



State Child Protection Society
Shaishali Complex, 3rd Floor, DF-Block,
Salt lake City, Sector-I, Kolkata-700064
State Child Protection Society, W.B

Memo No. 217/SCPS/WB/22-23

Dated : 17.6.2022

Notice Inviting Tender

1. **INTRODUCTION:** E tenders are invited in prescribed format from the registered Chartered Accountant Firms for the engagement of conducting Statutory audit on the accounts of State Child Protection Society, West Bengal Integrated Child Protection Scheme , a Centrally sponsored Scheme, in the State of West Bengal is implemented by State Child Protection Society, for the financial years 2019-20, 2020-21 and 2021-22 as per Terms & Conditions mentioned herewith.

The Tender in specified format should be submitted by 07.07.2022 within 2.00 P.M. through online in the **website www.wbtenders.gov.in**. Incomplete formats /format received after the scheduled time will not be entertained. The Technical bids will be opened by the authorized committee after 2.00 P.M. on 07.07.2022.

2. **ELIGIBILITY CRITERION:**

- a. The firm must be a partnership firm of Chartered Accountants
- b. The firm must have at least three FCA partner/ employee
- c. The firm must have its headquarter within the State of West Bengal preferably in Kolkata. The firm must have partner/ employee well versed in the local language i.e. in Bengali.
- d. The firm must have experience of at least three years in conducting statutory audit in Govt. offices/Projects in Social Sectors having annual turnover/ annual income of Rs.30 crore or more during the last three financial years ending on 31.03.2021.
- e. Annual income of the Chartered Firm should be more than or equal to 20 lakh for the last three financial years ending on 31/03/2021.
- f. Weightage will be given to those who are empanelled 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 PAN of the Firm.
- d. A self declaration in respect of conducting statutory audit in Govt. offices/Projects in Social Sectors having annual turnover/ annual income of Rs.30 crore or more during the last three financial years ending on 31.03.2021.
- e. A copy of the acknowledgement of the IT return of the firm and of all its partners for financial year 2020-21 .
- f. A copy of enlistment with C&AG of India at least one year during the last three financial years ending on 31.03.2021.
- g. Copy of the audited financial statement of the firm along with schedules for the last three financial years ending on 31.03.2021.
- h. Details of court cases / arbitration cases / or any other case pending against the firm, if any.

- i. GST Registration certificate
- j. P Tax Deposit Challan for the financial year 2020-21.

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 last three financial years ending on 31.03.2021 in the proforma given in Annexure C

5. EMD and SECURITY DEPOSIT:

- a. Every bidder has to submit earnest money of Rs.15,000/- online as per Finance Department Order no. 3975-F(Y) dt. 28/07/2016.
- b. The Successful tenderer will be required to pay 3 % (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 may 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 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. Hard copy of BOQ showing unit wise rates offered is to be submitted as and when asked for.

8. a. **TECHNICAL EVALUATION:** The evaluation of technical bid would be done through award of 100 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- 15) (10 Marks for 3 Years and one mark of each additional Year subject to maximum of 5 Marks)
3.	Professional fees earned during the last three financial years ending on 31/03/2021.	[Total Marks -15] (10 marks for receiving an average fee of Rs. 20 lakh or more per annum during the last three years as professional income. 1 mark each for additional fees of Rs. 5 lakhs over Rs.30 lakhs subject to a maximum of 5 marks)
4.	Enlistment with C&AG of India for 2020-21. A copy of enlistment with C&AG of India at least one year during the last three financial years ending on 31/03/2021 to be furnished with the bid document.	[Total Marks - 10].
5.	Experience in centrally sponsored scheme project with fund flow from state office upto block level (Public Financial Management System)in Social Sector / Education Sector for atleast one year during the last three financial years ending on 31/03/2021.	[Total Marks -10]

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 & 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. Selection of successful bidder will be made on the basis of sum total of Technical evaluation score & Financial evaluation score. Bidder with highest combined score in Technical evaluation score & Financial evaluation score will be selected for conducting of Statutory Audit.

f. The minimum fees of conducting audit on the accounts of SCPS for the each financial year of audit has been fixed @ Rs.240000/- (Rupees Two Lakh forty thousand only) inclusive of all 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.

No boarding, lodging, transportation expenses will be provided by the authority.

9. **PERFORMANCE OF WORK** :The entrusted work for conducting statutory audit is to be completed within three months from the date of placing order.

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 both the EMD and Security Deposit will be forfeited and the firm will be black listed for three years debarring it from participation in any tender of the Department.

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 satisfactory completion & submission of the required Statutory Audit Report of each financial year and due acceptance of the same by the Competent Authority.

14. OTHER CONDITIONS:

- a. If the lowest acceptable scores of two or more tenderers become identical, the Authority will have the right to select one on the basis of higher scores obtained in technical evaluation.
- b. Tenderer should quote the rates in INR value (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 under the chairmanship of District Magistrate of the concerned district. The audit will cover the State office ie head office and 23 District Units and the audit team have to undertake consolidation and certification of all statutory audit accounts for drawing up the final accounts of SCPS. Detail scope are as follows:

1. Auditor is required to give opinion as to whether expenditure incurred under SCPS is strictly within limits of Annual Work Plan & Budget of the society and financial norms prescribed in SCPS framework or any other clarification issued by the competent Authority from time to time. In case the budget allocation is exceeded, whether re-appropriation has been duly approved by the competent authority.
2. Comments of Auditor are required on the fact that SCPS funds are used efficiently and economically to the purpose for which they are intended.
3. Bank Reconciliation Statement are regularly drawn up on a monthly basis at all the levels.
4. The Chartered Accountant firm so appointed will be required to give:-
 - a) Audit Certificates, Utilization certificates, and issue any other certificate as may be required by the society from time to time without any additional fee to be paid by the society.
 - b) Statements in annual report that describes the work of SCPS. The responsibilities of the audit also include reporting on the adequacy of statements.
5. Internal controls, compliance with generally accepted accounting principles & procedures, accuracy and propriety of procurement transaction, method of accounting and safeguarding various Assets, and level of compliance with SCPS financial norms .
6. Auditor shall be required to ensure that Goods, and services have been procured in accordance with relevant provisions of manual on financial Management and Procurement, and related document, namely, purchase orders, tender documents, invoices, vouchers, receipt etc are maintained and linked to the transactions and retained till the end of the Programme.
7. Auditor will be required to give its opinion as to whether Balance Sheet, and Receipts & Payments account of period concerned under Audit, give true and fair view of state of affair of Society, Grants utilized by the authority and Receipts & Payments of the Authority for the year respectively.
8. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted on latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
9. The Chartered Accountant firm so appointed would be required to give opinion on accounting as well as direct and indirect tax matter as and when SCPS required.
10. The Chartered Accountant firm so appointed has to do all the tax related scrutiny and related work.

16. Final Output & Reporting: The auditor will provide separate consolidated reports on SCPS for the Financial Year of 2019-20, 2020-21 and 2021-22. The Auditor will got to audit final accounts of SCPS by collecting data from each of 23 district units (DCPU)& provide to the SCPS(HQ) a Consolidated Balance Sheet, Income and Expenditure Accounts, wherein it is to be clearly reflected total unspent balance after end of each financial year. 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. All Audited Documents will be Certified /signed.by the concerned CA firm.

The audit reports should be submitted within a month after completion of each financial year audit. Any delay beyond 1 month may attract 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:

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 Audit team shall interact with staff for any clarification. For the clarification, the 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 auditors themselves .

17. Date & Time Schedule:

Sl. No.	Particulars	Date & Time in IST
1	Date of uploading of NIET& other documents (online) Publishing Date	24.6.2022
2	Documents download / sale start date (online)	24.6.2022 at 11 A.M.
3	Bid submission start date (online)	24.6.2022 at 11 A.M.
4	Bid Submission closing date (online)	07.07.2022 upto 2.00 P.M.
5	Bid opening date for Technical Proposals (online)	11.07.2022 at 1.00 P.M.
6	Date of uploading list for Technically Qualified Bidder (online)	To be notified later
7	Date for opening of Financial Proposal (online)	To be notified later

Member Secretary SCPS, West Bengal

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 Digital Signature Certificate (DSC) of appropriate class for submission of tenders from the approved service provider of the National Informatics Centre (NIC) on payment of requisite amount. Details are available at the website stated in Clause A.1 above. DSC is given as USB e-Token.

3. The contractor can search and download NIT & Tender Document (s) electronically from computer once he logs on to the website mentioned in Clause A.1, 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 stated in Clause A.1n 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 assignment of Government/ Statutory body under Government [Annexure C]
- (vi) Self declaration in respect of conducting statutory audit in Govt. offices/Projects in Social Sectors having annual turnover/ annual income of Rs.30 crore or more during the last three financial years ending on 31.03.2021.
- (vii) A copy of the constitution certificate of firm issued by the ICAI
- (vii) NIT (download properly and upload the same digitally signed)
- (viii) A copy of enlistment with C&AG of India at least one year during the last three financial years ending on 31.03.2021.

The rate will be quoted in the B.O.Q. Quoted rate will be encrypted in the B.O.Q. under Financial Bid.

Non-Statutory Cover Containing the following documents:

- (i) A copy of the latest partnership deed.
- (ii) A copy of the of PAN of the firm
- (iii) A copy of the acknowledgement of the It return of the firm and all of its partners for F.Y. 2020-2021.
- (iv) Copy of the audited financial statement of the firm along with schedules for the latest three financial years ending 31/03/2021.
- (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. 2020-21.

Annexure I

Format for Tender

**Tender for short Listing Chartered Accountant
 Firms for Statutory 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 01-01-2021 (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 01-01-2021 _____
 (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, 2018 to March, 2021 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 conducting statutory audit in Govt. offices/Projects in Social Sectors, If yes, details may be given in **Annexure C'** Yes / No

10. Whether there any court / arbitration / any other legal case against the firm Yes
/ No

(If yes, give a brief note of the case indicating its present status)

SECTION-B
Undertaking

We, the following partners of M/s.....do hereby jointly and separately 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 1st January, 2021 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 2021 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

Firm's Name

(Annexure B-2)

Name of the Part time Partners	Membership 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))

(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.