

प्रेषक,

योगेश कुमार सागर, भा0प्र0सं0
निदेशक, समाज कल्याण-सह-उपाध्यक्ष,
राज्य बाल संरक्षण समिति,
बिहार, पटना।

सेवा में,

निदेशक,
सूचना एवं जनसंपर्क विभाग,
बिहार, पटना।

पटना, दिनांक- 05-08-2025

विषय:- वैधानिक अंकेक्षण हेतु निविदा हेतु सूचना प्रकाशन के संबंध में।

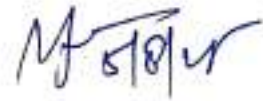
महाशय,

उपर्युक्त विषयके संबंध में कहना है कि मिशन वात्सल्य योजना अंतर्गत संचालित राज्य बाल संरक्षण समिति, सभी जिला बाल संरक्षण इकाई एवं सभी बाल देखरेख संस्थानों के वित्तीय वर्ष 2024-25 के वैधानिक अंकेक्षण हेतु विज्ञापन प्रकाशन किया जाना है। इससे संबंधित प्रारूप सॉफ्ट एवं हार्ड कॉपी में पत्र के साथ संलग्न कर प्रकाशन हेतु प्रेषित की जा रही है। अद्योहस्ताक्षरी का मोबाईल नं0-9471000437 है।

अतः अनुरोध है कि संलग्न विज्ञापन सामग्री को प्रमुख समाचार पत्रों में प्रकाशित करने की कृपा की जाय।

अनु0-यथोक्त।

विश्वासभाजन,

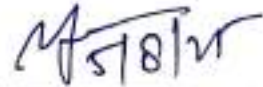


निदेशक, समाज कल्याण-सह-
उपाध्यक्ष, राज्य बाल संरक्षण समिति।

जापांक- 785

पटना, दिनांक- 05-08-2025

प्रतिलिपि- आई0टी0 मैनेजर, समाज कल्याण विभाग को सूचनार्थ एवं आवश्यक कार्यार्थ प्रेषित।



निदेशक, समाज कल्याण-सह-
उपाध्यक्ष, राज्य बाल संरक्षण समिति।



State Child Protection Society (SCPS)
Department. of Social Welfare, Govt. of Bihar
2nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road,
Patna – 800023, Bihar
Tel: +91-612-2545033, Email: scps-bih@gov.in



Notice No. 01

Date: 5/8/25

**SHORT-TERM NOTICE
FOR**

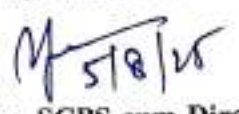
**APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR STATUTORY AUDIT
FOR THE FINANCIAL YEAR 2024-25**

State Child Protection Society (SCPS) Dept. of Social Welfare, Govt. of Bihar, invites proposals (Two Bid System) from reputed and experienced Chartered Accountant Firms for Appointment of Chartered Accountants Firm for Statutory Audit for the Financial Year 2024-25.

Tender Schedule/Programme:

SN	Activity	Date/Time : Duration
1.	Online Sale/Download date of Tender documents	From 08/08/2025 (https://www.eproc2.bihar.gov.in)
2.	Last Date of sending Pre-Bid queries by e-mail	13/08/2025 up to 03.00 PM on scps-bih@gov.in with subject line as "Pre bid queries- APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR STATUTORY AUDIT".
3.	Schedule for Pre-bid meeting at SCPS office	State Child Protection Society (SCPS) Department. of Social Welfare, Govt. of Bihar 2 nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna – 800023, Bihar on 04.00 PM of 13/08/2025
4.	Publishing of Pre-Bid queries response	Latest by 14/08/2025 on e-proc website (https://www.eproc2.bihar.gov.in) (best effort basis)
5.	Last Date/ Time for submission/ uploading of offer/Bid.	22/08/2025 up to 11.00 AM (https://www.eproc2.bihar.gov.in)
6.	Date & time for opening of Technical Bid	On or after 22/08/2025 post 11:30 AM (https://www.eproc2.bihar.gov.in)
7.	Financial Bid Opening Date and Time	Post Completion of Technical Evaluation, at e-proc portal, as per decision by competent authority.

The Directorate of Social Security, Bihar reserves the right to accept/ reject any tender offer or cancel the entire process without assigning any reason thereof.


Vice Chairperson, SCPS-cum-Director,
Social Welfare, Bihar

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State Child Protection Society (SCPS)
Department of Social Welfare, Govt. of Bihar
2nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna – 800023, Bihar
Tel: +91-612-2545033, Email: seps-bih@gov.in



**SHORT-TERM NOTICE
FOR**

**APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR STATUTORY AUDIT
FOR THE FINANCIAL YEAR 2024-25**

Date of Issue : 22/08/2025

Deadline for Submission : 22/08/2025

Published By:

State Child Protection Society (SCPS)
Department of Social Welfare, Govt. of Bihar
2nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna – 800023, Bihar
Tel: +91-612-2545033, Email: seps-bih@gov.in

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Tel: +91-612-2545033,
Email: seps-bih@gov.in



Notice Inviting Request for Proposal

RFP No: 01.....

Date: 2025.....

State Child Protection Society (SCPS) Dept. of Social Welfare, Govt. of Bihar, invites proposals (Two Bid System) from reputed and experienced Chartered Accountant Firms for Appointment of Chartered Accountants Firm for Statutory Audit for the Financial Year 2024-25.

Minimum Eligibility Criteria for participating Chartered Accountant Firms (CA Firms):

- The C.A. firm should be constituted on or before 01.04.2015.
- Head office or Branch office of the firm should be Bihar based and on the approved panel of Comptroller Auditor General of India (CAG of India) for the year 2023-24 or onward;
- The firm should have at least 10 years of audit experience and must conducted audit of at least 5 externally aided/ government projects;
- The firm should have experience of statutory audit of at least 01 project in Bihar State of GoI/GoB/PSU projects.
- Average turnover of last 3 financial years (2021-2022, 2022-2023 and 2023-2024) of the firm should not be less than Rs. 50 lakhs (should furnish audited Profit & Loss statement, Balance sheet with UDIN)
- The firm must have filed Income Tax Returns for Assessment Years 2022-23, 2023-24 & 2024-25.
- The firm should have at least five (5) Partner in which three (3) should be FCA and willing to work towards fulfillment of audit objectives;
- Bid Security (Earnest money) of Rs 10,000/- (Ten thousand) only to be submitted, failing which the Bid will be rejected .
- The firm should not be black listed by any Government or any other organization in respect of any assignment or behavior. Authorized signatory of the firm to submit an undertaking in this regard.
- Firm must have PAN & GST Registration.

- Joint venture/consortium not allowed.

Tender Processing Fee: All Applicants have to pay a **non-refundable** Tender Processing Fee as applicable through e-payment mode (i.e. NEFT/RTGS/Credit Card/Debit Card) on E-Proc Portal.

Earnest Money Deposit (EMD): An EMD of Rs. Rs 10,000/- (Ten thousand) only through e-payment mode only (i.e. NEFT/RTGS/Credit Card/Debit Card) on E-Proc Portal, well before the last date/time for submission/ uploading of offer/Bid, failing which the bid will be rejected. This EMD will be non-interest bearing and refundable. If the selected bidder fails to submit the requisite performance guarantee or to execute the agreement, this EMD will be forfeited.

The Proposal has to be submitted through online mode on <https://www.eproc2.bihar.gov.in> and can be searched by clicking the Tab "Tender" on home page of above website and then going to Latest Tender by searching Department Name as "State Child Protection Society".

The application procedure, eligibility criteria, evaluation methodology, terms and conditions and the scope of work are detailed in this RFP which can be seen or downloaded from the "e-Procurement Portal <https://www.eproc2.bihar.gov.in>. The RFP will be available to download from the above websites from 08/08/2025. The Pre-bid meeting will be held physically on 04:00 PM of 13/08/2025 at SCPS office. The last date for uploading of proposal/bid will be 22/08/2025- up to 11.00 AM Technical Bid will be opened on or after 22/08/2025 post 11:30 AM. The Evaluation of Bids will be under Least Cost System. Please refer RFP document for complete details.

The undersigned reserves the right to issue addendum/corrigendum/modification or to amend any or all conditions of this RFP Document or to accept or reject any or all proposal(s) or to cancel the whole of this RFP at any stage without assigning any reason thereof and no bidder shall have any cause of action or claim against the undersigned for the same.

Vice Chairperson, SCPS-cum-Director,
Social Welfare, Bihar



State Child Protection Society (SCPS)
Department of Social Welfare, Govt. of Bihar
2nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road,
Patna – 800023, Bihar
Tel: +91-0612 2545033, Email: scps-bih@gov.in



LETTER INVITIG e-TENDER (Letter of Invitation)

RFP No:.....

State Child Protection Society (SCPS) Dept. of Social Welfare, Govt. of Bihar, invites proposals (Two Bid System) from reputed and experienced Chartered Accountant Firms for Appointment of Chartered Accountants Firm for Statutory Audit for the Financial Year 2024-25.

Tender Schedule/Programme:

SN	Activity	Date/Time : Duration
1.	Online Sale/Download date of Tender documents	From 08/08/2025 (https://www.eproc2.bihar.gov.in)
2.	Last Date of sending Pre-Bid queries by e-mail	13/08/2025 up to 03.00 PM on scps-bih@gov.in with subject line as "Pre bid queries-RFP for Statutory Audit of SCPS"
3.	Date, Time and Place of Pre-Bid Meeting	State Child Protection Society # 2 nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna-800023, on 04:00 PM of 13/08/2025
4.	Publishing of Pre-Bid queries response	Latest by 14/08/2025 on e-proc website (best effort basis)
5.	Last Date/Time for submission/ uploading of offer/Bid	22/08/2025 up to 11.00 AM (https://www.eproc2.bihar.gov.in)
6.	Date & time for opening of Technical Bid	On or after 22/08/2025 post 11:30 AM (https://www.eproc2.bihar.gov.in)
7.	Financial Bid Opening Date and Time	Post Completion of Technical Evaluation, at e-proc portal, as per decision of competent authority.
8.	Method of Selection	Least Cost Selection (LCS)
9.	Bidding in Consortium	No
10.	Bid Proposal Validity	180 days from last date of bid submission.
11.	Agreement Period	1 year from the date of signing of contract; extendable to next one year on satisfactory performance, maximum up to three years from the

[Handwritten signatures and initials]

		date of agreement. However, the Society reserves the right to terminate the contract at any point of time for whatsoever reasons as the State Child Protection Society (SCPS) may deem fit.
12.	Contact Person/Nodal Officer for queries	Mr/Ms. Ajay Kumar Pandit Email:- scps-bih@gov.in contact no:- 8271405216

- Detailed descriptions and instructions for submitting your proposal can be downloaded from e-tender website (<https://www.eproc2.bihar.gov.in>).
- **Return of EMD:** The EMD of unsuccessful bidders will be returned after execution of agreement with successful agency or completion of Bid validity period whichever is earlier.
- Bids along with necessary online payments (Tender Processing Fee, EMD) must be submitted through e-Procurement portal (<https://www.eproc2.bihar.gov.in>) before the date and time specified in the NIT/RFP. The department/Tendering Authority doesn't take any responsibility for the delay / Non-Submission of Tender / Non Reconciliation of online Payment caused due to Non availability of Internet Connection, Network Traffic/ Holidays or any other reason."
- The bidders shall submit their eligibility and qualification details, Certificates as mentioned in section etc., in the online standard formats given in e-Procurement web site (<https://www.eproc2.bihar.gov.in>) at the respective stage only.
- The bidder is expected to carefully examine all the instructions, guidelines, terms and condition and formats of the RFP. Failure to furnish all the necessary information as required by the RFP or submission of a proposal not substantially responsive to all the requirements of the RFP shall be at bidder's own risk and may be liable for rejection.
- The bidders should ensure that all the required documents as mentioned in the tender document are submitted/ uploaded along with the bid and in the prescribed format only. The bidder shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria / technical bids and other certificate /documents in the e-Procurement web site (<https://www.eproc2.bihar.gov.in>). This will be bidder's sole responsibility to ensure that all required documents have been uploaded and all uploaded documents, when downloaded must be legible/readable failing which their bid will be rejected. Hence it is advised that all the documents should be properly scanned and uploaded.
 - ❖ SCPS shall carry out the evaluation solely based on the uploaded certificates/documents in the e-Procurement system
 - ❖ SCPS will notify the bidders for submission of original hardcopies of the uploaded documents, if required.
- The bidder shall digitally sign on the supporting statements, documents, certificates, uploaded by him, owning responsibility for their correctness/authenticity. The bidder shall attach all the required

- The bidder shall digitally sign on the supporting statements, documents, certificates, uploaded by him, owning responsibility for their correctness/authenticity. The bidder shall attach all the required documents for the specific tender after uploading the same during the bid submission as per the tender notice and bid document.
- Conditional Bids shall be out-rightly rejected.
- **Validity of Bids:** 180 days from last date of bid submission.
- **Pre-Bid Meeting:** SCPS shall receive and respond to Pre-Bid queries of prospective bidders as per the scheduled date and time as mentioned in the above Table of Tender Schedule. The bidders are requested to send their consolidated queries to the e-mail address, as specifically mentioned in the above table, only once and further queries sent by the bidders may not be entertained.

SCPS will host a physical Pre-Bid meeting as per the scheduled date and time as mentioned in the above table of Tender Schedule in this RFP. SCPS may incorporate any changes in the RFP based on acceptable suggestions received in pre-bid queries. The decision of SCPS regarding acceptability or rejection of any suggestion or modification requested, shall be final in this regard and shall not be called upon to question under any circumstances. The response to the queries shall be conveyed by way of hosting amendments/ clarifications on the websites (<https://www.eproc2.bihar.gov.in>) and no bidders/participant would be intimated individually about the responses of SCPS.

Only one representative with due authorization from prospective bidder shall be allowed to participate in the pre-bid meeting.

The purpose of the pre-bid meeting is to provide the prospective bidders with information regarding the business process of SCPS, the RFP and the project requirements and to provide each bidder with an opportunity to seek clarifications regarding any aspect of the RFP and the Project.

Note: The queries should necessarily be submitted in the following format with editable file (in word or excel only) only, else the queries may not be entertained by SCPS:

Organization Name:		Name of representative:	
Designation:		E Mail Address:	
S.N.	RFP Document reference, Section and Page No.	Content of RFP requiring clarification(s)	Points of clarification(s)

- For support related to e-tendering process, bidders may contact at following address:
“eproc 2.0 HELP DESK Address: RJ Complex, 2nd Floor, Opposite Vidyapeeth Institute, Khajpura, Ashiana Road, PS: Shastri Nagar, Patna-800014. “Toll Free Number: 1800 572 6571” Email ID: eproc2support@bihar.gov.in.
- Corrigendum/ Addendum/ amendments if any, will be published on the e-Procurement, Bihar <https://www.eproc2.bihar.gov.in> itself. All such corrigendum/ addendum/ amendments shall be binding on all the bidders. The bidders are also advised to visit the aforementioned website on regular basis for checking of corrigendum/ addendum/ amendments, if any.
- Associates or JV arrangement or networking is not allowed under the assignment.
- Kindly note that the selection of agency under this RFP will not guarantee allocation of work and SCPS will assume no liability or cost towards it. SCPS makes no commitments, express or implied, that this process will result in a business transaction between anyone.

SD/-

Vice Chairperson, SCPS-cum-Director,
Social Welfare, Govt. of Bihar

e-Tendering Process Related Instructions.

Submission of Proposals Through electronic mode only:

1. The bidder shall submit his bid/tender on e-Procurement platform at www.eproc2.bihar.gov.in.
2. The bidder must have the Class III Digital Signature Certificate (DSC) with signing + Encryption, and User-id of the e-Procurement website before participating in the e-Tendering process. The bidder may use their DSC if they already have. They can also take DSC from any of the authorized agencies. For user-id they have to get registered themselves on e-Procurement Portal <https://www.eproc2.bihar.gov.in> submit their bids online on the same. Offline bids shall not be entertained by the Tender Inviting Authority for the tenders published in e-procurement platform.
3. The bidders shall submit their eligibility and qualification details, Technical bid, Financial bid etc., in the online standard formats given in e-Procurement web site at the respective stage only. The bidders shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria / technical bids and other certificate /documents in the e-Procurement web site. The bidder shall digitally sign on the supporting statements, documents, certificates, uploaded by him, owning responsibility for their correctness / authenticity. The bidder shall attach all the required documents for the specific tender after uploading the same during the bid submission as per the tender notice and bid document.
4. All the required documents should be attached at the proper place as mentioned in the e-forms otherwise the tender of the bidder will be rejected.

Note: "Bids along with necessary online payments must be submitted through e-Procurement portal www.eproc2.bihar.gov.in before the date and time specified in the NIT/RFP. The department / Tendering Authority doesn't take any responsibility for the delay / Non Submission of Tender / Non Reconciliation of online Payment caused due to Non-availability of Internet Connection, Network Traffic / Holidays or any other reason."

5. The tender opening will be done online only.
6. Any **Corrigendum/Addendum** or date extension notice will be given on the e-Procurement Portal <https://www.eproc2.bihar.gov.in> only.
7. For support related to e-tendering process, bidders may contact at "eproc 2.0 HELP DESK Address: RJ Complex, 2nd Floor, Opposite Vidyapeeth Institute, Khajpura, Ashiana Road, PS: Shastri Nagar, Patna-800014. "Toll Free Number: 1800 572 6571" Email ID: eproc2support@bihar.gov.in.

DISCLAIMER

1. This Request for Proposal (RFP) is issued by State Child Protection Society (SCPS), a society promoted by Department of the Social Welfare, Government of Bihar, an organization constituted by Government of Bihar. The intent of this RFP is to solicit proposals from firms (bidders) who are interested for appointment as Statutory Auditor of SCPS, Patna, Bihar in line with the terms and conditions described in this RFP.
2. This RFP is not an agreement and is neither an offer nor invitation by the SCPS, to the prospective bidders or any other person. The issue of this RFP does not imply that the SCPS is bound to select a bidder or to appoint the preferred bidder, as the case may be, for the Project.
3. Whilst the information in RFP has been prepared in good faith, it is not and does not purport to be comprehensive or to have been independently verified. It does not and does not purport to, contain all the information that a recipient may require. The information contained in this RFP is selective and the SCPS may in its discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this RFP.
4. Neither the SCPS nor any of its officers or employees, nor any of their advisors nor consultants accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the proposed proposal, or makes any representation or warranty, express or implied, with respect to the Information contained in this RFP or on which this RFP is based or with respect to any written or oral information made or to be made available to any of the recipients or their professional advisors and, so far as permitted by law and except in the case of fraudulent misrepresentation by the party concerned, and liability therefore is hereby expressly disclaimed. Neither the SCPS nor any of its officers, employees nor any of its advisors nor consultants undertakes to provide any recipient with access to any additional information or to update the information in this RFP or to correct any inaccuracies therein which may become apparent.
5. Information provided in this RFP to the bidders(s) is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The SCPS accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.

Section-I

Terms of Reference (ToR) for SELECTION OF STATUTORY AUDITOR FOR SCPS

1. Introduction

The State Child Protection Society (SCPS) was established under the Social Welfare Department, Government of Bihar as a nodal body at state level to implement different programmes and schemes for child protection including the Mission Vatsalya Scheme of the central government and the Juvenile Justice (Care and Protection of Children) Act, 2015 and other child protection related laws. In addition to the Mission Vatsalya Scheme, the SCPS is also responsible for implementing Parwarish Scheme and Bal Sahayta Yojana (BSY) which are fully State Government sponsored schemes.

The Society functions through the District Child Protection Units (DCPUs) in all the 38 districts of Bihar which are fundamental units responsible for the implementation of child protection programmes in the districts which also includes establishment and maintenance of child care institutions (CCIs) for children in need of care and protection and children in conflict with law.

The State Child Protection Society (SCPS), a State-level body to implement, coordinate and monitor the implementation of child protection programmes was established by the state government as a registered body under the Societies Registration Act, 1860 (Registration No. 2143) on 11th October, 2011. The SCPS is functioning under the administrative control and supervision of the Social Welfare Department, Government of Bihar.

Project Implementation Arrangements

1. Mission Vatsalya Scheme is being implemented by the SCPS which is registered societies under the line departments of Social Welfare.
2. The Society functions through the District Child Protection Units (DCPUs) in all the 38 districts of Bihar which are fundamental units responsible for the implementation of child protection programmes in the districts which also includes establishment and maintenance of child care institutions (CCIs) for children in need of care and protection and children in conflict with law.
3. The State Child Protection Society (SCPS), a State-level body to implement, coordinate and monitor the implementation of child protection programmes was established by the state government as a registered body under the Societies Registration Act, 1860 (Registration No. 2143) on 11th October, 2011. The SCPS is functioning under the administrative control and supervision of the Social Welfare Department, Government of Bihar.
4. For financial management, the SCPS is the nodal body at state level, whereas in the districts, the DCPU is responsible for performing this function.

5. To implement Mission Vatsalya and other schemes in districts, the District Child Protection Units are established in each of the 38 districts. The grants under Mission Vatsalya are received by the SCPS in its account from the MWCD, GOI. Under Mission Vatsalya (MV) Scheme, the following components are currently running in the State:

Sl. No.	Name of the Programme Component	Level	No. of Units to be audited	No. of Locations of Units
1.	State Child Protection Society (SCPS)	State	01	1
2.	State Adoption Resource Agency (SARA)	State	01	
3.	District Child Protection Unit	District	38	38
4.	Child Welfare Committee (CWC)	District	38	
5.	Juvenile Justice Board (JJB)	District	38	
6.	Children's Home (Boys)	District	23	23
7.	Children's Home (Girls)	District	12	12
8.	Specialised Adoption Agency	District	39	39
9.	Observation Home	District	20	20
10.	Special Home	District	1	1
11.	Place of Safety	District	5	5
TOTAL			216	139

For financial management, the SCPS is the nodal body at state level, whereas in the districts, the DCPU is responsible for performing this function.

Financial Management System

The SCPS receives central share funds from the central government for the implementation of MV Scheme, whereas it receives the state share funds from the state government. The fund sharing pattern for MV scheme is generally in the ratio of 60:40 between central and state government. Some of the programme components like children's homes and specialized adoption agencies (SAAs) are also being implemented through NGOs for which funds are sanctioned by the SCPS to the concerned NGOs through the DCPUs as per the prescribed budget.

The DCPUs receive funds from the SCPS through Public Financial Management System (PFMS) in Single Nodal Agency (SNA) Account and which is then disbursed to the concerned CCIs and statutory bodies, i.e., Child Welfare Committee and the Juvenile Justice Board. The transactions will also be undertaken through newly introduced SNA SPARSH by Government of India.

Funds are provided in the budget of the Department of Social Welfare through a separate budget line and provided to the Society as a Grant and deposited in a dedicated Project Bank account. Overall implementation of the Project is vested in the Vice Chairperson, SCPS-cum-Director, Social Welfare through Programme Manager, SCPS. Finance and accounts related functions are being looked after by a three-member accounts team comprising of the Accounts Officer, Accountant and Accounts Assistant who reports to the Director, SCPS. Every DCPU has an Accountant-cum-Store Keeper who is responsible for overseeing the accounts and the financial management of the DCPU and other programme components in the district. He is responsible for preparation of statement of expenditure (SOE) and utilization certificate (UC). The CCIs (Children's Home, Observation Home, Place of Safety and Special Home) also have a position of Accountant-cum-Store Keeper.

Compliance with specific fiduciary requirements of the state government and development partners is mandatory for SCPS. Therefore, in this context SCPS intends to appoint an independent firm of Chartered Accountants to conduct the audit of annual financial statements for all the schemes/ project being implemented by SCPS.

2. Objective

The objective of the current assignment is to successfully complete the auditing of the accounts of State Child Protection Society with respect to grants received under Mission Vatsalya Scheme from the Ministry of Women and Child Development, Government of India and its disbursement to different programme components under the Scheme. The assignment shall also cover the audit of funds received for the implementation of Parwarish and Bal Sahayta Yojna which are State Government sponsored schemes.

The specific objectives of the assignment are as follows:

- i) Proper books of accounts are maintained by the State Child Protection Society, Bihar
- ii) Proper books of accounts are maintained by the respective District Child Protection Units with regard to funds received under MV and other schemes as abovementioned from State Child Protection Society, Bihar.
- iii) Proper books of accounts are maintained by the respective Child Care Institutions (both Government and NGO-run) with regard to funds received under Mission Vatsalya Scheme from State Child Protection Society, Bihar.
- iv) Utilisation certificate for the different programme components is properly managed by SCPS, Bihar, DCPUs and Child Care Institutions.
- v) An effective monitoring mechanism as well as proper internal control system was in place.
- vi) Auditor is also required to:
 - a) Express a professional opinion on status and pattern of fund utilisation under different programme components of the abovementioned Schemes; the movement of fund would include receipt and payment, income and expenditure account and statement of fund, bank reconciliation statement, and utilization certificate.
 - b) Comment on the effectiveness of the overall financial management arrangements including the system of internal controls as documented in the various guidelines
 - c) Specific assertion that the funds for the project have been used for intended purpose and bring to the attention any issue that needs rectification.

3. Scope and Coverage of Audit

The audit will be carried out in accordance with the standards of auditing generally accepted in India, and will include such tests and controls as the auditor considers necessary to apply under the circumstances. For all schemes/projects of SCSP, special attention will be paid to the following while conducting the audit:

- a) Review all the financial statements that will include, but not limited to, Balance Sheet, Income and Expenditure, Receipt and Payment, together with relevant Accounting policies, Notes to accounts and schedules, Bank Reconciliation Statements, Statements of Fund Position and Reconciliation of Expenditure as per audited financial statements with the expenditure reported for the accounting period ended 31 March, 2025;
- b) Review to check if all necessary supporting documents, records and accounts have been kept in respect of SCPS transactions including procurement and expenditures reported in the prescribed formats, as applicable;
- c) Physically verify the assets under construction (or already constructed), as may be deemed necessary. Pursue the related technical reports, if any, with a view to review the observations with likely financial observations, review their resolution and assess the impact of unresolved observations on the annual financial statements;
- d) Review the Internal Audit reports of SCPS (if applicable) considering the key internal audit observations (including systemic and recurrent) and the adequacy of their resolution. The auditor will ascertain the likely impact of the pending internal audit observations on the schemes/projects of SCPS;
- e) Review the adequacy of the contract management procedures including (i) internal controls in respect of verification/ approval of contractor bills including timeliness of payments; (ii) compliance with the terms and conditions of the contract agreement; (iii) maintenance of documents and accounting.
- f) Review the adequacy of financial management systems and governance mechanisms for internal financial control such as accounting systems, level of compliance with established policies, plans and procedures; approvals of contracts as applicable in relation to the implementation of the project; reliability of accounting systems, data and financial reports; remedial measures; verification of assets and liabilities and any other evaluation work as desired by the Society;
- g) Review whether the counterpart funds have been provided and used in accordance with the relevant financing agreements, with due attention to economy and efficiency, for the purposes for which they were provided;
- h) Review the expenditure incurred on goods and services financed through state/central funds and/or through development partner's funds to check their compliance with standard guidelines, as applicable.

4. Audit Reporting and Timing

- (a) The period to be covered under present Request for Proposal (RFP) would be one financial year i.e. from 1st April 2024 to 31st March 2025.
- (b) The contract will be for a period of one year which may be extendable to next one year on satisfactory performance, maximum up to three years from the date of agreement.
- (c) The final Audit Report should be submitted by 30th September, 2025 (i.e. within six months of the end of the financial year), to Society to enable the State Society to forward 3 copies (Spiral Bound)

[and also soft copy in MS Excel / MS Word and Scanned (Both) in mail or CD of the audited financial statements and audit report along with the final Utilisation Certificates signed by the State and Auditor both with their comments, if any, to GoB.

(d) The last date of submission of Audit Report can not be extended beyond 10th October, 2025 (due date of filing of the Audit Report) in any circumstances.

5. Additional Instructions to Auditors

- (a) To comply with the Standards of Auditing promulgated by Institute of Chartered Accountants of India (ICAI);
- (b) To issue separate Management Letter and Audit Report indicating the crucial findings and observations for improvement regarding financial systems and procedures of SCPS, for each scheme/project of SCPS as well as prepare a consolidated Audit Report for SCPS;
 - i. Audit report will clearly mention the summary of inclusions in the report;
 - ii. Audit report will have clear demarcation on releases and expenditures pertaining to each scheme/project of SCPS;
 - iii. Audit report to include audit findings and observations for improvement pertaining to each District Child Protection Unit (38) and Child Care Institutions;
- (c) To prepare the Financial Statements and relevant schedules in accordance with the format prescribed for respective schemes/projects by the state government/Gol/ development partners;
- (d) To prepare the Financial Statements and relevant reports for filling of income tax return by SCPS within the stipulated timeline (due date for filling ITR);
- (e) To certify the Utilization Certificates in the prescribed format (Form 42-A of BTC, 2011) of GoB. The Utilization Certificates will be signed by the Vice Chairperson, SCPS-cum-Director or any authorized officer in charge. To consider the risk of material misstatements in the financial statements resulting from fraud, while planning and performing the audit procedures and evaluating and reporting the results thereof;
- (f) To accordingly consider the materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit.

6. Support provided to the Auditor by SCPS

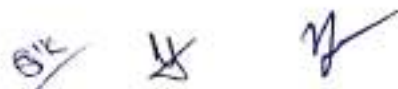
The auditor will be given access to any information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor.

(The auditor is expected to familiarize itself with the financial management systems and procedures of all the related schemes/projects/interventions being implemented by SCPS.)

7. Eligibility Criteria

Please refer Minimum eligibility criterion for participating Chartered Accountant firms mentioned on page number 4.

The firm should submit relevant documents duly attested by the authorized signatory, in support of the eligibility criteria given above. Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.



Term of Reference for audit of the Project Financial Statements

Statement of Intent

1. SCPS desires to appoint an independent firm of Chartered Accountants to conduct the audit of the Annual Financial Statements (AFS) of the:-
 - 1.1 Books of accounts maintained by the State Child Protection Society, Bihar. The AFS will cover the project transactions at SCPS, the 38 District Child Protection Units and Child Care Institutions.
 - 1.2 Utilisation certificate for the different programme components is properly managed by SCPS, Bihar, DCPUs and Child Care Institutions.
 - 1.3 The audit will cover the period *1 April 2024 to 31 March 2025*.

Objective of the Audit

1. The objective of the current assignment is to successfully complete the auditing of the accounts of State Child Protection Society with respect to grants received under Mission Vatsalya Scheme from the Ministry of Women and Child Development, Government of India and its disbursement to different programme components under the Scheme. The assignment shall also cover the audit of funds received for the implementation of Parwarish and Bal Sahayta Yojna which are State Government sponsored schemes.

The specific objectives of the assignment are as follows:

- i) Proper books of accounts are maintained by the State Child Protection Society, Bihar
- ii) Proper books of accounts are maintained by the respective District Child Protection Units with regard to funds received under MV and other schemes as abovementioned from State Child Protection Society, Bihar.
- iii) Proper books of accounts are maintained by the respective Child Care Institutions (both Government and NGO-run) with regard to funds received under Mission Vatsalya Scheme from State Child Protection Society, Bihar.
- iv) Utilisation certificate for the different programme components is properly managed by SCPS, Bihar, DCPUs and Child Care Institutions.
- v) An effective monitoring mechanism as well as proper internal control system was in place.
- vi) Auditor is also required to:
 - (a) Express a professional opinion on status and pattern of fund utilisation under different programme components of the abovementioned Schemes; the movement of fund would include receipt and payment, income and expenditure account and statement of fund, bank reconciliation statement, and utilization certificate.
 - (b) Comment on the effectiveness of the overall financial management arrangements including the system of internal controls as documented in the various guidelines
 - (c) Specific assertion that the funds for the project have been used for intended purpose and bring to the attention any issue that needs rectification.

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2. To ensure that the proceeds of any fund/grant are used only for the purposes for which the fund/grant was granted, with due attention to considerations of economy and efficiency and without regard to political or other non-economic influences or considerations".
3. The essence of the SCPS audit policy is to ensure that the SCPS receives adequate independent, professional audit assurance that the proceeds of the fund/grant were used for the purposes intended, that the AFS are free from material misstatement, and the terms of the legal agreements were complied with in all material respects.
4. The overall objective of the audit of the AFS is to enable the auditor to express a professional opinion as to whether:
 - a) the AFS give a true and fair view of the financial position of the Project at the end of the period under audit and of the sources and applications of project funds for that period;
 - b) the Project is in compliance with the financial covenants of the purpose of fund/grant received;
 - c) the Project funds were utilized for the purposes for which they were provided;
 - d) Expenditures, including assets created under the Project, shown in the AFS are eligible for financing under the relevant Financing terms & conditions and these were exclusively financed through the Project funds and no other sources of funds have been received by SCPS for incurring these expenditures;
 - e) Financial reports submitted by the Project management can be relied upon to support applications for withdrawal of the fund/grant, and adequate supporting documentation has been maintained to support these claims;
 - f) Procurement has been carried by SCPS in line with the agreed procedures;
 - g) The Project has an adequate internal control system.

Auditing Standards

1. The audit will be carried out in accordance with the Standards of Auditing promulgated by the Institute of Chartered Accountants of India (ICAI). The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the primary responsibility for preventing irregularity and fraud, or ensuring that the Credit proceeds are used for purposes as required in the legal agreements remains with the Management, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud, while planning and performing the audit procedures and evaluating and reporting the results thereof.

Scope and suggested Methodology for conduct of Audit

1. The audit will be carried out in accordance with the standards of auditing generally accepted in India and will include such tests and controls as the auditor considers necessary to apply under the circumstances. In conducting the audit, special attention should be paid to the following:
 - a) All Fund/ Grant have been used (including procurement of goods & services) in accordance with the conditions of the relevant financing agreements with due attention to economy and efficiency, and only for the purposes for which the financing was provided.

- b) Counterpart funds have been provided and used in accordance with the relevant financing terms & conditions, with due attention to economy and efficiency, for the purposes for which they were provided.
- c) All necessary supporting documents, records, and accounts have been kept in respect of all Project transactions including procurement and expenditures reported in the AFS. Clear linkages exist between the books of account and the AFS.
- d) Procurement has been carried out by the Project in line with the procedure. For this purpose, the auditor will select a sample of procurement cases under the Project and check procurement documents so as to ascertain the robustness of procurement system. The auditor will describe the sampling methodology that they have followed, in the Management Letter. Additionally, the auditor will review the complaints related to procurement, if any, and mention how these were addressed/the action taken.
- e) Reasonable physical verification of the assets under construction (or already constructed), as may be deemed necessary, should be conducted by the auditor. The auditor should also peruse the technical reports with a view to review the observations with likely financial observations, review their resolution and assess the impact of unresolved observations on the AFS.
- f) Review the Internal Audit reports of SCPS (if applicable) covering the contracts brought within the Project, consider the key internal audit observations (including systemic and recurrent) and the adequacy of their resolution. The auditor will ascertain the likely impact of the pending internal audit observations on the Project.
- g) Review the adequacy of the contract management procedures including (a) internal controls in respect of verification/ approval of contractor bills including timeliness of payments; (b) compliance with the terms and conditions of the contract agreement; (c) maintenance of documents and accounting.
- h) Review the adequacy of governance mechanisms within the organization such as meetings of the Governing Body and Executive Committee, approvals of contracts as applicable in relation to the implementation of the project, and report on any material observation.

Project Financial Reporting Framework

1. The auditor will submit consolidated Annual Financial Statement (AFS) (the form of the AFS is attached as ANNEXURE- 1. The AFS will include are below.
 - b) Income & Expenditure Account for the period under audit, which is statement referred to as ANNEXURE-2.
 - c) Explanatory Notes to the financial statements including the basis for preparation of the AFS.
 - d) Receipt & Payment Account in format in ANNEXURE-3.
 - e) Bank Reconciliation Statement in format in ANNEXURE-4.

Audit Report

1. The auditors will prepare an audit report on the AFS in accordance with the Standards of Auditing promulgated by ICAI (as applicable). Those standards require a clear written expression of opinion on whether the financial statements give a true and fair view relating to the financial statements taken as a whole.
2. The auditors will provide a primary opinion (true and fair view) on the AFS, and in addition their professional opinion on whether -
 - the Project funds were utilized for the purposes for which they were intended;
 - Expenditures shown in the AFS are agreed with the relevant Financing terms & conditions and these were exclusively financed through the Project funds and no other sources of funds have been received for incurring these expenditures;
 - The AFS submitted during the period under audit are supported by adequate detailed documentation maintained in SCPS offices/DCPUs/CCIs.

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- The accounting, and internal control systems underlying the project and oversight over the Project funds were adequate and maintained throughout the audit period; and
- Procurement done by SCPS/DCPU under the project had been undertaken in accordance with agreed procedures.

Periodicity of the Audit and Timeline for submission of Audit Report

1. The audit will be conducted on an annual basis and timely. The final Audit Report should be submitted by 30th September, , 2025 (i.e. within six months of the end of the financial year), to Society to enable the State Society to forward 3 copies (Spiral Bound) [and also soft copy in MS Excel / MS Word and Scanned (Both) in mail or CD of the audited financial statements and audit report along with the final Utilisation Certificates signed by the State and Auditor both with their comments, if any, to GoB.

The last date of submission of Audit Report can not be extended beyond 30th September, 2025 (due date of filing of the Audit Report) in any circumstances.

Suggested Team Composition

5. The audit team will comprise, at the minimum, the following personnel who would be evaluated:

S. No.	Key Professionals	Unit	Brief Description of services to be provided	Qualification and experience
1	Engagement Partner and Team Leader	1	Overall coordination and planning, team leadership, reporting, liaison with client.	Qualified Chartered Accountant. Minimum 10 years post qualification experience as practicing Chartered Accountant and minimum 5 years continuously with the firm.
2	Audit Team Manager	2	Responsibility to lead the audit teams in the field, planning and execution of audit, discussion with unit heads and sub-implementing agencies and report writing and finalization.	Qualified Chartered Accountant. Minimum 5 years of post-qualification experience and minimum three years continuously with the firm.
3	Audit team Seniors	3	Audit of at SCPS, DCPU and CCI and preparing reports for the Audit Manager.	C. A. (Inter) with at least two years' post qualification experience in accounting, audit and report writing.

State Child Protection Society


ANNUAL FINANCIAL STATEMENTS AS AT 31ST MARCH _ _ _ _

(Amount in Rs.)

STATE CHILD PROTECTION SOCIETY					
Balance Sheet					
As at					
Previous Year Amount (in Rs.)	CAPITAL & LIABILITIES	Current Year Ended Amount (in Rs.)	Previous Year Amount (in Rs.)	ASSETS & PROPERTIES	Current Year Ended Amount (in Rs.)
	<u>Capital Account</u> <u>Current Liabilities</u> Grant in aid (As per SCH-21) Current Liabilities(As per SCH-22)			Fixed Assets (As per Schedule-) Current Assets Loan & Advances:- Loan & advances:- Loan and Advances for operative expenses and Program Expenses (As per Schedule-) Advances to District and other department for yojana (As per Schedule-) Current Assets Bank Accounts Balance with Bank(As per SCH-)	
	Total Amount	-	-	Total Amount	-

STATE CHILD PROTECTION SOCIETY -
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD

Previous Year Amount (in Rs)	EXPENSES	Current year Ended Amount (In Rs.)	Previous Year Amount (in Rs)	INCOME	Current year Ended Amount (In Rs.)
-	Direct expenses			Grant utilized transfer to grant in Aid (As per SCH-)	
			-	Sale of Bid document	-
	Operating Cost of CCIs (As per SCH-) Other Exp. As per (Schedule-) DIRECT EXPENSES (GRANT UTILIZED AS PER UTILIZATION CERTIFICATE) Parwarish and Bal Sahayta As per (Schedule-)				
-	Total	-	-	Total	-

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STATE CHILD PROTECTION SOCIETY -
Receipt & Payment Account
for the period

RECEIPT	Current Year Amount (in Rs.)	PAYMENT	Current Year Amount(in Rs.)
Opening Balance Bank balance As per (Schedule-)		Purchase of Assets (As per Schedule-)	
Grant Received As per (Schedule-)		Advance paid for Expenditure (As per Schedule-)	
Other Income As per (Schedule-)		Operating Expenses :- (As per Schedule-)	
Bank Interest As per (Schedule-)		Other Exp. As per (Schedule-)	
Amount Received From Advance As per (Schedule-)		Interest refund to Directorate of Social Security (As per Schedule-)	
		Grant refund to Directorate of Social Security (As per Schedule-)	
		CLOSING BALANCE <i>Bank Balance</i> (As per schedule-)	
Total	-	Total	-

BANK RECONCILLATION STATEMENT

MONTH:

Bank's Name:

Sl. No.	Particulars	Amount Rs.	Amount Rs.
A	Balance as per Bank Statement		
B	ADD: (i) Amount Deposited but not Credited by Bank (ii) Amount debited but not taken to Cash Book		
C	SUB TOTAL (A+B)		
D	LESS: (i) Cheques issued but not presented in the bank (ii) Amount credited by bank but not taken to Cash Book		
E	Balance as per Cash book (C-D)		
List of Cheque not presented in the Bank as per D (i)		Amount	Date of Encashment
Cheque No.			
TOTAL			

Prepared by

Checked by

Approved By

G/K

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Section-II

1. Guidelines for Submitting the Proposals

- i. The bidder shall submit technical proposal as per the Tech Forms in the prescribed format only. Submission of the wrong type of Technical Proposal may result in the Proposal being deemed non-responsive.
- ii. The Bidder should submit the Proposal in accordance with the guidelines prescribed in this RFP and ensure that the Proposal is complete in all aspects SCPS reserves the right to reject Proposals that do not conform to the guidelines prescribed.
- iii. Bidders should strictly adhere to the formats prescribed in this RFP Document while submitting their Proposals. SCPS reserves the right to reject any Proposal, which does not meet this requirement.
- iv. Bids submitted by Post, courier, fax, telex, telegram or e-mail shall not be entertained and shall be rejected.

2. Proposal Due Date

SCPS may, in its sole discretion, extend the Proposal Due Date by issuing an Addendum to this RFP to all Bidders.

3. Withdrawal of Proposals

- (a) The firm may withdraw its Proposal after submission, provided that written notice of withdrawal is received by SCPS within the Proposal Due Date.
- (b) Withdrawal of Proposal by the firm after their selection will lead to forfeiture of the Bid Security.

Vice Chairperson, SCPS-cum-Director, Social Welfare, Department of Social Welfare, Bihar, reserves the right to accept or reject any application without giving any explanation;

The inclusions in Technical and Financial proposals are listed below and accordingly formats are annexed in **Section-IV**:

I. Technical Proposal:

- (i) Letter of Transmittal (*FormT-1*)
- (ii) Details of the Firm (*FormT-2*),
- (iii) Details of Qualified Staff & Semi-qualified Staff (*FormT-3*),
- (iv) Brief of the relevant experience (*FormT-4*)

II. Financial Proposal:

- i. Strictly as per online format given under e-proc portal and in Indian National Rupees only.
- ii. The Financial bid is an acknowledgement that, in preparation and submission of the Technical and Financial Proposal, bidder have:

8/11/24

- a. Not taken any action which is or constitutes a corrupt or fraudulent practice; and
 - b. Agreed to allow the Client, at their option, to inspect and audit all accounts, documents, and records relating to the Bidder's Proposal and to the performance of the ensuring Bidder's Contract.
- iii. The rates to be quoted shall be in the online format given in e-proc portal only, and it shall include all costs / expenses by whatever name called and statutory taxes excluding GST. The Client shall pay GST as applicable on prevailing rates.
- iv. The financial bid shall be submitted only for the professional (audit) fee (Including all expenses) to be charged by the firm. This audit fee shall be exclusive of the taxes as applicable. The taxes, as applicable (GST etc. tax), shall be paid by SCPS on submission of final bill by the audit firm. The financial bid shall be submitted as per Form F-1.
- v. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee.
- vi. The audit firm shall bear all travelling and incidental expenditure.
- vii. The audit fee quoted less than Rs. 4,08,000/- (including TA/DA & other expenses and excluding GST) shall not be acceptable. This is indicative only for minimum fee. The estimated cost sheet for key professionals is attached as Form – F-2.

OK

[Signature]

[Signature]



Selection Process of the Auditor

- (i) The Technical Bids will be opened first to ascertain that the applying firm(s) fulfill the eligibility criteria given in the ToR above;
- (ii) Financial bids of only those firms will be opened which qualify during technical evaluation;
- (iii) If two or more firms quote the same minimum audit fee, then the firm will be selected through lottery to award the contract.
- (iv) After opening of financial bids the ranking will be done from lowest to highest financial bid. Lowest firm (L1) shall be offered the Letter of Award (LOA) to carry out the audit assignment;
- (v) On completion of selection process, the firm selected shall be awarded the contract of audit by issuing the Letter of Award (LOA). The firm should accept the Award within 2 week of the issuance of LOA;
- (vi) In case, the L1 firm denies/fails to honor the contract/Letter of Intent (LoI)/Letter of Award (LoA), the EMD of the concerned selected firm will be forfeited and the SCPS shall be at freedom to negotiate with L2, and then L3.... (in this order) responsive firms with their consent to enter into an agreement with the SSPS for Statutory Audit at L1 rate.

[Handwritten signatures and initials]

Section IV
Forms

Form T-1

Letter of Transmittal

To,
The Vice Chairperson, SCPS-cum-Director, Social Welfare,
State Child Protection Society,
Department of Social Welfare,
2nd Floor, Apna Ghar,
Behind Lalit Bhawan,
Bailey Road, Patna- 800023

Dear Sir,

We, the under signed, offer to provide the audit services for the SCPS, in accordance with your Tender Notice for Appointment of Statutory Audit dated **[Insert Date]**. We are here by submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

We here by 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.

The prices quoted by us in the Financial Proposal (Form F-1) are valid till six months from the date of submission of the quotation. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

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 Vice Chairperson, SCPS-cum-Director, Social Welfare, Department of Social Welfare, 2nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna- 800023, Government of 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

Particulars/Details of the Firm

Form T-2

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	Phone No: Fax No: Mobile of Head Office In-charge:												
	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No: Fax No: Mobile of Branch Office In-charge:												
3	Firm Income Tax PAN No.	Attach copy of PAN card												
4	Firm GST Registration No.	Attach copy of Registration												
5	Registration No. With ICAI	Attach copy of Registration												
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 supporting document(s)												
8	Turnover of the Firm in last three years	Attach Financial Statements of the last three year and Auditors certification of Turnover												
9	Annual Average Turnover	<table border="1"> <thead> <tr> <th>Financial Year</th> <th>Turnover</th> </tr> </thead> <tbody> <tr> <td>2021-22</td> <td></td> </tr> <tr> <td>2022-23</td> <td></td> </tr> <tr> <td>2023-24</td> <td></td> </tr> <tr> <td>Total</td> <td></td> </tr> <tr> <td>Average</td> <td></td> </tr> </tbody> </table>	Financial Year	Turnover	2021-22		2022-23		2023-24		Total		Average	
Financial Year	Turnover													
2021-22														
2022-23														
2023-24														
Total														
Average														
10	Audit Experience of the Firm: Number of Assignments in Commercial/Statutory Audit Number of Assignments in Social Sector Audit (Other than audit of Charitable Institutions)	Copy of the Offer Letter & the Fee Charged.												
11	Details of Partners: Provide following details: Number of Full Time Fellow Partners associated with the firm. Name of each partner, Date of becoming ACA and FCA Date of joining the firm, Membership No., Qualification Experience Whether the partners is engaged fulltime or part time with the firm.	Give details in separate sheet supported with signed copy of Firm Card/ Certificate.												
12	The firm or any partners of the firm should not be black listed by any Government or any other organization in respect of any assignment or behavior.	Undertaking in this regard at the letter head of the Firm.												
13	EMD	through e-Procurement portal (https://www.eproc2.bihar.gov.in)												

Details of Qualified Staff with CV (Chartered Accountants)

(Please provide attested copy of Certificate of ICAI as on 01.04.2025 for each qualified staff and also provide CV)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						

Details of Semi-qualified Staff (including Article Clerks etc)

S.No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified Staffs:						
1						
2						
..						
Article Clerks:						
1						
2						
..						
Others						
1						
2						
..						

Brief of Relevant Experience:**Experience of audit in relation to Similar Assignment (Societies under GoI, GoB/Externally aided)**

S. No.	Name of the Auditee Organization	Period of Audit of Accounts		Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pls attach a copy of the letter)
		From	To		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
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Format for Financial Bid

(For Financial Bid reference, To be filled at eproc portal in Financial Bid Format)

Item or Activity	Total Amount (in Rupees)
AUDIT FEE (Exclusive of All taxes and inclusive of all expenses including travel etc.)	
In Words: Rupees..... only.	

- The rates quoted are for one year which will be applicable for subsequent years also.
- GST as applicable on the date of payment will be paid extra.
- TDS or other statutory deductions as applicable will be deducted at the rates notified by Government of India from time to time from each bill.
- Financial proposal should be strictly as per online format given under e-proc portal and in Indian National Rupees only.
- The Financial bid is an acknowledgement that, in preparation and submission of the Technical and Financial Proposal, bidder have:
 - Not taken any action which is or constitutes a corrupt or fraudulent practice; and
 - Agreed to allow the Client, at their option, to inspect and audit all accounts, documents, and records relating to the Bidder's Proposal and to the performance of the ensuring Bidder's Contract.
- The rates to be quoted shall be in the online format given in e-proc portal only, and it shall include all costs / expenses by whatever name called and statutory taxes excluding GST. The Client shall pay GST as applicable on prevailing rates.
- The audit firm shall bear all travelling and incidental expenditure.

Place:

Signature of authorized Person/ Partner

Date:

with Firms Seal

Estimated Cost Sheet for Key Professionals engaged in Audit Work:

Sl.	Key Professionals	Brief Description of services to be provided	Qualification & experience	No. of Persons	Expected Man-days engaged for Audit	Remarks	Amount
1	Engaged partner and Team Leader	Overall coordination and planning, team leadership, reporting, liaison with client	Qualified Chartered Accountant, Minimum 10 years post qualification experience as practicing Chartered Accountant and minimum 5 years continuously with the firm.	1	12	4 Visits per month in HQ during Audit Work	96,000/-
2	Audit Team Manager	Responsibility to lead the audit teams in the field, planning and execution of audit, discussion with unit heads and sub-implementing agencies and report writing and finalization.	Qualified Chartered Accountant, Minimum 5 years post qualification experience and minimum three years continuously with the firm.	2	39	1 ATM per Unit = 39 Man-days (38 Dist. + 1HQ = 39)	1,56,000/-
3	Audit Team Seniors	Audit at SCPS, DCPU and CCIs and preparing reports for the Audit Manager.	C.A. (Inter) with at least two years' post training experience in accounting, audit and report writing.	6	78	2 ATS per Unit = 80 Mandays (38 + 1 HQ = total 39)	1,56,000/-
Total							4,08,000/-

