

**Government of Bihar
Department of Agriculture**


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

**Invitation for Expression of interest for Statutory audit
2015-16 to 2017-18.**

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 obtained free of cost on any working day from BAMETI office from 10:30 a.m to 5:30 p.m. and also can be downloaded from the website www.krishi.bih.nic.in and www.bameti.org

3. The proposal duly completed in all respect must reach latest by 3:00 p.m. on or before 21 December, 2015 at the office of the BAMETI, Patna.


12/11/15

**Director
BAMETI, Bihar, Patna**

**Department of Agriculture
Government of Bihar**

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

**Empanelment of Chartered Accountant Firms and fixation of rate of audit fee 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 empanelled chartered accountant firms meeting the minimum eligibility criteria for providing their services for annual concurrent audit of Schemes/Programs 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 auditee, 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 financial year 2015-16 to 2016-17.**

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
- Office of District Agriculture Officer
- Office of the Project Director, ATMA
- Office of the District Soil Conservation Officer/ADSO
- Office of the Assistant Director Horticulture
- Office of the Block Agriculture Officer including ATMA.

The Block Agriculture Office including ATMA is at the block level, DAO, PD-ATMA, DSCO/ADSCO and ADH 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;

- DAO, PD ATMA, DSCO/ADSCO and ADH administration
- Rastritiya Krishi Vikas Yojana (RKVY)
- National Food Security Mission (NFSM)
- Agriculture Technology Management Agency (ATMA)
- National Horticulture Mission (NHM)
- National Mission on Oilseeds and Oil Palm (NMOOP)
- Integrated Watershed Management Project/PMKSY (Watershed Development)

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, RKVY, NFSM, NMOOP, NHM, IWMP/PMKSY(Watershed Development), National Project on Management of Soil Health & Fertility (NPMSH&F), Soil Conservation etc. 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.

3.2. 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 Depar

1/2/2016

