

REQUEST FOR PROPOSAL (RFP)

Concurrent Audit of Financial Year 2024-25 of Samagra Shiksha and STARS Project

Tender Schedule

| <i>S No</i> | <i>Event Description</i> | <i>Date and Time</i> |
|--------------------|---------------------------------|-----------------------------|
| 1 | RFP Issue Date | 18 /10/2024 |
| 2 | Pre-bid Meeting | 28 /10/2024 (03.00 PM) |
| 3 | Last date of submission of RFP | 20 /11/2024 (03.00 PM) |
| 4 | Opening of Technical Bids | 21 /11/2024 (04.30 PM) |

Disclaimer

All information contained in this Request for Proposal (RFP) provided/clarified is in the good interest and faith. Though, adequate care has been taken in the preparation of the RFP document, the interested agencies shall satisfy themselves that the document is complete in all respects. The information published in this document is not intended to be exhaustive. Interested Bidders are required to make their own enquiries and assumptions wherever required.

Commissioner/ Director, Rajya Shiksha Kendra reserves the right to reject any or all of the proposals submitted in response to the RFP document at any stage without assigning any reasons whatsoever. Commissioner / Director, RSK also reserves right to withhold or withdraw the process at any stage with intimation to all who have submitted their proposals in response to the RFP. Commissioner/ Director, RSK reserves the right to change /modify/amend any or all of the provisions of the RFP document without assigning any reason. Any such change would be communicated to the bidders by posting it on the website of RSK. (<http://educationportal.mp.gov.in/>)

Neither Commissioner / Director, RSK nor their employees and associates will have any liability to any prospective respondent of the RFP or any other person under the law of contract to the principles or resolution or unjust enrichment or otherwise for any loss, expense or damage which may arise from or be incurred or suffered in connection with anything contained in the RFP document, any matter deemed to form part of the RFP document, the award of the Assignment, the information and any other information supplied by or on behalf of Commissioner / Director, RSK or their employees and RFP respondent or otherwise arising in any way from the selection process for the assignment.

Information provided in this document or imparted to any respondent as part of RFP process is confidential to commissioner, RSK and shall not be used by the respondent for any other purpose, distributed to, or shared with any other person or organization.

REQUEST FOR PROPOSAL (RFP) –

Background

Samagra Shiksha (SS) and STARS Project of the Ministry of Education, Department of School Education & Literacy was launched by the Government of India to improve education facilities in the Madhya Pradesh.

Objectives

The key objective of the concurrent Audit includes:

- To ensure voucher/evidence based on payment to improve transparency
- To ensure accuracy and timeliness in maintenance of book of accounts
- To improve accuracy and timeliness of financial reporting specially at sub-district levels.
- To ensure compliance with laid down systems, procedures and policies
- To regularly track, follow up and settlement/ adjustment of various advances on a priority basis
- To assess & improve overall internal control systems.
- To assist statutory auditor support work on behalf of Rajya Shiksha Kendra.

Rajya Shiksha Kendra, Madhya Pradesh seeks to invite proposals Division wise, from **Madhya Pradesh based C & AG empanelled Chartered Accountant firms for the year 2024-25** for conducting Quarterly Concurrent Audit of office at State Level Rajya Shiksha Kendra (SPO), Rastriya Madhyamik Shiksha Abhiyan Office (SPO)- Secondary Education Teacher Education (SPO), STARS Project (SPO) and Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator (CRC), Office of Block Resource Coordinator (BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**), DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) in each district for **Financial year 2024-25**. The Assignment may be extendable for maximum 3 year on satisfactory performance of the work.

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and the eligibility criteria for selection of the C. A. firms are given in the following paragraphs.

- a) Madhya Pradesh based Chartered Accountants firms those who are empanelled with C & AG for the year 2024-25 and having **Head Office Or Branch Office** located in Madhya Pradesh for Audit of Districts and having **Head Office Or Branch Office located at Bhopal (M.P.)** for Audit of Rajya Shiksha Kendra will be eligible for the audit of the SS programme.
- The chartered accountants firms in the Samagra Shiksha panel for concurrent audit of the financial year 2023-2024 are not eligible for concurrent audit of financial year 2024-25, hence they need not apply.
- b) Division-wise minimum audit fees (excluding GST) is as follows. Bids below minimum rates will not be accepted.-

| S.N o. | Division | Name of District | Audit Fees included TA/DA |
|--------|----------------------|---|---------------------------|
| 1 | Gwalior+Chambal | Gwalior, Bhind, Morena, Guna, Ashok Nagar, Shivpuri, Sheopur, Datia | 1083500 |
| 2 | Indore | Indore, Dhar, Alirajpur, Jhabua, Khargone, Badwani, Khandwa, Burhanpur | 1540000 |
| 3 | Jabalpur | Jabalpur, Katni, Narsinghpur, Chhindwara, Seoni, Mandla, Balaghat, Dindori, | 1721500 |
| 4 | Bhopal+Narmadapuram | Bhopal, Sehore, Raisen, Rajgarh, Vidisha, Betul, Hoshangabad, Harda, | 1116500 |
| 5 | Sagar | Sagar, Damoh, Panna, Chhatarpur, Tikamgarh, | 929500 |
| 6 | Rewa+Shahdol | Rewa, Satana, Singroli, Sidhi, Umriya, Shadol, Anoopur | 913000 |
| 7 | Ujjain | Dewas, Ratlam, Shajapur, Agar, Mandsur, Neemach, Ujjain, | 979000 |
| 8 | Rajya Shiksha Kendra | | 121000 |

Time schedule of various Tender related events

| Item | Description |
|--|---|
| Last Date and Time for Bid Submission | 20.11.2024 up to 3.00 PM |
| Opening Date and time of Technical Bid | 21.11.2024 at 4.30 PM in Conference Room, Rajya Shiksha Kendra, Bhopal. |
| Bid Validity Period | 90 days from the date of opening of financial bid. |

Address of Communication

Any queries or communication related to bid must be addressed to the following office at the address given below:

Director
Rajya Shiksha Kendra
Pustak Bhawan, B-Wing,
Arera Hills, Bhopal - 462 011
Tel. No. (0755) 2768390, 91, 92, 94, 95, 2574203
Email: financerskmp@gmail.com

Terms of Reference (ToR)

1. The submission of the proposals: The proposals shall be submitted in two parts viz., Technical and Financial and should follow the form given in the "Supplementary Information for the Consultants."
2. Proposals are invited for Quarterly Concurrent Audit of following :
 - (a) Quarterly Audit for an office at state level Rajya Shiksha Kendra, Rastriya Madhyamik Shiksha Abhiyan Office and State Scheme (SS), Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator Under STARS Project) in each district and adjustment of utilisation certificates and completion certificates, Adjustment of Various SDMC/SMC, RTE Advances & Adjustments, CIVIL WORK ADVANCES & Adjustments, FUND OR GRANT RECEIVED FROM OTHER AGENCIES & their adjustments and Further any other advances obtained from any other agencies and Adjustments thereof on quarterly basis in the books of accounts.
 - (b) Adjustment of advances should be done on quarterly basis and if not adjusted in any quarter then reason for non-adjustment of advances to be reported separately.
 - (c) Quarterly Performance Audit of office at state level Rajya Shiksha Kendra, Rastriya Madhyamik Shiksha Abhiyan Office and State Scheme(SS), Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator Under STARS Project) in each district & adjustment of various advances on quarterly basis as stated above.
3. **a) Funding & Accounting Arrangements:** Funds for the various programs are transferred to the States from the Government of India in the form of Grants-in-Aid to RSK on the basis of respective Annual Work Plan (AWP)/Elementary Education/Secondary Education/ Teachers Education /State Scheme (SS)/ STARS PROJECT.
 - b) Bank accounts
 - (i) The funds released from GOI/GOMP to SNA a/c maintained with State Bank of India of RSK through State Treasury Department for Elementary Education/ Secondary Education/ Teacher's Education etc. The RSK further allocates the fund to respective SNA a/c maintained with State Bank of India of JD, DEO, ZSK , DIET, Blocks, CRC,CTE,IASE, Hostels, SMDCs/SMCs wherever applicable & Fund transferred through Single Nodal Account (SNA) with SBI of entries pertaining to the JD, DEO, ZSK , DIET, Blocks, CRC,CTE,IASE, Hostels, SMDCs/SMCs should reflect in the books of the relevant units and reconciled with RSK.
 - (ii) Funds transferred from District, Block, Hostel, KGBV, SMCs to RSK (state) after closing of existing bank accounts other than SNA a/c as refund of fund if any should be reconciled with RSK.
 - (iii) The SNA a/c maintained by DIET received fund from SSA by allocation of sublimit, the **auditor should verify the utilization of the fund allotted from SSA during the financial year**

2024-2025 and comment or any observations on the same should be mentioned in the audit report of DIET.

- (iv) In case of **Secondary Education** (RMSA) fund transferred through new Single Nodal Account (SNA), entries pertaining to the District, Block(s), Hostel(s), KGBV(s) should reflect in the books of the relevant units and reconciled with RSK. In addition to that Funds transferred from District, Block, Vocational Education Schools/ centres, Hostel, KGBV, SMCs to RSK(State) after closing of existing bank accounts other than SNA a/c should be reconciled with RMSA/ RSK
- (v) In case of **STARS Project** The funds released from GOI/GOMP to separate SNA a/c maintained with Canara Bank of RSK through State Treasury Department for STAR Project . The RSK further allocates the fund to respective separate SNA a/c maintained with Canara Bank of DEO, ZSK, DIET, Blocks, CTE, IASE, wherever applicable as per the State Incentive Grant (SIGs) components. & Fund transferred through Separate Single Nodal Account (SNA), entries pertaining to the DEO, ZSK , DIET, Blocks,CTE,IASE, should reflect in the books of the relevant units and reconciled with RSK.

4. **Objective of audit services:** The objective of the audit is to ensure that State receives adequate, independent, professional audit assurance that the grant proceeds provided to ZSK are used for purposes intended **in line with approved AWP of individual programs** and the objective of the audit of the financial statements is to **enable the auditor to express a professional opinion as to whether the :-**

(a) The financial statements give a true and fair view of the Financial Position of the individual office at state level Rajya Shiksha Kendra, Rastriya Madhymik Shiksha Abhiyan Office and Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) in each district and adjustment of utilisation certificates and completion certificates, Adjustment of Various PTA, RTE Advances & Adjustments, CIVIL WORK ADVANCES and Adjustments, FUND OR GRANT RECEIVED FROM OTHER AGENCIES & their adjustments and Further any other advances obtained from any other agencies and Adjustments thereof on quarterly basis in the books of accounts at the end of each quarter and of the funds received and expenditure incurred for the accounting period ended. **Advances on quarterly basis and if not adjusted in any quarter, then reason for non-adjustment of advances should to be reported separately.**

(b) The funds were utilized for the purposes for which they were provided and

(c) Where programs are financed by development partners including State Schemes, the respective program expenditures are eligible for financing under the relevant grant/ credit agreement. As well as preparation of Financial Statements of the office at state level Rajya Shiksha Kendra, Rastriya Madhymik Shiksha Abhiyan Office and State Scheme (SS), Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) in each district i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, Notes to accounts and schedules (Bank Reconciliation Statements, Statement of Funds Position, SPO account reconciliation and other statements as stated in guidelines)

The objective of work is to enable the auditor to ensure proper preparation, maintenance of accounts of assigned at state level Rajya Shiksha Kendra, Rastriya Madhyamik Shiksha Abhiyan Office and State Scheme (SS), Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) in each district preparation of financial statements, funds received and expenditure incurred for the accounting period 01.04.2024 to 31.03.2025, as reported by the Financial Statement (FS), Compliance of audit observation of previous audit and other jobs specified in the TOR.

The books of accounts provide the basis for preparation of FS and are established to reflect the financial transactions in respect of the project, as maintained by the state level Rajya Shiksha Kendra, Rastriya Madhyamik Shiksha Abhiyan Office and State Scheme (SS), Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) in each district under Samagra Shiksha Abhiyan, Madhya Pradesh for the financial year 2024-2025.

5. **Standards:** The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

6. **Eligibility criteria :**

Chartered Accountants firms which are empanelled with C & AG for the year 2023-2024 and having Head Office or branch office located in Madhya Pradesh will be eligible for the audit of the Samagra Shiksha Aabhiyan programme. **The chartered accountants firms in the Samagra Shiksha Abhiyan panel for concurrent audit of the financial year 2023-2024 are not eligible for concurrent audit of financial year 2024-25, hence, they need not apply.**

In this regard firm has to submit the details about the firm as per Form T-2:

- a. The Firm should be Partnership firm having at least FIVE partners out of which 3 partners should be FCA.
 - b. The firms should be in continuous practice for a period of at least 10 years or more.
 - c. Firm must have Head office or Branch office in Madhya Pradesh as on 01.01.2024.
 - d. The Firm should have achieved an average turnover of more than Rs.50.00 Lakhs in the last three financial years i.e. 2020-2021, 2021-2022 & 2022-23 and have experience of audit (Copy of Audited financial statement (Balance sheet, Profit and Loss Account) , Income Tax return, Form 26 AS has to be attached).
 - e. Firms having experience of the Government / Government undertaking bodies in audit.
 - f. It is necessary to have sufficient qualified and experienced staff members.
 - g. The firm must have a GST registration.
 - h. The firm should not be blacklisted at any time by any government agency or organisation.
 - i. The firm should not have disciplinary action initiated by ICAI at any time.
7. **Audit Fees and TA/DA:** The firms those are interested will have to quote professional audit fees including TA/ DA and inclusive of all the out of pocket cost excluding GST in **Format F-1**.

- **The Audit Fees Bills will be reimbursable at the State level on submission of all Reports by Auditors in soft & hard copy to the State Office (with signature of related districts officer) and District Office**

and its confirmation from District office. The Quarterly Financial Statements of the RSK/ZSK should be duly signed by the Samagra Shiksha Abhiyan official(s).

- If audit report is not found as per specification or there is undue delay in submission of Report to RSK or ZSK penalty @ 10 % of fee for the quarter will be deductible as penalty.
- If audit report is not found as per specification or non-deployment of Chartered accountant in the audit team to the districts/ other units the penalty @ 10 % of fee for the quarter will be deductible as penalty.
- If the audit report is not submitted within the stipulated time as prescribed, then the RSK will deduct penalty of 25% of the concurrent audit fee for the quarter for delay in submission of the concurrent audit report.
- The Fee will be payable only after completion of all four quarters.

8. Project Financial Statements :

(A) Concurrent Audit Report of "Rajya Shiksha Kendra" should contain the following financial statement and documents-

- Duly filled in Checklist provided in the guidelines
- Scheme wise financial statements for Elementary Education, Secondary Education, Teacher Education and State Scheme/ Development Partner(s) should be provided in the following manner:-
 - ❖ Scheme wise Audited Receipt & Payment A/C
 - ❖ Scheme wise Audited Income & Expenditure A/C
 - ❖ Scheme wise Balance sheet (along with schedules and annexure) including accounting policies and notes to accounts.
 - ❖ Head/component-wise reconciliation of PFMS & audited expenditure based on Tally
 - ❖ Bank Reconciliation Statements all bank accounts
- List of various outstanding advances including SMC/SMDC advance, Civil work advance, RTE advance, Advance to Girls Hostel, Boys Hostel, RST/NRST vocational school advances given from grant/ fund received from various agencies – Head wise, Component wise and year wise. Adjustment of advances should be done **on quarterly basis and if not adjusted in any quarter then reason for non-adjustment of advances should be reported separately.**
- Observation and recommendation of Auditor – particularly covering the following aspects :
 - ❖ Serious audit observations
 - ❖ Deficiencies noticed in internal control
 - ❖ Suggestions to improve the internal control
 - ❖ Other liabilities- reason for non-adjustments/ recommendation for adjustments
- Adjustment of various differences including opening balance differences and old outstanding entries specially Funds in Transit (FIT), Suspense account, other liabilities and Advances.
- ❖ Extent of non-compliance with Guidelines issued by GOI
- ❖ Reporting of Financial irregularities and violation of program guidelines and instructions must be specifically covered.
- ❖ **Mandatory to comment about the procurement / expenditure made at DEO Offices, District level/ unit level in the report, if no deviations observed then the same should be mentioned in the audit report**
- Action Taken by Rastriya Madymik Shiksha Abhiyan, Rajya Shiksha Kendra / DEO Offices, Zilla Shiksha Kendra on the previous audit observations, along with his (concurrent auditor's) observation on the same.
- Preparation of Quarterly Executive summary to be sent to GOI in the prescribed format.
- Audit of the Provisional Utilization Certificates after adjustment of various adjustments of advance to be sent to GOI.
- Compilation & Consolidation of audit reports of all ZSK.
- Other task as & when required from the side of management in the interest of organisation.

(B) Concurrent Audit Report should consists of DEO Office (Secondary Education) & Zila Shiksha Kendra (Elementary Education /State Scheme) Principal DIET (Teachers Education) and DEO, Principal DIET, Zila Shiksha Kendra (STARS Project) wise report of respective division separately which should include the following for :-

Financial statements and documents-

- Duly filled Checklist provided in the guidelines
- Financial statements as prescribed

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- ❖ Scheme wise Audited Receipts & Payments A/c
- ❖ Scheme wise Audited Income & Expenditure A/c
- ❖ Scheme wise Balance Sheet (along with schedules and annexure) including accounting policies and notes to accounts
- ❖ **Mandatory to comment about the procurement/ Expenditure made at DEO, District level/ unit level in the report, if no deviations observed then the same should be mentioned in the audit report**
- ❖ Head-wise / Component- wise reconciliation of PFMS & audited expenditure based on Tally considering physical achievement
- ❖ List of various outstanding advances including SMC/SMDC advance, Civil work advance, RTE advance, advances given from grant/ fund received from various agencies – Head wise, Component wise and year wise. Adjustment of advances should be done **on quarterly basis and if not adjusted in any quarter then reasons for non-adjustment of advances should be reported separately.**
- ❖ Bank Reconciliation Statement of all bank account operated in ZSK/DEO/TE/State Scheme and cover of 5% SMC per financial year (**under Elementary Education**) and 5% SMDC per financial year (**under Secondary Education**) in each district.
- ❖ Reconciliation of Fund between RMSA (SE) to DEO, RMSA(SE) to units, RSK to ZSK, DIET/DRC (**Elementary Education, Teacher Education Scheme, Secondary Education**), KGBV, Girls Hostel, Boys Hostel, CWSN (**Elementary Education, Secondary Education**) and SMC (**under Elementary Education**) and SMDC (**under Secondary Education**) in each district.
- ❖ Statement of fund allotment from RSK & reconciliation of their balances.
- ❖ List of outstanding advances – Head wise, Component wise and Year wise.
- ❖ Status of PFMS agency registration also ensures all payments are made via PFMS software.
- Observation and recommendation of Auditor – particularly covering the following aspects :-
- ❖ Serious audit observations
- ❖ Deficiencies noticed in internal control
- ❖ Suggestions to improve the internal control.
- ❖ Other liabilities- reason for non adjustments/ recommendation for adjustments.
- ❖ Adjustment of various differences including opening balance differences and old outstanding entries specially Funds in Transit (FIT), Suspense account, other liabilities and Advances.
- ❖ Extent of non-compliance with Guidelines issued by GOI
- ❖ **Reporting of Financial irregularities and violations of program guidelines and instructions must be specifically covered, which includes scrutiny of tenders executed at units.**
- **Observations/ Findings must be reported in both English & Hindi.**

9. **Financial Monitoring Reports (FMR):**

In addition to the primary opinion on the financial statements, the auditor is required **to audit every quarter ended FMR submitted by ZSK to State. The district auditor is required to audit MIS entered by district directly in software with books of accounts (wherever required).** The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective.

Where ineligible expenditures are identified as having been included in the reports, these should be separately noted by the auditors. The audit report should include a separate paragraph commenting on the accuracy and propriety of expenditures included in the financial statements and including whether procurement procedures have been followed, and the extent to which the Management can rely on these reports.

10. **Additional Instructions to Auditors:**

- (i) Audit for the financial year will include all the components under Elementary Education, Secondary Education, Teacher Education, State Scheme, STARS Project.
- (ii) In case any additional scheme or special task given by the RSK, the auditor shall submit audit report of the additional scheme or special audit report or additional area within time period given by state office, no extra fees is payable for special task.

- (iii) The auditor will specifically mention about the coverage of audit in the audit report
- (iv) **The Auditor have to issue separate Audit Report for each District**
- (v) The auditor shall also furnish an audited FMR/SOE with all the line activities for each quarter showing cumulative and head wise expenditure along with the Audited Statement of Accounts including adjustment of various advances like RTE Advances, PTA, Civil work, NRST advances, RST Advances, CWSN Hostel advances etc. Auditor shall certify a comparative statement showing expenditure as per SOE and as per Audit Report. Auditor must also document the reason for variances between the SOE figures and audited figures in cases where the variances are significant e.g. more than 10% from the audited figures at each component level.
- (vi) Audit team once deployed for district audit Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) in each district cannot be changed without prior intimation & consent of state office.
- (vii) The books of accounts kept by District/ Block / DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) are maintained properly.
- (viii) As per directions of the Mission, **cheque/ PFMS cheque must be issued by joint signature of authorized** officials and money is drawn only by competent authority.
- (ix) Regulation regarding adjustment of advances has been described in FMP Manual which should strictly be followed.
- (x) Verify whether payment of any liability that is time barred i.e. unpaid for a period of more than 3 months has the approval of competent authority.
- (xi) Examine whether payments vouchers are serially numbered.
- (xii) For procurement, the RSK has adopted the **State Store purchase rules** and all the procurement should be made compiling specified purchase rules.
- (xiii) As per the regulations of Samagra Shiksha Abhiyan there are various committee namely Finance Committee, Purchase committee, Programme Committee, Appointment Committee, Grant in aid Committee and Civil Committee empowered to give sanctions on concerning matters. It should be seen that properly conveyed committee has accorded sanctions on the matter regarding them.
- (xiv) Financial and administrative regulations have been issued and powers have been delegated at various levels under Samagra Shiksha Abhiyan. It should be seen that only the competent authority has utilized the powers delegated to them.
11. **Reporting and Timing** : The Quarterly Audit Reports of all programs must be submitted to Rajya Shiksha Kendra and Zila Shiksha Kendra in signed hard copy & soft copy along with Quarterly Executive Summary by **end of the quarter & Annual district level consolidated report by 30th June 25.**
12. The attendance certificate duly signed by the District level officer for the concurrent audit team deployed by the CA firm should be obtained and enclosed along with the report submitted to RSK for each district.
13. **(A) Scope & Coverage of audit:** Concurrent audit is a systematic examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedure and guidelines. The emphasis under concurrent audit is **not on test checking but on substantial checking of transactions.** It is an on-going appraisal of the financial health of an entity to determine whether the financial management arrangements (including internal control mechanism) are effectively working and identify areas of improvement to enhance efficiency.
- The scope of work of "Concurrent Auditors"** - The responsibilities of the concurrent auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transaction, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines:-
- Audit of the RMSA/ RSK / ZSK/DEO accounts and expenditure incurred by RMSA/RSK/ZSK /DEO/ SE /EE/TE/DIET/Joint Director, State Scheme and other developing partner(s)/ DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**)
 - Verification of Quarterly FMRs/SOE with Books of Accounts.

- Audit of Advance at the RMSA/RSK/ZSK/DEO level.
- Follow-up & monitoring over the ATRs prepared on the observations made in the audit.
- Verification of entries in PFMS/ MIS /PFMS
- Any other evaluation work or additional area or schemes, as desired by the RSK. for which no additional fees will be paid.
- Review of the Account and expenditure incurred by the RMSA/RSK/ZSK /DEO& submit the audited financial Statement of RMSA/RSK/ZSK/DEO/ STARS project.
- Checking of the statement of Expenditure and PFMS prepared at accounting units.
 - To assist statutory auditors as behalf of Samgra Siksha/ STARS Project of this division.
 - **The concurrent auditors will be held responsible for negligence on their part for non-reporting of financial irregularities if any in the Samgra Siksha/ STARS Project allotted units if found later by mission or any other agency.**

100% Coverage

- The District Concurrent Auditor should ensure that audit of all financial transactions incurred during the financial year must be 100% covered under concurrent audit, all offices in a district must be covered under audit of Samagra Shiksha & State Scheme, visit of all blocks are covered for financial audit in every quarter, audit at block level must be covered in every quarter.

13(B) Detailed scope of work of concurrent auditor shall be as under:

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by Government of India, Development Partner(s), State Scheme (SS) STARS Project. The internal auditor is required to exercise tests of accounting records, internal checks, and control and other necessary audit practices for the internal audit of the accounts as per general principles. In conducting the Audit, specific attention should be given to the following:

- a) The concurrent auditor should guide the District officials/ unit's official in mitigating the errors /mistakes/omissions in the books of accounts.
- b) 100% checking of all entries made in cash book at all levels.
- c) If any expenditure founds exceeding from its budget, then its detail scrutiny should be done by audit team and reason for the same should be reported specifically.
- d) Ensure opening balances have been properly entered in the ledger as per audited accounts.
- e) The internal audit activities should include payment audit as well as independent appraisals of the financial, operational and control activities of the programme.
- f) 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 safe guarded, and the level of compliance with financial norms and State Government procedures.
- g) 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 funds are provided.
- h) Generally accepted accounting principles are followed by all entities that are authorized to incur expenditure.
- i) 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.
- j) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure. **Clear linkages should exist between the books of accounts and Financial Statements** presented to the Government of India as well as to the State Government.
- k) Expenditure incurred is strictly in accordance with the prescribed financial norms as per guidelines issued time to time. The expenditure statements / financial statements are drawn from the books of accounts and reporting proper utilization of funds as per the prescribed norms and in the best interest of the programme.
- l) Verification of approval of competent authority in case, actual expenditures exceeds the budget allocation sanctioned.
- m) Funds are used efficiently and economically to the purpose which they are provided.
- n) Ensure the monthly bank reconciliation of all the bank accounts at all level.

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- o) The auditor shall submit necessary details as required by the samagra shiksha /STARS project from time to time.
- p) The auditor has to ensure that each item of expenditure has been covered by a sanction, either general or specific, accorded by competent authority, authorizing such expenditure. The audit of sanction is directed both in respect of ensuring that the expenditure is properly covered by a sanction and also to satisfy that the authority sanctioning it is competent for the purpose by virtue of powers vested in it.
- q) It is required to be seen that the expenditure is incurred with due regard to the broad and general principle of financial propriety. The auditor needs to bring out the cases of improper, avoidable or infructuous expenditure even though the expenditure has been incurred in conformity with the existing rules and regulations. The Auditor is required to secure a reasonably high standard of public morality by looking into the wisdom, faithfulness and economy of transactions.
- r) Further, the auditor is expected to analyze the various programmes, schemes and projects run by the concerned district/block where large financial expenditure has been incurred are being run properly and are yielding results as expected of them.

s) Specific Scope of concurrent Audit at each level

| Sr. No. | Particulars | Scope | Remarks |
|---------|---|-----------------|---------|
| 1. | Carry forward of Opening Balance on 1 st April of each year correctly in the books of accounts. | 100% | |
| 2. | Checking of Cash / Bank Book Totals including carried forwards. | 100% | |
| 3. | Vouching of receipts and payment with supporting documents. | 100% | |
| 4. | Whether sanctioned amount of all vouchers are tallying with Cash / Bank –Book? | 100% | |
| 5. | Checking of Cash-Bank Contra entries. | 100% | |
| 6. | Verify all vouchers entered in the Cash / Bank Book duly sanctioned/ attested by Officer in charge? | 100% | |
| 7. | Physical Cash Verification –Random. | Once each visit | |
| 8. | Preparation of Bank Reconciliation Statements. | 100% | |
| 9. | Checking Monthly expenditures incurred & entered in MIS on daily basis submitted along with supporting documents. | 100% | |
| 10. | General Ledger scrutiny, accounting transactions are correctly accounted for in the respective Account Heads. | 100% | |
| 11. | Check calculation of salary payments, EPF payments and entry for the salary payments. | 100% | |
| 12. | Check that payment to government, other departments and to RSK towards TDS, GST etc are made timely. | 100% | |
| 13. | Verification of different deductions against the staff advances. | 100% | |
| 14. | Ensure Compliance of Statutory requirements timely- EPF liability, TDS, GST, TDS under GST etc. | 100% | |
| 15. | TDS has been deducted as per the provisions of the IT Act and deposition in made within prescribed time period. | 100% | |
| 16. | To check credits for interest on bank deposits and saving account with bank statements/bank reconciliation statement & its proper treatment as per operational guidelines Check irregularities in payments on the following counts | 100% | |
| | a) Splitting of Bills. | | |
| | b) Purchase expenses without following procurement norms. | | |
| | c) Overwriting on bills. | | |
| | d) Inadequate/improper supporting/authorization for payments. | | |
| | e) Inadequate delays in payments. | | |
| | f) Purchase made directly for which rate contract is available. | | |

| | | | |
|-----|---|------|--|
| 17. | Guidelines for verification of Procurement (<u>mandatory to comment in the concurrent audit report, if no deviations observed then the same should be mentioned in the audit report</u>) | 100% | |
| a) | The proposal of purchase has been approved by the competent authority or purchase committee. | 100% | |
| b) | Indent for purchase should give details of the quantity required, last purchase rate, lead time and the name / address of the consignee, etc. | | |
| c) | Approval of mode of procurement. | | |
| d) | Tender documents. | | |
| f) | Contract award and its execution & comments about progress of contract | | |
| g) | The internal audit should check that the stores/goods received are properly recorded in the stock registers. | | |
| h) | The quality of the Goods / stores purchased are certified by the competent person and are as per the purchase order in terms of quality, quantity specification and price and store register number is recorded on the bill / invoice. | | |
| i) | A summary of number of contracts awarded with their values, with the full particulars should be included in the report. | | |
| j) | Ascertain whether all tendering procedures like invitation if bids, the requirement of Earnest Money, Deposit, specifying Bid opening date, Awarding of tender has been done as per the requirement. | | |
| k) | Analyse and comment on the reasonableness of the justification given in cases where contracts have been awarded on single tender basis. | | |
| l) | Ascertain whether financial capabilities of tenderers have been properly assessed and award of contract made to financially sound and capable parties. | | |
| m) | Verify whether the comparative statement which shows the evaluation of the tenderers has been drawn up correctly. | | |
| n) | Examine the cases where the most evaluated commercially and technically viable tenders have been overlooked and the reasons thereof. | | |
| o) | Verify whether the delegation of powers have been followed strictly at all stages-i.e. at the time of technical approval, administrative approval, calling for tenders, calling for negotiation and approval of the award. | | |
| p) | Examine whether any approved qualifying requirements were set before invitation of bids and whether successful bidders meet such requirements. | | |
| q) | Review and comment on the progress of work in respect of civil contracts under execution with reference to scheduled completion period provided in respective contracts. Also refer to the penal action taken against defaulting contractors/suppliers. | | |
| r) | Comment on the reasonableness of the rates against proprietary and standardized purchases. | | |
| s) | Examine whether the payment for supplies is in line with the terms of the payment and are not prejudicial to the interest of the Elementary Education/Secondary Education/ Teacher Education, State Scheme. Also highlight the deviations thereof. | 100% | |
| t) | Examine whether the items purchased made on urgent basis has been utilized for the purpose for which it was procured or is still laying in stores. | | |
| u) | Examine and comment on the control maintained by the competent authority over high value contract. | | |
| v) | Ensure tender form fees collected deposited in bank account and entered in the cash book. | | |
| w) | Auditor also have to furnish a certificate for having checked 100% of the awards of contracts. | | |
| x) | Original bills duly signed by the supplier is submitted. | | |
| y) | Supplier has put his initials in all cuttings/ corrections in the bill. | | |

| | | | | |
|-----|-------|--|------|--|
| | i) | All supporting documents are attached with the bills. | | |
| | ii) | Job completion certificate should be processed by the dealing Officer. | | |
| | iii) | Bills are passed for payment as per the norms of mission. | | |
| | iv) | Before passing the bills it is to be checked that all the terms and conditions have been complied with. | | |
| | v) | Every final bill is checked in details with the measurement books wherever required. | | |
| | vi) | Examine whether the discrepancies observed on physical verification have been investigated and adjusted with due approval of competent authority. | | |
| | vii) | Whether all the deposits/retention money held by whatsoever name called have been released only after approval of competent authority. | | |
| | viii) | Whether advances, if paid any, have been properly adjusted while making the final settlement with the supplier or the contractor as the case may be. | | |
| 18. | | Checking those legal recourses that have been taken in due course against defaulting contractors or suppliers. | 100% | |
| 19. | | Physical Verification of Fixed Assets with the Fixed Assets Register. | 100% | |
| 20 | | List of bank accounts maintained by the RSK, JD Office/ DEO District, Blocks, all KGBV, Girls, Boys, CWSN- Hostels, CTE, IASE (Elementary Education, Teacher Education Scheme, Secondary Education), Girls Hostel, vocational school (Secondary Education), STARS project & Bank account reconciliation there of | 100% | |

12 (C) Following are some specific points which should be specially looked into by Chartered Accountant firm while conducting the audit:-

- (i) The books and accounts kept by office at state level Rajya Shiksha Kendra, Rastriya Madhyamik Shiksha Abhiyan Office and Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (under **Elementary Education**) per financial year and 5 % of SMDC per financial year (under **Secondary Education**) in each district and all DIET/DRC, CTE/ IASE center (under TE Scheme), DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) are maintained as per operational guidelines issued by Financial Management. Similarly while procurement; **M.P State Store purchase rules** must be followed strictly.
- (ii) Expenditures must not exceed from sanctioned budget, **if exceeds the reasons there of and whether competent authority approval obtained for the excess expenditure, etc.**
- (iii) Audit must check 100% expenditures, vouchers and report accordingly.
- (iv) The discrepancies regarding accounts, procurements and bank reconciliation should be covered in report.
- (v) It should be seen that separate accounts are prepared for each district unit separately at State as well as District level and proper authentic vouchers are kept by every office whose accounts have been audited.
- (vi) As per directions given by Zila Shiksha Kendra & RSK from time to time should be followed. Interest accrued in the bank account should be calculated and accounted for in the accounts.
- (vii) As per directions of the Mission, **cheque /PFMS Cheque must be issued by joint signature of authorized officials & money is drawn only by competent authority.**
- (viii) Regulation regarding adjustment of advances has been described.
- (ix) Verify whether payment of any liability that is time barred i.e. unpaid for a period of more than 3 months has the approval of competent authority.
- (x) Examine whether payments vouchers are serially numbered.
- (xi) Examine whether the Bank Adjustment vouchers are supported by genuine documentary evidence. Verify the accuracy of amounts directly debited by bank and the accounting treatment thereof.
- (xii) Verify whether any capital expenditure has been charged to revenue and vice versa.

- (xiii) Examine whether Bank balances maintained by the office at state level Rajya Shiksha Kendra, Rastriya Madhyamik Shiksha Abhiyan Office and Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**) in each district are in excess of the prescribed requirements (if, any) of the office at state level Rajya Shiksha Kendra, Rastriya Madhyamik Shiksha Abhiyan Office and Joint Director Office (Divisional level), State Scheme (SS) District level DEO Office, Zila Shiksha Kendra, Office of Cluster Resource Coordinator(CRC), Office of Block Resource Coordinator(BRC), DIET/DRC (**Elementary Education, Secondary Education, Teacher Education Scheme**), KGBV, Girls Hostel, Boys Hostel, CWSN, RST, NRST – Hostels (**Elementary Education**), KGBV Hostel, Vocational School (**Secondary Education**), all DIET/DRC, CTE/ IASE Center (under TE Scheme) and cover of 5% of SMC (**under Elementary Education**) per financial year and 5 % of SMDC per financial year (**under Secondary Education**), DEO Office, Principal DIET, Zila Shiksha Kendra Office, Block Resource Coordinator (**Under STARS Project**) in each district as the case may be.
- (xiv) Comment on old outstanding items in bank reconciliation along with reasons and whether the same have been reversed if stale cheque.
- (xv) Whether all provisions for expenses and liabilities have been duly made following the accrual concept as per Accounting Standard I "Disclosure of Accounting policy". Whether proper documentary evidence are available for the same. Comment on the cases of under provision or over provision.
- (xvi) Checking of salary as per attendance records.
- (xvii) Whether salary advances are outstanding for a period exceeding 6 months or a reasonable period as the circumstances may permit.
- (xviii) Verify whether proper deductions have been made from the salary of the employees and the same have been properly deposited within the prescribed time.
- (xix) Verify whether TDS done from the salary of the employees as well as payments to contractors, professionals or others is as per the rules and regulation prescribed by The Income Tax 1961 and amended from time to time.
- (xx) Whether TDS returns have been filed within the prescribed time limit and whether PAN of employees correct and parties have been mentioned.
- (xxi) Whether GST returns have been filed within the prescribed time limit?
- (xxii) Whether deduction TDS under GST wherever applicable been complied with?
- (xxiii) Verify whether TA advance has been released by the approval of competent authority and the same has been adjusted in the TA final bill. Also analyse the cases where an earlier advance is outstanding and a subsequent advance has been released. Refer to the approval of specific authority in such cases and report the discrepancy, if any. Also report the advances remaining unadjusted for a period exceeding 3 months.
- (xxiv) Whether staff advances have been released by specific approval of competent authority. Whether the same have been recovered from the employee's salary within the prescribed time limit.
- (xxv) Whether any discrepancy observed on the physical verification of fixed assets or stores. If yes, whether the same has been accounted for in the books of accounts.
- (xxvi) Auditors should verify and comment upon the system being followed for maintenance of leave records and encashment of leave not availed.
- (xxvii) Whether accounting treatment with regard to any estimate made, valuation etc is in line with the Accounting Standards and other pronouncements made by The Institute of Chartered Accountants of India from time to time.
- (xxviii) For procurement, the DEO Offices, Zila Siksha Kendra has adopted the M.P State Store purchase rules and all the procurement should be made compiling specified purchase rules.**
- (xxix) It should be seen that properly conveyed committee has accorded sanctions on the matter regarding them.
- (xxx) Financial and administrative regulations have been issued and powers have been delegated at various levels under RSK/RMSA. It should be seen that only the competent authority has utilized the powers delegated to them.

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- (xxxi) The manual on Financial Management and Procurement has prescribed financial norms for RSK/ RMSA, which should be followed while according sanctions.
- (xxxii) Adjustment of various advances including SMC/ SMD, Civil work, RTE, CWSN Hostel advance, Girls Hostel Advances, Boys Hostel Advances, RST, NRST Advances, KGBV advances, any other government or other department advances on quarterly basis and if not adjusted in any quarter then reason for non adjustment of advances should be reported separately.

12(D) In conducting the audit special attention should be paid to the following:-

- (i) An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities; a specific report on this aspect would be provided by the auditor annually as part of the management letter
- (ii) Funds have been spent in accordance with the condition laid down by the Department of Elementary Education, Government of India from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.
- (iii) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GOI/ Government of Madhya Pradesh. For such externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions of GOI and have all the necessary supporting documentation.
- (iv) All necessary supporting documents, records and accounts have been kept in respect of the project.

13. Rajya Shiksha Kendra, Bhopal (RSK) reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of organisation.

14 (a). PENAL CLAUSE –

It is required for the auditor to make 100% coverage of the points mentioned in scope & coverage of audit. In case of failure to do so and if it is disclosed in future that some major points have not been recorded in the audit report of DEO, BEO, District, DIET/ DRC (**Elementary Education, Teacher Education Scheme, Secondary Education, State Scheme, Development Partner(s)**), KGBV, Girls Hostel, Boys Hostel, CWSN (**Elementary Education, Secondary Education**), Block, STARS Project and allotted all unit, then same will be treated as default on the part of audit firm, and penalty @10% of the audit fees will be charged and Issue will be referred to ICAI for disciplinary action if serious negligence found on the part of auditors. If the same will not be completed along with report before 30th June given by RSK, 25% audit fee will be deducted and Issue will be referred to ICAI for disciplinary action. It is also required that the auditors of Rajya Shiksha Kendra (Head Office) must complete their audit work and provide the report before 30th June. If the same will not be done, 25% of audit fee will be deducted and Issue will be referred to ICAI for disciplinary action can be taken.

14. (b) Termination Clause:-

- i. Rajya Shiksha Kendra (RSK) reserves the right to accept or reject any application without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.
- ii. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.

15. Jurisdiction:-

Jurisdiction of court should be at Bhopal only.

16. Guidelines for Submitting the Proposals:

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

- (i) **Technical Proposal:** The Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL". There will be only one Technical Proposal for a firm. The proposal should be clearly indexed with page nos.
- (ii) **Financial Proposal :** The Financial Proposal shall be placed in a separate sealed envelope clearly marked "FINANCIAL PROPOSAL" followed by the name of the assignment, and with a warning "DO NOT OPEN WITH THE TECHNICAL PROPOSAL."

The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked "DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED."

If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal as non-responsive/invalid.

The RSK shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ bid's rejection.

(iii) **Important instructions for submission of bids :**

- (1) Technical proposals (as prescribed in format T2) which fulfill the eligibility criteria will only be considered for financial evaluation.

The Rajya Shiksha Kendra shall notify those consultants whose proposal did not meet the minimum norms fixed by the evaluation committee or were considered non responsive to the Letter of invitation and Terms of Reference, indicating that their financial proposals will be kept unopened. The Rajya Shiksha Kendra shall simultaneously notify the consultants that have secured the qualifying mark, indicating the date and time set for opening of financial proposals. The notification may sent by the registered letter, email or telephone.

- (2) The Financial proposals of selected consultants shall be opened publicly in the presence of the consultants' representatives. The name of consultant, the quality scores, and the proposed price shall be read aloud and recorded when the financial proposals are opened. The client shall prepare minutes of the public opening.
- (3) During opening of Tender the consultants must be prepared to furnish the detailed cost breakup and other clarifications to the proposals submitted by him, as may be required. If the negotiations with this consultant are successful, the award will be made to him and all other consultants notified.
- (4) Please note that the cost of preparing a proposal and of negotiating a contract including visits to Commissioner/Director Rajya Shiksha Kendra, Bhopal if any is **not reimbursable** as a direct cost of the assignment.
- (5) A firm can apply either for the audit of Rajya Shiksha Kendra (RSK) or the divisions **elsewhere given in the RFP** a firm can apply for all Divisions & RSK or for division or RSK only. In any case a firm which has applied for Divisions it will not be awarded more than one Division. If the firm has applied for both Rajya Shiksha Kendra & Divisions and if it is L-1 for both Rajya Shiksha Kendra & Divisions, the firm can be awarded the audit of Rajya Shiksha Kendra along-with a maximum of one Division. In the case more than one firm obtained 100 marks then RSK reserves the right to decide the method of selection of the firm, based on the firm's past experience with RSK or any other manner as decided by the SPD.

It is required that firms submit separate financial bids for each division for which they want to apply. The financial bids of technically qualified firms will be opened in the serial order mentioned in RFP. Please note that the commissioner/ Director Rajya Shiksha Kendra, Bhopal is not bound to select any of the firms submitting proposals. Further, as quality is the principal selection

criterion, the Commissioner/ Director - Rajya Shiksha Kendra, Bhopal does not bind in any way to select the firm offering the lowest price.

6. The concurrent auditor will not assign or sub contract or sublet or any portion of the assignment to others. The RSK is having right to cancel the assignment if the assignment is sub contracted or subletted or portion of the concurrent audit work is assigned to any other firm.

- (iv) If single financial bid is received for any Division and if it is technically qualified & its rates found reasonable by Tender Committee, same will be acceptable.
- (v) If no bid is received for any division, then the Tender Committee will have full discretion to award for that division, based on minimum rates given in the (RFP) of the Tender Form to the CA firm which participated in the tender process but not allotted any division based on maximum marks obtained as per clause no: 5 to selection process given in RFP.
- (vi) **The allocation of districts under the division given in the RFP is final and any change in it will not be permitted**
- (vii) It is mandatory for bidders to comply with the Technical Specification, General Conditions, Format/Requirements for Technical and Financial proposal and other instructions given in the RFP.
- (viii) Financial proposals submitted by the firm should be valid for 90 days from the date of opening of financial bid.
- (ix) Each page, Form, Annexure and Appendices of the Proposal must be signed by the Authorized signatory of the firm.
- (x) All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.

17) Technical & Financial Proposal will consist:

- i. Letter of Transmittal (**Form T-1**)
- ii. Details of the Firm along with Details of Partners (**Form T-1,T-2,T-3 , T-4 & T-5**)
- iii. Financial Bid (**Form F-1**)
- (iv) Selection Process (**Form –S**)

Expression of Interest

To,

Commissioner/ Director,
Rajya Shiksha Kendra,
Madhya Pradesh
Bhopal

Dear Sir,

We, the undersigned, offer to provide the audit services for [Name of RSK/Division(s)] 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.

The prices quoted by us in the Financial Proposal (**Form F-1**) are valid till 90 days from the date of opening of financial bid. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to accept the concurrent audit assignment in case if it is allotted for the financial year 2024-2025 and renewed for further period of two years with the same professional fees without any increment.

We will not subcontract or sub-let the assignment or assign the portion of concurrent audit work to others if the work is assigned by RSK to our firm.

We will deploy a chartered accountant in the audit team who visits the District and other units for concurrent audit as prescribed in the TOR.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We hereby confirm that our firm has not been black listed by any government department / agencies in Madhya Pradesh.

We confirm that there is no disciplinary action initiated by ICAI at any time against our firm.

We agree for the deduction of penalty as prescribed in TOR for delay in submission of concurrent audit report on quarterly basis.

We understand that Rajya Shiksha Kendra [Insert Name of the State] is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

Signature
(Name and seal of firm)

SECTION-B
Undertaking

We the following partners of M/s. _____, Chartered Accountant do hereby jointly and severely 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 from 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 there under;
- (ii) That the firm or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details);
- (iii) 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;
- (iv) That the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is same as that in the constitution certificate issued by the ICAI.

| Sl. No. | Name of the partner | ACA/FCA | Membership Registration No. | PAN No | Dates of joining of the firm | Signature of partner |
|---------|---------------------|---------|-----------------------------|--------|------------------------------|----------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(Seal of the Firm)

Place:

Date:

Enclosures: _____ pages

For Office Use Only

Whether firm has done

- (a) Statutory/Branch Audit
- (b) Internal/Concurrent Audit

Yes/No

Checked by

Verified by

Date verified /updated by

Qa!

SUPPLEMENTARY INFORMATION FOR CONSULTANTS

(1) Proposals should include the following information:

(a) Technical Proposal

- I. A brief description of the firm,/organization, name, address, phone/ fax numbers, email, establishment date, registration number PAN, TAN, GST and Partners details and outline of recent experience on assignment / projects of similar nature executed during the last 5 years.
- II. Any comments or suggestions of the consultant on the Terms of Reference (TOR).
- III. Approach or methodology proposed for carrying out the required work.
- IV. Description about the similar type of assignments carried out for other social sector, health, Rural Development, Education programs of Government
- V. The composition of the team of personnel which the consultant would propose to provide and the task which would be assigned to each team member.
- VI. The consultant's comments, if any, on the data, services and facilities to be provided as indicated in the Terms of Reference (TOR).
- VII. Infrastructure facilities available with the firm.

(b) Financial Proposals:

The financial proposals should include the following:

- I. Schedule of Price Bid.

(2) The proposal should be submitted to the Rajya Shiksha Kendra, Bhopal.

Contract Negotiations :

The aim of the negotiation is to reach an agreement on all points with the consultants and initial a draft contract by the conclusion of negotiation. Negotiations commence with a discussion of consultant's proposal, the proposed work plan, staffing and any suggestions you may have made to improve the Terms of Reference. Agreement will then be reached on the final Terms of Reference.

(3) Review.

Commissioner/Director, Rajya Shiksha Kendra, Bhopal is charged with the custody of government funds and is expected to exercise prudence in the expenditure of these funds. Commissioner/Director, Rajya Shiksha Kendra, Bhopal is, therefore, concerned with the reasonableness of a firm's financial proposal and, during negotiations, expects to be able to review consultant's rates.

(5) Terms of Payment :

The Rajya Shiksha Kendra, Bhopal will pay in due time after the receipt of Reports and invoice as stated in RFP. This remuneration includes all costs related to carrying out the services and TA & DA and excluding GST. The Reports along with certification of the District Project Coordinator should be furnished to the RSK before end of succeeding month after end of the quarter.

(6) Review of reports :

A review committee consisting of following officers of the Rajya Shiksha Kendra, Bhopal will review all reports of consultants (inception, progress, intermediate, draft and final) and suggest any modifications/changes considered necessary within 15 days of receipt.

- o Commissioner/Director
- o Additional Mission Director
- o Finance Controller.

Whenever the auditor comes across major issues such as defalcation/irregularities a special report should be submitted directly to the Commissioner, Rajya Shiksha Kendra.

**Selection of Chartered Accountant firms for the Concurrent audit of Samagra Shiksha Abhiyan
Accounts for the financial year 2024-25**

Expression of Interest is invited from Chartered Accountants firms which are empanelled with C & AG for the year 2024-25 & having Head Office or branch office located in Madhya Pradesh in the prescribed format for short listing for the engagement of audit of the accounts of Samagra Shiksha Abhiyan Programme being implemented in the State of Madhya Pradesh as per the enclosed Terms of Reference.

1. The last date for receipt of expression of interest in the specified format is _____ at 3.00 PM
Incomplete formats / format received after the prescribed last date will not be entertained.
1. The term full time partner / CA employee does not include those persons [Partner] 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.
2. 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.
3. All firms are required to enclose the following documents along with the Expression of Interest.
 - (i) A copy of constitution certificates of firm issued by the ICAI containing inter-alia.
Date of formation of the firms with a full time FCA
 - (a) Details of partners / CA Employees as on 1st January 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 last three Assessment Years and a copy of computation of income.
 - (iv) A copy of financial statements year 2020-21 to 2022-23 statement of the firm along with schedules for the preceding financial year.
Details of court cases / arbitration cases / or any other case pending against the firm.
4. Details of audit experience of the firm for the last 5 years in the following proforma. (Only assignments which carry a fee of Rs. 50000/- 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 year | Nature of audit assignment viz. Statutory audit / or Branch audit | Nature of special assignment | Name of the full time partner who supervised the audit or signed the financial statements and who is still working in the firm |
|---------------------------|---|---------------------|---|---|------------------------------|--|
| | (a) Society/PSU/ autonomous body | 2022-23 | | | | |
| | (b) Companies in private sector | 2021-22 | | | | |
| | (c) Banks | 2020-21 | | | | |
| | (d) Social Sector Programmes / Projects | 2019-20 | | | | |
| | (e) Externally aided social sector projects | 2018-19 | | | | |
| | (f) Education Projects / Programmes | | | | | |
| | | | | | | |

5. The Expression of Interest must be delivered by post in a sealed envelope/or by hand in the office of the State Project Director, Samagra Shiksha Abhiyan, Bhopal. The Expression of Interest must be addressed to:

**Director,
Rajya Shiksha Kendra
B- Wing, Pustak Bhawan,
Arera Hills,
Bhopal**

Ca

6. Suitable weight-age will be given to firms, which are implementing quality control policies and procedures as provided in statements on Standard Auditing Practices (SAP 17). A brief note on the procedures adopted by them is to be given by the firms for this purpose. (Please refer to Sl.No. 12 of the Expression of Interest format).

7. Please indicate: -

The particulars of specialisation gained by the firm in audit of

(i) Information system audit

(ii) IT assisted audit

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

| S.No. | Description of specialization | Specify nature of assignment, if other than audit | Name of the organisation | Name of the partner who handled this assignment | Whether partner mentioned in is still with the firm (Y/N) |
|-------|-------------------------------|---|--------------------------|---|---|
| | | | | | |
| | | | | | |

8. All full time partners should invariably sign the undertaking appended as Section B to the Expression of Interest. Similarly, all the full time Chartered Accountant employees of the firm should sign in the column provided at Annex A-2 to the format.

Q2/

Expression of Interest Format

| Sl. No. | PARTICULARS | Supporting Documents required to be submitted along with this Form |
|---------------|--|---|
| 1 | Name of the Firm | |
| 2 | Addresses of Head office of the Firm: | |
| | <u>Head Office</u> | Phone No: Fax No: Email id: Name & Mobile No. of Head Office In-charge: |
| | Date of establishment of the firm | |
| | Date since when is H.O. at the existing Station | |
| | Branch Office 1,2,3,..... (Particulars of each branch to be given) | Location: Address: Name of Partner In Charge: Date of opening of Branch: Phone No & Fax No: Name & Mobile of each Branch Office In-charge: |
| | Mention the date of each branch offices since when existed at the existing place | |
| 3 | Firm Income Tax PAN No. | Attach copy of PAN card |
| 4 | Firm GST Registration No. | Attach copy of Registration |
| 5 | Empanelment No. with C & A G | Attach proof of latest empanelment with C&AG (2023-2024) for the year under Audit. |
| 6 | Firm constitution certificates of the firm on 01.01.2024 issued by the ICAI (downloaded from ICAI website) Details of Partners: Provide following details: <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Whether the partners is engaged full time or part time with the firm. Their Contact Mobile No., email and full Address | Attach copy of ICAI 01.01.2024 (Downloaded from ICAI website) |
| 7 | Full Time Partners of the Firm (Please fill up annex A-1) | |
| S. No. | 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 | |
| 8 | Number of Full Time Chartered Accountant Employees as per ICAI Records (Please fill up Annex A-2) | |

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| 9 | No. of Years of Firm Existence & Date of establishment of Firm | Attach copy of Partnership Deed | | | | | | | | |
|----------------|---|---|--------------------------|----------------------|--------------------------|--|-----------|--|-----------|--|
| 10 | Turnover of the Firm in last three years (FY 2020 -21 to 2022-23) | Attach Audited Balance sheet and P&L Account of the last three years , Copy of Income Tax Returns, Form 26 AS <table border="1"> <tr> <th>Financial Year</th> <th>Turnover in Rs</th> </tr> <tr> <td>2020-2021</td> <td></td> </tr> <tr> <td>2021-2022</td> <td></td> </tr> <tr> <td>2022-2023</td> <td></td> </tr> </table> | Financial Year | Turnover in Rs | 2020-2021 | | 2021-2022 | | 2022-2023 | |
| Financial Year | Turnover in Rs | | | | | | | | | |
| 2020-2021 | | | | | | | | | | |
| 2021-2022 | | | | | | | | | | |
| 2022-2023 | | | | | | | | | | |
| 11 | Audit Experience of the Firm (FY 2018-19 to 2022-23) 1. Number of Assignments in Commercial/Statutory Audit 2. Experience in the relevant assignment. 3. RSK, MP Relevant Experience. | Copy of the Offer Letter & the Fee Charged (only assignments which carry a fee of Rs.50,000 and above should be mentioned). (Relevant evidences to be given of the turnover and fee) | | | | | | | | |
| | <table border="1"> <tr> <th>S.N</th> <th>Name of the PSU/Unit</th> <th>Nature of assignment</th> <th>Year for which appointed</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table> | S.N | Name of the PSU/Unit | Nature of assignment | Year for which appointed | | | | | |
| S.N | Name of the PSU/Unit | Nature of assignment | Year for which appointed | | | | | | | |
| | | | | | | | | | | |
| 12 | Whether the firm implementing quality control and procedures designed to ensure that all audits are conducted in accordance with statements on standard auditing practices (SAP 17) (If yes, a brief note on the procedure adopted is to given) | Yes/No | | | | | | | | |
| 13 | 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) | Yes/No | | | | | | | | |

Details of Qualified Staff (Chartered Accountants)

(Annex A-1 to Form T2)

Details of Full Time Partners of the firm (Please refer to SI No.7 Of the Expression of Interest format)

| S.N o. | Name of the partner | 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 ISA (information system Audit/CISA or any other equivalent Qualification (Specify the qualification) |
|--------|---------------------|-----------------|------------------|--------------------------------------|----------------------|--|---|--|
| | | | | | | | | |

*If yes, please attach a copy of the certificate

(Annex A-2 to Form T2)

Details of full time Chartered Accountant Employees (Please refer to Point No. 8 of the 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 |
|-------|------|-----------------|-------------------|--|--|---------------------------|
| | | | | | | |
| | | | | | | |

Form T-3**Details of Semi-qualified Staff (including Article Clerks etc)**

| S. No. | Name of Staff | Length of Association with the Firm (in years) | Educational Qualifications | Area of Key Expertise | Relevant Experience | Remarks |
|-------------------------------|---------------|--|----------------------------|-----------------------|---------------------|---------|
| Semi Qualified Staffs: | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| Article Clerks: | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| Audit staff | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |

Form T-4**Details of Structure & Composition of Team and Task Assignments – Deployed for the Proposed Assignment**

Team of a District must constitute a minimum of 4 members with qualifications as below:

Brief of Relevant Experience:

| Name | Position/ Team Number | No's (Minimum) | Name s of Staff | Educational Qualification | Key Responsibilities | Number of Man days estimated for task completion |
|------------------------------------|--------------------------------------|----------------|-----------------|---------------------------|----------------------|--|
| Chartered Accountant | Team Leader | 1 | | | | |
| Semi-Qualified (CA Inter) /Article | Individual District Team Lead | 1 | | | | |
| Support Staff | Support to District/ State team lead | 2 | | | | |

A. Experience of audit in relation to externally Aided projects/ State's Social Sector Projects (Excluding the audit of Charitable Institutions and NGOs). (Experience in Banking sector, Physical verification of stock and /or fixed assets, experience in stock audit will not be considered)

| S. No. | Name of the Auditee Organization | Grant-in-aids handled of the auditee organization | Type/ Nature of Assignment | Scope & Coverage of the assignment | Duration of Completion of Assignment | Proof of the letter of Work or Assignment awarded by the Auditee Organization (PI attach a copy of the letter) |
|--------|----------------------------------|---|----------------------------|------------------------------------|--------------------------------------|--|
| | | | | | | |
| | | | | | | |

B.Experience of audit in Commercial Sector/PSUs etc. (Experience in Banking sector, Physical verification of stock and /or fixed assets, experience in stock audit will not be considered)

| S. No. | Name of the Auditee Organization | Turnover of the Auditee organization | Type/Nature of Assignment | Scope & Coverage of the assignment | Duration of Completion of Assignment | Proof of the letter of Work or Assignment awarded by the Auditee Organization (PI attach a copy of the appointment letter) And Mention the Fee Received |
|--------|----------------------------------|--------------------------------------|---------------------------|------------------------------------|--------------------------------------|---|
| | | | | | | |
| | | | | | | |

*If yes, please attach a copy of the certificate

| | | | | | |
|-------|--|---|--------------------------|---|---|
| c. | Particulars of specialisation gained by the firm in audit of (i) Information System Audit (ii) IT assisted audit (iii) Any other important special assignments etc in the following format | | | Yes/No | |
| SI NO | Description of specialisation | Specify nature of assignment, if other than audit | Name of the organisation | Name of the partner who handled this assignment | Whether partner mentioned in is still with the firm (Yes/No) |
| | | | | | |

Form- T-5

Status of compliance with eligibility criteria:-

| SI NO | Eligibility Criteria | Status of compliance | Supporting documents required | Page no of Technical Bid in which the relevant supporting document(s) been enclosed | Maximum Marks | Marks eligible as per Bidder |
|-------|---|----------------------|--|---|---------------|------------------------------|
| 1 | Chartered Accountants firms in continuous practice for a period of at least 10 years or more which are empanelled with C & AG for the year 2023-24 & having Head Office located in Madhya Pradesh will be eligible for the audit of the Samagra Shiksha Abhiyan programme (Firms completed 10 years will be awarded – 5 marks , then for each year 1 mark maximum 15 marks under this head) | | (i) CAG Acknowledgement for empanelment for the year 2023-2024 (ii) ICAI- constitution certificate – indicating the details of Head office or Branch office of the firm located in MP | | 15 | |
| 2 | (a) The Firm should be Partnership firm having at least FIVE partners out of which 3 partners should be FCA. (CA firm with 5 partners out of which 3 partners should be FCA – 10 marks will be awarded and after that 1 marks for each full time partner maximum 15 marks under this head) | | ICAI Constitution Certificate of the firm. | | 15 | |
| 2 | (b) Partner with DISA/CISA (Qualification 3 marks for first partner and for remaining partners 2 marks each , maximum points of 5 under this head) | | Copy of DISA/CISA certificate | | 05 | |
| 3 | The Firm should have achieved an average turnover of more than Rs.50.00 Lakhs in the last three financial years i.e. 2020-21, 2021-2022 & 2022-23 and having experience in audit | | (i) Copy of Audited financial statement (Balance sheet, Profit and Loss Account) and (ii) Copy of Income Tax return, and (iii) Form 26 AS has to be attached). | | 10 | |

| | | | | | | |
|---|---|--|------------------------------|--|-----|--|
| | (Rs. 50 Lakhs - 5 marks and then for each 10 Lakhs of turnover – 1 mark with a maximum of 10 marks) | | | | | |
| 4 | <p>The firm having audit experience with Government/ Semi-Government / Public Sector Undertaking / Implementing agencies State/ Central government schemes in last 5 years (Experience in Banking sector, Physical verification of stock and /or fixed assets, experience in stock audit will not be considered)</p> <p>(No. of years/no. of schemes done under 1 unit would be counted One) (5 marks for minimum of 1 unit and thereafter 3 marks for each additional unit with a maximum of 30 marks)</p> | | Copy of appointment letters | | 25 | |
| 5 | <p>(i) It is necessary to have sufficient qualified and experienced staff members. The number of Article/ CA Inter staff (1 marks every article/ CA inter with a maximum of 5 marks)</p> | | | | 05 | |
| | <p>(ii) Number of Audit staff (1 marks every staff with a maximum of 5 marks)</p> | | | | 05 | |
| | <p>(iii) No of CA employees (5 marks for each CA with a maximum of 10 marks)</p> | | | | 10 | |
| | Peer review (3 marks one peer review and 2 marks for each peer review maximum of 5 marks) | | | | 5 | |
| | Firm is having Head Office in Madhya Pradesh | | | | 5 | |
| | Total marks | | | | 100 | |
| 6 | The firm must have a GST registration | | GST registration certificate | | | |
| 7 | The firm should not be blacklisted at any time by any government agency or organisation. | | Declaration in Form T-1 | | | |
| 8 | The firm should not have disciplinary action initiated by ICAI at any time. | | Declaration in Form T-1 | | | |

**FORMAT FOR FINANCIAL BID FOR DIVISION/ GROUP AND STATE OFFICE
INCLUDING CONSOLIDATION**

Form F-1

| S. No. | Name of Division/Group | Total Audit Fees including TA/DA and out of pocket expenses for the Year 2024-2025 (Excluding GST) | Rs. In words |
|--------|------------------------|--|--------------|
| 1 | Gwalior+Chambal | | |
| 2 | Indore | | |
| 3 | Jabalpur | | |
| 4 | Bhopal+Narmadapuram | | |
| 5 | Sagar | | |
| 6 | Rewa+Shahdol | | |
| 7 | Ujjain | | |
| 8 | Rajya Shiksha Kendra | | |

(Signature of Authorised Person and Seal)

IMPORTANT TO NOTE-

- 1) The Total Professional Fees constitutes Concurrent Audit Fees for Samagra Shiksha Abhiyan Scheme (EE, TE, SE, SS and STARS Project).
- 2) A firm can apply for Division wise & RSK as per their choice.
- 3) **An Audit Firm can apply for all divisions but selection/award will be done maximum of 1 division and Rajya Shiksha Kendra for which firm is L-1 will be allotted to that firm.**
- 4) The firm must have Head Office / branch office in Madhya Pradesh (**mandatory condition**) otherwise the proposal will be rejected.
- 5) Total Audit Fee constitutes of Professional Charges and TA/DA including out of pocket expenses, excluding GST which will be considered for comparison.
- 6) Division wise Break up of Audit Fees for the Division (Professional Fees + TA/DA incl. out of pocket cost excluding GST) must be submitted by every firm in the following format. It is mandatory for the firms to submit information in this format only otherwise proposal will be rejected.-

| Rajya Shiksha Kendra / Division -..... | | | | | |
|--|--|--|--|------|-------------------------|
| | Break up Audit | | | Rate | Total Professional Fees |
| S.No. | Financial Audit of RSK/ Divisions of RSK - (including all RMSA/DEO/BRCC, Diet/ DRC, RST/NRST/ CWSN Hostels, KGBV Hostel, Girls Hostel, STARS projects, etc. of the respective division :) | | | | |
| 1 | Financial Audit of Rajya Shiksha Kendra | | | | |
| 2 | Gwalior + chambal | | | | |
| 3 | Indore | | | | |
| 4 | Jabalpur | | | | |
| 5 | Bhopal+Narmadapuram | | | | |
| 6 | Sagar | | | | |
| 7 | Rewa+Shahdol | | | | |
| 8 | Ujjain | | | | |
| | TOTAL AUDIT FEES (excluding GST.) | | | | |

(Signature of Authorised Person)



Selection Process :-**Form - S**

- 1) Technical evaluation will be based on the following criteria:
Assignment will be allotted on the basis of below mentioned marks:

| Sl NO | Eligibility Criteria | Status of compliance | Supporting documents required | Page no of Technical Bid in which the relevant supporting document(s) been enclosed | Maximum Marks | Marks eligible as per Bidder |
|-------|---|----------------------|--|---|---------------|------------------------------|
| 1 | Chartered Accountants firms in continuous practice for a period of at least 10 years or more which are empanelled with C & AG for the year 2023-24 & having Head Office located in Madhya Pradesh will be eligible for the audit of the Samagra Shiksha Abhiyan programme (Firms completed 10 years will be awarded – 5 marks, then for each year 1 mark maximum 15 marks under this head) | | (i) CAG Acknowledgement for empanelment for the year 2023-2024 (ii) ICAI- constitution certificate – indicating the details of Head office or Branch office of the firm located in MP | | 15 | |
| 2 | (a) The Firm should be Partnership firm having at least FIVE partners out of which 3 partners should be FCA. (CA firm with 5 partners out of which 3 partners should be FCA – 10 marks will be awarded and after that 1 marks for each full time partner maximum 15 marks under this head) | | ICAI Constitution Certificate of the firm. | | 15 | |
| 2 | (b) Partner with DISA/CISA (Qualification 3 marks for first partner and for remaining partners 2 marks each, maximum points of 5 under this head) | | Copy of DISA/CISA certificate | | 05 | |
| 3 | The Firm should have achieved an average turnover of more than Rs.50.00 Lakhs in the last three financial years i.e. 2020-21, 2021-2022 & 2022-23 and having experience in audit (Rs. 50 Lakhs - 5 marks and then for each 10 Lakhs of turnover – 1 mark with a maximum of 10 marks) | | (i) Copy of Audited financial statement (Balance sheet, Profit and Loss Account) and (ii) Copy of Income Tax return, and (iii) Form 26 AS has to be attached). | | 10 | |
| 4 | The firm having audit experience with Government/ Semi-Government / Public Sector Undertaking / Implementing agencies State/ Central | | Copy of appointment letters | | 25 | |

| | | | | | | |
|---|---|--|------------------------------|--|-----|--|
| | government schemes in last 5 years (Experience in Banking sector, Physical verification of stock and /or fixed assets, experience in stock audit will not be considered) (No. of years/no. of schemes done under 1 unit would be counted One) (5 marks for minimum of 1 unit and thereafter 3 marks for each additional unit with a maximum of 30 marks) | | | | | |
| 5 | (i) It is necessary to have sufficient qualified and experienced staff members. The number of Article/ CA Inter staff (1 marks every article/ CA inter with a maximum of 5 marks) | | | | 05 | |
| | (ii) Number of Audit staff (1 marks every staff with a maximum of 5 marks) | | | | 05 | |
| | (iii) No of CA employees (5 marks for each CA with a maximum of 10 marks) | | | | 10 | |
| | Peer review (3 marks one peer review and 2 marks for each peer review maximum of 5 marks) | | | | 05 | |
| | Firm is having Head Office in Madhya Pradesh | | | | 05 | |
| | Total marks | | | | 100 | |
| 6 | The firm must have a GST registration | | GST registration certificate | | | |
| 7 | The firm should not be blacklisted at any time by any government agency or organisation. | | Declaration in Form T-1 | | | |
| 8 | The firm should not have disciplinary action initiated by ICAI at any time. | | Declaration in Form T-1 | | | |

Note:

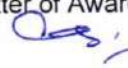
1. Minimum marks for qualification for Technical bid would be 75 marks.
2. Please enclose the attested legible photocopies of the required documents.
3. Samagra Shiksha Abhiyan **reserves right** to obtain any additional information or clarification of documents relevant to technical bid before opening of financial bid.
- 3) Financial proposals for Rajya Shiksha Kendra & division / group must be submitted in FORMAT F-1. Technical & Financial proposal should be submitted in separate envelopes marked as technical/ financial proposal on the envelop, otherwise will be treated as disqualified.

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- 4) The Financial Bid of RSK & ZSK's will be opened Division-wise in serial order (RSK, Division-1, Division-2, Division-3..... Division-7) as mentioned in RFP.
- 5) The CA Firm having lowest rate in a division will be selected as L-1 for that division. A maximum of 1 division and Rajya Shiksha Kendra for which firm is L-1 will be allotted to that firm. **Please note that the commissioner/ Director Rajya Shiksha Kendra, Bhopal is not bound to select any of the firms submitting proposals.** Further, as quality is the principal selection criterion, the Commissioner/ Director Rajya Shiksha Kendra, **Bhopal does not bind in any way to select the firm offering the lowest price.**
- 6) In case of any two or more firms becoming L-1, then technical evaluation will be done on following basis and firm getting higher technical score will be selected.
In the case more than one firm obtained 100 marks then RSK reserves the right to decide the method of selection of the firm, based on the firm's *audit experience* (Form T-5 point number 4) and *Firms Turn Over* (Form T-5 point number 3) or any other manner as decided by the SPD.
(Experience in audit of Banking sector, Physical verification of stock and/or fixed assets, experience in stock audit will not be considered for the selection process)
- 7) The final selection of auditors is subject to review by Committee (Clause no : 6 to supplementary information for consultants given in the RFP) & can take necessary decision in the interest of Samagra Shiksha Abhiyan for selection of auditor.

Award of Contract-

On completion of selection process, the firm selected shall be awarded the contract of concurrent audit of RSK & Divisions by issuing Letter of Award (Appointment letter). The Firm will have to execute a contract with the Rajya Shiksha Kendra within 2 weeks of the issuance of the letter of Award.


**Controller Finance
Rajya Shiksha Kendra
MADHYA PRADESH**

राज्य शिक्षा केन्द्र
पुस्तक भवन, बी विंग,
अरेरा हिल्स, भोपाल 462011

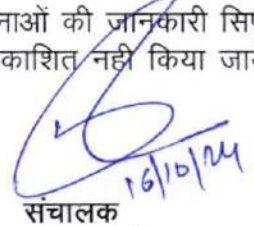
क्रमांक राशिके/वित्त/2024/4763

भोपाल दिनांक 16/10/24

सनादीलेखाकारों की सेवायें प्राप्त करने हेतु विज्ञप्ति

राज्य शिक्षा केन्द्र द्वारा विभाग में संचालित विभिन्न योजनाओं हेतु वर्ष 2024-25 हेतु कन्करेंट आडिटों की सेवायें प्राप्त करने के लिए विस्तृत निविदा प्रपत्र एमपी टेण्डर पोर्टल पर जारी किया गया है। उपरोक्त कार्य से संबंधित नियम, शर्तें एवं टीओआर/आर.एफ.पी. एमपी टेण्डर पर उपलब्ध है। निविदा प्रारंभ होने की तिथि 18.10.2024 है जिसकी अंतिम तिथि 20.11.2024 समय 3.00 बजे तक है। निर्धारित तिथि एवं समय पश्चात् प्रस्ताव स्वीकार नहीं किये जावेंगे।

इन प्रस्तावों को स्वीकृत करने एवं बिना कोई कारण बताये निरस्त करने के अधिकार संचालक, राज्य शिक्षा केन्द्र के पास सुरक्षित है। निविदा में कोई संशोधन या अन्य सूचनाओं की जानकारी सिर्फ एमपी निविदा पोर्टल पर ही दर्शायी जायेगी, उसके लिए पृथक से कोई विज्ञापन प्रकाशित नहीं किया जायेगा। अधिक जानकारी हेतु संपर्क करें- 0755-2574203


संचालक
राज्य शिक्षा केन्द्र

Signature Not Verified

Digitally signed by Shitanishu Shukla
Date: 2024.10.16 17:27:56 IST
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