

सेवा में

मै०.....

पत्रांक
विषय

:- रा०प०का० / 160 / सी०ए०फर्म-चयन/2017-18 दिनांक: 06 अप्रैल, 2017
:- उत्तराखण्ड सभी के लिए शिक्षा परिषद् के अन्तर्गत सर्व शिक्षा अभियान कार्यक्रम के वित्तीय वर्ष 2016-17 के वैधानिक सम्परीक्षा (कुंमायू मण्डल) हेतु निविदा प्रस्ताव उपलब्ध कराने के सम्बन्ध में।

महोदय,

सर्व शिक्षा अभियान कार्यक्रम के वित्तीय वर्ष 2016-17 के वैधानिक सम्परीक्षा कार्य भारत सरकार द्वारा निर्धारित कार्यक्रम अनुसार सम्पन्न कराये जाने हेतु सी०ए०फर्म ए०जी०/स्टेट ए०जी में उत्तराखण्ड राज्य में सूचीबद्ध चार्टर्ड एकाउटेन्ट फर्मों से कुंमायू मण्डल हेतु प्रस्ताव आमंत्रित किये जाते हैं।

वैधानिक सम्परीक्षा हेतु सी०ए०फर्मों से निम्न बिन्दुओं के अनुसार प्रस्ताव की मांग की जा रही है।
सी०ए०फर्मों के चयन के लिए तकनीकी बिड हेतु Expression Of Interest, TOR, Experience/Technical Qualification तथा वित्तीय बिड हेतु प्रारूप सर्व शिक्षा अभियान, उत्तराखण्ड <http://ssa.uk.gov.in> पर अपलोड किया गया है। इच्छुक सी०ए०फर्म उक्त वेबसाइट से डाउनलोड कर प्रस्ताव प्रस्तुत कर सकते हैं।

1. तकनीकी बिड एवं वित्तीय बिड अभिलेखों को पृथक-पृथक लिफाफों में रख कर दोनों लिफाफों को तीसरे लिफाफे में सीलबन्द किया जायेगा। तकनीकी बिड व वित्तीय बिड लिफाफों के ऊपर क्रमशः तकनीकी बिड व वित्तीय बिड अनिवार्य रूप से लिखा होना चाहिए। तीसरे लिफाफे के ऊपर वैधानिक सम्परीक्षा 2016-17 कुंमायू मण्डल हेतु लिखा जायेगा। निविदा प्रस्ताव राज्य परियोजना निदेशक, सर्व शिक्षा अभियान, उत्तराखण्ड ननूर खेडा, तपोवन मार्ग देहरादून के नाम से प्राप्त होंगे।
2. निविदा प्रस्ताव दिनांक 22.05.2017 तक अपराह्न 04.00 बजे इस कार्यालय को पंजीकृत डाक/वाहक द्वारा अनिवार्य रूप से उपलब्ध हो जाने चाहिए निर्धारित अवधि के पश्चात् प्राप्त होने वाले प्रस्ताव स्वीकार नहीं किये जायेंगे।
3. प्राप्त प्रस्तावों के तकनीकी बिड को दिनांक 23.05.2017 को पूर्वाह्न 11.00 बजे राज्य परियोजना कार्यालय में उपस्थित फर्मों के समक्ष खोला जायेगा। सर्व शिक्षा अभियान भारत सरकार द्वारा निर्गत वित्तीय प्रबन्धन एवं अधिप्राप्ति नियमावली में निहित व्यवस्थानुसार तकनीकी बिड में सफल फर्मों की वित्तीय बिड खोली जायेगी।
4. चयनित सी०ए०फर्म द्वारा कुंमायू मण्डल के आडिट के साथ मण्डल की संकलित आडिट रिपोर्ट तथा तलपट भी तैयार की जायेगी
5. वैधानिक सम्परीक्षा हेतु चयन प्रक्रिया पूर्ण होने के बाद कार्य आवंटन उपरान्त जो भी फर्म कार्य करने में असमर्थता व्यक्त करेगी, उसे तत्काल काली सूची में डाले जाने की कार्यवाही की जायेगी।
6. राज्य परियोजना निदेशक, सर्व शिक्षा अभियान उत्तराखण्ड देहरादून को बिना कारण बताये निविदा निरस्त करने का पूर्ण अधिकार होगा

भवदीय

(डा० मुकुल कुमार सती)

अपर राज्य परियोजना निदेशक
राज्य परियोजना कार्यालय
उत्तराखण्ड, देहरादून

SCOPE OF WORK

Kumaon Mandal District wise details of CRC, BRC and SMCs including DIET Headquarters

S.N	District Name	DPO	BRC	CRC	SMC	DIET Head quarter	No. of KGBVs
1.	Almora	1	11	107	1894	1	2
2.	Bageshwar	1	3	46	826	1	1
3.	Champawat	1	4	40	713	1	1
4.	Nanital	1	8	78	1370	1	1
5.	Pithoragarh	1	8	92	1614	1	1
6.	USNagar	1	7	65	1132	1	2

- i. All District Project Offices, DIETs and BRCs are to be covered under audit. One district take minimum one week audit period.
- ii. Financial Statements for SSA and KGBVs are to be prepared jointly
- iii. All KGBV are to be covered under Audit and school wise Financial Statements are to be submitted for each KGBV separately
- iv. The Audit should cover the accounts of sample CRCs, Schools/SMCs/VECs in order that all are covered in a three year cycle of audit, except that Schools/SMCs/VECs receiving more than Rs. 1.00 lakh per year are included in the sample. The total number of Schools/SMCs/VECs covered in audit should be indicated in the audit report.
- v. Selection of CRC, School/SMC shall be done by the selected auditor in consultation with the District Project authorities.

**Selection of Chartered Accountant firms for the audit of SSA Accounts
(KUMAON MANDAL)**

Annex-XVII

(See Para No. 106.4)

Expression of Interest is invited from **CAG empanelled** Chartered Accountants firms (Partnership / Sole proprietorship firms with one full time FCA) in Uttarakhand, the prescribed format for short listing for the engagement of audit of the accounts of Sarva Shiksha Abhiyan Programme being implemented in the State of Uttarakhand as per the enclosed Terms of Reference.

- 1 The last date for receipt of expression of interest in the specified format is 22.05.2017. Incomplete formats / format received after the prescribed last date will not be entertained.
2. The term Full time partner / CA employee does not include those persons [Partner sole] who are :-
 - (i) Partners in other firms
 - (ii) Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949
 - (iii) Partners who have earned more professional income from other sources than their income from the firm.

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

- 3 The Expression of Interest must be submitted in the prescribed format given in the attachment. Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.
4. All firms are required to enclose the following documents along with the Expression of Interest.
 - (i) A copy of constitution certificate of firm issued by the ICAI containing inter-alia.
 - (a) Date of formation of the firms with a full time FCA.
 - (b) Details of partners / Sole Proprietor / CA Employees as on 1st January 2016, date of joining the firm, date of becoming FCA, their other interest, if any
 - (ii) A copy of the latest partnership deed in the case of partnership firms.
 - (iii) A copy of the acknowledgement of the IT return of the firm and of all full time partners / the Sole proprietor for the relevant Assessment Year 2015-2016 and a copy of computation of income of full time partners / Sole proprietor
Note : Full time partners joining the firm on or after 1st January of the 2016 and firms constituted on or after this period should submit their latest available acknowledgement of IT return / computation statement.
 - (iv) A copy of financial statement of the firm along with schedules for the preceding financial year 2015-2016.
 - (v) Details of court cases / arbitration cases / or any other case pending against the firm.
- 5 Details of audit experience of the firm for the last 5 years in the following proforma. (Only assignments which carry a fee of Rs.50,000/- and above should be mentioned).

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

Name of the area / sector	Name of the company / body audited	Years of audit e.g. (a) 2011-12 (b) 2012-13 (c) 2013-14 (d) 2014-15 (e) 2015-16	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					
	(b) Companies in private sector					
	(c) Banks					
	(d) Social Sector Programmes / Projects					
	(e) Externally aided social sector projects					
	(f) Education Project Programmes					

6. The Expression of Interest must be delivered by Registered post (in a sealed envelope) or by hand in the office of the The State Project Director, Uttarakhand Sabhi Ke Live Shiksha Parishad, Tapovan Road, Nanoorkhera, Raipur, Dehradun.

The Expression of Interest must be addressed to

The State Project Director,

Uttarakhand Sabhi Ke Live Shiksha Parishad,

Tapovan Road, Nanoorkhera, Raipur,

Dehradun

Tel No. 0135-2781941, 2781942, 2781943

7. Suitable weightage 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).

8. Please indicate :-

The particulars of specialization gained by the firm in audit of

(i) EDP systems

(ii) IT assisted audit

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

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

- 9 All full time partners sole proprietor 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-3 to the format.

Note – Separate sheet can be attached, if required.

Status of Firm

Partnership

Sole Proprietorship

- 1 (a) Name of the firm (in capital letters) _____
 (b) Address of the Head Officer _____
 (Please also give telephone no. and email address) _____
 (c) PAN No. of the firm _____
2. ICAI Registration No. _____ Region Name _____ Region Code No. _____
3. (a) Date of constitution of the firm. _____
 (b) Date since the firm has a full time FCA _____
4. Full-Time Partners / Sole Proprietor of the firm as on 1-1-2016 (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		

5. Number of Part Time Partners if any, as on 1-1-2016 _____
 (Please fill up Annex A-2)
6. Number of Full Time Chartered Accountant Employees _____
 as on 01-01-2016 (Please fill up Annex A-3)
7. Number of audit staff employed full-time with the firm
 (a) Articles / Audit Clerks _____
 (b) Other Audit Staff (with knowledge of book keeping and accountancy) _____
 (c) Other professional Staff (Please specify) _____
8. Number of Braches (Please fill up Annex-B) _____
9. Fees earned by the firm April 2011 to March 2016 in respect of
- | | | | |
|--|-----------------------------|--------------------------------|-------|
| | PSU /
autonomous
Body | Companies in
Private Sector | Banks |
|--|-----------------------------|--------------------------------|-------|
- (i) Statutory / Brach Audit/
6 monthly Audit Review
- (ii) Internal / Concurrent Audit
- Total of (i) and (ii) above
10. Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. Yes/No
 If yes, details may be given Annex 'C'.
11. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices (SAP 17) (If yes, a brief note on the procedure adopted is to be given) Yes/No
12. Whether there are any court / arbitration / any other legal case against the firm (If yes, give a brief note of the case indicating its present status) Yes/No

Note –

- Separate sheet can be attached, if required.

Section – B**Undertaking**

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

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- (ii) that the firm, proprietor 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 / sole proprietor	Membership Registration No.	PAN No.	Dates of payment of the fees for the relevant year 2015-16 A/B*	Signature of partner / sole proprietor

(Seal of the Firm)

* A For membership

B For issue of certificate of practice

Place .

Date:

Enclosures: _____ pages

For Office use only

Whether firm has done

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

Yes/No

Checked by

Verified by

Date updated by

(Annex A-1)

1 Firm's name _____

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sl. No. 4 of the Expression of Interest format)

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

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

(Annex A-2)

Details of Part-Time Partners of the firm (Please refer to Sl. No. 5 of the Expression of Interest format)

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

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

(Annex A-3)

Details of full time Chartered Accountant Employees (Please refer to Sl. No. 6 of the Expression of Interest formation)

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

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

(Annex A-4)

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

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

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

(Annex B)

Particulars of Branches (including foreign branches, if any)

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

(Annex C)

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm (please refer to Sl. No. 10 of the Expression of Interest format)

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

**Terms Of Reference For Appointment Of A Chartered Accountant Firm
For Audit Of Accountants Of SSA / KGBV of
Kumaon Mandal of Uttarakhand State For The Year 2016-2017 (Financial
Audit)**

[As per Para 101.4 of Manual on Financial Management and Procurement]

BACKGROUND

The **Uttarakhand Sabhi Ke Liye Shiksha Parishad, Dehradun** is a registered Society which is implementing the centrally sponsored Programme of **Sarva Shiksha Abhiyan (SSA)** to attain the goal of Universalization of Elementary 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.

Fund Flow: As per annexure 3

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 SSA programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended 31/03/15, 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 SSA, NPEGEL and KGBV
- (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 SSA and KGBV is strictly in accordance with the financial norms prescribed in the SSA 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) SSA and KGBV 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 in order that all are covered in a three year cycle of audits, except that Schools / SMCs 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) All DPOs are following computerized accounting in Tally software. The C.A. firm appointed for the audit should be required to guidance proper double entry system with mercantile system.
- (m) The C.A. firm appointed for the audit should be required to verify utilization certificate of advance Rs..... lacs raised in previous year and will be 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 (three to six) months after the end of the accounting period to which the audit refers. 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.

Annexure-1

SCOPE OF WORK

Kumaon Mandal District wise details of CRC, BRC and SMCs including DIET Headquarters

S.N	District Name	DPO	BRC	CRC	SMC	DIET quarter	Head	No. of KGBVs
1	Almora	1	11	107	1894	1		2
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3	Champawat	1	4	40	713	1		1
4.	Nanital	1	8	78	1370	1		1
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6.	USNagar	1	7	65	1132	1		2

- i. All District Project Offices, DIETs and BRCs are to be covered under audit. One district take minimum one week audit period.
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- iv. The Audit should cover the accounts of sample CRCs, Schools/SMCs/VECs in order that all are covered in a three year cycle of audit, except that Schools/SMCs/VECs receiving more than Rs. 1.00 lakh per year are included in the sample. The total number of Schools/SMCs/VECs covered in audit should be indicated in the audit report.
- v. Selection of sample basis CRC, School/SMC shall be done by the selected auditor in consultation with the District Project authorities.

Experience / Technical Qualification earmarked for Evaluation of the consultancy services (CA audit)- SSA (Uttarakhand)

(The firm covering more than 70 marks will be qualified for financial bid)

(Total Marks- 100)

1-Evaluation of the consultant (CA firm)

(Max. Marks 10)

One mark for experience of one year or a part of it / beyond a minimum of 5 years, subject to a maximum of 10 marks (**Annex related certificate**)

2- Working process audit of Govt. Department/ Autonomous bodies / PSUs

Corporation etc. (during last three years 2013-14,14-15,15-16) **(Max. Marks 20)**

One marks for audit of one govt. organization,psu etc subject to a maximum of 20 marks. (**Annex work order in sequences**)

3- Evaluation of the main official staff: (Manpower)

(Max. Marks 35)

(a)	(i) FCA upto 1 member	-	02
	(ii) FCA upto 2 "	-	04
	(iii) FCA upto 3 "	-	06
	(iv) FCA 4 or more "	-	08

(Annex FCA name list)

(b) Audit ACA

(i) ACA upto 1	-	02
(ii) ACA upto 2	-	05
(iii) ACA upto 3 or more	-	07

(Annex ACA name list)

(c) Article Clerk

(i) upto 5 staff	-	03
(ii) 6 to 8 "	-	05
(iii) 9 to 10 "	-	07
(iv) More than 10	-	11

(Annex article name list & registration no.)

(d) Audit clerk / other audit Staff

(i) upto 5 staff	-	02
(ii) 6 to 10 "	-	05
(iii) more than 10 "	-	09

(Annex staff name list)

4- Audit Fee earned by CA firm during 2015-16.

(Max. Marks 30)

(i) Upto Rs. 30 lacs	0
(ii) For more than Rs. 30 lakhs: two mark per lakh (or part of it) of audit fee subject to a maximum of 30 marks.	

(Annex Income & Expenditure statement of 2015-16)

5- Qualities / Specialization (adopted by CA firm)

(Max. Marks 05)

(i) Processing Methodology	-	05
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(Annex related document)

Note: Attach all relative documents in support of the above in same sequences .

FUNDS FLOW ARRANGEMENTS

1. Funds of the State Implementation Society

1 The funds of the State Implementing Society shall mainly consist of:

- (i) Grants-in-aid made by the Government of India and the State Government for the furtherance of the objectives of SSA,
- (ii) Income from the assets of the State Implementation Society including interest;
- (iii) Other sources

89.2 The financial assistance under SSA programme has been on 90:10 sharing arrangement between Central Government and State Governments

2. Procedure for release of funds

- 1 The Government of India would release funds directly to the State Govt. in two installments in a year, once in April and then again in September. The funds thus released by State Govt. will be credited to the bank account of the State Implementing Society.
 - (i) The Government of India would release an ad-hoc grant in April every year up to a maximum of 50% of actual funds utilized by the SIS of the State/UT in the previous year for SSA/KGBV implementation, pending approval of the Annual Work Plan & Budget by the PAB to the State/UT concerned.
 - (ii) The ad-hoc grant will be subject to adjustment of unspent balances as available on 1st April of the current financial year
 - (iii) The ad-hoc grant will be subsequently adjusted while releasing the subsequent installment due to the State/UT, as per approval of the Annual Work Plan & Budget for the year "

2 The State Governments/Union Territories will have to maintain their level of

expenditure in elementary education as in 1999-2000. The State/UT share for SSA has to be over and above the expenditure being incurred at the 1999-2000 level in a particular State. Sarva Shiksha Abhiyan will not substitute State funding for elementary education. In fact, it is expected to encourage States to invest more on elementary education along side a higher allocation by the Central Government. The State level Implementing Society for SSA will certify that the level of investments are being maintained in the State at the time of seeking further allocation of resources from the Central Government. The national mission will also monitor expenditure on elementary education. NUEPA will provide professional support for regular monitoring of expenditure on elementary education.

3. Flow of Funds

1 **Government of India to Societies.** The funds released by Government of India will be credited to the joint signatory savings bank account established

by the State Implementing Society in any nationalised or scheduled bank. The State Society should open separate joint signatory savings bank accounts for operating of funds of KGBV. Since the amounts are deposited into the accounts of the State Implementing Society, unspent balances at the end of the financial year need not be refunded to Government of India and shall be carried forward for utilisation in the subsequent year with proper approval. In principle, any State or district fully expending the advance through implementation of a high order could receive adequate second advance commensurate with projected activities. The second advance to be released by the Government of India based on a review of satisfactory implementation of the approved work plans would enable the Society to carry the programme forward until May next year by which time the amount of first advance for the subsequent year would be available to the Society.

2 State Government to Societies: The financial norms of the programme

envisage that the participating State would contribute its agreed ratio of the programme cost within 30 days of the receipt of the central contribution as per the approved sharing arrangement. It would therefore be necessary to make suitable provision in its budget to facilitate the release of its share of programme cost to the State Implementing Society. The release of funds by the State Government to the Society from out of the provision in the State Government's budget would also be deposited in the same joint signatory bank account of the Society in which the funds of the Government of India are deposited under SSA and KGBV. Any unspent balance from out of the State Government's share of funds shall be carried forward by the Society for utilization in the next financial year with the approval of the State Government.

3 Societies to districts, blocks, villages, schools. Each entity would open joint

signatory savings bank account in any nationalised or scheduled bank at the district level and any nationalised or scheduled bank or post office at the block and village level. The State Society will release the funds to districts within 15 days of its receipt from Government of India and State Government. All funds to be used for up-gradation, maintenance, repair of schools and Teaching Learning Equipment and local management must be transferred to VECs/Schools Management Committees/Gram Panchayat/or any other village/school level arrangement for decentralisation adopted by that particular State/UT. Districts would advance funds on the basis of annual work plans and objectives as approved by the Project Approval Board at the National level within 15 days of receipt from the State Society. Funds would be advanced in two installments annually, the first installment at the beginning of the financial year and the second installment after ensuring that the first installment has been satisfactorily utilized. The release of the second instalment is subject to expenditure Statement being rendered to the extent of at least 50% of the funds already released. Funds would be advanced to districts through banking channel to the district level bank account and to block and village level SSA institutions also by banking channel.

4 Electronic transfer of funds.

1 Government of India's share of funds under SSA/KGBV shall be remitted to State Implementing Society by electronic transfer through Government of

India's accredited bank. However, in places where branches of the accredited bank are not available, remittance of funds shall be made through other nationalized/scheduled bank by Real Time Gross Settlement (RTGS) system, if such facility exists so that the funds could be remitted without any delay

2 The SIS should provide the following information to avail of this facility:

- (a) Full address of the SIS
- (b) E.mail ID and telephone No.
- (c) Full address of the bank branch and account No. of the SIS
- (d) Code No. of the branch under RTGS system.

3 Similarly, the States shall also endeavour to remit State shares through electronic transfer

4 Based on the availability of facilities, the SIS should mandatorily follow the electronic transfer method for remittance of funds from State to district and district to sub-district level.

5 Interest: The interest accrued on the funds received from Government of India and the concerned State Government for the implementation of SSA/KGBV is to be accounted for in the financial accounts at all levels. This cannot be utilised for any other purpose except as part of the approved Annual Work Plan & Budget of SSA. The interest thus accrued in a year shall be taken into account against the release of Government of India's share and the State Government's share respectively in the next financial year

Financial Bid Format for statutory audit 2016-17

Financial Year 2017-18

Sl. No.	District / SPO	Audit Fees (Inclusive Tax, TA, etc)	Remarks
KUMAON MANDAL			
1	Almora		
2	Bageshwar		
3	Champawat		
4	Nanital		
5	Pithoragarh		
6	USNagar		

Note:

1-Fee Should be mentioned district wise in consolidated form for all the offices / centers as described in Annexure-1, including service tax and T.A etc.

Signature
(With seal of the Firm)