

Tender No.MPSP/SS/Reconciliation/2024-25/533

Date :- 21.02.2025

**Maharashtra Prathamik Shikshan Parishad, Smt.Kamaladevi Gauridatta
Mittal Aaurvedik Hospital Building, 9th & 10th Floor, Charni Road,
Mumbai 400 002**

Requestfor Proposal

For Appointment of CA Firms for the purpose of Reconciliation/Re-writing as well as Reconciliation & Updation of the Books of Accounts of State Project Office and all District Project Office/Municipal Corporations/Block Resource Centre which are located among all over state, for the financial year 2002-2003 to 2014-2015.

Name of Client:

**Maharashtra Prathamik Shikshan Parishad, Smt.Kamaladevi Gauridatta
Mittal Aaurvedik Hospital Building, 9th & 10th Floor, Charni Road,
Mumbai 400 002**



**Samagra Shiksha
Maharashtra Prathamik Shikshan Parishad
(SS-MPSP)**

Schedule	Date	Time (HH:MM)
Date of Publishing	24.02.2025	11.00 AM
Document download start	24.02.2025	11.10 AM
Pre-Bid Meeting	03.03.2025	03.00 PM
Bid Submission Start	24.02.2025	11.10 AM
Bid Submission End	10.03.2025	12.30 PM
Bid Opening (Technical)	11.03.2025	14.00 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, Samagra Shiksha, Maharashtra Prathamik Shikshan Parishad, Mumbai hereby invites Proposals from the Chartered Accountant firms empanelled by the Comptroller and Auditor General of India (CAG) hereinafter called the bidders, For Appointment of CA Firms for the purpose of Re-writing as well as Reconciliation & Updation of the Books of Accounts of State Project Office and all District Project Office/Municipal Corporations/Block Resource Centre & Urban Resource Centre which are located among all over state, for the financial year 2002-2003 to 2014-2015.

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

Note: Any Queries regarding E-tendering please contact Helpdesk

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.24.02.2025, 11.00 AM
2	Date of Download	dt.24.02.2025, 11.10 AM
3	Pre-Bid Meeting	dt.03.03.2025, 03.00 PM
4	Release of response to clarifications would be available at	The official website:- http://www.mahatenders.gov.in
5	Last date (deadline) for online submission of Proposal	dt.10.03.2025, 12.30 PM via e-tendering only
7	Date Time and place of opening of Technical proposals	dt.11.03.2025, 14.00 PM at the Office of Maharashtra Prathamik Shikshan Parishad, Mumbai
8	Date Time and place of opening of Financial proposals	Will be intimated later on 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.7,85,000/- (Rs.Seven Lakh Eighty Five 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, SAMAGRA SHIKSHA Mumbai (By successful firms)	Within seven 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	1 years.
6.	Estimated Cost	Rs.3.92 Crore

Samagra Shiksha
Maharashtra Prathamik Shikshan Parishad
(SS-MPSP)

TERMS OF REFERENCE (TOR)

Appointment of Chartered Accountants Firm For Appointment of CA Firms for the purpose of Re-writing as well as Reconciliation & Updation of the Books of Accounts of State Project Office and all District Project Office/Municipal Corporations/Block Resource Centre & Urban Resource Centre which are located among all over state, for the financial year 2002-2003 to 2014-2015.

SECTION-I- BACKGROUND:

Maharashtra Prathamik Shikshan Parishad is a registered Society which implementing the centrally sponsored “Samagra Shiksha” Project in all Districts of the State. Maharashtra Prathamik Shikshan Parishad is implementing the centrally sponsored “Samagra Shiksha (SS)” 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). Accordingly, the Scheme has been developed and launched to form an Integrated Scheme on School Education- Samagra Shiksha from Pre-school to Senior Secondary schools of the country.

Grant is received form 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.

SECTION-II Scope of Work for Compilation of Accounts:

The objective of the rewriting of the books of accounts is to ensure that, the records of all District Project Offices (DPO)/Municipal Corporation Offices (MNCs)/Block Resource Centers (BRCs) & Urban Resource Centre (URCs) and other implementing offices should be in the uniform system i.e. computerized accounting systems. So that, it would be in able to State Project Office to assure about the accurate amount of expenditure and the unspent balances lying under respective schemes in a reconciled manner which are reported to State Project Office (SPO) also to reconcile. The Unreconciled advances of Rs.156,46,25,144/- & Rs.3,96,82,544/- Similarly, it is also to ensure about the accounting transactions are being recorded in the books of accounts on the basis of principles of accounts and its standards according to the guidelines issued from GOI/SPO from time to time.

The books of accounts as maintained by the State Project Office (SPO) and other implementing units shall form the basis for preparation of the individual DPOs/MNCs/BRCs/URCs Utilization Certificates & financial statements as a whole.

Standards: The assignment will be carried out in accordance with Engagement & Quality Control Standards issued by the Institute of Chartered Accountants of India in this regard. The CA firm should accordingly consider materiality while planning and performing the assignments to reduce the risk to an acceptable level that is consistent with the objective of the State Project Offices.

It is also for Improvement in the operational efficiency of the Samagra Shiksha Scheme, MPSP, Mumbai requires implementing the Accounting reforms, improvement in the existing Accounting system, compilation & consolidation accounts of DPO, MC, BRC, URC & other implementing offices under Sarva Shiksha Abhiyan, RMSA, Teacher Education, Samagra Shiksha etc.

i) Scope of Assignment :- While conducting the assignment special attention should be paid to the following:

- a) Reconciliation/Rewriting shall prepared as per generally accepted accounting principles followed by all entities that are authorized to incur expenditure & as per the Accounting standard issued by the ICAI from time to time & FMP Manual & General Financial Rules, 2017.
- b) The books of accounts of each DPOs/MNCs & BRCs along with SPO Office to be reconciled/rewritten for the period from F.Y 2002-2003 to 2014-2015.
- c) The Grants received from SPO, expenditure reported by DPOs/MNCs, BRC/URC, CRC etc. and the unspent balances lying in the form of cash and bank balances in cash book as well as the expenditure and unspent balances reported to SPOs in the form of UCs needs to be reconciled for each financial year ends.
- d) The bank reconciliation statement wherever not prepared or not being tallied, needs to be reconciled on monthly/yearly basis.
- e) In case there is any suspense amount then such amounts also needs to be reconciled and suspense amount should be cleared with its rectified entries.
- f) The outstanding/pending entries appearing in the reconciliation of respective financial years needs to be rectified while writing the books to ensure about the accuracy in the unspent balances.
- g) The grants which are received from other institutions other than SPO

also needs to be reconciled under the head “others” while executing the assignment.

- h) Similarly, sometimes grants are being received from government offices other than State Project Office (SPO), but the expenditure incurred against these grants are reported/being reported to SPO but which entitles to have booking of expenditure at two reporting centers (Other institutions & also at SPO). Such entries need to be reconciled to ensure proper reporting of expenditure & unspent balances at the end of each financial year.
- i) The advances taken by office bearers are needs to be recouped within the period of 30 days. However, it seems that, the advances released to individuals are not being settled for longer period of time, which causes the reporting of these advances as expenditure without recoupment of such advances. Therefore, the periods of advances needs to be analyzed and to be reported on completion of assignment.
- j) The CA firm also to make comments on the amount of expenditures and unspent balances shown in annual reports i.e. Statement of Expenditure (SOEs)/UCs and the unspent balances lying under respective components on completion of the assignment.
- k) It is to ensure that, all SSA/RMSA/TE/Samagra Shiksha supporting documents, records and accounts have been kept in respect of the project as per FMP Manual issued by MHRD
- l) Even though the Offices of DPOs/MNCs/BRCs & other offices are spread among all over the state, the officials of CA firm have to make their presence physically at all respective implementing units i.e. respective DPOs/MNCs/BRCs etc. from commencement of assignments till its completion.
- m) The CA firm has to form teams for conducting the said assignment in a

smooth manner and to complete the same in a time bound manner i.e. within the period of Six month from the date of its commencement/from the date of record made available to the CA Firm.

- n) Clear linkages should exist between the books of accounts and the consolidated financial statements of each DPO/MNC/BRC etc. & State Project Office.
 - o) The CA firm appointed must ensure that accounts of all units of the scheme are compiled for each financial year.
 - p) The expenditure statements/financial statements included in the statement of expenditure of the relevant period represent a true and fair view of 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.
 - q) The Account compiled should reflect the true and fair position of the financial statement of respective unit's i.e. SPO/DPOs/MNCs/BRCs etc.
 - r) The CA firm must submit the accounts within time line prescribed by the MPSP, Mumbai.
 - s) It is the duty of the CA firm to make correction in the accounts compiled as regards to the error or mistakes detected by them.
 - t) Adjustment entry should be passed in the current financial statements after the completion of Rewrite & reconciliation of accounts.
- ii) Coverage of implementing units:-**The following offices must be thoroughly covered (100%) in the assignment related to Rewriting/Reconciliation of the Books of Accounts, ensuring that every aspect of the process is addressed with complete detail and accuracy.

No.	Region/Office	Total No. of Units
1	State Project Office, Mumbai	1
2	District Project offices (ZP & Municipal Corp.)	56

No.	Region/Office	Total No. of Units
3	District Institute of Education Continuous Professional Development (DIECPD)	1
4	Block Resource Center (BRC)	351
5	SCERT, Pune	1
Total		410

iii) The focus of the initiative will be to see that:

- a. Accuracy to be ensured in maintenance of books of account and the same are maintaining on a timely basis.
- b. Advances are to be tracked, followed up and settle on a priority basis.
- c. Advances are not being shown as expenditure in the UCs.
- d. The Unreconciled advances at the state level is to be reconciled
- e. Bring accuracy to the monthly/quarterly Financial Monitoring Reports based on books of accounts.
- f. Improve the accuracy of financial reporting from peripheral units.
- g. Comment for improvement of the internal control systems at the unit.

iv) Report should consist of:-

A) The CA Firm Appointed shall prepare the following consolidated financial statements at SPO level after consolidating the Accounts of the DPO/MNC & other implementing offices.

The Report of SPO Level after completion of assignment should consist of the following statements & reports:

- a. Advance Reconciliation Statement.
- b. Copy of UCs for the end of each financial year.
- c. Management Letter.
- d. Comment/Opinion about strengthening of internal control mechanism and accuracy in accounts of the units.
- e. Copy of Trial Balance duly certified which is based on rewritten

books of accounts.

- f. Period wise report of Advances.
- g. Notes on Accounts showing the accounting policies followed in the preparation of accounts in each unit and any other significant observation of the auditor.
- h. Consolidated Utilization Certificate (Annexure-XIX of the Manual on Financial Management and Procurement), Separately for Capital Head and General Head Expenditure.
- i. Consolidated Annual Financial Statement (Annexure-XX of the Manual on Financial Management and Procurement).
- j. Consolidated Balance Sheet (Annexure-XXI of the Manual on Financial Management and Procurement), along with schedule forming part of the Balance Sheet.
- k. Consolidated Income & Expenditure Account (Annexure-XXII of the Manual on Financial Management and Procurement), along with scheduled forming part of the Income & Expenditure Account.
- l. Consolidated Receipt & Payment Account (Annexure-XXIII of the Manual on Financial Management and Procurement), along with scheduled forming part of the Receipt & Payment Account.
- m. Consolidated schedule of Other Receipt/Other income
- n. Consolidated Statement of Loans & Advances for each financial year
- o. Reconciliation of Bank Statements and accounts.
- p. Fixed Asset Schedule for each financial year covered under the assignment.
- q. Reconciliation of the reported expenditure as per the UCs & the financial statements for each financial year covered after identifying the variance and the reasons for the same.

- v) **Management Letter**-In addition to the reports, the CA firm will prepare a “Management Letter”, in which should summarise the observation on the internal control issues (other than those which materially affect his opinion on the maintenance of books of accounts) as under:
1. Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the assignment;
 2. Identify specific deficiencies and area of weaknesses in the system and internal controls and make recommendations for their improvement;
 3. Communicate matters that have come to the attention during the assignment which might have significant impact.
 4. Bring to Society’s attention/notice any other matter that the CA firm considers pertinent.
- vi) Reporting and Timing-All the Reports should be submitted to SPO Office within a period of six months in the form of hard copy along with soft copy of the report from the date of commencement. The excess period will be allowed only in case where there will be genuine reason.

SECTION-III: GENERAL

- (1) **GENERAL:-**The CA Firm 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 require for the purpose of Rewrite & Reconciliation of Accounts.

This document provides information to enable the bidders to understand the broad requirements to submit their “Proposal”. The detailed scope of work as mentioned in this RFP document.

- (2) Transfer of RFP-The RFP Document is not transferable to any other bidder. The bidder who purchases the document and submit shall be the same.
- (3) Consortium and joint ventures-Consortium, Joint venture, AOP (Association of Persons), subletting, Sub-contracting and Outsourcing should not be allowed.
- (4) **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.

- (5) **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. State Project Director, MPSP, Mumbai shall be at liberty to cancel any or all Proposal without giving any reason thereof.

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, SAMAGRA SHIKSHA, Mumbai.

- (6) **Bidder Inquiries-**Bidder shall send their queries in the prescribed format as given in the Form No.11, Before dt.03.03.2025 till 11.00 AM on the

email ID of this office: mpspmah@gmail.com. **The response to the queries will be published on <https://www.mahatenders.gov.in> No telephonic queries will be entertained, the response of Deputy Director (Finance), Maharashtra Prathamik Shikshan Parishad, Mumbai shall become integral Part of RFP document.**

- (7) **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 aforementioned website on regular basis for checking any Samagra Shiksha 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.

- (8) **Supplementary 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 in to this RFP.

- (9) **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.

- (10) **Tender Fee & Earnest Money Deposit (EMD)**-

- (i) Bidder shall submit, Tender fee of RFP of Rs.25,000/- 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.7,85,000/- (Rs.Seven Lakh Eighty Five Thousand Only) through online mode payment in favour of “State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai” on www.mahatender.gov.in 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.
- (iii) The EMD shall be denominated in Indian Rupees only. No interest will be payable to the Bidder on the amount of the EMD.
- (iv) The bidder shall submit the amount of EMD from the bidders own banks account and the EMD shall be non-transferable.
- (v) No Bank Guarantee will be accepted in lieu of the Earnest Money Deposit.
- (vi) The EMD of the unsuccessful bidders would be returned.
- (vii) Scan copy of receipt of EMD through online payment to be uploaded at the time of proposal submission
- (viii) 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 & binding upon bidders.
6. During the proposal process, if any information is found false/fraudulent/malafide, then State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai shall reject the Proposal and if necessary initiate action.

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

(x) 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.

SECTION-III: 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 Fulltime Fellow Partners of the firm as on 01.01.2025. 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 01.01.2025.	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 01.01.2025.
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/Financial Consulting/Reconciliation of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2021-2022, 2022-2023, 2023-2024. As per the following</p> <ol style="list-style-type: none"> 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. 	<p>Copies of work order, contract or completion certificate mentioning the work description in detail.</p> <p>Work completion Certificate should be issued by Class I & Class II officers of concerned Department.</p>

No.	Documents to be submitted	Documentary Proof Required.
	(The above estimated cost should be excluding GST)	
7.	Branches detail.	Certificate of firm & Firm Card issued by the ICAI As on 01.01.2025
8.	The Firm Must have at least One assignment at State Level (all Districts) of Internal or Statutory Audit/Financial Consulting/Reconciliation under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2021-22, 2022-23 & 2023-24 (The per assignment fees of the same should be Rs. Forty Lakh Per Annum or More Excluding GST).	Copies of work order/contract /completion certificate mentioning the work description in detail.
9.	The Firm Must have at least One assignment at State Level of Internal or Statutory Audit/Financial Consulting/Reconciliation of Samagra Shiksha/STARS in any State in the last three Financial Year i.e. 2021-22, 2022-23 & 2023-24 (The Per assignment fees of the same should be Forty Lakh Per Annum or More Excluding GST).	Copies of work order/contract /completion certificate mentioning the work description in detail.
10.	A copy of constitution certificates of firm issued by the ICAI containing inter-alia. Date of formation of the firms with a full time FCA. Details of partners/Sole Proprietor/CA Employees as on 01.01.2025, date of joining the firm, date of becoming FCA, and their other interest, if any.	Constitution certificate of firm issued by the ICAI as on 01.01.2025.
11.	A copy of the latest partnership deed of CA Firm.	Latest Partnership Deed
12.	Copy of PAN Card	Copy of PAN Card

No.	Documents to be submitted	Documentary Proof Required.
13	A copy of the acknowledgement of the IT return of the firm for the F.Y. 2021-2022 to 2023-2024 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 & UDIN for the F.Y. 2021-2022 to 2023-2024	Audited financial statement of the firm along with schedules & UDIN for the F.Y. 2021-2022 to 2023-2024.
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	Copy of Major Audit of C & AG Empanelment for the for F.Y. 2024-2025 (Acknowledgement copy confirming the Submission of CAG Application for the Empanelment FY 2025-2026)
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.1,000/- 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	Power of Attorney on Rs.1,000/- Stamp Paper.

No.	Documents to be submitted	Documentary Proof Required.
	Attorney on Rs.1,000/- Stamp Paper	
20	Valid Peer Review Certificate Issued by ICAI as on date	Peer Review Certificate

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

1. BOQ (Bill of Quantity) should be download & 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 CA Firms:

- 1) This assignment of all the units will be treated as a whole one assignment which would be allotted to selected one CA firm only.
- 2) Financial Statements and relevant schedules thereto shall be prepared in accordance with the format as per FMP Manual issued by MHRD.
- 3) The Bidders shall submit the bill along with consolidated Financial Statements as per the scope of assignment. The payments will be made by MPSP, subject to satisfactory performance by MPSP, Maharashtra.
- 4) The quoted fees in a lump sum manner duly filled in the BOQ (Bill of Quantity).
- 5) The firm shall give an undertaking that the team members are proficient in the State's official language i.e. Marathi (both oral and written).
- 6) The CA firm appointed should submit the assignment schedule to

- the MPSP, 15 days before commencement of assignment.
- 7) All the information, data & other documents in soft copy & hard copy is the property of MPSP, Maharashtra.
 - 8) In case where there is similarity in weighted average score as per QCBS Method, then the State Project Director, MPSP, Maharashtra reserves rights in this regard for distribution/allotment of assignments.
 - 9) The Books of accounts maintained on a manual basis during the initial period will be provided to CA firm on as it is basis.
 - 10) The CA firm has to rewrite/reconcile the books of accounts of SPO Office, as well as the office of DPOs/MNCs/BRCs since starting i.e. from F.Y 2002-2003 to 2015-2016.
 - 11) The State Project Director, MPSP, Maharashtra has the right to call the original documents from the bidders to ensure the genuinity of the same.
 - 12) Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the assignment fees, and in such case the proposal shall be rejected.
 - 13) Consolidated report of all DPOs/MNCs & other implementing offices should be prepared and should be reconciled with respective monitoring authorities i.e. SPO Office to assure about the accuracy of the books of accounts.
 - 14) The CA firm should submit the proper explanation in their report, in case where the unspent balances of respective DPOs/MNCs/BRCs does not match with respective monitoring i.e. SPO Office.
 - 15) The amount of interest earned during each financial year on receipt of grant should be taken in to accounts while writing the

books. Similarly, the amounts which are debited by bank on account of bank charges/commission should be accounted for.

- 16) There should not be creation of any suspense account in case where the amounts are not reconciled.
- 17) On completion of assignments and submission of the report, the record will be the property of respective SPOs/DPOs/MNCs/BRCs which would not be shared by CA firm anywhere outside for any reason.
- 18) The rights for acceptance or rejection of all or any proposals, for revising evaluation criteria and regarding terms and conditions or cancellation of this assignment, are reserved with SPD, MPSP, Mumbai without assigning any reason thereof.
- 19) Any firm not qualifying on minimum qualification criteria need not apply as their proposal shall be summarily rejected.
- 20) It is responsibility of MPSP to made available records of implementing agencies before the commencement of assignment also for that purpose Nodal officer will be appointed from SPD Office.
- 21) If, during the course of reconciliation or rewriting of the Books of Accounts, it is determined that additional offices need to be covered, the fees will be paid based on the per unit, per year rates quoted by the CA Firm. Conversely, if certain offices are not required to be covered, no fees will be paid for those offices, respectively.

(11) **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 of the opening of Financial Proposal will be informed by State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai on www.mahatender.gov.in portal online mode only.

(12) 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.

(13) Pre-qualification Criteria-The bidder shall fulfill all of the following eligibility criteria:-Basic criteria for the CA firm 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 01.01.2025 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/fulltime 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 2024-2025.
- e. The firm should have an average annual minimum turnover of Rs.275.00 lakh in preceding 3 years i.e. 2021-2022 to 2023-2024.
- 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 at State Level (all Districts) of Internal or Statutory Audit/Financial Consulting/ Reconciliation under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2021-2022,

2022-2023 & 2023-2024 (The per assignment fees of the same should be Rs.Forty Lakh Per Annum or More excluding GST).

h. The Firm Should have experience of Similar Assignment i.e. Internal or Statutory Audit/Financial Consulting/Reconciliation of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2021-2022, 2022-2023, 2023-2024 & up to the date of tender advertisement 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. 2021-22, 2022-23 & 2023-24.
- k. The firm should have his Head/Branch office in the Maharashtra from at last 10 years as on 01.01.2025.
- l. The firm should have valid 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

Process of Evaluation (QCBS)

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 year i.e. F.Y.2021-2022, 2022-2023 & 2023-2024)	Minimum Average Rs.275 Lakhs	10	Turnover Rs.275 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/Financial Consulting/Reconciliation of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2021-2022, 2022-23, 2023-2024 & up to the date of tender advertisement as per the following	As per Criteria	30	a	Three Similar Assignment of each costing not less than 40% of the estimated cost. OR	
	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. 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
	c			One Similar Assignment of costing not less than 80% of the estimated cost per year.		
	(The above estimated cost should be excluding GST)					
4	The Firm Must have at least One assignment at State Level (all Districts) of Internal or Statutory	One Assignment	15	5 Mark per assignment subject to maximum of 15 Mark.		

No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
	Audit/Financial Consulting/Reconciliation under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2021-22, 2022-23 & 2023-24 (The per assignment fees of the same should be Rs. Forty Lakh Per Annum or More excluding GST).			
5	The Firm Must have at least One assignment of State Level Internal or Statutory Audit/Financial Consulting/Reconciliation of Samagra Shiksha/STARS in any State for the last three Financial Year i.e. 2021-22, 2022-23 & 2023-24 (The Per assignment fees of the same should be Fifty Lakh Per Annum or More excluding GST).		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		15	As per the evaluation of the proposal.
Total			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	20	The bidder with lowest quote will be awarded 20 marks and other bidders will be awarded proportionately less marks. (e.g. if the lowest quote is Rs.1.00 Lakh, the bidder quoting this price will get 20 marks. A bidder quoting Rs.1.2 Lakh will get $(1.0/1.2) \times 20 = 16.66$ marks)
2.	Technical Score	80	The bidder with maximum technical score will be awarded 80 marks and other bidders will be awarded proportionately less marks. (e.g. if the highest technical score is 100, bidder having this will get 80 marks.

No.	Criteria	Maximum Marks Weightage	Method of Allocating Marks for combined score
			Bidder having technical score 80 will get 64 Mark (80/100) x 80= 64 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:

$$S_x = (T_x * 0.80) + (C_x * 0.20)$$

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 bidders 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 bidder are successful, the award will be made to him and all other bidders 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 has to hold proposal valid for 90 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 has to execute agreement and deposit security @ 5% of the total amount of the contract within 7 days from the date of appointment/work order. The Security Deposit through online payment made Bank in favour of State Project Director, MPSP, Mumbai payable at Mumbai.
5. The Assignment 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. 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.

(14) PAYMENT TERMS-90% of assignment fees within 15 days of the receipt of consolidated financial statements and all other related documents as mention in the Section-II (iv) of this tender documents i.e. Cash book, ledger, Advance register etc. and balance 10% of fees shall be paid after incorporation of the same in the final accounts of the society.

(15) TAX LIABILITY-That any tax liability i.e. Income Tax, GST, etc. whatsoever in respect of this arising out of this contract shall be the sole responsibility of the second party i.e. Bidder.

(16) 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.

However, the total penalty shall not exceed 5% (Five 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.

(17) 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 of 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 obligations 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.

The Joint Director (Finance & Accounts), MPSP shall have right to black list those bidder who do not comply with the Terms & Conditions/Obligations under the contract regarding this tender.

(18) 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.

(19) 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.

(20) 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 10

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.2024-2025 & Application Acknowledgement for the FY 2025-26.
13. Details of turnover of FY 2021-2022, 2022-2023, 2023-2024 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 _____
email address) _____
- (c) PAN No. of the firm _____
2. ICAI Registration No. _____ Region Name _____ Region Code No. _____
3. (a) Date of constitution of the firm:
- (b) Date since when the firms has a full time FCA
4. Fulltime 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
1	Less than one year		
2	1 year or more but less than 5 years		
3	5 years or more but less than 10 years		
4	10 years or more but less than 15 years		
5	15 years or more		

5. Number of Part Time Partners if any, as on 01.01.2025 _____
(Please fill up Annex A-2)
6. Number of Full Time Chartered Accountant Employees _____ as on 01.01.2025 (Please fill up Annex A-3)
7. Number of audit staff employed fulltime 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 to March 2023** in respect of:

PSU/ autonom ous body	External Aided Project	Govt. Department
-----------------------------	---------------------------	---------------------

- (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. If yes, details may be given Annex 'C'. Yes/No
11. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices (SAP 17) (If yes, a brief note on the procedure adopted is to be given) Yes / No
12. Whether there are any court/arbitration/any other legal case against the firm (If yes, give a brief note of the case indicating its present status) Yes / No

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/AC A	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 2021-2022, 2022-2023, 2023-2024 & up to the date of tender advertisement 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
2021-2022	
2022-2023	
2023-2024	

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 name and
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 :

No.	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 to be reconciled/Rewrite**

No.	Region/Office	Total No. of Units
1	State Project Office, Mumbai	1
2	District Project offices (ZP & Municipal Corp.)	56
3	District Institute of Education Continuous Professional Development (DIECPD)	1
4	Block Resource Center	351
5	MSCERT	1
	Total	410

Annexure -3

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

No.	Documents to be submitted	Documentary Proof Required.
1.	Minimum 5 Fulltime Fellow Partners of the firm as on 01.01.2025. 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 01.01.2025.	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 01.01.2025.
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/Financial Consulting/Reconciliation of centrally sponsored project implemented by any State Government for any of the Financial Year i.e. 2021-2022, 2022-2023, 2023-2024 as per the following d. Three Similar Assignment of each costing not less than 40% of the estimated cost per year OR e. Two Similar Assignment of each costing not less than 50% of the estimated cost per year. OR f. One Similar Assignment of costing not less than	Copies of work order, contract or completion certificate mentioning the work description in detail. Work completion Certificate should be issued by Class I & Class II officers of concerned Department.

No.	Documents to be submitted	Documentary Proof Required.
	80% of the estimated cost per year. (The above estimated cost should be excluding GST)	
7.	Branches detail.	Certificate of firm & Firm Card issued by the ICAI As on 01.01.2025
8.	The Firm Must have at least One assignment at State Level (all Districts) of Internal or Statutory Audit/Financial Consulting/Reconciliation under centrally sponsored project implemented by Maharashtra State during the last three Financial Year i.e. 2021-22, 2022-23 & 2023-24 (The per assignment fees of the same should be Rs. Forty Lakh Per Annum or More Excluding GST).	Copies of work order/contract /completion certificate mentioning the work description in detail.
9.	The Firm Must have at least One assignment at State Level of Internal or Statutory Audit/Financial Consulting/Reconciliation of Samagra Shiksha/STARS in any State in the last three Financial Year i.e. 2021-22, 2022-23 & 2023-24 (The Per assignment fees of the same should be Forty Lakh Per Annum or More Excluding GST).	Copies of work order/contract /completion certificate mentioning the work description in detail.
10.	A copy of constitution certificates of firm issued by the ICAI containing inter-alia. Date of formation of the firms with a full time FCA.	Constitution certificate of firm issued by the ICAI as on 01.01.2025.

No.	Documents to be submitted	Documentary Proof Required.
	Details of partners/Sole Proprietor/CA Employees as on 01.01.2025, date of joining the firm, date of becoming FCA, and their other interest, if any.	
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. 2021-2022 to 2023-2024 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 & UDIN for the F.Y. 2021-2022 to 2023-2024	Audited financial statement of the firm along with schedules & UDIN for the F.Y. 2021-2022 to 2023-2024.
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	Copy of Major Audit of C & AG Empanelment for the for F.Y. 2024-2025 (Acknowledgement copy confirming the Submission of CAG Application for the Empanelment FY 2025-2026)
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.1,000/- 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	Power of Attorney on Rs.1,000/-

No.	Documents to be submitted	Documentary Proof Required.
	behalf of the Firm in the form of Power of Attorney on Rs.1,000/- Stamp Paper	Stamp Paper.
20	Valid Peer Review Certificate Issued by ICAI as on date	Peer Review Certificate

Annexure -4

No.	Name of the Division	Name of the District		District/M.Corporation	
1	Nashik	1	Nashik	1	Nashik
				2	Nashik M.Corp.
				3	Malegaon M.Corp.
		2	Jalgaon	1	Jalgaon
				2	Jalgaon M.Corp.
		3	Dhule	1	Dhule
				2	Dhule M.Corp.
		4	Nandurbar	1	Nandurbar
2	Pune	1	Pune	1	Pune
				2	SCERT, Pune
				3	Pune M.Corp.
				4	Pimpri Chinchawad M.Corp.
		2	Ahmadnagar	1	Ahmadnagar
				2	Ahmadnagar M.Corp.
		3	Solapur	1	Solapur
				2	Solapur M.Corp.
3	Kolhapur	1	Kolhapur	1	Kolhapur
				2	Kolhapur M.Corp.
		2	Sangli	1	Sangli
				2	Sangli Miraj Kupwad M.Corp.
		3	Satara	1	Satara
		4	Sindhudurg	1	Sindhudurg
5	Ratnagiri	1	Ratnagiri		
4	Chh.Sambhaji Nagar	1	Chh.Sambhaji Nagar	1	Chh.Sambhaji Nagar
				2	Chh.Sambhaji Nagar M.Corp.
		2	Parabhani	1	Parabhani
		3	Hingoli	1	Hingoli
		4	Jalna	1	Jalna
5	Latur	1	Latur	1	Latur
				2	Dharashiv
		3	Nanded	1	Nanded
				2	Nanded Waghala M.Corp.
6	Amaravati	1	Amaravati	1	Amaravati
				2	AmaravatiM.Corp.
		2	Buldhana	1	Buldhana
		3	Akola	1	Akola
				2	Akola M.Corp.
4	Washim	1	Washim		
5	Yavatmal	1	Yavatmal		
7	Nagpur	1	Nagpur	1	Nagpur

No.	Name of the Division	Name of the District	District/M. Corporation
			2 Nagpur M. Corp.
		2 Wardha	1 Wardha
		3 Chandrapur	1 Chandrapur
		4 Gondia	1 Gondia
		5 Bhandara	1 Bhandara
		6 Gadchiroli	1 Gadchiroli
8	Mumbai	1 Mumbai	1 Mumbai BMC
		2 Mumbai Suburb (Dy. Dir.)	1 Mumbai City
		3 Thane	1 Thane
			2 Thane M. Corp.
			3 Kalyan Dombivali M. Corp.
			4 Ulhasnagar M. Corp.
			5 Navi Mumbai M. Corp.
			6 Bhivandi M. Corp.
			7 Mira Bhyandar
		4 Raigad	1 Raigad
		5 Palghar	1 Palghar

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					
No.	Opening Balance	SAMAGRA SHIKSHA	NPEGEL	KGBV	Total
1	Cash in hand				
2	Cash at Bank				
3	Unadjusted Advances				
	Total				
1	Source (Receipt)				
2	Funds received from Government of India				
3	Funds received from State Government				
4	Interest				
5	Other Receipts				
	Total				

No.	Application (Expenditure)	Approved AWP&B including Spill over	Expenditure incurred	Savings/ Excess
1	Teacher Salary			
2	BRC			
3	CRC			
4	Civil Work (including furniture and major repairs)			
5	EGS/AIE			
6	Remedial Teaching			
7	Free Text Book			
8	Innovative Activities			
9	IED			
10	School Maintenance Grant			
11	Management Cost			
12	Learning Enhancement Programme			
13	Research & Evaluation			
14	School Grant			
15	Teacher Grant			
16	TLE			
17	Teacher Training			
18	Community Training			
19	SIEMAT			
20	State Component			

No.	Application (Expenditure)	Approved AWP&B including Spill over	Expenditure incurred	Savings/ Excess
21	NPEGEL			
22	KGBV			
23	Others			
Total				
Closing Balance				
1	Cash in hand			
2	Cash at Bank			
3	Unadjusted Advances			
Total				

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				
1	SAMAGRA SHIKSHA				1				
2	NPEGEL				2				
3	KGBV								
Funds recd. from State Govt.									
1	SAMAGRA SHIKSHA								
2	NPEGEL								
3	KGBV								
Interest					Balances at districts				
1	SAMAGRA SHIKSHA				1	Cash at Bank			
2	NPEGEL				2	Cash in Hand			
3					3	Advances outstanding			
					4	Balances at blocks			
Others					Closing Balance at SPO				
Balances at districts					1	Cash in Hand			
1					2	Cash at Bank			
2									
3									
Add:-Excess of income over expenditure									
Advances repayable									
Current Liabilities									
Total					Total				

Chartered Accountant Firm

State Project Director (SAMAGRA SHIKSHA)

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				1 SAMAGRA SHIKSHA			
BRC				2 NPEGEL			
CRC				3 KGBV			
Civil Work (including furniture & major repairs)				Funds received from State Govt.			
EGS/AIE				1 SAMAGRA SHIKSHA			
Remedial Teaching				2 NPEGEL			
Free Text Book				3 KGBV			
Innovative Activities				Interest			
IED				1 SAMAGRA SHIKSHA			
School Maintenance Grant				2 NPEGEL			
Management Cost				3 KGBV			
Learning Enhancement Programme				Other Receipts			
Research & Evaluation				Balances at districts			
School Grant				1			
Teacher Grant				2			
TLE				3			
Teacher Training				Excess of Expenditure over income			
Community Training							
NPEGEL							
KGBV							

EXPENDITURE	Schedule	Amount Current year	Amount Previous Year	INCOME	Schedule	Amount Current year	Amount Previous Year
Others State Level							
SIEMAT							
Management Cost							
Research and Evaluation							
Supervision and Monitoring							
Others							
Total				Total			

Chartered Accountant Firm

State Project Director (SAMAGRA SHIKSHA)

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					Amount paid to districts and sub-district level			
1	Cash at Bank				Expenditure at District and sub-district level			
2	Cash in Hand				Teacher Salary			
3	Unadjusted Advances				BRC			
Funds recd. from Govt. of India					CRC			
1	SAMAGRA SHIKSHA				Civil Work (including furniture & major repairs)			
2	NPEGEL				EGS/AIE			
3	KGBV				Remedial Teaching			
Funds recd. from State Govt.					Free Text Book			
1	SAMAGRA SHIKSHA				Innovative Activities			
2	NPEGEL				IED			
3	KGBV				School Maintenance Grant			
Interest					Management Cost			
1	SAMAGRA SHIKSHA				Learning Enhancement Programme			
2	NPEGEL				Research & Evaluation			
3	KGBV				School Grant			
Miscellaneous receipts					Teacher Grant			
Expenditure of districts and sub-districts level adjusted against advances					TLE			
Advances for district and sub-district level programme activities adjusted					Teacher Training			
Advances for state level programme activities adjusted					Community Training			

RECEIPTS	Schedule	Amount Current year	Amount Previous Year	PAYMENTS	Schedule	Amount Current year	Amount Previous Year
Funds refunded by districts and sub-district level				NPEGEL			
				KGBV			
				Others			
				State Level			
				SIEMAT			
				Management Cost			
				Research and Evaluation			
				Supervision and Monitoring			
				Others			
				Miscellaneous payments			
				1			
				2			
				3			
				Closing Balance			
				1 Cash at Bank			
				2 Cash in Hand			
			3 Unadjusted Advances				
TOTAL				TOTAL			

Chartered Accountant Firm

State Project Director (SAMAGRA SHIKSHA)

Tender Inviting Authority : State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai
Name of Work : Appointment of an CA Firm for rewriting of books of Accounts of Samagra Shiksha of Maharashtra State for the Financial Year 2002-2003 to 2014-2015:
Contract No.:
Bidder :

Price Schedule

No.	Region/Office	Total No. of Units	Yearly Audit Fee (Per Unit) (in Rs.)	Total Audit Fee in Rs. (D*C)
1	State Project Office, Mumbai	1		
2	District Project offices (ZP & Municipal Corp.)	56		
3	District Institute of Education Continuous Professional Development (DIECPD)	1		
4	Block Resource Center (BRC)	351		
5	SCERT, Pune	1		
	Total	410		