



बिहार कृषि प्रबंधन एवं प्रसार प्रशिक्षण संस्थान (बामेती)

निकट सी.पी.आर.एस., पो.ऑ. बिहार भेटनरी कॉलेज, जगदेव पथ, पटना 800 014
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पत्रांक 10 (ii)/पार्ट/बामेती/2022-23/1756

दिनांक - 13-06-26

प्रेषक

धन्नजय पति त्रिपाठी
निदेशक, बामेती,
बिहार, पटना

सेवा में,

उप निदेशक (शस्य) सूचना एवं जनसम्पर्क
कृषि विभाग, बिहार, पटना

विषय:- कृषि विभाग के माध्यम से बामेती द्वारा संचालित योजनाओं/कार्यक्रमों का वैधानिक लेखा अंकेक्षण कराने हेतु चार्टर्ड एकाउंटेंट फर्म के चयन करने हेतु निविदा के लिए विज्ञापन का प्रकाशन प्रमुख दैनिक समाचार पत्रों में कराने के संबंध में।

महाशय,

उपर्युक्त विषय के संबंध में सूचित करना है कि बामेती पटना द्वारा संचालित योजनाओं का वित्तीय वर्ष 2026-27 से 2028-29 तक का वैधानिक लेखा अंकेक्षण कराने हेतु चार्टर्ड एकाउंटेंट फर्म के चयन के लिए राज्य के प्रमुख दैनिक समाचार पत्रों में श्याम एवं श्वेत रूप में प्रकाशन किया जाना है।

अतः विज्ञापन प्रारूप की Soft and Hard प्रति इस पत्र के साथ संलग्न कर भेजते हुए अनुरोध है कि इसे राज्य स्तर के प्रमुख दैनिक समाचार पत्रों में विज्ञापन प्रकाशित करने की कृपा की जाए।

उपर्युक्त पर समक्ष प्राधिकार का अनुमोदन प्राप्त है।

अनुलग्नक - यथोपरि।

विश्वासभाजन

F.ripatti
13/6/2026

(धन्नजय पति त्रिपाठी)

निदेशक, बामेती

बिहार, पटना

दिनांक 13-06-26

ज्ञापांक: 10 (ii)/पार्ट/बामेती/2022-23/1756

प्रतिलिपि - आई0टी0 मैनेजर कृषि, विभाग बिहार, पटना/उप निदेशक (सूचना तकनीक), बामेती बिहार, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित। निर्देश है कि निविदा के RFP एवं विज्ञापन को कृषि विभाग एवं बामेती के वेबसाइट पर अपलोड करना सुनिश्चित की जाए।

F.ripatti
13/6/2026
निदेशक, बामेती
बिहार, पटना

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**Government of Bihar
Department of Agriculture**


**Bihar Agricultural Management & Extension Training
Institute (BAMETI), Bihar, Patna**

Very Short Tender Notice

**Invitation for Expression of interest for Statutory audit
2026-27 to 2028-29**

Bihar Agricultural Management and Extension Training Institute, Patna invites proposals/sealed tenders in two bid formats (Technical and Financial) from interested chartered accountant firms empanelled with C&AG of India meeting all the minimum eligibility criteria given in the Request for the Proposal (RFP) for conducting Statutory Audit of schemes/programmes of Department of Agriculture across all its administrative units functioning in 38 districts including State Nodal Cell/ BAMETI.

2. The details regarding the request for proposal including all terms and conditions can be downloaded free of cost from the official website www.bameti.org.
3. The proposal duly completed along with all the enclosures should be submitted on or before 02.07.2026 at 5.00 PM in the **office of the Director BAMETI, Opp. Mahila Polytechnic College, Jagdeo Path, P.O.- B.V. College, Patna 800014, Bihar** by Speed Post Only.


Director BAMETI 13/6/2026
Bihar, Patna



**Department of Agriculture
Government of Bihar**

Bihar Agricultural Management & Extension Training Institute (BAMETI), Patna

Appointment of Chartered Accountant Firms for conducting Statutory Audit of ATMA Schemes/ Agriculture Department programmes across all its administrative units

Request for Proposal (RFP)

1. **Invitation of application** - Applications are invited from C & AG appointment of chartered accountant firms meeting the minimum eligibility criteria for providing their services for annual statutory audit of Schemes/Programmes of Department of Agriculture across all its administrative units functioning in the 38 districts including State Nodal Cell of the state/BAMETI.

The details about the background of audit, units to be covered in the audit terms of reference, other terms and conditions and eligibility criteria for selection of the CA firms are given in the following paragraphs.

2. **Period of Audit** - The audit period will be from 2026-27 to 2028-29, with the possibility of further extension contingent upon satisfactory performance

3. **Terms of Reference (TOR)** -

3.1. **Introduction** -

The Department of Agriculture (DoA), Government of Bihar (GoB), intends to empanel suitable Chartered Accountant firms for conducting statutory audit of ATMA schemes and Department of Agriculture's programmes across all its administrative units including-

- State Nodal Offices, & BAMETI, Patna
- Office of the Project Director, ATMA
- Office of the Block Agriculture Officer including ATMA.

The Block Agriculture Office including ATMA is at the block level and PD-ATMA are at the district level and the Bihar Agriculture Management and Extension Training Institute (BAMETI) and State Nodal Cell are at the state level.

The key Agriculture Department schemes and programmes implemented & administered at the Block, Sub-Division and District levels are;

- Agriculture Technology Management Agency (ATMA)

At present, for Department of Agriculture, BAO office functions as the primary unit for recording transactions which originate at the Block Unit.

Transactions originating at State level and District level related to schemes/ programmes and activities of said offices are recorded at their level. Accounting functions for schemes/ programmes at the District level is vested with the office of District level officers & accountants. Accounting at the Block level for different schemes is undertaken by Block level officer (BAO) & accountants.

At the state level the Department of Agriculture, secretariat has no accounting route for the scheme/programme but he has accounting establishment of central sponsored schemes like ATMA, through his Societies/ Board/Nigam. The Secretariat 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 DoA schemes/programmes. The secretariat also coordinates with the funding agencies, essentially MoA, GoI and the Finance Department, GoB on allocation of funds to the districts.

Further, the secretariat has also accounting and budgeting units/ sections that undertake accounting and budgeting functions for the secretariat (including release of state share of funds for DoA 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's 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 DoA secretariat in respect of State Government funds follows single/double entry cash based 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. GoB has also recently computerized its treasury accounts, which is expected to be followed by all departments.

Accounting of District and Blocks level follows Cash/ Accrual and Single/ Double Entry System of accounting.

It is mandated that the audit of accounts of Districts and Blocks should be completed by **20 June every year** comprising Receipt and Payment Accounts, Income and Expenditure Account and Balance Sheet.

4. Audit Objectives

The key objectives of the concurrent Audit include :

- To ensure voucher/evidence based on payments to improve transparency.
- To ensure accuracy and timeliness in maintenance of books of accounts.
- To ensure timeliness and accuracy of periodical financial statements.
- To improve accuracy and timeliness of financial reporting at State/District/block levels.
- To ensure compliance with laid down system, procedures and policies.
- To regularly track, follow-up and settle advances on priority basis.
- To assess & improve overall internal control systems.

5. Scope of Audit

(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 from 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 Districts/ 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 Governments 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.

(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 disclaimer of opinion.

(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 a 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.

6. Summary of Auditing Requirements:

- 6.1. Government of India guidelines clearly mentions that all the programmes require audited financial statements and separate programme accounts and records exclusively to ensure that the funds were used only for the objectives set out and for release of funds.
- 6.2. 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.
- 6.3 The project account should be audited in accordance with appropriate auditing standards consistently applied by the Auditor. The Auditor should specify in the Auditor's Report the auditing standards followed by their in conducting their audits. Furthermore, they should expand the scope paragraph in the Auditor's Report by disclosing, at lease, 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.

- 6.4. 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 covenant of the Grant Agreement have been complied with
- 6.5. 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.
- 6.6. Action 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.

7. Programme Financial Statements shall include the following:

- i. Balance Sheet at 31st March of respective year ended showing accumulated funds and assets and liabilities of the programme.
- ii. Income & Expenditure account for the year ending on 31st March of respective year ended 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 of respective year ended showing the receipts and payments of the programme.
- iv. Other Schedules to the Programme Financial Statements as appropriate, but which shall include:
 - Statements of Fixed Assets,
 - Schedule of Loans and Advances
 - Schedule of all Cash & Bank Balances (also attach bank reconciliation statements for the respective year)
 - Programme 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 programme financial statements.
- vi. Statement of Significant Accounting Policies followed in the preparation of accounts/ financial statements in the administrative units.
- vii. Action taken report on the previous year's audit observations.

8. Monitoring & Review of the Final Draft Report:

Final draft report may be reviewed to assess whether Auditor Delivered all reports and documents specified in the contract, in the form and matter and within the time period as specified; Assess whether the reports and documents are easily understandable or not; Has the Auditor satisfied the expectations of service quality, such as adequacy, applicability, effectiveness, innovativeness and impartiality, to examine whether Auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned. Compilation & consolidation of Audit report at District/block level. The Auditor shall submit a work plan at every auditee unit to the PD, ATMA office before the start of the audit, clearly stating the key professional undertaking the audit with date.

9. Reporting and Timelines:

The Final Audit Report should be submitted by **20th June of each year** to the BAMETI, Patna in 3 hard copies and 1 soft copy.

10. Minimum Eligibility Criteria: Firms must qualify the following minimum criteria:

S. No.	Particulars	Minimum Criteria (Required Evidence)
1.	The firm must be empanelled with C & AG for the year 2025-26/2026-27	Empanelment Letter
2.	The firm must have been in existence for at least 15 years before the date of advertisement.	Constitution certificate from ICAI
3.	The firm's average annual turnover of the last three financial years (As per income tax department records) should not be less than Rs. 40 lakhs.	Balance sheets and P & L Accounts.
4.	The firm must have had at least four full time CA partners as on date of advertisement and thereafter.	Constitution certificate from ICAI.
5.	The firm should have 10 minimum number of audit assignments of Statutory Audit of Government Departments, schemes and programmes/PSUs.	Enclose Proof.
6.	The firm should have either have their head office or branch office in Bihar from last 5 years (FCC should be provided as on 01 st January of every last 5 year).	Constitution certificate from ICAI.

Note

- Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.
- Supporting Documents for Eligibility Criteria: The firm must submit required supporting documents to establish the minimum eligibility criteria.
- The firm or any partners of the firm should not be penalized by ICAI. Firm should give the declaration in this regard.

11. Guidelines for Submission of Proposals/Bids :

Agencies are required to submit the proposals/bids as per the guidelines and formats detailed out in the following paragraphs:

- 11.1. The original and all copies of the Technical Proposal/bid shall be placed in a sealed envelope clearly marked "**Technical Bid**" similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked "**Financial Bid**" followed by the name of the assignment, and with a warning "**Do NOT OPEN WITH THE TECHNICAL BID**". The envelopes containing the Technical and Financial Proposals/ bids shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment and be clearly marked "**Do NOT OPEN EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED**". BAMETI, Bihar, Patna shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ bid's rejection. If the Financial Proposal/ bid is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal/bid non-responsive/invalid.
- 11.2. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal/bid.
- 11.3. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- 11.4. All blank spaces in the financial proposal/bid must be filled in completely where indicated, either typed or written in ink.
- 11.5. **The proposal/tender dully completed in all respect as per RFP must reach though speed post only latest by 5.00 pm on or before 02.07.2026 at the office of the Director BAMETI, Patna in the following address -**
The Director
Bihar Agricultural Management & Extension Training Institute (BAMETI)
P.O.- B.V. College, Jagdeo path, Opposite Women Polytechnic College,
Patna 800014, Bihar, India

BAMETI will not be responsible for any delay, wrong delivery or non-delivery of proposals/bids due to any reason.

- 11.6. All the pages of Technical bid must be signed, page numbered and in proper binding.
- 11.7. Firm shall have to depute appropriate no. of teams for timely submission of Audit Report and to attain quality of audit.
- 11.8. Each team shall have to be headed by a qualified chartered accountant.
- 11.9. The Firms who have completed three years or more tenure in BAMETI will not even submit the application in the tender.

11.10. Technical & Financial Proposal will consist :

- Letter of Transmittal (*Form T-1*).
- Details of the Firm along with Details of Partners (*Form T-2*).
- Brief of relevant experience (*Form T-3*)
- Financial Bid (*Form F-1*)

12. Minimum Audit Fee:

- a. The quoted professional fees shall be firm and inclusive of all incidental expenses. Applicable GST shall be paid extra as per prevailing statutory rates, subject to submission of valid tax invoice.
- b. The Minimum Fees of the assignment as per ICAI Guidelines shall be **₹49,945/- plus applicable GST (Last audit fee)**, which includes out of pocket expenses, conveyance charges, etc .

Note: Any firm quoting the fee below the minimum recommended rate will be rejected. The audit fee will be paid against the bill submitted by the auditors after completion and submission of Audit Reports.

13. Important dates for the selection process

S.No.	Particulars	Date and time	Place
01.	Deadline for sending pre bid query on email id: bameti.bihar@gmail.com	Till 22.06.2026	Through email only.
02.	Tentative date for issuing reply on pre bid query	25.06.2026	On department official website only
03.	Last date of submission of proposal	02.07.2026 at 5.00 p.m.	In the office of Director BAMETI, Bihar, Patna through speed post only
04.	Date of opening technical bid	08.07.2026 at 11.00 am	In the office of Director Agriculture, 2 nd Floor, Room No-322, Krishi Bhawan, Mithapur, Patna
05.	Date of opening financial bid	Will be intimated over email of technically qualified bidder	

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Note: All the intimation, changes, notification or corrigendum related to this tender will only be published on the official website. It is duty of the bidder to check the website regularly.

14. Process of selection of audit firms and their empanelment

- 14.1. Firms who were fulfill the minimum eligibility criteria and submit the relevant documents will be only considered in technical evaluation.
- 14.2 The financial bids of bidders whose Technical bids are found technically responsive and comply with the bid documents will only be considered for financial evaluation.
- 14.3. Assignment will be awarded to the firm who were quoted the lowest fee and declared L1.
- 14.4. Any bidder quoted the fee below the minimum fee will be declared as un-responsive and will be disqualified without any further intimation.
- 14.5. If the financial rates quoted by multiple firms are identical, first preference shall be accorded to the firm whose Head Office has been continuously situated in the State of Bihar for a minimum period of five years.
- 14.6 In the event that multiple firms quote the L1 rate and each has its Head Office in Bihar, then preference shall be given to the firm with the longest standing, as per ICAI certificate and having head office in Bihar.

15. Cancellation of application & postponement of the process of selection

The department will have the right to cancel any/all applications and/or postpone the process of selection at any stage without assigning any reason thereof.

16. Auditing standards

The audit should be carried out in accordance with the statements of auditing issued by the ICAI.

P. K. Patil
13/6/2026
Director, BAMETI
Bihar, Patna

Letter of Transmittal

To,
Director
Bihar Agriculture Management and Extension Training Institute (BAMETI)
Opp. - Women Polytechnic College
P.O. - B.V. College, Patna 800014

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 scaled under a separate envelope.

We are submitting our Proposal in association with: (Insert a list with full name and address of each associated Consultant)

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 that we will be paid according to the guidelines of the Agriculture Department, 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 Department of Agriculture, Bihar is not bound to accept the lowest or 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 and to negotiate on its behalf.

Yours faithfully

Date :-

Place :-

Sude *Patna*

Particulars/ Details of the Firm

S.No.	Particulars	Supporting Documents required to be submitted along with this Form	Page No.
01.	Name of the Firm		
02.	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 Head Office In-charge		
03.	Firm Income Tax PAN No. (Attach copy of PAN card)		
04.	Firm GST No. Attach GST No. copy		
05.	Registration No. with ICAI (Attach proof)		
06.	Empanelment No. with C & AG (Attach proof of latest empanelment with C & AG for the year under Audit)		
07.	No. of years of Firm Existence & Date of Establishment of Firm (Attach proof)		

08.	<p>Turnover of the Firm in last three completed years (As per Income Tax records)</p> <p>year 2022-23</p> <p>Year 2023-24</p> <p>Year 2024-25</p> <p>Average</p> <p>(Attach copy of Balance sheet and P&L audited accounts for the latest last three completed years or CA certificated turnover certificate)</p>	<p>Rs.</p> <p>Rs.</p> <p>Rs.</p> <p>Rs.</p>	
09.	<p>Audit Experience of the Firm</p> <p>1. Number of Assignments in Statutory Audit of Government departments, schemes and programmes/ PSU.</p> <p>(Enclose the copy of the Offer Letter & the fee charged)</p>		
10.	<p>Details of Full time Partners:</p> <p>(Attested copy of certificate of ICAI on or later than 31.03.2026).</p>		

Signature
Of the partner

Date :-
Place :-

[Handwritten Signature]

Brief of Relevant Experience

A. Experience of Statutory Audit in relation to Govt. Aided Projects/ PSUs						
S. No.	Name of the Audit Organization	Grant-in-aids handled 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 Audit Organization (Pl. Attach a copy of the letter)
1.						
2.						
3.						

Signature
Of the partner

Date :-

Place :-

Signature

Form F-1
Format for Financial Bid

Sl. No.	Name of the Scheme	Audit fees per year (Excluding GST)
1	Sub Mission on Agricultural Extension (ATMA Scheme)	

(In Words) _____

Signature
Of the partner

Date :-
Place :-

Sub 