

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	17-06-2026 19:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-06-2026 19:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Education Department Gujarat
संगठन का नाम/Organisation Name	Sarva Shiksha Abhiyan (ssa)
कार्यालय का नाम/Office Name	Gujarat Council Of Elementary Education, Sarva Shiksha Abhiyan, State Project Office, Sector-17, Gandhinagar
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	sec-ssa-guj@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	2 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	45 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	7000000
Payment Timelines	Payments shall be made to the Seller within 45 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	ICICI
ईएमडी राशि/EMD Amount	210000

ईपीबीजी विवरण /ePBG Detail

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एडवाइजरी बैंक/Advisory Bank	ICICI
ईपीबीजी प्रतिशत (%) / ePBG Percentage (%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) / Duration of ePBG required (Months).	30

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

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

लाभार्थी /Beneficiary :

Secretary, SSA

Gujarat Council Of Elementary Education, Sarva Shiksha Abhiyan, State Project Office, Sector-19, Gandhinagar, Education Department Gujarat, Sarva Shiksha Abhiyan (SSA),
(Mukeshkumar M Patel)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

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

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

4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or

2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate as per RFP

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions. as per RFP

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects as per RFP

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification as per RFP

Number of XX fulltime CA's required and YY professional audit staff as per RFP

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
06-06-2026 12:00:00	GCSE, Samgra Shiksha ,Vidya Samiksha Kendra, 1st Floor, Sector-19, Gandhinagar - 382021

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Investigating fraud , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functions	Operational & Administrative
Frequency of Progress Report	Annual and Half Yearly

विवरण/ Specification	मूल्य/ Values
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Annual and Half Yearly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Mukeshkumar M Patel	382010,GUJARAT COUNCIL OF ELEMENTARY EDUCATION, SARVA SHIKSHA ABHIYAN, STATE PROJECT OFFICE, SECTOR-17, GANDHINAGAR	Project / Lumpsum Based	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 6

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

1. Generic

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

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code

on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and
- All operative provisions of the erstwhile Labour Laws until their complete substitution.

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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

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

---धन्यवाद/Thank You---



सत्यमेव जयते

Government of Gujarat

REQUEST FOR PROPOSAL (RFP)

FOR

**Appointment of Chartered Accountants Firm for
Internal Audit of Accounts of Samagra Shiksha
(Elementary Education, Secondary Education, Teachers
Education) for Financial Year 2025-26 & 2026-27**

Gujarat Council of School Education, Samagra Shiksha

Government of Gujarat

RFP No.:

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1. DISCLAIMER

The information contained in this RFP document for “Appointment of Chartered Accountants Firm for Internal Audit of Accounts of Samagra Shiksha for FY 2025-26 & 2026-27” (hereinafter referred to as the “Tender”) contains brief information about the scope of work and qualification process for the selection of agencies.

The purpose of the Tender is to provide the bidders (hereinafter referred to as the “Bidder/s”) with information to assist the formulation of their bids (hereinafter referred to as the “Bid/s”) by Gujarat Council of School Education (hereinafter referred to as the “GCSE”), Samagra Shiksha. This Tender document does not intend to contain all the information each Bidder may require. This Tender document may not be appropriate for all people, and it is not possible for the GCSE, Samagra Shiksha, and their employees or advisors to consider the objectives, technical expertise and needs of each Bidder. The assumptions, assessments, statements and information contained in the Bid documents may not be complete, accurate, adequate or correct. The GCSE, Samagra Shiksha, assumes no responsibility for the accuracy or interpretation of any legal opinion expressed herein.

This Tender is not an agreement and is neither an offer by GCSE to the prospective bidders or any other person. The GCSE or any of its employees or existing Bidders shall incur no liability under any law, statute, rules or regulations as to the accuracy or completeness of the Tender document. The GCSE reserves the right to change any or all conditions/ information set in this document by way of revision, deletion, updating or annulment through issuance of appropriate corrigendum and addendum as the Authority may deem fit without assigning any reason thereof.

The issue of this Tender document does not imply that the GCSE, Samagra Shiksha, is bound to select a Bidder or to appoint the Selected Bidder (as defined hereinafter), for implementation and GCSE, Samagra Shiksha, reserves the right to reject all or any of the Bidders or Bids without assigning any reason whatsoever. The Bidder shall bear all its costs associated with or relating to the preparation and submission of its Bid or presentations which may be required by GCSE, Samagra Shiksha, or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will remain with the Bidder and GCSE, Samagra Shiksha, shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Bidder in preparation for submission of the Bid, regardless of the conduct or outcome of the bidding process.

The purpose of this Tender document is for Appointment of Chartered Accountants Firm for Internal Audit of Accounts of Samagra Shiksha (Elementary Education, Secondary Education, Teachers Education) for State Project Office (SPO), District project Office (DPO), Block Resource Centre (BRC), Cluster Resource Centre (CRC), School Management Committee (SMC) RMSA School, Model School, Model Day School, Govt. Secondary School, KGBV Type-IV (if any), for the office of the GCSE, Samagra Shiksha.

2. INSTRUCTION TO BIDDERS

2.1. General:

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

2.2. Bidders to Inform:

- i. The Bidders shall be deemed to have carefully examined the Terms of References, Scope and Schedules of this RFP. If bidder has any doubts/clarifications as to the meaning of any portion of the Conditions or the specifications, he shall, before the last date for submission of Pre-Bid Queries, set forth the particulars thereof and submit to GCSE, SS in writing in the form of Pre-Bid Queries so that the doubts may be removed, or clarifications are provided. Any alternate channel of communication may treat as null & void and the GCSE, SS shall not have any binding response of the same.
- ii. Bidders shall have to submit the bids with duly signed and stamped on each page of Authorized person.
- iii. Technical Bid should not contain any financial details or any such hints / calculations/ extrapolations / records.
- iv. Bidders shall have to furnish all information required by the Tender Document.
- v. Bidders shall have to quote for the complete scope of Work as indicated in the Tender documents, corrigendum (if any) and any subsequent information given to the Bidders.
- vi. Bidders shall have to comply with the Terms and conditions as stated in the Tender Documents, Corrigendum (if any).
- vii. The Bidders shall have to provide confirmation for unconditional acceptance of full responsibility for providing services in accordance with the Scope of Work of this Tender.
- viii. Each bidder shall submit only one bid.
- ix. No reimbursement will be paid to the bidders if any cost occurred during preparation of the proposal during any site visit and/or during the negotiation meeting held at client site.
- x. Any remuneration, which you receive from the contract, will be subject to normal tax liability in India. You may contact to the concerned tax authorities for further information in this regard if required from your side.
- xi. If any of the district and/or block will be splitting into further two or more different district and/or block, the rate which is finalized for the district and/or block will remain the same, who has been awarded the contract for original (Old) district or block and bidder shall have to submit the separate Internal audit reports for each new district and blocks.
- xii. For auditing work, the bidder shall have to collaborate with the **District Project Coordinator**.
- xiii. Bidder must remain present during the meeting held at the state and/or national level and shall respond to the queries addressed.
- xiv. Throughout the whole audit work period, the bidder must be present for the fortnightly review

- meetings, submit the review report, and give information to the authorities at the SPO office.
- xv. The bidder must submit a comprehensive plan that includes day-by-day, activity-by-day specifics, manpower requirements etc., and obtain approval from the SPO office.
 - xvi. The following documents are enclosed to enable you to submit your proposal:
 - a) Terms of Reference (TOR) (Annexure - 1)
 - b) Supplementary information for Internal Audit (Annexure - 2)
 - c) Cover Letter (Annexure-3)
 - d) Various Annexures - Bidders' information (Annexure - 4 to 15)
 - e) Details of (i) Details of Nos. of SPO and Sub-ordinate offices.

a. Pre-Bid Meeting & Clarification:

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

- b.** To provide prospective Bidders reasonable time for taking the corrigendum into account, the GCSE, SS may, at its discretion, extend the last date for the receipt of Proposals. Bid Security/Ernst Money Deposit (EMD):Bidder has to submit the EMD with Account Payee Demand Draft in favor of State Project Director, GCSE, Samagra Shiksha, Gandhinagar payable at Gujarat. Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

Bidder can also submit the EMD with Fixed Deposit Receipt (FDR) made out or pledged in the name of State Project Director Samagra Shiksha, Gujarat. The bank should certify on it that the deposit can be withdrawn only on demand or with the sanction of the pledgee. For release of EMD, the FDR shall be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. The bidder must upload scanned copy/proof of the FDR along with bid and ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date.

Bidder can also submit the EMD as Bank Guarantee as per format given in Gem portal as per Gem Rules and Conditions. Bidder has to upload scanned copy / proof of the same along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

Bidder has to submit the Performance Security in the form of Bank Guarantee as per format given in Gem portal as per Gem Rules and Conditions. Bank Guarantee should draw in favour of State Project Director, Samagra Shiksha-Gujarat. Successful Bidder has to upload scanned copy of the Bank Guarantee document in place of PBG and has to ensure delivery of hard copy of Original Bank Guarantee to the Buyer within 15 days of award of contract.

EMD / Performance Security shall be issued from Nationalized banks/ Scheduled Banks/ Private Sector Banks which are authorized to conduct government business. Bidder can submit Bank Guarantee of only those banks which are approved by Finance Department, Government of Gujarat.

The EMD amount is interest-free and shall be refundable without any accrued interest on it.

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

C. Award of Contract:

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

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

Notification of Award:

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

- i. Prior to the expiration of the validity period, the GCSE, SS shall notify the successful bidders in writing or by email, that its proposal has been accepted. In case the tendering process / public tendering process has not been completed within the stipulated period, the

GCSE, SS may like to request the bidders to extend the validity period of the bid.

- c.** Financial Proposals shall be opened only for those bidders who are technically qualified as per the evaluation criteria specified in the RFP.

d. Contract Finalization and Award:

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

e. Performance Security Deposit:

The successful Bidder shall furnish a Performance Security equivalent to 5% of the total Contract Value within 10 (Ten) days from the date of issuance of the Letter of Acceptance (LoA)/Work Order.

The Performance Security shall be submitted in any one of the following forms: Demand Draft (D.D.) payable at Gandhinagar in favour of "State Project Director, GCSE, Samagra Shiksha, Gandhinagar"; Fixed Deposit Receipt (FDR) issued by a Nationalized/Scheduled Bank and pledged in favour of "State Project Director, GCSE, Samagra Shiksha, Gandhinagar"; Bank Guarantee (BG) issued by a Nationalized/Scheduled Bank or any bank approved by the Finance Department, Government of Gujarat, as per GR No. FD/MSM/e-file/4/2025/2712/DMO dated 01.04.2026, drawn in favour of "State Project Director, GCSE, Samagra Shiksha, Gandhinagar" and payable at Gandhinagar.

Where Performance Security is submitted in the form of an FDR or Bank Guarantee, it shall remain valid for a period of 30 (Thirty) months from the date of issuance of the Work Order or until completion of the contract and acceptance of all deliverables, whichever is later.

- The Performance Security shall be released/refunded only after Successful completion of the entire audit assignment;
- Submission and acceptance of all Internal Audit Reports, Compliance Reports, and related deliverables for all assigned districts/units;
- Rectification of audit observations and submission of requisite compliances, wherever applicable;
- Settlement of all contractual obligations; and
- Release of the final payment by GCSE, Samagra Shiksha.

In case of breach of contract, unsatisfactory performance, non-compliance with contractual obligations, abandonment of work, or failure to complete the assignment within the prescribed

timelines, GCSE, Samagra Shiksha shall have the right to invoke, forfeit, or encash the Performance Security, wholly or partly, without prejudice to any other rights and remedies available under the contract.

f. Penalty, Termination and Blacklisting Clause

Delay in Submission of Deliverables

In the event of delay in submission of Audit Reports, Compliance Reports, or any other deliverables beyond the timelines stipulated in the RFP/Contract, Penalty shall be levied at the rate of 0.5% of the Contract Value for each week of delay part thereof, subject to a maximum limit of 10% of the total Contract Value.

Termination

In the event the selected Audit Firm fails to rectify the deficiencies within the period specified in the notice issued by GCSE, SS, or if the deficiencies are of a serious nature affecting the objectives of the assignment, GCSE, SS may terminate the contract, wholly or partly, by giving 15 days' written notice, without prejudice to any other rights and remedies available under the contract or law.

Blacklisting/Debarment

In cases involving persistent poor performance, material breach of contract, submission of false or misleading information, professional misconduct, fraudulent practices, abandonment of work, or any act causing significant loss or reputational damage to GCSE, SS, the Authority reserves the right to initiate proceedings for blacklisting/debarment of the Audit Firm from participating in future tenders/contracts of GCSE, SS for a period as deemed appropriate by the competent authority, after following due process and providing an opportunity of being heard.

The decision of GCSE, SS regarding imposition of penalty, termination of contract, and blacklisting/debarment shall be final and binding, subject to applicable rules and regulations.

Upon such termination, GCSE, SS shall have the right to:

- Recover applicable penalties and damages.
- Forfeit the Performance Security/Performance Bank Guarantee, wholly or partly.
- Get the remaining work executed through any other agency at the risk and cost of the selected Bidder/Firm; and
- Take any other action deemed appropriate as per the provisions of the RFP, contract conditions, and applicable rules.

The aggregate penalty recoverable under the contract shall not exceed 10% of the total Contract Value, without prejudice to GCSE, SS's right to terminate the contract for unsatisfactory performance or material breach of contractual obligations.

Deviation from Approved Audit Timeline

The selected Audit Firm shall strictly adhere to the approved Audit Calendar and timelines. In case the Audit Firm anticipates any delay in completion of audit activities, submission of reports, compliance verification, or any other deliverables, it shall immediately inform the State Project Office (SPO) in writing, stating the reasons for the delay and the proposed revised timeline.

No extension of time shall be deemed granted unless specifically approved in writing by the **Competent Authority of GCSE, Samagra Shiksha**.

Any request for extension of timelines shall be submitted sufficiently in advance and shall be supported by valid reasons and documentary evidence, wherever applicable.

g. Signing of the Contract:

After the notification of award, the GCSE, SS shall issue a Letter of Intent (LOI) and/or Work Order (WO). Accordingly, a contract shall be signed between the successful bidder and GCSE, SS. As an acceptance of the LOI and/or WO, the Bidder shall deposit Performance Security Deposit and sign a contract with the GCSE, SS. The bidder shall deposit the Performance Security Deposit and sign the contract within 10 working days from the date of issuance of LOI and/or WO.

After award of LOI, bidder has to start the work immediately within 10 Days from issuance and should complete it as mentioned in Terms of Reference (TOR).

In any case jurisdiction of court will be Gandhinagar.

Note:

- **The CA Firm(s) which have worked under Samagra Shiksha on or after January-2022 to March-2025 for up-keeping and maintenance of accounts work shall not be eligible to participate/apply for this tender.**
- **Work of Internal Audit will not be allotted to those who have been allotted the work of Statutory Audit for F.Y.2024-25 & 2025-26**

DATA SHEET

1.	Name of the Bid	Appointment of an Internal Auditor for Internal Audit of Accounts of Samagra Shiksha (Elementary Education, Secondary Education, Teachers Education) for Financial Year 2025-26 & 2026-27
2.	Date of Issue of Invitation	02.06.2026
3.	Estimated Cost	Approx. in Rs. 70,00,000/-
4.	Date of Opening of the Financial Bid	The date for opening the Financial Bid will be intimated to the qualified bidders separately.
5.	Earnest Money Deposit (EMD)	2,10,000/-
6.	Bid Validity Period	180 days from the last date of submission of bids).
7.	Performance Security	5% of contract value as per applicable procurement guidelines
8.	Last Date & Time for Submission of Bids	As per Gem
9.	Name of the Client's official for addressing queries, clarifications and bid submission	Contact Person: State Project Director, Gujarat Council of School Education, E-mail: sec-ssa-guj@gujarat.gov.in Address: State Project Director, Gujarat Council of School, Vidya Samiksha Kendra, Sector-19, Gandhinagar-382021, Gujarat. Phone No.:
10.	Language of Bid Submission	English
11.	Currency for Bid Submission	INR
12.	Consortium allowed (Yes/No)	No
13.	Location	Gujarat Council of School Education, Samagra Shiksha Vidya Samiksha Kendra, Sector-19, Gandhinagar-382021, Gujarat

3. INTRODUCTION AND BACKGROUND

The Gujarat Council of School Education (GCSE) located Gandhinagar, (Gujarat) operating under the Education Department, Government of Gujarat of Gujarat. Implements the Samagra Shiksha Program to ensure inclusive, quality education from pre-school to higher secondary (ages 4-18). It focuses on enhancing learning outcomes through digital initiatives, Infrastructure development, and Teachers training across Gujarat's districts. It operates the Vidhay Samiksha Kendra (VSK) for data driven, real-time monitoring of school performance. it also works for improving -learning processes, providing e-Learning content, upgrading infrastructure.

Gujarat Council of Elementary Education is implementing the centrally sponsored "Samagra Shiksha" Project in all Districts of Gujarat. The main objective of this scheme is the universalization of Elementary Education & Secondary Education as per this Programme; it is proposed to enroll all children in Primary Schools, Upper Primary Schools and Secondary School in the State. Grant is received from State Government, Central Government and others towards various primary and Secondary educational programs and the same is applied to the various eligible activities implemented through SPOs office and Sub ordinates offices. under this programme.

The Gujarat Council of School Education – Samagra Shiksha invites proposals from eligible Chartered Accountant Firms for providing Consultancy Services for the Internal Audit of Accounts under Samagra Shiksha for the Financial Year 2025–26 & 2026-27.

Firms are invited to submit their detailed technical and financial proposals in accordance with the guidelines, scope of work, and terms & conditions stipulated in this RFP. The selected firm will be required to undertake independent, professional, and systematic Internal Audit of Accounts of Samagra Shiksha.

To appointment Internal Auditor for the Internal Audit of Accounts of Samagra Shiksha (Elementary Education, Secondary Education, Teachers Education) for State Project Office (SPO), District project Office (DPO), Block Resource Centre (BRC), Cluster Resource Centre (CRC), School Management Committee (SMC) RMSA School, Model School, Model Day School, Govt. Secondary School, KGBV Type-IV if any. To enable implementing agency to have timely monitoring accounting records and reporting of the financial transaction.

4. DETAILS DOCUMENTS

- a) Terms of Reference (TOR) (Annexure-1)
- b) Supplementary information for Internal Audit (Annexure-2)
- c) Nos. of DPO, BRC / URC, CRC, SMC, RMSA School, RMSA Model School, Model Day School, Govt. Secondary School, KGBV Type-IV (Annexure-3)
- d) A Sample Form of Contract for auditing Services under which the services will be performed (Annexure-5)
- e) In order to obtain first hand information on the assignment and the local condition. You may contact GCSE , Samagra Shiksha, Sector-19, Gandhinagar
- f) A pre-proposal conference open to all prospective bidder will be held at State Project Office, GCSE, Gandhinagar as per GeM Portal schedule. The prospective bidder will have an opportunity to obtain clarification regarding the scope of the work, terms of reference, contract conditions and any other pertinent information.
- g) The submission of the proposals the proposals shall be submitted in two parts viz., Technical Proposal and Financial Proposal and should follow the form given in the supplementary information.

- h) The "Technical" and "Financial" proposals must be submitted following the formats / schedules given in the supplementary information for auditors. The first part marked "TECHNICAL PROPOSAL" should include the description of the firm / organization, the firm's general experience in the field of assignment, the qualification and competence of the personal proposed for this assignment and the proposed work plan methodology and approach in response to suggested terms of reference. The first part i.e. Technical Proposal should not contain any cost information whatsoever. The second part i.e. 'FINANCIAL PROPOSAL' should contain the detailed price offer the audit services. Demand Draft of any Nationalized / of Rs.2,10,000/- as Bid Security of any nationalized or scheduled bank in favour of, 'State Project Director, Samagra Shiksha, Gandhinagar' Demand Draft for Bid Security and tender fee shall be submitted in electronic format only through online (by scanning) while uploading the bid. This submission shall mean that bid security is received for purpose of opening the bid. Accordingly offer of those shall be opened whose bid security is received electronically. However, for the purpose of realization of D.D. bidder shall send the D.D. in original along with tender documents should be furnished along with first part.
- i) Technical proposal along with documentary evidence showing qualification criteria will be submitted in physical form only as per e-tendering schedule along with Bid Security otherwise bidder will be treated nonresponsive. The bidder must mention "Proposal for Internal Audit on the envelope Second part" FINANCIAL PROPOSAL" must be submitted online only.
- j) If any financial information, directly or indirectly, is found disclosed in the Technical Bid, the proposal shall be liable for **rejection at the sole discretion of GCSE, Samagra Shiksha**, and the Bidder may be declared non-responsive.

5. OPENING OF PROPOSAL

The date and time of online opening of technical proposal will be as per schedule of E-tendering. It may please be noted that second part containing the detailed price offer will not be opened until technical evaluation has been completed and the result approved by State Project Director, GCSE, Gandhinagar.

6. BASIC CRITERIA FOR THE INTERNAL AUDITOR FOR PARTICIPATING IN BID PROCESS

- a) The Firm should be empaneled **with CAG for 2025-26 and FY 2026-27**
- b) The firm shall be in existence for **Minimum 5 years practicing Chartered Accountant registered with ICAI.** (Attach certificate)
- c) **Firm's registered office should be in Gujarat and if registered office is not located in Gujarat, then at least two full time branches should be functional in Gujarat** for a minimum period of 3 years.
- d) **Joint Venture and consortium are not allowed.**
- e) **Average annual fee earned by the bidder from audit and attestation work should be at least Rs.45.00 lakhs during preceding 3 financial years i.e. (2022-23,2023-24 & 2024-25)** (Form no.5)

- f) **The firm should have experience of conducting Internal Audit assignments of at least 2 organizations having turnover, receipts, or expenditure of not less than Rs. 100 Crores in any one financial year during the preceding 3 financial years, i.e. F.Y. 2022-23, 2023-24, and 2024-25, for Government / Semi-Government / Government Undertaking.**
- g) **The Firm must have at least 5 Chartered Accountant out of which 2 must be FCA.**
- h) **The bidder shall possess adequate qualified, semi-qualified, and support staff commensurate with the scope and geographical coverage of the Internal Audit assignment covering the State Project Office (SPO), District Project Offices (DPOs), BRCs/URCs, CRCs, Schools/SMCs, and Corporations, RMSA School, Model School, Model Day School, Govt. Secondary School, KGBV Type-IV (if any), for the office of the GCSE, Samagra Shiksha.**
- i) The firm must have GST registration.
- j) The Firm should not have been Blacklisted and / or debarred by any authority or State / Central Govt. or any Govt. Agency / Society at any time. A notarized Self Declaration should be attached on stamp paper. A notaries should be attached on Rs. 300/- stamp paper.
- k) The CA Firm(s) which have worked under Samagra Shiksha on or after January-2022 to March-2025 for up-keeping and maintenance of accounts work shall not be eligible to participate/apply for this tender.
- l) Work of Internal Audit will not be allotted to those who have been allotted the work of Statutory Audit for F.Y.2024-25 & 2025-26.

The firm must provide documentary evidence online for fulfilling basic criteria mentioned above from point (a) to (l). The firm will be directly rejected if any of the above-mentioned documents are found absent on GEM portal.

SAMAGRA SHIKSHA

ANNEXURE – 1

TERMS OF REFERENCE (TOR)

Appointment of an Internal Auditor for Internal Audit of Accounts of Samagra Shiksha (Elementary Education, Secondary Education, Teachers Education) for the Financial Year 2025-26 & 2026-27

1. BACKGROUND

Gujarat Council of Elementary Education is implementing the centrally sponsored "Samagra Shiksha" Project in all Districts of Gujarat. The main objective of this scheme is the universalization of Elementary Education & Secondary Education as per this Programme; it is proposed to enroll all children in Primary Schools, Upper Primary Schools and Secondary School in the State. Grant is received from State Government, Central Government and others towards various primary and Secondary educational programs and the same is applied to the various eligible activities implemented through DPO / BRCs / URCs / CRCs / SMCs, KGBVs, Model School, RMSA School, Model Day School, Govt. Secondary School, KGBV Type-IV under this programme.

2. OBJECTIVE

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organizations. The objective of the current internal audit is to seek a professional opinion on the financial position of Samagra Shiksha programme. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with laid out financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at District Project Office (DPO), Block Resource Centre (BRCs), Cluster Resource Centre (CRCs) and School Management Committee (SMCs), KGBV, Model School, RMSA School, Model Day School, Govt. Secondary School, KGBV Type-IV if any.

3. SCOPE OF WORK

The Scope of work shall be as under:

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by Government of India, State Government and others covering the programme cost. A statement of expenditure based on actual amounts spent under various interventions is sent to Government of India. The internal auditor is required to exercise tests of accounting records, internal checks and control and other necessary internal audit of the accounts as per general principles. In conducting the Audit, specific attention should be given to the following:

- (a) The internal audit activities should include payment audit as well as independent appraisals for examination and evaluation of adequacy effectiveness of the financial, operational and control activities of the programme.
- (b) The responsibilities of the internal auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safe guarded, and the level of compliance with Samagra Shiksha (E.E., S.E. & T.E.) financial norms.
- (c) All necessary supporting documents, record 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 for the Government of India and State Project Office.
- (d) 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.
- (e) Generally accepted accounting principles are followed by all entities which are authorized to incur expenditure under Samagra Shiksha (E.E., S.E. & T.E.).
- (f) Goods, works and services financed have been procured in accordance with relevant provision of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, TENDER documents, invoices, vouchers, receipts, Pay Bills, T.A. bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- (g) Expenditure incurred under Samagra Shiksha (E.E., S.E. & T.E.) is strictly in accordance with the financial norms prescribed in the Samagra Shiksha (E.E., S.E. & T.E.) 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 or resources and expenditure for the year ended on that date.

- (h) Samagra Shiksha's funds are used efficiently and economically to the purpose for which they are intended.
- (i) Expenditure is incurred with reference to the budget allocation approved by the Project Approval Board (PAB) & state Budget.
- (j) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- (k) Auditors shall submit necessary details as required by the State Project Director Office from time to time.
- (l) Internal auditor is liable for the internal audit of as per SPO and DPO office.
- (m) SPO internal auditor is liable for conducting the internal audit of audit report as per the requirement of SPO.
- (n) Internal audit report should contain annexure on year wise pending audit paras and year wise and activity wise outstanding advances if any
- (o) Specific Scope of Internal Audit.

Sr. No.	Particulars	
1	Carry forward of Opening Balance on 1 st April of each year correctly.	100%
2	Checking of Cash/Bank Book/Day Book Totals including carried forwards.	
3	Vouching of receipts and payment with supporting documents	
4	Whether amount of all vouchers tallying with Cash/Bank-Book/Day book?	
5	Checking of Cash-Bank Contra entries	
6	Verify all vouchers entered in the Cash/Bank Book are attested In charge Officer	
7	Check calculations of Recovery of Advance bills.	100%
8	Physical Cash Verification- Surprise.	
9	Checking of Bank Reconciliation Statements and	
10	All GOG and GOI schemes' s Bank Statement of Checking with Expenditure	
11	Checking Monthly Accounts submitted by the BRC, CRC, SMC, KGBV, RMSA School, Model Day School, Model School, Govt. Secondary School, KGBV Type-IV	
12	Check whether the Demand Draft issued has been cleared within reasonable time limit i.e. 15 days from the date of issue, Report on the delay in clearance and uncleared Demand Drafts bankers check	

Sr. No.	Particulars																			
13	General Ledger scrutiny, accounting transactions are correctly accounting to the respective Account Heads.																			
14	Check calculation of salary payments and entry for the salary payments.																			
15	Check that payment to Government and other departments as well as to HO as PF, IT, LIP, HBA deduction and P.T. etc are made in time.	100%																		
16	Verification of different deductions of advance to staff.																			
17	Physical Verification of any Investment/Deposit made with its Register and check for its timely renewal/ maturity along with accounting of Interest.																			
18	The TDS deducted as per I.T. Rules? Remitted in stipulated time? Deducted at Proper Rate?																			
19	To Check credits for interest on bank deposits and saving account with bank statements/bank reconciliation statement with ALL GOI SCHEMES /GoG Schemes																			
20	<p>Check irregularities in payments on the following counts.</p> <table border="1" data-bbox="272 835 1190 1077"> <tbody> <tr> <td data-bbox="277 835 337 871">a)</td> <td data-bbox="342 835 1185 871">Splitting of Bills</td> </tr> <tr> <td data-bbox="277 877 337 913">b)</td> <td data-bbox="342 877 1185 913">Purchase expenses without following procedure</td> </tr> <tr> <td data-bbox="277 919 337 955">c)</td> <td data-bbox="342 919 1185 955">Overwriting of bills</td> </tr> <tr> <td data-bbox="277 961 337 997">d)</td> <td data-bbox="342 961 1185 997">Inadequate/improper supporting / authorization for payments</td> </tr> <tr> <td data-bbox="277 1003 337 1039">e)</td> <td data-bbox="342 1003 1185 1039">Inadequate delay in payments</td> </tr> <tr> <td data-bbox="277 1045 337 1077">f)</td> <td data-bbox="342 1045 1185 1077">Purchase made directly for which rate contract is available</td> </tr> </tbody> </table>	a)	Splitting of Bills	b)	Purchase expenses without following procedure	c)	Overwriting of bills	d)	Inadequate/improper supporting / authorization for payments	e)	Inadequate delay in payments	f)	Purchase made directly for which rate contract is available	100%						
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e)	Inadequate delay in payments																			
f)	Purchase made directly for which rate contract is available																			
21	<p>Guidelines for verification of Procurement – I</p> <table border="1" data-bbox="272 1119 1190 1879"> <tbody> <tr> <td data-bbox="277 1119 337 1203">a)</td> <td data-bbox="342 1119 1185 1203">The proposal of purchase has been approved by the competent authority.</td> </tr> <tr> <td data-bbox="277 1209 337 1293">b)</td> <td data-bbox="342 1209 1185 1293">The internal audit should check that the stores / goods received are properly recorded in the stock registers.</td> </tr> <tr> <td data-bbox="277 1299 337 1404">c)</td> <td data-bbox="342 1299 1185 1404">Indent for purchase prepared giving details of the quantity required, last purchase rate, period by which the stores are needed and the name / address of the consignee, etc.</td> </tr> <tr> <td data-bbox="277 1411 337 1446">d)</td> <td data-bbox="342 1411 1185 1446">Approval of the mode of procurement</td> </tr> <tr> <td data-bbox="277 1453 337 1488">e)</td> <td data-bbox="342 1453 1185 1488">TENDER Documents.</td> </tr> <tr> <td data-bbox="277 1495 337 1530">f)</td> <td data-bbox="342 1495 1185 1530">Contract award and its execution.</td> </tr> <tr> <td data-bbox="277 1537 337 1610">g)</td> <td data-bbox="342 1537 1185 1610">Agency should verify all the procurement items wise physically and to be reported as a part of Audit</td> </tr> <tr> <td data-bbox="277 1617 337 1764">h)</td> <td data-bbox="342 1617 1185 1764">A certificate that the goods / stores received are in good condition are as per the purchase order in terms of quality, quantity specification and price and have been entered in the stock register is receded on the bill / invoice.</td> </tr> <tr> <td data-bbox="277 1770 337 1879">h)</td> <td data-bbox="342 1770 1185 1879">Procurement is in accordance with the guidelines issued by GOG and GOI Norms from time to time.</td> </tr> </tbody> </table>	a)	The proposal of purchase has been approved by the competent authority.	b)	The internal audit should check that the stores / goods received are properly recorded in the stock registers.	c)	Indent for purchase prepared giving details of the quantity required, last purchase rate, period by which the stores are needed and the name / address of the consignee, etc.	d)	Approval of the mode of procurement	e)	TENDER Documents.	f)	Contract award and its execution.	g)	Agency should verify all the procurement items wise physically and to be reported as a part of Audit	h)	A certificate that the goods / stores received are in good condition are as per the purchase order in terms of quality, quantity specification and price and have been entered in the stock register is receded on the bill / invoice.	h)	Procurement is in accordance with the guidelines issued by GOG and GOI Norms from time to time.	100%
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h)	Procurement is in accordance with the guidelines issued by GOG and GOI Norms from time to time.																			

Sr. No.	Particulars	
22	<p>Guidelines for verification of procurement – II</p> <p>A Original bill duly signed by the contractor is submitted.</p> <p>B Contractor has put his initials in all cuttings / corrections in the bill</p> <p>C All supporting documents are attached with the bills.</p> <p>D Satisfactory Work completion certificate should be signed by the Component Authority attached with Support Documents.</p> <p>E Bills passed for payment as per the rules of Governments.</p> <p>F Before passing the bills, it is to be checked if all the terms and conditions of contract are complied with.</p> <p>G Every final bill is checked in details.</p> <p>H Verification of Dad stock Register with vouchers.</p>	100%
23	Checking the funds transfer records and accounting for the same with reconciliation of these transactions between District, BRC, CRC, SMC, KGBV, RMSA School, Model Day School, Model School, Govt. Secondary School, KGBV Type-IV records. List of fund transferred during Audit period should be obtained from concerned offices i.e. SPO, DPO and BRC.	
24	Physical Verification of Fixed Assets with the Fixed Assets Register.	100%
25	Checking of depreciation statements in respect of fixed assets. Is rate of Depreciation taken proper or not?	100%
26	Verify the provision made for expenses, salary and contingency expenses.	100%
27	Verification Guidelines for TENDER Procedures.	
	<p>a) Nos. of TENDER notice published during the audit period and as per norms prescribed by the GoG.</p> <p>b) Whether TENDER notice published after the approval</p> <p>c) Total Nos. of TENDERS sanctioned during the audit period and the sanctioned by the officer as per delegation.</p> <p>d) Nos. of agreement execute with agency during the period of audit by office and agreement register maintained by the office. (if any)</p> <p>e) Whether any agreement executed without security deposits?</p> <p>f) Nos. of TENDER notice published during the audit period and as per norms prescribed by the Samagra Shiksha.</p>	

Verification of Payments by Internal Auditor

The Internal Auditor shall verify the propriety, accuracy, admissibility, and supporting documentation of all payments selected during the course of audit. The verification shall include scrutiny of approvals, sanctions, vouchers, invoices, work completion certificates, procurement records, statutory deductions, and compliance with applicable financial rules and scheme guidelines.

The Internal Auditor shall specifically examine whether payments have been made in accordance with the provisions of the Financial Management & Procurement (FMP) Manual, 2024, Procurement

Policy, 2024, Government of India (GoI) guidelines, Government of Gujarat (GoG) rules, sanction orders, and other applicable instructions.

Any significant or serious matter observed during the course of audit, including but not limited to financial irregularities, fraud, suspected fraud, misappropriation of funds, embezzlement, unauthorized expenditure, procurement irregularities, violation of Procurement Policy, Financial Rules, Government of India (GoI) Guidelines, Government of Gujarat (GoG) Rules, FMP Manual, 2024, or any other major non-compliance, shall be immediately brought to the notice of the District Project office (DPO) and State Project Office (SPO) and through a separate written communication..

The Internal Auditor shall verify sensitive, and procurement-related payments Internal Auditor must report the State Project Office, Gandhinagar and District Project office, Respective offices whether concerned offices have fulfilled the above referred points or not.

7. GOVERNING FACTORS

- a) All or any of the information provided by SPO and Sub Ordinate offices shall not be used for any other purpose; Internal Audit shall return all the documents to SPO on completion of work.
- b) Any firm/agency that has been penalized, declared as a defaulter, blacklisted, or found guilty of breach of contract, poor performance, or any other contractual default under Samagra Shiksha (SSA) shall not be eligible to participate in this bidding process. If such information comes to notice during the bidding process or after award of contract, the bid/proposal shall be liable for rejection/termination at any stage, and appropriate action shall be taken.
- c) Work shall be completed within stipulated time limit.
- d) The auditor shall remain present in coordination / Review meetings as and when called.
- e) Rates agreed shall be firm till the completion of work, inclusive of all govt. taxes, Transportation Charges, Dally Allowance, Accommodation Charges or any other charges except GST.
- f) Submission of Audit Methodology, Work Plan and Audit Calendar
- g) The selected Audit Firm shall prepare and submit a detailed Audit Methodology, District-wise Audit Plan, Resource Deployment Plan, and Audit Calendar covering all allotted

districts, blocks, CRCs, KGBVs, and other units as applicable within 15 days from the date of award of contract

- h) The Audit Calendar shall clearly indicate: District-wise audit schedule and timelines. Unit-wise coverage plan. Deployment of audit teams and key personnel. Timelines for field visits, audit execution, exit meetings, draft reports, compliance review, and final report submission.
- i) Milestones for completion of each phase of the audit assignment.
- j) The Audit Firm shall submit the proposed Audit Calendar and Work Plan to the State Project Office (SPO) and the respective District Project Offices (DPOs) for review and approval.
- k) The approved Audit Calendar shall be binding on the Audit Firm. Any deviation from the approved schedule shall require prior written approval of the competent authority. The Audit Firm shall ensure timely completion of the audit as per the approved calendar and shall promptly inform SPO and the concerned DPO of any circumstances likely to affect the agreed timelines.
- l) Monthly progress against the approved Audit Calendar shall be submitted to SPO in the prescribed format, highlighting completed activities, pending activities, reasons for delays, and corrective
- m) **Audit Team Composition and Deployment**

The Audit Firm shall possess adequate professional expertise, technical capability, and an established track record in providing Internal Audit, Financial Audit, Compliance Audit, and Quality Assurance Services for Government Departments, Autonomous Bodies, Societies, Educational Institutions, or large public sector organizations.

The audit assignment shall be led and closely supervised by a Chartered Accountant (CA) who shall be responsible for overall planning, execution, supervision, quality control, review of audit findings, compliance monitoring, and finalization of audit reports.

The selected Audit Firm shall deploy a dedicated team comprising **a minimum of 10 (Ten) auditors for each District and 5 (Five) auditors for the State Project Office (SPO)** throughout the audit period to ensure timely completion of audit activities as per the approved Audit Calendar.

The deployed audit personnel shall possess the following minimum qualifications and experience:

- **Audit Professionals/Qualified Graduates (B.Com/M.Com/MBA Finance/ Audit Assistants:** Minimum 5 years of experience in Internal Audit, Statutory Audit, Financial Management, Accounting, Compliance Audit, or related assignments.
- **CA Inter or equivalent/CA Articles:** Minimum 2 years of experience in audit and accounting assignments of similar nature.

Audit Firm shall ensure continuity of key personnel throughout the contract period and shall not replace deployed staff without prior written approval of GCSE, Samagra Shiksha, except under unavoidable circumstances. Any replacement shall possess qualifications and experience equal to or higher than those of the person being replaced.

GCSE, Samagra Shiksha reserves the right to verify the credentials of the deployed personnel and to seek replacement of any team member whose performance, conduct, attendance, or professional competence is found unsatisfactory.

p) **Mode of Work & Monitoring:**

- A. Auditors Team shall visit the assigned schools physically for Audit.
- B. Each visit shall be recorded and verified through either of the following method on software design , develop and maintain by samagra Shikha.
 - **Geo- Fencing Technology:** Auditor Must log in to a designated mobile application within the site Premises to verify presence
 - **Selfie Image with Geo-Coordinates:** Auditors must upload a selfie from the site premises, including automatic geo-coordinates, as proof of the visit.
- C. **Monitoring data** (Geo-fencing logs or selfie images with geo-coordinates shall be automatically recorded and submitted to the designated portal for verification.
- D. Failure to comply with visit requirements shall lead to penalty deductions as specified under the penalty clause

q) The name of the auditors to be deployed along with their CV's shall be furnished to State Project Office. State Project Director GCSE Gandhinagar will not consider substitute, except

in case of unexpected delay on the starting date or for reasons of health or auditor leaving the firm. The name of other auditors if any under the circumstances stated as above shall also be furnished along with CV to State Project Office.

- r) The bidder has to carry out audit of State Project Office at Gandhinagar and Sub ordinate offices as per **Annexure -3** These numbers are approximate, and the payment will be made on the basis of actual unit's audit done along with all the relevant documents.
- s) The auditor should submit report indicating the result of their review of the accounts, all discrepancies noticed in the financial accounts, procurement, bank reconciliation etc.
- t) While carrying out of the audit at the respective office, the observations noticed by auditor shall be given to the concerned officer as audit para and their compliance shall have to settle after scrutinizing compliance at the respective station.
- u) Internal Auditor has to start the audit as per consultation with DPO.
- v) The entire internal audit for FY 2025–26 & 2026-27 shall be completed within the stipulated timeline.
- w) The firm is required to prepare an audit planning timeline. In case any urgent requirement arises, the plan and timeline may be revised based on mutual consent and submitted to the SPO and DPO accordingly.
- x) **Conflict of Interest and Declaration of Independence**
No employee, officer, or official of Samagra Shiksha or the Education Department, nor any of their family, shall have any direct or indirect association, ownership interest, partnership, employment, consultancy arrangement, financial interest, or any other form of relationship with the CA Firm/LLP/Partnership Firm participating in the bid.

The bidder shall submit a duly notarized Affidavit and Conflict of Interest Declaration along with the bid confirming compliance with this requirement. In the event that any information is found to be false, concealed, or if any conflict of interest is identified at any stage of the bidding process or during the contract period, the bid/contract shall be liable for rejection or termination, and appropriate action may be initiated by Samagra Shiksha.

Further, after award of the assignment, the selected firm shall be required to submit periodic Declarations of Independence and Conflict of Interest, as and when sought by Samagra Shiksha, throughout the contract period. The firm shall immediately disclose in writing any actual, potential, or perceived conflict of interest arising during the course of the assignment.

8. Applicable Rules, Guidelines and Governing Framework

The assignment shall be governed by the provisions of the Samagra Shiksha Scheme and shall be carried out in accordance with the latest applicable provisions of:

1. Financial Management and Procurement (FMP) Manual, 2024 of Samagra Shiksha issued by the Department of School Education & Literacy, Ministry of Education, Government of India.
2. General Financial Rules (GFR), 2017 and amendments issued from time to time by the Ministry of Finance, Government of India.
3. Manual for Procurement of Goods, Manual for Procurement of Works, and Manual for Procurement of Consultancy & Other Services issued by the Department of Expenditure, Ministry of Finance, Government of India, as amended from time to time.
4. Gujarat Public Procurement Act, 2023, Gujarat Public Procurement Rules, 2024, Government Resolutions, Circulars, Instructions and guidelines issued by the Government of Gujarat from time to time.
5. Scheme Guidelines, PAB approvals, instructions, advisories, financial norms, accounting guidelines and audit requirements issued by the Ministry of Education, Government of India and Gujarat Council of School Education (GCSE)/Samagra Shiksha from time to time.
6. In case of any amendment, revision, replacement or supersession of any of the above rules, manuals, policies, notifications or guidelines during the currency of the contract, the latest provisions shall be applicable and binding on the successful bidder.
7. In case of any inconsistency between the provisions of this RFP and the applicable provisions of the FMP Manual, 2024, GFR 2017, Government of India instructions, or Government of Gujarat procurement regulations, the provisions having statutory force shall prevail to the extent of such inconsistency. As stipulated in the FMP Manual, 2024, wherever any contradiction exists, the provisions of GFR and applicable Government procurement rules shall prevail.
8. The Internal Auditor shall ensure compliance with all applicable financial management, accounting, procurement, fund utilization, reporting, internal control and audit requirements prescribed under Samagra Shiksha and other Centrally Sponsored Schemes, wherever applicable.

9. SCHEDULE FOR CONDUCTING INTERNAL AUDIT AND DATE OF SUBMISSION

For the F.Y.2025-26, 2026-27 Internal Audit should be carried out for the year and schedule for the same will be as under:

(A) For SPO, DPO, BRC / URC , CRC, SMC, KGBV, RMSA School, Model Day School, Model School, Govt. Secondary School, KGBV Type-IV

Sr . No.	Name of office	2025-26 Yearly Audit	2026-27 (Q1,Q2,Q3,Q4)
1	State Project Office	Submission of Detailed Audit Plan & Timeline to SPO/DPO: Within 5 days from award	Submission of Detailed Audit Plan & Timeline to SPO/DPO: Within 7 days from award
2	District Project Office		
3	Block Resource Centre		

4	Cluster Resource Centre	Audit (SPO, DPO, BRC, CRC, KGBV & KGBV Type-IV): — Start: Within 10 days from award — Completion: 45 days from start (total 60 days from award)	Audit (SPO, DPO, BRC, CRC, KGBV & KGBV Type-IV):
5	KGBV, RMSA School, Model Day School, Model School, Govt. Secondary School, KGBV Type-IV and SMC		
6	Submission of report of all above level (sr. no. 1 to 5)	Submission of Draft Audit Report: Within 10 days after completion of Report — Final report after incorporating feedback: within 7 days	Submission of Draft Audit Report: Within 10 days after completion of Report — Final report after incorporating feedback: within 7 days

Note:

1. **FY 2025-26** – One-time comprehensive audit and certification of annual accounts.
2. **FY 2026-27** – Internal Audit on a Quarterly (Q1, Q2, Q3, Q4) basis.
3. **SPO (Head Office)** – Quarterly review (Q1, Q2, Q3, Q4) for timely monitoring and reporting.
4. **DPO/BRC/CRC/KGBV/Schools/SMC** – Quarterly (Q1, Q2, Q3, Q4) audit with consolidated reporting.

10. FORMATS

Internal Audit Report should contain details of:

- a) Cash book, Bank Reconciliation, Physical Verification of Cash, performance of banks regarding transfer of funds.
- b) Service Book, Personal file, Leave Register, Personal Advance, Reduction of PF and Contributory provident fund etc.
- c) Payment to contractors / suppliers.
- d) Checks of bills with respect to letter of Intent / Contract Agreement. Authorization by competent authority in case of deviations in contracted quantities of completion period.
- e) Review of books of accounts. Discrepancies to be reported.
- f) Material lying unused to be reported.
- g) Physical verification of store by the executive authority,
- h) Any other special information / observations.
- i) Compliance to previous Internal Audit Reports.
- j) Exception report with respect to deviations and non-compliances from / to prescribed rules/instructions/circulars.
- k) And such other reports may be required by the Management.

- l) Any important / serious matter must be immediately brought notice to the SPO Office separately.
- m) **Tally Trial Balance Report**, Internal Audit must be carried out based on the trial balance report duly verified and signed by Internal auditor.
- n) Transferred funds to the District / BRC / CRC offices are credited by the office concerned or not. Unnecessary funds / DD are given back to the concerned in reasonable time or not.
- o) Whether expenditure is within the limit of approved Annual Work Plan & Budget (AWP&B) and state budget or not.
- p) The auditor has to submit audit report of the SPO, DPO, BRC, CRC, SMC, SMDC, RMSA School, Model Day School, Model School, Govt. Secondary School, KGBV Type-IV.
- q) Auditor shall submit his report Elementary Education, Secondary Education, Teachers Education to the State Project Office, Gandhinagar (one hard copy + one soft copy) and District Project Office of concerned District (one hard copy + one soft copy)

Note: Internal Audit Report must be provided in Gujarati (Shruti Front) & English language with soft copy.

11.REPORT TO

- a) State Project Office Director, GCSE, Gandhinagar.
- b) District Project Coordinator at respective District.

12.PAYMENTS

Payment Terms & Conditions

(80%) Payment:	80% of the total professional fees shall be released upon submission of the final Internal audit report Signed by Joint Signatures of Internal Auditor CA firm, Concerned DPC & DEO along with. Satisfactory Work Completion Certificate of the assigned work. The certificate shall be issued and duly signed jointly by the District Project Coordinator (DPC) and District Project Officer (DPO) of the concerned district(s).
(20%) Payment:	The remaining 20% of the professional fees shall be released after finalization/acceptance of the report and completion of all statutory compliances, observations, clarifications, or revisions, if any, as required by the department/competent authority.

	Satisfactory Work Completion Certificate of the assigned work. The certificate shall be issued and duly signed jointly by the District Project Coordinator (DPC) and District Project Officer (DPO) of the concerned district(s).
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Statutory Deductions:

Applicable statutory deductions such as TDS and other taxes shall be deducted at source as per Government rules and regulations.

No Additional Claim:

No separate claim towards conveyance, lodging, boarding, printing, or any incidental expenses shall be entertained unless specifically approved by the competent authority.

13. TENURE OF THE APPOINTMENT

The appointment of the Internal Auditor shall be for the financial years 2025-26 and 2026-27. However, the State Project Director reserves the right to terminate the contract at any time without assigning any reason thereof. Further, the contract may be extended for an additional period of one year on the same terms and conditions, subject to satisfactory performance and requirement of the project.

14. INPUT FROM Samagra Shiksha / GCSE and from Respective Offices

The respective offices shall provide all necessary inputs for conducting the audit at all levels, including SPO, DPO, BRCs, CRCs, School Level units, SMCs, and RMSA Schools. The inputs shall include:

- Access to financial records, books of accounts, vouchers, and supporting documents
- District-wise, block-wise, and school-wise expenditure details
- Records of fund release and utilization under various components
- Administrative approvals, sanction orders, and relevant correspondence
- Coordination support from SPO, DPO, BRC, CRC, and school authorities
- Timely clarifications and data as required by the auditor
- Timely availability of data and cooperation from the respective offices at all levels will be essential for adherence to the audit timeline.”

15. REVIEW COMMITTEE & PROCESS

The review committee shall consist of:

- State Project Director - GCSE
- Finance Controller - GCSE
- Additional State Project Director – GCSE
- Finance & Accounts Officer – GCSE
- Audit Officer office Class-2 , GCSE
- District Project Co-Ordinator, Respective Districts

The review committee will review the progress and method of the work of the internal audit.

16. GENERAL REQUIREMENT

- GCSE, SS reserves full right to alter its requirements
- The decision of the GCSE,SS will be final in all the matters.

SUPPLEMENTARY INFORMATION FOR INTERNAL AUDIT

1) Proposals should include the following information:

a) TECHNICAL PROPOSAL:

1. Hiring of Auditing Services **(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, and partners details, constitution issued by ICAI. **(Form-2-A)**
3. Details of Non-CA Staff **(Form-2-B)**
4. Particulars of CA Firm branches **(Form-3)**
5. Details of work experience of working on at least 2 Government Audits in preceding 3 years. **(Form-4)**
6. Details of Turn Over of CA Firm for 2022-23,2023-24 & 2024-25 with supplementary evidence of Audited Balance Sheet, Income and expenditure Statement **(Form-5)**
7. Suggest format of Curriculum Vita for members of auditor team for all CA and Non-CA Staff of audit team **(Form-6)**
8. Details of number of audits of Government / Government Agencies during the last Three years of the employer having turnover or Expenditure not less than 100.00 crore **(Form - 7)**
9. Registration of firm.
10. Details of empanelment with C&A.G. for 2025-26 & 2026-27
11. The composition of the team of personnel which the Internal Audit would propose to provide and the task which would be assigned to each team member.
12. The information submitted along with technical bid should provide documentary evidence to access its correctness.

BIDDER HAS TO SUBMIT ADDITIONAL SUPPORTIVE DOCUMENTS ONLINE ONLY.

b) FINANCIAL PROPOSALS:

The financial proposals should be furnished online only in **Annexure-4**.

2) CONTRACT NEGOTIATIONS:

The aim of the negotiation is to reach an agreement on all points with the Internal Audits and initial a draft contract by the conclusion of negotiation. Negotiations commence with a discussion of Internal Audit's proposal, the proposed work plan, staffing and any suggestions you may have made to improve the terms of reference. Agreement will then be reached on the final Terms of Reference, the staffing and the bar chart, which will indicate per personnel, periods in the field & office, man-months, and reporting schedule.

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, 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”.

Yours faithfully

Signature

Full name

and address

(CA Firm)

Note :-

This form should be submitted with Technical Proposal.

FORM -2 (A)

Firms' Name. _____

Details of Full-Time Partners of the firm

C.A. Staff (Partner / Employee)

Sr. No.	Name	Mention whether he is Proprietor / Partner / Employee	Membership No.	Whether FCA / ACA	Date of joining the firm (full time)	Date of Becoming FCA	Station & Region Where residing at present	Whether acknowledgment of Income Tax Return for the F.Y. 2025-26 attached YES / NO	Whether has ISA (Information system Audit) CISA or any other equivalent qualification (Specify the qualification) *	Details of working experience in Gujarat Region
1	2	3	4	5	6	7	8	9	10	

Note :-

- **Certificate of constitution issued by ICAI should be attached with Technical Proposal.**
- **This form should be submitted with Technical Proposal.**

Sign & Seal

FORM-2(B)

NON-C.A. STAFF

Sr. No.	Name of the Employee	Qualification	Date of Joining	Total Experience in this work
1	2	3	4	5

Note :-

This form should be submitted with Technical Proposal.

Sign & Seal

FORM - 3

Firms' Name. _____

Particulars of Branches

Sr. 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 include in last year application (Yes/No)

Sign & Seal

Note :-

This form should be submitted with Technical Proposal.

FORM - 4

Firms' Name. _____

Details of experience of working with at least 2 Government / Government Agency during last 3 years i.e. 2022-23, 2023-24,2024-25

Sr. No.	Name of the Govt./Govt. Agency	Nature of assignment	Year for which appointed	Current status of work	Completion certificate Must be attached with Work Order

Note :-

- Work order and Work Completion certificate must be submitted with Technical Proposal.
- Completion certificate must be attached with Work Order Details.
- This form should be submitted with Technical Proposal.

Sign & Seal

FORM-5

Details of Turnover

(Rs. in Lacs)

Sr. No.	Year	Total Turn Over (Rs.)
1	2022-23	
2	2023-24	
3	2024-25	
Total		

Note :-

- 1. Copy of audit report and Income and expenditure Statement and Balance sheet for each year must be submitted with true copy as a proof of documentary evidence with technical proposal.**
2. Annual turnover must be certified by a Chartered Accountant with UDIN.”

FORM-6

SUGGESTED FORMAT OF CURRICULUM VITAE FOR MEMBERS OF AUDITOR TEAM

1. Name:
2. Profession / Present Designation:
3. Years with firm / Organization: Year:
4. Area of Specialization:
5. Proposed Position of Team:
6. Key Qualification:
(Under this heading, give outline of staff member's experience and training most pertinent to assigned work on proposed team. Describe degree of responsibility held by staff member on relevant previous assignment and give dates and locations. Use up to half a page)
7. Education:
(Under this heading, summarize college / University and other specialized education of staff member, giving names of schools / colleges etc. date attended and degrees obtained. Use up to a quarter page)
8. Experience:
(Under this heading, list of all positions held by staff members since graduation, giving dates, names of employing organization, title of positions held and location of assignments.)
9. Language:
(Indicate proficiency in speaking, reading and writing of each language by "excellent", "good" or "poor")

Signature of staff member
Signature of C.A. Firm

Date:

Note :-

This form should be submitted for all CA / Non CA Staff concerned to this audit. Strength of CA and Staff in Gujarat State will only be considered.

FORM - 7

Firms' Name. _____

Details of number of Government / Government Agencies audit during the last 3 years of the employer having turnover or expenditure not less than 100.00 crore

Sr. No	Name Government / Semi Government / Government Agencies	Year of Audit	Turnover or Expenditure of the Employer organization (Amount Rs. in Cr.)	Date and Nos. of work order	Date and Nos. of work completion Certificate

Note :-

Copy of Certificate of Employer covering all required details and copy attach true copy of work order and Completion Certificate must be submitted with Technical Proposal.

Sign & Seal

ANNEXURE - 3**Package No. SSA / ACT / 2025-26 & 206-27****Nos. of DPO, BRC, URC, CRC, SMC, KGBV, RMSA School, Model Day School, Model School, Govt. Secondary School,
KGBV Type-IV**

	Name of District	SPO	DPO	BRC / URC	CRC	SMC	KGBV GOI	SMDC AND VOCATIONAL	Ashram Shala	PM Shri GOI	PM Shri GOG	KGBV GOG	Hostel	Total
1	SPO Head office	1												1
	GCERT/DIET		31											31
2	Ahmedabad	-	1	9	83	685	6	86	13	14	16	2	1	916
3	AMC	-	1	4	87	453	0	67	8	1	5	0	0	626
4	Amreli	-	1	11	76	771	4	49	4	19	20	1	-	956
5	Ananad	-	1	8	107	1000	0	96	7	18	14	2	-	1253
6	Arvali	-	1	6	119	1214	4	83	31	9	8	2	-	1477
7	Banaskantha	-	1	14	228	2326	18	141	72	29	25	10	2	2866
8	Bharuch	-	1	9	80	905	0	63	7	15	16	2	-	1098
9	Bhavnagar	-	1	10	97	1004	9	95	0	21	15	3	-	1255
10	Botad	-	1	10	88	850	16	109	10	15	20	6	0	1125
11	Chhota udepur	-	1	6	102	1279	4	93	0	11	8	4	-	1508
12	Dahod	-	1	9	159	1785	11	90	64	20	13	9	-	2161
13	Dang	-	1	3	36	378	0	33	15	5	0	3	-	474
14	Devbhumi-Dwarka	-	1	4	67	575	6	51	8	13	5	4	1	735
15	Gandhinagar	-	1	4	65	589	0	41	15	10	6	1	-	732
16	Gir Somnath	-	1	6	57	540	8	45	7	12	12	2	1	691
17	Jamnagar	-	1	6	71	689	0	50	5	11	6	3	-	842
18	Junagadh	-	1	10	90	710	1	71	10	14	13	3	-	923
19	Kachchh	-	1	10	180	1650	15	209	0	16	18	3	-	2102
20	Kheda	-	1	4	26	244	4	47	2	7	7	0	0	342
21	Mahisagar	-	1	6	106	1189	6	82	31	12	9	0	-	1442

Sr. No.	Name of District	SPO	DPO	BRC / URC	CRC	SMC	KGBV GOI	SMDC AND VOCATIONAL	Ashram Shala	PM Shri GOI	PM Shri GOG	KGBV GOG	Hostel	Total
22	Mehsana	-	1	10	102	952	2	54	6	18	20	1		1166
23	Morbi	-	1	5	56	582	6	62	0	8	8	0		728
24	Narmada	-	1	5	66	680	5	54	11	8	6	3		839
25	Navsari	-	1	6	67	647	0	116	21	9	11	2		880
26	PANCHMAHL	-	1	7	124	1379	12	71	14	18	10	4		1640
27	Patan	-	1	9	72	801	9	57	18	13	19	2		1001
28	Porbandar	-	1	3	35	295	0	34	2	7	2	3		382
29	Rajkot	-	1	11	101	829	2	110	8	14	17	1		1094
30	Rmc	-	1	3	25	91	0	18	0	1	4	1		144
31	Sabakantha	-	1	8	124	1160	1	40	64	16	16	3		1433
32	SMC	-	1	4	47	359	0	19	0	3	0	0		433
33	Surat	-	1	9	87	872	2	61	24	17	12	1		1086
34	Surendranagar	-	1	10	128	1365	0	80	20	20	18	1	0	1643
35	Tapi	-	1	7	68	795	6	91	53	12	6	3	3	1045
36	Vadodara	-	1	8	99	1050	0	65	3	12	13	1		1252
37	Valsad	-	1	6	93	954	4	101	65	14	14	3		1255
38	VMC	-	1	3	19	119	0	20	1	1	2	1		167
	Total	1	37	263	3237	31766	161	2654	619	463	414	90	8	39744

SCHEDULE OF PRICE BID

Sr. No.	Details of Service to be provided as per Scope of Work mentioned in the ToR and other relevant sections of this Tender	Unit Per Year (in Nos)	Audit Fee Per Unit Per Year (Inclusive of GST & All Taxes) (₹)	Total for 2 Years (₹) [Col. 3 × Col. 4 × 2]
1	2	3	4	5
1	SPO Head office, Gandhinagar	1		
2	DPO	37		
3	BRC	263		
4	CRC	3237		
5	SMC	31766		
6	KGBV GOI	161		
7	SMDC AND VOCATIONAL	2654		
8	Ashram Shala	619		
9	PM Shri GOI	463		
10	PM Shri GOG	414		
11	KGBV GOG	90		
12	Hostel	8		
13	DIET/GCERT	31		
	Grand Total Contract Value for Two Years (Inclusive of GST & All Taxes)	39744		

Note:-

- The quoted rates shall be inclusive of all applicable taxes, GST, duties, levies, boarding, lodging, travelling, conveyance, printing, stationery, manpower, and all other incidental expenses.
- No separate payment shall be made towards TA/DA, boarding, lodging, GST, or any other expenses under any circumstances.
- The bidder shall carefully examine the scope of work and site conditions before quoting the rates.
- The rates quoted shall remain fixed during the contract period and no escalation shall be allowed.
- Any arithmetic error in calculation shall be corrected by the authority and the corrected amount shall be considered for evaluation.
- The total financial bid value for evaluation shall be calculated as: **Total Contract Value = Units Per Year × Audit Fee Per Unit Per Year × 2 Years**

- Financial bid shall be submitted strictly in the prescribed format only.
- The bidder shall quote a consolidated audit fee as per the Financial Bid for carrying out the audit of all units/accounts covered under the scope of work. The quoted fee shall be inclusive of all costs, GST, taxes, duties, travel, boarding, lodging, manpower, and incidental expenses required for successful completion of the assignment.
- The bidder shall be required to audit all units/accounts assigned under the contract, including any increase or decrease in the number of units, records, transactions, or audit workload during the contract period, without any additional financial implication to the Department. Partial quotation or conditional bids shall be liable for rejection.
- The Grand Total amount shall be considered for determination of L1 bidder.
- In case of discrepancy between figures and words, the amount written in words shall prevail.

AGREEMENT FOR PACKAGE NO. SSA/ACT/IA/2025-26 &2026-27

Subject: - Appointment of an Internal Auditor for Accounts of Samagra Shiksha (Elementary Education, Secondary Education Teachers Education) for zone-1 for the F.Y. 2025-26 &2026-27

Name of the Internal Auditor:-

.....

.....

1. Set out below are the terms and conditions under which **M/s.** has agreed to carry out for GCSE, Gandhinagar the above mentioned assignment specified in the attached Terms of Reference (TOR).
2. For administrative purposes **Mr.**GCSE, Gandhinagar has been assigned to administer the assignment and to provide **M/s.**..... with all relevant information needed to carry out the assignment. The services will be required under Samagra Shiksha for about months, during the period from
3. The State Project Director, GCSE, Gandhinagar may find it necessary to postpone or cancel the assignment and /or shorten or extend its duration. In such case, every efforts will be made to give you, as early as possible, notice of any changes. In the event of termination, **M/s.** shall be paid for the services rendered for carrying out the assignment to the date of termination, and **M/s.**..... will provide the State Project Director, GCSE, Gandhinagar with any reports or parts thereof, or any other information and documentation gathered under this Agreement prior to the date of termination.
4. The services to be performed, the estimated time to be spent, and the reports to be submitted will be as per Terms of Reference (TOR).
5. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of Union of India.
6. This agreement will become effective upon confirmation of this letter on behalf of **M/s.** and will terminate on, or such other date as mutually agreed between the State Project Director, GCSE, Gandhinagar and **M/s.**
7. Payment for the services will be made as per the Terms of Reference (TOR). The audit fee of **Rs.**..... + Prevailing GST includes all the costs related to GST carrying out the services and overhead imposed on **M/s.** However if there is upward revision in , the difference between prevailing rate & revised rate shall be paid to the consultant.

If there is any downward revision in GST, the difference between prevailing rate & revised rate shall be recovered from the consultant.

8. **M/s.** will be responsible for appropriate insurance coverage. In this regard, **M/s.** shall maintain auditors compensation, employment liability insurance for their staff on the assignment. The auditor shall also maintain comprehensive general liability insurance, including contractual liability coverage adequate to cover the indemnity of obligation against all damages, costs, and charges and expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of **M/s.** or its staff. **M/s.** shall provide the State Project Director, GCSE, Gandhinagar with certification thereof upon request.
9. **M/s.** shall indemnify and hold harmless the State Project Director, GSEE, Gandhinagar against any and all claims, demands, and/or judgments of any nature brought against the G.C.S.E., Gandhinagar arising out of the services by **M/s.** under this Agreement. The obligation under this paragraph shall survive the termination of this Agreement.
10. The Internal Auditor agrees that, during the term of this Contract and after its termination, the Internal Auditor and any entity affiliated with the Internal Auditor, shall be disqualified from providing goods materials, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the services.
11. All reports and other documents or software submitted by **M/s.** in the performance of the services shall become and remain property of the State Project Director, GCSE, Gandhinagar. The auditors may retain a copy of such documents but shall not use them for purposes unrelated to this contract without the prior written approval of the Client.
12. The auditors undertake to carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that the staff assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.
13. The internal auditor will not assign this Contract or sub-contract or any portion of it without the Client's prior written consent.
14. Terms and Conditions given in the TENDER will be obeyed by **M/s.....**
15. **M/s.** shall pay the taxes, duties fee, levies and other impositions levied under the Applicable law and the Client shall perform such duties in this regard to the deduction of such tax as may be lawfully imposed.
16. **M/s.** agree that all knowledge and information not within the public domain which may be acquired during the carrying out of this Agreement, shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the State Project Director, GCSE, Gandhinagar written permission.
17. Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with Arbitration & Conciliation Act 1996.
18. The auditor shall make his own arrangements for Appointment of all staff, local or other, and for their payment, housing, feeding and transport as required. During continuation of the agreement, the auditor shall abide at all times by all existing labour enactments and rule made there under, regulations, notifications and bye laws of the State or Central Government or Local Authority and any other labour law (including rules), regulations, bye laws that may be passed or

notifications that may be issued under any labour law in future either by the State or the Central Government or the Local Authority as applicable.

- 19. **Agency will be responsible for all type of liabilities that may arise under any act related to workmen Compensation, Minimum wages, Injury to Staff or damage to any properly insurance of employees who are employed by the agency under this contract and no additional amount will paid to the agency under this contract**
- 20. In addition to TOR, the same will be considered as part of TOR and scope of your work.

Place : Gandhinagar

Date :

(Signature of Authorized Representative on behalf of auditor)

In the presence of:
.....

(Signature & Name of the Client's Representative)

Name of C.A. Firm:

TECHNICAL DOCUMENT FORMAT

No.	Particular	Page No.
01	Representation Letter	
02	Confirmation Receipt of online submission of TENDER	
03	Demand draft of Earnest Money Deposit	
04	Firm Profile	
05	Self-declaration by firm on Rs.300/- Notarized Stamp paper	
06	Details of technical proposal	
07	ICAI Firm Registration No. - Firm establishment Date	
	Permanent Account Number	
	Tax Deduction Account Number Certificate	
	Provident Fund Certificate	
	GST Registration	
	Goods & Services Tax Identification	
	Comptroller & Auditor General Certificate	
08	<u>Form No.1</u> Hiring of Auditing Services	
09	<u>Form No.2 (A)</u> Details of Full-Time Partners / Sole Proprietor of the firm- C.A. Staff (Proprietor / Partner / Employee)	
10	<u>Form No.2 (B)</u> NON C.A.STAFF	
11	<u>Form No.3</u> Particulars of Branches	
12	<u>Form No.4</u> Details of experience of working with at least 2 Government / Government Agency during last 3 years i.e. 2022-2023, 2023-2024,2024-25	
13	<u>Form No.5</u> Details of Turnover	
14	<u>Form No.6</u> Suggested Format Of Curriculum vitae For members of auditor team	
15	<u>Form No.7</u> Details of number of Government / Government Agencies audit during the last 3 years of the employer having turnover or expenditure not less than 100.00 crore	