

# Anandadhara



## West Bengal State Rural Livelihoods Mission (WBSRLM)

(A Society under the Panchayats & Rural Development Department, Govt. of West Bengal)

HC-7, Jt. Administrative Building ( 10<sup>th</sup> Floor )Sector –III, Salt Lake, Kolkata-700 106

[Ph-033-2335-3740, e-mail: [wbsrlm@gmail.com](mailto:wbsrlm@gmail.com) ]

### REQUEST FOR EXPRESSION OF INTEREST (Eoi) (STATUTORY AUDIT -FIRMS SELECTION)

INDIA

WEST BENGAL STATE RURAL LIVELIHOODS MISSION (WBSRLM)

Under NATIONAL RURAL LIVELIHOODS MISSION (NRLM)

**Assignment title: Statutory Audit for WBSRLM**

Reference No.232/WBSRLM/ACCT/3A-40/2014 (Part-2)

Date: 06.02.2019


1. The Government of India launched the National Rural Livelihoods Mission (NRLM) under the Ministry of Rural Development, Govt. of India in June 2011 and the Government of West Bengal launched the West Bengal State Rural Livelihoods Mission (WBSRLM)- Anandadhara under the Panchayats and Rural Development Department, Govt. of West Bengal on 17<sup>th</sup> May, 2012. The Mission aims at creating efficient and effective institutional platforms of the rural poor women enabling them to increase their household income through sustainable livelihood enhancements and improved access to financial and public services.
2. The Govt. India may avail a credit from World Bank / International Development Bank in near future towards National Rural Livelihoods Economic Transmission Projects which will aim to support National Rural Livelihoods Mission under the Ministry of Rural Development , Govt. of India and so it will also then intend to apply a part of the loan proceeds to make payments under the contract for various activities.
3. A State Mission Management Unit under the West Bengal State Rural Livelihoods Mission (WBSRLM) has been constituted as a dedicated support structure for the Mission, known as "Anandadhara" in the State. WBSRLM aims to build a team of high quality dedicated professionals for providing technical assistance to its state, 23 districts and 342 Block units in various thematic areas such as human resource management, rural livelihoods, social mobilisation, Institution Building, Entrepreneurship, Financial Inclusion, training and capacity building, etc.
4. WBSRLM intends to appoint Statutory Auditors to undertake audit of the accounts of WBSRLM initially for a period of 1 year (2018-19), extendable annually subject to mutual agreement for a maximum of 2 extensions only, subject to the satisfactory performance at the same contract price of the 1<sup>st</sup> year
5. Terms of reference (TOR), which may be modified as per requirement at time of issuing RFP to the short-listed Firms, is attached and can be downloaded from the website : [www.wbprd.gov.in](http://www.wbprd.gov.in)  
(Category – WBSRLM in Notifications)
6. **Invitation:** WBSRLM now invites eligible CA Firms for providing the services- "Statutory Audit for WBSRLM". Interested CA Firms should submit necessary credentials to show eligibility and relevant experience to perform such services.
7. **Criteria for short listing.** Firms fulfilling the following conditions may apply:-
  - a. Criteria-1. The applicant firm is empanelled with the C&AG in the panel of audit firms eligible for major audits.
  - b. Criteria-2.
    - i. The applicant CA Firm is independent of the entity to be audited.
    - ii. The CA Firm is not the incumbent Internal Auditor of the project or the implementing agencies.
    - iii. No partner (including their relative/s) of the Audit Firm or any qualified employee of the Firm is related to any member of the Governing Body/Executive Committee/Board of Directors or the Project Director/Managing Director or any Director or any of the senior Management (as applicable) of the implementing agencies. ("Relative/s" would mean husband, wife, brother, or sister or any lineal ascendant or descendant.

- iv. Neither the CA Firm nor its partners or Associates have any interest in the business of the implementing agencies.
  - v. From the time of appointment and for one year after (to be counted from the date of issue of final audit report) the firm ceases to be Auditor, no other assignment of any kind of the implementing agency/project (including consultancy) will be accepted, either by the Firm or by its partners or relatives of partners of the firm or by its associates.
  - vi. The audit will not be carried out by any individual who was either an employee in the project or a partner/ employee of the retiring auditor, unless such person is employed with the Firm for at least one year.
- c. Criteria-3.
- i. The bidder/ CA Firm must declare any kind of litigation with any Govt. body or Govt. entity.
  - ii. The Public Companies Accounting Oversight Board has not issued any disciplinary orders against the CA Firm and these orders are in force.
  - iii. Any partner/senior manager of the audit Firm will not associate his/herself with the audit in any manner if s/he –
    - 1. Has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India (ICAI) under the First or Second Schedule of the Chartered Accountants Act, 1949, or
    - 2. Is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.
  - iv. A declaration should be submitted by the auditors/audit Firms that:
    - 1. None of the disqualification under section 226 of the Companies Act, 1956 applies to the bidder.
    - 2. There are no adverse remarks/disciplinary proceedings pending/initiated against the Firm/any of its partners/proprietor on the records of ICAI, which would make them ineligible for appointment as auditors.
    - 3. In addition to the requirements of section 226 (3)(d) of the Companies Act 1956, in regard to indebtedness, the spouse, dependent children and wholly or mainly dependant parents, brothers, sisters or any them, or any of the partners/proprietors of the firm or the firm/company in which they are partners/directors are not declared insolvent by any bank.
    - 4. None of the partners/proprietor of the audit Firm or their spouse, dependent children and wholly or mainly dependent parents, brothers, sisters or any of them, of any of the partners/proprietors of the firm or the firm/company in which they are partners/directors have been declared as wilful defaulters by any bank/financial institution/Govt./Govt. body.
- d. Criteria-4
- The Bidder must be:
- (1) A registered CA Firm under the relevant Company's Act 1956.
  - (2) Must have been in existence for the last 10 years.
  - (3) Must have conducted at least 3 audit(s) of Govt.(Central/State) body or its entities in the past 3 yrs.
  - (4) Must have at least done at least one audit of any entity have net worth of at least ₹ 30 crore.
  - (5) Must have at least 8 people on its payroll who must be Chartered Accountants including partners.
  - (6) The audit must be carried out by the firm's own staff and they should not sub-contract work in any manner whatsoever. A suitable undertaking shall be submitted by the audit firm to that effect.
8. **Submission of documents:** In support of meeting the minimum criteria for eligibility, the bidder must submit the documents as specified below:
- a. A self attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and that the audit firm is included in the panel for conducting large/ major audits.
  - a. An affidavit on a non-judicial stamp paper, signed the Bidder to the effect that no partner of the Bidder has been found guilty of professional / other misconduct by the Institute of Chartered Accountants of India under the First or Second scheduled of the Chartered Accountants Act, 1949 or is one against



- whom, disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the bidder has such partners, the bidder will provide details of such partners and certify that they will not be associated with the audit in any manner.
- b. A declaration signed by an authorised partner of the bidder verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) cover by the audit or immediately thereafter for a period of two years).
  - c. A self-attested copy of the latest firm constitution certificate issued by the ICAI (this certificate shall also act as evidence for verifying the date of Constitution of the firm). The attestation on the certificate should not be older than 30 days as on the date of EOI.
  - d. A self-certified statement giving statement giving the date of establishment of the branch and name of Partner/CA qualified employee in-charge of the firm.
  - e. A declaration signed by an authorised partner of the bidder in compliance of Compliance of Criteria 3(i) & (ii).
  - f. Documentation in support of criteria 4.
9. The attention of interested CA Firm in drawn to paragraph 1.9 of the World Bank's Guidelines: Selection and Employment of consultants (under IBRD Loan and IDA Credits & Grants) by World Bank Borrowers "Consultants Selection Guideline of the World Bank dated January 2011" C" Consultant Guideline", setting forth the World bank's policy on conflict of interest. The Guidelines are available at the [www.worldbank.org/procure](http://www.worldbank.org/procure) and bidders are requested to kindly go through the same.
  10. A Pre-Bid meeting will be held with shortlisted Bidders after issue of RFP.
  11. An Agency will be selected in accordance with the Quality and Cost Based Selection (QCBS) method set out in the Consultant Guidelines referred to in point 9. above.
  12. Further information can be obtained at the address below on any working day (Monday to Friday) during office hours i.e 10:00 to 17:30 hours excluding public holidays.
  13. All bids must be sent to the undersigned in sealed cover with all relevant and sought for documents. The documents attached as evidence must be self-evident and in case of ambiguity the said document would be interpreted by the undersigned as deemed fit or rejected completely.
  14. All documents in hard copies, related to the Expression of Interest and information sought for and required must be dropped in the Tender Box located in the office of WBSRLM at the address given below **on or before 15:00 hours on 25<sup>th</sup> February, 2019.**
  15. The decision of the undersigned would be final on any or all of the matters related to this bid.
  16. The bidder agrees with all the clauses of the EOI and agrees neither to contest nor to challenge any of the same.

TOR attached

  
 (Choten D. Lama, IAS)  
 State Mission director & Chief Executive Officer  
 West Bengal State Rural Livelihoods Mission (WBSRLM)

Office Address :  
 Choten D. Lama, IAS  
 State Mission Director & Chief Executive Officer  
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