



“उत्तराखण्ड सभी के लिये शिक्षा परिषद”

**राज्य परियोजना कार्यालय
ननूर खेडा, तपोवन मार्ग, रायपुर देहरादून**

email-spd_ssa_uk@nic.in

website-http://ssa.uk.gov.in

@Fax : 0135 : 2781941, 2781942, 2781943

पत्रांक:-रा0प0का0 / **899** / सी0ए0चयन / 2019-20

दिनांक :- **11** सितम्बर, 2019

वैधानिक सम्परीक्षा 2018-19 हेतु अभिरुचि का आमंत्रण

पूर्व में विज्ञप्ति सं0 रा0प0का0 / 689 / 2019-20 दिनांक 07 अगस्त, 2019 के द्वारा आमंत्रित आर0एफ0पी0 प्रस्तावों को निरस्त करते हुए, राज्य परियोजना निदेशक, उत्तराखण्ड सभी के लिए शिक्षा परिषद, ननूर खेडा, रायपुर, देहरादून द्वारा समग्र शिक्षा के अन्तर्गत राज्य परियोजना कार्यालयों एवं जिला तथा उपजिला कार्यालयों के वित्तीय वर्ष 2018-19 के वार्षिक वैधानिक सम्परीक्षा सम्पादन हेतु महालेखाकार भारत सरकार में उत्तराखण्ड राज्य के स्टेशनों में सूचीबद्ध चार्टर्ड एकाउण्टेन्ट फर्मों से अभिरुचि का आमंत्रण (आर0एफ0पी0) आमंत्रित करते हैं।

RFP का विस्तृत विवरण विभागीय वेबसाइट <http://ssa.uk.gov.in> से news/recent updates से डाउनलोड किया जा सकता है अथवा राज्य परियोजना कार्यालय से भी प्राप्त किया जा सकता है। अधिप्राप्ति नियमावली के अधीन दो निविदा प्रक्रिया के आधार पर पृथक-पृथक लिफाफों में तकनीकी एवं वित्तीय प्रस्ताव एक लिफाफे में एक साथ बन्द कर राज्य परियोजना कार्यालय, उत्तराखण्ड सभी के लिए शिक्षा परिषद में दिनांक 24.09.2019 को अपरान्ह 01.00 बजे तक डाक/वाहक के माध्यम से प्राप्त होना अनिवार्य है।

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राज्य परियोजना निदेशक
उत्तराखण्ड सभी के लिए शिक्षा परिषद
उत्तराखण्ड, देहरादून।

पत्रांक - रा0प0का0 / **899** / सी0ए0चयन / 2019-20

दिनांक - **11** सितम्बर, 2019

प्रतिलिपि -सम्पादक, अमर उजाला को इस अनुरोध के साथ प्रेषित कि उक्त विज्ञप्ति को दिनांक **12.09.2019** के उत्तराखण्ड संस्करण में न्यूनतम स्पेस (8x8सें0मी0) में निर्धारित डी0ए0वी0पी0 दरों पर प्रकाशित करने का कष्ट करें, तथा बिल 2 प्रतियों में इस कार्यालय को भुगतान हेतु प्रेषित करवाने का कष्ट करें।

प्रशासनिक अधिकारी
राज्य परियोजना कार्यालय
उत्तराखण्ड, देहरादून।

**STANDARD PROCUREMENT
DOCUMENT**

Request for Proposals

Statutory Audit Services

STATE PROJECT DIRECTOR
Uttarakhand Sabhi Ke Liye Shiksha Parishad
Nanuur Khara Raipur
Dehradun
Phone No :-0135-2781941,42,43 E mail: ssaukfin@gmail.com

**Terms Of Reference For Appointment Of A Chartered Accountant Firm For Audit Of
Accounts Of Samagra Shiksha of Uttarakhand State For The Year 2018-2019
(Financial Audit)**

Mailing Address :- STATE PROJECT DIRECTOR

Uttarakhand Sabhi Ke Liye Shiksha Parishad

Nanur Khera, Tapovan Raipur

Raipur, Dehradun

Phone No :-0135-2781941,42,43 E mail: ssaukfin@gmail.com

BACKGROUND

The **Uttarakhand Sabhi Ke Liye Shiksha Parishad, Dehradun** is a registered Society which is implementing the centrally sponsored Programme of **Samagra Shiksha(E.E, S.E & T.E.)** to attain the goal of Universalization of Elementary/Secondary Education in all the districts of **Uttarakhand** State for which funds are shared between the Government of India and State Government in the ratio of 90:10.

OBJECTIVES

The objective of the audit of the Programme Accounts (Programme Financial Statement {PFS}) is to enable the auditor to express a professional opinion on the financial position of **Samagra Shiksha(E.E, S.E & T.E.)** programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended 31/03/19, as reported by the Programme Financial Statement.

The programme accounts (books of accounts) provide the basis for preparation of the PFS and are established to reflect the financial transactions in respect of the project, as maintained by the Project Implementing agency Uttarakhand Sabhi Ke Liye Shiksha Parishad, Dehradun

SCOPE

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

- (a) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- (b) Generally accepted accounting principles are followed by all entities who are authorized to incur expenditure under **Samagra Shiksha(E.E, S.E & T.E.)**
- (c) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- (d) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- (e) Expenditure incurred under **Samagra Shiksha(E.E, S.E & T.E.)** is strictly in accordance with the financial norms prescribed in the **Samagra Shiksha (E.E, S.E & T.E.)** framework or any

other clarifications issued from time to time. The expenditure statements / financial statements included in the statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.

- (f) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained. The CA should point out expenditure activitiwise that exceeded the budget allocation.
- (g) **Samagra Shiksha (E.E, S.E & T.E.)** funds are used efficiently and economically to the purpose for which they are intended.
- (h) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- (i) The C.A. firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised and unsettled compliance will be taken in audit report. The audit report should include a separate Para in this regard
- (j) The C.A. firm appointed for the audit should be required to give Audit Certificate, utilization certificate and any other certificate required from time to time.
- (k) The audit should cover the accounts of State Implementing Society, all district Project offices and sample BRCs, CRCs, Schools / SMCs/SMDC in order that all are covered in a three year cycle of audits, except that Schools / SMCs/SMDC IS receiving more than Rs.1.00 lakh per year be included in the sample. The total number of SMCs covered in audit should be indicated in the audit report.
- (l) The C.A. firm appointed for the audit should be required to verify utilization certificate of advance amount that is raised in previous year balance sheet/utilization certificate and will issue a separate verification certificate accordingly .

- ***Details of the offices / resource centers to be audited is enclosed at Annexure – 1.***

PROGRAMME FINANCIAL STATEMENTS

Programme Financial Statements should include:

- (a) A summary of funds received from Government of India and State Government separately;
- (b) Any other receipt accruing separately;
- (c) A summary of expenditure shown under the main programme heading both for the current fiscal year and accumulated to date; and
- (d) A Balance Sheet showing accumulated funds of the programme, bank balances, other assets of the programme, and liabilities, if any.

AUDIT OPINION

The primary audit opinion should include the Programme Financial Statements, and the annual audit report of the Programme Accounts. The financial statement, including the audit report should be received by the State Implementing Society not later than 60 days from the date of issuing of work order. The auditor should submit the report to SPD of the Society well in advance who will take further action to have two copies of the Audit of Accounts and report forwarded to Government of India. (E.E. Bureau)

MANAGEMENT LETTER

In addition to the audit reports, the auditor will prepare a “management letter”, in which the auditor will:

- (a) Give comments and observations on the accounting records, systems, and internal controls that were examined during the course of the audit;

- (b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement;
- (c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- (d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the programme; and
- (e) Bring to the Implementing Agencies' attention any other matters that the auditor considers pertinent.

KEY PERSONNEL

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:

- (a) The audit team should be led by a Chartered Accountant with a minimum 5 years experience in audit.
- (b) The audit team should include sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.

GENERAL

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

Terms & Condition for appointment as Auditors For Statutory Audit

The basic eligibility criteria for submitting the proposal are:-

1- Technical Proposal

The applicant CA firms should possess the following basic qualifications

- i. CA Firm should be empanelled with C&AG of India for Uttarakhand State. (Please provide a copy of the latest empanelment letter i.e year 2019-20).
- ii. Having at least 3 or more full time partners who are fellow members of the ICAI. (Please Attach relevant documents)
- iii. CA Firm (including the individual members of any partnership) shall submit only one Proposal, either in its own name or as part of partnership in another Proposal. If a Consultant, including any partnership submits or participates in more than one proposal, all such proposals shall be disqualified and rejected.
- iv. Having an average annual turnover of Rs. 30 Lakhs per annum for past 2 years. (Please Attach relevant documents)
- v. Having experience of at least 5 audits of corporate entities (including Govt. Bodies, PSUs) in last 5 years. Experience of audit of centrally sponsored scheme/ projects in past 3 years would be an advantage. (Please Attach relevant documents)
- vi. Details of working staff especially who participate in samagra audit.
- vii. Chartered Accountants Firms who does not have above eligibility will not be considered for further evaluation

2- Financial Proposal

No Extra payment (others than the payment as per the total cost of consultancy would be made to the CA Firm. The technical and Financial proposals (in separate sealed covers put in one cover) are to be sent at the **Mailing Address :- STATE PROJECT DIRECTOR**

Uttarakhand Sabhi Ke Liye Shiksha Parishad

Nanuor Khara Raipur

Dehradun

Phone No :-0135-2781941,42,43 E mail: ssaukfin@gmail.com

3- Evaluation of the Technical Proposal : The evaluation of the proposals shall be done through Quality and Cost Based Selection (QCBS procedures) and carried out in two stages ; First quality and then cost with ratio (80:20 bases). The minimum qualifying points are 75% for evaluation of technical proposal. The technical proposals received will be evaluated only for those firms who submit proposal completed in all respect and in time.

Financial proposal of all technically disqualified(those not scoring minimum 75% marks) will be not opened. After opening and evaluating the Financial proposal of technically qualified bidders, a final combined score is arrived based on predefined relative weight ages. The proposal with the highest weighted combined score (quality and cost) shall be selected.

Technical evaluation criteria

S.No	Criteria	Max Point
1	Existence of firm: a. Up to 5 year Existence:5 b. Up to 5 to 10 year Existence : 7 c. Above 10 years Existence:10	10
2	Experience of at least 5 audits of corporate entities in past 5year (including	30

	Govt. Bodies, PSUs) a. Up to 5 corporate entities :10 b. More than 5 : 2 marks for audit of one corporate entities (including Govt. Bodies, PSUs)	
3	Experience of audit of Central sponsored schemes in past 3 years 5 marks for audit of one Centrally sponsored scheme	10
5	Evaluation of the main official staff: (Manpower) (a) No of FCA (i) FCA upto 1 - 04 (ii) FCA upto 2 - 08 (iii) FCA upto 3 or more -- 12 (b) Audit ACA (i) ACA upto 1 - 02 (ii) ACA upto 2 04 (iii) ACA upto 3 or more 06 (c) Article Clerk (i) upto 2 staff - 03 (ii) upto 4 staff - 06 (a) Other audit Staff (i) upto 5 staff - 02 (ii) 5 to 8 " - 04 (iii) more than 8 06	30
6	Firm Turnover (i) Up to Rs. 30 lacs 0 (ii) For more than Rs. 30 lakhs: One mark per lakh.	20

Note : The technical proposal evaluation format is given in annex

4- Instruction for Cost Calculation in Financial Proposal : The cost estimates shall be based on the implementing authorities assessment of the resources needed to carry out the assignment, staff time, logistical support etc. Cost shall be divided into two broad categories. a) fees and remuneration b) reimbursable like travel expenses, contingency exp. etc. The firms are required to prepare and submit their financial proposal accordingly.

5- Successful CAs has to deposit security @ 10% of the total amount of the contract within 7 days before the execution of the agreement. The security Deposit shall be a demand draft/FD/BG in favour of State Project Director, Uttarakhand Sabhi Ke Liye Shiksha Parishad payable at dehradun.

6- EARNEST MONEY DEPOSIT(EMD)

Bidders shall submit an EMD of Rs 5000-00(Rs Five Thousand Only) for each district in the form of a demand draft only in favour of State Project Director, Uttarakhand Sabhi Ke Liye Shiksha Parishad payable at dehradun. The draft should be drawn from the Nationalized/Scheduled Bank.

a. EMD shall be submitted in a separate closed envelope.

b. The EMD shall be forfeited :-

- If any of the bidders withdraws its bid during the period of validity of proposal or its extended period.
- In case a successful bidder, fails to sign the contract and does not furnish security deposit with in the specified time in accordance with the format given in the RFP.

- When during the evaluations process, if any information given in the technical or financial proposal false/fraudulent/malafide and unreasonable , then the State Project Director, Uttarakhand Sabhi Ke Liye Shiksha Parishad shall reject the proposal and also recommend for blacklisting the firm to ICAI.

7- Important Dates

- i) Pre Bid meeting :- 16-09-2019 , 11.00 A.M.
- ii) Last date of submission of Proposals :- 24-09-2019, 12.00 PM
- iii) Date of Opening of Technical Proposals :- 24-09-2019, 12.30 PM
- iv) Date of Opening of Financial Proposals will be intimated

8 - Kindly note that Uttarakhand Sabhi Ke Liye Shiksha Parishad is not bound to select any Chartered Accountant Firms submitting the proposals and State Project Director, USKLSP shall reserve the right of rejection of any/all proposal without assigning any reason.

9 - In case of any dispute State Project Director Uttarakhand Sabhi Ke Liye Shiksha Parishad will be the sole authority for finalizing the dispute.

10 - For any financial dispute arising under this contract will be addressed to district judiciary, Dehradun

11 - Time Bound completion of Statutory Audit work :-

Selected CAs firms will have to complete audit work of districts & SPOs(head office) within 60 days. The audit report of every district has to be submitted to the SPO within one week from date of the completion of audit work of the district.

The time period assigned for compilation work(integrated report with the help of all the distt reports) is one week. The compilation work shall be done by the audit firm meant for SPO audit.

Hence, CA firms are intimated that they can submit their EoI/RFP for minimum One District also.If CA firms apply for the audit of all districts and also State Projects Offices then also the work will to be completed within the stipulated time.If selected CA firms do not complete the awarded work as per the conditions/time period given in work order or prescribed in financial proposal ,then USKLSP will have the right to forfeit the security money and withhold the audit fees and also recommendation shall also be made for blacklisting of the firm..

12- In no case the audit work can be outsourced to any other CAfirm or CA other than the one who has participated in the tender process and got the audit work order. and also recommendation shall also be made for blacklisting of the firm.

13- The Enclosures include:

- a) Annexure 1 is scope of work
- b) Annexure 2 is technical bid format
- c) Annexure 3 is financial bid format

14- The selected CA firm should be ready to commence the work immediately on being awarded the work and complete it within the stipulated time frame. For any queries if any on the RFP document and attached ToR interested CA firm may contact. The following phone no :-

1-01352781942

2-01352781943

Annexure-1 :- SCOPE OF WORK

Uttarakhand Sabhi Ke Liye Shiksha Parishad, Dehradun

SAMAGRA- PRIMARY EDUCATION

District wise details of CRC, BRC, SMCs, DIET, KGBV

Sl. No.	District	D.P.O	BRC	CRC	SMCs (approx)	DIETs	No. of KGBVs Type I & III
1.	Almora	1	11	107	1550	1	2
2.	Bageshwar	1	3	46	708	1	1
3.	Chamoli	1	9	78	1164	1	1
4.	Champawat	1	4	40	593	1	1
5.	Dehradun	1	6	82	1172	1	2
6.	Haridwar	1	6	54	845	1	7
7.	Nanital	1	8	78	1178	1	1
8.	Pauri	1	15	130	1834	1	1
9	Pithoragarh	1	8	92	1312	1	1
10	Rudraprayag	1	3	46	682	1	0
11	Tehri	1	9	115	1698	1	5
12	US Nagar	1	7	65	989	1	2
13	Uttarkashi	1	6	61	993	1	4
14	SPO,SSA	1	0	0	0	0	0

- i. State Project Offices and All District Project Offices, DIETs, KGBVs and BRCs are to be covered under audit.
- ii. The Audit should cover the accounts of sample CRCs, Schools/SMCs in order that all are covered in a three year cycle of audit i.e approx 33 percentage, except that Schools/SMCs receiving more than Rs. 1.00 lakh per year are included in the sample. The total number of Schools/SMCs covered in audit should be indicated in the audit report.
- iii. Selection of sample basis CRC, School/SMC shall be done by the selected auditor in consultation with the District Project authorities

SAMAGRA- SECONDARY EDUCATION

District wise details of Offices

Sl. No.	District	D.P.O	SIEMAT	SCERT	DIETs	SMDCs	KGBVs
1.	Almora	1	0	0	1	265	1
2.	Bageshwar	1	0	0	1	94	1
3.	Chamoli	1	0	0	1	206	0
4.	Champawat	1	0	0	1	106	0
5.	Dehradun	1	1	1	1	177	2
6.	Haridwar	1	0	0	1	103	6
7.	Nanital	1	0	0	1	198	0
8.	Pauri	1	0	0	1	309	0
9	Pithoragarh	1	0	0	1	216	0
10	Rudraprayag	1	0	0	1	109	0
11	Tehri	1	0	0	1	308	5
12	US Nagar	1	0	0	1	130	1
13	Uttarkashi	1	0	0	1	128	4
14	SPO.RMSA	1	0	0	0	0	0

- a. State Project Offices and All District Project Offices, DIETs, KGBVs and BRCs are to be covered under audit.
- b. The Audit should cover the accounts of all of SMDCs

**SAMAGRA- TEACHER EDUCATION
SCERT OFFICE & 13 DIETS**

Sl. No.	District	DIET	CTE	IASE
1.	Almora	1	0	1
2.	Bageshwar	1	0	0
3.	Chamoli	1	0	0
4.	Champawat	1	0	0
5.	Dehradun	1	0	0
6.	Haridwar	1	0	0
7.	Nanital	1	1	0
8.	Pauri	1	1	0
9	Pithoragarh	1	1	0
10	Rudraprayag	1	0	0
11	Tehri	1	0	0
12	US Nagar	1	0	0
13	Uttarkashi	1	0	0
14	SCERT	1	0	0

i. SCERT Offices , all DIET ,all CTE & all IASE are to be covered under audit.

Note :- Financial Statements for primary, secondary and teacher education first prepared separately and then integrated financial statements will be prepared as prescribed in financial manual of Samagra Shiksha.

Annexure 2 :- Technical Bid (to be include in envelope 1) for Evaluation of the consultancy services (statutory audit)- Samagra Shiksha (Uttarakhand)

(The firm covering more than 75 percentage will be qualified for financial bid)

S.No	Particulars	Firm have to fill this colum	Supporting Documents required to be submitted along this form
1	Name of the firm		
	Head Office Address		
	Ph No		
	Email		
	Dehradun office address		Provide supporting document
2	Empanelment No. with C&AG		Provide supporting document
3	PAN No		Provide supporting document
4	GST No		Provide supporting document
5	Registration no with ICAI		Provide supporting document
6	Date of establishment of the firm		Partnership/Proprietors firm proof
7	Total no of Existence in year		icai certificate
8	Experience in audit of corporate entities in past 5year (including Govt. Bodies, PSUs)	From F.Y 2014-15	Provide supporting document i.e Satisfactory work certificate by the audittee firm(corporate entities)
9	Experience of audit of Centrally sponsored schemes in past 3 year	FY 2016-17 FY 2017-18 FY 2018-19	Provide supporting document i.e e Satisfactory work certificate by the audittee
10	Annual turnover of firm last 2 years (turnover per year minimum requirement 30 lakh per year)	FY 2016-17 FY 2017-18	Attach the copy of balance sheet and P&L of year 2016-17 & 2017-18.
11	Staff Strength	No of FCA	Provide supporting document i.e icai certificate
		No of ACA	Provide supporting document i.e icai certificate
		No. of Article Clerk	Member cards
		No. of other staff	Self declared documents by firm

Annexure 3 :- FINANCIAL PROPOSAL SUBMISSION FORM

State Project Office :-.....

Or District Office Name :-

Form No. F-1 A Format

Break up of cost estimate

S.No	Particular	Amount(Rs)
01	Remuneration to staff	
02	Travel Expenses	
03	Contingency Charges	
	Total	

Note : The amount of the cost estimate (F-1 A) should agree with the total amount written in price bid(F-1). In case of discrepancies in the amounts, the amount quoted in price bid forms F-1 would prevail.

Form No. F-1 format

Price Bid

S.No	Designation	No of experts	Unit Cost (per day)	No of days for compilation of audit works according to scope of work	Total professional fees(Rs)
01	Remuneration (Qualified Auditor i.e. FCA/ACA)				
02	Remuneration (Semi Qualified assistant i.e. Article Clerk or MBA)				
03	Remuneration (Other assistant)				
	Total				

Note :-

- 1- GST as applicable on the date of payment will be paid by the USKLSP.
- 2- TDS or other statutory deduction as applicable will be deducted by the USKLSP rates notified by Government Of India from time to time from each bill.

Signature & Seal of the Auditor Firm