

दैनिक जागरण . 29/05/2025



SAKSHAM

State Society for Ultra Poor & Social Welfare (SSUPSW)

Deptt. of Social Welfare, Govt. of Bihar

2nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road,

Patna – 800023, Bihar

Website: www.ssupsw.in, Tel: +91-612-2546510/11,

Email: ssupsw@gmail.com



REQUEST FOR PROPOSAL (RFP)

FOR

APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR STATUTORY AUDIT

(THROUGH e-PROCUREMENT)

State Society for Ultra Poor & Social Welfare (SSUPSW) Deptt. 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 Download date of Tender documents	From 03/06/2025 (https://www.eproc2.bihar.gov.in)
2.	Last Date of sending Pre-Bid queries by e-mail	10/06/2025 up to 15.00 Hrs. on ssupsw@gmail.com with subject line as "Pre bid queries-RFP for Statutory Audit of SSUPSW"
3.	Date, Time and Place of Pre-Bid Meeting	State Society for Ultra Poor & Social Welfare # 2 nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna -800023, on 15:00 Hrs of 12/06/2025
4.	Publishing of Pre-Bid queries response	Latest by 17/06/2025 on e-proc website/SSUPSW website (best effort basis)
5.	Last Date/Time for submission/ uploading of offer/Bid	25/06/2025 up to 11.00 Hrs. (https://www.eproc2.bihar.gov.in)
6.	Date & time for opening of Technical Bid	On or after 25/06/2025 post 11:30 Hrs. (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.

For further details please visit : www.state.bihar.gov.in/prdbihar

PR. No. 004520 (B&C) 25-26

Chief Executive Officer,
State Society for Ultra Poor &
Social Welfare, Bihar

नशे की मार, बर्बाद करे सुखी परिवार।



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State Society for Ultra Poor & Social Welfare (SSUPSW)
Deptt. of Social Welfare, Govt. of Bihar
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REQUEST FOR PROPOSALS
FOR
APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR STATUTORY AUDIT

Date of Issue : 03.10.2025

Deadline for Submission : 25.10.2025

Published By:

State Society for Ultra Poor & Social Welfare (SSUPSW)
Deptt. of Social Welfare, Govt. of Bihar
2nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna – 800023, Bihar
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 Deptt. of Social Welfare, Govt. of Bihar
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Notice Inviting Request for Proposal

RFP No:939.....

Date: 26.05.2025

State Society for Ultra Poor & Social Welfare (SSUPSW) 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 01.04.2014.
- 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;
- Turnover of last 3 years of the firm should not be less than Rs. 50 lakhs (should furnish audited Profit & Loss statement, Balance sheet with UDIN for Last 3 year's i.e. 2021-2022, 2022-2023 and 2023-2024);
- The firm must have filed Income Tax Returns for Assessment Years 2022-23, 2023-24 & 2024-25.
- The firm should have at least five Partner in which 3 should be FCA and willing to work towards fulfillment of audit objectives;
- Bid Security (Earnest money) of **Rs 12,500/-** (Twelve thousand five hundred only to be submitted, failing which the Bid will be rejected .
- 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. Authorized signatory of the firm to submit an undertaking in this regard.

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. **12,500/-** (Twelve thousand five hundred 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.

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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 Society for Ultra Poor & Social Welfare".

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> and departmental website: <http://www.ssupsww.in>. The RFP will be available to download from the above websites from 03.06.2025. The Pre-bid meeting will be held physically on 03:00 PM of 12.06.2025 at SSUPSW office. The last date for uploading of proposal/bid will be 25.06.2025- up to 11.00 Hrs. Technical Bid will be opened on or after 25.06.2025 post 11:30 Hrs. 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.

Chief Executive Officer,
State Society for Ultra Poor & Social Welfare, Bihar

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SAKSHAM



State Society for Ultra Poor & Social Welfare (SSUPSW)
 Deptt. of Social Welfare, Govt. of Bihar
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 Email: ssupsw@gmail.com

**LETTER INVITIG e-TENDER (Letter of Invitation)**

RFP No:..... **939**

Proposals (**Two Bid System**) are invited from reputed and experienced Chartered Accountant Firms for Appointment of Chartered Accountants Firm for Statutory Audit of SSUPSW.

Tender Schedule/Programme:

SN	Activity	Date/Time : Duration
1.	Online Sale/Download date of Tender documents	From 03/06/2025 (https://www.eproc2.bihar.gov.in)
2.	Last Date of sending Pre-Bid queries by e-mail	10/06/2025 up to 15.00 Hrs. on ssupsw@gmail.com with subject line as "Pre bid queries-RFP for Statutory Audit of SSUPSW"
3.	Date, Time and Place of Pre-Bid Meeting	State Society for Ultra Poor & Social Welfare # 2 nd Floor, Apna Ghar, Behind Lalit Bhawan, Bailey Road, Patna-800023, on 03:00 PM of 12/06/2025
4.	Publishing of Pre-Bid queries response	Latest by 17/06/2025 on e-proc website/SSUPSW website (best effort basis)
5.	Last Date/Time for submission/ uploading of offer/Bid	23/06/2025 up to 11.00 Hrs. (https://www.eproc2.bihar.gov.in)
6.	Date & time for opening of Technical Bid	On or after 23/06/2025 post 11:30 Hrs. (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)

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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 upto three years from the date of agreement. However, the Society reserves the right to terminate the contract at any point of time for whatsoever reasons as the State Society for Ultra poor and Social Welfare (SSUPSW) may deem fit.
12.	Contact Person/Nodal Officer for queries	Mr. Arun Kumar. Procurement Specialist Email: ssupsw@gmail.com contact no: 9304830255

- 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

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be legible/readable failing which their bid will be rejected. Hence it is advised that all the documents should be properly scanned and uploaded.

- ❖ SSUPSW shall carry out the evaluation solely based on the uploaded certificates/documents in the e-Procurement system
- ❖ SSUPSW 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 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:** SSUPSW 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.

SSUPSW 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. SSUPSW may incorporate any changes in the RFP based on acceptable suggestions received in pre-bid queries. The decision of SSUPSW 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/or (www.ssupsw.in) and no bidders/participant would be intimated individually about the responses of SSUPSW.

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 SSUPSW, 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.

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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 SSUPSW:

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 departmental website <http://www.ssupsw.in> and 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 SSUPSW will assume no liability or cost towards it. SSUPSW makes no commitments, express or implied, that this process will result in a business transaction between anyone.

SD/-

**Chief Executive Officer,
State Society for Ultra Poor & Social Welfare,
Department of 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.

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DISCLAIMER

1. This Request for Proposal (RFP) is issued by State Society for Ultra poor & Social Welfare (SSUPSW) "SAKSHAM", 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 SSUPSW, 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 SSUPSW, to the prospective bidders or any other person. The issue of this RFP does not imply that the SSUPSW 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 SSUPSW 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 SSUPSW 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 SSUPSW 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 SSUPSW accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.

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Section-I

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

1. Introduction


State Society for Ultra poor & Social Welfare (SSUPSW) "SAKSHAM" is a society promoted by Department of the Social Welfare, Government of Bihar is mandated for implementing various schemes and registered under Societies Registration Act 1860. The General Body (GB) headed by Development Commissioner of Govt. of Bihar, is the apex body of the society for the policy decisions. Secretary, Department of Social Welfare is the Chairperson of its Executive Committee. The Society stands to provide technical support to its parent department as well as to implement government/department.

Presently Society is undertaking following major projects/schemes:

- (i) **Bihar Integrated Social Protection Strengthening (BISPS):** Aims to strengthen institutional capacity of the Department project of Social Welfare Department to deliver social protection programs and services and expand the outreach of social care services for poor and vulnerable households, persons with disabilities, older persons and widows in the state of Bihar. In doing so, the project would ensure that the programs reach the intended target groups and improve the efficiency of public spending on social protection. It includes creation/renovation of the basic infrastructure for smooth services in all 101 sub-divisional level Buniyad Centers. SSUPSW is one of the implementing agencies for the project.
- (ii) **Mukhyamantri Bhikshavriti Nivaran Yojna (MBNY)** to protect and promote the rights of beggars by ensuring their care, protection, development, socio-economic and cultural empowerment through enabling policies and programmes. MBNY is a Bihar state govt. scheme.
- (iii) **Kabir Anthyesthi Anudan Yojana (KAAY):** to provide one time grant to BPL families to undertake last rites (funeral rituals) in case of death of a family member. KAAY is a Bihar state govt. scheme.
- (iv) **Social Security Pension (SSP) Schemes:** There are six pension schemes (central and state funded) being implemented in Bihar to provide social security to older persons, widows and persons with disability (PwDs).

Apart from some of the major schemes/project listed above, certain other social security schemes/ projects are being implemented by SSUPSW under overall supervision and guidance of Department of Social Welfare, Government of Bihar.

Compliance with specific fiduciary requirements of the state government and development partners is mandatory for SSUPSW. Therefore, in this context SSUPSW 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 SSUPSW.



2. Objective

SSUPSW desires to appoint an independent firm of Chartered Accountants for the following objectives:

- To audit the **Annual Financial Statements of SSUPSW** (for the expenditure reported during the accounting period from 1 April 2024 to 31 March, 2025) that will include:
 - Annual Financial Statements of BISPS, MBNY, NSAP and all other State Social Security schemes implemented by SSUPSW
- To provide an independent professional opinion to the various stakeholders (State Government etc.) on the expenditure incurred by the Society and compliance with financing agreements/standards during the aforesaid accounting period.

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 SSUPSW, 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 SSUPSW 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 SSUPSW (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 SSUPSW;
- 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;

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- 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 upto three years from the date of agreement.
- (c) The final Audit Report should be submitted by 31st August, 2025 (i.e. within Five 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 30th September, 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 SSUPSW, for each scheme/project of SSUPSW as well as prepare a consolidated Audit Report for SSUPSW;
 - 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 SSUPSW;
 - iii. Audit report to include audit findings and observations for improvement pertaining to each District Buniyad Centre (38) separately consisting Sub division level 63 Buniyad Centres (Total 101 Buniyad Centre);
 - iv. Audit report to include audit for finding and observation for improvement pertaining 11 district MBNY scheme consisting 19 MBNY homes.
- (c) To prepare the Financial Statements and relevant schedules in accordance with the format prescribed for respective schemes/projects by the state government/GoI/ development partners;
- (d) To prepare the Financial Statements and relevant reports for filling of income tax return by SSUPSW 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 CEO/SAO/SFO or any authorised 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 SSUPSW

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 SSUPSW.)

7. Eligibility Criteria

Offer is invited from those Chartered Accountants firms who full fill the following requirement:

- (a) The C.A. firm should be constituted on or before 01.04.2014.
- (b) 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;
- (c) The firm should have at least 10 years of audit experience and must conducted audit of at least 5 externally aided/ government projects;
- (d) Turnover of last 3 years of the firm should not be less than Rs. 50 lakhs (should furnish audited Profit & Loss statement, Balance sheet with UDIN for Last 3 year's i.e. 2021-2022, 2022-2023 and 2023-2024);
- (e) The firm must have filed Income Tax Returns for Assessment Years 2022-23, 2023-24 & 2024-25.
- (f) The firm should have at least five Partner in which 3 should be FCA and willing to work towards fulfillment of audit objectives;
- (g) Bid Security (Earnest money) of Rs 12,500/- (Twelve thousand five hundred only to be submitted, failing which the Bid will be rejected .
- (h) 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. Authorized signatory of the firm to submit an undertaking in this regard;
- (i) If two or more firms quote the same minimum audit fee, then the firm will be selected through lottery to award the contract.
- (j) No proposal shall be entertained in Joint Venture.
- (k) The firm will have to score a minimum of 700 marks in the technical evaluation. The financial proposal will be open of only those firms who have scored 700 marks in the technical evaluation.

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.

[Handwritten signatures]

Technical Evaluation Criteria

			Marks		
1	Firms Manpower	30%	300	Marks of Firm	Document at page No
A	Partners (FCA)		100		
	3 to 5 FCA Partner		50		
	More than 5 FCA Partners		100		
B	Partners		200		
	5-7 Partners		100		
	More than 7 Partners		200		
2	Experience. of similar assignments (Societies under GOI/GOB/ externally aided)	30%	300		
	5-7 Assignment		100		
	8-10 Assignments		200		
	10 or More Assignment		300		
3	Experience – Number of Assignments Handled in Bihar	20%	200		
	1-2 Assignment		100		
	3 or More Assignment		200		
4	Turnover of the Firm	20%	200		
	50 TO 100 Lakhs		100		
	MORE THAN 100 LACS		200		
Total marks			1000		
The firm will have to score a minimum of 700 marks in the technical evaluation.					

for

~

B

Term of Reference for audit of the Project Financial Statements

Background

1. The Department of Social Welfare, Government of Bihar (GoB) is implementing projects through State Society for Ultra poor & Social Welfare (SSUPSW) "SAKSHAM" is a society promoted by Department of the Social Welfare, Government of Bihar. The Department of Social Welfare, GoB deliver social protection programs and services and expand outreach of social care services for poor and vulnerable persons with disabilities, older persons and widows in the state of Bihar. One of the nodal implementing agencies is the Society for Ultra Poor and Social Welfare (SSUPSW).
2. The Project consists of the following components:
 - i. **Bihar Integrated Social Protection Strengthening (BISPS):** Aims to strengthen institutional capacity of the Department project of Social Welfare Department to deliver social protection programs and services and expand the outreach of social care services for poor and vulnerable households, persons with disabilities, older persons and widows in the state of Bihar. In doing so, the project would ensure that the programs reach the intended target groups and improve the efficiency of public spending on social protection. It includes creation/renovation of the basic infrastructure for smooth services in all 101 Buniyad Centers (38 District Level & 63 Sub-division Level). SSUPSW is one of the implementing agencies for the project.
 - ii. **Mukhyamantri Bhikshavriti Nivaran Yojna (MBNY)** to protect and promote the rights of beggars by ensuring their care, protection, development, socio-economic and cultural empowerment through enabling policies and programmes. MBNY is a Bihar state govt. scheme 11 District level 19 homes).
 - iii. **Kabir Anthyesthi Anudan Yojana (KAAY):** to provide one time grant to BPL families to undertake last rites (funeral rituals) in case of death of a family member. KAAY is a Bihar state govt. scheme.
 - iv. **Social Security Pension (SSP) Schemes:** There are six pension schemes (central and state funded) being implemented in Bihar to provide social security to older persons, widows and persons with disability (PwDs).

Apart from some of the major schemes/project listed above, certain other social security schemes/projects are being implemented by SSUPSW under overall supervision and guidance of Department of Social Welfare, Government of Bihar.

Project Implementation Arrangements

3. The project is being implemented by the SSUPSW which is registered societies under the line departments of Social Welfare. This audit ToR pertains to SSUPSW which is implementing SSUPSW governance structure comprises of the Governing Body headed by Development Commissioner and Executive Committee headed by Principal Secretary, Dept. of Social Welfare. The operational head of the society is the Chief Executive Officer (CEO). Finance and accounts function is under a Financial Management Specialist reporting to the SAO/SFO. SSUPSW has established organizational set-up at the 101 Buniyad Centers which act as the 38 District Unit of SSUPSW under a District Manager supported by an Accountant (both are on contract) & 63 sub-division level Buniyad centres under a Centre Manager

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supported by an Admin-cum-Accounts Assistant (both are on outsourced basis). Tally (Accounting Software) is operational at SSUPSW (HQ) and 101 Buniyad kendra. Operational Manual for Buniyad Center has been prepared.

4. One of the activities supported under the project is construction/repair of 101 Buniyad Centers on government land. To provide quality care, support and rehabilitation services for older persons, and persons with disabilities in every sub-division of the state. For the civil works related to the construction/repair of Buniyad Centers, SSUPSW has entered into a Memorandum of Understanding (MoU) dated 7th November, 2013 with the Bihar Building State Construction Corporation Limited (BSBCCL) setting forth the roles and responsibilities of both the parties. Basically, SSUPSW will provide the financial resources and BSBCCL will carry out the function of design, tendering, award of contract, contract management and payments. BSBCCL has also hired the services of design and supervision consultants. BSBCCL will use its own systems and procedures to carry out these tasks under the MoU. The transactions against these works are accounted for in TALLY accounting application across the divisions and information is available for each division and contract. This component will form part of the financial statements of BISPS implemented by SSUPSW, which will provide advance to BSBCCL and adjust it against actual expenditure as reported by BSBCCL. BSBCCL will prepare a Statement of Sources and Uses of Funds for the activities of BISPS carried out by it.

Statement of Intent

5. SSUPSW desires to appoint an independent firm of Chartered Accountants to conduct the audit of the Annual Financial Statements (AFS) of the:-

- 5.1 BISPS implemented by SSUPSW under the following Terms of Reference. The AFS will cover the project transactions at SSUPSW, the 38 District Buniyad Centers comprising 63 subdivision level Buniyad Centres and BSBCCL.
- 5.2 Mukhyamantri Bhikshavriti Nivaran Yojna (MBNY) (11 District level 19 homes)
- 5.3 Kabir Anthresthi Anudan Yojana (KAAY)
- 5.4 Social Security Pension (SSP) Schemes
- 5.5 The audit will cover the period 1 April 2024 to 31 March 2025.

Objective of the Audit

6. 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".
7. The essence of the SSUPSW audit policy is to ensure that the SSUPSW 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.
8. 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 SSUPSW 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 SSUPSW in line with the agreed procedures;
 - g) The Project has an adequate internal control system.

Auditing Standards

9. 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

10. 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.

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- 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 SSUPSW (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) In respect of BSBCCCL - Expenditures are eligible for financing under the Memorandum of Agreement between SSUPSW and BSBCCCL and adequate books and records have been maintained by BSBCCCL to support these expenditures; and BSBCCCL has an adequate internal control and contract management system in respect of the activities carried out under BISPS and the terms and conditions of the MoU have been materially complied with. For audit at BSBCCCL, the auditor will agree with SSUPSW and BSBCCCL on a program for visit to the Divisions implementing BISPPSP activities to arrive at a representative sample.
- i) 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.

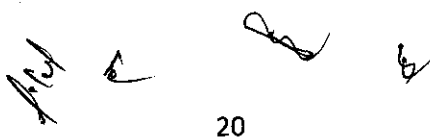
Project Financial Reporting Framework

11. 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.

- a) Income & Expenditure Account for the period under audit, which is statement referred to as ANNEXURE-2.
- b) Explanatory Notes to the financial statements including the basis for preparation of the AFS.
- c) Receipt & Payment Account in format in ANNEXURE-3.
- d) Bank Reconciliation Statement in format in ANNEXURE-4.

Audit Report

12. 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.



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13. 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 SSUPSW's offices/BSBCCL's divisions/Buniyad Centers.
- 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 SSUPSW/BSBCCL/Buniyad Centers under the project had been undertaken in accordance with agreed procedures.

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Periodicity of the Audit and Timeline for submission of Audit Report

14. The audit will be conducted on an annual basis and timely .The final Audit Report should be submitted by **31st August, 2025** (i.e. within five 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

15. 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	6	Audit of at SSUPSW, BSBCCCL and Buniyad Centers and preparing reports for the Audit Manager.	C. A. (Inter) with at least two years' post qualification experience in accounting, audit and report writing.
		4	Audit at Sub-division level Buniyad Centres and preparing reports for the Audit Manager.	
		2	Audit at 11 MBNY Districts consisting 19 MBNY Homes and preparing reports for the Audit Manager.	

ANNEXURE -I

State Society for Ultra Poor & Social Welfare

ANNUAL FINANCIAL STATEMENTS AS AT 31ST MARCH _____

(Amount in Rs.)

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE- CONSOLIDATED					
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	-

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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE- 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 Operating Cost of BISPS under SSUPSW (As per SCH-) Operating Cost of Buniyad Center under BSPP (As per SCH-) Other Exp. As per (Schedule-) DIRECT EXPENSES (GRANT UTILIZED AS PER UTILIZATION CERTIFICATE) KKY, KAAV & Pension As per (Schedule-) DIRECT EXPENDITURE OF SAMBAL :- As per (Schedule-) EXPENDITURE OF MBNY As per (Schedule-) Excess of income over expenditure	-	-	Grant utilized transfer to grant in Aid (As per SCH-) Sale of Bid document	-
-	Total	-	-	Total	-

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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE-
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 Shedule-)	
Grant Received As per (Schedule-)		Advance paid for Expenditure (As per Shedule-)	
Other Income As per (Schedule-)		Operating Expenses :- (As per Shedule-)	
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 Shedule-)	
		Grant refund to Directorate of Social Security (As per Shedule-)	
		CLOSING BALANCE Bank Balance (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

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 SSUPSW 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. SSUPSW 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

SSUPSW 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 SSUPSW within the Proposal Due Date.
- (b) Withdrawal of Proposal by the firm after their selection will lead to forfeiture of the Bid Security.

CEO, State Society for Ultra Poor & Social Welfare, Social Welfare Department, 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:

- 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 SSUPSW 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. 6,04,000/- (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.

Section III

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 SSUPSW 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 SSUPSW for Statutory Audit at L1 rate.

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A. H. W. C R S

Section IV
Forms

Form T-1

Letter of Transmittal

To,
The Chief Executive Officer,
State Society for Ultra Poor & Social Welfare,
Social Welfare Department,
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 SSUPSW, 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 CEO, State Society for Ultra Poor & Social Welfare, Social Welfare Department, 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 sand Auditors certification of Turnover								
9	Annual Average Turnover	<table border="1"> <thead> <tr> <th>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> </tbody> </table>	Year	Turnover	2021-22		2022-23		2023-24	
Year	Turnover									
2021-22										
2022-23										
2023-24										
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.								

Handwritten signatures and initials

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 left head of the Firm.
13	EMD	through e-Procurement portal (https://www.eproc2.bihar.gov.in)

Form T-3

Details of Qualified Staff with CV (Chartered Accountants)

(Please provide attested copy of Certificate of ICAI as on 01.06.2024 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						
..						

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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					
12					
13					
14					

Format for Financial Bid
(For Financial Bid reference)

Item or Activity	Total Amount(in Rupees)
AUDIT FEE (Exclusive of All taxes and inclusive of all expenses including travel etc.)	<p>Both in Numeric and in Words.</p> <p>Rs. _____ /-</p> <p>(Rupees _____)</p>

- 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 Mandays engaged for Audit	Remarks	Amount
1	Engaged partner and Team Leader	Overall coordination and planning, team leadership, reporting, liason 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 finalisation.	Qualified Chartered Accountant, Minimum 5 years post qualification experience and minimum three years continuously with the firm.	2	40	1 ATM per Unit =40 Mandays (38 Dist.+1HQ +1 BSBCCCL = 40)	1,60,000/-
3	Audit Team Seniors	Audit at SSUPSW, BSBCCCL and District level Buniyad Centres 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	80	2 ATS per Unit = 80 Mandays (38 + 1 HQ+1 BSBCCCL= total 40)	1,60,000/-
		4		63	1 ATS per Unit = 63 Mandays (63 Sub-division level Buniyad Centres)	1,26,000/-	
		2		30	1 ATS per Unit = 30 Mandays (11 MBNY Districts+ 19 MBNY Homes)	60,000/-	
Total							6,04,000/-