

Application Form

Selection of Firms

for Internal Audit of funds of

Samagra Shiksha

FOR THE FINANCIAL YEAR 2020 – 2021

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

Letter of Invitation

To,

Subject: - Selection of Firms for Internal audit of Samagra Shiksha.

Dear Sir,

Expression of Interest is (EOI) invited from your firm in the prescribed format before the last date prescribed in the advertisement. EOI received in prescribed format accompanied with all requisite documents would be considered.

The following documents are required to be submitted along with the prescribed Expression of Interest

1. EOI as per prescribed format
2. Copy of the constitution certificate issued by ICAI.
3. Copy of latest partnership deed in case of partnership firms
4. Copy of financial statements of the firm along with schedules for the Financial Year 2018-2019 or 2019-2020 (whichever latest available).
5. Copy of acknowledgement of the IT returns of the firm and of full-time partners/ the sole proprietors for the Assessment Year 2019-2020 along with a copy of computation of income of full-time partners/sole proprietors
6. Details of any court cases/arbitration cases/ or any other case pending against the firm.
7. CAG Empanelment letter for the Year 2019-2020 along with provisional letter of 2020-2021.
8. Any other document as required in the EOI.

Please note that the Managing Director, Samagra Shiksha reserves every right for selection of suitable applicants.

Finance Controller
Samagra Shiksha - Chhattisgarh
State Project Office
Raipur (CG)



**SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE**

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

Format of Cover Letter for Submitting Eoi

Date: -

Place: -

To,
Managing Director,
Samagra Shiksha
2nd Floor, New Building, CG MSM Campus,
Pension Bada, Raipur (CG)

Subject: - Selection of Chartered Accountant Firms for Internal audit and Letter of Transmittal.

Dear Sir,

We, the undersigned, offer to provide the internal audit services for Internal Audit in accordance with your Request for Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under separate envelopes. The proposals are for the conduct of Internal audit of Samagra Shiksha comprising of components of: (a) Elementary Education including KGBV (EE); (b) Secondary Education including Girls Hostel (SE); and (c) Teachers' Education (TE) for the financial year 2020 – 2021.

We enclose the following:

1. EOI as per prescribed format
2. Copy of the latest constitution certificate issued by ICAI. The date of issue of constitution certificate is not older than one month of the last date of submission.
3. Copy of latest partnership deed (in case of partnership firms).
4. Copy of financial statements of the firm along with schedules for the Financial Year 2018-2019 or 2019-2020 (whichever latest available).
5. Copy of acknowledgement of IT returns of firm and of full-time partners/sole proprietors for Assessment Year 2019-2020 along with a copy of computation of income.
6. Details of any court cases/arbitration cases/ any other case pending against the firm.
7. CAG Empanelment for Year letter for 2019-2020 along with provisional letter of 2020-2021.
8. Any other document as required in the Eoi.

We further submit that

- a. We fulfill the minimum eligibility criteria.
- b. Our application is liable to be rejected for want of documents requested in Eoi.
- c. Samagra Shiksha reserves every right for selection of suitable applicants.
- d. Our proposal is valid for a period for 90 days from the date stipulated for submission of proposal.
- e. All the costs associated with the preparation and submission of Eoi shall be borne by us.



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- f. Failure to furnish all information required in the EoI or submission of information not substantially responsive to EoI in every aspect may result in rejection of bid.
- g. All the information and statements made in this Proposal are true and we accept that any misinterpretation contained in it may lead to our disqualification.
- h. The management of Samagra Shiksha 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. I confirm that I have authority of the firm to submit the proposal and to negotiate on its behalf.

Yours faithfully

For, M/s _____

Chartered Accountants

Signature

Name of Partner with Membership No.



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

Selection of Chartered Accountant firms for the Internal audit of Samagra Shiksha

1.0 Expression of Interest is invited from Chartered Accountants firms (Partnership / Sole proprietorship firms with one full time FCA) in the prescribed format for short listing for engagement of internal audit and consolidation of the accounts of following components of Samagra Shiksha: (a) Elementary Education including KGBV (EE); (b) Secondary Education including Girls Hostel (SE); and (c) Teachers' Education (TE) being implemented in the State of Chhattisgarh as per the enclosed Terms of Reference.

1.1 The last date for receipt of expression of interest in the specified format as specified in the advertisement inviting expression of interest. Incomplete formats / format received after the prescribed last date will not be entertained.

1.2 **Eligibility Criteria:** Eligibility criteria of the firms shall be based on the various criteria as given in the table below.

1.2.1 The firm must be empanelled with C & AG for audit for the year 2020-2021 and ICAI, without which the application of the firm would not be considered. Letter of empanelment issued by C&AG should be attached. If final empanelment letter is not available then empanelment letter for 2019-2020 along with provisional letter of 2020-2021 is required.

1.2.2 The firm must have its Head Office in Chhattisgarh as on 01.01.2020.

1.2.3 Firms must qualify following minimum criteria:

Sr.	Particulars	Minimum Criteria
1.	Number of Full Time FCA Partners / Proprietor associated with the firm (As per Latest Certificate of Constitution issued by ICAI)	1
2.	Average Turnover of the firm during the last three financial years	Rs. 20 Lakhs
3.	Assignments of any PSU / State Government / Central Government funded agencies including Bank audits for last 5 financial years (period 2015-16 to 2019-20)	2
4.	Years of existence of firm as per latest constitution certificate issued by ICAI	5

1.3 **Supporting Documents for Eligibility Criteria:** Following supporting documents must be submitted by the firm along with the technical proposal:

1.3.1 For S. No. 1 and para 1.2.2 above, the firm must submit a self-attested copy of Certificate of Constitution issued by ICAI as on 01.01.2020.

1.3.2 For S. No. 2, the firm must submit, a copy of the balance sheet for the last three years. A separate CA certificate certifying the annual turnover and the average will have to be also submitted along with the financial statements.

1.3.3 For S. No. 3, copies of the work order / appointment letter will have to be furnished by the firm in support of the execution of the mentioned work.

1.3.4 For S. No. 4, years of existence includes deemed date of constitution.

1.4 The firm should not be debarred and / or black-listed for any type of tender work or otherwise by ICAI / Centrally Sponsored Project / PSUs / Central Government Company / State Government Company in respect of any assignment or behaviour.



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

[Self-attested affidavit on Rs. 100/- stamp paper to be given in this regard by full-time partner / proprietor of the firm].

2.0 The term full time partner / CA employee does not include those persons [Partner/sole] who are: -

- (i) Partners in other firms
- (ii) Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949.
- (iii) Partners who have earned more professional income from other sources than their income from the firm.

Similarly, full time Sole Proprietor does not include a person who is a partner in other firms or is employed elsewhere or other wise engaged in any other business / activity as mentioned above. Accordingly, a person who is a partner / employee in another firm should not apply in his capacity as Sole Proprietor.

3.0 The Expression of Interest must be submitted in the prescribed format given in the attachment. Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.

4.0 All firms are required to enclose following documents along with Expression of Interest.

- (i) A copy of constitution certificates of firm issued by the ICAI containing inter-alia.
 - a. Date of formation of the firms with a full time FCA
 - b. Details of partners / Sole Proprietor / CA Employees of the relevant year, date of joining the firm, date of becoming FCA, their other interest, if any.
- (ii) A copy of the latest partnership deed in the case of partnership firms.
- (iii) A copy of the acknowledgement of the IT return of the firm and of all full-time partners/ Sole proprietor for the Assessment Year 2019-2020 or Assessment Year 2020-2021 (whichever available) and a copy of computation of income of full-time partners / Sole proprietor.

Note: Full time partners joining the firm on or after 1st January of the relevant year and firms constituted on or after this period should submit their latest available acknowledgement of IT return / computation statement.

- (iv) A copy of audit report and audited financial statements of the firm along with schedules for the last three financial years.
- (v) Copy of the PAN Card and Goods and Service Tax Registration certificate.
- (vi) Details of court cases / arbitration cases / or any other case pending against the firm

5.0 Details of audit experience of the firm for the last 5 years in the following proforma.
(Only assignments which carry a fee of Rs. 50,000/- and above should be mentioned).

Name of the area / sector	Name of the company / body audited	Years of audit e.g.	Fees charged for each of the assignments in each	Nature of audit assignment viz. Internal audit / or Branch audit	Nature of special assignment	Name of the full-time partner who supervised the audit or signed the financial
	(a) Society/PSU/ autonomous body	(a) 2018-19				
	(b) Companies in private sector	(b) 2017-18				
	(c) Banks	(c) 2016-17				
		(d) 2015-16				
		(e) 2014-15				

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

	(d) Social Sector Programmes / Projects		year			statements and who is still working in the firm
	(e) Centrally Sponsored projects					
	(f) Education Projects / Programmes					

6.0 The Expression of Interest must be delivered by post (in a sealed envelope)/or by hand in the office of Managing Director, Samagra Shiksha, Chhattisgarh. The Expression of Interest must be addressed to:

Managing Director

Samagra Shiksha

State Project Office

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

7.0 Suitable weightage will be given to firms, which are implementing quality control policies and procedures as provided in statements on Standard Auditing Practices. A brief note on the procedures adopted is to be given by the firms for this purpose.

8.0 Please indicate: -

The particulars of specialisation gained by the firm in audit of

(i) EDP systems

(ii) IT assisted audit

(iii) Any other important special assignments etc. in the following format

Sr.	Description of specialisation	Specify nature of assignment, if other than audit	Name of the organisation	Name of the partner / sole proprietor who handled this assignment	Whether partner / sole proprietor mentioned in is still with the firm (Y/N)

9.0 All full-time partners / sole proprietor should invariably sign the undertaking appended to the Expression of Interest. Similarly, all full time Chartered Accountant employees of the firm should sign in the column provided at Annex A-3 to the format.

10.0 The successful applicant will have to execute a contract with Samagra Shiksha.

11.0 The financial bid shall be submitted as per Annexure F. Percentage / proportion of funds involved shall not be basis for quoting the fee.

12.0 Proposals with association with other firms / joint venture shall not be considered.

13.0 The applicant firm shall sign the attached ToR. Which will indicate that the firm has read and understood the terms and the scope of work.

14.0 EVALUATION OF PROPOSALS

i. The evaluation of proposal will be based on the following parameters.

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

Sr	Particulars	Max Marks	Evaluation Criterion
1.	Number of Full Time Partners /proprietor associated with the firm as on 01.01.2020 (As per certificate of Constitution issued by ICAI)	10	For each FCA Partner/Proprietor 2 Mark For each ACA Partner 1 marks
2.	Average Turnover of the firm during last three financial years	15	0.5 mark for every Lakhs above Rs. 20 Lacs
3.	Minimum Number of assignments with fees of at least Rs. 50,000/- from Centrally Sponsored PSU / State Government funded agencies including Bank audits executed by the firm for last 5 financial years (period 2015-16 to 2019-20)	15	For each assignment, ONE marks shall be given
4.	Prior experience of audit / accounting in education sector with minimum fees of Rs. 20,000/- executed by the firm for last 5 financial years (period 2015-16 to 2019-20)	30	Up to 2 Assignments = 5 Marks For each additional such assignment, TWO marks shall be given
5.	Number of Offices (Head Office / Branches) in Chhattisgarh	15	For head Office = 10 Marks For each Branch = 1 Mark
6.	Number of Qualified / Semi Qualified Staff	10	TWO mark for each qualified staff ONE mark for each semi-qualified staff
7.	Years of existence of Firm	05	ONE Mark for every two years in excess of 5 years

ii. **Supporting Documents for Technical Evaluation:** Following supporting documents must be submitted by the firm along with their proposal for Technical Evaluation:

a. For S. No. 1, 5 and 7, the firm must submit a self-attested copy of Certificate of Constitution issued by ICAI. This will be cross verified from website of ICAI and in case of discrepancy, data appearing in the website will be considered final. The certificate of constitution should be as on 01.01.2020. Years of existence includes deemed date of constitution.

b. For S. No. 2, the firm must submit, a copy of the balance sheet for the last three years. A separate CA certificate certifying the annual turnover and the average should also be submitted along with the financial statements.

c. For S. No. 3, and 4, the applicant firm will have to provide copies of relevant work orders and the firm must fill in the separate tables in the application form in Annexure D and Annexure E respectively. The applicant will also have to mention the relevant page number in the table in which the copy of work order is attached failing which the numbering may not be provided. For Sr. No. 4, work of charitable trusts and NGOs will not be considered. Similarly only those assignments in education sector in Chhattisgarh will be considered which are run by Central / State Government / Semi Government. Also, if an

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

assignment is awarded marks in one criteria, then the same assignment will not be considered for evaluation in any other criteria. Also, proof of receipt of payment can also be called, if required.

d. For Sr. No. 6, Skilled means CA employee as appearing in the latest certificate of constitution. Semi-qualified means CA intermediate / IPCC both group pass staff. Only those semi-qualified staff will be considered for which copies of pass certificate / mark sheet is attached.

- 15.0 (i) The Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL". For firms applying for more than one Division, only one technical bid is required to be submitted. (ii) The original Financial Proposal shall be placed in a separate sealed envelope clearly marked "FINANCIAL PROPOSAL" and with a warning "DO NOT OPEN WITH THE TECHNICAL PROPOSAL." For firms applying for more than one division, Separate Financial Proposals are required to be submitted in separate sealed envelope. Each separate envelope must clearly mention the name of the division applied for. (iii) The EMD and Tender Application Fee shall be placed in separate sealed envelopes. For firms applying for more than one division, separate EMD and Tender Fee are required to be submitted in separate sealed envelope. Each separate envelope must clearly mention the name of the division applied for. The envelopes containing the (a) EMD and Tender Fee, (b) Technical and (c) Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall be clearly marked "DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED". Samagra Shiksha shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive and result in disqualification.
- 16.0 Financial proposals shall be opened only for those firms who secured at least 50% of maximum marks on evaluation criteria.
- 17.0 In case after the technical evaluation, if no bidding firm gets the minimum 50% marks then the top three firms shall be taken into consideration for financial bid. If there are only one / two firms, then firms not meeting the qualifying marks may be considered.
- 18.0 The weighed average score of the technical and financial score will be taken for selection of auditor. The technical proposal will be given a weightage of 70% and financial proposal shall be allocated weightage of 30%.
- 19.0 For working out the combined score, the following formula shall be used:
Total Points = $[0.70 \times TS] + [0.30 \times LEC / EC]$, where
TS Stands for Technical Score
EC Stands for Evaluated Cost of the Financial Proposal
LEC Stands for Lowest Evaluated Cost of the Financial Proposal.
Applicant with the highest score will be selected.
- 20.0 Firms applying for more than on division will have to provide their order of priority of division in its letter head along with technical bid.
- 21.0 If the prices of more than one applicant is equal, then the applicant who has scored highest marks in Technical evaluation will be selected.

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- 22.0 After 21, if the technical scores are equal, then firm with higher marks in Sr. no. 4 of technical evaluation will be selected.
- 23.0 The time and last date for submission of expression of interest is as per the notice inviting expression of interest.
- 24.0 The technical bids will be opened on the date and at the time mentioned in the notice inviting expression of interest. Interested firms / their authorised representatives can be present at the time of opening of Technical Proposal.
- 25.0 The date and time of opening of financial proposal shall be informed separately to firms which secure specified minimum number of marks on evaluation criteria.
- 26.0 Firms conducting the statutory audit of the Samagra Shiksha for the respective year/s are not eligible to apply. Likewise, firm which are appointed as internal auditor will not be eligible to be appointed as statutory audit.
- 27.0 An applicant can bid for all the Divisions. However, not more than two Divisions will be allotted to one applicant.
- 28.0 Proposals of firms bidding less than the minimum fee prescribed will be summarily rejected.
- 29.0 If the spaces provided in the annexures are not sufficient, fill separate sheets.
- 30.0 The firm will be initially selected for one year and then based on satisfactory performance the work can be renewed with an increase in fee as per Chhattisgarh Store Purchase Rules.
- 31.0 Cost of this application form for submission of expression of interest is Rs. 1,000/-. Prospective applicants can download a copy of this application from the website as mentioned in the Notice inviting EoI and pay the cost of this application along with the EoI by attaching at Demand Draft in favour of "Managing Director, Samagra Shiksha" payable at Raipur. Non-enclosure of demand draft of receipt will render the EoI defective and will be rejected. Owing to COVID19, sale of application form from the office of Samagra Shiksha is discouraged.
- 32.0 EMD of Rs. 1,00,000/- Per Division is also required to be submitted in the form of DD/FDR in favour "Managing Director, Samagra Shiksha". For firms applying for more than one division, separate EMD is required to be submitted for each division in a separate envelope.
- 33.0 Owing to COVID19, pre-bid queries are being invited by email. All queries for the pre-bid meeting are to be sent to the Department at its email mentioned within 4 days of the publication of notice inviting EoI. The Bidders are requested to send their consolidated queries only once and further queries sent by the Bidders shall not be entertained. Queries received after this date will not be entertained. Samagra Shiksha may incorporate any changes in the EoI based on acceptable suggestions received in pre-bid queries. The decision of Managing Director regarding acceptability of any suggestion shall be final in this regard and shall not be called upon to question under any circumstances.
- 34.0 MD, Samagra Shiksha has every right to cancel the selection process at any stage without assigning any reason whatsoever.
- 35.0 Any correction/corrigendum of this RFP will be uploaded of the website.

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

**Format of Expression of Interest for Selection of Chartered Accountant Firms for
Internal Audit of the accounts of Samagra Shiksha**

Status of Firm (please tick)

Sole Proprietorship		Partnership		LLP	
---------------------	--	-------------	--	-----	--

1. (a) Name of the firm (in Capital letters)
(b) Address of the Head office
(Please also give telephone no. and email address)
(c) PAN of the firm
(d) GST No. of the firm

2. ICAI Registration No.
Region Name
Region Code No.

3. (a) Date of constitution of the firm:
(b) Date since when the firms has a full time FCA

4. Full-Time Partners / Sole Proprietor of the firm as on per the latest constitution certificate attached with EoI (Please fill up Annex A-1)

Sr.	Years of continuous association in the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

5. Number of Part Time Partners if any, as per the latest Constitution certificate attached (Please fill up Annex A-2)
6. Number of Full Time Chartered Accountant Employees as per Latest constitution certificate (Please fill up Annex A-3)
7. Number of audit staff employed full-time with the firm
 - (a) Articles / Audit Clerks
 - (b) Other Audit Staff (with knowledge of book keeping and accountancy)
 - (c) Other Professional Staff (Please specify)
8. Number of Branches (Please fill up Annex-B)



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- | | | | | |
|-----|--|-----------------------------|--------------------------------|-------|
| 9. | Fees earned by the firm from April 2014 to March 2019 in respect of: | PSU /
autonomous
body | Companies in
Private sector | Banks |
| | (i) Internal / Branch Audit /
6 monthly Audit Review | | | |
| | (ii) Internal / Concurrent Audit | | | |
| | Total of (i) and (ii) above | | | |
| 10. | Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. If yes, details may be given Annex 'C'. | | | |
| 11. | Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Standard on Quality Control and Standard on Auditing (SQC 1 and SA 220) | | | |
| | (If yes, a brief note on the procedure adopted is to be given) | | | |
| 12. | Whether there are any court /arbitration / any other legal case against the firm (If yes, give a brief note of the case indicating its present status) | | | |

✓

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

Undertaking

I/We the sole proprietor / following partners of M/s. _____, Chartered Accountants do hereby jointly and severally verify and declare-

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed thereunder;
- (ii) that the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details);
- (i) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- (ii) that the constitution of the firm shown in the Expression of Interest is same as that in the constitution certificate issued by the ICAI.

Sr.	Name of the partner / sole proprietor	Membership No.	PAN No	Dates of payment of membership fees for the relevant year 2020-2021	Signature of partner / sole proprietor
1					
2					

(Seal of the Firm)

***A For membership**

B For issue of certificate of practice

Place:

Date:

Enclosures: _____ pages

For Office Use Only

Whether firm has done

(a) Internal/Branch Audit

Yes/No

(b) Internal/Concurrent Audit

Checked by

Verified by

Date updated by

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

(Annex A-1)

1. Firm's name _____, CHARTERED ACCOUNTANTS

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sr. 4 of Expression of Interest format)

S.No.	Name of the Partner / sole proprietor	Member-ship No.	Whether FCA / ACA	Date of Joining the firm (full time)	Date of becoming FCA	Station & Region where residing at present	Whether acknowledgement of Income Tax Return for the relevant year attached Yes / No	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification (specify the qualification)*)

*If yes, please attach a copy of the certificate

(Annex A-2)

Details of Part-Time Partners of the firm (Please refer to Sr. 5 of the Expression of Interest format)

Name of partners	Member ship No.	Whether FCA / ACA	Date of becoming FCA	Date of Joining partnership	No. of other firm in which he is partner	Whether practicing in his own name also (Y/N)	Whether employed elsewhere (Y/N)	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification (specify the qualification)*)

*If yes, please attach a copy of the certificate.

Annex A-3)

Details of full time Chartered Accountant Employees (Please refer to Sr. 7 of Expression of Interest format)

S.No.	Name	Member ship No.	Whether FCA / ACA	Date of joining the firm as full time employee	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification* (specify the qualification)	Signature of the employee

*If yes, please attach a copy of the certificate

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

(Annex A-4)

Details of partners and full time Chartered Accountant Employees of the firm included this year in Annex A-1, A-2 & A-3 above.

S.No.	Name	Membership No.	Whether Full Time Partner / Part Time Partner / Full Time CA Employee

(Annex B)

Particulars of Branches (including foreign branches, if any)

S.No.	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner incharge of the branch	Date of opening of the branch	Region	Whether included in last year application (Yes / No)

(Annex C)

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm (please refer to Sr. 10 of the Expression of Interest format)

S.No.	Name of the PSU/Unit	Nature of assignment	Year for which appointed

(Annex D)

Minimum Number of assignments with fees of at least Rs. 50,000/- from Centrally Sponsored executed by the firm for last 5 financial years (period 2015-16 to 2019-20)

Sr.	Sector	Name of the entity	Centrally Sponsored Projects	Year of assignment	Fees charged for the assignment	Nature of assignment	Work Order in Page No. of the Technical Proposal
				TOTAL	XXXX		

(Annex E)

Prior experience of audit / accounting in education sector with minimum fees of Rs. 20,000/- executed by the firm for last 5 financial years (period 2015-16 to 2019-20)

Sr.	Sector	Name of the entity	Funding Organization	Year of assignment	Fees charged for the assignment	Nature of assignment which shall include consolidation	Work Order in Page No. of the Technical Proposal

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

(Annex F)

DIVISION APPLIED

Format for Financial Offer (to be printed on Letter head of Firm)

Sr	Division Name	Minimum Fee (in Rs.) excluding GST				Quoted Fee (in Rs. and in Words)		
		Elementary Education	Secondary Education	Teacher Education		Elementary Education	Secondary Education	Teacher Education
1	Bastar Division	Rs. 721,000 per year for the Division Plus Rs. 25700 per year per 500 Seater Residential School Plus Rs. 275 Per year Per school	Rs. 349,568 per year for the Division Plus Rs. 10,000 per year per 100 Seater Residential School plus Rs. 110 Per year Per school	Rs. 25000 per year for the division				
2	Raipur Division	Rs. 575,000 per year for the Division Plus Rs. 275 per year per School	Rs. 150,590 per year for the Division Plus Rs. 110 Per year Per school	Rs. 35000 per year for the division				
3	Durg Division	Rs. 610,000 per year for the Division Plus Rs. 275 per year per School	Rs. 144,477 per year for the Division Plus Rs. 110 Per year Per school	Rs. 20000 per year for the division				
4	Bilaspur Division	Rs. 625,000 per year for the Division Plus Rs. 275 per year per School	Rs. 224,618 per year for the Division Plus Rs. 110 Per year Per school	Rs. 20000 per year for the division				
5	Sarguja Division	Rs. 601,000 per year for the Division Plus Rs. 275 per year per School	Rs. 260,442 per year for the Division Plus Rs. 110 Per year Per school	Rs. 15000 per year for the division				

Notes :

- 1 Total collective price for the division will be considered for evaluation of financial bid.
- 2 Work of Elementary Education includes : (i) Funds of KGBV at District office ; (ii) All KGBV Schools; (iii) Funds of EE (except KGBV) at District office; (iv) Block Resource Centers.
- 3 Work of Secondary education includes : (i) Funds of Girls Hostel at District Office; (ii) All Girls Hostel; (iii) Funds of SE (except Girls Hostel) at District Office
- 4 Internal Audit of 100/500 seater residential schools, KGBV schools/100 seater girls schools, Sample 5% EE and SE Schools is to be conducted on annual basis.
- 5 The Audit fee quoted should be inclusive of the TADA/Lodging and all other incidental expenses.
- 6 Goods and Service Tax shall be paid separately by Samagra Shiksha.
- 7 In case of any discrepancy between prices stated in numbers and words, the latter shall be considered as final for evaluation.
- 8 For firms bidding for more than one division, separate financial bid for each division is to be given: in a separate sealed envelope with the name of division written clearly above the sealed envelope.

Date :-

Place :-



Authorized Signatory

Nmae, Address & Tel Nos of CA Firm (Firms Seal)

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

RAJIV GANDHI SHIKSHA MISSION

**TERMS OF REFERENCE FOR APPOINTMENT OF A CHARTERED ACCOUNTANT FIRM FOR
INTERNAL AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHA OF CHHATTISGARH STATE FOR
THE YEAR 2020-2021 (FINANCIAL AUDIT)**

BACKGROUND

The Rajiv Gandhi Shiksha Mission and Rajya Madhyamik Shiksha Mission are the registered Society which are implementing the centrally sponsored Programme of Samagra Shiksha to attain the goal of Universalization of School Education in all the districts of Chhattisgarh State for which funds are shared between the Government of India and State Government in the ratio of 60:40.

OBJECTIVES

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organisation. The objective of the current internal audit is to seek a professional opinion on the financial position of programme. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at all levels.

SCOPE

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amounts spent under various interventions is sent to Government of India. The internal auditor is required to exercise tests of accounting records, internal checks and control and other necessary internal audit of the accounts as per general principles. In conducting the Audit, specific attention should be given to the following:

- (a) The internal audit activities should include payment audit as well as independent appraisals of the financial, operational and control activities of the programme.
- (b) The responsibilities of the internal auditor should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and State Government procedures.
- (c) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- (d) Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under scheme.
- (e) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- (f) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- (g) Expenditure incurred under scheme is strictly in accordance with the financial norms prescribed in the scheme framework or any other clarifications issued from time to time. The expenditure statements / financial statements included in the statement of expenditure of the relevant period represent a true and fair view of implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- (h) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained.
- (i) Samagra Shiksha funds are used efficiently and economically to the purpose for which they are intended.
- (j) Reconciliation of Bank statements and accounts is regularly carried out on a monthly basis.

PERIODICITY OF WORK

The work will be conducted on half-yearly.

OUTPUTS THAT WILL BE REQUIRED OF THE INTERNAL AUDITOR

Immediately on completion of the internal audit, the auditor should submit his report indicating the result of his review of the accounts. All discrepancies noticed in the financial accounts, procurement, bank reconciliation etc. should be included in the report.

GENERAL

The auditor should be given access to all legal documents, books of accounts, procurement documents, correspondence, and any other information associated with the programme and deemed necessary by the auditor.

REVIEW

A review committee consisting of SPD, head of the financial management group at the SPO and accounts officer of SPO will review the internal audit report submitted by the internal auditor and take further remedial measures on the discrepancies pointed out in internal audit.

AUDIT OF SCHOOL BODIES

- Internal audit by the auditor appointed by SIS should cover at least 5 per cent of schools in each district.
- The District Project Office of the scheme will keep a record of such audits and ensure compliance by such bodies.
- Internal auditor will have to report in the status of compliance

DEPLOYMENT OF RESOURCES

The Chartered Accountant Firm will depute dedicated personnel(s) at their own cost, as may be required depending upon the volume of work involved. This team shall be headed by at

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

least one qualified Chartered Accountant, who shall supervise their work on day to day basis. The minimum team composition required is given in the table below.

Key Person Per Team	Qualification	Specialization	Experience
1 Audit Manager	Chartered Accountant	Experience of conducting audit of government institutions	Minimum 5 years in audit
6 Audit Assistant	Articled Clerk (PE II passed)	Experience of conducting audit	Minimum 1 year

Deployment of minimum number of two teams per division is mandatory for smooth and efficient work.

SPECIFIC REQUIREMENTS FOR THE INTERNAL AUDITORS

Internal auditors are required to:

- Verify and report on the compliance of instructions issued by the GoI and State Government from time to time are followed.
- Verify and report on the compliance of the terms and conditions of sanction made by the GoI are duly complied with.
- Assist in preparation of and certify reconciliation of Bank Statements and accounts on a monthly basis.
- Assist in adjustment of outstanding advances.
- Assist the statutory auditor in Annual Statutory Audit and provide information as desired.
- Provide on day training in each district. This training will cover aspects of manual on financial management and procurement. A special focus will be given for upkipping and maintenance of advance register.

SPECIFIC REPORTING REQUIREMENTS

The reports and financial statements to be provided by the internal auditor will be as provided in the Manual on Financial Management and Procurement. Copy of the Manual will be provided on receipt of written request.

The Internal auditor is expected assist the districts in generation of financial statements and bank reconciliation. The internal auditor is expected to provide the following reports:

- District-wise Half Yearly as well as annual Audit Report for EE (excluding KGBV)
- District-wise annual Audit Report for KGBV component of EE
- District-wise Half Yearly as well as annual Audit Report of SE (excluding Girls Hostel)
- District-wise annual Audit Report of Girls Hostel component of SE.
- 100 seater / 500 seater residential school-wise Half Yearly as well as annual Audit Report.
- Generation and certification of District-wise Half Yearly as well as annual Financial Statements for EE (excluding KGBV)
- Generation and Certification of District-wise annual Financial Statements for KGBV component of EE
- Generation and Certification of District-wise Half Yearly as well as annual Financial Statement of SE (excluding Girls Hostel)



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- (i) Generation and Certification of District-wise annual Financial Statement of Girls Hostel component of SE.
- (j) Generation and Certification of 100 seater / 500 seater residential school-wise annual Financial Statements.
- (k) Bifurcation of items in income and expenditure account, receipt and payment account and balance sheet into recurring and non-recurring for (f) to (j) above.
- (l) Bifurcation of items in income and expenditure account, receipt and payment account and balance sheet into Capital and General Head for (f) to (j) above.
- (m) Bifurcation of items in income and expenditure account, receipt and payment account and balance sheet into SC Component, ST Component and Others for (f) to (j) above.
- (n) School-wise and consolidated report for all schools in a district.
- (o) For all above, certified copies of bank reconciliation statement of all bank accounts.
- (p) Compilation and certification of the detailed account of the excess drawals of state share and its head-wise application under the heads as per the AWP&B.
- (q) Certification of the compliance of outstanding audit paras of the previous reports.
- (r) Status of compliance of audit compliance.

The internal auditor is expected to work with the management to derive the opening balances for (f) to (m) above. Further, for the auditor appointed for Raipur Division, the consolidation of financial statement comprising of financial statements of all districts will also need to be made. The work of the State Office and Consolidation are considered separate units for reporting.

The reports and financial statements are to be provided in hard as well as soft copies. Three hard copies are required to be submitted – one to district and two to State Project Office. The soft copies are required to be submitted in pdf as well as excel and word format.

DETAILS OF DIVISIONS

Elementary Education

Division Name.	Elementary Education (excluding KGBV)	KGBV Component of Elementary Education
Bastar	Comprising of: (i) all blocks of EE Component; (ii) District Project Offices of Districts Kanker, Narayanpur, Bastar, Dantewada, Bijapur, Sukma and Kondagaon; (iii) all 100 seater / 500 seater residential school under the division;	(i) all KGBV schools; and (ii) District Project Offices of Districts Kanker, Narayanpur, Bastar, Dantewada, Bijapur, Sukma and Kondagaon;
Raipur	Comprising of: (i) all blocks of EE Component; (ii) District Project Offices of Districts Raipur, Baloda Bazar, Dhamtari, Mahasamund and Gariaband; (iv) State Project Office; (v) Consolidation for the State	(i) all KGBV schools; and (ii) District Project Offices of Districts Baloda Bazar, Dhamtari, Mahasamund and Gariaband; (iv) State Project Office; (v) Consolidation for the State
Durg	Comprising of: (i) all blocks of EE Component; (ii) District Project Offices of Districts Durg, Bemetara, Balod, Kawardha and Rajnandgaon	(i) all KGBV schools; and (ii) District Project Offices of Districts Bemetara and Kawardha
Bilaspur	Comprising of: (i) all blocks of EE Component; (ii) District Project Offices of Districts Bilaspur, Mungeli, Korba, Janjgir and Raigarh	(i) all KGBV schools; and (ii) District Project Offices of Districts Bilaspur, Mungeli, Korba, Janjgir and Raigarh

SAMAGRA SHIKSHA, CHHATTISGARH STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

surguja	Comprising of: (i) all blocks of EE Component; (ii) District Project Offices of Districts Surguja, Korea, Balrampur, Surajpur and Jashpur	(i) all KGBV schools; and (ii) District Project Offices of Districts Surguja, Korea, Balrampur, Surajpur and Jashpur
---------	---	--

Secondary Education

Division Name	Secondary Education (excluding Girls Hostel)	Girls Hostel Component of Secondary Education
Bastar	Comprising of: (i) District Project Offices of Districts Kanker, Narayanpur, Bastar, Dantewada, Bijapur, Sukma and Kondagaon (ii) all 100 seater / 500 seater residential school under the division;	(i) all Hostel; and (ii) District Project Offices of Districts, Narayanpur, Bastar, Dantewada, Bijapur, Sukma and Kondagaon (iii) all 100 seater / 500 seater residential school under the division;
Raipur	Comprising of: (i) District Project Offices of Districts Raipur, Baloda Bazar, Dhamtari, Mahasamund and Gariaband	(i) all Hostel; and (ii) District Project Offices of Districts Baloda Bazar and Gariaband; (iv) State project office; (v) Consolidation for the State
Durg	Comprising of: (i) District Project Offices of Districts Durg, Bemetara, Balod, Kawardha and Rajnandgaon	(i) all Hostel; and (ii) District Project Offices of Districts Bemetara and Kawardha
Bilaspur	Comprising of: (i) all District Project Offices of Districts Bilaspur, Mungeli, Korba, Janjgir and Raigarh	(i) all Hostel; and (ii) District Project Offices of Districts Bilaspur, Mungeli, Korba, Janjgir and Raigarh
Surguja	Comprising of: (i) District Project Offices of Districts Surguja, Korea, Balrampur, Surajpur and Jashpur	(i) all Hostel; and (ii) District Project Offices of Districts Surguja, Korea, Balrampur, Surajpur and Jashpur

Teacher Education

Division Name	Teacher Education
Bastar	Comprising of Offices of Districts Kanker, Narayanpur, Bastar, Dantewada and Bijapur,
Raipur	Comprising of Offices of Districts Raipur, Dhamtari and Mahasamund State Office and Consolidation for the State
Durg	Comprising of offices of Districts Durg, Bemetara, Kawardha and Rajnandgaon
Bilaspur	Comprising of Offices of Districts Bilaspur, Korba, Janjgir and Raigarh
Surguja	Comprising of Offices of Districts Surguja, Korea and Jashpur

TIMELINES FOR SUBMISISON OF REPORT

Half Year	Audit Period	Report Submission Due Date
For Half Year – 1	01/April to 30/September	Within 60 days from the end of half year
For Half Year – 2	01/October to 31/March	Within 60 days from the end of Half Year

PAYMENT

Payment shall be made by the State Project Office in 30 days of the acceptance of report.
The payment will be released in three installments

Tranch 1	On submission of half yearly report	30 % of total annual cost
Tranch 2	On submission of annual report	60 % of total annual cost
Tranch 3	On approval of statutory audit report by GOI	10 % of total annual cost