



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5246193
Dated/दिनांक : 03-08-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	24-08-2024 15:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	24-08-2024 15:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Education Department Gujarat
Organisation Name/संगठन का नाम	Sarva Shiksha Abhiyan (ssa)
Office Name/कार्यालय का नाम	Gujarat Council Of Elementary Education, Sarva Shiksha Abhiyan, State Project Office, Sector-17, Gandhinagar
Item Category/मद केटेगरी	Financial Audit Services - Audit report, Review of Financial Statements, Financial Reporting Framework; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	100 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण

Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	3658285
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	182914

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) /ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months)/ईपीबीजी की अपेक्षित अवधि (महीने).	30

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

State Project Director, Samagra Shiksha
Gujarat Council Of School Education, Samagra Shiksha, State Project Office, Sector-17, Gandhinagar
(State Project Director, Samagra Shiksha)

Splitting/विभाजन

Bid splitting not applied./बोली विभाजन लागू नहीं किया गया

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन

Yes

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

Excel Upload Required/एक्सेल में अपलोड किए जाने की आवश्यकता :

Financial - [1722673350.xlsx](#)

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1722673655.pdf](#)

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Project experience, Project Understanding and Methodology, Manpower	100	60	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):75:25

Presentation Venue:Vidya Samiksha Kendra, Sector 19, Gandhinagar, Gujarat, 4

Pre Bid Detail(s)

Pre-Bid Date and Time	Pre-Bid Venue
09-08-2024 12:00:00	Vidya Samiksha Kendra, Sector 19, Gandhinagar, Gujarat, 382021

Financial Audit Services - Audit Report, Review Of Financial Statements, Financial Reporting Framework; CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report , Review of Financial Statements , Financial Reporting Framework
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Review system & processes , Risk Management , Bank Transactions , Treasury operations
Type of Industries/Functions	Audit of Government entity
Frequency of Progress Report	Fortnightly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Fortnightly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Mehta Maheshkumar Prahladbhai	382010,GUJARAT COUNCIL OF ELEMENTARY EDUCATION, SARVA SHIKSHA ABHIYAN, STATE PROJECT OFFICE, SECTOR-17, GANDHINAGAR	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

3. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---



समग्र शिक्षा
Samagra Shiksha

Evaluation Process, Pre-Qualification (PQ), Technical Qualification (TQ)

**Gujarat Council of School Education
(GCSE) – Samagra Shiksha, Gujarat**

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A. Submission of the Bids/Proposals:

Bidder shall submit the proposal in two parts i.e., "**Technical**" and "**Financial**". The first part marked "**TECHNICAL PROPOSAL**" should include the description of the firm/organization, the firm's/organization's general experience in the field of relevant work, the qualification and competency of the personal proposed for this assignment and the proposed work plan methodology and approach in response to suggested terms of reference along-with Annexures provided in this RFP. The first part i.e., "**Technical Proposal**" should not contain any cost information whatsoever. The second part i.e., "**Financial Proposal**" should contain the detailed price offer for the audit services.

B. Opening of Bids/Proposals:

- i. The bids that are submitted online successfully shall be opened as per the date and time mentioned in the RFP.
- ii. The Bid submitted without a Bid Security/EMD shall be summarily rejected. Only those Bids whose EMD are received shall be eligible for opening.
- iii. The first part i.e., "**Technical**" bid/proposal (a) Bid Security/EMD (b) Pre- Qualification document (c) Technical Proposal.
- iv. The second part i.e., "**Financial**" which contains the detailed price offer will not be opened until the technical evaluation has been completed. **Second Part: "Financial"**.

C. Evaluation Process:

- i. The GCSE, SS shall constitute a Tender Evaluation Committee to evaluate the responses of the bidders. The Tender Evaluation Committee shall evaluate the responses to the RFP and all supporting documents/documentary evidence. Inability to submit required supporting documents/ documentary evidence by bidders may lead to rejection of their bids.
- ii. The decision of the Tender Evaluation Committee in the evaluation of bids shall be final. No correspondence shall be entertained outside the process of evaluation with the Committee.
- iii. The Tender Evaluation Committee reserves the right to reject any or all bids. Each of the responses shall be evaluated as per the criteria and requirements specified in this RFP.

The steps for evaluation are as follows:

D. Stage 1: Pre- Qualification:

1. The GCSE, SS shall validate the Set 1 "**Bid Security/Earnest Money Deposit (EMD)**".
2. If the contents of **Set 1** are as per requirements, the GCSE, SS shall open the "**Pre-Qualification Bid**". In case, the Bidder does not meet any one of the conditions, the bidder shall be disqualified.
3. The firm should provide documentary evidence for fulfilling basic criteria mentioned in below Pre-Qualification criteria along with the Technical Proposal. Upon non submission of documentary evidence, the bidder shall be considered non-responsive/disqualified.

Pre-Qualification Criteria:

Sr. No.	Details	Documents to be Submitted
1.	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat, then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.	Copies of any two i.e., Property Tax /Electricity /Telephone Bill/ GST Registration/Lease Agreement
2.	The firm shall be in existence from at least last 10 years as practicing Chartered Accountant registered with ICAI.	Copy of ICAI Certification/ Certificate of Incorporation/ Partnership Deed/ Other

Sr. No.	Details	Documents to be Submitted
		relevant registration document/ PAN Card/ GST Registration
3.	Joint Venture is not allowed.	Undertaking from authorized signatory
4.	The Firm should be empanelled with Reserve Bank of India and have been classified as category One or Two.	Copy of Certification
5.	The firm must have empanelment with C&A.G. for F.Y.2024-25.	Copy of Certification
6.	Average annual fee earned by the bidder from audit and attestation work should be at least Rs. 1.00 Crore in 3 preceding financial years i.e., 2021-22, 2022-23, 2023-24.	Copy of CA Certificate along with extracts from the audited balance sheet and profit & loss for last three financial years
7.	The firm must have relevant experience for Internal or Statutory Auditing with at least 2 (two) State Government/Central Government/Public Sector Undertaking/Local Bodies/any other Government Agency in 3 preceding financial years i.e., 2021-22, 2022-23, 2023-24. Such details shall be provided as per Annexure-6 of ATC.	1.Signed Work Order or Signed Contract or MSA with detailed Scope of Work 2.Client Completion Certificate
8.	The firm should have at least 7 full time CA partner out of which 5 partner should be FCA Chartered Accountant in the firm.	Copy of Certification from the ICAI
9.	The Firm should have successfully completed peer review process as prescribed by ICAI in 3 preceding financial years i.e., 2021-22, 2022-23, 2023-24.	Copy of Certification for Peer Review
10.	The firm must have GST registration and PAN.	Copy of the Valid GST certificate and PAN
11.	The Firm should not have been Blacklisted and / or debarred by any authority or State Government/Central Government/Public Sector Undertaking/Local Bodies/any other Government Agency at any time. A notarised Self Declaration should be attached on stamp paper.	Notarised Self-declaration on stamp paper of Rs. 300.

Note: The firm must provide documentary evidence online for fulfilling minimum eligibility criteria mentioned for all above points. Technical bids of only those bidders, which meet the above-mentioned minimum eligibility criteria, shall be opened.

E. Stage 2: Technical Evaluation:

- Set 2, “**Technical bid**” shall be evaluated only for the bidders who get qualified in **Pre-Qualification**.
- Each Technical Bid shall be assigned a technical score as per the Technical Evaluation Framework, as mentioned below. Only the bidders who get an overall technical score of 60 marks of the Technical Evaluation Framework out of total 100 marks, as given in this section shall qualify for financial evaluation stage. Failing to secure minimum marks shall lead to technical rejection of the Bid.

Technical Evaluation Framework:

The Bidder's technical solution proposed in the Technical Evaluation bid shall be evaluated as per the evaluation criteria in the following table:

Section No.	Evaluation Criteria	Total Marks	Minimum Qualifying Marks
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A.	Financials	30	
B.	Project Experience	40	
C.	Project Understanding & Methodology	10	
D.	Manpower	20	
E.	Overall Technical Qualifying Marks	100	

Note: GCSE, SS (or a nominated party) reserves the right to check/validate the authenticity of the information provided in the “Pre-qualification” and “Technical” Evaluation criteria and the requisite support must be provided by the Bidder within the stipulated time. Any absence of response within the timelines given for clarification shall be treated as non-compliance for those criteria.

The following sections explain how the Bidders shall be evaluated on each of the evaluation criteria.

Technical Bid Criteria & Evaluation:

Sr. No.	Criteria	Evaluation Criteria Details	Max. Marks Allotted	Required Supporting Documents
A	Financials			
A1	The bidder should have relevant experience for Internal or Statutory Auditing for private organizations is conducted during last 3 (Three) years (i.e.,2021-22, 2022-23 & 2023-24) having Turnover / Expenditure not less than Rs. 20 Cr.	<ul style="list-style-type: none"> • 2 Nos. to 5 Nos. = 14 Marks • 6 Nos. to 10 Nos. = 18 Marks • 11 Nos. to 15 Nos. = 22 Marks • 16 Nos. to 20 Nos. = 26 Marks • 21 Nos. and above = 30 Marks 	30	True copy of Certificate of Firm/Organization whose audit is carried out containing all details like turnover / expenditure is not less than 20 Cr., Audit work is completed satisfactory, year of audit etc. as shown above and must be supported with evidence to justify your certificate and other information and true copy of work order and completion certificate/audit report/proof payment received.
B	Project Experience			
B1	Management Capabilities: The bidder should have relevant experience for Internal or Statutory Auditing of State Government/Central Government/Public Sector Undertaking/Local Bodies/any other Government Agency during last 3 (Three) years (i.e.,2021-22, 2022-23 & 2023-24) having Turnover/Expenditure not less than Rs.20 Cr.	<ul style="list-style-type: none"> • 2 Nos. to 3 Nos. = 20 Marks • 4 Nos. to 6 Nos. = 23 Marks • 7 Nos. to 10 Nos. = 26 Marks • 11 Nos. and Above = 30 Marks 	30	True copy of Certificate of Firm/Organization whose audit is carried out containing all details like turnover / expenditure is not less than 20 Cr., Audit work is completed satisfactory, year of audit etc. as shown above and must be supported with evidence to justify your certificate and other information and true copy of work order and completion

Sr. No.	Criteria	Evaluation Criteria Details	Max. Marks Allotted	Required Supporting Documents
				certificate/audit report/proof payment received.
B2	Annual Audit and Attestation fees received by the bidder during last 3 (Three) years (i.e.,2021-22, 2022-23 & 2023-24)	<ul style="list-style-type: none"> • Rs. 1 Cr. to 2.5 Cr. = 5 Marks • Rs. 2.5 Cr. to 5 Cr. = 6 marks • Rs.5 Cr. to 7.5 Cr. = 8 marks • Above Rs. 7.5 Cr. = 10 Marks 	10	True copy of Certificate of Firm/Organization whose audit is carried out containing all details like turnover / expenditure, Audit work is completed satisfactory, year of audit etc. as shown above and must be supported with evidence to justify your certificate and other information and true copy of work order and completion certificate/audit report/proof payment received.
C	Project Understanding & Methodology			
C1	Project Understanding and Project Implementation Methodology	The methodology proposed for Planning and Process of conducting auditing efficiently and timely and its presentation = 10 Marks	10	Detailed solution document & Presentation
D	Manpower			
D1	Qualification and Experience of Manpower and Proposed Manpower: Curriculum vitae (C.V) of 7 FCA/CA and 15 Non-CA senior personnel in each discipline for assessing the qualifications with minimum qualification of B.Com. and the experience of the personnel proposed to be deployed for the auditing should be included with the proposal (in the format of the sample curriculum vitae).	As per below Table: A	20	Curriculum vitae of along with relevant information as per Annexure-15
			100	

Note:

- For Criteria No: A1 & B1:
 - Audit Count methodology: The count shall represent the number of statutory or internal audits performed by the Bidder over the last three (3) fiscal years (i.e., 2021-22, 2022-23, and 2023-24), irrespective of the work order date. Each audit shall cover all schemes/projects for

the respective year, with no separate count assigned for individual project or scheme audits. This applies regardless of the type of work order (e.g., a single order for multiple years, separate year-wise orders, extended orders, etc.).

Table: A

	Qualification		Experience (in No. of Years)		Total
	CA	Non-CA	CA	Non-CA	
Staff					
Maximum No. of Staff	7	15	7	15	
	FCA = 0.79 Marks	Inter CA = 0.30 Marks	More than 11 Years = 0.79 Marks	More than 11 Years = 0.30 Marks	
	CA = 0.50 Marks	M.Com. = 0.22 Marks	More than 8 up to 11 Years = 0.50 Marks	More than 8 up to 11 Years = 0.22 Marks	
		B.Com. = 0.15 Marks	More than 5 up to 8 Years = 0.35 Marks	More than 5 up to 8 Years = 0.15 Marks	
Total Marks	5.5 Marks	4.5 Marks	5.5 Marks	4.5 Marks	20 Marks

Note:

- All the personnel working on assignment should have knowledge of Gujarati Language.
- All CA and Non-CA staff must have at least 5 (five) years of post-qualification experience. Qualification documents for all CA and Non-CA staff, such as Degree Certificate or final mark sheet shall be submitted along with the technical bid. Without these documents, CV shall not be considered for evaluation.
- Only the bidders who get 60 or more marks in the technical criteria score, shall be qualified for the opening of the financial bids.

F. Stage 3: Financial Evaluation:

1. The financial bids for the technically qualified bidders shall be opened on the notified date and time Financial Bids that are not as per the prescribed format shall be liable for rejection.
2. While preparing the Financial Proposal, CA Firms are expected to consider the various requirements and conditions stipulated in this RFP document. The Financial Proposal should be a Proposal inclusive of all the costs including all taxes associated with the Assignment. While submitting the Financial Proposal, the CA Firm shall ensure the following:
 - a. All the costs associated with the Assignment shall be included in the Financial Proposal. These shall normally cover remuneration for all the personnel (in the field, office, etc.), accommodation, air fare, transportation, equipment, printing of documents, etc. The total amount indicated in the Financial Proposal shall be without any condition attached or subject to any assumption and shall be final and binding. In case any assumption or condition is

indicated in the Financial Proposal, it shall be considered non-responsive and liable to be rejected.

3. All payments shall be subjected to deduction of taxes at source as per Applicable Laws.
4. Firm must do their due diligence about the tax implications and GCSE, SS will not be liable for any incident.

G. Selection Criteria & Financial Bid:

The methodology of technical scoring is as follows:

- I. The successful bidder shall be determined basis on the “Quality cum Cost Based Selection (QCBS)” methodology wherein 75% weightage shall be given to the Technical Score while 25% weightage shall be given to the Financial Score.
- II. The Bidder achieving the highest “Bid Score” (Bs) shall be declared as the “Successful Bidder” and shall be invited to execute the agreement/contract with the GCSE, SS.
- III. The respective “Bid Score” of all the technically qualified bidders shall be calculated as: $\text{Bid Score} = 0.75 * \text{Bidder's Technical Score} + 0.25 * \text{Bidder's Financial Score}$.
- IV. $\text{Technical Score} = 100 * (\text{Marks obtained by Bidder under consideration in Technical Evaluation (out of 100)} / \text{Highest Marks among all the technically qualified Bidders})$.
- V. $\text{Financial Score} = 100 * (\text{Lowest Cost among all the technically qualified Bidders} / \text{Total Cost quoted by the Bidder})$.
- VI. All marks will be given rounded up to two decimal points. The bidder getting the maximum combined score out of 100 above a specified cut-off score will be short listed for further consideration. The client will negotiate with the bidder, which ranked highest combined score.



समग्र शिक्षा
Samagra Shiksha

Additional Terms and Conditions (ATC) & Scope of Work (SoW)

**Gujarat Council of School Education
(GCSE) – Samagra Shiksha, Gujarat**

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1. Instruction to Bidders

a. General:

The Gujarat Council of School Education (GCSE), Samagra Shiksha (SS) has adopted a two-step process (referred to as the "Bidding Process") for selecting a Bidder for the award of the Project. The Bidding Process shall comprise two steps, the first relating to the qualification (Pre-Qualification & Technical Qualification) of the Bidder and the second relating to the Financial Proposal of the Bidder. As part of the Bidding Process, the Bidders are being called upon to submit their Bids in accordance with the terms specified in the Bidding Documents.

b. Bidders to Inform:

- i. The Bidders shall be deemed to have carefully examined the Terms of References, Scope and Schedules of this RFP. If bidder has any doubts/clarifications as to the meaning of any portion of the Conditions or the specifications, he shall, before the last date for submission of Pre-Bid Queries, set forth the particulars thereof and submit to GCSE, SS in writing in the form of Pre-Bid Queries so that the doubts may be removed, or clarifications are provided. Any alternate channel of communication may treat as null & void and the GCSE, SS shall not have any binding response of the same.
- ii. Bidders shall have to submit the bids with duly signed and stamped on each page of Authorised person.
- iii. Technical Bid should not contain any financial details or any such hints / calculations/ extrapolations / records.
- iv. Bidders shall have to furnish all information required by the Tender Document.
- v. Bidders shall have to quote for the complete scope of Work as indicated in the Tender documents, corrigendum (if any) and any subsequent information given to the Bidders.
- vi. Bidders shall have to comply with the Terms and conditions as stated in the Tender Documents, Corrigendum (if any).
- vii. The Bidders shall have to provide confirmation for unconditional acceptance of full responsibility for providing services in accordance with the Scope of Work of this Tender.
- viii. Each bidder shall submit only one bid.
- ix. No reimbursement will be paid to the bidders if any cost occurred during preparation of the proposal during any site visit and/or during the negotiation meeting held at client site.
- x. Any remuneration, which you receive from the contract, will be subject to normal tax liability in India. You may contact to the concerned tax authorities for further information in this regard if required from your side.
- xi. If any of the district and/or block will be splitting into further two or more different district and/or block, the rate which is finalised for the district and/or block will remain the same, who has been awarded the contract for original (Old) district or block and bidder shall have to submit the separate Statutory audit reports for each new district and blocks.
- xii. Bidder must include at least 1 (One) CA for district level audit work.
- xiii. For auditing work, the bidder shall have to collaborate with the District Account Officer for the auditing of a number of SMCs, and only those SMCs' principals shall be notified appropriately.
- xiv. Bidder must remain present during the meeting held at the state and/or national level and shall respond to the queries addressed.
- xv. During SPO office audit work, the head auditor must be present on a regular basis, participate actively, and responds to any questions that are raised.
- xvi. Throughout the whole audit work period, the bidder must be present for the fortnightly review meetings, submit the review report, and give information to the authorities at the SPO office.
- xvii. The bidder must submit a comprehensive plan that includes day-by-day, activity-by-day specifics, manpower requirements etc., and obtain approval from the SPO office.
- xviii. The following documents are enclosed to enable you to submit your proposal:
 - a) Terms of Reference (TOR) (Annexure - 1)
 - b) Supplementary information for Statutory Audit (Annexure - 2)

- c) Binding of "Hiring of Auditing Services and Anti-Corruption Declaration" (Annexure - 3)
- d) Various Annexures - Bidders' information (Annexure - 4 to 15)
- e) Details of (i) Details of Nos. of SPO, DPOs, BRCs/URCs, CRCs (1/3), SMCs (1/3), KGBVs, GCERTs-DIETs, PM Shri, PM JANMANs (Annexure -16-A) (ii) Details of Nos. of Govt. Secondary & Higher Secondary schools, Granted Secondary & Higher Secondary schools including Vocational, Girls Hostels, Model Schools, Model Day Schools, Boys Hostels, Mahila Samakhya (Annexure-16 - B)
- f) A sample form of contract (Annexure-17)

c. Pre-Bid Meeting & Clarification:

- i. Any clarification/queries regarding the RFP document and any other items related to this project must be submitted to the GCSE, SS as mentioned in the RFP as mentioned in stipulated time.
- ii. Any request(s) for clarifications post the indicated date and time shall not be entertained by the GCSE, SS.
- iii. The GCSE, SS will hold a pre-bid meeting with the prospective bidders as mentioned in the RFP. The bidders are expected to submit the pre-bid queries one day prior to the date of the pre-bid. The GCSE, SS will not respond to the queries posted after the deadline of queries submission and any such claims from the bidder shall not be entertained by GCSE, SS.
- iv. The GCSE, SS will endeavour to provide a timely response to all queries. However, GCSE, SS makes no representation or warranty as to the completeness or accuracy of any response made in good faith, nor does GCSE, SS undertake to answer all the queries that have been posed by the Bidders.
- v. At any time prior to the last date for receipt of bids, GCSE, SS may, for any reason, whether at its initiative or in response to a clarification requested by a prospective Bidder, modify the RFP document by a corrigendum.
- vi. The corrigendum & clarifications (if any) to the queries from all Bidders will be published on Gem Portal.
- vii. Any such corrigendum shall be deemed to be incorporated into this RFP.
- viii. To provide prospective Bidders reasonable time for taking the corrigendum into account, the GCSE, SS may, at its discretion, extend the last date for the receipt of Proposals.

d. Bid Security/Ernst Money Deposit (EMD):

- Bidder has to submit the EMD with Account Payee Demand Draft in favour of State Project Director Samagra Shiksha payable at Gujarat. Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.
- Bidder can also submit the EMD with Fixed Deposit Receipt (FDR) made out or pledged in the name of State Project Director Samagra Shiksha, Gujarat. The bank should certify on it that the deposit can be withdrawn only on demand or with the sanction of the pledgee. For release of EMD, the FDR shall be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. The bidder must upload scanned copy/proof of the FDR along with bid and ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date.
- Bidder can also submit the EMD as Bank Guarantee as per format given in Gem portal as per Gem Rules and Conditions. Bidder has to upload scanned copy / proof of the same along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.
- Bidder has to submit the Performance Security in the form of Bank Guarantee as per format given in Gem portal as per Gem Rules and Conditions. Bank Guarantee should draw in favour of State Project Director, Samagra Shiksha-Gujarat. Successful Bidder has to upload scanned copy of the Bank Guarantee document in place of PBG and has to ensure delivery of hard copy of Original Bank Guarantee to the Buyer within 15 days of award of contract.

- EMD / Performance Security shall be issued from Nationalized banks/ Scheduled Banks/ Private Sector Banks which are authorized to conduct government business. Bidder can submit Bank Guarantee of only those banks which are approved by Finance Department, Government of Gujarat.
- The EMD amount is interest-free and shall be refundable without any accrued interest on it.

2. Award of Contract:

a. Right to Accept Any Proposal and To Reject Any or All Proposal(s):

GCSE, SS reserves the right to accept or reject any proposal and reject all proposals at any time prior to award of contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for the GCSE, SS action.

b. Notification of Award:

Quality and competence of auditing service shall be considered, as the paramount requirement. The decision of the award of the contract would be as under:

- Prior to the expiration of the validity period, the GCSE, SS shall notify the successful bidders in writing or by email, that its proposal has been accepted. In case the tendering process / public tendering process has not been completed within the stipulated period, the GCSE, SS may like to request the bidders to extend the validity period of the bid.
- Technical proposals scoring not less than 60 marks of the points will only be considered for financial evaluation.

c. Contract Finalization and Award:

- GCSE, SS is not bound to select any of the firms' submitting proposals. Further as quality is the principal selection criterion, the GCSE, SS does not bind itself in any way to select the firm offering the lowest price.
- The selected Bidder(s) should convey acceptance of the award of the contract by returning a duly signed and stamped duplicate copy of the award letter within 5 days of receipt of the communication.

d. Performance Security Deposit:

Successful bidder has to deposit the Performance Security i.e., 5% of the total amount of the contract within 10 days by D.D. payable at Gandhinagar in favour of, "State Project Director, GCSE, Samagra Shiksha, Gandhinagar" of any Nationalized/Scheduled Bank or FDR of any Nationalized/Scheduled Bank or Bank Guarantee (BG) as approved by Finance Department's GR No. FD/MSM/e-file/4/2023/4020/D.M.O Dated 11.03.2024 drawn in favour of the "State Project Director, GCSE, Samagra Shiksha, payable at Gandhinagar. If the Performance Security submitted is in the form of FDR or Bank Guarantee (BG) then it must be valid for the period of 30 (Thirty) Months and it will be released/refunded after completion of the 30 (Thirty) Months from the date of issuance of the Work Order.

e. Penalty:

In case of delay in submission of Audit Reports and compliances, as prescribed in the schedule of conducting Statutory Audit, the GCSE, SS may recover penalty at the rate of **Rs.1,00,000/-** per week maximum up to 10% of contract price.

Withdrawal after successful submission of the bid may result in the Bidders forfeiture of its EMD.

f. Signing of the Contract:

- i. After the notification of award, the GCSE, SS shall issue a Letter of Intent (LOI) and/or Work Order (WO). Accordingly, a contract shall be signed between the successful bidder and GCSE, SS. As an acceptance of the LOI and/or WO, the Bidder shall deposit Performance Security Deposit and sign a contract with the GCSE, SS. The bidder shall deposit the Performance Security Deposit and sign the contract within 10 working days from the date of issuance of LOI and/or WO.
- ii. After award of LOI, bidder has to start the work immediately within 10 Days from issuance and should complete it as mentioned in Terms of Reference (TOR).
- iii. In any case jurisdiction of court will be Gandhinagar.

Note:

- Work of Statutory Audit will not be allotted to those who have been allotted the work of Internal Audit for F.Y.2023-24.
- Work of Statutory Audit will not be allotted to those who have been allotted the work of up-keeping and Maintenance of Account for F.Y.2023-24.

Annexure-1: Scope of Work (SoW) & Terms of Reference (TOR)

Background:

The Gujarat Council of School Education (GCSE) is implementing the centrally sponsored programme of Samagra Shiksha (EE, SE & TE), PM SHRI, PM JANMAN, GOG 100%, Mission School of Excellence (GOAL) & Mahila Samakhya to attain the goal of Universalization of School Education in all the District of Gujarat State for which funds are shared between the Government of India and State Government.

Objectives:

The objective of the audit of the Program Financial Statement (PFS) is to enable the auditor to express a professional opinion on the position of Samagra Shiksha (EE, SE & TE), PM SHRI, PM JANMAN, GOG 100%, Mission School of Excellence (GOAL) & Mahila Samakhya for the accounting period ended 31st March 2024 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.

Scope of Work:

Bidders are advised to study all instructions, forms, terms, requirements and other information in the RFP documents carefully. Submission of the bid shall be deemed to have been done after careful study and examination of the RFP document with a full understanding of its implications.

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 expenditure based on actual amount spent under various interventions is sent to Government of India, Government of Gujarat and its various funding agencies. The CA 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 Accountants of India. In conducting the Audit, attention should be given to the following.

- a) All funds have been used in accordance with 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 that are authorized to incur expenditure under Samagra Shiksha (EE, SE & TE), PM SHRI, PM JANMAN, GOG 100%, Mission School of Excellence (GOAL) & Mahila Samakhya.
- c) Goods, work and services financed have been procured in accordance with relevant provision of the Procurement 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 project.
- d) All necessary supporting documents, records and accounts have been kept in respect of all project expenditure including expenditure covered by statement of expenditure.
- e) Expenditure incurred Samagra Shiksha (EE, SE & TE), PM SHRI, PM JANMAN, GOG 100%, Mission School of Excellence (GOAL) & Mahila Samakhya is strictly in accordance with the financial norms prescribed in the Samagra Shiksha framework or any other clarifications issued from time to time. The expenditure statements / financial statements included in the statement of expenditure 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 state govt. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent

authority has been obtained. The auditor should point out expenditures activity wise that exceeded the budget allocation.

- g) Samagra Shiksha (EE, SE & TE), PM SHRI, PM JANMAN, GOG 100%, Mission School of Excellence (GOAL) & Mahila Samakhya 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 auditor shall also look into the position of audit compliance of previous audit objections raised, if any. The audit report should include a separate Para in this regard.
- j) The auditor shall 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 etc. in order that all are covered in a three-year cycle of audits, except that Schools / SMCs included in the sample. The total number of SMCs covered in audit should be indicated in the audit report.
- l) The auditor shall prepare the audit reports required by funding agencies like World Bank (WB), Government of India (GoI), Asian Infrastructure Investment Bank (AIIB) and provide support in finalizing the same.

Programme Financial Statements:

Programme Financial Statements includes:

- (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 authority of the society well in advance who will take further action to have two copies of the Audited Accounts and report forwarded to Government of India.

Independent Auditor's Report:

In addition to the audit reports, the auditor will prepare an " Independent Auditor's Report", 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 project 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 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. Sufficient staff must be deployed so as to complete the assignment and submit the audit reports latest by 31st December 2024.

General:

Selection of Chartered Accountant firms is invited for the audit work as per prescribed format for the engagement of audit of the accounts of Samagra Shiksha (EE, SE & TE), PM SHRI, PM JANMAN, GOG 100%, Mission School of Excellence (GOAL) & Mahila Samakhya.

1. The last date for submission in the specified format is as per mentioned in this RFP. 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:
 - a. Partners in other firms
 - b. 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.
 - c. 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 otherwise 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. All firms are required to enclose the relevant documents.
 - a. A copy of constitution certificates of firm issued by the ICAI containing interalia;
 - b. Date of formation of the firms with a full time FCA;
 - c. Details of partners / Sole Proprietor / CA Employees as on 1st January of the relevant year, Date of Joining, Date of becoming FCA, other interest, if any;
 - d. A copy of the latest partnership deed in the case of partnership firms;
 - e. A copy of the acknowledgement of the IT return of the firm and of all full-time partners / the Sole proprietor for the Assessment Year and a copy of computation of income of full-time partners / Sole proprietor;

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

- a. A copy of financial statement of the firm along with schedules for the preceding financial year.
 - b. Details of court cases / arbitration cases / or any other case pending against the firm.
4. 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.
5. All full-time partners / sole proprietor should invariably sign the undertaking appended. Similarly, all the full-time Chartered Accountant employees of the firm should sign in the column provided at the format.

6. Governing Factors

- a. All or any of the information provided by the GCSE, SS shall not be used for any other purpose; auditor shall return all the documents to the GCSE, SS after completion of work.
 - b. Work shall be completed within stipulated time limit as mentioned in this RFP.
 - c. The bidder shall visit the GCSE, SS for compliance of work as and when required.
 - d. The bidder shall remain present in Co-ordination/Review meetings.
 - e. Rates agreed shall be firm till the completion of work inclusive of all govt. taxes, Transportation Charges, Daily Allowance, Accommodation Charges or any other charges.
 - f. The assignment shall be carried out by the personnel having well qualified and with relevant experience.
 - g. The bidder shall submit the methodology for statutory audit.
 - h. The audit team shall have considerable strength of expertise and established track record of providing quality assurance services. It should be led by Chartered Accountant. The auditor shall have minimum staff with relevant degree and experience required to complete the work.
 - i. The bidder shall have to submit the name of the personnel to be deployed along with their CVs to the GCSE, SS. The GCSE, SS may not consider substitute, except in case of unexpected delay to start the work or for reasons of health or auditor leaving the firm. If any under the circumstances stated above, any other personnel are deployed, then also bidder shall have to submit it along with CV to the GCSE, SS.
 - j. The bidder has to carry out audit of State Project Office at Gandhinagar, District Coordinators Office at respective district, BRCs and CRCs at respective Block Resource Centre (BRCs) and SMC audit at convenient CRC Centre. List of numbers of Details of Nos. of SPO, DPOs, BRCs/URCs, CRCs, SMCs, KGBVs, GCERTs-DIETs, PM Shri, PM JANMANs is as per **Annexure - 16-A** and Details of Nos. of Govt. Secondary & Higher Secondary schools, Granted Secondary & Higher Secondary schools including vocational, Girls Hostels, Model schools, Model Day Schools, Boys Hostels, Mahila Samakhya as per **Annexure - 16-B**. These numbers are approximate, and the payment will be made on the basis of actual unit's audit done along with all the relevant documents.
 - k. The bidder should submit the report indicating the result of their review of the accounts, for any discrepancies noticed in the financial accounts, procurement, bank reconciliation etc.
 - l. Bidder has to start the work as per consultation with DPO and DEO. Audit place should be convenient to auditor and Model school, Model Day Schools, CRC / SMC official as per discussion with DPO and DEO.
 - m. While carrying out of the audit at the respective office, the observations noticed by bidder shall be given to the concerned officer as audit para and their compliance shall have to settle after scrutinizing compliance at the respective station.
 - n. The assignment mentioned herein is intended to be job oriented and not time oriented and the auditor shall not be entitled to claim any compensation in the event of the time estimated for the completion of the work being extended for any reason whatsoever.
 - o. The GCSE, SS at their discretionary power can change any condition of this Contract at any point of time and it must be abided to all parties.
7. Schedule for conducting Statutory Audit and date of submission of Report: Within **10** days of the LOI and Statutory Audit should be completed within **40** days. Audit Report should be sent to concern at the same time of completion of audit or within maximum **5** days of completion of audit.
 8. Submission of Statutory Audit Report: The auditor shall submit his report to the State Project Office, Gandhinagar (Seven signed hard copy in Hindi & English language each + soft copy) and District Project Office of concerned District (Three hard copy + soft copy in English only).

9. Audit report should include followings:
- a. Scheme wise Audit reports (EE, SE, TE and Samagra Shiksha) Separately.
 - b. Scheme wise Audit reports PM SHRI, PM JANMAN, GOG 100% and Mission Schools of Excellence (GOAL) & Mahila Samkhya separately.
 - c. Scheme wise Balance Sheet, Income & Expenditure Account, Receipts & Payments Account.
 - d. Scheme wise Annual Consolidated Financial Statement.
 - e. Scheme wise, Head wise Utilization Certificate and other scheme Utilization Certificate, if required.
 - f. Scheme wise Format of IUFR-I, II, III.
 - g. Procurement Audit Certificate
 - h. Scheme wise, District wise, Major head wise, Subhead wise, Head wise (Non-Recurring / Recurring) annual expenditure against PAB budget for the year with sign & seal of Auditor the part of the districts and state Audit report.
 - i. Summary of District wise expenditure against PAB budget" Scheme wise and Head wise for the year in State Audit Report.
 - j. Status of Unadjusted Advance Scheme wise, Year wise, District wise, Head wise in the part of the districts and state Audit report.
 - k. Coverage of Audit of District, BRC, CRC, SMC, KGBV, SPO, DPO, GCERT-DIET, PM Shri, PM JANMAN, Govt. Secondary & Higher Secondary Schools, Granted Secondary & Higher Secondary Schools including Granted, Girls Hostels, Model Schools, Model Day Schools, Boys Hostel & Mahila Samakhya.
 - l. Status of No. of Audit para of Previous Years.
 - m. Scheme wise, Head wise "Financial Performance " for the year in Districts and State Audit Report.
 - n. Scheme wise "Status of Cumulative state share" for the year in State Audit Report.
 - o. Any other formats if required by GCSE, SS and its funding agencies.

10. **PAYMENTS:** The schedule of the payment is as under:

Sr. No.	Release	Release of Payment
1.	First Release	80% payment of the total contract value will be released upon submission of satisfactory audit reports and all compliances to GCSE, SS.
2.	Final Release	20% payment of the total contract value will be released upon submission and approval of submitted audit reports & compliances to the funding agencies.

11. **Tenure of the Appointment:** The selected firm shall be engaged initially for a period of one year. If found suitable, the services of the CA firm may be extended on an annual basis for a maximum of further Two years. In no case should a CA firm be entrusted with the external audit responsibility for a period exceeding Three years. Moreover, the GCSE, SS is authorised to terminate the contract without assigning any reasons thereof.

Form - A

Sr. No.	Name of Employer Organization	Year of Audit	Amount of Turnover or Expenditure (not less than 20 Cr.)	Whether is a Statutory Audit OR Internal Audit	Name of Documentary Evidence provided

CERTIFICATE

We / I certify that above all details are True & Fact and we submit herewith supported documentary evidence for the above given details.

Signed & Seal of Bidder

Note: - This certificate submitted with notarised.

Form - B

Sr. No.	Name of Employer Organization	Year of Audit	Amount of Turnover or Expenditure (not less than 20 Cr.)	Whether is a Statutory Audit OR Internal Audit	Name of Documentary Evidence provided

CERTIFICATE

We / I certify that above all details are True & Fact and we submit herewith supported documentary evidence for the above given details.

Signed & Seal of Bidder

Note: - Notarised certificate shall be submitted.

Annexure – 2: Supplementary Information for Statutory Audit

➤ **Proposals should include the following information:**

a) Technical Proposal:

1. Binding of "Hiring of Auditing Services" **(Annexure-3)**
2. Various Annexures for details of bidder. **(Annexure - 4 to 15)**
3. Nos. of BRC, CRC (1/3), SMC (1/3), KGBV, SPO, DPO, GCERT-DIET, PM Shri, PM JANMAN, Govt. Secondary & Higher Secondary Schools, Granted Secondary & Higher Secondary Schools including Granted, Girls Hostels, Model Schools, Model Day Schools, Boys Hostel & Mahila Samakhya **(Annexure-16-A & B)**
4. A sample form of contract for auditing Services under which the services will be performed **(Annexure - 17)**
5. Registration of firm as sole propertied or partnership concern.
6. Details of empanelment with C & A.G. for 2024-25.
7. Documentary evidence for basic criteria.
8. Contract Negotiation: The aim of the negotiation is to reach an agreement on all points with the bidder and initial a draft contract by the conclusion of negotiation. Negotiations commence with a discussion of bidder 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, the staffing and the bar chart, which will indicate per personnel, periods in the field & office, man-months, and reporting schedule.

The information submitted along with technical bid should provide documentary evidence to access its correctness.

All the documents of the technical bid shall be signed and organization's stamped by the authorized person of the bidder and scanned copy of the signed and stamped documents shall be submitted online. Documents shall not be considered for the evaluation without the sign and stamp of the authorized person.

b) Financial Proposals:

The financial proposals should be furnished online only.

Annexure – 3: Hiring of Audit Service and Anti-Corruption Declaration

From

.....
.....
.....

Sir,

I / We Auditor / Auditing firm herewith enclose Technical & Financial Proposal for selection of my / our firm as auditor for

We undertake that, in competing for (and, if the award is made to us, in executing) the above contract, we will strictly observe the laws against fraud and corruption in force in India namely "Prevention of Corruption Act 1988" as well as Guidelines on Prevention of Corruption as may be prescribed by World Bank from time to time.

Yours faithfully

Signature

Full Name

Address

Note: - This form should be submitted with Technical Proposal.

Annexure – 4: Details of Manpower Working Experience in Gujarat Region

Firm's Name & Address:

Details of Full Time Partners / Sole Proprietor / Employee of the firm:

Sr. No.	Name and of Designation (i.e., Partner/ Sole Proprietor/ Employee)	Member ship No.	Whether FCA/ ACA	Date of Joining the Firm (Full Time)	Date of becoming FCA	Station & Region where residing at present	Whether has ISA (Information System Audit /CISA or any other equivalent qualification (Specify the qualification) *)	Details of working experience in Gujarat Region

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

Note: - Certificate of constitution issued by ICAI should be submitted with Technical Proposal. This annexure should be submitted with Technical Proposal.

Annexure – 5: Details of Partners of the Firm

Sr. No.	Name of the Partner/ Sole Proprietor	Member ship No.	Whether FCA / ACA	Date of becoming FCA	Date of Joining Partnership	No. of another firm in which s/he is partner	Whether practicing in his own name also (Y/N)	Whether employed elsewhere (Y/N)	Whether has ISA (information system Audit / CISA or any other equivalent qualification (specify the qualification) *)

*If yes, please attach a copy of the certificate

Note: - This annexure should be submitted with Technical Proposal.

Annexure – 6: Firm’s Work Experience Details

Firms’ Name:

Details of experience of working with at least 2 State Government/Central government/Public Sector Undertaking/Local Bodies/any other Government Agency in years i.e., 2021-22, 2022- 23 & 2023-2024:

Sr. No.	Name of the Agency	Nature of Assignment	Year for which Appointed	Amount of Work	Current Status of Work	Completion Certificate Date if work is completed

Note: -

- Work order must be submitted with Technical Proposal.
- Completion certificate must be attached if work is completed.
- This annexure should be submitted with Technical Proposal.

Annexure – 7: Employee’s Membership Details

Details of Full-Time Partner, Part-Time Partner or Full-Time Chartered Accountant Employees of the firms who are included in the last six months before the published date of the tender:

Sr. No.	Name	Membership No.	Whether Full-Time Partner/Part-Time Partner/Full-Time CA Employee *

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

Note: - This annexure should be submitted with Technical Proposal.

Annexure - 8: Bidder's Undertaking

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

- i. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application 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, proprietor or partners has not been Black-listed and/or debarred by any authority or state/Central Govt. or any Govt. Agency/Society at any time. (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 is same as that in the constitution certificate issued by the ICAI.

Sr. 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

For Office Use Only

Whether firm has done

(a) Statutory/Branch Audit:

(b) Internal/Concurrent Audit:

Checked by

Verified by

Date updated by

Note: - This annexure should be submitted with Technical Proposal.

Annexure – 9: Details of Branches

Particulars of Branches (including foreign branches, if any):

Sr. No.	Branch Location Details	Complete Address with PIN Code & Telephone No.	Name of the Partner in-Charge of the Branch	Opening date of the Branch	Region	Whether included in last year Application (Yes / No)

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

Note: - This annexure should be submitted with Technical Proposal.

Annexure – 10: Details of Annual Audit and Attestation Fees

Details of Annual Audit and Attestation fee (Rs. in Lacs):

Sr. No.	Year	Annual Audit and Attestation fee (Rs.)
1.	2021-22	
2.	2022-23	
3.	2023-24	

Note:

- The above certificate shall be issued by an Independent Chartered Accountant. Copy of audit report and Income and expenditure Statement and Balance sheet for each year must be submitted with true copy as a proof of documentary evidence with technical proposal.
- This annexure should be submitted with Technical Proposal.

Annexure – 11: Additional Work Experience Details

Details of audit experience of the firm for the last 3 years in the following proforma.

Name of the Area / Sector	Name of the company / body audited (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 Projects / Programmes	Years of audit e.g. (a) 2023-24 (b) 2022-23 (c) 2021-22	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

Note:

- Work order must be submitted with Technical Proposal.
- This annexure should be submitted with Technical Proposal.

Annexure – 12: Firm’s Specialization

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

Sr. 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)

Note: This annexure should be submitted with Technical Proposal.

Annexure – 13: Turnover Details

(Rs. in Lacs)

Year	Turn over
2021-22	
2022-23	
2023-24	

Note:

- Copy of Audited Accounts of each year should be submitted with Technical Proposal.
- This annexure should be submitted with Technical Proposal.
- Notarised certificate shall be submitted.

Annexure – 14: non-CA Staff Details

Sr. No.	Name of the Employee	Educational Qualification with Passing Year	Date of Joining	Nos. of years of Experience in this work

Note: -

- This annexure should be submitted with Technical Proposal.
- Attach certificate of B.Com. or Mark sheet.

Sign & Seal of the Bidder

Annexure – 15: Sample CV Format

SUGGESTED FORMAT OF CURRICULUM VITAE FOR MEMBERS OF AUDITOR TEAM

- i. Name:
- ii. Date of Birth:
- iii. Educational Qualification:

Name of Degree	Year of Passing	Percentage / grade	Name of University

- iv. Profession / Present Designation:
- v. Years with firm / Organization: Year:
- vi. Area of Specialization:
- vii. Proposed Position of Team:
- viii. Key Qualification:(Under this heading, give outline of staff member’s experience and training most pertinent to assigned work on proposed team. Describe degree of responsibility held by staff member on relevant previous assignment and give dates and locations. Use up to half a page).
- ix. Education:(Under this heading, summarize college / University and other specialized education of staff member, giving names of schools / colleges etc. date attended, and degrees obtained. Use up to a quarter page).
- x. Experience:(Under this heading, list of all positions held by staff members since graduation, giving dates, names of employing organization, title of positions held and location of assignments. For experience in last three years for B.Com. and one year for article also give types of activities performed and client references, where appropriate. Use up to three quarters of a page).
- xi. Language:(Indicate proficiency in speaking, reading and writing of each language by “excellent”, “good” or “poor”).

Signature of staff member

Date:

Signature of C.A. Firm

Note:

- This annexure should be submitted separately for all CA / Non - CA Staff concerned to this audit with Technical Proposal.
- Strength of CA and Staff in Gujarat State will only be considered. Qualification documents for all CA and Non-CA staff, such as Degree Certificate or final mark sheet shall be submitted along with the technical bid. Without these documents, CV shall not be evaluated. Also, the CV and the degree certificate/mark sheet shall be signed by the authorized person of the bidder as well as the staff whose CV is being submitted. Without both signs, the CV shall not be considered for evaluation. Also, a summary list of all CA and Non-CA staff proposed in this bid shall be submitted along with technical bid. The summary shall include name of person, qualification, total experience etc.

**Annexure: 16 A - Details of Nos. of SPO, DPOs, BRCs/URCs, CRCs, SMCs, KGBVs, GCERTs-DIETs, PM Shri,
PM JANMANs**

Sr. No.	Name of the District	SPO	DPO	BRC /URC	CRC	SMC	KGBV	GCERT- DIET	PM Shri	PM JANMAN	TOTAL
1	SPO (EE + SE + TE)	1	-	-	-	-	-	-	-	-	1
2	Ahmedabad	-	1	10	83	701	6	1	14	-	816
3	AMC	-	1	4	87	449	-	1	1	-	543
4	Amreli	-	1	11	76	779	4	1	19	-	891
5	Anand	-	1	8	107	1,025	-	1	18	-	1,160
6	Arvalli	-	1	6	119	1,228	4	1	9	-	1,368
7	Banaskantha	-	1	14	228	2,403	19	1	26	-	2,692
8	Bharuch	-	1	9	80	921	-	1	13	-	1,025
9	Bhavnagar	-	1	10	100	1,017	9	1	20	-	1,158
10	Botad	-	1	4	26	247	4	-	7	-	289
11	Chhota Udepur	-	1	6	102	1,289	7	-	11	-	1,416
12	Dahod	-	1	9	159	1,722	14	1	19	-	1,925
13	Dang	-	1	3	36	393	-	1	5	-	439
14	Devbhoomi Dwarka	-	1	4	67	600	6	-	11	-	689
15	Gandhinagar	-	1	4	65	627	-	1	10	-	708
16	Gir Somnath	-	1	6	57	555	8	1	11	-	639
17	Jamnagar	-	1	6	71	711	-	1	11	-	801
18	Junagadh	-	1	10	90	736	1	1	14	-	853
19	Kheda	-	1	10	128	1,390	-	1	20	-	1,550
20	Kutch	-	1	10	180	1,722	15	1	16	-	1,945
21	Mahisagar	-	1	6	106	1,221	7	1	12	-	1,354
22	Mehsana	-	1	10	102	1,008	2	1	18	-	1,142
23	Morbi	-	1	5	56	590	6	-	8	-	666
24	Narmada	-	1	5	66	726	3	1	8	-	810
25	Navsari	-	1	6	67	698	-	1	9	1	783
26	Panchmahal	-	1	7	124	1,417	12	1	17	-	1,579
27	Patan	-	1	9	72	824	9	1	13	-	929

Sr. No.	Name of the District	SPO	DPO	BRC /URC	CRC	SMC	KGBV	GCERT- DIET	PM Shri	PM JANMAN	TOTAL
28	Porbandar	-	1	3	35	311	-	1	7	-	358
29	Rajkot	-	1	11	101	892	2	1	14	-	1,022
30	RMC	-	1	3	25	84	-	-	1	-	114
31	Sabarkantha	-	1	8	124	1,207	2	1	16	-	1,359
32	SMC	-	1	4	47	321	-	-	1	-	374
33	Surat	-	1	9	87	966	2	1	17	-	1,083
34	Surendranagar	-	1	10	88	876	16	1	14	-	1,006
35	Tapi	-	1	7	68	855	6	1	12	1	951
36	Vadodara	-	1	8	99	1,054	-	1	12	-	1,175
37	Valsad	-	1	6	93	1,007	4	1	13	1	1,126
38	VMC	-	1	3	19	120	-	-	1	-	144
	TOTAL	1	37	264	3,240	32,692	168	30	448	3	36,883

Annexure: 16 B - Details of Nos. of Govt. Secondary & Higher Secondary schools, Granted Secondary & Higher Secondary Schools Including Vocational, Girls Hostels, Model School, Model Day Schools, Boys Hostels & Mahila Samakhya

Sr. No.	Name of the District	Govt. Secondary & Higher Secondary School	Granted Secondary & Higher Secondary School including Vocational	Girls Hostel	Model school	Model Day school	Boys Hostel	Mahila Samakhya	TOTAL
1	SPO	-	-	-	-	-	-	1	1
2	Ahmedabad	50	10	2	3	-	1	-	66
3	AMC	3	21	-	-	-	-	-	24
4	Amreli	53	20	1	2	-	-	-	76
5	Anand	16	43	1	-	-	-	-	60
6	Arvalli	27	28	2	2	-	-	-	59
7	Banaskantha	174	38	16	8	7	2	-	245
8	Bharuch	44	15	2	-	-	-	-	61
9	Bhavnagar	88	13	8	5	-	-	-	114
10	Botad	48	5	-	2	-	-	-	55
11	Chhota Udepur	76	7	4	-	2	-	-	89
12	Dahod	115	15	9	4	2	-	-	145
13	Dang	48	8	3	-	-	-	-	59
14	Devbhoomi Dwarka	44	3	3	3	-	1	-	54
15	Gandhinagar	12	20	1	-	-	-	-	33
16	Gir Somnath	32	5	4	3	-	1	-	45
17	Jamnagar	39	5	3	-	-	-	-	47
18	Junagadh	69	20	3	-	-	-	-	92
19	Kheda	27	36	1	-	-	-	-	64
20	Kutch	191	10	3	6	2	1	-	213

Sr. No.	Name of the District	Govt. Secondary & Higher Secondary School	Granted Secondary & Higher Secondary School including Vocational	Girls Hostel	Model school	Model Day school	Boys Hostel	Mahila Samakhya	TOTAL
21	Mahisagar	24	30	-	3	-	-	-	57
22	Mehsana	22	21	1	1	-	-	-	45
23	Morbi	56	-	-	3	-	-	-	59
24	Narmada	62	3	3	1	1	1	-	71
25	Navsari	22	33	2	-	-	-	-	57
26	Panchmahal	36	11	4	6	1	1	-	59
27	Patan	56	19	2	5	1	1	-	84
28	Porbandar	27	7	3	-	-	-	-	37
29	Rajkot	86	21	1	1	-	-	-	109
30	RMC	11	3	1	-	-	-	-	15
31	Sabarkantha	50	28	3	-	1	-	-	82
32	SMC	7	6	-	-	-	-	-	13
33	Surat	55	19	1	1	-	-	-	76
34	Surendranagar	87	36	4	8	2	2	-	139
35	Tapi	67	5	2	3	-	1	-	78
36	Vadodara	20	39	1	-	-	-	-	60
37	Valsad	68	35	2	2	1	1	-	109
38	VMC	2	17	1	-	-	-	-	20
	TOTAL	1,914	655	97	72	20	13	1	2,772

Annexure – 17: Draft Agreement

Subject: Appointment of a Statutory Auditor for Samagra Shiksha (EE, SE &TE), PM SHRI, PM JANMAN, GoG 100%, Mission School of Excellence (GOAL), Mahila Samakhya, SPO, all the Districts, BRCs, CRCs and SMCs Audit Work for the Financial Year 2023-24

Name of the Statutory Auditor:

.....

.....

1. Set out below are the terms and conditions under which **M/s.** has agreed to carry out for GCSE, Gandhinagar, Gujarat the above mentioned, assignment specified in the attached Terms of Reference (TOR).
2. For administrative purposes **Mr.**GCSE, Gandhinagar, Gujarat has been assigned to administer the assignment and to provide **M/s.**..... with all relevant information needed to carry out the assignment. The services will be required under Samagra Shiksha for about months, during the period from
3. The State Project Director, GCSE, Gandhinagar, Gujarat may find it necessary to postpone or cancel the assignment and /or shorten or extend its duration. In such case, every effort will be made to give you, as early as possible, notice of any changes. In the event of termination, **M/s.** shall be paid for the services rendered for carrying out the assignment to the date of termination, and **M/s.**..... will provide the State Project Director, GCSE, Gandhinagar, Gujarat with any reports or parts thereof, or any other information and documentation gathered under this Agreement prior to the date of termination.
4. The services to be performed, the estimated time to be spent, and the reports to be submitted will be as per Terms of Reference (TOR).
5. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of Union of India.
6. This agreement will become effective upon confirmation of this letter on behalf of **M/s.** and will terminate on, or such other date as mutually agreed between the State Project Director, GCSE, Gandhinagar, Gujarat and **M/s.**
7. Payment for the services will be made as per the Terms of Reference (TOR).
The audit fee of **Rs.**..... + Prevailing GST includes all the costs related to carrying out the services and overhead imposed on **M/s.** However, if there is upward revision in GST, the difference between prevailing rate & revised rate shall be paid to the consultant. If there is any downward revision in GST, the difference between prevailing rate & revised rate shall be recovered from the consultant.
8. **M/s.** will be responsible for appropriate insurance coverage. In this regard, **M/s.** shall maintain auditors' compensation, employment liability insurance for their staff on the assignment. The auditor shall also maintain comprehensive general liability insurance, including contractual liability coverage adequate to cover the indemnity of obligation against all damages, costs, and charges and expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of **M/s.** or its staff. **M/s.** shall provide the State Project Director, GCSE, Gandhinagar with certification thereof upon request.
9. **M/s.** shall indemnify and hold harmless the State Project Director, GCSE, Gandhinagar, Gujarat against any and all claims, demands, and/or judgements of any nature brought against the G.C.S.E., Gandhinagar, Gujarat arising out of the services by **M/s.** under this Agreement. The obligation under this paragraph shall survive the termination of this Agreement.

10. The Statutory Auditor agrees that, during the term of this Contract and after its termination, the Statutory Auditor and any entity affiliated with the Statutory Auditor, shall be disqualified from providing goods materials, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the services.
11. All reports and other documents or software submitted by **M/s.** in the performance of the services shall become and remain property of the State Project Director, GCSE, Gandhinagar, Gujarat. The auditors may retain a copy of such documents but shall not use them for purposes unrelated to this contract without the prior written approval of the Client.
12. The auditors undertake to carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that the staff assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.
13. The Statutory auditor will not assign this Contract or sub-contract or any portion of it without the Client's prior written consent.
14. Terms and Conditions given in the Tender will be obeyed by **M/s.**.....
15. **M/s.** shall pay the taxes, duties fee, levies and other impositions levied under the Applicable law and the Client shall perform such duties in this regard to the deduction of such tax as may be lawfully imposed.
16. **M/s.** agree that all knowledge and information not within the public domain which may be acquired during the carrying out of this Agreement, shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the State Project Director, GCSE, Gandhinagar, Gujarat written permission.
17. Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with Arbitration & Conciliation Act 1996.
18. The auditor shall make his own arrangements for engagement of all staff, local or other, and for their payment, housing, feeding and transport as required. During continuation of the agreement, the auditor shall abide at all times by all existing labour enactments and rule made there under, regulations, notifications and bye laws of the State or Central Government or Local Authority and any other labour law (including rules), regulations, bye laws that may be passed or notifications that may be issued under any labour law in future either by the State or the Central Government or the Local Authority as applicable.

Place : Gandhinagar, Gujarat
 Date :

in the presence of:

..... (Signature of Authorized Representative on behalf of auditor)

..... (Signature & Name of the Client's Representative)



समग्र शिक्षा
Samagra Shiksha

Project Background

**Gujarat Council of School Education
(GCSE) – Samagra Shiksha, Gujarat**

Contents

A.	Gujarat Council of School Education (GCSE):	3
B.	Key Objectives:.....	4

A. Gujarat Council of School Education (GCSE):

Government of India has launched Samagra Shiksha, an overarching program for the school education sector extending from pre-school to class 12 and has the broader goal of improving school effectiveness measured in terms of equal opportunities for schooling and equitable learning outcomes. It envisages the 'school' as a continuum from pre-school, primary, upper primary, secondary to senior secondary levels.

It subsumes the three schemes of Sarva Shiksha Abhiyan (SSA) for Elementary education; Rashtriya Madhyamik Shiksha Abhiyan (RMSA) for Secondary & Higher Secondary education & Teacher Education (TE) for capacity building of teachers. The vision of the Scheme is to ensure inclusive and equitable quality education from pre-school to higher secondary stage in accordance with the Sustainable Development Goal (SDG) for Education.

In Gujarat Samagra Shiksha project is being implemented by Gujarat Council of School Education (GCSE). It focuses on ensuring inclusive and equitable quality education from pre-school to higher secondary stage in accordance with the Sustainable Development Goal (SDG) for Education.

- **Gujarat Council of School Education (GCSE)** has grown from an agency for implementing several different projects in school education sector in the state.
- Under Samagra Shiksha, all the 33 districts and 4 Municipal Corporations in Gujarat are being covered.
- Decentralized Management structure is adopted for effective implementation of the projects.

Samagra Shiksha

An integrated scheme for School Education has been developed and launched for Pre-school to Senior Secondary students i.e., Samagra Shiksha. Henceforth, Samagra Shiksha includes EE, SE, TE, PM SHRI, PM JANMAN, GOG 100% & Mission School of Excellence (Gujarat Outcomes for Accelerated Learning (GOAL)).

The Gujarat Council of School Education (GCSE) is implementing agency for the Centrally Sponsored Programme of Samagra Shiksha (EE, SE & TE), PM SHRI, PM JANMAN, GOG 100% & Mission School of Excellence (GOAL) to attain the goal of Universalization of School Education in all the District of Gujarat State for which funds are shared between the Government of India and State Government.

PM-JANMAN

Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM- JANMAN) has been launched by Hon'ble Prime Minister on 15th November 2023. The Abhiyan targets development of 75 Particularly vulnerable Tribal Groups (PVTGs) residing in 18 states and UT of Andaman and Nicobar Islands covering 22,000 villages across 220 districts. The Abhiyan envisages saturation of basic facilities including Education in these villages by adopting whole of Government approach in convergence with 9 ministries for 11 specific interventions. Under this scheme, education department provides the grant to build and management of the hostels. As per minutes of meeting held on dated 8th January 2024, approval has been received to build 3 hostels having capacity of 100 children for each hostel. Henceforth, total of 3 nos. of hostels having totalling capacity of 300 nos. of children's have been approved.

PM SHRI SCHOOL

PM SHRI (PM Schools for Rising India), a newly centrally sponsored scheme was launched on 7th September 2022. GCSE-SS has prioritized the saturation of activities such as BaLA features in

classrooms, child-friendly furniture, outdoor play materials, Jadui Pitara, holistic report cards for students, and school readiness modules in all Class 1 schools in all Primary Schools. Additionally, provisions such as ramps and toilets are made for children with special needs (CWSN) to ensure accessibility.

PM SHRI Schools, the focus is on providing furniture, fully equipped integrated science labs, physics labs, chemistry labs, biology labs, internet facilities, computer labs, ICT labs, smart classrooms, libraries with good furniture and a diverse collection of books with computerized book issuing systems, fully equipped Atal Tinkering Labs, fully equipped skill labs, school innovation councils, playgrounds with well-equipped sports facilities, and functional youth and eco clubs for Mission Life.

Gujarat Outcome for Accelerated Learning (GOAL)

GCSE is currently implementing Gujarat Outcomes for Accelerated Learning (GOAL) Project. GOAL project has received a loan funding support of US\$ 1 billion from World Bank and Asian Infrastructure Investment Bank which constitutes 70% of the total project cost while corresponding 30% project cost shall be contributed by Govt. of Gujarat. GOAL project emphasizes on development of civil, digital and learning infrastructure at 12000 government schools. The overall GOAL program covers expenditure incurred on development of civil infrastructure, digital infrastructure and learning infrastructure from funds provided by central government and state government including Funds received from World Bank, AIIB, NABARD etc.

As per the project compliance requirement, GCSE has to submit an audit report of GOAL project to World Bank and AIIB for FY 2023-24.

Apart from audit reports for the above schemes, the selected auditor shall also conduct the audit of the funds received under 100% state govt. for FY 2023-24.

B. Key Objectives:

- i. Selection of the Statutory Auditor for the Statutory Audit of Accounts of: State Project Office (SPO), District Project Offices (DPO), Block Resource Centres (BRC)/Urban Resource Centres (URC), Cluster Resource Centres (CRC) (1/3), School Management Committees (SMC) (1/3), Kasturba Gandhi Balika Vidyalaya (KGBV), GCERTs-DIETs, PM Shri , PM JANMANs, Govt. Secondary & Higher Secondary schools , Granted Secondary & Higher Secondary schools Including Vocational, Girls Hostels, Model School, Model Day Schools, Boys Hostels, Mahila Samkhya
- ii. The objective of the audit of the Programme Financial Statement (PFS) is to enable the auditor to express a professional opinion on the financial position of : State Project Office (SPO), District Project Offices (DPO), Block Resource Centres (BRC)/Urban Resource Centres (URC), Cluster Resource Centres (CRC) (1/3), School Management Committees (SMC) (1/3), Kasturba Gandhi Balika Vidyalaya (KGBV), GCERTs-DIETs, PM Shri , PM JANMANs, Govt. Secondary & Higher Secondary schools , Granted Secondary & Higher Secondary schools Including Vocational, Girls Hostels, Model School, Model Day Schools, Boys Hostels, Mahila Samkhya for the year ended 31st March 2024 as reported by the Programme Financial Statement.
- iii. 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 GCSE.
- iv. To enable the auditor to prepare the statements and to give necessary certification as per guideline issued by
 - Ministry of Human Resources Development (MHRD) New Delhi. (Refer Financial Management and Procurement)
 - The implementation of GOAL project is governed by the Program Appraisal Document (PAD). The PAD for the GOAL project is available at:
<https://documents.worldbank.org/en/publication/documents-reports/documentdetail/945711616680968888/india-gujarat-outcomes-for-accelerated-learning-goal-program-for-results-project>

Schedule of Price Bid

Rate of Audit Fees

Sr. No.	Office	Total Nos. of Unit	Nos. of Unit for Audit	Yearly Audit Fees	Total Audit Fees
(A)	(B)	(D)	(E)	(F)	(G) = (E) x (F)
1	SPO (EE + SE + TE)	1	1		
2	DPO	37	37		
3	BRC /URC	264	264		
4	CRC (1/3)	3,240	1,080		
5	SMC (1/3)	32,692	10,897		
6	KGBV	168	168		
7	GCERT- DIET	30	30		
8	PM Shri	448	448		
9	PM JANMAN	3	3		
10	Govt. Secondary & Higher Secondary School	1,914	1,914		
11	Granted Secondary & Higher Secondary School including Vocational	655	655		
12	Girls Hostel	97	97		
13	Model school	72	72		
14	Model Day school	20	20		
15	Boys Hostel	13	13		
16	Mahila samakhya	1	1		
	TOTAL	39,655	15,700		-

