



**State Child Protection Society**  
**Shaishali Complex, 3<sup>rd</sup> Floor, DF-Block,**  
**Saltlake City, Sector-I, Kolkata-700064**  
**State Child Protection Society, W.B**

Memo No. 1353

Date: 27.11.2020

**Notice Inviting Tender**

1. **INTRODUCTION:** Sealed tenders are invited in prescribed format from the registered Chartered Accountant Firms for the engagement of conducting audit on the accounts of Integrated Child Protection Scheme (ICPS), a Centrally sponsored Scheme, in the State of West Bengal implemented by State Child Protection Society (SCPS), for the financial year 2019-20 as per Terms & Conditions mentioned herewith.

The Tender in specified format should be submitted by 14<sup>th</sup> **December, 2020 within 3.30 P.M.** online in the **website <https://wbtenders.gov.in/nicgep/app>** . Incomplete formats /format received after the scheduled time will not be entertained. The Technical bids will be opened by the authorized committee after 3.40 **P.M. on 16<sup>th</sup> December, 2020.**

2. **ELIGIBILITY CRITERION:**

- a. The firm must be an active partnership firm of Chartered Accountants as on date.
- b. The firm must have at least three FCA partners/ employees.
- c. They must have experience of at least three financial years (i.e. 2016-2017, 2017-2018, 2018-2019) in conducting audit in Govt. offices/Projects in Social Sectors having average expenditure of Rs.30 crore or more per annum during the last three years as mentioned above.
- d. Annual income of the partnership firm should be more than or equal to 20 lakh for the last year (i.e. 2018-2019).
- e. Weightage will be given to those who are empaneled with C& AG of India or AGWB.

3. **DOCUMENTS TO BE ATTACHED :**

- a. A copy of the constitution certificate of firm issued by the ICAI
- b. A copy of the latest partnership deed.
- c. A copy of the acknowledgement of the IT return of the firm and of all its partners for 2019-20 (A.Y.)
- d. Copy of the audited financial statement of the firm along with schedules for the last three financial years ending 31.03.2019.
- e. Details of court cases / arbitration cases / or any other case pending against the firm, if any.
- f. GST Registration certificate
- g. P Tax Deposit Challan for the year FY 2019-20

4. **GENERAL INSTRUCTIONS**

- a. The intending bidder may download the tender documents from <https://wbtenders.gov.in> with the help of Digital Signature Certificate. Technical Bid and Financial Bid both will be submitted concurrently duly digitally signed in the portal <https://wbtenders.gov.in>. Tender document may be downloaded from website & submission of Technical Bid/ Financial Bid as per tender time schedule be stated in Item no. 17 of the N.I.T. The documents submitted by the bidders should be properly indexed & signed.
- b. Both Technical document and Financial Bid are to be submitted in Technical (Statutory & Non-Statutory folder) and financial folder concurrently duly digitally signed in the website <https://wbtenders.gov.in>.

- c. The tenderers are required to submit two types of bids viz. Technical & Financial. Technical bid should be submitted in formats prescribed in Annexure I. Financial bid format can be downloaded from the portal. These two parts are to be submitted in separate covers with detailed break up through e-tender portal. The Financial Bid of those firms who qualify in the Technical Bid will only be opened and considered for further processing in selection of the successful bidder.
- d. The tender documents must be signed only by the Authorised partner of the firm. Copy of the letter of authorization for signing tender documents with necessary seal and signature shall be submitted.
- e. Every correction in the tender documents shall be attested by the Authorised partner of the firm. In addition it may be noted that incomplete Technical and/or Financial Bids in any form will be out rightly rejected.
- f. The term 'full time partner'/'employee' does not include those persons who are:
  - i. Partners in other firms
  - ii. Employed part-time /full-time elsewhere, practicing in their own or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice.
  - iii. Partners who earn more professional income from other sources than their income from the firm
  - iv. Partners who earn less than Rs. 20000 p.m. from the firm.
- g. Details of experience of the firm/organization for the last 3 FYs (2016-2017, 2017-2018, 2018-2019) in the proforma given in Annexure C

**5. EMD and SECURITY DEPOSIT:**

- a. Every bidder has to submit earnest money of Rs.10,000/- (Rupees Ten Thousand only) will have be paid online as per Finance Department Order no. 3975-F(Y) dt. 28/07/2016 for this purpose.
- b. The Successful tenderer will be required to pay 5% (including the EMD retained) of the contract value as Security Money before agreement and the same will be released after successful completion of the assignment.
- c. EMD for unsuccessful tenderer(s) will be refunded after completion of Tender process or in the event of cancellation of such process.
- d. No interest will be payable on EMD and Security Deposit.

**6. OPENING AND SCRUTINY:**

- a. Tenderers may remain present at the time of opening of the tenders
- b. Technical Bid not accompanied by copies of any/all of the documents mentioned in section 3 will be rejected.

**7. ANNEXURES TO BE FILLED UP**

- a. Details of Audit experience of the firm. [Annexure A].
- b. Details of Full Time Partners of the firm / FCA Employees on roll [Annexure B-1].
- c. Details of Part Time Partners of the Firm / Org (Please refer to SL No 5 of the Expression of Interest Format [Annexure B-2].
- d. Details of CA Employees [Annexure B-3].
- e. Details of Statutory Audit work / any other audit assignment of Government/ Statutory body under Government [Annexure C]
- f. Proforma of Financial Bid to be downloaded from the Website [BoQ] and be uploaded online at the time of submitting tender using digital signature..

- 8. A. TECHNICAL EVALUATION:** The evaluation of technical bid would be done through award of 70 marks distributed among the following attributes:

SL No.	Attributes	Marks
1.	No. of FCA	[Total Marks-20] (15 Marks for 3 FCA.1marks each for additional number of Chartered Accountants subject to a maximum of 5 Marks)
2.	Experience of the Firm	(Total Marks- 20) (15 Marks for 3 Years and one mark of each additional Year subject to maximum of 5 Marks)
3.	Audited turn over amount of Govt. Offices/ Projects in Social Sectors for last 3 financial years (2016-17, 2017-18, 2018-19)	[Total Marks -20] (15 marks for audited average turn over amount of Rs. 30 crores or more per annum during the last three years. 1 mark each for additional audited turn over of Rs. 1 crore per annum over Rs.35 crores subject to a maximum of 5 marks)
4.	Enlistments with C&AG of India for F.Y. 2019-20. A copy of enlistment with C&AG of India at least one year during the last three years to be furnished with EOI.	[Total Marks - 5]
5.	Firm having DISA /CISA qualified Partners	[Total Marks-5]
6.	Total Marks for Technical Evaluation	70

**B. TECHNICAL PROPOSAL SHOULD SCORE AT LEAST 40 OUT OF 70 TO BE CONSIDERED FOR FINANCIAL EVALUATION.**

**C. FINANCIAL OFFER EVALUATION [Total Marks-30]**

**TOTAL MARKS -100 [TECHNICAL EVALUATION -70 AND FINANCIAL OFFER EVALUATION -30]**

**D. The Financial proposal with the lowest cost (L1) will be given a score of 30 and other proposals (n,n1,n2,etc.) scores will then be calculated by the formula 'L1/n\*30'. n, n1,n2 denotes the rate offered by the particular bidder.**

**E. The minimum fees of conducting audit on the accounts of ICPS for the year 2019-2020 has been fixed @ Rs.360000/- (Rupees three Lac sixty thousand )only plus taxes as applicable and as such the participating CA firms are requested to quote the audit fees accordingly.**

**Audit fees quoted below the minimum as stipulated will not be accepted by the Tender Accepting Authority of SCPS.**

9. **PERFORMANCE OF WORK:** The entrusted work for conducting audit is to be completed within three months from the date of engagement.
10. **PENALTIES FOR NON-COMPLIANCES, VIOLATIONS AND NONPERFORMANCE:** If the successful bidder refuses to perform the work the earnest money will be forfeited, otherwise the said amount will be converted as a part of security money. If the entrusted work is not completed within due time Security Deposit will be forfeited and the firm will be black listed for three years debaring it from participation in any tender of the Directorate of Child Rights & Trafficking.
11. **LEGAL TERMS AND COMPLIANCES**
  - a. In respect of any dispute arising out of implementation of this Tender, the decision of the Tender Accepting Authority shall be final.
  - b. Tender will remain valid for one year from the date of execution of the agreement which can be extended for a further period of three months observing Govt. Rules.

- c. For any legal remedies, the Courts at Kolkata shall only have the jurisdiction.
12. **RIGHTS RESERVED:** The Tender Accepting Authority reserves the right to accept or reject any tender even after opening of Technical Bid and/or Financial Bid without assigning any reason whatsoever and does not bind itself to accept the lowest Tender.
13. **MODE OF PAYMENT:** No advance payment will be made. Payment will be made after submission of the required Audit Report and duly acceptance of the same by the Competent Authority.
14. **OTHER CONDITIONS:**
- a. If the lowest acceptable rates of two or more tenderers become identical, the Authority will have the right to select one on the basis of the length of experience and larger number of full time FCA as partners or can engage both and works may be distributed.
  - b. Tenderer should quote the rates in figure as well as in words.
  - c. Every page of the tender paper along with all tender documents must be signed by the Authorised representatives of the firm.
  - d. Final acceptance of tender will depend on the recommendation of the Tender Committee and acceptance by the Tender accepting authority
15. **SCOPE OF WORK:** State Child Protection Society, West Bengal is a registered society under Society Registration Act 1860 under the department of Women and Child Development and Social Welfare, Government of West Bengal was formed to implement Child Protection Scheme (CPS). SCPS has 23 Districts Child Protection Units (DCPU) in each districts. The audit will cover the State office and the 23 District Units. And finally consolidation of all statutory audit accounts. Detail scope are as follows:
- a. The auditor will be given access to all legal documents, books of accounts, procurement documents, correspondence, and any other information associated with the programme and deemed necessary by the auditor.
  - b. The Internal Audit is to ensure that expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost.
  - c. A statement of expenditure based on actual amounts spent under various interventions is sent to Government of India. The Internal auditor is required to exercise tests of accounting records, internal checks and control and other necessary Internal audit of the accounts as per general principles. In conducting the audit, specific attention should be given by the Internal Audit to the following :
    - i. -Whether all funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
    - ii. The goods, works and services financed have been procured in accordance with the relevant provisions of the Procurement Procedure prescribed for the purpose.
    - iii. Proper documents namely, purchase order, Tender Documents, Invoices, Vouchers, Receipts, Pay Bills, TA Bills etc. are maintained and lined to the transactions and retained till the end of the programme.
    - iv. That all necessary supporting documents, records and accounts have been kept in respect of all the programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
    - v. Expenditure incurred within the budget allocation approved by PAB. In case the budget allocation is exceeded proper re- appropriation duly approved by the competent authority has been obtained.
    - vi. Reconciliation between the Bank Statements and Accounts is regularly carried out on a monthly basis
    - vii. Routine errors of omission or commission noted during the course of internal audit, may be rectified on the spot.
    - viii. 100% vouching shall be required for Audit.
16. **Final Output & Reporting:** The auditor will provide **separate consolidated** reports on ICPS. The reports will contain key findings, implications and recommendations to enable the management to take timely action. Audit observations/reports should be discussed and agreed with SCPS and

should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/agreed actions.

**The audit reports should be submitted within a month after completion of yearly audit. Any delay beyond 1 month for attracts the termination of the contract without any financial liability of the client.**

The reports will contain

- Objectives of audit.
- Methodology of the audit;
- The status of implementation of the financial management system;
- The status of compliance of the previous audit reports, including major audit observations pending compliance;
- The key areas of weaknesses that need improvement; and
- Recommendations for improvements.

**a. Reporting Procedure:**

**b.**

**Procedure of conducting audit at SCPS/ DCPU/CCIs**

- ✚ The auditor shall inform the SCPS before the start of Audit.
- ✚ The auditor should give detailed work plan for conducting audit at SCPS and its District Units.
- ✚ The auditor should make audit programme and plan for SCPS in coordination with the Accounts & Finance team.
- ✚ During the audit, the Internal Audit team shall interact with staff for any clarification. For the clarification, the Internal Audit team will present their findings in the common platform.
- ✚ The plan shall be finalized in consultation with management at SCPS level.
- ✚ The detail approach and methodology should be provided by the auditor themselves.

**17. Date & Time Schedule:**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Date &amp; Time in IST</b>
1	Date of uploading of NIT & other documents (online) Publishing Date	<b>27.11.2020</b>
2	Documents download start date (online)	<b>27.11.2020 at 6.00 P.M.</b>
3	Bid submission start date (online)	<b>27.11.2020 at 6.00 P.M.</b>
4	Bid Submission closing date (online)	<b>14.12.2020 upto 3.30 P.M.</b>
5	Bid opening date for Technical Proposals (online)	<b>16.12.2020 after 3.40 P.M.</b>
6	Date of uploading list for Technically Qualified Bidder (online)	<b>To be notified later</b>
7	Date for opening of Financial Proposal (online)	<b>To be notified later</b>

## SECTION-A

### INSTRUCTION TO BIDDERS

#### General guidance for e-tendering:

Instruction/ Guidelines for electronic submission of the tenders have been annexed for assisting the contractors to participate in e-tendering.

1. Registration of Contractor:

Any contractor willing to take part in the process of e-tendering will have to be enrolled & registered with the Government e-Procurement system, through logging on to designated official tender website of Government of West Bengal having URL: <https://wbtenders.gov.in>, contractor is to click on to the link for e-tendering site as given on the web portal.

2. Digital Signature Certificate (DSC):

Each contractor is required to obtain a class-II or class-III Digital Signature Certificate (DSC) for submission of tenders from the approved service provider of the National Informatics Centre (NIC) on payment of requisite amount.

3. The contractor can search and download NIT & Tender Document (s) electronically from computer once he logs on to the website, using the Digital Signature Certificate. This is the only mode of collection of Tender Documents.

4. Submission of Tenders:

Tenders are to be submitted through online to the website in two folders at a time, one in Technical Proposal & the other in Financial Proposal before the prescribed date & time using the Digital Signature Certificate (DSC). The documents are to be uploaded virus scanned copy duly Digitally Signed. The documents will get encrypted (transformed into non readable formats).

5. Technical Proposal:

The Technical proposal should contain scanned copies of the following in two covers (folders):

a) Statutory Cover Containing the following Documents:

- (i) Details of Audit experience of the Firm. [Annexure-A]
- (ii) Details of the Full Time Partners of the Firm/ FCA Employees on roll [Annexure B-1]
- (iii) Details of Part Time Partners of the Firm/ Org (Please refer to SL No. 5 of the Expression of Interest Format [Annexure B-2]
- (iv) Details of CA Employees [Annexure B-3]
- (v) Details of Statutory Audit Work/ any other audit assignment of Government/ Statutory body under Government [Annexure-C]
- (vi) NIT (download properly and upload the same digitally signed). The rate will be quoted in the B.O.Q. Quoted rate will be encrypted in the B.O.Q. under Financial Bid.

b) Non-Statutory Cover Containing the following documents:

- (i) A copy of the constitution certificate of firm issued by the ICAI.
- (ii) A copy of the latest partnership deed.
- (iii) A copy of the acknowledge of the It return of the firm and all of its partners for 2019-2020 (A.Y.)
- (iv) Copy of the audited financial statement of the firm along with schedules for the latest three financial years ending 31/03/2019.
- (v) Details of court cases/ arbitration cases/ or any other case pending against the firm.
- (vi) GST Registration Certificate.
- (vii)** P Tax Deposit Challan for the F.Y. 2019-20.

**Annexure I**  
**Format for Tender**  
**Tender for short Listing Chartered Accountant**  
**Firms for Internal Audit of the accounts of SCPS**

Status of Firm    Partnership        Other Statutory Bodies   

1. (a) Name of the firm (in Capital Letters) \_\_\_\_\_
- (b) Address of the Head Office \_\_\_\_\_  
 (Please also give telephone no \_\_\_\_\_  
 and e-mail address) \_\_\_\_\_
- (c) PAN of the firm \_\_\_\_\_
- (d) TAN of the firm \_\_\_\_\_

2. ICAI Registration No. \_\_\_\_\_ Region Name \_\_\_\_\_ Region Code No \_\_\_\_\_

3. (a) Date of constitution of the firm:
- (b) Date since when the firm has five FCAs

4. Full-Time Partners of the firm as on 01-01-2020 (Please fill up **Annexure B-1**)

SL No.	Year of continuous association in the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 years or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

5. Number of Part Time Partners if any as on 01-01-2020 \_\_\_\_\_  
 (Please fill up **Annex B-2**)

6. Number of CA Employees \_\_\_\_\_

7. Number of audit staff employed with the firm
  - (a) Article / Audit Clerks .....
  - (b) Other Audit Staff (With knowledge of book keeping and accountancy). .....
  - (c) Other Professional Staff (Please specify) .....

8. Financial year wise fees earned by the firm from April, 2016 to March, 2019 in respect PSU /Companies in Autonomous/ Private Sector Body / Bank (Please fill up **Annexure A**) (i) Statutory  
 / Branch Audit / 6 monthly Audit Review  
 (ii) internal / Concurrent Audit  
 Total of (i) and (ii) above.

9. Whether the firm is engaged in any Statutory Audit or any other services of any Govt. Companies / Corporations etc.

If yes, details may be given **Annexure C**"

Yes / No

10. Whether there any court / arbitration / any other legal case against the firm (If yes, give a brief note of the case indicating its present status) Yes / No

**SECTION-B**  
**Undertaking**

We, the following partners of M/s.....do hereby jointly and severally verify and declare-

- i) That the particulars are complete and correct and that any of the statements made or the information so furnished in the application form is later found to be incorrect or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the relevant Act and regulations framed there under.
- ii) That the firm or any of its proprietor or partners has not been debarred or cautioned by ICAI or any other professional body during the last three years. (if debarred, give details);
- iii) That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be as practice under the relevant provision of CA Act.
- iv) That the constitution of the firm as on 1<sup>st</sup> January, 2020 shown in the expression of interest is same as that in the constitution certificate issued by the ICAI, where applicable.

SL No.	Name of the Partner	Membership Registration No	PAN	Dates of payment of the fees for 2019 for membership / for issue of certificate of practice	Signature of Partner

Place:

Date:

(Seal of the Firm)

Enclosures: ..... Pages

For Office use only

Whether firm has done

(a) Statutory / Branch Audit

Yes / No

(b) Internal / Concurrent Audit

\_\_\_\_\_

Checked by

Verified by

Date updated by





**(Annexure B-2)**

Name of the Part time Partners	Member -ship No.	Whether FCA /ACA	Date of becoming FCA	Date of Joining Partnership	No of other firm in which he is partner	Whether practising in his own name	Whether employed elsewhere (Yes/No)	Whether has IAS (Information systems Audit /CISA or any other equivalent qualification (If yes please attach a copy of the certificate)	Amount drawn by the partner per month from the firm

**(Annexure B-3)**

SL No.	Name of Full time CA employees	Membership No.	Whether FCA/ACA	Date of joining the firm as full time employee	Whether has IAS (Information systems Audit /CISA or any other equivalent qualification (If yes please attach a copy of the certificate)	Signature of the employee

**(Annexure C)**

SL No	Name of the Department/ PSU/ Statutory Body	Name of the Project in Social Sector	Annual Project Cost	Nature of Assignment	Year for which appointed.

Audited turn over amount of Govt. Offices/ Projects in Social Sectors for the Financial Year	2016-2017 (in Rs.)	2017-2018 (in Rs.)	2018-2019 (in Rs.)

**Proforma of Financial Bid (BoQ) to be down loaded from the Website.**

**Note: Particulars furnished in respect of no. of personnel and other items should be related to West Bengal.**