

**Directorate of Horticulture,  
Agriculture Department, Government of Bihar  
Bihar Horticulture Development Society**

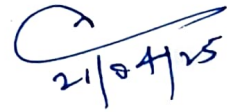
NHM/BHDS/40/2025- 1193

Dated - 21/04/2025

**Notice Inviting Quotation**

Quotations are invited from reputed CA firms having experience of conducting audit of government agencies for the detailed internal audit of Bihar Horticulture Development Society for the Financial Year - 2023-24 at Directorate of Horticulture, Department of Agriculture, Room No. 318, 2nd Floor, Krishi Bhawan, Mithapur, Patna-800001. Tel.-0612-2547772, Mob. No.-9031643034.

Approval for the above has been provided by the competent authority.

  
21/04/25

उप निदेशक उद्यान (प्रशासन एवं मूल्यांकन)  
उद्यान निदेशालय, बिहार, पटना

## **NOTICE INVITING QUOTATION FOR INTERNAL AUDIT OF BIHAR HORTICULTURE DEVELOPMENT SOCIETY (BHDS) FOR FY 2023-24**

1. Proposal are invited from the eligible Chartered Accountant Firms in the prescribed format for conducting Statutory Audit Bihar Horticulture Development Society (BHDS). The audit period is for the financial years' **2023-24**.
2. The selected firms shall not sublet the assignment to any other CA firm/s or individual chartered accountant. If such practice is found, the department shall initiate the proceedings for blacklisting the firm.
3. The Technical Committee of the department will scrutinize the applications and only those firms will be selected who fulfill the minimum eligibility criteria. The department will have the right to cancel any application and/ or postponed the process of selection at any stage without assigning any reason thereof.
4. Associates or JV arrangement or networking is not allowed under the assignment.
5. Quotations are invited from reputed CA firms having experience of conducting audit of government agencies, for the detailed Internal audit of Bihar Horticulture Development Society for the FY 2023-24 at Directorate of Horticulture, Department of Agriculture, Room no. 318, 2nd floor, Krishi Bhawan, Mithapur, Patna – 800001. Tel.: +91-9031643034.
6. Sealed Completed proposals will be received at the address mentioned above on any working day up to **01:00 P.M. on 09.05.2025**. The proposal will be opened on the same day at **3.00 PM**.

**Mission Director**  
**Bihar Horticulture Development Society**

**Mission Director**  
**Bihar Horticulture Development Society**

The Mission Director, Bihar Horticulture Development Society, Patna reserves the right to accept or reject any or all proposals without incurring any obligation to inform the affected applicant/s of the grounds. The proposals will be evaluated based on the information provided by the CA Firms and the evaluation criteria detailed in RFP Document.

**Mission Director**  
**Bihar Horticulture Development Society**

## **TERMS OF REFERENCE**

### **Introduction**

The **Mission Director**, Bihar Horticulture Development Society , Government of Bihar (GOB), intends to appoint eligible Chartered Accountant firms for conducting Internal audit of the Bihar Horticulture Development Society of all schemes activities.

Bihar Horticulture Development Society (BHDS) has been constituted under the aegis of Department of Agriculture, Directorate of Horticulture, Government of Bihar for implementation of horticulture development schemes in the State. The list of various horticulture-related Schemes that BHDS implemented in FY 2023-24 is provided below. For each of these schemes, funds have been allotted from Central and/or State government in each of the financial years. Against the allocated total amount, 38 districts, two Centre of Excellences and HQ were allotted funds under different heads and post expenditure of which internal audit is required to be done.

Bihar Horticulture Development Society (BHDS) invites proposal from registered Chartered Accountants firms to undertake the Internal Audit of BHDS. The qualification, experience, other terms and conditions in which the application has to be made, are prescribed by the BHDS, which is available on the BHDS Website at [www.horticulture.bih.nic.in](http://www.horticulture.bih.nic.in). Sealed quotation is hereby invited from registered reputed and professional Chartered Firm prior empanelled with CAG and having experience of similar work for conducting Internal Audit of BHDS. The Sealed Quotation (inclusive of taxes and charges) along with all the required documents must reach BHDS office of Director Horticulture cum Mission Director, State Horticulture Mission, Bihar, Patna. The quotations may be submitted on or before 09.05.2025 by 1:00 PM. Quotations received post the due time and date shall not be entertained under any circumstances whatsoever. The Authority reserves the right to accept or reject any application without assigning any reason.

## **NOTICE INVITING QUOTATION FOR INTERNAL AUDIT OF BIHAR HORTICULTURE DEVELOPMENT SOCIETY (BHDS) FOR FY 2023-24**

### **A. Internal Audit Assignment Packages**

Internal Audit assignment of all the district and State level offices have been divided into 5 Packages consisting of 38 District Horticulture Offices, two Centre of Excellences and BHDS Headquarters.

|             |  |
|-------------|--|
| Package I   | Patna, Nalanda, Bhojpur, Rohtas, Buxer and Kaimur, Headquarters and One Center of Excellence at Nalanda                    |
| Package II  | West Champaran, East Champaran, Muzaffarpur, Sitamarhi, Sheohar, Vaishali and One Center of Excellence at Vaishali         |
| Package III | Darbhanga, Madhubani, Samastipur, Saran, Siwan and Gopalganj   |
| Package IV  | Purnea, Araria, Kishanganj, Katihar, Saharsa, Madhepura and Supaul   |
| Package V   | Munger, Jamui, Khagaria, Lakhisarai, Begusarai Sheikhpura, Bhagalpur, Banka, Gaya, Nawada, Aurangabad, Jehanabad and Arwal |

In Case, if no agency qualifies for any package, the award for that assignment may be given to the agency having lowest rate amongst all the 5 packages.

### **B. ELIGIBILITY CRITERIA**

| Sl. No. | Particulars   | Minimum Criteria (Years/Number) |
|---------|---|---------------------------------|
| 1.      | The firm must be, either a proprietorship firm or partnership firm, empaneled with C & AG for the year 2019-20 & Onwards. The particulars of the Firm's Head Office., Branch Office/s. Partners/Proprietor and paid Chartered Accountants should match with the certificate issued by ICAI without which the application of the firm would not be considered. | Provide details                 |
| 2.      | Average annual Turnover of the firm in the last three financial years   | Minimum Rs. 25 Lakhs            |
| 3.      | Minimum No. of years of Firm existence as per ICAI Certificate  | 3 Years                         |
| 4.      | Minimum no. of audit assignments of Statutory/Internal Audit of Government department's schemes and programmes/PSUs.  | 3 assignments (Attach Proof)    |
| 5.      | The firm should have their head office or branch office in Bihar. (The Proof of established office should be provided along with the phone numbers.)  | Address and phone numbers       |

Note:

1. The Firm should have at least 2 FCAs.
2. The firm must undertake (in writing) to deploy sufficient staff for assigned work.
3. Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.
4. Supporting Documents for Eligibility Criteria: The firm must submit required supporting documents to establish the minimum eligibility criteria.
5. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organization in respect of any assignment or behavior. Any partner/Qualified employee of the firm whose name is included in the First or Second Schedule of the Chartered Accountants Act, 1949 will not be considered in the evaluation and the firm will provide an undertaking that such partner/employee will not be involved in the audit, directly or indirectly.

The Society invites offer from firms, who fulfill the above criteria in two sealed envelopes. The Envelope marked as “Profile” must contain brief profile of the firm giving the following details clearly: (a) Name of the Firm (b) CAG empanelment No. (c) ICAI Registration No (d) Year of incorporation of the Firm, (e) List of Partners and Staff with brief details (f) Documentary evidence in support of (a) to (e) must be attached (g) Demand Draft for Rs 1000/- favoring “Mission Director, Bihar Horticulture Development Society” towards cost of tender form. (Only in cases where the tender form has been downloaded from Website.)

### **Guidelines for Submitting the Proposals:-**

General Guidelines:-

Agencies 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 Technical and Financial Proposal shall be placed in a separate sealed envelope clearly marked "TECHNICAL AND FINANCIAL PROPOSAL" in big envelope 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 these assignments must be headed by a qualified Chartered Accountant with required number of Subordinate.(Cluster to Cluster Basis)
- iii. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical proposal.

- iv. Detail work plan with expected expenditure in relation to price quoted by firm for execution of work done in all the 38 districts, two Centre of Excellences in addition to BHDS office must be attached.
- v. Technical proposals submitted by the firm should be valid for 12 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 by the Authorized Partner of the firm.
- vii. The Department reserves the right to accept or reject any application without giving any reasons.
- viii. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- ix. Any Firm not qualifying the eligibility criteria elaborated at clause B above with minimum requirements need not apply as their application shall be summarily rejected.
- x. Eligibility and Technical criteria information format which is attached in "Annx.- I" will be filled and placed on top of the technical tender documents. This will be as an index.

**Technical Proposal forms:**

- i. Letter of Transmittal (Form 1).
- ii. Details of the Firm along with Details of Partners (Form 2).
- iii. Details of Qualified Staff & Semi-qualified Staff (Separate sheet attached by Firm).
- iv. Details of the Team Composition for these assignments (Separate sheet attached by Firm):  
Firm must provide the structure and composition of the teams which shall be deputed for conducting the audit/assignment 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 (Separate sheet attached by Firm).
- vi. Financial Bid (Form F-1) ( In Separate sealed envelope by Firm).

**Letter of Transmittal**

To

The Mission Director  
Bihar Horticulture Development Society  
Patna-800001, 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 true and accept that any misinterpretation contained in it may lead to our disqualification.

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

We understand that the Bihar Horticulture Development Society, Bihar is not bound to accept the lowest or any proposal and or to give my reason for award, or for the rejection of any proposal.

I confirm that I have authority of (Insert Name of the CA Firm) to submit the proposal and to negotiate on its behalf.

Yours faithfully,

( )

Form 2Particulars/Details of the Firm

| Sl. No. | PARTICULARS  | Supporting Documents required to be submitted along with this Form                                     |
|---------|--|--|
| 1       | Name of the Firm   |  |
| 2       | Addresses of the Firm:   |  |
|         | Head Office  | Name of the Incharge<br>Phone No:<br>Email id/Fax No:<br>Mobile of head Office In-charge               |
|         | Branch Office 1, 2. 3<br>(Particulars of each branch to be given)  | Name of the Incharge<br>Phone No:<br>Email id/Fax No:<br>Mobile of Branch Office In-charge             |
| 3       | Firm Income Tax PAN No.  | Attach copy of PAN Card  |
| 4       | Firm service Tax Registration NO.  | Attach copy of Registration (if applicable)  |
| 5       | Registration No. with ICAI   |  |
| 6       | Empanelment No. with C & AG  | 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       | Turnover of the Firm in last three completed Years<br>Year 2021-22<br>Year 2022-23<br>Year 2023-24<br>Average  | Attach audited accounts for the last three completed Years<br>RS.....<br>RS.....<br>RS.....<br>RS..... |
| 9       | Audit Experience of the Firm:<br>1. Number of Assignment in Commercial/Statutory Audit<br>2. Number of Assignment in Social Sector Audit (Other than audit of Charitable Institutions) | Copy of the Offer Letter & the Fee Charged<br><br>Copy of the Offer Letter & the Fee Charged.          |



|     |   |   |
|-----|---|---|
| 10. | <p>Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> <li>• Number of Full Time Fellow Partners associated with the Firm.</li> <li>• Name of each partner.</li> <li>• Date of becoming ACA and FCA</li> <li>• Date of joining the firm.</li> <li>• Membership No.,</li> <li>• Qualification</li> <li>• Experience</li> <li>• Whether the partners are engaged full time or part time with the firm</li> </ul> | <p>Attested copy of Certificate of ICAI on or later than 01-01-2019</p> <p>Provide the details in a separate sheet in a tabular format.</p> |
| 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.  |

Signature & Seal of CA Firm

**Form F-1**

**FORMAT FOR FINANCIAL BID**

**(Please provide the break-up of Firm's quoted Audit fees for the Assignment for Year)**

| Particulars  | Total Amount (in Rupees) |                |
|--|--------------------------|----------------|
|  | in Numeric               | in Words.      |
| <b><u>AUDIT FEE FOR EACH YEAR:-</u></b>  |                          |                |
| a. Audit Fees For Year<br>(Including cost of TA/DA)                                      | Rs. _____/-              | (Rupees _____) |
| b. Goods and Service Tax   | Rs. _____/-              | (Rupees _____) |
| c. Total Fees For Each Year  | Rs. _____/-              | (Rupees _____) |
| <b>Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.</b> |                          |                |

### **Eligibility criteria Information Format**

| Sl.No. | Particulars  | Proof Attached<br>YES/NO | Page no. |
|--------|--|--------------------------|----------|
| 1.     | Empanelment with C & AG for the year 2020-21 & Onwards.  |                          |          |
| 2.     | Average annual Turnover of the firm in the last three financial years.<br>(Minimum 25 Lakh)  |                          |          |
| 3.     | Minimum No. of years of Firm existence/Experience as per ICAI Certificate<br>(Minimum 03 year).  |                          |          |
| 4.     | Minimum no. of audit assignments of Statutory/Internal Audit of Government departments schemes and programmes/PSUs<br>(Minimum 03 assignment). |                          |          |
| 5.     | The firm should have their Head office or Branch office in Bihar.<br>(Please ✓ on Head office / Branch office).                                |                          |          |

### **Technical criteria Information Format**

| Sl.No. | Particulars   | Proof Attached<br>YES/NO | Page no. |
|--------|---|--------------------------|----------|
| 1      | Letter of Transmittal ( <b>Form 1</b> ).  |                          |          |
| 2      | Details of the Firm along with Details of Partners ( <b>Form 2</b> ).                                 |                          |          |
| 3      | Details of Qualified Staff & Semi-qualified Staff. ( <b>Separate sheet attached by Firm</b> ).        |                          |          |
| 4      | Details of the Team Composition for these assignments.<br>( <b>Separate sheet attached by Firm</b> ). |                          |          |
| 5      | Brief of the relevant experience.<br>( <b>Separate sheet attached by Firm</b> ).                      |                          |          |

|   |   |  |  |
|---|---|--|--|
| 6 | Financial Bid (Form F-1).<br>[In Separate sealed envelope by Firm]. |  |  |
|---|---|--|--|

Sign & Seal

1.

### **Annexure -I**

#### **SCOPE OF WORK**

At present BHDS has been implementing Mission for Integrated Development of Horticulture, Chief Minister Horticulture Mission, Pradhan Mantri Krishi Sinchayee Yojana and Several State's Plan Scheme. The Internal Auditor should start the work within 10 days of issue of work order and submit the report within 60 days of issue of work order. The Scope of Work shall include preparation and certification of annual accounts including Balance Sheet of Each Scheme running under BHDS separately as well as combined Balance Sheet of BHDS also be prepared in approved format for Financial Year 2023-24, carrying out physical verification in 38 district / District Horticulture Development Committees including two Centre of Excellences and BHDS Headquarters.

1. To carry out internal audit of each District Horticulture office and Headquarter separately and report to each office in the same manner.
2. On the basis of separate Audit Report of each and every office, a consolidated audit report has to be furnished on yearly basis which will be made available to Bihar Horticulture Development Society. He will also formulate system and procedure, where required so that mistakes are minimized and proper accounts are maintained.
3. Preparation and certification of annual accounts statements including receipt and payments account by April to end of next financial year. You will be required to ensure that the books of accounts and financial transactions are maintained, thoroughly checked and duly updated along with supporting vouchers and checking of all major payments, and their administrative and financial approval are also included in the duties assigned.
4. Preparation of Bank Reconciliation Statement of the bank account and passing of adjustment entries needs to be ensured. In Bank Reconciliation Statement, old Entries needs to be settled after taking approval from appropriate authority before finalization of accounts

5. Proper accounting/ indenting of stores, inventory, physical verification of all inventory and reconciliation and neutralization of difference as per accounts and as per the physical verification.
6. Checking of Fixed Asset Register. To check that fixed asset register is updated at the time of capitalization/purchase/disposal of asset and location/situation of each fixed asset is properly reflected in the register. Status of physical verification and proper identification of fixed asset. Reconciliation of fixed asset register with financial records and difference if any between the two figures should be rectified.
7. Calculation of depreciation at the year end.
8. Checking of fees and fines realized by Commission as per relevant Regulation. Proper accounting of Grant as per relevant Govt. Order.
9. Deduction of Income tax at Sources and their timely remittances to appropriate authorities.
10. Checking of Pay bills, accounting adjustment and closing of Permanent and Temporary Imprests.
11. Checking of pending cases with the courts vis-à-vis occurring of contingent liabilities.
12. Checking of Logbook of Vehicles.
13. Any other tasks referred by Mission Director.

The Internal Auditors while conducting internal audit will also ensure that in accounts and in related accounting records, all the required procedures have been complied with, in accordance with applicable accounting standards and the comments of A.G, Bihar.