

RCPLWEA CELL



Central Mechanical Workshop Campus, Sheikhpura, Patna – 800014

NIQ no- 01/2023-24

Dated: 15/10/2023

REQUEST FOR PROPOSAL**EMPANELMENT OF FIRMS OF CHARTERED ACCOUNTANTS FOR INTERNAL
AUDIT OF THE RCPLWEA BIHAR PROJECTS FOR THE FINANCIAL YEAR
2023-24**

1. Road Connectivity Project for Left Wing Extremism Affected Areas(RCPLWEA) is a project of Govt. of India as a vertical under PMGSY to construct all weather roads in Naxal affected areas in the country.
2. In Bihar, Road Construction Department is Nodal department for RCPLWEA Bihar projects, executing project through Bihar State Road Development Corporation Ltd, Patna as State Rural Road Development Agency (SRRDA) and RCD Road Divisions as Project Implementing Units (PIU). At present this project is working in 09 districts with 11 PIUs. The no of PIU may increase or decrease as per the future sanctions.
3. RCPLWEA CELL invites application from Audit firm (Partnership firm) for empanelment as Internal Auditor of RCPLWEA Projects for the Financial Year 2023-24.
4. **Eligibility Criteria (Certified copy of testimonial to be enclosed as perAnnexure-1)**
 - i) The firm must have with its head office/branch office in the state of Bihar.
 - ii) The firm must have at least 10 (Ten) years of experience in the field of Audit.
 - iii) The firm should have at least two full time Partners for at least 05 (five) years.
 - iv) The firm must be empanelled with CAG.
 - v) Preference will be given to those having experience in the field of audit of state government corporations/companies dealing with development and maintenance of road, highways and other infrastructure facilities.
5. **Terms and Conditions:**
 - i) Initially empanelment will be done for fy 2023-24. If, work will be found satisfactory then the validity of empanelment will be extended with an annual increment of 10% of audit fee, maximum for a period of next 02 (two) financial years i.e. F.Y. 2024-25 and 2025-26.
 - ii) The Audit shall be completed within scheduled dates as defined in the engagement

letter.

- iii) The Audit team have to visit PIUs for audit work half yearly.
- iv) No TA/DA will be paid for local/outstation journey for audit purpose.
- v) Payment shall be released after submission of Audit Report. No advance payment shall be made.
- vi) The Management of RCPLWEA Cell reserves the right to reject all or any applications without assigning any reason whatsoever.
- vii) In case of any dispute remains unresolved, decision of Management of RCPLWEA CELL will be final and binding on both the party.
- viii) CA Firms who fulfill the above minimum eligibility criteria may apply.

6. Scope of Work:

As per annexure-2 enclosed.

7. Submission of Application:

The interested firm may send the applications with all applicable attachments in sealed envelope marked with "APPLICATION OF FIRMS FOR EMPANELMENT OF CHARTERED ACCOUNTANTS FOR INTERNAL AUDIT of RCPLWEA CELL" along with documentary evidence in support of their details furnished above to reach this office latest by 3.00 PM dt. 26.12.2023 The application should be addressed to:-

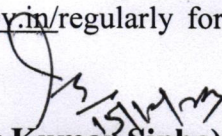
Executive Engineer (Mech),
RCPLWEA Cell
Bihar State Road Development Corporation Limited,
RCD Central Mechanical Workshop Campus, Near Patna Airport,
Sheikhpura, Patna-800014


8. Opening of application:-

The application received will be open on or after 3.00 PM dt. 26.12.2023

Note :-

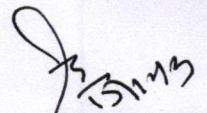
- I. Application received after the above mentioned date will not be considered for empanelment.
- II. Applicants are requested to visit our website <http://bsrdcl.bihar.gov.in> regularly for any amendment/addendum/corrigendum/extension until last date.


(Sanjeev Kumar Sinha)
Executive Engineer (Mech),
RCPLWEA Cell, BSRDCL, Patna

Memo No.: RCPLWEA-25/2022 - 146
Copy to: - Notice Board.

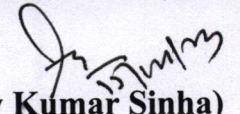
Patna, Date: 15/12/2023



(Sanjeev Kumar Sinha)

Patna, Date: 15/12/2023

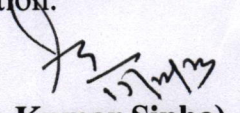
Memo No.: RCPLWEA-25/2022 - 146
Copy to: - Manager (Admin.), BSRDCL, Patna, kindly upload on BSRDCL website.



(Sanjeev Kumar Sinha)

Patna, Date: 15/12/2023

Memo No.: RCPLWEA-25/2022 - 146
Copy to: - Empowered Officer, RCPLWEA-cum- CGM, BSRDCL, Patna/ Nodal Officer, RCPLWEA-cum- Joint Secretary(MC), RCD, Bihar, Patna for kindly information.



(Sanjeev Kumar Sinha)



Annexure-1

(On letter head of Partnership firm)

Sl. No.	Particulars	Details (attach self-attested supporting documents along with this form)
1	Year of establishment of the Firm	
2	Head office/Branch office in the state of Bihar	
3	Experience for a minimum period of 10 years (Yes/No and Date of Registration)	
4	Partnership firm should have at least two full time partners for at least 05 (five) years.	
5	CAG Empanelment Details	
6	Exposure of the Firm in construction industry preferably under State Government as Internal Auditor(Name of the Company / Department, year of audit and nature of audit undertaken)	
7	Partners (details as per ICAI latest certificates)	
8	Branch Office 1, 2, 3,..... At our respective divisions (Particulars of each branch to be given)	
9	Names of the Chartered Accountants employed with the firm	
10	Number of semi - qualified employees attached with the Firm (CA-Intermediate)	
11	Resume of the Firm	
12	Registration Certificate issued by ICAI.	
13	PAN No.	
14	GST Registration No.	

SCOPE OF WORK

1. Duty in respect of maintenance of accounting Books/Registers

2. Checking with regard to Transactions

- (i) All transactions are properly entered on OMMAS
- (ii) All cheques issued / Cheques deposited are entered on OMMAS.
- (iii) Utilization Certificate, Banker Certificate and Bank Reconciliation Statement.
- (iv) To review the control procedure available for cash, cheque management and suggest better system.

3. Checking of Accounts with relevant records & vouchers including work expenditure vouchers also for all accounts i.e. Program Fund, Administrative Expenses Fund and Maintenance Fund.

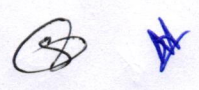
4. Vouching of Payments

- (i) Ensure that TDS in respect of income tax rule, GST, royalty, labour cess and other applicable deductions is properly deducted from all payment including Running Account and final bills of contractors.
- (ii) No payments should be made before execution of agreement.
- (iii) Recovery from Running Account and final Bills in respect of machinery / mobilization advances issued as per agreements.
- (iv) Ensure that the expenses booked in correct account head and project expenses are booked in correct head as per the account manual issued by NRIDA & as per OMMAS. Checking of diversion of fund

5. Reconciliation of accounts such as remittance from Head Quarter to Division and vice-versa, Income Tax, GST, Royalty deduction and its deposit.

6. Tendering process:

It is expected from the Auditors to ascertain that all tenders have been done in conformity with Rules & Regulations of RCPLWEA, MoRD, MHA as well as Government of Bihar.



7. Inventory

- a) To check that stock ledger reflects that quantity and value of each item of stock.
- b) To check that receipt and issue of items from stores are properly accounted for.
- c) Check "Site Accounts", and its adjustments, its periodicity etc. A mention in this regard should be in the Report.
- d) To check Adjustment of excess/shortage found in physical verification.

8. Remittance of Government Dues

- (i) Ensure that timely remittances of Income Tax (TDS), GST, Royalty, Labour welfare cess and other deductions. are being done to concerned authority.
- (ii) Required returns are filled timely with appropriate authorities.

9. Income: Preparation & verification of bank interest on FD/Savings Account.**10. In case of head office: Checking of compilation of accounts.****11. Report: Auditors' Report should cover:-**

- a. Audited OMMAS based balance sheet with all annexure.
- b. Audited OMMAS based annual accounts & other annexure generated from OMMAS.
- c. Audited OMMAS based receipt & payment accounts.
- d. Audited OMMAS based Income & Expenditure account (For Administrative Express fund)
- e. Audited banker's certificate showing closing balance in the bank & interest received during the year.
- f. Audited & certified bank interest verification report.
- g. Audited Bank Reconciliation Statement.
- h. Significant accounting policies.
- i. Notes to accounts
- j. Management letter showing observation.
- k. Suggestions or improvements, if any
- l. Audited & certified Utilization Certificate.

