

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.ssupsww.in, Tel: +91-612-2546510/11,
Email: ssupsww@gmail.com



REQUEST FOR PROPOSAL (RFP) FOR

APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR INTERNAL AUDIT (THROUGH e-PROCUREMENT)

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 Internal Audit for the Financial Year 2024-25.

Tender Schedule/Programme:

SN	Activity	Date/Time : Duration
1.	Online Download date of Tender documents	From 30/05/2025 (https://www.eproc2.bihar.gov.in)
2.	Last Date of sending Pre-Bid queries by e-mail	05/06/2025 up to 15.00 Hrs. on ssupsww@gmail.com with subject line as "Pre bid queries-RFP for Internal 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 09/06/2025
4.	Publishing of Pre-Bid queries response	Latest by 13/06/2025 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 by competent authority.

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

PR. No. 004519 (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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REQUEST FOR PROPOSALS FOR

APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR INTERNAL AUDIT

Date of Issue : 30.05/2025
Deadline for Submission : 23.06/2025

Published By:

State Society for Ultra Poor & Social Welfare (SSUPSW)
 Deptt. of Social Welfare, Govt. of Bihar
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Notice Inviting Request for Proposal

RFP No: 938

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 Internal Audit.

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

- i. The firm should be registered for Financial Year 2023-24 or onward with Controller and Auditor General of India. **(Proof must be attached with technical bid)** and having Branch in Bihar.
- ii. The CA firm should have four (4) Full Time Partners associated with the firm for not less than 3 years with at least one being a Fellow.
- iii. The CA firm should have at least five (5) Years of Existence as on 31.03.2024
- iv. The CA firm should have at least five (5) Professionally Semi-Qualified Staff (Inter CA/ CS/ ICWA)
- v. The CA firm should have completed at least four (4) Assignments of Internal Audit of Govt. Department/Govt. Organisations during last 5 years
- vi. The CA firm should have completed at least three (3) of Assignments of audit of Externally Aided Projects/Social Sector Projects (Other than Audit of Charitable Institutions & NGO) in the last 5 Years
- vii. Bid Security (Earnest money) of Rs 10,000/- (Ten Thousand only) to be submitted, failing which the Bid will be rejected.
- viii. The Average Annual turnover of the Audit Firm shall be at least Rs.25 Lakhs based on the turnover of last three years (FY 2021-22, 2022-23 & 2023-24). For this audited financial statements with UDIN will be required to be submitted.
- ix. The firm should not have been Blacklisted/banned / declared ineligible for corrupt and fraudulent practices by the Govt. of India / State Governments / Govt. authorities/PSU and should not have any disciplinary proceedings pending against the firm with any Govt. Authority as on Bid submission date.

Tender Processing Fee: All Applicants have to pay a **non-refundable** Tender Processing 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. 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.

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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 ~~20~~⁰⁹/~~05~~⁰⁹/2025. The Pre-bid meeting will be held physically on 03:00 PM of ~~09~~⁰⁹/~~05~~⁰⁹/2025 at SSUPSW office. The last date for uploading of proposal/bid will be ~~23.06.2025~~^{23.06.2025} up to 11.00 Hrs. Technical Bid will be opened on or after ~~23~~²³/~~06~~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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LETTER INVITIG e-TENDER (Letter of Invitation)

RFP No:.....938.....

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

Tender Schedule/Programme:

Sl. No.		Activity	Date/Time/Place
1.	Online Sale/Download date of Tender documents	From 30.12.2025 (https://www.eproc2.bihar.gov.in)	
2.	Last Date of sending Pre-Bid queries by e-mail	05.01/2025 up to 15.00 Hrs. on ssupsw@gmail.com with subject line as "Pre bid queries-RFP for Internal 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 09/01/2025	
4.	Publishing of Pre-Bid queries response	Latest by 13.01/2025 on e-proc website/SSUPSW website (best effort basis)	
5.	Last Date/Time for submission/ uploading of offer/Bid	23.01/2025 up to 11.00 Hrs. (https://www.eproc2.bihar.gov.in)	
6.	Date & time for opening of Technical Bid	On or after 23.01/2025 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.	
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 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 KumarProcurement 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 and 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.**
 - ❖ 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.

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:

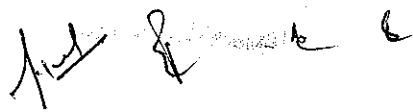
Organization Name: Designation:		Name of representative: E Mail Address:	
S.N.	RFP Document reference, Section and Page No.	Content of RFP requiring clarification(s)	Points of clarification(s)

- **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 Internal 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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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 and externally aided development programs.

Presently Society is undertaking following major projects/schemes:

- I. **Bihar Integrated Social Protection Strengthening (BISPS):** BISPS aims to strengthen institutional capacity of the Department project of Social Welfare 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 has the basic infrastructure for smooth services in all 101 sub-divisional level Buniyad Centres. 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 Antyshti 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.

Apart from the above mentioned schemes/project, certain other social security schemes/ projects are being implemented by SSUPSW under overall supervision and guideline of Department of Social Welfare, Government of Bihar. Compliance with specific fiduciary requirements of the state government is mandatory for SSUPSW. Therefore, in this context SSUPSW intends to appoint an independent firm of Chartered Accountants for conducting Internal Audit of SSUPSW for the Financial year 2024-25.

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2. TERMS OF REFERENCE FOR INTERNAL AUDITOR

2.1 Implementation & financial management Arrangements

The State Society For Ultra Poor & Social Welfare under the administrative Control of Dept. of Social Welfare, Govt. of Bihar is led by its General Body, from which a more functional Executive Committee has been formed for taking all policy level decisions and advising the functionaries of the society on the management of Bihar Integrated Social Strengthening Project and Mukhyamantri Bhikshavriti Niwaran Yojana (MBNY). Representatives from the Various Department of Government of Bihar, Corporation etc.

2.2 State Level: At the state level, the State Project Management Unit (SPMU) has been formed and staffed with a team of dedicated development professionals from the market/GOB deputation officer. The BISPS & MBNY projects and the society is headed by a Chief Executive Officer /PD.

2.3 District level: District Programme Management Units (DPMU) has been Established in each of the districts. The District Manager heads the DPMU with primary responsibility of Coordinating with their blocks for effective implementation and convergence with ongoing projects in the district. The Assistant Director, District Social Security Cell of concerned district heads the MBNY for effective implementation and convergence with ongoing projects/ rehabilitation centres (Homes) in the district.

2.4 Subdivision Level: At the Sub division Level, Sub Division Level Buniyad Centres has been implemented in each of the 63 units established which is headed by Centre Manager..

2.5 Financial Management Framework - The Project 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 a Project Director/ CEO and the finance and accounts functions are under a Sr. Finance Officer reporting to the Project Director/CEO, SSUPSW and the DPMU as well as Sub-division level Buniyad Centres are the accounting centers and use TALLY software for accounting, consolidation and preparation of Project Financial Statements (PFS). The same system are used for recording expenditures of other program implemented by SSUPSW and appropriate account codes for segregation of project/program wise expenditures.

2.6.Objectives of the Audit:

The overall objectives of the internal audit are to: (i) enable the auditor to express a professional opinion on the effectiveness of the overall financial management and procurement arrangements; (ii) whether the overall financial management and arrangements including the system of internal controls as documented are in practice, effective and adequate, commensurate to the nature of the operations and (ii) provide project management with timely information on financial management aspects of the project, including internal controls and compliance with financing agreements, to enable follow-up action.

2.6.1 Coverage and Standards for the Audit: The audit would cover the entire project i.e., covering the implementing units at the Project level (SPMU, DPMU & Sub-division level Buniyad centres), The audit will also cover the different Beggar male & Female beggar rehabilitation homes presently running in 11 districts by the Government as well as non-govt. organizations. The audit would also cover all consultancies or other contracts that may be entered into by the implementing agencies. The internal audit should be carried out in accordance with the Internal audit Standards prescribed by the Institute of Chartered Accountants of India.

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Specific areas of coverage of the audit will include the following:

Project level (SPMU, DPMU & Sub-division level Buniyad Centres):

- a) An assessment of the adequacy of the project financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating controls in areas where they are lacking; verification of assets and liabilities.
- b) Efficiency and timeliness of the funds flow mechanism at the SPMU, DPMU and Sub-division level Buniyad Centres
- c) Whether the DPMU & Sub-division level Buniyad Centres are submitting the monthly financial reports to SPMU in a timely manner & that there are in agreement with their books of accounts.
- d) An assessment of compliance relating to procurement, accounting and financial matters.
- e) All necessary supporting documents, records, and accounts have been kept in respect of all project activities and that clear linkages exist between accounting records, accounts books and the periodic financial reports (e. Interim Financial Reports)
- f) Adequate records are maintained regarding the assets created and assets acquired by the project, including details of cost, identification and location of assets and ensuring that there is a system of physical verifications of assets
- g) The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions.
- o) Inter unit fund transfers and Bank reconciliations have been carried out on a monthly basis.
- p) At BUNIYAD CENTRE (Buniyad Centre) Level Auditor must Physical Verify petty cash, Fixed Assets & Stock, BRS, Examination of Vouchers/ Supporting Documents and approval obtained for major variations over approved center budget.

2.6.2.Period, Timing and sample coverage of Internal Audit

The Internal Audit will be for the period from 1st April to March 31, of the year will be carried out on a quarterly basis. The selected firm(s) will submit in advance and agree with the SMU a 'schedule of audit'.

The audit will be carried out on a quarterly basis and the coverage is projected to be as under:

Unit	Total No. of Units 2024-25	% Sample	Frequency	No of Units to be Covered in Audit as per stated frequency
BISPS				
SPMU (Project/ Scheme Wise)	1	100%	Quarterly	1
DPMU	38	100%	Quarterly	38
Sub-division level Buniyad Centres	63	100%	Half yearly	63
MBNY				
State Level	1	100%	Quarterly	1
District Level	11 Districts consisting 19 MBNY Homes	100%	Quarterly	11

2.6.3.Reporting

2.6.3 (i) Quarterly Reporting: The Auditors will provide a quarterly report in Annexure-1 for the units audited (a summary of the key findings, implications and recommendations for each DPMU – including the Sub-division level Buniyad Centres & Rehabilitation Homes under MBNY, must be prepared and discussed with the Assistant Director, District Social Security cell, District Manager & District Centre Manager/Sr.FO/FMS to enable the Project Management to take timely action. The report should be discussed and agreed with the audited units and should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions. The audit observations should be supported by instances and quantified, as far as practicable. The Audit report should be submitted both in hard copy as well as in soft copy.

The individual audit reports should be submitted in hard copy as well as soft copy within 30 days of the completion of the audit of a particular unit (DPMU – together with Sub-division level Buniyad Centres) and SPMU, and Rehabilitation Homes under MBNY. The reports will be directed as under –

- The individual audit reports of each of the audited unit to the CEO, SSUPSW

Sr. No	SPMU Level	DPMU Level	Sub-division level Buniyad Centres
1 st Quarter	Within 30 days from the date of Agreement	Within 30 days from the date of Agreement	Within 30 days from the date of Agreement
2 nd Quarter			
3 rd Quarter			
4 th Quarter			
Annual			

Final & c b

In addition the internal auditor should provide an Executive Summary highlighting the critical issues which require the attention of the CEO and the Executive Committee of the SSUPSW and the status of actions on the previous recommendations

2.6.3 (ii) Management Letter: The Management Letter will inter alia have the following sections -

- Objectives of the 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.

2.7 Each audit team would be led by an Audit Partner with a minimum of 3 years of post-qualification experience as a practicing Chartered Accountant. The anticipated input of the team leader is about 30 working days each year. Day-to-day management of the audit should be the responsibility of an Audit Manager/Partner with at least 3 years of post-qualification experience. The audit firm should be able to deploy adequate number of audit staff comprising of qualified, semi – qualified.

2.8 The auditor would be given access to all documents, correspondence, and any other information relating to the Project and deemed necessary by the auditor. The auditor should become familiar with the Project, and with the relevant policies and guidelines of the Financial Management Manuals, guidelines, HR and administrative policies and procedures issued by Project Management

f.v.d. S. b. b

3. GENERAL CONDITIONS

3.1 General responsibilities of Bidders

- 3.1.1 As far as possible, the Bidder shall consider information provided in the RFP for preparing the Technical and Financial Offers. However it is strongly recommended that the Bidders carry out their own due diligence and make their own assumptions for preparation and submission of their respective Proposals.
- 3.1.2. Prior to submitting the Proposal, the Bidder may seek any relevant information/ data from SSUPSW will provide such information/data in its total discretion to all the bidders.
- 3.1.3. The Proposals would be evaluated based on the details and data furnished in the Proposal. Mere submission of information does not entitle the Bidder to meet an eligibility criterion. SSUPSW or any of its officer reserves the right to verify any or all information submitted by the Bidder. SSUPSW decision regarding any Bidder's eligibility or otherwise shall be final and binding and SSUPSW or any of its officer would be under no obligation to inform any Bidder of the grounds of such decision.
- 3.1.4. Bidders shall provide evidence of their continued eligibility; in accordance with the Prequalification requirements" which is satisfactory to SSUPSW. SSUPSW may request additional information from the Bidder till signing of the Management Agreement. A Bidder may be disqualified if it is determined by SSUPSW at any stage of the bidding process that the Bidder will be unable to fulfill the requirements and objectives of the Audit or fails to continue to satisfy the Prequalification requirement. Supplementary information or documentation regarding qualifications may be sought from the Bidders at any time and must be provided within time frame period stipulated in such requests. If the Bidder is unable to provide the information within the stipulated timeframe then the Bidder may be disqualified.
- 3.1.5. Information relating to the examination, clarification, evaluation and comparison of Proposals and recommendations for the award of a contract shall not be disclosed to Bidders or any other persons not officially concerned with such process until the award to the "Successful Bidder" has been announced. Any effort by a Bidder to influence SSUPSW or any of its officer processing of Proposals or award decisions may result in the rejection of its Proposal.
- 3.1.6. SSUPSW or any of its officer will check Bids determined to be substantially responsive in terms of any arithmetic errors. Wherever there is discrepancy between the amounts in figures and in words, the amount in words will govern. In case of difference between original and copies, the information/ data/Proposal provided in the original would be considered correct and binding.

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3.1.7. It would be deemed that prior to the submission of the Proposal, the Bidder has:

- a. made a complete and careful examination of requirements and other information set forth in this RFP;
- b. made a complete and careful examination of the various aspects of the company including but not limited to all the succeeding points
- c. all other matters that might affect the Bidder's performance under the terms of this RFP and
- d. Acquainting itself with local and central laws and rules and regulations thereto as well as other applicable rules and regulations relevant to the company.

3.2. Fraud and Corrupt Practices

3.2.1. The Bidders and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the Bidding Process. Notwithstanding anything to the contrary contained herein, the SSUPSW shall reject an Proposal without being liable in any manner whatsoever to the Bidder if it determines that the Bidder has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in the Bidding Process.

3.2.2. Without prejudice to the rights of the SSUPSW, if an Bidder is found by SSUPSW to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the Bidding Process, such Bidder shall not be eligible to participate in any tender or RFP issued by the SSUPSW during a period of subsequent 2 (two) years from the due date of this RFP. Furthermore, the bidder should not have been debarred by any Central or State Government or PSU or Regulatory body for participation in the tenders.

3.2.3. For the purposes of **Clause 3.2.2**, the following terms shall have the meaning hereinafter respectively assigned to them:

a. **"corrupt practice"** means

- (i) the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the Bidding Process (for avoidance of doubt, offering of employment to or employing or engaging in any manner whatsoever, directly or indirectly, any official of the SSUPSW who is or has been associated in any manner, directly or indirectly with the Bidding Process or the LOA or has dealt with matters concerning the Management Agreement or arising there from, before or after the execution thereof, at any time prior to the expiry of one year from the date such official resigns or retires from or otherwise ceases to be in the service of the SSUPSW, shall be deemed to constitute influencing the actions of a person connected with the Bidding Process); or (ii) engaging in any manner whatsoever, whether during the Bidding Process or after the issue of the LOA or after the execution of the Agreements, as the case may be, any person in respect of any matter relating to the Project or the LOA or the Agreements, who at any time has been or is a legal, financial or technical adviser of the SSUPSW in relation to any matter concerning the Project.

b. **"fraudulent practice"** means a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the Bidding Process;

- c. **“coercive practice”** means impairing or harming or threatening to impair or harm, directly or indirectly, any person or property to influence any person’s participation or action in the Bidding Process;
- d. **undesirable practice”** means (i) establishing contact with any person connected with or employed or engaged by the SSUPSW with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the Bidding Process; or (ii) having a Conflict of Interest; and
- e. **“restrictive practice”** means forming a cartel or arriving at any understanding or arrangement among Bidders with the objective of restricting or manipulating a full and fair competition in the Bidding Process.

3.3 Conflict of Interest: Neither the Bidder nor any of its officer/ employees should have any association with SSUPSW or its officials or consultants in any way.

3.4 C.A. Firm must have a Branch in Bihar.

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4. CONTENTS AND SUBMISSION OF PROPOSAL

4.1. Language and Currency

- 4.1.1. The Proposal and all related correspondence and documents in relation to the Bidding Process shall be in English language.
- 4.1.2. The currency for the purpose of the Proposal shall be Indian Rupee only.

4.2 Number of Proposals

- 4.2.1. A Bidder shall submit only one Proposal as part of this bidding process . Any entity that submits or participates in more than one Proposal will cause all the Proposals in which the entity has participated to be disqualified.

4.3 Association with other Firms

No sub letting, association or consortium with other firms for the purpose of this assignment shall be allowed.

4.4. Eligibility and Pre-qualification

The Bidder should submit the Proposal in accordance with the guidelines and formats prescribed in the RFP document 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.

4.5. Submission of Proposals – Instructions

- 4.5.1. 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.
- 4.5.2. 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.
- 4.5.3. Bids submitted by Post, courier, fax, telex, telegram or e-mail shall not be entertained and shall be rejected.

4.6. Proposal Due Date

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

4.7. Withdrawal of Proposals

- 4.7.1. Withdrawal of Proposal by the Bidder after their selection will lead to forfeiture of the Bid Security.

4.8. Other terms

- 4.8.1. It shall be deemed that by submitting the Proposal, the Bidder has:

- a. made a complete and careful examination of the RFP;
 - b. received all relevant information requested from SSUPSW;
 - c. acknowledged and accepted the risk of inadequacy, error or mistake in the information provided in the RFP or furnished by or on behalf of SSUPSW and
 - d. agreed to be bound by the undertakings provided by it under and in terms hereof.
- 4.8.2. SSUPSW will not entertain any deviations to the RFP at the time of submission of the Proposal or thereafter. The Proposal to be submitted by the Bidders will be unconditional and unqualified and the Bidders would be deemed to have accepted the terms and conditions of the RFP with all its contents including the Terms of Reference. Any conditional Proposal shall be regarded as non-responsive and would be liable for rejection.
- 4.8.3. SSUPSW shall not be liable for any omission, mistake or error on the part of the Bidder in respect of any of the above or on account of any matter or thing arising out of or concerning or relating to the RFP or the Bidding Process, including any error or mistake therein or in any information or data given by SSUPSW.
- 4.8.4. Notwithstanding anything contained in this RFP, SSUPSW reserves the right to accept or reject any Proposal and to annul the Bidding Process and reject all Proposals, at any time without any liability or any obligation for such acceptance, rejection or annulment, and without assigning any reasons thereof.
- 4.8.5. SSUPSW reserves the right to reject any Proposal, if at any time a material misrepresentation is made or uncovered or if the Bidder does not provide, within the time specified by SSUPSW the supplemental information sought by SSUPSW for evaluation of the Proposal. Such misrepresentation/ improper response shall lead to the disqualification of the Bidder. If such disqualification/ rejection occur after the Proposals have been opened and the selected Bidder gets disqualified/ rejected, then SSUPSW reserves the right to:
- a. Decide on the basis of the evaluate Proposals submitted by the remaining Bidders in accordance with the RFP; or
 - b. Take any such measure as may be deemed fit in the sole discretion of SSUPSW, including annulment of the Bidding Process.

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5. ELIGIBILITY

5.1 Eligibility & Qualification Requirements

A. Technical qualifications

5.1.1 The technical qualifications are as under:

- The firm should be registered for Financial Year 2023-24 or onward with Controller and Auditor General of India. **(Proof must be attached with technical bid)** and having Branch in Bihar.
- The CA firm should have four (4) Full Time Partners associated with the firm for not less than 3 years with at least one being a Fellow.
- The CA firm should have at least five (5) Years of Existence as on 31.03.2024
- The CA firm should have at least five (5) Professionally Semi-Qualified Staff (Inter CA/ CS/ ICWA)
- The CA firm should have completed at least four (4) Assignments of Internal Audit of Govt. Department/Govt. Organisations during last 5 years
- The CA firm should have completed at least three (3) of Assignments of audit of Externally Aided Projects/Social Sector Projects (Other than Audit of Charitable Institutions & NGO) in the last 5 Years
- 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 have been Blacklisted/banned / declared ineligible for corrupt and fraudulent practices by the Govt. of India / State Governments / Govt. authorities/PSU and should not have any disciplinary proceedings pending against the firm with any Govt. Authority as on Bid submission date .

B. Financial qualifications

5.1.2. The Average Annual turnover of the Audit Firm shall be at least Rs.25 Lakhs based on the turnover of last three years (FY 2021-22, 2022-23 & 2023-24). For this audited financial statements with UDIN will be required to be submitted.

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6.EVALUATION CRITERIA FOR SELECTION OF INTERNAL AUDITOR

Evaluation Criteria:

The Evaluation criteria for selecting the Internal Auditor are mentioned below:

Sl. No.	Evaluation Criteria	Max. marks
i.	Number of Full Time Partners associated with the firm for not less than 3 years with at least one being a Fellow CA (a.) Number of full time Partners associated with the firm for not less than 3 years. Between 3 to 5 Partners (5 Marks) For each additional partner (1 Mark, Max.2 Marks) (b.) Number of full time Fellow CA associated with the firm for not less than 3 years. For 1 FCA to 3 FCA (2 Marks) More than 3 FCAs (3 Marks)	10
ii.	No. of Years of Firm Existence as on 31.03.2024 Between 5 to 7 Years (7 Marks) For each additional year (1 Mark, Max.3 Marks)	10
iii..	Number of Professionally Semi-Qualified Staff (PSQS) (Inter-CA/CS/ICWA) Between 5 to 10 PSQS (7 Marks) For each additional PSQS (1 Mark, Max.3 Marks)	10
iv.	Turnover of the Firm (Average annual in last three Financial Years 2021-22, 2022-23 & 2023-24) Between 25 to 50 lakhs (14 Marks) For additional per 10 Lakh (1 Mark, Max.6 Marks)	20
v.	No. of Assignments of Internal Audit of Govt. Department/Govt. Organisations during last 5 years Between 4 to 6 Assignments (10 Marks) For each additional Assignment (1 Mark, Max.5 Marks)	15
vi.	No. of Assignments: Experience of audit of Externally Aided Projects/Social Sector Projects (Other than Audit of Charitable Institutions & NGO) in the last 5 Years Between 3 to 5 Assignments (25 Marks) For each additional Assignment (2 Marks, Max.10 Marks)	35
Total Marks		100

Minimum Qualifying Marks : 70

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7. Selection of Auditors :-

- 7.1 The appointment/allotment by Society shall be based on the least Cost basis. The Society reserves the right to appoint any audit firm for internal audit.
- 7.2 Financial bids of only technically qualified firms shall be opened by the Society and audit awarded to the lowest financial bidder.
- 7.3 If two or more firms quote the same minimum audit fee, then the firm will be selected through lottery to award the contract.
- 7.4 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 Internal Audit at L1 rate.

8. Termination/Cancellation of Empanelment/Appointment :-

- 8.1 If any of the information/documents furnished by the firm is found to be incorrect, the Society offer will automatically stand cancelled without entertaining any further correspondence.
- 8.2 In case the Proposal is rejected for reasons mentioned in 8.1 above, the Society may offer the next firm in accordance to sl. 7.4 above, at its discretion and they shall not claim any right for audit of said or any other Society.
- 8.3 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. 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.
- 8.4 After termination of the contract, the auditor/firm shall not use or keep any of the material information given by the Society or make any representations to public or outsiders as continuing this agreement. The auditor/firm shall return all materials belonging to the Society after termination of the agreement, unless otherwise instructed in writing by the Society.



A. Part I – Technical Offer

FORM TECH I

Provide here a brief description of the background of your firm for this Assignment/job. The brief description should include both functional and sectoral experiences of the applicants. **It should not exceed more than 6 pages.**

S.No	Particulars	Supporting Documents required to be submitted along with this Form	Page Ref.No
1	Name of the Firm		
2	Addresses of the Firm:		
3	Head Office	Phone No: Mobile of Head Office In-charge: e-mail.	
4	Branch Office 1, 2, 3..... (Particulars of each branch to be given)	Phone No: Mobile of Branch Office In-charge: e-mail.	
5	Firm Income Tax PAN No.	Attach copy of PAN card	
6	Firm GST Registration No.	Attach copy of Registration	
7	Registration No. with ICAI	Attach copy of Registration	
8	Empanelment with C&AG	Attach copy of empanelment certificate	
9	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of registration certificate	
10	Turnover of the Firm in three years	FY 2021-22 FY 2022-23 FY 2023-24 Attach Audited Financial Statements of the last three years or a C.A. Certificate with copies of Profit & Loss Account.	
11	Audit Experience of the Firm: completed at least four (4) Assignments of Internal Audit of Govt. Department/ Govt. Organisations during last 5 years	A list of internal audit assignments of last Five years must be submitted (except bank Audit) along with Copies of the Offer	

		Letters.	
12	Audit Experience of the Firm: completed at least three (3) of Assignments of audit of Externally Aided Projects/Social Sector Projects (Other than Audit of Charitable Institutions & NGO) in the last 5 Years	A list of audit assignments of last Five years must be submitted along with Copies of the Offer Letters.	
13	Details of Professionally Semi-Qualified Staff (Inter CA/CS/ICWA)	FORM TECH II A. C.V. duly signed & with Photo of Staff. (Copy of CA/CS/ICWA Inter certificate must be submitted)	
14	<p>Details of Partners: Provide following details:</p> <p>Number of Full Time Fellow Partners associated with the firm.</p> <p>Name of each partner,</p> <p>Date of becoming ACA and FCA</p> <p>Date of joining the firm,</p> <p>Membership No.,</p> <p>Qualification</p> <p>Experience</p> <p>Whether the partners are engaged full time or part time with the firm.</p>		
15	Not have been Blacklisted/banned / declared ineligible for corrupt and fraudulent practices by the Govt. of India / State Governments / Govt. authorities/PSU and should not have any disciplinary proceedings pending against the firm with any Govt. Authority as on Bid submission date .	Self declaration at the letter head of the Firm.	
16	EMD	through e-Procurement portal (https://www.eproc2.bihar.gov.in)	

Place:
Date:

Signature of authorized Person/ Partner
with Firms' Seal

FORM TECH II

Details of Professionally Semi-Qualified Staff (Inter CA/CS/ICWA)

Sl.No.	Name of Staff	Qualification	Registration No. & Year	Date of Joining the firm (full time)	Area of Key Expertise	Relevant Experience

[Documentary proof, as previously indicated, to be submitted]

Place:
Date:

Signature of authorized Person/ Partner
with Firms' Seal

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B Part II – Financial Offer
Form F-1
(For Financial offer reference)

Description of Service	Amount INR
Fees for Conducting Internal Audit for F.Y. 2024-25	
GST as per prevailing rates	@ --- %

(In words.....)

1. The rates quoted are for one year which will be applicable for subsequent years also.
2. GST as applicable on the date of payment will be paid extra.
3. 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.
4. Financial proposal should be strictly as per online format given under e-proc portal and in Indian National Rupees only.
5. 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.
6. 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.
7. The audit firm shall bear all travelling and incidental expenditure.

Place:
Date:

Signature of authorized Person/ Partner
 with Firms Seal

ANNEXURE -1 Check List for Internal Audit

Indicative Internal Audit Check List:-

Sl. No.	Item	Audit Observation	Remarks
1	Whether banking transactions (receipts & Payments) manually v/s computerised (Tally) are matched with cash book Cheque issue register, Verify the same with Bank statement & BRS		
2	Whether proper steps has been taken for dishonoured cheque, it was realized in cash or not		
3	Whether Bank Reconciliation has been made for each account, verify the status of BRS		
4	Check whether any fraud payment or payment to other person has been made		
5	Whether bank statement for all account have been promptly received from bank		
6	No. of Bank account maintained		
7	Whether Opening Balance & Closing Balance was worked out or not,		
8	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,		
9	Whether project wise cash book are properly maintained,		
10	Whether transaction are recorded day to day basis in cash book and tally.		
11	Whether there is any clerical error (casting or/and posting error, etc.) or not,		
12	Whether establishment expenditure is sanctioned by authorized person & it is within sanctioned limit,		
13	Whether account department has prepared the advice & instructed the bank for the payment as per advice,		
14	Whether payment has been made according to sanction,		
15	Whether all statutory deduction or adjustment has been made before payment,		
16	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement thereof.		
17	Position of outstanding advances with employees		
18	To check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of PF, TDS and other advances and loans etc.		





19	Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.		
20	Personnel Files of employee maintain OR not		
21	Leave Register – To check whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity leave.		
22	Appointments/promotions/transfers is maintained and updated on monthly basis.		
23	Maintenance/Updating register regarding details of funds received and expenditure.		
24	To check whether utilization certificate is for actual utilization of funds received		
25	whether expenditure incurred on each activity does not exceed the budget.		
26	Whether original bill duly signed/stamped by contractors/vendors is submitted.		
27	correction in bill is duly authenticated by initials.		
28	Required Supporting documents are attached with the bills.		
29	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement		
30	Cash/Bank Vouchers to be checked any passed by designated person/officials		
31	whether cash book/bank book has been balanced daily & signed properly.		
32	Position of outstanding advances paid to suppliers/contractors.		
33	Whether deduction of TDS on payment has been made as per law,		
34	Whether TDS deducted are timely deposited into bank with same amount,		
35	Whether requirement for submission of quarterly/annual report has been followed,		
36	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.		
37	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.		
38	The important guidelines relating to earnest money, delivery schedule, payment terms, performance warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.		
39	The purchase proposal was approved by the competent authority, as per delegation of powers		
40	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.		

41	Approval of mode of procurement		
42	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.		
43	To check whether the directions were followed for notification/advertising and opening of bids at notified date, time and place in the presence of bidders.		
44	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)/ BFR.		
45	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.		
46	To check whether contract was awarded to the lowest evaluated responsive bidders, who fulfilled qualification requirements, specified in the tenders documents.		
47	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.		
48	To check whether articles were received /work was completed in time as per delivery schedule.		
49	The stores/goods are properly recorded in the Stock Registers /Asset Register.		
50	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of complaints		
51	To check whether any irregularities relating to procurement		
52	Verify whether in case of "Labour Contract", there is no any payment for material, etc.		
53	Is there Any Variance in Approved Action Plan and Expenditures Made.		

Letter of Transmittal

To,
CEO,
State Society for Ultra Poor & Social Welfare,
Bihar, Patna

Dear Sir,

We, the undersigned, offer to provide the audit services for the SSUPSW, in accordance with your Tender Notice for Appointment of Internal Auditor dated [Insert date].

We hereby 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 price quoted by us in the Financial Proposal 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- 800 023, 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 C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

