

Tender No.MPSP/SS/Statutory Audit/2024-25/2504

dt.23.08.2024

**Maharashtra Prathamik Shikshan Parishad
Jawahar Bal Bhawani, Netaji Subhash Marg, Charni Road, Mumbai-400004**

Request for Proposal

Appointment of Statutory Auditor for Statutory Audit of Accounts of Samagra Shiksha, Strengthening Teaching-Learning And Results For States Program (STARS), PM-JANMAN & PM Shree, Centrally Sponsored Scheme in the Maharashtra State for the Financial Year 2023-2024 to 2025-26.

Name of Client:

**Maharashtra Prathamik Shikshan Parishad,
Jawahar Bal Bhawan, Netaji Subhash Marg, Charni Road,
Mumbai 400 004**

Telephone:-022-23636314



**Samagra Shiksha
Maharashtra Prathamik Shikshan Parishad, Mumbai**

Schedule	Date	Time (HH:MM)
Date of Publishing	Dt.26.08.2024	11.00 AM
Document download start	Dt.26.08.2024	11.30 AM
Date of Submission of Pre-Bid Queries	Dt.26.08.2024	11.30 AM
Pre-Bid Meeting	Dt.02.09.2024	12.30 PM
Bid Submission Start	Dt.26.08.2024	11.30 AM
Bid Submission End	Dt.09.09.2024	16.00 PM
Bid Opening (Technical)	Dt.10.09.2024	16.30 PM
Financial Bid Opening	Will be published on e-tender portal	

For more details please visit website: <http://mahaetenders.gov.in>

Maharashtra Prathamik Shikshan Parishad
Jawahar Bal Bhawani, Netaji Subhash Marg, Charni Road, Mumbai

Invitation for Proposal- State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai hereby invites Proposals from the Chartered Accountant firms empanelled by the Comptroller and Auditor General of India (CAG) as Major Auditor hereinafter called the bidders, for the engagement of audit of accounts Samagra Shiksha (SS), Strengthening Teaching-Learning And Results For States Program (STARS) & PM Shree, PM-JANMAN, Centrally Sponsored Scheme at the offices of Education Officer Zilla Parishad of the respective District and Administrative Officer of Education Board of the Municipal Corporation, Block offices, School Management Committees (SMCs), State Council of Education Research & Training (SCERT), Pune, Director Primary (Education), Pune, , District Integrated Continuous Professional Education Development (DICPED), Regional Academic Authority (RAA), Maharashtra Institute of Education Planning & Administration(MIEPA) Chh. Sambhaji Nagar and other implementing offices in Maharashtra State for the year 2023-2024 to 2025-2026.

The RFP document is placed at website: <http://mahatenders.gov.in>

Note : Any Queries regarding E-tendering please contact Helpdesk

No.: 020-25315555/022-23636314, ext.223 Toll free 24 x 7 1800-233-7315

Tender fee and EMD payment will be made through online payment mode (Net Banking). 24x7 Helpline Toll Free No.180030702232/07878107985-86

Bidder/Agencies are advised to study this RFP document carefully before submitting their proposals in response to the RFP Notice. Submission of a proposal in response to this notice shall be deemed to have been done after careful study and examination of this document with full understanding of its terms, conditions and implications.

Prospective bidders are advised to check the prequalification criteria before purchase of Proposal. This RFP document is not transferable and name of purchaser and bidder who submits shall be same.

Key Events and Dates

No.	Information	Details
1	Date of Publishing	Dt.26.08.2024, 11.00 AM
2	Date of Download	Dt.26.08.2024, 11.30 AM
3	Date of Submission of Pre-Bid Queries	Dt.26.08.2024, 11.30 AM
4	Pre-Bid Meeting	Dt.02.09.2024, 12.30 PM
5	Release of response to clarifications would be available at	The official website:- http://www.mahatenders.gov.in
6	Last date (deadline) for online submission of Proposal	Dt.09.09.2024, 16.00 PM via e-tendering only
7	Date Time and place of opening of Technical proposals	Dt.10.09.2024, 16.30 PM at the Office of Maharashtra Prathmik Shikshan Parishad, Mumbai
8	Date Time and place of opening of Financial proposals	Will be intimated later to qualified respondents.

Other important Information related to Proposal

No.	Item	Description
1.	Tender Fee & Earnest Money Deposit (EMD) payment made through online in favour of State Project Director, MPSP, Mumbai Payable at Mumbai.	Rs.25,000/- (Rs.Twenty Five Thousand Only) & Rs.2,30,000/- (Rs.Two Lakh Thirty Thousand Only)
2.	Proposal Validity Period	90 days from the date of opening of Financial proposals
3.	Last date for furnishing Security Deposit to State Project Director, MPSP, SSA Mumbai (By successful firms)	Within seven working days from the date of the work order issued by State Project Director, MPSP, Mumbai.
4.	Security Deposit value	5% of contract value of successful firms
5.	Security period	3 years.

**Samagra Shiksha
Maharashtra Prathamik Shikshan Parishad**

1) TERMS OF REFERENCE (TOR)

Appointment of an Statutory Auditor for Statutory Audit of Accounts of Samagra Shiksha (SS) , Strengthening Teaching-Learning And Results For States Program (STARS) & PM Shree, PM-JANMAN herein afterwords referred as “Scheme” at the offices of Education Officer Zilla Parishad of the respective District and Administrative Officer of Education Board of the Municipal Corporation, Block offices, School Management Committees (SMCs), State Council of Education Research & Training (SCERT), Pune, Director Primary (Education) Pune, All District Integrated Continuous Professional Education Development (DICPED), Regional Academic Authority (RAA), Maharashtra Institute of Education Planning & Administration(MIEPA) Chh. Sambhaji Nagar and other implementing offices in Maharashtra State for the year 2023-2024 to 2025-2026.

BACKGROUND-Maharashtra Prathamik Shikshan Parishad is a registered Society which implementing the centrally sponsored “Samagra Shiksha (SS), Strengthening Teaching-Learning and Results for States Program (STARS), PM Shree & PM-JANMAN” Project in all Districts of the State. Maharashtra Prathamik Shikshan Parishad is implementing the centrally sponsored Project in all Districts of Maharashtra State.

In the Budget Speech of 2018 of Hon’ble Finance Minister mentioned and Integrated scheme for secondary education stating that:

“We now propose to treat education holistically without segmentation from pre-nursery to Class 12”.

In accordance to the aforesaid announcement, a Scheme was envisaged to treat education holistically without segmentation by merging the centrally sponsored schemes of Samagra Shiksha (SS), Rashtriya Madhyamik Shiksha Abhiyan (RMSA)

and Teacher Education (TE), Strengthening Teaching-Learning and Results for States Program (STARS) & PM Shree. Accordingly, the Scheme has been developed and launched to form an Integrated Scheme on School Education from Pre-school to Senior Secondary schools of the country.

Grant is received from State Government, Central Government and others towards various primary and secondary educational programs and the same is applied to the eligible activities implemented through DPO/MNC/BRCs/URCs/CRCs/DICPED/RAA/Other Implementing Institutes and SMCs under this programme in the ratio of 60:40.

(1) **OBJECTIVES-**The objective of Statutory audit of Programme Accounts (Programme Financial Statement (PFS)) is to enable the auditor to express a professional opinion on the financial position of Samagra Shiksha, Strengthening Teaching-Learning And Results For States Program (STARS) & PM Shree (**Scheme**) programme at the end of each financial year and of the funds received and expenditure incurred 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 Maharashtra Prathamik Shikshan Parishad, Mumbai.

(2) **SCOPE OF WORK-** Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amount spent under various interventions is sent to Government of India. The C.A. firm is required to exercise such tests of accounting records, internal checks and control and other necessary audit of the accounts as per general principles and standard of

audits of the Institute of Chartered Accountant of India. In conducting the Audit, attention should be given to the following:

- a) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- b) Generally accepted accounting principles are followed by all entities who are authorized to incur expenditure under Samagra Shiksha, STARS PM-Shree & PM JANMAN Schemes.
- c) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. . are maintained and linked to the transactions and retained till the end of the Programme.
- d) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- e) Expenditure incurred under Samagra Shiksha 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 relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- f) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper

re-appropriation duly approved by the competent authority has been obtained. The CA should point out expenditures activity-wise that exceeded the budget allocation.

- g) Samagra Shiksha funds are used efficiently and economically to the purpose for which they are intended.
- h) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- i) The C.A. firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised by Internal & Statutory auditor till F.Y 2022-23 of all District project offices, Municipal Corporation, Block Resource Centre(BRC), Urban Resource centre (URC), Cluster Resource Centre (CRC), Kasturba Gandhi Balika Vidyalaya (KGBV), State Council of Education Research & Training (SCERT), Pune, Director, Education (Primary), Pune, DICPED, Regional Academic Authority (RAA), Maharashtra Institute of Education Planning & Administration(MIEPA) Chh. Sambhaji Nagar & SMC/VECs. The above audit observation is to be checked at that level up to Financial Year 2022-23.
- j) The C.A. firm appointed for the audit should be required to give Audit Certificate, certify the utilization certificate and any other certificate required from time to time.
- k) Statutory Auditor should audit the Accounts of State Implementing Society, all District project offices, Municipal Corporation receiving grant under Samagra Shiksha, STARS PM-Shree & PM JANMAN Schemes.
- l) SCERT Office, Pune, Director Education (Primary), Pune, all the DIECPD, Regional Academic Authority (RAA), Maharashtra Institute of Education Planning & Administration (MIEPA) Chh. Sambhaji Nagar

and any other scheme receiving grant under Samagra Shiksha, STARS PM-Shree & PM JANMAN Schemes.

- m) 50% BRCs, URCs,
- n) 100% of KGBV's.
- o) 50% of CRCs
- p) 35% SMCs on test check basis including the SMCs receiving grant Rs.1,00,000/- Per Annum.
- q) The SMCs receiving the Grant under PM-Shree i.e. 516 SMCs.
- r) Auditor should hold entry conference at the time of commencement of audit & exit conference after completion of audit to discuss the audit observation.
- s) The C.A. firm appointed for the audit should be required to give adequate coverage of procurement process and reflection of same in the audit report, as separate paragraph, as per the format prescribed in the MHRDs letter No.15/2/2003-SSA (PR), dated 29th September, 2006 on procurement Audit.
- t) The C.A. firm appointed for the audit should be required to certify of only those expenditures, which are supported by expenditure statements/ Utilization Certificates/Vouchers etc. The expenditure certified by the audit should be as per the activity heads under which allocations has been approved by Project Approval Board.
- u) The Statutory Auditor firm appointed for the audit should review & consolidate the internal audit report and include in his Audit Report the gist of significant audit observations made by the Internal Auditors.
- v) The Statutory auditor firm appointed for audit should attend all the queries of GOI/GOM,CAG,IPI audit & World Bank and any other matter related to statutory audit.

- w) Statutory Auditor should attend the meetings as and when called for discussion.
- x) The Statutory Auditor should check the advances recoupment at all levels.
- y) The statutory auditor provides the information/statements as and required by the office.
- z) The Statutory Auditor shall submit the Observation sheet with signed and seal of concerned Head Master /Officers of BRC/CRC/URC/MNC/DPO/ Other Implementing offices along with name of the unit, designation and contact details. For SMCs/VECs consolidated report is to be submitted in along with the report of DPO/MCs/BRCs/URCs
- aa) The Statutory auditor appointed should check & verify whether the expenditure is incurred as per the sanctioned budgetary norms or not.
- bb) The Statutory Auditor should check the grant receipt from the upper unit & transferred to the Periphery unit also they should do the grant reconciliation.
- cc) The Statutory Auditor should guide the Internal Auditor & Auditee organization for preparation of financial statement.
- dd) The Statutory Auditor should conduct the audit at respective offices i.e. at SMCs/BRC/CRC/URC/DICPED/MNC/DPO/SPO.
- ee) The documents/information required to be sent with the Audit Report are as under:-
 1. Utilization Certificate (Annexure-XIX of the Manual on Financial Management and Procurement), Separately for Capital Head and General Head Expenditure
 2. Consolidated Annual Financial Statement (Annexure-XX of the Manual on Financial Management and Procurement).

3. Consolidated Balance Sheet (Annexure-XXI of the Manual on Financial Management and Procurement), along with schedule forming part of the Balance Sheet.
4. Consolidated Income & Expenditure Account (Annexure-XXII of the Manual on Financial Management and Procurement), along with schedule forming part of the Income & Expenditure Account.
5. Consolidated Receipt & Payment Account (Annexure-XXIII of the Manual on Financial Management and Procurement), along with schedule forming part of the Receipt & Payment Account.
6. Management Letter.
7. Procurement Audit Certificate in the format sent under the MHRDs letter no 15/2/2003-SSA (PR) Dated 29th September, 2006.
8. Statement of Expenditure (SOE) & Utilization Certificates (UCs) as per GFR 2017; duly tallied with the Income & Expenditure and expenditure during the financial year (Fixed Assets which have been shown as capitalized) to be certified by the auditor.
9. Other Schedules to the Balance sheet as appropriate, but which shall include
 - a) Statement of Fixed Assets in the form of a Schedule,
 - b) Schedule of Loans and Advances (Age-wise analysis)
 - c) Schedule of all cash & Bank Balances (also attach bank reconciliation statements)
 - d) Program wise Statement of Expenditure
 1. Notes on Accounts showing the accounting policies followed in the preparation of accounts in each unit and any other significant observation of the auditor.
 2. Para on settlement of outstanding/previous years Audit Objections.

3. Para on coverage of Audit of SMCs receiving grants of more than Rs.One lakh per year.
4. The above documents also required to be signed for BRC/ CRC/URC/DICPED/SCERT/DPO/MNC/SPO.

10.The Statutory Auditor should recommend the list of units which were further inspected by the state level official.

(3) PROGRAMME FINANCIAL STATEMENTS-Programme Financial Statements (PFS) should include:

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

(4) AUDIT OPINION-The primary audit opinion should include the Programme Financial Statements, and the annual audit report of the Programme Accounts. The financial statement, including the audit report should be received by the State Implementing Society not later than (three to six) months after the end of the accounting period to which the audit refers. The auditor should submit the report to SPD of the Society well in advance who will take further action to have two copies of the Audited Accounts and report forwarded to Government of India.(E.E. Bureau).

(5) 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.
- (6) **GENERAL**-Auditor would be given access to all Books of Accounts, Procurement documents, Legal documents, Sanction letters of GOI and State Govt. and all other documents and information which they think necessary for the purpose of audit. The auditors may make specific observations with respect to the efficiency of financial procedure, the accounting system and in general, the administration and management of the organization.

The number of SMC-Schools proposed for audit may increase/decrease.

This document provides information to enable the bidders to understand the broad requirements to submit their "Proposal". The detailed scope of work is provided in section 3 of this RFP document.

- (7) **Consortium and Joint Ventures, AoP (Association of Persons), subletting, Sub-contracting and Outsourcing will not be allowed.**
- (8) **Completeness of Response**-Bidders is advised to study all instructions, forms, terms, requirements and other information in the RFP documents carefully. Submission of Proposal shall be deemed to have been done after careful study and examination of the RFP document with full understanding of its implications.

The response to this RFP should be full and complete in all respects. Failure to furnish all information required by the RFP documents or submission of a proposal not substantially responsive to the RFP documents in every respect will be at the Bidder's risk and may result in rejection of its Proposal and forfeiture of the Proposal EMD.

- (9) **Proposal Preparation Costs**-The bidder shall submit Proposal at its cost and State Project Director, MPSP, Mumbai shall not be held responsible for any cost incurred by the bidder. Submission of Proposal does not entitle the bidder to claim any cost and rights over State Project Director, MPSP, Mumbai shall be at liberty to cancel any or all Proposal without giving any notice.

All materials submitted by the bidder shall be the absolute property of State Project Director, MPSP, Mumbai and no copyright/patent etc. shall be entertained by State Project Director, MPSP, SSA, Mumbai.

1. **Bidder Inquiries**- Bidder shall send their queries in the prescribed format as given in the Form No. "11" by dt.30.08.2024 till 04.00 PM on the email ID of this office: mpspmah@gmail.com or by hand, speed Post etc. but ensure that queries should reach before dt.30.08.2024 till 04.00 PM. **The response to the queries will be published on <https://www.mahatenders.gov.in> No telephonic queries will be entertained, the response of State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai shall become integral Part of RFP document.**

- (10) **Amendment of RFP Document**-All the amendments made in the document would be published at <https://www.mahaetenders.gov.in> shall be part of RFP

The bidders are advised to visit the website on regular basis for checking necessary updates. The State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai also reserves the rights to amend the dates mentioned in this RFP for Proposal process.

- (11) **Supplemental Information to the RFP-**If State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai deems it appropriate to revise any part of this RFP or to issue additional data to clarify an interpretation of provisions of this RFP, it may issue supplements to this RFP. Any such corrigendum shall be deemed to be incorporated by this reference into this RFP.
- (12) **State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai`s right to terminate the process-**State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai may terminate the RFP process at any time and without assigning any reason. State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai reserves the right to amend/edit/add/delete any clause of this Proposal Document. However, this will be informed to all and will become part of Proposal/RFP.
- (13) **Tender Fee & Earnest Money Deposit (EMD)-**
- (i) Bidder shall submit, Tender fee of RFP of Rs.25,000/- (Rs.Twenty Five Thousand Only) through online mode in favour of “State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai” payable at Mumbai.
 - (ii) Bidders shall submit, their EMD of Rs.2,30,000/- (Rs.Two Lakh Thirty Thousand Only) through online mode payment in favour of “State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai”. Scan copy of receipt of online payment of tender fee & EMD to be uploaded at the time of Proposal submission. If Bidder fails to submit the same along with Technical bid then his Proposal shall be rejected.
 - a) The EMD shall be denominated in Indian Rupees only. No interest will be payable to the Bidder on the amount of the EMD.
 - b) The bidder shall submit the amount of EMD from the bidders own banks account and the EMD shall be non-transferable.

- c) No Bank Guarantee will be accepted in lieu of the Earnest Money Deposit.
- d) The EMD of the unsuccessful bidders would be returned.
- e) Scan copy of receipt of EMD paid through online payment to be uploaded at the time of proposal submission
- f) The EMD may be forfeited:
 - 1. Submitted Bid shall not be withdrawn by any bidder/C.A. firms during the period of Proposal validity or its extended period, if any; or
 - 2. If the Proposal is varied or modified in a manner not acceptable to the Employer after opening of Proposal during the validity period or any extension thereof.
 - 3. If the bidder tries to influence the evaluation process.
 - 4. In case of a successful bidder, fails to sign the Contract or to furnish Security Deposit within specified time in accordance with the format given in the RFP.
 - 5. During the Proposal process, if a Bidder indulges in any such deliberate act as would jeopardize or unnecessarily delay the process of Proposal evaluation and finalization. The decision of the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai regarding forfeiture of the Proposal Security shall be final & and binding upon bidders.
 - 6. During the proposal process, if any information is found false/fraudulent/malafide, then State Project Director, Maharashtra Prathamik Shiksha Parishad, Mumbai shall reject the Proposal and if necessary initiate action.

(14) Language of Proposal-This Proposal should be submitted in English language only.

(15) Proposal Submission Format-The entire proposal shall be submitted strictly as per the format specified in this Request for Proposal. Proposal with deviation from this format shall be rejected.

(16) Period of Appointment: The Auditor will be appointed to conduct Audit for the financial year 2023-2024 to 2025-2026. However, the work order for each year will be issued separately subject to the satisfactory performance of Auditor.

(17) Submission of Proposal-The Proposal should be submitted online by the Bidder on <https://www.mahaetenders.gov.in> and shall comprise of the following:

A) Technical Proposal-The bidder shall submit the Technical Proposal. Technical Proposal should contain following documents.

No.	Documents to be submitted	Documentary Proof Required.
1.	Minimum 5 Full-Time Fellow Partners of the firm as on 01.06.2024. Associated for more than 5 Years.	Copy of establishing legal identity i.e. Firm Card issued by ICAI.
2.	Part Time Partners if any, as on 01.06.2024.	Copy of establishing legal identity Part Time Partners.
3.	Full Time Chartered Accountant Employees	Undertaking certificate of CA Firms on letter head mentioned no. of full time CA employees. Supported by ICAI Certificate as on 01.06.2024
4.	Accountant presently working in the firm	Undertaking certificate of CA Firms on letter head mentioned no. of Accountant presently working in the firm. In the Prescribed format i.e. Form ...
5	The Firm Should have experience of Similar Assignment i.e. Internal or Statutory Audit of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2020-21,2021-22 & 2022-23 as per the following	Copies of work order, contract or completion certificate mentioning the work description in detail

No.	Documents to be submitted	Documentary Proof Required.
	<p>a. Three Similar Assignment of each costing not less than 40% of the estimated cost per year OR</p> <p>b. Two Similar Assignment of each costing not less than 50% of the estimated cost per year. OR</p> <p>c. One Similar Assignment of costing not less than 80% of the estimated cost per year. (The above estimated cost should be excluding GST)</p>	
7.	Branches detail.	Certificate of firm & Firm Card issued by the ICAI As on 01.06.2024
8.	The Firm Must have at least One assignment of Internal or Statutory audit in PFMS under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2020-21,2021-22 & 2022-23 (The Per assignment fees of the same should be Rs. Ten Lakh Per Annum or More).	Copies of work order/contract /completion certificate mentioning the work description in detail.
9.	Experience in the Internal or Statutory Audit of Samagra Shiksha/STARS/ PM-Shree in any State during last 3 Year i.e. from F.Y 2020-21 to 2022-23. (The Per assignment fees of the same should be Five Lakh Per Annum or More).	Copies of work order/contract /completion certificate mentioning the work description in detail.
10.	<p>A copy of constitution certificates of firm issued by the ICAI containing inter-alia.</p> <p>a. Date of formation of the firms with a full time FCA. Details of partners/Sole Proprietor/CA Employees as on 01.06.2024, date of joining the firm, date of becoming FCA, and their other interest, if any.</p>	Constitution certificate of firm issued by the ICAI as on 01.06.2024.
11.	A copy of the latest partnership deed of CA Firm.	Latest Partnership Deed

No.	Documents to be submitted	Documentary Proof Required.
12.	Copy of PAN Card	Copy of PAN Card
13	A copy of the acknowledgement of the IT return of the firm for the F.Y. 2020-21 to 2022-23 and a copy of computation of income.	A copy of the IT return along with copy of computation of income of the firm
14	A Copy of financial statement of the firm along with schedules for the F.Y. 2020-21 to 2022-23.	Audited financial statement of the firm along with schedules for the F.Y. 2020-21 to 2022-23.
15	GST Registration	Copy of GST Registration Certificate in Maharashtra
16	Details of Article/Staff	List of Staff on the letter head of the firm.
17	Latest C and AG Empanelment	1) Copy of Major Audit of C & AG Empanelment for the for F.Y. 2023-24 (Acknowledgement copy confirming the Submission of CAG Application for the Empanelment FY 2024-25)
18	Details of court cases/arbitration cases/or any other case pending against the firm	Statement showing the details of court cases/arbitration cases/or any other case pending/not pending against the firm. Firm Must provide for declaration on Rs.500 Stamp Paper.
19	Any other documents in support of the qualification & Marking Criteria as per RFP	Statement showing the details along with copy of appointment letter & Others
18	Tender Fees and EMD	Scanned Copy of online Payment
19	Authorization to sign on behalf of the Firm in the form of Power of Attorney on Rs.500 Stamp Paper	Power of Attorney on Rs.500/- Stamp Paper.

B) Financial Proposal-The bidder shall submit the Financial Proposal

1. BOQ (Bill of Quantity) should be downloaded & same will be uploaded at the time of online bid submission in the financial cover of tender by e-tendering rates. Rate should be quoted in Lump-Sum amount inclusively all Taxes & any other charges.

2. Proposal sent by Telex/Telegraphic/Tele-fax Post/Courier Proposals will be rejected.

C) Additional Instructions to Auditors:

1. The auditor will specifically mention in the audit report about the coverage of audit as per scope of work and will ensure that, the releases and expenditures are duly separately reflected in financial statements of each program.
2. Financial Statements and relevant schedules thereto shall be prepared in accordance with the format.
3. The Auditor shall submit the bill along with consolidated Audit Report as per the scope of audit. The payments will be made by MPSP, subject to satisfactory performance after evaluation of the Audit Report by MPSP, Maharashtra.
4. The auditor shall also append the Checklist wherever necessary.
5. Being the Statutory Auditor, the auditor will also help the units by providing training to the Accounts officials and other functionaries for reporting & preparation of Financial Statements on the requirements of audit without any Additional/Incidental charges.
6. The Statutory Auditor must attend the meetings as and when called at State Office. To attend meeting like this CA firms will not be entitled to pay TA/DA, Boarding & lodging etc. by MPSP
7. The quoted fees in a lump sum manner duly filled in the BOQ (Bill of Quantity)
8. The report does not consist of the documents as specified in this RFP will be treated as incomplete report & against which the MPSP will not be liable to make the payment of fees.
9. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).

10. The Statutory Auditor should provide the information, Statement, Annexure as and when required by the MPSP.
 11. The Estimated cost Rs.1.14 Crore to be considered as Minimum fees excluding GST for the statutory audit mentioned in the annexure considering the Guidelines No.CA (7)/3/2016, DT 07/04/2016 issued by Institute of Chartered Accountants of India.
 12. The Statutory Auditor appointed should provide the audit schedule to the MPSP, 15 days before commencement of audit.
 13. All the information, data & other documents in soft copy & hard copy is the property of MPSP, Maharashtra.
 14. The Statutory Auditor should recommend the list of units for which special audit is to be carried out by the state level official.
- (18) **Proposal Opening**-The Proposal will be opened on prescribed date and time as per State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai as intimated. The bidders/authorized representatives should attend; at the date, time & place stipulated in 'key Events & Dates'.

Following procedure will be adopted for opening of Proposal. Firstly, information about number of Proposal received will be announced.

- 1) The technical Proposal will be downloaded by the bid opening authority to check their Technical proposal as per requirements. If any particular document of any Proposal is either missing or does not meet the requirements specified, then a note to the effect will be made by the Proposal opening authority. The Employer will carry out the process of scrutiny and analysis of various documents/data received in technical Proposal.
- 2) The financial Proposal of bidders, who do not pass through technical Proposal requirements, shall not be opened and a note to that effect will be made.

- 3) After analysis and scrutiny of the documents with respect to the requirement of the bidding is over, the Employer shall declare the outcome of the scrutiny and will open financial Proposal of the bidders whose technical Proposal satisfies the qualification criteria.
- 4) Preliminary scrutiny will be made to determine whether they are complete, whether any computational errors have been made, whether required sureties have been furnished, whether the documents have been properly signed, and whether the proposal are generally in order.
- 5) State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai may waive any minor informality, nonconformity or irregularity in a proposal which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any bidder.
- 6) State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai will determine the substantial responsiveness of each proposal to the proposal documents. For purposes of these clauses, a substantially responsive proposal is one which conforms to all the terms and conditions of the proposal documents without material deviations.
- 7) If a proposal not substantially responsive, it will be rejected by the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai and may not subsequently be made responsive by the bidder by correction of the non-conformity.
- 8) At the end of the evaluation of the Technical Proposal, State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai shall invite bidders who have qualified for the opening of the Financial Proposals. The date, time and location of the opening of Financial Proposal will be informed by State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai.

(19) Evaluation Process Proposal Evaluation committee

The Proposal Evaluation Committee constituted by the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai, shall evaluate the Technical and Financial Proposal and submit its recommendation to Competent Authority whose decision shall be final.

(20) Pre-qualification Criteria-The bidder shall fulfill all of the following eligibility criteria: **Basic criteria for the Statutory Auditor for participating in Proposal process**

- a. The firm shall be in existence for at least 10 years practicing Chartered Accountants, registered with ICAI.
- b. The firm must have five full time FCAs continuously associated with the firm as on 01.06.2024 from last 5 years.

The firm shall be Partnership firms with four full times FCA.

Partnership concern shall be in continuous practice for the period of minimum 10 years. Joint Venture & A.O.P. (Association of Persons) firms are not allowed. The term full time partner/CA employee does not include those persons [Partner/sole] who are: -

1. Partners in other firms.
2. 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.
3. Partners who have earned more professional income from other sources than their income from the firm.

Similarly, the full time Partner 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 Full time Partner of the Firm.

- c. The firm of chartered accountants shall be partnership concern in continuous practice for the period of minimum 10 years registered with the ICAI. AOP & Joint Venture of firms is not allowed.
 - d. The firm must have empaneled with C & A.G for Major Audit for FY 2023-24.
 - e. The firm should have an average annual minimum turnover of Rs.100.00 lakh in preceding 3 years i.e. 2020-21 to 2022-23.
 - f. The Firm Must have valid peer review certificate issued by ICAI as on the date of advertisement of the tender
 - g. The Firm Must have at least One assignment of Internal or Statutory audit in PFMS under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2020-21,2021-22 & 2022-23 (The Per assignment fees of the same should be Rs. Ten Lakh Per Annum or More).
 - h. The Firm Should have experience of Similar Assignment i.e. Internal or Statutory Audit of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2020-21,2021-22 & 2022-23 as per the following
 - 1. Three Similar Assignment of each costing not less than 40% of the estimated cost per year OR
 - 2. Two Similar Assignment of each costing not less than 50% of the estimated cost per year. OR
 - 3. One Similar Assignment of costing not less than 80% of the estimated cost per year.
- (The above estimated cost should be excluding GST)**
- i. The firm must have Valid GST registration in Maharashtra.

- j. The firm must have filed the income tax Returns of preceding 3 years i.e. 2020-21, 2021-22 & 2022-23.
- k. The firm should have his Head/Branch office in the Mumbai from at last 7 years as on 01.06.2024.
- l. The firm should have PAN.
- m. All the documentary proof of above must be submitted online.
- n. Latest Power of Attorney in the name of signing partner to sign on behalf of the firm given by all partner in case of Partnership Firm.
- o. All the documentary proof of above must be submitted online in Technical Cover-Folder

21. Process of Evaluation:

1. Technical Evaluation & Marking

No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Fellow Partners associated with the firm for not less than 5 years (As per certificate of ICAI as on 01.06.2024)	5 FCA	15	For 5 FCA partners = 10 marks, For each additional FCA Partner 2 Mark & ACA Partner 1 Mark subject to maximum of 15 Mark.
2	Turnover of the firm (Average annual in last three financial yrs. i.e. F.Y 2020-21,2021-22 & 2022-23)	Minimum Average Rs.100 Lakhs	10	Turnover Rs.100 Lakhs= Nil mark, over and above 1 mark for each 10 lakhs subject to maximum of 10 Marks.
3.	The Firm Should have experience of Similar Assignment i.e. Internal or Statutory Audit of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2020-21,2021-22 & 2022-23 as per the following a. Three Similar Assignment of each costing not less than 40% of the estimated cost per year OR b. Two Similar Assignment of each costing not less than 50% of the estimated cost per year. OR c. One Similar Assignment of costing not less than 80% of the estimated cost per year. (The above estimated cost should be excluding GST)	As per Criteria	30	a. Three Similar Assignment of each costing not less than 40% of the estimated cost. OR b. Two Similar Assignment of each costing not less than 50% of the estimated cost. OR c. One Similar Assignment of costing not less than 80% of the estimated cost

4.	The Firm Must have at least One assignment of Internal or Statutory audit in PFMS under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2020-21,2021-22 & 2022-23 (The Per assignment fees of the same should be Rs. Ten Lakh Per Annum or More).	One Assignment	20	5 Mark per assignment subject to maximum of 20 Mark.
5	Experience in the Internal or Statutory Audit of Samagra Shiksha/STARS in any State for the last three Financial Year i.e. 2020-21, 2021-22 & 2022-23. (The Per assignment fees of the same should be Five Lakh Per Annum or More).		15	5 Mark per assignment subject to maximum of 15 Mark.
6	Adequacy of the proposed technical approach, methodology & work plan as per generally accepted standards & considering the target date of completion along with experience of Same or Similar Centrally Sponsored Project		10	As per the evaluation of the proposal.
			100	

Note: If assignment fees proof is not mentioned in the Work Order/Experience Certificate, then that assignment will not be considered for evaluation & Marking. Each year appointment will be considered as separate assignment for the purpose of evaluation

- a. Bidders who qualify on EMD amount shall be considered for further technical evaluation.
- b. Bidder shall be evaluated as per prequalification criteria mentioned at above. The bidders who fulfill all the prequalification criteria will qualify for further Technical Evaluation.
- c. Amongst the bidders who are considered for financial evaluation, the bidder quoting the lowest will be preferably awarded the work at the discretion of State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai.
- d. The Proposal Evaluation Committee reserves the right to accept or reject any or all proposals without giving any reasons thereof.

Financial Proposal Evaluation- Evaluation committee shall evaluate Financial Proposals of eligible bidders.

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:

- a) Technical proposals scoring not less than 75 Marks will only be considered for financial evaluation.

The MPSP, Maharashtra shall notify to those bidders whose proposal did not meet the minimum qualifying mark of were considered non responsive to the Terms of Reference, indicating that their financial proposals will be kept unopened. The MPSP, Maharashtra shall simultaneously notify the bidders that have secured the minimum qualifying mark, indicating the date and time set for opening of financial proposals. The notification may be sent by the registered letter, Fax or Electronic Mail.

- b) The Financial proposals shall be opened in the presence of qualified bidders/representative of the bidders. The name of bidders, the quality scores, and the proposed price shall be read aloud and recorded when the financial proposals are opened. Maharashtra Prathamik Shikshan Parishad, Mumbai shall prepare minutes of the opening.
- c) The evaluation committee will determine whether the financial proposals are complete, the evaluation shall exclude taxes. The financial selection of the successful bidders from the technically qualified bidders will be done by considering both the price quoted and the technical capability using the following criteria and weightage.

No.	Criteria	Maximum Marks Weightage	Method of Allocating Marks for combined score
1.	Weighted score for financial bid	25	The bidder with lowest quote will be awarded 25 marks and other bidders will be awarded proportionately less marks. (e.g. if the lowest quote is Rs.1.00 lac, the bidder quoting this price will get 25 marks. A bidder quoting Rs.1.2 lac will get $(1.0/1.2) \times 25 = 20.83$ marks)
2.	Technical Score	75	The bidder with maximum technical score will be awarded 75 marks and other bidders will be awarded proportionately less marks. (e.g. if the highest technical score is 100, bidder having this will get 75 marks. Bidder having technical score 80 will get 60 Mark $(80/100) \times 75=60$ marks)
	Total	100	

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. Maharashtra Prathamik Shikshan Parishad, Mumbai will negotiate with the firm, which ranked highest combined score i.e. H-1. For the purpose of 'Weighted Score for Financial Proposal' amount shown as i.e. total offered amount of 2023-2024 will be considered.

The weighted average score of the financial bid will be calculated as per the following formula:

$$S_x = (T_x * 0.75) + (C_x * 0.25)$$

Where

S_x= Weighted Average score of the bidder

T_x= Technical score of the bidder

C_x= Financial score of the bidder

(d) During negotiations the Statutory Auditors must be prepared to furnish the detailed cost breakup and other clarifications to the proposals submitted by him, as may be required. If the negotiations with this auditor are successful, the award will be made to him and all other auditors notified.

1. Please note that the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai (MPSP) is not bound to select any of the firms submitting proposals. Further, as quality is the principal selection criterion, the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai (MPSP) does not bind itself in any way to select the firm offering the lowest price.
2. Bidder must hold proposal valid for 120 days from the date of submission without change the personal proposed for the assignment and bidders proposed price. The State Project office will make its best efforts to select auditor firm within this period. State Project Director will take consent of bidder can extend the validity of bid for further 90 days.
3. Please note that cost of preparing a proposal and of negotiating a contract including visits to State Project Office if any, is not reimbursable as a direct cost of the assignment.
4. **Successful Bidder must execute agreement along with payment of stamp duty applicable as per Maharashtra Stamp Duty Act and Security deposit @ 5% of the total amount of the contract within 7 days from the date of Letter of acceptance of tender. The Security Deposit should be in the form of FDR or Bank Guarantee in favor of State Project Director, MPSP, Mumbai payable at Mumbai.**

5. Statutory Audit should be conducted immediately from the date of issue of order. In case of delay in submission of Audit Report, after prescribed period, State Project Director may recover penalty.
6. In case of audit not conducted in full strength 10% penalty will be charged on the total incomplete no. of units. Bidders have to start the work immediately after execution of the agreement and should be completed within two months from the date of appointment.
7. Please note that the remuneration, which bidder will receive from the contract, will be subject to normal tax liability in India. Bidder may contact the concerned tax authorities for further information in this regard if required.

- (21) PAYMENT TERMS-**75% of audit fees within 15 days of the receipt of Audit Report and all other related documents and balance 25% of audit fees shall be paid on confirmation of utilization certificate of the society by the Govt. of India.
- (22) TAX LIABILITY-**That any tax liability whatsoever in respect of this agreement shall be the sole responsibility of the second party i.e. Bidder.
- (23) PENALTY-**In case the work is not completed by the specified date or any extension thereof, Penalty 0.5% (zero point five percent) of the order value or part thereof of the incomplete portion of the assignment for each calendar week of delay shall be recovered from the bills. If Auditors fails to submit audit report of any DPO, MNC, BRC, URC, CRC & KGBV etc. shall be liable to pay, penalty of 50% of the unit cost and Auditor shall not be eligible to pay fee for said unit.

However, the total penalty shall not exceed 10% (ten percent) of the total value of the Work. The penalty will be calculated on weekly basis. In case the delay exceeds one month, the Order/contract will be liable to be

cancelled along with forfeiture of Security Deposit and recovery of liquidated damages.

The above provision is notwithstanding the right of the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai to get the work executed at the risk and cost of the Bidder and to avail of other remedies/provisions laid down in the terms of bid/contract.

- (24) TERMINATION FOR DEFAULT-**State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai may, without prejudice, to any other remedy for breach of contract, by written notice of default sent to the Bidder, terminate the contract in whole or in part. if:

The qualified Bidder fails to deliver any or all the obligations within the time period specified in the contract or any extension thereof granted by the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai. The qualified Bidder fails to perform any of the obligation under the contract.

The qualified Bidder becomes bankrupt or otherwise insolvent, provided that such termination will not prejudice or affect any right of action or remedy which has accrued to the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai.

- (25) ARBITRATION-**All disputes, differences, claims and demands arising under or pursuant to or touching the contract shall be referred to the sole arbitrator to be appointed by the Secretary to Government of Maharashtra, Department of School Education & Sports. This is notwithstanding the fact that the sole arbitrator may be connected in any manner with the official process of finalizing the Contract. The award of the sole arbitrator shall be final and binding on both the parties under the provisions of the Arbitration and Conciliation Act, 1996 or by statutory modification re-enactment thereof for the time being in force. Such arbitration shall be held at Mumbai.

- (26) **STANDARD OF PERFORMANCE**-The qualified Bidder shall carry out the services and carry out its obligations under the contract with due diligence, efficiency and economy in accordance with generally accepted norms techniques and practices used in the industry. The Bidder/ bidders shall also adhere to professional standards recognized by international professional bodies. The Bidder shall employ appropriate advance technology and safe and effective equipment, machinery, material and methods. The Bidder/Bidders shall always act in respect of any matter relating to this contract, as faithful advisors to the Authority and shall, at all times support and safeguard the Authority legitimate interests in any dealings with the third party.
- (27) **FORCE MAJEURE**-Notwithstanding the Terms & Conditions, the Bidder shall not be liable for forfeiture of its performance security, liquidated damages or termination for default, if and to the extent that, its delay in performance or failure to perform its obligations under the contract is the result of an event of Force Majeure.

For the purposes of this Clause, 'Force Majeure' means an event beyond the control of the Bidder like acts of the Government of Maharashtra/State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai either in its sovereign or contractual capacity, war or revolution, fire, floods, epidemics, quarantine restrictions and freight embargoes.

If a Force Majeure situation arises, the qualified Bidder shall promptly notify the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai in writing of such a condition and the cause thereof. Unless otherwise directed by the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai in writing, the Bidder shall continue to perform its obligations under the contract as far as reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. The State Project Director, Maharashtra Prathamik Shikshan

Parishad, Mumbai may terminate this contract, by giving a written notice of minimum 15 days to the Bidder, if as a result of Force Majeure, the Bidder is unable to perform a material portion of the services for a period of more than 30 days.

- (28) CONFIDENTIALITY-**The Bidder (s) and their personnel shall not, either during the term or after expiry of this contract, disclose any proprietary or confidential information relating to the services, contract or the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai business or operations without the prior written consent of the Society.

Sd/-
State Project Director
M.P.S.P., Mumbai

Enclosure:

1. Supplementary Information. (**Annexure-1**)
2. Form No.1 to 11
3. Nos. of units for Statutory Audit. (**Annexure-2**)
4. Draft agreement under which services will be performed. (**Annexure-3**)
5. List of documents to be submitted in Technical proposal (**Annexure-4**)
6. Check List for review of district project office (**Annexure-5**)

3) Supplementary Information For Statutory Audit

Proposals should include the following information:

1. Hiring of Auditing Services (Undertaking of the firm) **(Form-1)**
2. A brief description of the firm/organization, Name, Address, Phone/ Fax Numbers, E-mail ids, establishment date, registration with ICAI Registration Numbers PAN, TAN, Service Tax and partners details, constitution issued by ICAI. **(Form-2)**
3. Details of Full Time Partners/Sole Proprietor of the firm. **(Form-3)**
4. Details of Part-Time Partners of the firm. **(Form-4)**
5. Details of full time Chartered Accountant Employees. **(Form-5)**
6. Details of partners and full time Chartered Accountant Employees of the firm included this year **(Form-6)**
7. Particulars of Branches (including foreign branches, if any. **(Form-7)**
8. The details of audit experience of firm **as per the TOR (Form-8)**
9. Details of Turnover **(Form-09)**.
10. Details of Non CA Staff **(Form-10)**
11. Registration of firm as sole propertied or partnership concern.
12. Details of empanelment with C & A.G. (Major Audit) for F.Y.2023-2024 & Application Acknowledgement for the FY 2024-25.
13. Details of turnover of FY 2020-21 to 2022-23 with supplementary evidence of Audited Balance Sheet, Income and Expenditure Statement.
14. The information submitted along with technical bid should provide documentary evidence to access its correctness. All other certificates as per eligibility criteria.

FORM - 1

From

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

Sir,

Sub: - Hiring of Auditing Services.

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

We undertake that,

We undertake that

- 1) We accept all the terms & condition of this tender document including the corrigendum published on time to time.
- 2) We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.
- 3) We understand that State Project Director, MPSP, Maharashtra is not bound to accept any proposal or to give any reason for award, or for the rejection of any proposal.
- 4) We understand that State Project Director, MPSP, Maharashtra has right to make changes in the terms & condition of the tender in the interest of the organization without assigning the reason thereof.
- 5) 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".

- 6) We hereby declare that all the information and statements made in this Proposal are true & correct.
- 7) We accept that any misinterpretation contained in it may lead to our disqualification.
- 8) We accept that if we fail to submit the documents on e-tender portal in accordance with the terms & condition of this tender document, it may lead to disqualification of the firm.
- 9) We agree that if we try to influence the tender process by undue practices which may lead disqualification of the firm.
- 10) We agree that if we fails to provide the feasible cost break-up of Professional fees quoted in this tender to the satisfaction of the State Project Director, MPSP, Mumbai it may lead to disqualification of the firm.
- 11) We agree to provide the cost breakup as and when required by the MPSP, Maharashtra.

Yours faithfully

Signature

**Full name and
address (CA Firm)**

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

FORM - 2

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 _____
 e.mail 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 1-6-2024 (Please fill up Annexure A-1)

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 01.01.2022 _____
 (Please fill up Annex A-2)
6. Number of Full Time Chartered Accountant Employees _____
 as on 01.06.2024 (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) _____
9. Fees earned by the firm **from April 2020** PSU/ External Govt.Dep
to March 2023 in respect of: autonom Aided tment
- (i) Statutory/Branch Audit/
6 monthly Audit Review
- (ii) Internal/Concurrent Audit
- Total of (i) and (ii) above
10. Whether the firm is engaged in any internal/concurrent audit
or any other services of any Govt. Companies/Corporations etc. Yes/No
If yes, details may be given Annex 'C'.
11. Whether the firm is implementing quality control Policies and
procedures designed to ensure that all audits are conducted in
accordance with Statements on Standard Auditing Practices
(SAP 17) (If yes, a brief note on the procedure adopted is to
be given) Yes / No
12. Whether there are any court/arbitration/any other legal case against Yes / No
the firm (If yes, give a brief note of the case indicating its present status)

Yours faithfully

Signature

Full name and

address..... (CA Firm)

FORM - 3

Firm's name _____

Details of Full Time Partners / Sole Proprietor of the firm

No.	Name of the Partner/ sole proprietor	Membership No.	Whether FCA/ACA	Date of Joining the firm (full time)	Date of becoming FCA	Station & Region where residing at present	Whether acknowledge judgment 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

Signature

Full name and

address..... (CA Firm)

FORM - 4

Details of Part-Time Partners of the firm

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.

Signature

Full name and

address..... (CA Firm)

FORM - 5

Details of full time Chartered Accountant Employees .

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

Signature

**Full name and
address (CA Firm)**

FORM - 6

Details of partners and full time Chartered Accountant Employees of the firm included this year .

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

*If yes, please attach a copy of the certificate

Signature

**Full name and
address..... (CA Firm)**

FORM – 7

Particulars of Branches (including foreign branches, if any)

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)

Signature

**Full name and
address..... (CA Firm)**

FORM-8

Details of audit experience of the firm for the last 3 years i.e. FY 2020-21, 2021-22 & 2022-23 in the following proforma. If assignment fees proof is not mentioned in the Work Order/Experience Certificate then that assignment will not be considered for evaluation & Marking.

Name of the area/ sector	Name of the Centrally Sponsored Project of state & central government department	Years of audit	Fees charged for each of the assignments in each year	Nature of audit assignment viz. Statutory audit/or Internal audit	Nature of special assignment

Signature

**Full name and
address (CA Firm)**

FORM - 09

Details of Turn over

(Rs.in Lakh)

Year	Turn over
2020-21	
2021-22	
2022-23	

Signature

Full name and

address (CA Firm)

FORM-10

Details of Non CA Staff

No.	Name of the Employee	Qualification	Date of Joining	Total Experience in this work

Signature

**Full nameand
address (CA Firm)**

Form-11
Pre-Bid Queries Format
(To be submitted beforeAM/PM Dt.....)

Name of the Bidder :

Address & Contact :

no. of the Bidder :

.....

Tender Name :

Sr.	Tender Page No.	Tender Clause No.	Clause Title	Queries / Clarification sought	Justification by Bidders

Date:

Place :

Name, Sign, Stamp of Bidder with Designation

Annexure-2

No. of units of to be Audited

No.	Region/Office	Total No. of Units
1	State Project Office, Mumbai	1
2	District Project offices (ZP & Municipal Corp.)	57
3	District Institute of Education Continuous Professional Development (DIECPD)	33
4	Block Resource Center & Urban Resource Center (BRC & URC) 50% of 408 BRC & URC	204
5	Cluster Resource Centre (CRC) 50% of 6170 CRC	3,095
6	Kasturba Gandhi Balika Vidyalaya	43
7	State Council of Educational Research & Training, Pune.	1
8	Directorate, Primary, Pune	1
9	Regional Academic Authority (RAA)	5
10	Maharashtra Institute of Educational Planning & Administration (MIEPA)	1
11	School Management Committee (School) (Urban & Rural) (Including Receiving Grant above 1 lakh) 35% of 65296 SMCs	22,854
12	School Management Committee (School) under PM-Shree Scheme.	516
	Total	26,811

Undertaking

I/We the sole proprietor/following partners of M/s. _____,
Chartered Accountant do hereby Dy.ly and severely verify and declare-

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application from is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- (ii) that the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details);
- (iii) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- (iv) that the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is same as that in the constitution certificate issued by the ICAI.

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

Signature
Full name and
address (CA Firm)

***A For membership**
B For issue of certificate of practice

Place:

Date:

Enclosures: _____ pages

Annexure -4

Documents to be submitted online in Technical Cover-Folder apart from above form.

No.	Documents to be submitted	Documentary Proof Required.
1.	Minimum 5 Full-Time Fellow Partners of the firm as on 01.06.2024. Associated for more than 5 Years.	Copy of establishing legal identity i.e. Firm Card issued by ICAI.
2.	Part Time Partners if any, as on 01.06.2024.	Copy of establishing legal identity Part Time Partners.
3.	Full Time Chartered Accountant Employees	Undertaking certificate of CA Firms on letter head mentioned no. of full time CA employees. Supported by ICAI Certificate as on 01.06.2024
4.	Accountant presently working in the firm	Undertaking certificate of CA Firms on letter head mentioned no. of Accountant presently working in the firm. In the Prescribed format i.e. Form ...
5	<p>The Firm Should have experience of Similar Assignment i.e. Internal or Statutory Audit of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2020-21,2021-22 & 2022-23 as per the following</p> <p>a) Three Similar Assignment of each costing not less than 40% of the estimated cost per year OR</p> <p>b) Two Similar Assignment of each costing not less than 50% of the estimated cost per year. OR</p> <p>c) One Similar Assignment of costing not less than 80% of the estimated cost per year.</p> <p>(The above estimated cost should be excluding GST)</p>	Copies of work order, contract or completion certificate mentioning the work description in detail

No.	Documents to be submitted	Documentary Proof Required.
7.	Branches detail.	Certificate of firm & Firm Card issued by the ICAI As on 01.06.2024
8.	The Firm Must have at least One assignment of Internal or Statutory audit in PFMS under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2020-21,2021-22 & 2022-23 (The Per assignment fees of the same should be Rs. Ten Lakh Per Annum or More).	Copies of work order/contract /completion certificate mentioning the work description in detail.
9.	Experience in the Internal or Statutory Audit of Samagra Shiksha/STARS/ PM-Shree in any State during last 3 Year i.e. from F.Y 2020-21 to 2022-23. (The Per assignment fees of the same should be Five Lakh Per Annum or More).	Copies of work order/contract /completion certificate mentioning the work description in detail.
10.	<p>A copy of constitution certificates of firm issued by the ICAI containing inter-alia.</p> <p>b. Date of formation of the firms with a full time FCA.</p> <p>Details of partners/Sole Proprietor /CA Employees as on 01.06.2024, date of joining the firm, date of becoming FCA, and their other interest, if any.</p>	Constitution certificate of firm issued by the ICAI as on 01.06.2024.
11.	A copy of the latest partnership deed of CA Firm.	Latest Partnership Deed
12.	Copy of PAN Card	Copy of PAN Card
13	A copy of the acknowledgement of the IT return of the firm for the F.Y. 2020-21 to 2022-23 and a copy of computation of income.	A copy of the IT return along with copy of computation of income of the firm
14	A Copy of financial statement of the firm along with schedules for the F.Y. 2020-21 to 2022-23.	Audited financial statement of the firm along with schedules for the F.Y. 2020-21 to 2022-23.
15	GST Registration	Copy of GST Registration Certificate in Maharashtra

No.	Documents to be submitted	Documentary Proof Required.
16	Details of Article/Staff	List of Staff on the letter head of the firm.
17	Latest C and AG Empanelment	1) Copy of Major Audit of C & AG Empanelment for the for F.Y. 2023-24 (Acknowledgement copy confirming the Submission of CAG Application for the Empanelment FY 2024-25)
18	Details of court cases/arbitration cases/or any other case pending against the firm	Statement showing the details of court cases/arbitration cases/or any other case pending/not pending against the firm. Firm Must provide for declaration on Rs.500/- Stamp Paper.
19	Any other documents in support of the qualification & Marking Criteria as per RFP	Statement showing the details along with copy of appointment letter & Others
18	Tender Fees and EMD	Scanned Copy of online Payment
19	Authorization to sign on behalf of the Firm in the form of Power of Attorney on Rs 500 Stamp Paper	Power of Attorney on Rs 500/- Stamp Paper.

Annexure-5

Sr.No.	Name of the Division	Name of the Distirct	District / M.Corporation
1	Nashik	Nashik	Nashik
			Nashik M.Corp
			Malegaon M.Corp.
		Jalgaon	Jalgaon
			Jalgaon M.Corp
		Dhule	Dhule
			Dhule M.Corp
		Nandurbar	Nandurbar
2	Pune	Pune	Pune
			SCERT, Pune
			Pune M.Corp
			Pimpri-Chinchwad M.Corp
		Ahmadnagar	Ahmadnagar
			Ahmadnagar M.Corporation
		Solapur	Solapur
			Solapur M.Corp
3	Kolhapur	Kolhapur	Kolhapur
			Kolhapur M.Corporation
		Sangali	Sangali
			Sangali-Miraj-Kupwad M.Corp
		Satara	Satara
		Sindhudurg	Sindhudurg
		Ratnagiri	Ratnagiri
4	Aurangabad	Aurangabd	Aurangabd
			Aurangabad M.Corp.
		Parbhani	Parbhani
		Hingoli	Hingoli
		Jalna	Jalna
		Beed	Beed

Sr.No.	Name of the Division	Name of the District	District /M.Corporation
5	Latur	Latur	Latur
			Osmanabad
			Nanded
			Nanded-Waghala
6	Amravati	Amravati	Amravati
			Amravati M.Corp.
		Buldhana	Buldhana
		Akola	Akola
			Akola M. Corp
		Washim	Washim
7	Nagpur	Nagpur	Nagpur
			Nagpur M.Corp
		Wardha	Wardha
		Chandrapur	Chandrapur
		Gondia	Gondia
		Bhandara	Bhandara
		Gadchiroli	Gadchiroli
8	Mumbai	Mumbai	Mumbai BMC
		Mumbai Suburb (Dy.Dir)	Mumbai City
		Thane	Thane
			Thane M.Corp
			Kalyan-Dombivali M.Corp
			Ulhasnagar M.Corp
			Navi Mumbai M.Corp
			Bhivandi M.Corp
		Mira-Bhyandar	
		Raigad	Raigad
Palghar	Palghar		
9			State Project Office

(See Para No.106.17)

Utilization Certificate under SS for the year ended _____

Name of the State:

(Rs.in Lakh)

No.	Sanction letter No. & date	Elementary	Secondary	TE	Total
	Total				

Certified that out of Rs.....
(Rupees.....) of grant-in-aid sanctioned during the year
..... in favour of vide Ministry of Human Resource
Development, Department of School Education and Literacy Letter Nos. noted
against each and Rs.....Rupees.....)
received us State share from the State Utilization Certificate

1. Progress Report (Copy enclosed)

Signature with rubber-stamp
SPD

Dated:

AUDITORS' CERTIFICATE

We have verified the above statement with the books and records produced
before us for our verification and found the same has been drawn in accordance
therewith.

Chartered Accountant Firm

Dated:-

Annex-XX
(See Para No. 108.1)

Consolidated Annual Financial Statement

(Rs.in lakhs)

State :					
Year Ending					
SOURCE & APPLICATION					
Opening Balance		SSA	NPEGEL	KGBV	Total
(a)	Cash in hand				
(b)	Cash at Bank				
(c)	Unadjusted Advances				
	Total				
(a)	Source (Receipt)				
(b)	Funds received from Government of India				
(c)	Funds received from State Government				
(d)	Interest				
(e)	Other Receipts				
	TOTAL Receipts				
Application (Expenditure)		Approved AWP&B including Spill over	Expenditure incurred	Savings/Excess	
(a)	Teacher Salary				
(b)	BRC				
(c)	CRC				
(d)	Civil Work (including furniture and major repairs)				
(e)	EGS/AIE				
(f)	Remedial Teaching				
(g)	Free Text Book				
(h)	Innovative Activities				
(i)	IED				
(j)	School Maintenance Grant				
(k)	Management Cost				
(l)	Learning Enhancement Programme				
(m)	Research & Evaluation				
(n)	School Grant				
(o)	Teacher Grant				
(p)	TLE				
(q)	Teacher Training				
(r)	Community Training				

Application (Expenditure)		Approved AWP&B including Spill over	Expenditure incurred	Savings/Excess
(s)	SIEMAT			
(t)	State Component			
(u)	NPEGEL			
(v)	KGBV			
(w)	Others			
	Total			
	Closing Balance			
(a)	Cash in hand			
(b)	Cash at Bank			
(c)	Unadjusted Advances			
	Total			

Annex-XXI
(See Para No 108.1)

Consolidated Balance Sheet as on _____
Name of the SIS _____

LIABILITIES	Schedule	Amount Current year	Amount Previous Year	ASSETS	Schedule	Amount Current year	Amount Previous Year
Capital Fund				Fixed Assets			
Opening Balance				Civil Works			
				Computer			
				Furniture			
				Vehicle			
				Equipment			
Funds recd. from Govt. of India				Advances outstanding			
(a) SSA				(a)			
(b) NPEGEL				(b)			
(c) KGBV							
Funds recd. from State Govt.							
(a) SSA				Balances at districts			
(b) NPEGEL				(a) Cash at Bank			
(c) KGBV				(b) Cash in Hand			
Interest				(c) Advances outstanding			
(a) SSA				(d) Balances at blocks			
(b) NPEGEL				Closing Balance at SPO			
(c) KGBV				(a) Cash in Hand			
Others				(b) Cash at Bank			
Balances at districts							
(a)							
(b)							
(c)							
Add: Excess of income over expenditure							
Advances repayable							
Current Liabilities							
Total				Total			

Chartered Accountant Firm

State Project Director (SSA)

Annex-XXII
(See Para No. 108.1)

Consolidated Income and Expenditure Account for the year ended _____
Name of the SIS _____

EXPENDITURE	Schedule	Amount Current year	Amount Previous Year	INCOME	Schedule	Amount Current year	Amount Previous Year
Expenditure at District and sub-district level				Funds received from Govt. of India			
Teacher Salary				(a) SSA			
BRC				(b) NPEGEL			
CRC				(c) KGBV			
Civil Work (including furniture & major repairs)				Funds received from State Govt.			
EGS/AIE				(a) SSA			
Remedial Teaching				(b) NPEGEL			
Free Text Book				(c) KGBV			
Innovative Activities				Interest			
IED				(a) SSA			
School Maintenance Grant				(b) NPEGEL			
Management Cost				(c) KGBV			
Learning Enhancement Programme				Other Receipts			
Research & Evaluation				Balances at districts			
School Grant				(a)			
Teacher Grant				(b)			
TLE				(c)			
Teacher Training				Excess of Expenditure over income			
Community Training							
NPEGEL							
KGBV							
Others State Level							
SIEMAT							
Management Cost							
Research and Evaluation							
Supervision and Monitoring							
Others							
TOTAL				TOTAL			

Chartered Accountant Firm

State Project Director (SSA)

Consolidated Receipt and Payments Account for the year ended _____

Name of the SIS _____
(In Rs.)

RECEIPTS	Schedule	Amount Current year	Amount Previous Year	PAYMENTS	Schedule	Amount Current year	Amount Previous Year
Opening Balance (a) Cash at Bank (b) Cash in Hand (c) Unadjusted Advances Funds recd. from Govt. of India (a) SSA (b) NPEGEL (c) KGBV Funds recd. from State Govt. (a) SSA (b) NPEGEL (c) KGBV Interest (a) SSA (b) NPEGEL (c) KGBV Miscellaneous receipts Expenditure of districts and sub-districts level adjusted against advances Advances for district and sub-district level programme activities adjusted Advances for state level programme activities adjusted Funds refunded by districts and sub-district level				Amount paid to districts and sub-district level Expenditure at District and sub-district level Teacher Salary BRC CRC Civil Work (including furniture & major repairs) EGS/AIE Remedial Teaching Free Text Book Innovative Activities IED School Maintenance Grant Management Cost Learning Enhancement Programme Research & Evaluation School Grant Teacher Grant TLE Teacher Training Community Training NPEGEL KGBV Others State Level SIEMAT Management Cost Research and Evaluation Supervision and Monitoring Others Miscellaneous payments (a) (b) (c) Closing Balance (a) Cash at Bank (b) Cash in Hand (c) Unadjusted Advances			
TOTAL				TOTAL			

Chartered Accountant Firm

State Project Director (SSA)

Annexure-VI Estimated Cost**Tender Inviting Authority : State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai****Name of Work : Appointment of an Statutory Auditor for Statutory Audit of Account of Samagra Shiksha in the District of Maharashtra State for the Financial Year 2023-24****Bidder :****Price Schedule (Excluding GST)**

No.	Region/Office	Total No. of Units (A)	Minimum Yearly Audit Fee (Per Unit) In Rs (B)	Total Audit Fee in Rs. (A x B)
1	State Project Office, Mumbai	1		
2	District Project offices (ZP & Municipal Corp.)	57		
3	District Institute of Education Continuous Professional Development (DIECPD)	33		
4	Block Resource Center & Urban Resource Center (BRC & URC) 50% of 408 BRC & URC	204		
5	Cluster Resource Centre (CRC) 50% of 6170 CRC	3,095		
6	Kasturba Gandhi Balika Vidyalaya	43		
7	State Council of Educational Research & Training, Pune.	1		
8	Directorate, Primary, Pune	1		
9	Regional Academic Authority (RAA)	5		
10	Maharashtra Institute of Educational Planning & Administration (MIEPA)	1		
11	School Management Committee (School) (Urban & Rural) (Including Receiving Grant above 1 lakh) 35% of 65296 SMCs	22,854		
12	School Management Committee (School) under PM-Shree Scheme.	516		
	Total	26,811		