding priority/ ranking

8) Minimum Fee:- Directorate/per District per financial year minimum Audit fee Rs. 24,000/-
(Twenty four thousand only)

9) Detailed Evaluation of Technical Proposals

Bids found to be substantially responsive after the preliminary scrutiny and fulfillment of the minimum qualification 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. 70% on technical evaluation (Details in Annexure A) will be declared as technically qualified. The Financial Bids of only the technically qualified Applicants will be opened for further processing

10) 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. **Consortium and joint ventures**

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

11) **BASIC GENERAL INSTRUCTIONS:-**

- 11.1 Sealed quotations are invited, for conducting Internal 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 Six years before the date of submission of quotations. Firms having experience of Internal Audit / Statutory Audit only be considered.
- 11.2 The offer shall be valid for a period of ninety days from the date of submission of the Proposal by the firm.
- 11.3 Internal 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 one financial years 2021-22
- 11.4 Fee is to be quoted separate for one district office or one directorate office for one financial year, This will be assumed as for all financial year. Fee is to be quoted excluding of GST. TDS will be deducted as applicable rate. GST will be paid extra as applicable.
- 11.5 No other fee/allowance will be payable to audit firm. Fees shall be inclusive of all charges.
- 11.6 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).
- 11.7 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
- 11.8 The Audit firm appointed by BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI shall not sub-contract the work.

- 11.9 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.
- 11.10 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.
- 11.11 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.
- 11.12 In case of dispute, the jurisdiction will be at Patna High Court.
- 11.13 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.
- 11.14 Internal Audit Reports 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
- 11.15 List of successful bidders will be placed on www.mdmsbihar.org

12) 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.

13) Annexure A-1

1. Dispute Resolution: -

1.1 The bids and any contract resulting there from shall be governed by and construed according to the Indian Laws.

1.2 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 vendor's representative.

1.3 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:

1.3.1 **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.

1.3.2 The dispute shall be first referred to the Development Commissioner for conciliation who shall conduct conciliation proceedings which will be held at Patna, Bihar.

1.3.3 **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.

1.3.4 All legal disputes will come under the sole jurisdiction of Patna, Bihar. The venue of the arbitration shall be Patna.

1.4 The Arbitral award shall be final and binding on both the parties.

1.5 Work under the contract shall be continued by the vendor 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 vendor 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.

2. Fraud or Corrupt Practices: -

2.1 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.

2.2 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.

2.3 For the purposes of this Section, the following terms shall have the meaning here in after respectively assigned to them:

2.3.1 “**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.

2.3.2 “**Fraudulent practice**” means aim is representation or omission of facts or disclosure of incomplete facts, in order to influence the Selection Process.

2.3.3 “**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.

2.3.4 “**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

2.3.5 “**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.

3. Termination & Blacklisting:

3.1 The Department may terminate this Agreement and Blacklist/Debar the vendor, 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 Vendor.

- a. If the vendor is in material breach of its obligations pursuant to this Agreement and has not remedied the same within 30 days.
- b. If the vendor becomes bankrupt, insolvent or goes into compulsory liquidation
- c. If the vendor, in the judgement of the Department, has engaged in corrupt or fraudulent practices in competing for or in executing the contract
- d. If the vendor submits to the Department a false statement which has material effect on the rights, obligations, or interests of the Department.
- e. If the vendor places itself in position of conflict of interest or fails to disclose promptly any conflict of interest to the Department.
- f. If the vendor fails to provide quality services as envisaged under this Agreement.
- g. 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.
- h. Failure of the vendor mobilize manpower, follow local laws, clumsy execution of work, and total disregard to public safety and its own employees.
- i. Failure to abide by any lawful directions of the Department.

Note: - Blacklisting/Debarment of the vendor 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 vendor in the

blacklist, with or without the termination of the contract, the Department shall issue a notice given 15 days of time to the vendor.

4. Penalties: -

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

5. 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.

6. Blacklisting without termination: -

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

7. Foreclosure with Mutual consent: -

- a) Without prejudices to any provisions of this agreement, the Department and the vendor 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 Vendor and shall not affect the Vendor in any way if it wishes to bid in future projects of the Department.

8. Transition and Exit Plan:

The vendor 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: -

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

14) Declaration:

- (a) All information and attachments submitted in this application are correct and true to the best of my/our knowledge.
- (b) I/We are aware that any false information provided herein will result in rejection of the application and suspension of registration.
- (c) I/We hereby accept all terms & conditions of the Tender document.

Signature of the bidder with seal

Place:

Date:

Note:

1. Documentary evidences of all the information as stated above are to be furnished along with the offer.
2. All the pages of the terms & conditions and documents submitted are to be signed and affixed with the seal of the firm.

15) 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.

16) 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.

17) 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.

Director
Mid Day Meal Scheme
Cum
Secretary
Bihar Rajya Madhyahan Bhojan Yojana Samiti
Education Department, Govt. of Bihar
Premises of Bihar State text Book Corporation Limited, Budh Marg
Patna-800001

ANNEXURE-B

FINANCIAL BID

(To be submitted in separate envelope on the Firm Letter head for Bihar Rajya Madhyahan Bhojan Yojana Samiti Bihar Patna.)

Sub: Internal Audit of Directorate office, BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI per financial year

Name of the Bidder & Address:

I/We have read all terms and conditions of the Tender carefully and hereby offer/quote our price for Internal Audit Fees for the per financial year Rs. _____ (Rupees in words _____) exclusive of GST*.

*(GST will be paid extra as applicable).

Signature of the bidder with seal.

Place :

Date :

FINANCIAL BID

(To be submitted in separate envelope on the Firm Letter head for MDM District Level Office

Sub:- Internal Audit of MDM District Level Office, per financial year

Name of the Bidder & Address:-

I/We have read all terms and conditions of the Tender carefully and hereby offer/quote our price for Internal Audit Fees for the per financial year Rs._____ (Rupees in words _____) exclusive of GST*.

*(GST will be paid extra as applicable).

Signature of the bidder with seal.

Place :

Date :

Annexure :D

**TENDER FOR APPOINTMENT OF INTERNAL AUDITORS FOR BIHAR RAJYA
MADHYAHAN BHOJAN YOJANA SAMITI OFFICE.**

**BANK ACCOUNT PARTICULARS FOR REFUND OF EMD THROUGH
ELECTRONIC MODE**

S. No.	Description	Particulars
1.	Name of the Beneficiary	
2.	Bank Name	
3.	Bank Address	
4.	Bank Branch code	
5.	Account No.	
6.	IFSC Code	

Place :---

signature & seal of the applicant.

Date:-----

FORMAT OF INTERNAL AUDIT REPORT**Financial Year------(DLO)**

1. Name of District -----
2. Period of Audit :-----
3. Date of Audit:-----

INTERNAL AUDIT REPORT

S.no	Area of Audit	Observation of internal 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-----

FORMAT OF INTERNAL AUDIT REPORT

Financial Year------(SLO)

1. Name of the Office- BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI
2. Period of Audit :-----
3. Date of Audit:-----

INTERNAL AUDIT REPORT

S.no	Area of Audit	Observation of internal 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-----

FORMAT OF INTERNAL AUDIT REPORT**Financial Year 2021-22 (VSS)**

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

INTERNAL AUDIT REPORT

S.no	Area of Audit	Observation of internal 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.	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-----