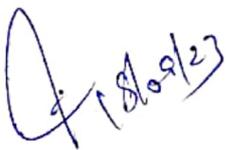


नियम व शर्तें

उ० प्र० माध्यमिक शिक्षा अभियान परिषद के अन्तर्गत संचालित परियोजना समग्र शिक्षा के राज्य परियोजना कार्यालय एवं जिला परियोजना कार्यालयों के वित्तीय वर्ष 2022-23 के लेखों के संवैधानिक आडिट हेतु चार्टर्ड एकाउन्टेन्ट फर्मों का पैनल बनाये जाने हेतु आवेदन पत्र आमंत्रित किये जाते हैं। आवेदनकर्ता फर्मों के लिये निर्धारित अर्हताएं निम्नवत हैं।

- 1 फर्म को भारत सरकार के नियंत्रक एवं महालेखा परीक्षक कार्यालय के चार्टर्ड एकाउन्टेन्ट पैनल में पंजीकृत होना चाहिए।
- 2 फर्म को लेखा परीक्षा आडिट कार्य का न्यूनतम 05 वर्षों का अनुभव होना चाहिए तथा भारत सरकार से सहायित परियोजनाओं/शासकीय विभाग के लेखा परीक्षा आडिट कार्य का कम से कम 03 वर्ष का अनुभव होना चाहिए।
- 3 फर्म में न्यूनतम 03 पार्टनर होने चाहिए।
- 4 फर्म का विगत 03 वर्षों का न्यूनतम वार्षिक टर्न ओवर रु 60,00,000/- (Sixty Lakh) प्रति वर्ष होना अनिवार्य है साथ ही फर्म के पास आई०सी०ए०आई द्वारा जारी नवीनतम प्रमाण पत्र भी होना अनिवार्य है।
- 5 फर्म का मुख्यालय अथवा शाखा कार्यालय लखनऊ में होना अनिवार्य है। लखनऊ मुख्यालय वाली फर्म को वरीयता दी जायेगी।
- 6 फर्म के Peer Certificate होना चाहिए।
- 7 फर्म को राज्य परियोजना कार्यालय द्वारा संवैधानिक आडिट वर्ष 2022-23 हेतु निर्धारित TOR मान्य होना चाहिए।
- 8 फर्मों द्वारा अपलोड किए गए समस्त प्रपत्रों को प्रमाणित कर चेक लिस्ट के साथ टेंडर अपलोड समयावधि समाप्ति से 1 घंटा पूर्व ऑफिस में जमा करना अनिवार्य होंगे।
- 9 निविदा etender.up.nic.in के माध्यम से दिनांक 19/09/2023 समय सुबह 10 बजे से दिनांक 29/09/2023 सांय 05:00 तक आमंत्रित कि जाएंगी।

इच्छुक फर्म अपने आवेदन पत्र में पूर्ण पता दूरभाष संख्या ई-मेल एड्रेस अवश्य अंकित करें। पूर्ण रूप से भरे हुये आवेदन पत्र राज्य परियोजना कार्यालय उ० प्र० माध्यमिक शिक्षा अभियान 18 पार्क रोड लखनऊ में उपलब्ध कराना अनिवार्य है। निर्धारित तिथि एवं समय तक प्राप्त निविदाएं ही स्वीकार की जाएंगी। एक अथवा समस्त आवेदन पत्रों को बिना कारण बताये निरस्त करने का पूर्ण अधिकार राज्य परियोजना निदेशक को होगा।

 18/09/23

(विष्णु क. प्रणुडेय)
अपर राज्य परियोजना निदेशक
समग्र शिक्षा (माध्यमिक शिक्षा)
18 पार्क रोड, लखनऊ

Check List

S. No	Required Document	Document number	Page No. from to	Remarks
1	Name of Firm Address & Contact No.			
2	Empaneled with CAG Registration certificate			
3	GSTN certificate			
4	PAN.			
5	EPF,ESIC Certificate			
6	Experience of Govt. Audit 05yers to 07years			
7	Peer Certificate. No.			
8	Number of Staff			
9	Branch office detail.			
10	Number of Partner with detail			
11	ITR with balance sheet Last 03 years with ending 31 march.			


AA

TERMS OF REFERENCE FOR APPOINTMENT OF CHARTERED
ACCOUNTANT FIRM FOR STATUTORY AUDIT
OF SAMAGRA SHIKSHA OF UTTAR PRADESH STATE FOR THE YEAR 2022-23

(FINANCIAL AUDIT)

BACKGROUND

The U.P.Madhyamik Siksha Abhiyan Parishad is a registered Society, which is implementing the centrally sponsored Programme of Samagra Shiksha to attain the goal of Universalization of Secondary Education in all the 75 districts of Uttar Pradesh for which funds are shared between the Government of India and State Government in the ratio of 60:40%.

OBJECTIVES OF AUDIT

The essence of Audit is to obtain independent, professional audit assurance that the Program Funds were used for the purposes intended, that the annual project financial statements are free from material misstatement, and that the terms of the grant were complied with in all material respects.

The objective of audit of the Project Financial Statement (PFS) is to enable the auditor to express a professional opinion as to whether (1) the PFS present fairly, in all material respects, the sources and applications of project funds for the period under audit examination, (2) the funds were utilized for the purposes for which they were provided, (3) accounting, financial management and procurement principles and practices have been followed as laid down in the Financial Management and Procurement Manual for SAMAGRA SHIKSHA, and (4) expenditures shown in the PFS are eligible for Program Funding. In addition, the auditor will express a professional opinion as to whether the Interim Financial Reports (IFR) submitted by project management are reliable and accurate.

The books of account that provide the basis for preparation of the PFS are established to reflect the financial transactions of the Program and are maintained by the Program implementation agency namely the <Name> and other implementing agencies.

STANDARDS OF AUDIT

The audit will be carried out in accordance with the Engagement and Quality Control Standards promulgated by the Institute of Chartered Accountants of India (ICAI). The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the responsibility for preventing irregularity, fraud, or the use of Program Funds for purposes other than as defined in the grant letter remains with the state, the audit should be planned so as to have a reasonable expectation of detecting material misstatements in the project financial statements.

SCOPE

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from the 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. 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 including the Project Financial Management and Procurement Manual; with due attention to economy and efficiency, and only for the purpose for which the financing was provided. It has to be ensured that all the expenditure is to be booked against respective heads only for which the funds have been released by the SPO and no expenditure should be shown in negative at any cost. For which auditor's will be provided complete activity and code wise statement of releases from SPO to DPO for all the programmes under SAMAGRA SHIKSHA.

B) The project accounts have been prepared in accordance with consistently applied Accounting Standards issued by the ICAI and present fairly, in all material respects, the financial situation of the project at the year end and of resources and expenditures for the year ended on that date under SAMAGRA SHIKSHA schemes.

C) Goods, works and services financed have been procured in accordance with relevant provisions 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) State funds have been provided and used in accordance with the grant letter and only for the purposes for which they were provided.

F) Expenditure should be incurred with reference to the budget allocation approved by the PAB. In case the Expenditure is exceeded the budget allocation proper re-appropriation duly approved by the competent authority has to be obtained. The CA should point out activity wise expenditure that exceeded the budget allocation. G) The auditors should review and comment on the compliance with the audit objections raised in the previous years. The audit report should include a separate confirmation in this regard.

H) The CA. firm appointed for the audit should be required to give Audit Certificate, utilization certificate and any other certificate required from time to time. Copy of Audit report duly signed is to be given to the concerned district also which is mandatory.

I) The audit should cover the accounts of State Implementing Society, all district project offices and School Management and Development Committees (SMDCs or Schools) each year. If any funds are provided to Non-Governmental Agencies (NGO) for implementation of any activities under SAMAGRA SHIKSHA, the audit shall extend to that NGO as well.

PROGRAMME FINANCIAL STATEMENTS

The Programme Financial Statements should include-

A) Statement of Sources and Applications of Funds.

B) Other statements or schedules such as-

*A statement showing appropriate/major heads of expenditure by Project Component/Sub-components there should be no deviation from clause "A" of Scope.

- A summary of cumulative expenditures by category of expenditure such as buildings, equipment, furniture, training etc.

C) Management Assertion: Management should sign the project financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

INTERIM FINANCIAL REPORTS

In addition to the audit of the PFS, the auditor is required to audit all IFRS submitted to MHRD during the period under audit examination. The auditor should apply such tests, as the auditor considers necessary under the circumstances to satisfy the audit objective. In particular, these expenditures should be carefully examined for project eligibility by reference to the grant agreements. Where ineligible expenditures are identified as having been included in the IFRS, these should be separately noted and reported by the Auditor.

AUDIT REPORT

An audit report on the project financial statements should be prepared in accordance with the Engagement and Quality Control Standards promulgated by the Institute of Chartered Accountants of India (ICAI). Those standards require a clear written expression of opinion on the financial statement taken as a whole. An unqualified opinion indicates the auditor's satisfaction in all material respects with the matters laid down under the relevant agreement. When a qualified opinion, adverse opinion or disclaimer of opinion is to be given or reservation of opinion on any matter is to be made, the audit report should state the reasons thereof. In addition, the audit opinion paragraph will specify whether, in the auditor's opinion, (a) with respect to IFRS, adequate supporting documentation has been maintained; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to the audit report, expenditures are eligible for financing as per SAMAGRA SHIKSHA guidelines.

The project financial statements and the audit report should be received by the MHRD not later than 5- months after end of the fiscal year. The auditor should also submit two copies of the audited accounts and audit report to the Implementing Agency.

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.

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 for Audit. This would normally include Program Financial Management and Procurement Manual. SAMAGRA SHIKSHA framework document, Annual Work Plan and Budget etc.

A district will be considered as One Unit. Audit of Maximum 15 districts/Units will be assigned to one auditor.

TIME SCHEDULE-

Two days will be allotted for one unit/Districts and a maximum of 20 days to complete the audit of all allotted units/Districts.

FEE-

Auditors will be paid a fee of maximum Rs 15000-00 per unit excluding GST, Lead Auditor will be paid an amount of Rs 50000-00 excluding GST for Audit of State Project Office and final compilation in addition to the fee payable for the Audit of the districts allotted to him

TRAVELLING EXPENSES

Auditors will be paid Actual Travelling Expenses subject to maximum of Rs 5000-00 per district only.

Validity-

This TOR will be valid for the C.A Audit of Financial year 2022-23 only.


Anil Kumar
वित्त नियंत्रक
उ०प्र० माध्यमिक शिक्षा अभियान
18 पार्क रोड, लखनऊ


Anil Kumar
(विष्णु कान्त पाण्डेय)
अपर राज्य परियोजना निदेशक
स्कूल शिक्षा (माध्यमिक शिक्षा)
18 पार्क रोड, लखनऊ

AGREEMENT

WHERE AS UP Madhyamik Shiksha Abhiyan Parishad (here in after called the Parishad) requires the financial Records of Integrated Samagra Shiksha for the financial Year 2022-23 of the SAMAGRA SHIKSHA to be audited by Chartered Accountants as per the provisions in the bye laws of the SAMAGRA SHIKSHA

And WHEREAS M/s.....(hereinafter called the Auditor) has been nominated to carry out the audit of the Accounts of SAMAGRA SHIKSHA, specified district project offices (including SMDC) for the Financial Year 2022-23 & 2020-21 and submit the audit reports.

NOW IT IS HEREBY AGREED AS FOLLOWS:-

- That the Auditor will conduct detailed Audit of books and records of accounts of the above projects maintained at the District Project Office (Including SMDC) of District as per Enclosure-1
- That the afore said Audit of the district as per Enclosure-1 shall be started onand shall be completed by..... positively and Audit report must be submitted to Lead Auditor by..... and also to State Project office SAMAGRA SHIKSHA, 18 Park Road, Lucknow along with a copy to the concerned DPO.
- That the District project offices(Including SMDC) shall Furnish all relevant Accounts books records and other related information and explanations for the purpose of Audit as demanded by the Auditor to facilitate the Audit.
- That the auditor shall report according to the TOR on the following points.
- Whether the accounts have been maintained in proper and in prescribed form.
- Whether proper evidence/supporting vouchers for expenses and payments have been maintained and preserved.
- Whether relevant rules/regulations / norms/procedures and propriety have been followed.
- Whether the books of accounts and stores regarding assets have been properly maintained.
- Whether the assets as recorded in the account and stores books are physically available on verification wherever the Auditor he considers it necessary.
- **None of the expenditure will be shown in negative i.e in excess of allotment for that particular head.**
- **Strict adherence of Scope clause A is mandatory.**
- That the auditor shall be entitled to examine and report on any other point considered relevant from the point of view of Audit.
- That the Lead Auditor shall prepare and submit the consolidated Audit Report Positively byfor the Financial Year 2022-23 at SPO. In addition to the audit report, The Auditor will prepare a "Management Letter" in which the auditor will:
 - Give comment and observations of the accounting records system and controls that were examined during the course of the audit.
 - Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for their improvements.

- Report on the degrees of compliance of each of the financial movements on the financing agreement and give comments if any, on internal and external matters effecting such compliance.
- Communicate matters that have come to attention during the audit, which might have a significant impact on the implementation of the SAMAGRA SHIKSHA
- Bring to the SAMAGRA SHIKSHA authority's attention any other matters that the auditor considers pertinent. That the second party (The Auditor) is agreed with TOR (attached) as mentioned in Manual of Financial Management & Procurement of SAMAGRA SHIKSHA.
- That the Audit fee shall be paid @ Rs 15000.00 + GST for the Audit of each district each year including the Audit of SMDC's of that District..
- That the State Project Office shall also bear the travelling Expenses of the Audit teams upto the maximum limit of Rs 5000.00 per district.

Penalty Clause

If audit is not completed within the scheduled time as mentioned in the Agreement:-

(I) 10% of the total fees payable for the first week of default/delay will be deducted and thereafter 5% of the total fee will be deducted for each day of default delay.

(II) In case any deviation from clause "A" (Scope) is found a deduction of 10% will be made from the total fee payable to the Auditor, Decision of State Project Director in this regard shall be final and binding upon all the concerned Auditors.

WHEREAS this agreement is signed on thisday of the month.....of..... year by the hand of Finance Controller of the Board and Mr. (C.A.) both being fully authorized in the presence of the two witnesses named as under:

Encl: As Above:-

SIGNED BY ()

ON BEHALF OF THE BOARD.

SIGNED BY()

ON BEHALF OF CHARTERED
ACCOUNTANTS.

WITNESS:-

1.

2.

**Expression of Interest for short listing Chartered Accountant
Firms for the audit of the accounts of Samagra Shiksha**

Status of Firm: Partnership Sole Proprietorship

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

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

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

4. Full-Time Partners / Sole Proprietor of the firm as on 1-1-20xx (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 1-1-20xx _____
 (Please fill up Annex A-2)

6. Number of Full Time Chartered Accountant Employees _____
 as on 01-01-20xx (Please fill up Annex A-3)

7. Number of audit staff employed full-time with the firm:
 (a) Articles / Audit Clerks _____
 (b) Other Audit Staff (with knowledge of book _____
 keeping and accountancy)
 (c) Other Professional Staff (Please specify) _____

8. Number of Branches (Please fill up Annex-B) _____

Fees earned by the firm from April 2014 to March 2019 in respect of:

- (i) Statutory / Branch Audit / 6 monthly Audit Review
- (ii) Internal / Concurrent Audit

PSU /
autonomous
body

Companies
in Private
sector

Banks

Total of (i) and (ii) above

10. Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. If yes, details may be given Annex 'C'. Yes / No
11. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Standard on quality control (SQC 1) and Standard on Auditing (SA 220) Yes / No
(If yes, a brief note on the procedure adopted is to be given)
12. Whether there are any court / arbitration / any other legal case against the firm (If yes, give a brief note of the case indicating its present status) Yes / No

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 thereunder;
- (ii) that the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details):
- (i) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- (ii) that the constitution of the firm 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 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

1. Firm's name _____

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sl.No. 5 of the Expression of Interest format)

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

*If yes, please attach a copy of the certificate

Details of Part-Time Partners of the firm (Please refer to Sl.No. 6 of the Expression of Interest format)

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

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

Annexure-A4

Details of full time Chartered Accountant Employees (Please refer to Sl. No. 7 of the Expression of Interest format)

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

*If yes, please attach a copy of the certificate

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

Annexure-B

Particulars of Branches (including foreign branches, if any)

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

Annexure-C

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm (please refer to Sl. No. 11 of the Expression of Interest format)

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