



बिहार सरकार

समाज कल्याण विभाग

राज्य बाल संरक्षण समितिबिहार ,

द्वितीय तल, अपनाघर, बेली रोड, पटना-23, बिहार ✉️&scps-bih@gov.in ☎️&0612 2545033



Notice

**Selection of Chartered Accountant Firm for Statutory Audit for Programmes under State Child Protection Society, Bihar**

TENDER NO.01/2024-25

DATE: .....

1. State Child Protection Society, Bihar (SCPS, Bihar) is a registered Society under the Social Welfare Department, Government of Bihar, for the implementation of Mission Vatsalya, a centrally sponsored scheme on protection of children based on 'funding arrangement between Central Government and State Government. The Society funds the maintenance of child care institutions, functioning of statutory bodies and other programmes under the Scheme in the state and districts as per the guideline of Mission Vatsalya Scheme. The SCPS ,Bihar requires the services of a Chartered Accountant Firm for conducting Statutory Audit of the Society for the for the financial year 2023-24 .The present tender published with the following Schedule.

SI No	Particular	Date
1	Downloading of Document from website <a href="https://state.bihar.gov.in/socialwelfare">https://state.bihar.gov.in/socialwelfare</a>	11/07/2024
3	Last Date of Submission of proposal	05/08/2024, 05:00 PM
4	Opening of proposal	08/08/2024, 11:00 AM

2. SCPS, Bihar wants to engage the services of a C.A firm for conducting the statutory audit of its accounts specific to the transactions made for Mission Vatsalya and other schemes being implemented by the Society for the Financial Year2023-24, extended for the next two years on satisfactory performance.
3. Detailed TOR, Eligibility Criteria etc. is available in tender section on the website <http://www.state.bihar.gov.in/socialwelfare>.
4. Interested Firms may submit their proposals along with a Demand Draft of Rs. 10,000/- (Rupees Ten thousand only) favouring Director social welfare cum vice chairperson SCPS, Bihar payable at Patna.No proposals will be accepted without cost of RFP document.
5. Sealed & completed proposals along with the demand draft in acceptable form will be received by hand/courier/post at Second Floor, Apna Ghar, Bailey Road, Patna-800023 (Bihar) on any working day (Mon-Fri) during the office hours (9:30am to 6.00pm) by or before the last date of submission.
6. SCPS Bihar reserves the right to accept or reject any or all proposals without incurring any obligation to inform the affected applicant/s of the groundsand without assigning any reasons therefor.

(Prashanth Kumar CH, IAS)  
Vice Chairperson, SCPS-cum-  
Director, Social Welfare



बिहार सरकार  
समाज कल्याण विभाग  
राज्य बाल संरक्षण समिति, बिहार



द्वितीय तल[अपनाघर]बेली रोड] पटना-23] बिहार] -scps-bih@gov.in ☎-0612 2545033

**Selection of Chartered Accountant Firm for Statutory Audit for Programmes under  
State Child Protection Society, Bihar**

TENDER NO.

DATE: .....

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2. SCPS, Bihar wants to engage the services of a C.A. firm for conducting the statutory audit of its accounts specific to the transactions made for Mission Vatsalya and other schemes being implemented by the Society for the Financial Year 2023-24, extended for the next two years on satisfactory performance.
3. Detailed TOR, Eligibility Criteria etc. is available in tender section on the website <http://www.state.bihar.gov.in/socialwelfare>
4. Bid Security (Earnest money) of Rs. 10,000/- (Rupees Ten thousand only) in form of demand draft only favouring Director social welfare cum vice chairperson SCPS, Bihar payable at Patna to be submitted. **No proposals will be accepted without cost of RFP document.**
5. Sealed & completed proposals along with the demand draft in acceptable form will be received by hand/courier/post at Second Floor, Apna Ghar, Bailey Road, Patna-800023 (Bihar) on any working day (Mon-Fri) during the office hours (9:30am to 6.00pm) by or before the last date of submission.
6. SCPS Bihar reserves the right to accept or reject any or all proposals without incurring any obligation to inform the affected applicant/s of the grounds and without assigning any reasons.
7. The present tender is published with the following schedule:

Sl. No.	Particulars	Date
1.	Downloading of RFP Document from website ( <a href="http://www.state.bihar.gov.in/socialwelfare">http://www.state.bihar.gov.in/socialwelfare</a> )	11/07/2024
2.	Last date of submission of proposal	05/ 08/2024, 05.00 PM
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(Prashanth Kumar CH, IAS)  
Vice Chairperson, SCPS-cum-  
Director, Social Welfare

# SECTION 1: LETTER OF INVITATION

## Section 1 – Letter of invitation

Ref: Date: .....July,2024

From:

Vice-Chairperson, SCPS Bihar-cum-Director, Social Welfare  
State Child Protection Society, Bihar  
Second Floor (ApnaGhar)  
Behind LalitBhawan,  
Bailey Road, Patna- 800 023

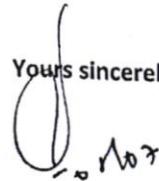
To:

All such firms fulfilling the eligibility criteria as prescribed in this RFP.

Dear Madam/Sir,

1. Proposal is invited for:  
**Selection of Chartered Accountant firms for Audit of State Child Protection Society, Bihar.**
2. The Background Information and Terms of Reference for the Consulting services are provided in Section 5 of the Request for Proposal (RFP).
3. This RFP is available to all eligible firms.
4. A firm will be selected in accordance with the policies of the Govt. of Bihar and Bihar Finance Rules, 2005.
5. The RFP includes the following documents:  
Section 1 - Letter of Invitation  
Section 2 - Instructions to Bidders  
Section 3 - Technical Proposal - Standard Forms  
Section 4 - Financial Proposal - Standard Forms  
Section 5 - Terms of Reference
6. SCPS, Bihar reserves the right to accept or reject any or all proposals, and to annul the selection process and reject all proposals at any time prior to the award of contract, without thereby incurring any liability or any obligation in any form to the affected firms on any grounds. The SCPS also reserves the right to reject a proposal submitted by any firm which in its past contract with the Society has provided a dissatisfactory service and the Society has expressly communicated this in writing more than once.

Yours sincerely



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

## SECTION 2: INSTRUCTION TO BIDDERS

### 1. INTRODUCTION

- 1.1 The purpose of this assignment is audit of the accounts of State Child Protection Society, Bihar and the accounts of DCPU's in 38 districts and different Child Care Institutions (both Government and NGO-run) running in different districts which are receiving and utilising funds under Mission Vatsalya Scheme for different programmes.
- 1.2 **Period to be covered:** 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March 2024.
- 1.3 **Conflict of interest:** It is required that the selected firm provides professional, objective, and impartial service and at all times hold the Client's interests paramount, avoid conflicts with other assignments or their own corporate interests and act without any consideration for future work.
- 1.4 **Fraud and Corrupt Practices:** The bidders should observe the highest standard of ethics during the procurement and execution of such contracts. Misrepresentation of facts or any improper and unlawful behaviour shall be treated as fraud and corruption on part of the bidder and such proposal shall be rejected.
- 1.5 **Proposal Validity:** Proposals will remain valid for 180 days after the last date of submission of proposals.
- 1.6 **Minimum Fee:** The minimum fee quoted by the bidder not below Rs. 4,06,000/- (Excluding GST) (Rupees Four lakh six thousand) only.
- 1.7 **Method of selection:** The agencies shall be first evaluated for their technical responsiveness. Financial bids of only those firms which obtain a technical score which is equal to or more than the minimum cut off of technical score obtained after technical evaluation shall be opened by the Society and audit awarded to the lowest financial bidder.

### 2. CLARIFICATIONS AND AMENDMENTS TO RFP DOCUMENTS

The bidding firms may request a clarification of any of the RFP documents up to ten (10) days prior to the proposal submission date. The Client will respond to the queries and will send copies of the response, including an explanation of the query but without identifying the source of inquiry, to all such bidders. All such communications between the bidders and the Client shall be in electronic form (email-scps-bih@gov.in)

### 3. PREPARATION OF THE PROPOSAL

Bidder's Proposal (the Proposal) will consist of two components:

- (i) **Envelope I:** Cost of RFP Document.
- (ii) **Envelope II:** the Technical Proposal along with documents in support of bid eligibility criteria
- (iii) **Envelope III:** the Financial Proposal.

### 4. ELIGIBILITY CRITERIA

Participating agencies must fulfil the following requirements:

- a. The firm should be based in Bihar or have its operations based in Bihar.
- b. The firm should be mentioned on the approved panel of the Comptroller & Auditor General (CAG) of India for the year 2022-23 onwards.
- c. The firm should have a minimum of 5 years' experience (Certificate of constitution issued by ICAI to be attached) and have audit experience of at least three Government departments or Semi-government institutions or societies established by the Government. (Certificate of completion of work or experience certificate

issued by the concerned Govt. Department/Govt. Organisations or Societies established by the Government to be enclosed).

- d. The firm should have annual average turnover of Rs. 30 Lakhs (Rupees Thirty lakh only) in the last three financial years, i.e., for the FY 2020-21, 2021-22 and 2022-23. (Copies of audit reports to be enclosed)
- e. The firm or any of its partners should not be blacklisted by any Government, Government Agency/ Banks/ Financial Institutions in India in the past. (Self-declaration to be furnished)

## 5. THE TECHNICAL PROPOSAL

### General

The Technical Proposal shall not include any information related to financial proposal and any Technical Proposal containing information related to financial proposal shall be declared non-responsive.

### Technical Proposal Content

- (i) The Technical Proposal shall contain information indicated in the following paragraphs from (i) to (viii) using the Standard Technical Proposal Forms (Form TECH-1 to Form TECH-2).
- (ii) A brief description of the organization and outline of recent experience of the bidder on assignments of a similar nature is required in prescribed form.
- (iii) An organization chart indicating relationships amongst the Bidder and any Associate(s), the Client, and other parties or stakeholders, if any, involved in the assignment.
- (iv) **Personnel-** The name, contact detail, age, employment record, and professional experience of each nominated expert, with particular reference to the type of experience required for the services should be presented in a tabular format.

## 6. FINANCIAL PROPOSAL

- 6.1 All information provided in Bidders' Financial Proposal will be treated as confidential.
- 6.2 The Financial Proposal is to be submitted in the requisite forms enclosed.
- 6.3 No proposed schedule of payments should be included in Bidders' Financial Proposals.
- 6.4 Bidders shall quote the rates in Indian National Rupees not below Rs. 4,06,000/- (Excluding GST) (Rupees Four lakh six thousand) only, which is the minimum fee for the assignment. Only those financial proposals which quote a professional fee equal to or above this rate shall be considered responsive, whereas a proposal quoting the professional fee below the minimum rate shall be considered non-responsive and shall be disqualified from bidding process.
- 6.5 Form FIN-2 is an acknowledgement that, in preparation and submission of the Technical and Financial Proposals, Bidders have:
  - (i) not taken any action which is or constitutes a corrupt or fraudulent practice; and
  - (ii) 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.

## 7. SUBMISSION, RECEIPT AND OPENING OF PROPOSALS

- 7.1 The Proposal (Technical and Financial) shall contain no interlineations or overwriting, except as necessary to correct errors, made by the Bidders themselves. Any such corrections, interlineations or overwriting must be initialled by the person(s) who signed the proposal.
- 7.2 The Technical Proposal to be sent to the Client shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL." Similarly, the Financial Proposal shall be

placed in a sealed envelope clearly marked "FINANCIAL PROPOSAL" and with a warning "DO NOT OPEN WITH THE TECHNICAL PROPOSAL." The envelopes (Envelope 1 –Instruments for Cost of RFP Document and Bid Eligibility Documents, Envelope 2 –Technical Proposal and Envelope 3 –Financial Proposals) shall be placed into an outer envelope and sealed. The outer envelope shall bear the submission address, reference number and title of the project, and other information indicated in the technical instruction details. If the Financial Proposal is not submitted by the Bidder in a separate sealed envelope and duly marked as indicated above, this will constitute grounds for declaring both Technical and Financial Proposals non-responsive.

## 8. PROPOSAL EVALUATION

### General

- 8.1 From the time the proposals are opened to the time contract is awarded, the Bidder should not contact the Client on any matter related to its Technical and/or Financial Proposal. Any effort to influence the Client in examination, evaluation, ranking of proposals or recommendation for award of contract may result in rejection of the bidder's proposal.
- 8.2 The Bidder is not permitted to alter or modify its Proposal in any way after the proposal submission deadline. While evaluating the Proposals, the Client will conduct the evaluation solely on the basis of the submitted Technical and Financial Proposals.
- 8.3 The envelope 1 shall be opened first. If the bid security is not found to be in order, then the proposal shall be treated as non- responsive and shall not be evaluated further.

### Evaluation of Technical Proposals

- 8.4 Technical proposals shall be evaluated on the basis of the following pre-identified criteria:

Sl. No.	Criteria	Score Allotted
1	Firm's general experience & experience in similar assignment	600
2	Qualification and experience of team leader & other key professionals	400

- 8.5 The members of the Evaluation Committee constituted by the SCPS, Bihar for the purpose of evaluation of the proposals shall carry out the evaluation on the basis of their responsive to the Terms of Reference, applying the evaluation criteria. A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP or if it fails to achieve the minimum technical score (St) which is 750. Thus, firms securing 750 and above will be held technically responsive by the Evaluation Committee. No request for alteration, modification, substitution or withdrawal shall be entertained by the Evaluation Committee in respect of Proposals found non-responsive.

## 9. PUBLIC OPENING AND EVALUATION OF FINANCIAL PROPOSALS

### Public Opening & Evaluation of Financial Proposals

- 9.1 After the technical evaluation, the Evaluation Committee shall prepare a list of applicants whose technical proposals have been found responsive for opening of their Financial Proposals. The Society shall try to open the financial bid on the same date when the technical proposals have been opened. However, if there is a high volume of technical proposals and it appears to the evaluation committee of the Society that the process of technical evaluation may take longer to ensure fairness and avoid any mistake, the Committee may decide to open the financial bids at a later date. Accordingly, the Society shall intimate all the bidders about the date, time

and venue for announcing the result of technical evaluation and opening of Financial Proposals.

- 9.2 Before opening of the Financial Proposals, the list of pre-qualified applicants along with their Technical Scores will be read out. The opening of Financial Proposals shall be done in presence of respective representatives of applicants who choose to be present.
- 9.3 The firm quoting the lowest fee for conducting the statutory audit shall be selected. If needed, the Society may call the firm for further negotiations.
- 9.4 If two or more firms quote the same cost, then the bidder getting higher technical score will be awarded the contract. However, if it turns out that the firms have the same technical score, then the bidder whose average turnover for the last three years as submitted in this RFP document is found to be higher will be finally awarded the contract.

**1. TIMELINE FOR COMPLETION OF THE ASSIGNMENT**

The assignment shall be completed within six months from the date of award of contract (for conducting audit for the Financial Year 2023-24).

**2. PERFORMANCE SECURITY**

A sum of 10% of total fee payable (excluding GST) shall be deducted from the fee payable as performance security and shall be released after acceptance of audit report by the Executive Committee of SCPS, Bihar. If such report is not accepted within one year of submission without giving sufficient reason; the said performance security shall be released; otherwise, auditor shall remedy the defect in their report.

**3. APPLICABILITY OF BIHAR FINANCIAL RULES, 2005**

In case of any dispute or contradictory provisions in the RFP; provisions of Bihar Financial Rules shall be effective and binding upon the SCPS, Bihar as well the Bidders.

**4. STANDARD CONTRACT**

A standard contract shall be prepared and signed by the representative of the Bidder and the SCPS, Bihar after the award of contract is finalised.

**Appendix – I  
Instruction to Bidders**

**DETAILED MARKING SCHEME FOR TECHNICAL EVALUATION**

Sl. No.	Criteria	Weightage (%)	Marks
<b>1</b>	<b>Firms General Experience &amp; Experience in Similar Assignments</b>		
<b>A</b>	<b>General Experience of Firm</b>	<b>100</b>	<b>600</b>
(i)	Existence of less than 5 Years	20%	120
(ii)	Existence of 5 or more than 5 but up to 10 Years		0
(iii)	Existence of More than 10 Years		80
<b>B</b>	<b>Experience in similar Assignments (Societies under GOI/GOB/externally aided) in last three years</b>	<b>30%</b>	<b>120</b>
(i)	Less than 3 Projects		60
(ii)	3-5 Projects		60
(iii)	More than 5 Projects		120
<b>C</b>	<b>Experience- Number of Assignments handled in Bihar</b>		<b>180</b>
(i)	Less than 3 Projects	20%	120
(ii)	3-5 Projects		40
(iii)	More than 5 Projects		80
<b>D</b>	<b>Empanelment with</b>		<b>120</b>
(i)	CAG	10%	60
(ii)	Reserve Bank of India & CAG		20
			40

(iii)	CAG, RBI and Registrar Co-operative Societies, Bihar		60
<b>2</b>	<b>Turnover</b>	<b>20%</b>	<b>120</b>
(i)	UptoRs. 30 Lakh		40
(ii)	Rs. 30 Lakh to Rs. 50 Lakh		80
(iii)	More than Rs. 50 Lakh		120
<b>3</b>	<b>Availability of Human Resources, Experience of Team Leader &amp; Other Key Professionals</b>	<b>100%</b>	<b>400</b>
<b>A</b>	<b>No. of Partners</b>	<b>50%</b>	<b>200</b>
(i)	Upto 3 Partners	25%	100
(ii)	More than 3 but upto 7 Partners	40%	160
(iii)	More than 7 Partners	50%	200
<b>B</b>	<b>No. of Qualified Personnel</b>	<b>25%</b>	<b>100</b>
(i)	Upto 3 Cas	10%	40
(ii)	More than 3 but upto 5 CAs	15%	60
(iii)	More than 5 Cas	25%	100
<b>C</b>	<b>No. of Semi-Qualified Personnel</b>	<b>15%</b>	<b>60</b>
(i)	Upto 3 Nos.	5%	20
(ii)	More than 3 but upto 5 Nos.	10%	40
(iii)	More than 5 Nos.	15%	60
<b>D</b>	<b>No. of Other Personnel</b>	<b>10%</b>	<b>40</b>
(i)	Upto 10 Nos.	5%	20
(ii)	More than 10 Nos.	10%	40

## SECTION 3: TECHNICAL FORMS

### FORM TECH-1: TECHNICAL PROPOSAL SUBMISSION FORM

[Location, Date]

To:

Vice-Chairperson, SCPS Bihar-cum-Director, Social Welfare  
State Child Protection Society, Bihar  
Second Floor (Apna Ghar)  
Behind Lalit Bhawan,  
Bailey Road, Patna- 800 023

Dear Sir/Madam:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] in accordance with your Request for Proposal dated [Insert Date]. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

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.

If negotiations are held during the period of validity of the Proposal, i.e., before the date indicated in the technical instruction details, we undertake to negotiate on the basis of the proposed personnel. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment w.e.f.-----.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]:

Name and Title of Signatory: .....

Name of the Firm: .....

Address: .....

**FORM TECH-2: BIDDER'S ORGANIZATION AND EXPERIENCE**

**FORM TECH-2A: Bidder's Organization**

*[Provide here a brief (two pages) description of the background and organization of the Bidder and, if applicable, Sub-Consultant and each joint venture partner for this assignment, with following summary sheet]*

Sl. No.	Particulars	Details
1	Name of the firm	
2	Brief Introduction (Maximum 200 Words)	
3	Registration No.	
4	Empanelment No. CAG: RBI: Registrar, Cooperative Societies, Govt. of Bihar:	
5	<b>Eligibility Criteria:</b>	
	(a) Empanelment of Firm with CAG	
	(b) Minimum 5 years of Experience of Firm	
6	<b>General Criteria</b>	
	(a) Turnover	
	(b) Relevant Experience in audit of Government Departments and organisations managed by Government	
	(c) Availability of Human Resources	
	Number of Partners *Give details regarding membership no., ACA/FCA, Other qualifications if any.	
	Numbers of Qualified Staff (CA) * Give brief details along with certified copy of relevant certificate from ICAI	
	Numbers of Semi qualified Staff (CA Inter) * Give brief details along with certified copy of relevant certificate from ICAI/ICWAI	
	Numbers of Other Staff *Give brief details e.g. Name, Address, Qualification, Contact No., Employment etc. in tabular format	

## SECTION 4: FINANCIAL PROPOSAL

### FORM FIN-1: FINANCIAL PROPOSAL SUBMISSION FORM

[Location, Date]

To:

Vice-Chairperson, SCPS Bihar-cum-Director, Social Welfare  
State Child Protection Society, Bihar  
Second Floor (Apna Ghar)  
Behind Lalit Bhawan,  
Bailey Road, Patna- 800 023

Dear Sir /Madam,

We, the undersigned, offer to provide the consulting services for *[Insert title of assignment]* in accordance with your Request for Proposal dated *[Insert Date]* and our Technical Proposal. Our attached Financial Proposal is for the sum of *[Insert amount(s) in words and figures]*. This amount is exclusive of the local taxes, which shall be identified during negotiations and shall be added to the above amount.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal.

No fees, gratuities, rebates, gifts, commissions or other payments have been given or received in connection with this Proposal.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature *[In full and initials]:*

Name and Title of Signatory: .....

Name of the Firm: .....

Address: .....

**NOTE: Amounts must coincide with the ones indicated under Total in Form FIN-2.**

**FORM FIN-2A: SUMMARY BY COSTS**

**Project Title:** Selection of Chartered Accountant Firm for Statutory Audit for Programmes under State Child Protection Society, Bihar

Sl. No.	Particulars	Consultancy Fee (in INR) for the Audit of the accounts of SCPS, Bihar One Financial Year
A.	Fee for conducting audit including TA/DA	
B.	Add GST as per prevailing rates	
C.	Total Consultancy fee including GST [A]+[B]	

**Note:**

- (i) During Evaluation of Financial proposals, the quoted Consultancy including GST shall be considered.*
- (ii) The client shall pay the successful bidder, the GST, on prevailing rates as applicable on the consultancy charges.*
- (iii) The selected agency should also do the TDS and GST related compliance of State Child Protection Society (HQ). No additional fee will be paid to the agency for this purpose.*

## SECTION 5: TERMS OF REFERENCE

### 1. Background

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

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

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

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

Sl. No.	Name of the Programme Component	Level	No. of Units
1.	State Child Protection Society (SCPS)	State	01
2.	State Adoption Resource Agency (SARA)	State	01
2.	District Child Protection Unit	District	38
3.	Children's Home (Boys)	District	23
4.	Children's Home (Girls)	District	11
5.	Specialised Adoption Agency	District	38
6.	Observation Home	District	19
7.	Special Home	District	01
8.	Place of Safety	District	05
7.	Child Welfare Committee (CWC)	District	38
8.	Juvenile Justice Board (JJB)	District	38
	TOTAL		213*

\*Total number of program components may increase or decrease during the contract period or extended contract period as the case may be.

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

## Financial Management System

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

The DCPUs receive funds from the SCPS through Public Financial Management System (PFMS) in Single Nodal Agency (SNA) Account and which is then disbursed to the concerned CCI and statutory bodies, i.e., Child Welfare Committee and the Juvenile Justice Board.

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

## 2. Objectives of the Assignment

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

The specific objectives of the assignment are as follows:

- i) Proper books of accounts are maintained by the State Child Protection Society, Bihar
- ii) Proper books of accounts are maintained by the respective District Child Protection Units with regard to funds received under MV and other schemes as abovementioned from State Child Protection Society, Bihar.
- iii) Proper books of accounts are maintained by the respective Child Care Institutions (both Government and NGO-run) with regard to funds received under Mission Vatsalya Scheme from State Child Protection Society, Bihar.
- iv) Utilisation certificate for the different programme components is properly managed by SCPS, Bihar, DCPUs and Child Care Institutions.
- v) An effective monitoring mechanism as well as proper internal control system was in place.
- vi) Auditor is also required to:
  - (a) Express a professional opinion on status and pattern of fund utilisation under different programme components of the abovementioned Schemes; the movement of fund would include receipt and payment, income and expenditure account and statement of fund, bank reconciliation statement, and utilization certificate.

- (b) Comment on the on the effectiveness of the overall financial management arrangements including the system of internal controls as documented in the various guidelines.
- (c) Specific assertion that the funds for the project have been used for intended purpose and bring to the attention any issue that needs rectification.
- (d) If during the extended contract period, Tally Prime Software is installed at State Child Protection Society, Bihar and District Child Protection Units, book of the accounts will be audited on the same using Tally Audit feature.

### 3. Coverage and Standards for the Audit

- (i) Bye-laws of the State Child Protection Society, Bihar
- (ii) Different guidelines and instructions issued by the SCPS, Bihar with regard to utilisation of funds under Mission Vatsalya and other schemes.
- (iii) Bihar Financial Rules, 2005
- (iv) Applicable standards on Audit issued by the Institute of Chartered Accountants of India
- (v) Income Tax Act, 1961 & relevant rules
- (vi) Societies Registration Act, 1860.

### 4. Detailed Scope: In conducting the audit, compliance and adherence to the following aspects need to be assessed to ensure that:

- (i) All funds received have been used in accordance with the conditions of the relevant guidelines and only for the purposes for which the fund was released. Auditor will submit Component-wise Funds Flow Statements i.e. opening balance, inflows, expenditure and closing balance of that fund in their report;
- (ii) All the required books of accounts as prescribed and necessary supporting documents, minute books have been kept in respect of all transactions & that clear synchronizations exists between accounting records, accounts books and the reports;
- (iii) Decisions taken are supported by adequate recording. Auditors will ensure that all documents are verified by them and signed on all verified books of records and vouchers;
- (iv) The financial reports and Utilization certificates (UCs) submitted by SCPS, DCPU and Child Care Institutions are in agreement with the books of accounts. Auditor has to prepare and certify the same;
- (v) Whether procurement has been carried out as per the guidelines and Bihar Financial Rules;
- (vi) Adequate records (stock/ asset registers), wherever relevant shall are maintained to properly reflect the expenditure under the scheme;
- (vii) Confirmation of Balance in Bank accounts and reconciliations thereof;
- (viii) Auditor has to submit fund reconciliation statement between SCPS and implementing agencies, i.e. Programme Components.
- (ix) Auditor will ensure that all above points are covered in their executive summary/audit report. Auditor must ensure that all above points are covered in their audit report. If any deficiency found in their work, audit report may be rejected and payment will not be made for that report.
- (x) If during the extended contract period, Tally Prime Software is installed at State Child Protection Society, Bihar and District Child Protection Units, book of the accounts will be audited on the same using Tally Audit feature.

**5. Reporting & Deliverables:** The following reports need to be provided:

- a) Audit report consisting of (i) audit report; (ii) audited statement of fund duly signed by authorised person of SCPS, Bihar and the auditors. The audit observations should be supported by instances and quantified, as far as practicable.
- b) Besides the soft copy of such report, an executive summary in (Hard Copy & soft copy in CD/pen drive) be submitted to SCPS, Bihar under which key observations will be given. These must include (i) audit report; (ii) audited statement of fund duly signed by the Assistant Director, Child Protection of the DCPU/Superintendent of the Government-run Observation Home/Secretary of the NGO-run Child Care Institutions and the auditors; the audit observations should be supported by instances and quantified, as far as practicable. An additional statement comparing the budget as per approved activities and actual expenditures may be provided.
- c) An Executive Summary of the key findings, implications and recommendations must be prepared and discussed with the Vice-Chairperson, SCPS-cum-Director, SCPS, Bihar, Project Director, SCPS and Programme Manager, SCPS to enable timely action. The Executive Summary should indicate the quality of oversight by the respective unit and be structured under the following heads (i) systemic internal control weaknesses; (ii) irregularity, if any, in utilisation of funds; (iii) accounting policy or issues related to procedure. These overall conclusions should be supported by specific instances/observations noted/identified during the audit.
- d) During the course of audit, if the auditor notices any defalcation or misappropriation of fund, the audit firm shall immediately bring the fact to the notice of Vice-Chairperson, SCPS-cum-Director, SCPS, Bihar for necessary action.
- e) Feedback: After completion of audit, the auditor is required to discuss the key observations with the office bearer/ bookkeeper and minutiae the discussion & duly signed by office bearer/ bookkeeper& auditor. Discussion sheet duly signed should be part of Audit Report.

The report(s) and audit findings should be discussed and agreed with SCPS, Bihar and its views are obtained and discussions recorded in the minutes. The report should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions.

All the deliverables shall be in Hard copy as well as Soft Copy in CD/pen drive.

**6. Data, services and facilities to be provided by the Client**

- (i) Auditor shall be provided access to all vouchers, supporting documents, books of accounts, previous audit statements and all relevant documents.
- (ii) Active support from the officials at SCPS, Bihar

**7. Period & Timing of the Audit**

The Audit shall cover the books of accounts for the financial year 2023-24. However, the contract with the agency so selected may, based on the performance and satisfaction of the SCPS, be extended for the next two consecutive Financial Years, i.e. 2024-25 and 2025-26.

## 8. Key Personnel

Sl. No.	Key Professionals	Description of Services to be provided	Experience
1.	Partner/ Audit Manager	Overall coordination, & planning, team leadership, reporting and liaison	Qualified Chartered Accountant with at least 5 years' experience as a partner with expertise in the area of audit planning, execution and reporting.
2.	Team members	Audit	CA (Inter) with experience in accounting, audit and report writing.

9. **Payment:** This is an output-based contract. A sum of 10% of total fee payable (excluding GST) shall be deducted from the fee payable as performance security and shall be released after acceptance of audit report by SCPS, Bihar. If such report is not accepted within one year of submission without giving sufficient reason; the said performance security shall be released; otherwise, auditor shall remedy the defect in their report.

10. **Review of audit:** the Vice-Chairperson, SCPS-cum-Director, SCPS, Bihar or any authorized officer shall be responsible for review and monitoring the progress of the audit. A Review Committee chaired by the Vice-Chairperson, SCPS-cum-Director, SCPS, Bihar and consisting of Project Director, SCPS and Programme Manager, SCPS will be formed to interact with the contracted CA firm to review and monitor the progress of the assignment and take further remedial measures on the discrepancies pointed out in during the tenure of the audit and until expiration of the contract.