

WEST BENGAL POLICE DIRECTORATE
BHABANI BHAWAN, ALIPORE, KOLKATA-27.

Memo No.: 358 WEL/Society
WEL/Society 124-2018 (Pt.)

Dated: 14 / 10 / 2026.

To,
The Chairman,
Eastern India Regional Council (EIRC),
The Institute of Chartered Accountants of India,
7, Russell Street, Kolkata - 700 071,
West Bengal.

Sub: Request for publication of tender notice on the EIRC website for wide circulation among Chartered Accountant firms.

This is to request you to kindly arrange for publication of the enclosed tender notice on the official website of the Eastern India Regional Council (EIRC) for wide circulation among eligible and reputed Chartered Accountant firms.

It is further stated that the West Bengal Police Welfare and Sports Society and the Sahayak Welfare Society, both of which are registered societies, intend to engage a qualified Chartered Accountant firm to audit their respective accounts, including verification and reconciliation of all bank accounts, preparation of the requisite financial statements and audit reports, and filing of the Income-tax Returns (ITRs) for the Financial Year 2026-2027, along with other applicable statutory compliances.

In this regard, both the Societies have initiated the process of selecting a suitable Chartered Accountant firm through a transparent tender process. Publication of the tender notice on the EIRC website would ensure wider publicity and encourage participation by eligible and experienced Chartered Accountant firms.

It is, therefore, requested that the enclosed tender notice may kindly be published on the EIRC website at the earliest to facilitate wide circulation among interested and eligible firms. The last date for submission of tenders is 18.11.2026.

Your cooperation in this regard will be highly appreciated.

Encl.: Tender Notice.


Deputy Inspector General of Police,
Planning & Welfare, West Bengal
&
Chairman of Tender Committee.

WEST BENGAL POLICE WELFARE AND SPORTS SOCIETY
[Registered under the West Bengal Societies Registration Act, 1961]
Bhabani Bhawan, Alipore, Kolkata – 700027.

TENDER NOTICE No. WBPWASS & SWS-CA-01/2026-2027.

Sub: Invitation of Tender for Appointment of a Chartered Accountant Firm for Annual Statutory Audit and Applicable Income-tax Compliance/Return Filing of (1) West Bengal Police Welfare and Sports Society (WBPWASS) and (2) Sahayak Welfare Society (SWS) for the Financial Year 2026–2027.

Sealed tenders are hereby invited from eligible and experienced Chartered Accountant Firms, duly registered with the Institute of Chartered Accountants of India (ICAI) and empanelled with the Comptroller and Auditor General of India (C&AG), for conducting the annual audit of the accounts of (1) West Bengal Police Welfare and Sports Society (WBPWASS) and (2) Sahayak Welfare Society (SWS), both registered under the West Bengal Societies Registration Act, 1961, for the Financial Year 2026–2027, and for undertaking such Income-tax and other statutory/compliance services as are specifically included in the approved Scope of Work.

WBPWASS presently operates 169 bank accounts and SWS operates 82 bank accounts, all of which are required to be examined, reconciled and audited as part of the assignment. Maintenance and updating of computerized Books of Accounts and Financial Records are being done in Tally software.

A. SCOPE OF WORK:

1. Conduct a comprehensive annual audit of the books of account, financial records and financial statements of the respective Society for the Financial Year 2026–2027 in accordance with the West Bengal Societies Registration Act, 1961, the applicable Rules/Regulations of the Society and applicable professional standards.
2. Examine, verify and reconcile the transactions and balances relating to all 169 bank accounts of WBPWASS and 82 bank accounts of SWS maintained by the respective Societies, including verification of bank statements, bank reconciliation statements, interest, deposits, withdrawals and other relevant entries.
3. Verify receipts, payments, grants, donations, expenditure, vouchers, cash books, ledgers, journals, registers, supporting documents, assets, liabilities and other relevant financial records.
4. Verify the correctness, completeness and proper accounting/classification of transactions and bring material discrepancies, irregularities or deficiencies to the notice of the competent authority.
5. Assist in finalization of the annual accounts and financial statements of the Society and prepare/finalize the auditor's report and other audit-related documents as required under applicable law.
6. Conduct the audit with due professional care and in accordance with applicable Standards on Auditing/other professional standards issued by ICAI, to the extent applicable to the engagement.
7. Examine the Society's tax status, registration/approval under the Income-tax Act, 1961, if any, and advise on the Income-tax compliance applicable to the Society for the relevant Assessment Year.
8. Prepare and file the applicable Income-tax Return of the Society, including ITR-7 or ITR-5, as applicable based on the Society's legal/tax status and the provisions applicable for the relevant Assessment Year. The selected firm shall not assume a particular ITR form without first verifying the Society's status and filing requirements.
9. Where applicable, prepare and electronically furnish Form 10B/Form 10BB and other prescribed reports/forms connected with exemption/registration provisions under the Income-tax Act, 1961, subject to their applicability to the Society.
10. Provide the Society with acknowledgement of the filed return, copies of forms/reports submitted, computation of income, audit report and other relevant filing records.
11. Assist the Society in responding to routine online/statutory queries or clarifications from the Income-tax Department relating to the return/forms filed during the period of the engagement, subject to the scope and professional terms agreed.

12. Assist, where included in the approved scope, in preparation/submission of the Annual Return and accompanying documents required under the West Bengal Societies Registration Act, 1961 and applicable Rules/procedures.
13. Bring to the notice of the competent authority any material financial, accounting or statutory-compliance issue observed during the engagement.
14. Perform other audit/statutory-compliance work specifically included in the approved tender scope.

B. ELIGIBILITY CRITERIA:

1. The bidder shall be a Chartered Accountant Firm registered with the Institute of Chartered Accountants of India (ICAI) and empanelled with the Comptroller and Auditor General of India (C&AG), eligible to undertake the proposed assignment.
2. At least one authorized Chartered Accountant shall be responsible for supervision and quality control of the assignment.
3. The firm shall have adequate experience in audit of Societies/Trusts/Government organizations/large institutions or other comparable organizations. Documentary evidence of relevant assignments shall be furnished.
4. The firm shall have adequate professional manpower and resources to complete the audit and statutory-compliance work within the prescribed time schedule.
5. The firm shall furnish valid PAN and GST registration details, where applicable under law.
6. The bidder shall furnish details of relevant previous assignments, including name of organization, period of engagement and nature of work.
7. The firm and the proposed engagement shall comply with applicable provisions of the Chartered Accountants Act, 1949, ICAI regulations and the ICAI Code of Ethics, including requirements relating to independence, conflict of interest and professional conduct.
8. The firm shall furnish a declaration that it is not debarred/suspended/blacklisted by ICAI, any Government Department, Government organization, statutory/regulatory body or Public Sector Undertaking as on the date of submission of the bid.
9. The bidder shall disclose any existing professional engagement with the Society and any circumstance that may give rise to a conflict of interest.

C. PERIOD OF ASSIGNMENT AND DELIVERABLES

1. The assignment shall cover the Financial Year 2026–2027 (01.04.2026 to 31.03.2027).
2. The audit shall commence within the period specified by the Society and shall be completed within the time prescribed by the Society, having regard to the statutory due dates for filing the applicable Income-tax return and other statutory forms.
3. The selected firm shall submit the final audit report, audited/finalized financial statements, management/audit observations, Income-tax computation, applicable audit reports/forms and filing acknowledgements within the prescribed time.
4. The firm shall promptly inform the Society in writing of any document, information or authorization required from the Society for completion of the assignment. Delay attributable to non-availability of required records/information shall be appropriately recorded.

D. DOCUMENTS TO BE SUBMITTED WITH THE TENDER (SEPARATELY FOR THE ABOVE-MENTIONED TWO SOCIETIES):

1. Profile of the Chartered Accountant Firm.
2. ICAI Firm Registration Number and relevant ICAI registration/membership details.
3. Empanelment details with C&AG.

4. PAN and GST registration certificate/details, wherever applicable.
5. Details and documentary evidence of similar audit/statutory-compliance assignments undertaken during the preceding years.
6. Details of experience in auditing Societies/Trusts/Government organizations/large institutions or comparable organizations.
7. Details of the partner/professional proposed to supervise the assignment, including ICAI membership details.
8. Details of the authorized signatory/authorized representative and contact information.
9. Declaration regarding non-debarment/non-blacklisting and absence of conflict of interest.
10. Financial Bid quoting the total professional fee for the complete assignment, with applicable GST and other statutory taxes/levies shown separately.

E. FINANCIAL BID FOR AUDIT OF 169 BANK ACCOUNTS OF WEST BENGAL POLICE WELFARE AND SPORTS SOCIETY (WBPWASS):

The bidder shall quote a consolidated professional fee for the complete assignment. The quoted fee shall cover all activities specifically included in the Scope of Work. Applicable GST shall be indicated separately.

Sl. No.	Component	Minimum Fee for the Assignment (₹)	GST/Taxes, if Applicable (₹)	Professional Fee Quoted by CA Firm (₹)	GST/Taxes, if Applicable (₹)
1	Annual audit of the Society, including examination / reconciliation and audit of all 169 bank accounts	₹1,01,000/-	As applicable under the rules		
2	Finalization of accounts and applicable Income-tax compliance, including preparation/filing of return and applicable reports/forms	₹4,200/-	As applicable under the rules		
3	Other services specifically included in the Scope of Work				
	TOTAL PROFESSIONAL FEE				

No additional professional fee shall be payable for activities expressly included in the Scope of Work, unless additional work is subsequently authorized in writing by the competent authority. Statutory taxes, wherever legally applicable, shall be dealt with as specified in the Financial Bid.

F. FINANCIAL BID FOR AUDIT OF 82 BANK ACCOUNTS OF SAHAYAK WELFARE SOCIETY (SWS):

The bidder shall quote a consolidated professional fee for the complete assignment. The quoted fee shall cover all activities specifically included in the Scope of Work. Applicable GST shall be indicated separately.

Sl. No.	Component	Minimum Fee for the Assignment (₹)	GST/Taxes, if Applicable (₹)	Professional Fee Quoted by CA Firm (₹)	GST/Taxes, if Applicable (₹)
1	Annual audit of the Society, including examination / reconciliation and audit of all 82 bank accounts	₹65,000/-	As applicable under the rules		
2	Finalization of accounts and applicable Income-tax compliance, including preparation/filing of return and applicable reports/forms	₹5,000/-	As applicable under the rules		
3	Other services specifically included in the Scope of Work				
	TOTAL PROFESSIONAL FEE				

No additional professional fee shall be payable for activities expressly included in the Scope of Work, unless additional work is subsequently authorized in writing by the competent authority. Statutory taxes, wherever legally applicable, shall be dealt with as specified in the Financial Bid.

Audit fees and other related fees as admissible in this regard will be paid at a time through RTGS/NEFT after completion of the entire process of audit for the year 2026-2027.

G. SUBMISSION OF TENDER:

Sl. No	Description	Scheduled time & date(s)
1.	Starting date of submission of sealed Tender in the drop box kept at the Registered Office of the Society at Bhabani Bhawan, Alipore, Kolkata-700027.	From 14/10/2026 during office hours except holidays.
2.	Closing date & time of submission of Tender	18/11/2026 at 17:00 hrs.
3.	Opening of the Technical Bid.	19/11/2026 at 12:00 hrs.
4.	Opening of the Financial Bid.	19/11/2026 at 14:00 hrs.

1. Tenders received after the stipulated date and time shall ordinarily not be considered.
2. The tender shall be submitted in the manner, format and sealed-cover arrangement prescribed by the Society in the tender notice/tender document. The sealed envelope containing the tender shall be clearly superscribed with the words '**Tender for Annual Audit of West Bengal Police Welfare and Sports Society**' and/or '**Tender for Audit of Sahayak Welfare Society**'.

H. EVALUATION AND SELECTION:

1. The bids shall be scrutinized for compliance with the eligibility and technical requirements prescribed in the tender document.
2. Financial bids of only technically qualified bidders shall be considered.
3. The Tender Committee/competent authority shall evaluate the bids in accordance with the approved tender conditions. Unless otherwise specified in the tender document, selection may be based on the lowest evaluated responsive professional fee, subject to fulfilment of all eligibility and technical requirements.
4. The Society reserves the right to seek clarification or additional documents from bidders where considered necessary for evaluation, provided such action is consistent with the approved tender conditions and does not materially alter the bid.
5. The decision of the competent authority shall be final, subject to applicable rules and procedure.

I. RIGHT OF THE SOCIETY:

The Society reserves the right to accept or reject any or all tenders, in whole or in part, without assigning any reason, subject to applicable rules and the approved tender conditions. The Society also reserves the right to cancel or modify the tender process before award, if considered necessary in the interest of the Society and in accordance with applicable procedure.

J. CONFIDENTIALITY AND DATA SECURITY:

The selected firm shall maintain strict confidentiality regarding all books of account, financial records, bank-account information, transactions, personal data, documents and other information obtained during the assignment and shall not disclose the same to any unauthorized person or organization. The firm shall use such information only for the purpose of the assignment and shall comply with applicable confidentiality, professional and data-security requirements.

K. IMPORTANT INCOME-TAX COMPLIANCE CONDITION:

The applicable Income-tax Return form and statutory reports shall be determined after verification of the Society's PAN, legal/tax status, registration/approval under the Income-tax Act, 1961, if any, and the requirements applicable to the relevant Assessment Year.

The tender does not prescribe ITR-7, Form 10B or Form 10BB as universally applicable; the selected Chartered Accountant Firm shall undertake only those returns, reports and forms that are legally applicable to the Society for the relevant year.

L. INQUIRY:

For any inquiry regarding the Societies and their affairs, interested parties may visit the Registered Office of the Society during office hours on working days.


Deputy Inspector General of Police,
Planning & Welfare, West Bengal
&
Chairman of Tender Committee.

Memo No. 358 WEL/Society dtd 14.10.2026

To,
The Chairman,
Eastern India Regional Council (ERC)
The Institute of Chartered
Accountants of India,
8, Russell Street, Kolkata-700071.

From,
Deputy Inspector General of Police
Planning & Welfare, West Bengal

