

**GOVERNMENT OF ANDHRA PRADESH
DEPARTMENT OF SCHOOL EDUCATION**



**Request for Proposal (RfP) for Selection of Chartered Accountant
(CA) Firm for
“Providing Statutory Audit Services for Samagra Shiksha and SALT
Programs across the State Project Office and District Project Offices and
Related Entities Clusters, Mandals and Schools in Andhra Pradesh
for the Financial Year 2022-23”**

RfP Reference No: SS-12021/11/2023-Fin SEC-SSA, dt.01/05/2023

LUMP SUM

May - 2023

**Address for Communication:
The State Project Director, Samagra Shiksha,
KBC Boys High School Premises,
Opposite Rythu Bazar, Patamata,
Vijayawada, Krishna District,
Andhra Pradesh – 520 010.**

Disclaimer

The information contained in this Request for Proposal (the “RfP”) document and/or subsequently provided to Bidder(s) in connection to this RfP, whether verbally or in document or in any other form, by or on behalf of the State Project Director, Samagra Shiksha, Government of Andhra Pradesh (hereafter referred to as the “Authority”) or any of its employees or advisors, is provided to the Bidder(s) on the terms and conditions set out in this RfP document and all other conditions subject to which such information is provided in writing.

This RfP document is intended to be and is hereby issued only to the prospective Bidders. The purpose of this RfP document is to provide the Bidder(s) with information to assist the formulation of their Proposals. This RfP document does not purport to contain all the information that each Bidder may require. This RfP document may not be appropriate for all persons, and it is not possible for the Authority, its employees, or advisors to consider the investment objectives, financial situation and particular needs of each Bidder who reads or uses this RfP document. The assumptions, assessments, statements, and information contained in the RfP document may not be comprehensive, complete, accurate, or adequate. Each Bidder shall, therefore, conduct its own investigations and analysis and shall check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements, and information contained in this RfP document and where necessary obtain independent advice from appropriate sources. The Authority, its employees and advisors make no representation or warranty and shall incur no liability under any law, statute, rules, or regulations as to the accuracy, adequacy, correctness, reliability, or completeness of the RfP document.

Information provided in this RfP to the Bidder(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and shall not be regarded as complete or an authoritative statement of law. The Authority accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.

The Authority, its employees and advisors make no representation or warranty and shall have no liability to any person, including any Bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RfP document or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the RfP document and any assessment, assumption, statement or information contained therein or deemed to form part of this RfP document or arising in any way for participation.

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Bidder upon the statements contained in this RfP document.

The Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this RfP document before the last date of Proposal submission with reasonable time to Bidders to submit modifications, if any.

The issue of this RfP document does not imply that the Authority is bound to select a Bidder or to appoint the selected Bidder, as the case may be and the Authority reserves the right to reject all or any of the Bids without assigning any reason whatsoever.

The Bidder shall bear all its costs associated with or relating to the preparation and submission of its Proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Authority or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will remain with the Bidder and the Authority 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 or submission of the Proposal, regardless of the conduct or outcome of the Bidding Process.

Table of Contents

1. Invitation for Proposal	7
RfP Data Sheet	7
2. Introduction	9
2.1 Background	9
2.2 Program Description	9
2.3 Program Results Framework – the SALT Program	9
2.4 Program Implementation Arrangement	11
3. Instruction to the Bidder	12
3.1 General Instruction	12
3.2 Tender Evaluation Committee	14
3.3 Language of Proposals	14
3.4 Language of Supporting Documents	15
3.5 Letter of Authorisation	15
3.6 Clarification and Amendment	15
3.7 Pre-Bid Meeting	15
3.8 Contacting the Authority	15
3.9 Cost of Bidding	16
3.10 Earnest Money Deposit (EMD)	16
3.11 Deadline for Submission of Proposals	16
3.12 Signing the Proposal	17
3.13 Two Part Bidding System	17
3.14 Technical Proposal	17
3.15 Financial Proposal	17
3.16 Modification or Withdrawal of Proposal	18
3.17 Acceptance or Withdrawal of Proposal	18
3.18 Letter of Award	18
3.19 Bidder’s Declaration to be Provided	18
4. Proposal Evaluation Process	18
4.1 Proposal Opening	18
4.2 Proposal Validity	18
4.3 Proposal Evaluation	18
4.4 Pre-Qualification Criteria	20
4.5 Key Resource Personnel	22
4.6 Technical Evaluation Criteria	23
5. Terms of Reference (ToR)	25

5.1	Objective.....	25
5.2	Scope of Work	25
5.3	Program Financial Statement.....	27
5.4	Statement of Expenditures (SOEs) / Unaudited Interim Financial Reports (IFRs)	27
5.5	Designated Account.....	28
5.6	Audit Opinion	28
5.7	Management Letters	28
5.8	General.....	29
5.9	Audit Report.....	29
6.	Statutory Audit Reporting Schedule.....	30
7.	Draft Contract for Statutory Audit Service	32
8.	General Conditions of Contract	34
	Annexure.....	43
A.1	Format for Letter of Proposal.....	43
A.2	Format for Power of Attorney for Authorised Signatory.....	44
A.3	Selection of Chartered Accountant Firms for the Statutory Audit of the Samagra Shiksha and SALT Program	45
A.4	Technical Proposal for Selection of Chartered Accountant Firm for the Statutory Audit of the Samagra Shiksha and SALT Program	47
	Statement of Undertaking	49
A.5	Format of Curriculum Vitae (CV) for Proposed Key Professional Staff.....	52
A.6	Format for Declaration against Blacklisting.....	53
A.7	Format of Financial Proposal.....	54
A.8	Format for Consolidated Annual Financial Statement for Samagra Shiksha Program	56
A.9	Format for Consolidated Balance Sheet for Samagra Shiksha Program.....	57
A.10	Format for Consolidated Income and Expenditure Account for Samagra Shiksha Program	58
A.11	Format for Consolidated Receipts and Payments Account for Samagra Shiksha Program.....	59

Definitions/Acronyms

Terms	Abbreviation
APEWIDC	Andhra Pradesh Education and Welfare Infrastructure Development Corporation
APSSS	Andhra Pradesh Samagra Shiksha Society
AWP&B	Annual Work Plan and Budget
CA	Chartered Accountant
CAG	Comptroller and Auditor General of India
CMA	Cost Management Accountant
CRC	Cluster Resource Centre
CS	Company Secretary
DIET	District Institute for Education and Training
DLI	Disbursement Linked Indicators
DoSE	Department of School Education
DoWCDSC	Department of Women, Children, Disabled and Senior Citizens
DPO	District Project Office
EMD	Earnest Money Deposit
FCA	Fellow Chartered Accountant
FMP	Financial Management and Procurement
GoAP	Government of Andhra Pradesh
GoI	Government of India
GST	Goods and Service Tax
ICAI	Institute of Chartered Accountants of India
IPCC	Integrated Professional Competence Course
IPCE	Integrated Professional Competence Examination
IPF	Investment Project Financing
KGBV	Kasturba Gandhi Balika Vidyalaya
LoA	Letter of Award
MHRD	Ministry of Human Resource Development
MoE	Ministry of Education
MRC	Mandal Resource Centre
PAL	Personalized Adaptive Learning
PBG	Performance Bank Guarantee
PC	Parent Committee
PDO	Program Development Objective
PforR	Program for Results
PFS	Program Financial Statements
QCBS	Quality and Cost Based Selection
SALT	Supporting Andhra's Learning Transformation
SCERT	State Council for Education Research and Training
SIEMAT	State Institute of Education Management and Training
SIS	State Implementation Society
SMC	School Management Committee
SoE	Statement of Expenditure
SPO	State Project Office
SSA	Samagra Shiksha Abhiyan

1. Invitation for Proposal

Andhra Pradesh Samagra Shiksha Society (hereinafter referred to as “APSSS”) invites proposals in the prescribed format, from interested and eligible Chartered Accountant (CA) firm for “Providing Statutory Audit Services for Samagra Shiksha and SALT Program across the State and District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23” through this RfP. This RfP is being invited for the period of 9 months (or) till the time the statutory audit for financial year 2022-23 completed whichever is earlier. The statutory audit services of the CA firm may be extended through a contract extension, on an annual basis for a maximum of further two financial years, subject to the satisfactory performance. However, the CA firm shall not be entrusted with the statutory audit responsibility for a period exceeding three years.

State Project Director, Andhra Pradesh Samagra Shiksha Society

RfP Data Sheet

Table 1: RfP Data Sheet

#	Particulars	Details
1	Proposal Inviting and Accepting Authority hereinafter referred to as the “ Authority ”	The State Project Director, Samagra Shiksha, Government of Andhra Pradesh.
2	Method of Selection	Quality and Cost Based Selection (QCBS)
3	E-Procurement	https://tender.apecurement.gov.in
4	Contract Period (Initial)	9 (nine) months or upto completion of statutory audit for the financial year, whichever is earlier.
5	RfP Reference Number	SS-12021/11/2023-Fin SEC-SSA, dt.01/05/2023
6	Availability of RfP documents	Up to 03:00 PM on 06.06.2023 https://tender.apecurement.gov.in
7	Transaction fee payable to Andhra Pradesh Technology Services (APTS) at the time of submission of Proposal on e-procurement portal	All the participating bidders while submission of Proposals have to pay a Non-Refundable Transaction Fee of Rs. 2,265 through Electronic Payment Gateway on e-procurement portal in favour of the Managing Director, Andhra Pradesh Technology Services, Vijayawada, Andhra Pradesh.
8	Proposal Processing Fee	Rs.25,000/- Non-Refundable. This shall be paid through online in favour of the State Project Director, Samagra Shiksha payable at Vijayawada. S.B. A/c No.1391101021131 IFSC Code: CNRB0001391, MICR Code: 520015008 in Canara Bank, VV Puram, Vijayawada.

#	Particulars	Details
9	Earnest Money Deposit (EMD)	<p>The EMD of Rs.1,51,000 shall be submitted in the form of Unconditional Bank Guarantee in favour of the State Project Director, Samagra Shiksha, Government of Andhra Pradesh. Copy of Bank Guarantee to be uploaded in the e-procurement portal.</p> <p>(or)</p> <p>The Bidder shall pay EMD amount through online transaction in the Electronic Payment Gateway service provisioned on the GoAP's e-procurement portal itself.</p>
10	Pre-Bid Meeting Date, Time, and Venue	<p>On 12.05.2023 at 03:00 PM, In the O/o The State Project Director, Samagra Shiksha, KBC Boys High School Premises, Opposite Rythu Bazar, Patamata, Vijayawada, Krishna District, Andhra Pradesh – 520 010. E-Mail: apssafinance@gmail.com Phone: +91 99631 34461/ 90322 77855</p>
11	Date and Time for Submission of Proposals (Due Date)	<p>Up to 03:00 PM on 06.06.2023, In the O/o The State Project Director, Samagra Shiksha, KBC Boys High School Premises, Opposite Rythu Bazar, Patamata, Vijayawada, Krishna District, Andhra Pradesh – 520 010.</p>
12	Date and Time for Opening of Technical Proposal	<p>On 06.06.2023 at 03:30 PM, In the O/o The State Project Director, Samagra Shiksha, KBC Boys High School Premises, Opposite Rythu Bazar, Patamata, Vijayawada, Krishna District, Andhra Pradesh – 520 010.</p>
13	Opening of Financial Proposal	Date and Time to be intimated only to the Technically Qualified Bidders.
14	Proposal Validity Period	The Proposal shall remain valid up to a period of at least 90 (ninety) days from the last date for submission of the Proposal.

2. Introduction

2.1 Background

The Government of Andhra Pradesh (GoAP) through the Andhra Pradesh Samagra Shiksha Society (APSSS) is implementing Government of India supported Samagra Shiksha program, and with additional funding assistance from the World Bank has embarked on implementing Supporting Andhra's Learning Transformation (SALT) program. In this regard, the APSSS intends to hire independent Chartered Accountant firm (hereinafter referred to as "CA firm") for providing Statutory Audit Services for Samagra Shiksha and SALT Programs across the State and District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23.

2.2 Program Description

The Program under this context shall include (a) Samagra Shiksha; and (b) SALT program. Samagra Shiksha is a centrally sponsored scheme implemented through APSSS to attain the goal of universalisation of School Education in all the districts of Andhra Pradesh, for which funds are shared between the Government of India and the Government of Andhra Pradesh in the ratio of 60:40. Samagra Shiksha is focused on activities for quality enhancement initiatives. While the funding from Samagra Shiksha can sustain the initiatives, it is not enough for development and roll out of the large-scale transformational programs.

Thus, the SALT program seeks to address the gap by focusing on improving the teaching-learning deficiencies and transform public schools into vibrant and competitive institutions. The APSSS is also the Implementing Agency for the World Bank supported SALT program. The SALT program is structured in a manner to complement the GoAP's ongoing transformation initiative under school education sector (encompassing Nadu Nedu initiative and a wide range of other interventions under the APSSS) in Andhra Pradesh. The SALT program aims to strengthen the foundational learning, teacher professional development, remedial education, institutional capacity development, and school leadership development etc. It also places special emphasis on supporting students from marginalized groups by focusing on Children with Special Needs (CwSN), Scheduled Tribe (ST) students and girls.

The SALT program will be implemented over a period of 5 years, with a total resource commitment of US\$1,020 million. While the World Bank shall support the portion of the SALT program with disbursements up to a maximum of US\$ 250 million over this period, the remaining part of the SALT program will be financed through counterpart funding focusing on two primary initiatives viz. Samagra Shiksha and Nadu Nedu Scheme.

2.3 Program Results Framework – the SALT Program

The SALT program is designed using the World Bank's financing instrument viz. Program for Results (PforR) comprising of US\$230 million result-based financing in which disbursements are linked to achievement of pre-agreed results (hereinafter called "Disbursement Linked Indicators" or "DLI") and an Investment Project Financing (IPF)

component comprising of US\$20 million to facilitate capacity building support to the state's nodal educational institutions.

The development objective of the result-based financing component under the SALT program (hereinafter referred to as the "Program Development Objective" or "PDO") is stated as follows: to enhance learning outcomes, quality of teaching practices and school management in basic education and to implement innovative sustainable solutions towards improving the quality of overall public school education ecosystem in the state.

The GoAP and the World Bank have agreed to concentrate Bank financing in three key results areas that contribute to the achievement of the PDO:

- i. Result Area 1: Strengthened Foundational Learning (school repair and facility upgradation, teaching learning material, teacher professional development, training on academic management and monitoring);
- ii. Result Area 2: Improved Quality of Teacher-Student Interactions (blended teacher professional development, capacity building of teacher education institutions, remedial and bridge education, learning assessment);
- iii. Result Area 3: Improved School Leadership and Management (capacity building in leadership skill development, institutional capacity enhancement and education technology);

In order to provide evidence of continued progress towards the PDO, the GoAP and the World Bank have articulated a set of intermediate outcome indicators that will be used to measure and track intermediate results or intervening steps towards achieving the PDO. These intermediate outcome indicators are linked to the defined DLIs. The achievement of DLIs trigger the World Bank for disbursement of funds to the program. The list of intermediate outcome indicators agreed between GoAP, and the Bank are provided below:

- DLI#1: Decrease in the percentage of Grade 4 students below grade-level proficiency in Mathematics.
- DLI#2: Improved teaching practices measured according to a standardized tool with a focus on gender equity.
- DLI#3: Improved school management measured according to a standardized tool with a focus on gender equity.
- DLI#4: School learning environment enhanced with minor repairs, essential facilities, furniture, and electrical fixtures.
- DLI#5: Improved teacher capacity to support early grade education and preparatory schooling.
- DLI#6: Improved capacity of Anganwadi workers to provide early childhood education.
- DLI#7: Improved availability of need based in-service training.
- DLI#8: Improved academic support for CwSN.
- DLI#9: Increased use of diagnostic assessment tools for provision of remedial support.

- DLI#10: Improved access to Personalized Adaptive Learning (PAL) in residential schools catering to girls and tribal students.
- DLI#11: Increased number of school leaders demonstrating key leadership competencies
- DLI#12: Improved planning, management and implementation capacity at state and district level educational institutions.
- DLI#13: Improved knowledge of DRM, school safety, and climate change amongst decentralized education functionaries and school leaders.
- DLI#14: Social audit monitoring mechanism expanded to promote prevention and monitoring of on-campus harassment and early marriage amongst girl students.

All intermediate outcome indicators are critical to the achievement of PDO and will be measured and monitored throughout the PforR operation.

2.4 Program Implementation Arrangement

The State Implementation Society (SIS) for Samagra Shiksha viz. APSSS will be the nodal implementation agency for the program. It will be responsible for the overall management and coordination of the operation and all its expenditures. The Nadu Nedu scheme will be implemented by the APSSS through Parent Committees (PCs) with the Andhra Pradesh Education and Welfare Infrastructure Development Corporation (APEWIDC) acting as the procurement agency for centrally procured items under Nadu Nedu scheme. The program implementation will be supported by the following facilitating agencies:

- State Council for Education Research and Training (SCERT)
- State Institute of Education Management and Training (SIEMAT)
- District Institute of Education and Training (DIETs)
- Department of Women, Children, Disabled and Senior Citizens (DoWCDSC)
- Panchayat Raj Engineering Department
- Municipal and Public Health Engineering Department
- Rural Water Supply and Sanitation Department
- APSSS Engineering Department
- Tribal Welfare Engineering Department
- Housing Department

3. Instruction to the Bidder

3.1 General Instruction

- 1) The Bidder shall be deemed to have satisfied himself fully before submitting the Proposal, as to the correctness and sufficiency of the Proposal for the Services Contract (hereinafter referred to as “the Contract”) and the Contract value quoted in the Proposal shall cover all obligations therein.
- 2) It must be clearly understood that the Scope of Work and Terms and Conditions of the Contract are intended to be strictly adhered. No escalation of cost in the Proposal by the Bidder will be permitted throughout the period of Contract or throughout the period until completion of Contract obligations whichever is later on account of any reasons whatsoever.
- 3) The Bidder shall be fully and completely responsible for all the deliverables.
- 4) The Bidder shall examine all Instructions, Scope of Work and Terms and Conditions of Contract as given in this RfP document.

a) Transaction Fee to APTS: This Non-Refundable transaction fee of Rs.2,265 shall be paid through Electronic Payment Gateway provisioned on e-procurement platform in favour of the Managing Director, Andhra Pradesh Technology Services, Vijayawada.

b) Proposal Processing Fee: This Non-Refundable proposal processing fee of Rs.25,000/- shall be paid through online banking in favour of the State Project Director, Samagra Shiksha payable at Vijayawada.

Account Details: S.B. A/c No.1391101021131; IFSC Code: CNRB0001391; MICR Code: 520015008 in Canara Bank, VV Puram, Vijayawada. The proof of payment shall be uploaded in e-procurement portal at the time of submission of the proposal.

c) e-procurement Fund or Corpus Fund: The Successful Bidder shall pay an amount of 0.04% on quoted contract value in online through GoAP's e-procurement portal towards corpus fund. Once the Successful Bidder is finalized, the e-procurement portal system automatically generates the e-procurement fund (corpus fund) to be paid. The option for payment of corpus fund is enabled to the Successful Bidder in their login.

- 5) Each Bidder shall submit only one Proposal for provision of statutory audit services under this RfP. **The Proposals submitted by Joint Venture / Consortium Members will not be considered.**
- 6) The Bidders shall not have a conflict of interest. All Bidders found to have a conflict of interest shall be disqualified. A Bidder may be considered to have a conflict of interest in this bidding process, if:
 - a. they or their related entity/ sister concern have controlling shareholders in common; or

- b. they or their related entity/ sister concern receive or have received any direct or indirect subsidy from any of them; or
 - c. they or their related entity/ sister concern have the same legal representative for purposes of this Proposal; or
 - d. they or their related entity/ sister concern have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the Proposal of another Bidder, or influence the decision of the Authority regarding this bidding process; or
 - e. they or their related entity/ sister concern participates in more than one bid for the purpose of this RfP in this bidding process. Participation by a Bidder in more than one Bid for this RfP will result in the disqualification of all Proposals in which the bidder is involved.
- 7) No one or none of the firm or company is eligible to participate in the RfP if any one of his or any one or more of the directors/partners of the firm or company is a blood relative of any one of the employees who is in charge of the work or a public representative at the office of the Authority.

Procedure for Proposal Submission in e-procurement portal

- 8) The Bidder is required to register on the Government of Andhra Pradesh's e-procurement portal <https://tender.apecurement.gov.in> and submit their Proposals online.
- 9) The Bidders can login to the e-procurement portal in secure mode only by signing with the Digital Certificates.
- 10) The Bidder shall register themselves in <https://konugolu.ap.gov.in/> for uploading the Proposal documents successfully.
- 11) For any clarification on registration and online Proposal submission, the bidders may contact:
The Managing Director, Andhra Pradesh Technology Services,
Flat No. 407, 4th Floor, Sreeram's Sneha Avenue,
Near Aravinda School, Kunchanapalli, Tadepalli (M),
Guntur (Dist.)-522501. Ph. No. 08645 246370/71/72/73/74.
For payment related queries or support:
For AXIS:- +91 96427 13612;
For ICICI:- +91 22 61376752, +91 22 61376644 or +91 22 61376740.
For e-mail support: eprocsupport@vupadhi.com
- 12) The Bidder shall submit the Proposal on the e-Procurement portal <https://tender.apecurement.gov.in> before the date and time specified in the [RfP Data Sheet](#). In the event of the specified date for the submission of proposals being declared as a public holiday in Andhra Pradesh by GoI or GoAP, the proposals will be received up to the appointed time on the next working day. The Authority may,

at its discretion, extend this deadline for submission of proposals by issuing a corrigendum and uploading the same on the e-Procurement portal.

- 13) Any other form of Proposal submission through E-mail, Fax, Telephone etc. shall not be accepted.
- 14) Any condition or qualification or any other stipulation contained in the Proposal shall render the Proposal liable for rejection as a non-responsive Proposal.
- 15) The “Technical Proposal” shall comprise Pre-Qualification documents, Technical Evaluation supporting documents, and any other supporting documents relevant to RfP conditions and RfP document as published by the Authority and signed across all pages. The RfP documents published by the Authority and uploaded by the Bidder shall be in the same format and shall have the same contents as that when published.
- 16) The **Bidder shall enter the overall Contract Value inclusive of GST** in the online “Financial Proposal” template provided in the GoAP’s e-procurement portal. Further, the Bidder shall upload the breakup of base Contract Value and Value of GST (i.e., 18% on the base Contract Value) separately as per the format given in the Annexure [A.7 Format of Financial Proposal](#) in the Bidder firm’s letter head signed by the Authorized Signatory in the e-procurement portal.
- 17) The Proposal shall be signed by a person or persons duly authorised to sign on behalf of the Bidding entity/ organisation. All pages of the Proposal where entries or amendments have been made shall be signed by the person or persons authorized to sign the Proposal on behalf of the Bidding entity/ organisation and then scanned copy of the Proposal shall be submitted through the e-submission process.
- 18) Bidder shall log into the e-procurement portal well in advance for Proposal submission so that the Proposal submission is made on time i.e., on or before the Proposal submission time. The Bidder shall be responsible for any delays in the submission of the Proposal.

3.2 Tender Evaluation Committee

The Government of Andhra Pradesh constituted a High-Level Committee to evaluate and approve the RfP documents. The sub-committee formed under the High-Level Committee shall scrutinize the Proposal documents, supervise opening of Proposals, to carry out the preliminary examination and detailed evaluation of the Proposals received and to prepare an evaluation report for the consideration of the Authority.

3.3 Language of Proposals

The Proposal prepared by the Bidder as well as all correspondence and documents relating to the Proposal shall be in English only.

3.4 Language of Supporting Documents

In case, any of the certificates, supporting documents are written in any language other than English, it is the responsibility of the Bidder to provide a self-certified copy of the English translated version.

3.5 Letter of Authorisation

A Power of Attorney from the Bidding entity/ organization authorising the Signatory to the RfP shall be submitted as part of the Technical Proposal. The Proposals received without the Power of Attorney will be summarily rejected. The format for Power of Attorney given in the [Annexure A.2](#).

3.6 Clarification and Amendment

A prospective Bidder requiring any clarifications in this RfP may request the Authority by means of a letter or an Email. The Authority may respond to such request for clarifications in the RfP after the Pre-Bid meeting. No further clarifications will be entertained after the date and time of submission of queries. Any changes will be notified by the Authority to the Bidders in the e-procurement portal (<https://tender.apecurement.gov.in>). The Bidder shall submit the proposal after considering the clarifications issued in the Pre-Bid meeting/corrigendum details issued/published by the Authority.

3.7 Pre-Bid Meeting

Pre-Bid meeting will be held at the office of the State Project Director, Samagra Shiksha, Government of Andhra Pradesh. The Bidder or his official representative is invited to attend the Pre-Bid meeting which will take place as per details presented in the RfP Data Sheet.

The Pre-Bid meeting will also be held online (through G-Meet / Microsoft Teams / Zooms) and participants can attend the meeting online as well. The participants who are interested in participating the Pre-Bid meeting in online (virtual) mode shall share the scanned copy of valid ID card of the participant and authorization letter issued by respective CA firms by email to apssafinance@gmail.com at least one working day prior to the Pre-Bid meeting.

3.8 Contacting the Authority

- a. Bidders shall not make attempts to establish unsolicited and unauthorized contact with the Authority after the opening of the Proposal and prior to notification of the Award. Any attempt by any Bidder to bring to bear extraneous pressures on the Authority shall be sufficient reason to disqualify the Bidder.
- b. Notwithstanding anything mentioned above, the Authority may seek bonafide clarifications from the Bidders relating to the Proposals submitted by them during the evaluation of the Proposals.

3.9 Cost of Bidding

The Bidders shall bear all costs associated with the preparation and submission of Proposals. The Authority will in no way be responsible or liable for these charges/costs incurred regardless of the conduct or outcome of the bidding process.

3.10 Earnest Money Deposit (EMD)

The Bidders shall submit the **EMD amount of Rs.1,51,000 (Rupees One Lakh and Fifty-One Thousand only)** in the form of Unconditional Bank Guarantee issued by any Scheduled Commercial Bank in favour of “The State Project Director, Samagra Shiksha” payable at Vijayawada, Andhra Pradesh. (or) The Bidder shall pay EMD amount through online transaction in the Electronic Payment Gateway service provisioned on the GoAP’s e-procurement portal itself.

Copy of the Bank Guarantee towards EMD submission shall be uploaded into the e-Procurement portal at the time of online submission of the Proposal. The original EMD shall be submitted to the Authority at the time of Technical Proposal opening. The EMD shall remain valid for a period of 120 days beyond the proposal submission deadline.

This EMD shall be returned to all Un-Successful Bidders post the Award of Contract to the Successful Bidder under this RfP. The EMD of the Successful Bidder shall be returned post the receipt of Performance Bank Guarantee (PBG) from the Successful Bidder.

In case the proposal is submitted online without enclosing the copy of the Bank Guarantee towards EMD or non-submission of original EMD at the time of opening of the technical proposal, then the Authority reserves the right to reject the Proposal without providing opportunity for any further correspondence to the Bidder concerned. The EMD may be forfeited in any of the following circumstances:

- a. If a Bidder withdraws its Proposal during the period of Proposal validity.
- b. In case of a Successful Bidder, if the Bidder fails to submit the Performance Bank Guarantee and/or sign the Contract in accordance with this RfP and the Proposal submitted by it and accepted by the Authority.

3.11 Deadline for Submission of Proposals

Proposals shall be received by the Authority through GoAP’s e-procurement portal not later than the date as indicated in this RfP.

The Authority may extend the deadline for submission of Proposal by issuing an amendment in accordance with [RfP Data Sheet](#) of this RfP, in which case all rights and obligations of the Authority and the Bidders, previously subject to the original deadline will then be subject to the new deadline.

3.12 Signing the Proposal

The Proposal shall be neatly typed and signed by the Authorised Signatory of the Bidder. All pages of the Proposal shall be signed and stamped by the Authorised Signatory. Any alterations, deletions or overwriting will be treated as valid only if they are attested by the full signature by the Authorised Signatory.

3.13 Two Part Bidding System

The Proposal shall be submitted in two parts viz. Technical Proposal and Financial Proposal through GoAP's e-procurement portal <https://tender.apecurement.gov.in>.

3.14 Technical Proposal

- a. The Technical Proposal shall include responses to both Pre-Qualification and Technical Evaluation criteria for carrying out statutory audit assignment as mentioned in the [Scope of Work](#).
- b. The Technical Proposal as per the format given in the RfP document shall be typed, signed, and stamped in all pages by the Bidder or Authorised Signatory of the Bidder.
- c. **The supporting documents and other documents as required under the Pre-Qualification and Technical Evaluation Criteria shall be submitted along with the Technical Proposal.**
- d. The Technical Proposal shall not contain any indications of the Price or Commercial terms, whether directly or indirectly; otherwise, the Proposal will be summarily rejected.
- e. Scanned copies of the Technical Proposal shall be uploaded in the GoAP's e-Procurement portal as mentioned in the [RfP Data Sheet](#).
- f. Scanned copy of the Bank Guarantee towards EMD shall be submitted in the GoAP's e-Procurement portal and the original EMD shall be submitted at the time of Technical Proposal opening.

3.15 Financial Proposal

- a. The Bidder shall quote "**The Contract Value**" as lump sum amount including **GST** in the online Financial Proposal template provided in the GoAP's e-procurement portal. Further, the Bidder shall upload the breakup of base Contract Value and Value of GST (i.e., 18% on the base Contract Value) separately as per the format given in the Annexure [A.7 Format of Financial Proposal](#) in the Bidder firm's letter head signed by the Authorized Signatory in the e-procurement portal.
- b. The Proposal is liable for rejection if Financial Proposal contains variation clause or conditional offers or partial offers.

3.16 Modification or Withdrawal of Proposal

The Proposals once submitted will not be allowed to be modified or amended or withdrawn at any cost. The rules of the GoAP's e-procurement portal will govern.

3.17 Acceptance or Withdrawal of Proposal

The right of final acceptance of the Proposal is entirely vested with the Authority, who reserves the right to accept or reject, any or all of the Proposals in full or in parts without assigning any reason whatsoever. There is no obligation on the part of the Authority to communicate to the Bidders whose Proposals are/were rejected. After acceptance of the Proposal by the Authority, the Bidder shall have no right to withdraw the Proposal or claim higher price. The Authority before passing the order accepting a Proposal, may also reject any Proposal for reasons such as change in scope of work, new technologies, and lack of anticipated financial resources, court orders, accidents or calamities and other unforeseen circumstances.

3.18 Letter of Award

The Letter of Award (LoA) will be issued to the Successful Bidder by the Authority.

3.19 Bidder's Declaration to be Provided

Blacklisting: Bidders shall not hold any sanction / blacklisting / debarment by any of the State Government / Central Government / Government Agency in India and the World Bank as on the date of submission of the Proposal. Bidder shall attach a self-declaration stating the above as part of their Proposal. Please refer [Annexure A.6](#) for draft format for declaration.

4. Proposal Evaluation Process

4.1 Proposal Opening

The Proposal will be opened on the date and time as specified in the [RfP Data Sheet](#) in the presence of the Bidders, who choose to be present.

4.2 Proposal Validity

The Proposal submitted shall remain valid for a period specified in [RfP Data Sheet](#) of this RfP. If the Proposal validity given in the received Proposal is lesser than the period specified in the [RfP Data Sheet](#), the Proposal will be considered as non-responsive and rejected.

4.3 Proposal Evaluation

All the Proposals received in response to this RfP will be scrutinized by the sub-committee formed under the High-Level Committee for SALT Program, based on the Pre-Qualification Criteria, Technical Evaluation Criteria and other relevant RfP conditions mentioned in this RfP document. Proposals from Bidders who qualify

as per the Pre-Qualification criteria will be considered for Technical Proposal Evaluation. The steps for evaluation are as follows:

Stage 1: Pre-Qualification

- a. The Authority shall validate the Earnest Money Deposit (EMD).
- b. If the contents are as per requirements, the Authority shall open and evaluate the Pre-Qualification details and documents. Each of the Pre-qualification condition mentioned in Pre-Qualification Criteria is mandatory. In case, the Bidder does not meet any one of the conditions, the Bidder shall be disqualified.
- c. Bidders who comply to the Pre-Qualification Criteria along with other RfP requirements would be termed as Qualified Bidders and their Technical Proposals alone will be considered for next stage of evaluation.

Stage 2: Technical Proposal Evaluation

- a. Technical Proposal will be evaluated only for the Bidders who are found Successful in Stage 1 and considered as 'Qualified Bidders'.
- b. The Authority will review the Technical Proposals of the qualified Bidders to determine whether the Technical Proposals are substantially responsive. Proposals that are not substantially responsive are liable to be disqualified at the Authority's discretion.
- c. The Bidders' technical solutions proposed in the Proposal shall be evaluated as per the requirements mentioned in Technical Evaluation Criteria of the RfP.
- d. Each Technical Proposal will be assigned a Technical Score out of a maximum of 100 marks. Only the bidders who get Technical Scores of more than or equal to 75% of the total marks in Technical Evaluation will qualify for Financial Proposal evaluation stage.

Stage 3: Financial Proposal Evaluation

- a. All the technically qualified bidders will be notified to participate in Financial Proposal opening process.
- b. The Financial Proposals for the Technically Qualified Bidders shall then be opened on the notified date and time and reviewed to determine whether the Financial Proposals are substantially responsive. Proposals that are not substantially responsive are liable to be disqualified at the Authority's discretion.
- c. The "Total Contract Value inclusive of GST" as detailed within the Financial Proposal shall be in Indian Rupees and mentioned separately.
- d. Each of the Financial Proposals shall be evaluated on a total of 100 marks. The Financial Proposal scores of the bidder shall be calculated with respect to the lowest total contract value quoted by any bidder. The methodology of financial score shall be as follows:

Financial score of the bidder under consideration = (lowest total contract value from all financial proposals / total contract value quoted in financial proposal by the bidder under consideration) X 100.

Stage 4: Total Proposal Evaluation

- a. The total score shall be computed based on **Quality and Cost Based Selection (QCBS)** method. The technical score shall have 70% weightage and financial score shall have 30% weightage.
- b. The total score of the bidder = 0.7 * (technical score) + 0.3 * (financial score)

The bidder achieving the highest total score shall be invited for negotiations for awarding the Contract. In case of a tie where two or more bidders achieve the same highest total score, the bidder with the higher technical score will be invited for negotiations for awarding the contract.

4.4 Pre-Qualification Criteria

To be considered qualified for evaluation of Technical Proposal, each Bidder shall meet the Pre-Qualification Criteria as specified hereunder.

Table 2: Pre-Qualification Criteria

S. No	Pre-qualification criteria	Supporting Documents to be provided
1	The firm should be a Chartered Accountant (CA) firm (Partnership / Limited Liability Partnership with at least two full time Fellow Chartered Accountants (FCAs)) and in existence for at least 10 years registered with Institute of Chartered Accountants of India (ICAI) as on the date of submission of Proposal and also registered with the GSTN Authorities.	Constitution Certificate of the firm / Certificate of Practice issued by ICAI. Copy of GST Registration Certificate.
2	The CA firm should be empanelled with Comptroller and Auditor General of India (CAG) for FY 2022-23.	Copy of Poof of Empanelment with CAG.
3	The CA firm should have at least 4 Full Time Chartered Accountants as on 1 st January of the year 2023.	Certificate of Practice issued by ICAI.
4	The CA firm should have at least 10 audit staffs who have completed Professional Examination – II / Intermediate Professional Course (IPC) / Integrated Professional Competence Course (IPCC) / Integrated Professional Competence Examination (IPCE)- / Intermediate Examination of ICAI / MBA / B.Com.	Intermediate course completion Certificate issued by ICAI. Copy of Appointment Letter of the statutory audit Staff, MBA, and B.Com Degree Certificates of the staff.
5	The CA firm should have minimum average annual turnover of Rs.50 Lakhs during the last five audited financial years i.e., 2017-18,	Turnover Certificate, Balance Sheet, Profit & Loss Account Certified by

S. No	Pre-qualification criteria	Supporting Documents to be provided
	2018-19, 2019-20, 2020-21, and 2021-22.	Statutory Auditor, and Income Tax Return of the firm.
6	The CA firm should have conducted Statutory / External Audit of Centrally Sponsored Schemes / Projects / Externally aided Projects or Social Sector Projects or Public Sector Units or Boards or Corporations of State or Central Government or Autonomous Bodies / Universities during any of the preceding five years i.e., 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22.	Copy of Work Order, Contract document, and Audit assignment completion certificate issued by the client.
7	The CA firm should have a registered branch office in Andhra Pradesh and the registered head office of the firm may be located at anywhere in India. The Authority shall make all its correspondence with the branch office at Andhra Pradesh only.	Constitution certificate of the firm / Certificate of Practice issued by ICAI or any appropriate document supporting the constitution of the Head Office / Branch.
8	The CA firm should not have been blacklisted and / or debarred by any of the State Government / Central Government / Government Agency / World Bank in India as on the date of submission of the Proposal.	Self-declaration/ Undertaking by Bidder on its letter head as per Annexure A.6.

The full time FCAs should be exclusively associated with the CA firm.

As per the Guideline No.1-CA (7)/03/2016 dated 7th April 2016 issued by the ICAI, the minimum fees for the assignment mentioned on the Financial Proposal is as follows:

Particulars	Minimum Fees (Exclusive of GST)
Statutory Audit Services for Samagra Shiksha and SALT Programs across State Project Office, 26 District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for FY 2022-23	Rs.64,00,000

Therefore, the technically qualified CA firm which quotes the audit fee for the statutory audit assignment lesser than the minimum amount mentioned above will be automatically disqualified.

The Bidder shall submit CVs of key resource personnel as per the qualifications mentioned below to conduct statutory / external audit assignment as mentioned in the Scope of Work. The Bidder shall ensure the availability of resource persons for the entire duration of the assignment.

4.5 Key Resource Personnel

Table 3: Key Resource Personnel

S.No	Academic and Professional Qualification
1	<p>Team Leader (1 No.)</p> <p>a. Qualification: Full-Time Fellow Chartered Accountant (FCA)</p> <p>b. Total Experience: 10+ years</p> <p>c. (i) Experience in the area of audit planning, execution, and reporting; (ii) Overall coordination, planning, team leadership, reporting, liaising with client; (iii) Report writing and finalization and presentation before review committee; (vi) Demonstrated experience as statutory auditor of Govt. establishment / Govt. undertakings, and experience in procurement audit / contract audit etc.</p> <p>d. Proficiency in English and Telugu Language (speaking) required.</p>
2	<p>Audit Manager (2 Nos.)</p> <p>a. Qualification: Full-Time Chartered Accountant (CA)</p> <p>b. Total Experience: 5+ years</p> <p>c. (i) Experience in the area of audit planning, execution, and reporting; (ii) Leading the audit team and supporting the Team Leader; (iii) Demonstrated experience as statutory auditor of Govt. establishment / Govt. undertakings, and experience in procurement audit / contract audit etc.</p> <p>d. Proficiency in English and Telugu Language (speaking) required.</p>
3	<p>Audit Staff (15 Nos.)</p> <p>a. Qualification: Chartered Accountant (CA) / Company Secretary (CS) / Cost and Management Accountant (CMA) – Intermediate Level / Article Assistants (or) Bachelor of Commerce (B.Com) (or) Master of Business Administration (MBA) Professional who is having experience in carrying out statutory audit for Govt. establishments / Social sector institutions.</p> <p>b. (i) Experience in the area of audit planning, execution, and reporting. (ii) Experience in carrying out statutory audit exercise at field level.</p> <p>c. Proficiency in English and Telugu Language (speaking) required.</p>

Key Resource Requirement: The minimum resource requirement for carrying out statutory audit assignment is as follows; however this is minimum requirement and hence bidders are free to provide additional resources if deemed necessary.

Table 4: No. of Key Resource Personnel Requirement

S.No	Resource Role	Min. No of Resources	Qualification Criteria
1	Team Leader	1	Minimum qualification as specified in the Key Resource Personnel of this RfP.
2	Audit Manager	2	
3	Audit Staff	15	

4.6 Technical Evaluation Criteria

The technical proposals will be evaluated using the following criteria.

- i. The CA firm should have relevant experience for statutory auditing for non-government organization and the evaluation will be done on the following basis. **(30 Marks)**

S. No	No. of Statutory Audit of Private Organization is conducted during the last five years (i.e., 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22) having annual turnover of not less than Rs.100 Crores	Marks to be awarded
1	> 2 and <= 5	15
2	> 5 and <= 8	20
3	> 8 and <= 10	25
4	> 10	30

Supporting documents to be provided: Copy of Certificate of firm / organization whose statutory audit is carried out containing all details like turnover is not less than Rs.100 Crores and audit work is completed satisfactory with year of audit etc. Copy of work order and audit assignment completion certificate should be submitted.

- ii. The CA firm should have relevant experience for statutory auditing of government organizations / government agencies and the evaluation will be done on the following basis. **(30 Marks)**

S. No	No. of Statutory Audit of Government Organizations / Government Agencies is conducted during the last five years (i.e., 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22) having annual turnover of not less than Rs.20 Crores	Marks to be awarded
1	> 2 and <= 5	15
2	> 5 and <= 8	20
3	> 8 and <= 10	25
4	> 10	30

Supporting documents to be provided: Copy of Certificate of firm / organization whose statutory audit is carried out containing all details like turnover is not less than Rs.20 Crores and audit work is completed satisfactory with year of audit etc. Copy of work order and audit assignment completion certificate should be submitted.

- iii. The methodology proposed for planning and process of conducting statutory auditing efficiently and timely in response to suggested [Terms of Reference \(ToR\)](#). **(10 Marks)**
- iv. The qualification and experience of the resource personnel proposed for conducting statutory audit assignment is as specified in [Key Resource Personnel](#). (Minimum of 3 no. of Full-Time CAs and out of which one should be a FCA, 15 no.

of CA / CS / CMA – Intermediate level / Article Assistants / B.Com / MBA with relevant experience). **(30 Marks)**

The relevant qualifications and experience of the resource personnel proposed to be deployed for the statutory auditing should be included with the proposal (format of the curriculum vitae enclosed in [Annexure A.5.](#))

The weighted average marks of resource personnel will be evaluated in accordance with:

- a) General Qualification (10 Marks).
- b) Adequacy of the project (suitability to perform the assignment, education and training, length of experience on field similar to those required as per terms of reference, type of positions held, time spent with the firm etc.) (15 Marks).
- c) Experience of working in Andhra Pradesh region (5 Marks).

Note:

- a) As part of Technical Proposal, the Bidder shall submit necessary supporting documents to meet the above-mentioned technical evaluation criteria.
- b) All the supporting documents should be self-attested by the authorized signatory.
- c) Originals of supporting documents should be produced for verification on demand.

5. Terms of Reference (ToR)

5.1 Objective

The objective of the statutory audit of the Program Accounts i.e., Program Financial Statements (“PFS”) is to enable the CA firm to express a professional opinion on the financial position of the Samagra Shiksha as well as the World Bank supported SALT program (herein after referred to as “the Program”) at the end of each financial year, and of the funds received and expenditure incurred therewith during the respective accounting period.

The books of accounts of the Program provide the basis for preparation of the PFS and are established to reflect the financial transactions in respect of the Program, as maintained by the Authority.

5.2 Scope of Work

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget (AWP&B) from funds released by the GoAP, Gol and the World Bank for the respective components within the desired programs. The statutory audit exercise shall include such tests of accounting records, internal checks, and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountant of India (ICAI).

The APSSS maintains **one book of accounts (across all levels)** with specific accounting code for the SALT program. The CA firm for statutory audit assignment is expected to consider the whole APSSS accounts and make provisions for **separate reporting of (i) SALT program** (funding from the World Bank loan and Samagra Shiksha contribution) and **(ii) Samagra Shiksha program** (including, fund contribution to SALT program but not considering funds from the World Bank loan).

In conducting the audit, special attention should be given to the following:

1. The statutory audit shall be carried out in accordance with the accepted auditing standards issued by ICAI from time to time and will include tests and verification procedures as the CA firm deems necessary.
2. The CA firm shall verify all funds that have been utilised in accordance with the established rules and regulations of the Program with due attention to economy and efficiency, and only for the purposes for which the funds were provided.
3. Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under the Program.
4. Goods, works, and services financed have been procured in accordance with relevant provisions of the procurement procedure prescribed for the purpose. Proper documents viz. purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained upto next three years or five years as per the state’s prescription, following the end of the Program, whichever is later.

5. All necessary supporting documents, records, and books of accounts relating to all activities have been kept in respect of the Program expenditure including expenditure covered by the Statement of Expenditure (SoE). Clear linkages should exist between the books of accounts and reports presented to the GoAP, GoI and the World Bank.
6. Expenditure incurred under the Program is strictly in accordance with the financial norms specified in the respective Program's 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 program at the end of the financial year and of its receipts and expenditures for the year ended on that date.
7. Expenditure is incurred with reference to the budget allocation approved by the competent authority. In case, the budget allocation is exceeded, proper re-appropriation duly approved by the competent authority has been obtained.
8. Ensure Samagra Shiksha and SALT Program funds (both the World Bank and the State Government components) are used efficiently and economically for the purpose for which they are intended.
9. On sample basis, the CA firm shall periodically verify the Bank Reconciliation Statements prepared by the management.
10. Express an opinion as to reasonableness of the financial statements in all material respects for the Program.
11. Include in their reports an opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
12. The CA firm should also look into the position of audit compliance of previous audit objections raised, if any. The audit report should include a separate para in this regard.
13. Review of the audit reports pertaining to the districts and suggest modifications, if any.
14. Preparation of the consolidated audit report and management letter of the state as a whole for the Program based on the district wise annual audit reports and certifications thereof.
15. Program level consolidation and certification of the annual financial statement, balance sheet, income and expenditure account, receipts, and payments, etc.
16. Provision of audit certificate, utilization certificate and any other certificate as may be required from time to time.
17. The audit will cover the accounts of SPO, 26 DPOs and on a sample basis 1/3rd of the Subdistrict units comprising of MRCs, CRCs, SMCs / PCs, KGBVs including AP Model Schools, Jr. Colleges, DIET Colleges, and AP Residential Schools across 26 districts in order that all units are covered at least once in a three-year cycle of audit, including that Schools / SMCs or PCs receiving a grant of more than

Rs.1 lakh per year be included in each cycle (whether identified within the sample or not). The list of Schools/SMCs or PCs receiving a grant of more than Rs.1 lakh per year will be provided by the Additional Project Coordinator of the respective DPOs at the time of starting of the audit assignment. The total number of Schools/SMCs (or) PCs covered under the audit should be indicated within the Audit Report.

18. On a sample basis, the CA firm should review the contracts awarded under the Program Expenditure Framework to ascertain that none of the contracts are awarded to a firm / individual debarred by the World Bank (list of debarred entities / individuals is available at <https://www.worldbank.org/en/projects-operations/procurement/debarred-firms>).
19. The CA firm should also review the large value contracts awarded under Program and confirm that none of them are above High-Value Thresholds as specified below:
 - a. Works Contract: At or above USD 115 Million
 - b. Goods, IT Systems, Non-Consulting Service Contract: At or above USD 75 Million
 - c. Consulting Services Contract: At or above USD 30 Million
20. **The CA firm shall submit separate annual statutory audit report for Samagra Shiksha and SALT programs** as per the standards of auditing issued by ICAI.

5.3 Program Financial Statement

The CA firm shall verify that the PFSs have been prepared in accordance with the agreed accounting standards and give a true and fair view of the financial position of the program at the relevant date and of resources and expenditures for the financial year ended on that date.

The PFS should include:

- A summary of funds received from Government of India, State Government and the World Bank separately;
- Any other receipt accruing separately;
- A summary of the activity in the Designated Account;
- A summary of expenditure shown under the Program heading both for the current financial year and accumulated to date; and
- A balance sheet showing accumulated funds of the Program, bank balances, other assets of the program, and liabilities, if any.

5.4 Statement of Expenditures (SOEs) / Unaudited Interim Financial Reports (IFRs)

In addition to the audit of the PFSs, the CA firm is required to verify all SOEs or IFRs used as a basis for the submission of loan withdrawal applications to the World Bank. The CA firm will apply such tests and auditing procedures as considered necessary under the circumstances. Annexed to the PFSs should be a schedule listing individual SOE or IFR withdrawal applications by specific reference number and amount. The total withdrawals

under the SOE or IFR procedures should be a part of the overall reconciliation of bank disbursements.

5.5 Designated Account

The CA firm is also required to review the activities of the Designated Account associated with the Program. The Designated Account usually comprises:

- Advance receipts received from the World Bank and/or GoAP and/or GoI.
- Replenishments substantiated by withdrawal applications.
- Interest that may have been earned on the accounts.
- Withdrawals related to Program expenditures.

The CA firm should pay particular attention as to the compliance with the Bank's procedures and the balances of the Designated Accounts at the end of the financial year. The CA firm should examine the eligibility of financial transactions during the period under examination and fund balances at the end of such period, operation and use of the Designated Accounts in accordance with the relevant general conditions, relevant financing agreements and disbursement letter, and the adequacy of internal controls for this type of disbursement mechanism.

The CA firm should also examine eligibility and correctness of:

- Financial transactions during the period under review.
- Account balances at the end of such a period.
- The operation and use of the Designated Account in accordance with the financing agreement.
- The adequacy of internal controls for the type of disbursement mechanism.

5.6 Audit Opinion

The CA firm shall issue an audit opinion on the PFSs and the annual audit report of the (both Samagra Shiksha and SALT program) Program accounts. The annual audit report of the Program accounts should include a separate paragraph highlighting key internal control weaknesses and non-compliance with the financing agreement terms.

5.7 Management Letters

In addition to the audit reports, the CA firm shall prepare a management letter, in which the CA firm shall:

- Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit.
- Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement.
- Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance.

- Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the Program.
- Give comments on the extent to which outstanding issues / qualifications issues have been addressed.
- Give comments on previous audits' recommendations that have not been satisfactorily implemented.
- Bring to the Authority's attention any other matters that the auditor considers pertinent, including ineligible expenditures.
- The management letter should also include responses from the Authority to the issues highlighted by the CA firm.
- The CA firm shall also comment on the district wise internal audit reports submitted by the internal auditors regarding the performance of their work in compliance with their Terms of Reference.

5.8 General

- The CA firm should be given access to all legal documents, books of accounts, procurement documents, correspondences, and any other information associated with the Program and deemed necessary by the CA firm in the SPO, DPOs and Subdistrict units.
- The entire responsibility of the audit process in the district, submitting the compliances to the CA firm observations and completion of the audit within the stipulated period rests with the DPOs. The CA firm shall communicate with the DPOs in this regard with a copy to the State Project Director, Samagra Shiksha, GoAP.
- The communication of the audit observations shall be given by the CA firm to the DPOs, and a copy shall be submitted to the State Project Director, Samagra Shiksha, GoAP. The DPOs shall in turn submit the compliance for the observations and the CA firm shall drop the observations if the compliance is appropriate.
- The CA firm shall also obtain confirmation of amounts disbursed and outstanding at the World Bank. Available information should include copies of the relevant: project appraisal document, financing agreement, financial management assessment reports, supervision mission reports and implementation status reports.
- It is highly desirable that the CA firm becomes familiar with the World Bank's Guidelines on Annual Financial Reporting for World Bank financed activities, which summarizes the World Bank's financial reporting and auditing requirements. The CA firm should be familiar with World Bank Procurement Guidelines and the Bank's Disbursement Handbook for World Bank clients, Disbursement Guidelines for projects. These documents are available on the Word Bank's official website.

5.9 Audit Report

- The CA firm shall submit the Program financial statements including the statutory audit report, management letter and management response for the **Samagra Shiksha and SALT Program separately** to the Authority for the financial year

2022-23 as per the statutory audit reporting schedule mentioned in this RfP.

- **The scope of statutory audit for the SALT program shall include 15-month period ending on 31 March 2023 i.e., including 3 months from January 2022 to March 2022 pertaining to the FY 2021-22.**
- **The CA firm shall submit separate statutory audit report for the SALT program covering 15 months of audit of accounts of the SALT program (including 3 months pertaining to the FY 2021-22).**
- The CA firm shall also submit **consolidated Program financial statements and the consolidated statutory audit report of the Program** to the Authority.
- The audit review committee formed by the Authority shall review the statutory audit reports submitted by the CA firm and communicates comments / views / compliance to the CA firm besides initiating necessary remedial measures to address the deficiencies / discrepancies pointed out in the audit report.
- The CA firm shall submit the final annual statutory audit report of the Samagra Shiksha and SALT program to the Authority. The Authority shall then promptly forward two copies of the audit report pertaining to Samagra Shiksha Program and accompanying statements to the GoAP, and GoI; and two copies of the audit report pertaining to SALT Program and accompanying statements to the GoAP, and the World Bank together with the management letter and management response.

The annual statutory audit report of the Samagra Shiksha program shall be provided together with the Consolidated Annual Financial Statement in the format given in [Annexure A.8](#), Balance Sheet in [Annexure A.9](#), Income and Expenditure Account in [Annexure A.10](#), Receipt and Payment Account in [Annexure A.11](#).

6. Statutory Audit Reporting Schedule

For the Financial Year 2022-23, the Bidder shall conduct statutory audit assignment as per the reporting schedule mentioned below. **For the purpose of statutory audit reporting of the SALT program, the CA firm is required to consider the audit period of 15 months ending on 31 March 2023 i.e., from January 2022 to March 2023.**

- The CA firm is required to carry out field visits to SPO for a minimum of 10 days; and DPOs for a minimum of 2 days respectively during the course of audit period for the purpose of carrying out statutory audit assignment.
- The field visits for subdistrict units shall be conducted at least once during the course of audit period to report checks on the payments and receipts in terms of utilization of grants in the respective subdistrict units. Further, the observations during physical verification activities will be placed as a representation for any requirements related to financial assessment of subdistrict units.
- The CA firms shall consider the following reporting parameters while performing the audit exercise in subdistrict units:
 - Action taken against the observations made on the audit of payments and receipts account of the subdistrict unit(s).
 - Capacity of accounts department to handle the transactions, procurements, accounting related activities, physical records maintenance, and other internal control process.
 - Capturing the details of level of validation within the governance hierarchy to obtain consensus on accounting related activities and procurements.

- Capability of the SMCs and their involvement in school level procurements and record management.
 - Capacity building of officials at grassroots level in the subdistrict units.
- The CA firm shall submit the separate annual statutory audit report for the Samagra Shiksha and SALT Program covering the audit opinion, management letter including the internal control weakness and recommendations for improvements at SPO and 26 DPOs to the State Project Director, Samagra Shiksha, Government of Andhra Pradesh by 31 August 2023.
- For Subdistrict units, the CA firm shall submit the Audit Report covering the opinion on internal control system with all supporting documents to respective district heads viz. Additional Project Coordinator with a copy to the State Project Director, Samagra Shiksha, Government of Andhra Pradesh by 31 August 2023. The audit report for subdistrict units shall cover the following deliverables:
 - Compliance to procedures, policies, and internal controls.
 - Submission of audit of receipts and payments account of the program for the FY 2022-23 basis the verification of vouchers, cash book, and bank passbooks of the subdistrict units as per the applicable reporting format aligned to the ICAI guidelines.
 - Summary of observations on the audit of receipts and payments account for the subdistrict units for the FY 2022-23.
- The CA firm shall also submit consolidated statutory audit report for the Program, utilization certificate, procurement certificate and project-based intervention certificate under the Program, if any etc.

7. Draft Contract for Statutory Audit Service

ARTICLES OF AGREEMENT MADE THIS _____ DAY OF _____.

Between the **State Project Director, Samagra Shiksha, Government of Andhra Pradesh** (hereinafter called the "Authority" which expression shall where the context so admits include his successors in office and assigns) of the **First Part**

And

M/s _____ (hereinafter called the "CA firm" which expression shall where the context so admits include his heirs, executors, administrators, and legal representatives) of the **Second Part**

WHEREAS the Authority is desirous of appointing the CA firm to provide Statutory Audit Services for Samagra Shiksha Program across the State and District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23 and has caused Contract work and its details mentioned in the RfP.

AND WHEREAS the CA firm has agreed to the retention by the Authority of the Earnest Money Deposit (EMD) of Rupees paid by the CA firm when he submitted his Proposal and shall be reimbursed upon award of the Contract by the Authority.

AND WHEREAS the CA firm has deposited the Performance Bank Guarantee issued by <name of the bank> for Rupees as security deposit for the aforesaid purpose of the Contract.

AND WHEREAS the CA firm has agreed to conduct a Statutory Audit Services for Samagra Shiksha Program across the State and District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23.

AND WHEREAS the CA firm has agreed to execute upon and subject to the conditions set-forth in the Contract and such other conditions forming part of this Contract (hereinafter referred to as "the said condition"). The CA firm will provide services as per the Terms of Reference mentioned in the RfP document for a sum of Rupees inclusive of GST.

In consideration of the payment of the said sum of Rupees inclusive of GST, the CA firm will, upon and subject to the said conditions, execute and complete the services as mentioned in the Terms of Reference and method of payment therefore as are provided for in said conditions.

Now this Contract witnesses as follows:

1. In this Contract, words and expressions has to has the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to, and they have to be deemed to form and be read and construed as part of this Contract.

2. In consideration of the payment to be made by the Authority to the CA firm as hereinafter mentioned, the CA firm hereby covenants with the Authority to execute and complete the works as mentioned in the Terms of Reference in the RfP and remedy the defects therein in conformity in all respects with the provisions of the Contract.
3. The Authority hereby covenants to pay the invoice amount on receipt of the invoice after the CA firm has fulfilled the deliverable as per RfP, verify the invoice against the records that it has on the assignment and make the payments (adjusted against any errors or penalties or other adjustments as may be applicable against the invoice under the terms and conditions of the Contract). All payments shall be made through electronic transfer by the Authority to the designated account of the CA firm after deducting any tax deductions at source that the Authority may be obliged to deduct under Indian Law.
4. The following documents shall be deemed to form and be read and treated as part and parcel of this Contract, viz:
 - i. RfP document including the Successful Bidder's Proposals and all other documents furnished by the Successful Bidder and submitted as part of the Proposal.
 - ii. Letter of Award
 - iii. Conditions of Contract.
 - iv. Terms of Reference
5. Detailed conditions agreed in the RfP document form part of the Contract. The services to be performed for a Contract period of 9 months.

In witness whereof the parties thereto have caused this Contract to be executed the day and year first before written.

In witness whereof the CA firm has hereunto set his hand and the Authority has hereunto set his hand the day and year first above written.

Signed by the CA firm:

Full Address:

In the presence of witness

Signed by the Authority

<Seal of the Samagra Shiksha, Government of Andhra Pradesh>

8. General Conditions of Contract

1. General Provisions

1.1. Definition of Terms

Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings.

- a) “Applicable Law” means the laws and any other instruments having the force of law in India, as they may be issued and in force from time to time.
- b) “Authority” means the State Project Director, Samagra Shiksha, Government of Andhra Pradesh.
- c) “Bidder” means the organization submitting the Proposal in response to this RfP.
- d) “CA firm” means C&AG empanelled Chartered Accountants.
- e) “Contract” means the Contract entered into by the Parties, to which these General Conditions of Contract are attached.
- f) “Contract Value” means the amount to be paid for the performance of the statutory audit assignment.
- g) “DPO” means District Project Office.
- h) “Effective Date” means the date on which this Contract comes into force and effect pursuant to signing of Contractual agreement by both the parties.
- i) “GCC” means the General Conditions of Contract.
- j) “Institution” means the State Project Office, District Project Offices and Subdistrict units comprising of MRCs, SMCs/PCs, CRCs, KGBVs including AP Model Schools, Jr. Colleges, DIET Colleges, and AP Residential Schools etc. in the state of Andhra Pradesh.
- k) “Key Personnel” means, personnel hired by the CA firm to conduct the statutory audit or any part thereof.
- l) “MoE” means Ministry of Education
- m) “Party” means the Authority or the CA firm as the case may be, and Parties means both of them.
- n) “Program” means the Samagra Shiksha program.
- o) “SPD” means the State Project Director.
- p) “SPO” means the State Project Office.

- q) "Services" means the work to be performed by the CA firm pursuant to this RfP and the Contract as described in Terms of Reference.

1.2. Law Governing the Contract

This Contract, its meaning and interpretation, and the relation between the Parties shall be governed by the Applicable Law.

1.3. Language

This Contract has been executed in English language, which shall be the binding and controlling language for all matters relating to the meaning or interpretation of this Contract.

1.4. Notices

Any notice, request or consent made pursuant to this Contract shall be in writing and shall be deemed to have been made when delivered in person to an authorized representative of the Party to whom the communication is addressed, or when sent by registered e-mail to such party at the address specified.

1.5. Location

The Services shall be performed at SPO and 26 DPOs of Samagra Shiksha, Government of Andhra Pradesh and the Subdistrict units as specified in the Terms of Reference, in the state of Andhra Pradesh.

1.6. Authorised Representative

Any action required or permitted to be taken, and any document required or permitted to be executed, under this Contract by the Authority or the CA firm may be taken or executed by the officials specified in the Power of Attorney submitted by the CA firm and the Authority.

1.7. Indemnity

1.7.1 The CA firm shall indemnify the Authority from and against any costs, loss, damages, expense, claims including those from third parties or liabilities of any kind howsoever suffered, arising, or incurred inter alia during and after the Contract period out of:

- a) any negligence or wrongful act or omission by the CA firm or any third party associated with the CA firm in connection with or incidental to this Contract;
or
- b) any breach of terms of the RfP and conditions of this Contract by the CA firm;

1.7.2 The CA firm shall also indemnify the Authority against any privilege, claim or assertion made by a third party with respect to right or interest in, ownership, disposal of any asset, property etc.

1.7.3 Regardless of anything contained (except for the CA firm's liability for bodily injury

and/or damage to tangible and real property for which it is legally liable) the total liability of the CA firm is limited to the total Contract value and the CA firm is not responsible for any third-party claims.

1.8. Conflict of Interest

The CA firm shall disclose to the Authority in writing, all actual and potential conflicts of interest that exist, arise, or may arise (either for the CA firm or the CA firm's team) in the course of performing the services as soon as practical after it becomes aware of that conflict.

2. Commencement, Completion, Modification and Termination of Contract

2.1 Term and Extension of the Contract

This Contract shall come into effect on the date the Contract is signed by both the parties (or) such other date as may be stated by the Authority. The Contract shall be effective and shall continue to be in force from the Effective Date till the end of the Contract period i.e., 9 (nine) months, unless renewed, or terminated, in accordance with the provisions hereof. This Contract shall be extended/renewed on annual basis for a maximum of further two financial years subject to satisfactory performance of CA firm.

2.2 Statutory Audit Reporting Schedule

The CA firm shall conduct statutory audit assignment for the Samagra Shiksha and the SALT program for the financial year 2022-23 and shall submit the separate annual statutory audit report for the Samagra Shiksha and the SALT Program covering the audit opinion, management letter including the internal control weakness and recommendations for improvements at SPO and 26 DPOs to the State Project Director, Samagra Shiksha, Government of Andhra Pradesh by 31 August 2023. For the purpose of statutory audit reporting of the SALT program, the CA firm is required to consider the 15 months of audit of accounts of the SALT program ending on 31 March 2023 i.e., including 3 months from January 2022 to March 2022 pertaining to the FY 2021-22. For Subdistrict units, the CA firm shall submit the audit report covering the opinion on internal control system with all supporting documents to respective district heads viz. Additional Project Coordinator with a copy to the State Project Director, Samagra Shiksha, Government of Andhra Pradesh by 31 August 2023.

The CA firm shall also comply to all applicable reporting obligation in the auditing chapter of the Financial Management and Procurement (FMP) Manual 2018 for the Scheme Samagra Shiksha issued by the MoE, GoI.

2.3 Modification

Modification of the terms and conditions of this Contract, including any modification of the Terms of Reference or of the Contract value, may only be made by written agreement between the parties.

2.4 Force Majeure

2.4.1 Definition

For the purpose of this Contract “Force Majeure” means an event which is beyond the reasonable control of a Party, and which makes a Party’s performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.

2.4.2 No Breach of Contract

The failure of a Party to fulfill any of its obligations under the Contract shall not be considered to be a breach of, or default under this Contract in so far as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.

2.4.3 Extension of Time

Any period within which a Party is unable to, pursuant to this Contract, complete any action or task, shall be awarded an extension to the period of the Contract, to the time during which such Party was unable to perform such action as a result of Force Majeure.

2.5 Suspension of Contract

The Authority may by written notice of suspension to the CA firm, suspend all payments to the CA firm hereunder if the CA firm fail to perform any of their obligations under this Contract, including the carrying out of the Services, provided that such notice of suspension (i) shall specify the nature of the failure, and (ii) shall request the CA firm to remedy such failure within a period not exceeding 30 (thirty) days after receipt by the CA firm of such notice of suspension.

2.6 Termination of Contract

2.6.1 By the Authority

The Authority may terminate this Contract, by giving/ issuing not less than 30 (thirty) days’ written notice of termination to the CA firm, after the occurrence of any of the events specified below:

- a) If the CA firm do not remedy failures in the performance of their obligations under the Contract, within 30 (thirty) days of receipt of such notification or within such further period as the Authority may have subsequently approved in writing;
- b) If the CA firm become insolvent or bankrupt;
- c) If, as the result of Force Majeure, the CA firm is unable to perform a material portion of the Services for a period of not less than 60 (sixty) days; or
- d) If the CA firm, in the judgement of the Authority has engaged in corrupt or fraudulent practices in competing for or in executing the Contract.

For the purpose of this clause:

“corrupt practice” means the offering, giving, receiving, or soliciting of anything of value

to influence the action of any person in the procurement process or in Contract execution.

“fraudulent practice” means a misrepresentation or omission of facts or disclosure of incomplete facts, in order to influence the procurement process;

- e) If the Authority, in its sole discretion and for any reason whatsoever, decides to terminate this Contract.

2.6.2 By the CA firm

The CA firm may terminate this Contract, by giving/ issuing not less than 30 (thirty) days’ written notice to the Authority, such notice to be given after the occurrence of any of the events specified below:

- a) If the Authority fails to make payment due to the CA firm pursuant to this Contract within 45 (forty-five) days after receiving written notice from the CA Firm that such payment is overdue;
- b) If the Authority is in material breach of its obligations pursuant to this Contract and has not remedied the same within 45 (forty-five) days following the receipt by the Authority of the CA firm’s notice specifying such breach.

2.6.3 Payment upon Termination

Upon termination of this Contract pursuant to clause GCC 2.6.1 and 2.6.2 hereof, the Authority shall make payments to the CA firm (after offsetting against the Liquidated Damage specified in Clause GCC 4.3) any amount that may be due from the CA firm to the Authority.

2.6.4 Disputes about events of Termination

If either party disputes whether an event specified in clauses GCC 2.6.1 or in clause GCC 2.6.2 hereof has occurred, such party may, within forty-five (45) days after receipt of notice of termination from the other party, refer the matter to arbitration pursuant to clause GCC 7 hereof, and this Contract shall not be terminated on account of such event except in accordance with the terms of any resulting arbitral award.

2.6.5 Cessation of Rights and Obligations

Upon termination of this Contract pursuant to Clause GCC 2.6 or upon expiration of this Contract pursuant to clause GCC 2.7, all rights and obligations of the Parties hereunder shall cease, except:

- i. such rights and obligations as may have accrued on the date of termination or expiration;
- ii. the obligations of confidentiality set forth in clause GCC 3.2 hereof;
- iii. any right which a Party may have under the Applicable Law.

2.6.6 Cessation of Services

Upon termination of this Contract by issuance of notice of either Party to the other

pursuant to clauses GCC 2.6.1 or GCC 2.6.2 hereof, the CA firm shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the CA firm, they shall proceed respectively by clause GCC 3.2.2.

2.7 Expiration of the Contract

Unless terminated earlier pursuant to clause 2.6, this Contract shall stand terminated at the end of such time period after the Effective Date as may be specified later in the Contract agreement.

2.8 Completion of the Contract

The Contract shall be completed after submission of the Statutory Audit Report within the due date as specified in clause GCC 2.2 of Statutory Audit Reporting Schedule.

3. Obligations of the CA firm

3.1 General

The CA firm shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency, and economy, in accordance with generally accepted professional conduct and practices, and shall observe sound management practices, and employ appropriate advanced procedures and safe methods. The CA firm shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Authority, and shall be at all times support and safeguard the Authority's legitimate interests. The CA firm who has signed this Contract with the Authority shall only conduct the work of statutory audit as required and shall not sublet the work of statutory audit to any other CA firm.

3.2 Confidentiality

3.2.1 The CA firm, their personnel, and either of them shall not, either during the term or within 2 (two) years after expiration of this Contract, disclose any proprietary or confidential information relation to the Program, the Services, this Contract or the Authority's business or operations without prior written consent of the Authority.

3.2.2 Documents prepared by the CA firm to be the property of the Authority. All report, other documents, data and excel worksheets prepared by the CA firm for the Authority under this Contract shall become and remain the property of the Authority, and the CA firm shall not later than upon termination or expiration of this Contract, deliver all such documents to the Authority.

3.3 Insurance

The CA firm shall be responsible for appropriate insurance coverage towards all its liabilities under the Contract and its obligations towards the CA firm's key resource personnel as applicable, including insurance towards worker's compensation, life, health, accident, and travel.

4. Payments to the CA firm

4.1 Payment Schedule

The Authority shall make payments to the CA firm upon satisfactory completion of the Services and submission of statutory audit report as per clause GCC 2.2 prior to the effective date of termination. The payments to the CA firm shall not exceed the total Contract value and shall be a fixed lump sum amount including all resource personnel costs, printing, communications, travel, accommodation, and all other costs incurred by the CA firm in carrying out the Services. All payments shall be made in Indian Rupees only.

The payment shall be made according to the following schedule upon submission of statutory audit report and tax invoices duly verified by the Finance Cell, Samagra Shiksha, Government of Andhra Pradesh and the final acceptance issued by the Authority.

- 70 (seventy) percent of the total Contract value shall be paid upon submission of final statutory audit report for the Samagra Shiksha and SALT Program to the Authority.
- 30 (thirty) percent of the total Contract value shall be paid upon approval and acceptance of the final statutory audit report for the Samagra Shiksha and SALT Program by the MoE, Gol and the World Bank.

The CA firm will be communicated appropriately about the acceptance of final statutory audit report by the MoE, Gol and the World Bank. However, if there is no communication received within 45 (forty-five) days, the statutory audit report shall be deemed to be approved by the MoE, Gol and the World Bank for release of final payment. The payments shall be made within 30 (thirty) days of receipt of tax invoice.

4.2 Taxes and Duties

The CA firm shall bear all taxes and duties etc. levied or imposed on it under the Contract including but not limited to all Income Tax levied under Indian Income Tax Act 1961, Goods and Service Tax (GST) or any amendment thereof during the entire period of Contract i.e., on account of Services rendered and payments received by them from the Authority under the Contract. The Consideration payable under this assignment by the Authority, to the CA firms shall be paid after Tax Deductions at Source (TDS) under section 194J of Income Tax Act 1961. It shall be the responsibility of the CA firm to submit the concerned Indian Authorities the returns and all other connected documents required for this purpose.

4.3 Liquidated Damage

The CA firm which signs the contractual agreement with the Authority and if the CA firm which fails to adhere to the Statutory Audit Reporting Schedule specified at clause 2.2 of GCC, the penalty will be levied on the CA firm at 0.5% per week of the Contract value subject to a maximum of 10% of the total Contract value for the statutory audit assignment.

In addition, the statutory audit report if not in pari passu with the Scope of Work in terms

of coverage of audit of accounts of SPO, 26 DPOs and 1/3rd of Subdistrict units across 26 districts for the FY 2022-23, the Authority shall proportionately deduct a value from the contractually payable amount, as a penalty that is reflective of the uncovered units/subunits during the audit period.

4.4 Financial Proposal Estimate

To conduct the statutory audit assignment, the CA firm shall submit the Financial Proposal to carry out the Scope of Work as mentioned in this RfP. The Authority has full liberty to reject the Contract without assigning any reason whatsoever. Further, as quality is the principal selection criterion, the Authority is not bound in any way to select the firm offering the lowest price.

5. Performance Bank Guarantee

The CA firm shall furnish Performance Bank Guarantee in the form of unconditional bank guarantee from a scheduled commercial bank amounting to 2% (two percent) of the quoted Contract value by the CA firm. The Performance Bank Guarantee shall be valid upto 6 (six) months after completion of the Services under the Contract. The Performance Bank Guarantee shall be discharged/returned by the Authority upon being satisfied that there has been due performance of the obligations of the CA firm under the Contract.

6. Key Resource Personnel

6.1 Description of Personnel

The titles, job descriptions, minimum qualifications, and estimated period of engagement in carrying out the Services of the CA firm's "Key Resource Personnel" are mentioned in section 4.5 of this RfP. The Key Resource Personnel are exclusively to be engaged for the statutory audit assignment.

6.2 Removal/Replacement of Personnel

- a) Except as the Authority may otherwise agree, no change shall be made in the Key Resource Personnel. If, for any reason beyond the reasonable control of the CA firm, it becomes necessary to replace any of the Key Resource Personnel, the CA firm shall forthwith provide as a replacement of a person of equivalent or better qualifications.
- b) If the Authority finds that any of the Personnel have (i) committed serious misconduct or has been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the performance of any of the Personnel, then the CA firm shall, at the Authority's written request specifying the grounds therefore, forthwith provide as a replacement a person with qualifications and experience acceptable to the Authority.
- c) The CA firm shall have no claim for additional costs arising out of or incidental to any removal and/or replacement of Personnel.

7. Settlement of Disputes

7.1 Amicable Settlement

The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or the interpretation thereof.

7.2 Dispute Settlement

Any dispute between the Parties as to matters arising pursuant to this Contract which cannot be settled amicably within 30 (thirty) days after receipt by one Party of the Party's request for such amicable settlement may be submitted by either Party for settlement as per the provisions of The Arbitration and Conciliation Act, 1996 as amended by the Arbitration and Conciliation (Amendment) Act, 2015. The jurisdiction for the proceedings shall, unless otherwise agreed by the Parties, be held in Vijayawada, Andhra Pradesh.

Annexure

A.1 Format for Letter of Proposal

(on the Letter head of the CA firm)

Date :

Location :

To

The State Project Director
Samagra Shiksha
KBC Boys High School Premises
Opposite Rythu Bazar, Patamata
Vijayawada, Krishna District
Andhra Pradesh – 520 010

Sir,

Subject: To provide Statutory Audit Services for Samagra Shiksha and SALT Program across the State and 26 District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23 (RfP Reference No: SS-12021/11/2023-Fin SEC-SSA, dated 01/05/2023).

Being duly authorized to represent and act on behalf of _____ and having reviewed and fully understood all of the Proposal requirements and information provided, the undersigned hereby submits the Proposal for the subject referred above. We have also submitted EMD in the form of Online Payment / Unconditional Bank Guarantee in favour of the State Project Director, Samagra Shiksha, Government of Andhra Pradesh.

We have submitted our Proposal in the GoAP's e-procurement portal, and we confirm that our Proposal shall remain valid as per the Proposal validity period mentioned in the RfP document.

We understand that you are not bound to accept any Proposal you receive.

Yours Faithfully,

(Signature of the Authorised Signatory of the firm)

(Name and Designation of the Authorised Signatory of the firm)

A.2 Format for Power of Attorney for Authorised Signatory

(On Stamp Paper of Appropriate Value)

Power of Attorney

Know all men by these presents, we (name and address of the registered office) do hereby constitute, appoint, and authorize Mr./Ms. (name and residential address) who is presently employed with us and holding the position of as our or attorney, to do in our name and on our behalf, all such acts, deeds, and things necessary in connection with or incidental to our Proposal for the program envisaging Statutory Audit Services for Samagra Shiksha and SALT Program across the State and 26 District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23, of all documents and providing information / responses to the Samagra Shiksha, Government of Andhra Pradesh representing us in all matters before Samagra Shiksha, Government of Andhra Pradesh, and generally dealing with Samagra Shiksha, Government of Andhra Pradesh in all matters in connection with our Proposal for the said program.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds, and things done by our aforesaid attorney shall and shall be deemed to have been done by us.

These powers are granted by us and shall remain in force till the end and expiry of all the Contract period and the fulfillment of contractual obligations and liabilities.

For

.....
(Signature)

.....
(Name, Title and Address)

Accepted

.....
(Signature)

.....
(Name, Title and Address of the Attorney)

Note:

1. The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executant(s) and when it is so required the same be under common seal affixed in accordance with the required procedure. The Power of Attorney should be on a stamp paper of appropriate value.
2. Also, wherever required, the CA firm should submit for verification the extract of the charter documents such as a resolution / power of attorney in favour of the person executing this Power of Attorney for the delegation of power hereunder on behalf of the CA firm.
3. In the event of Power of Attorney holder leaves his employment, the Power of Attorney should be given to the person filling his place without laps of time.
4. The Power of Attorney should be notarized.

A.3 Selection of Chartered Accountant Firms for the Statutory Audit of the Samagra Shiksha and SALT Program

The CA firm (Partnership / Limited Liability Partnership firm with at least two full time FCAs) shall submit the Technical Proposal in the prescribed format for the engagement of audit of the accounts of Samagra Shiksha and SALT Program being implemented in the State of Andhra Pradesh as per the enclosed Terms of Reference.

1. The last date for submission of Technical Proposal in the specified format is 06.06.2023. Incomplete formats / format received after the prescribed last date will not be entertained.
2. The term full-time partner / CA employee does not include those persons who are:-
 - i. Partners in other firms.
 - ii. Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949.
 - iii. Partners who have earned more professional income from other sources than their income from the firm.
3. The Technical Proposal must be submitted in the prescribed format given in the attachment. Only the Technical Proposal in the prescribed format accompanied with all requisite documents would be considered.
4. All firms are required to enclose the following documents along with the Technical Proposal.
 - i. A copy of constitution certificates of firm issued by the ICAI containing inter-alia.
 - a. Date of formation of the firms with a full time FCA.
 - b. Details of partners / CA employees as on 1st January of the year 2023, date of joining of the firm, date of becoming FCA, their other interest, if any.
 - c. A copy of the latest partnership deed in the case of partnership firms.
 - d. A copy of the acknowledgement of the IT return of the firm and of all full-time partners for the Assessment Year 2022-23 and a copy of computation of income of full-time partners.

Note: Full-time partners joining the firm on or after 1st January of the year 2023 and firms constituted on or after this period should submit their latest available acknowledgement of IT return / computation statement.
 - ii. A copy of financial statement of the firm along with schedules for the preceding financial year 2021-22.
 - iii. Details of court cases / arbitration cases / or any other cases pending against the firm.

5. Details of audit experience of the firm for preceding 5 years in the following proforma. (Only assignments which carry a fee of Rs.25,000/- and above should be mentioned).

Name of the area / sector	Name of the company / body audited (a)Society / PSU / autonomous body (b)Companies in Private Sector (c)Banks (d)Social Sector Programmes / Projects (e)Externally aided social sector projects (f)Education Projects / Programmes	Year s of audit e.g.	Fees charged for each of the assignments in each year	Nature of audit assignment viz. Statutory audit / or Branch audit	Nature of special assignment	Name of the full-time partner who supervised the audit or signed the financial statements and who is still working in the firm

6. The Technical Proposal must be submitted online as mentioned in the RfP data sheet.

7. Please indicate:-

The particulars of specialization gained by the firm in audit of

- i. EDP Systems
- ii. IT assisted audit
- iii. Any other important special assignments etc. in the following format

S. No.	Description of Specialization	Specify nature of assignment, if other than audit	Name of the organisation	Name of the partner who handled this assignment	Whether partner mentioned is still with the firm (Y/N)

8. All full-time partners should invariably sign the undertaking appended as below to the Technical Proposal. Similarly, all the full-time Chartered Accountant employees of the firm should sign in the column provided at Annex A.4.3 to the format.

A.4 Technical Proposal for Selection of Chartered Accountant Firm for the Statutory Audit of the Samagra Shiksha and SALT Program

Status of Firm:- Partnership Limited Liability Partnership

1. (a) Name of the firm (in Capital Letters) _____
 (b) Address of the Head Office _____
 (Telephone no. and E-mail address) _____
 (c) PAN No. of the firm _____
2. ICAI Registration No. _____ Region Name _____ Region Code No. _____
3. (a) Date of constitution of the firm:
 (b) Date since when the firm has a full time FCA:

4. Full-Time Partners of the firm as on 1st January of the year 2023
 (Please fill up Annex A.4.1)

S. No	Year of Continuous Association in the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

5. Number of Part Time Partners if any, as on 1st January of the year 2023 _____
 (Please fill up Annex A.4.2)
6. Number of Full Time CA Employees _____ as on 1st January of the year 2023 (Please fill up Annex A.4.3)
7. Number of Audit Staff employed full-time with the firm
 - a) Articles / Audit Clerks
 - b) Other Audit Staff (with knowledge of book _____ keeping and accountancy)
 - c) Other Professional Staff (please specify)

8. Number of Branches (Please fill up Annex A.4.4) _____

9. Fees earned by the firm from April 2017 to March 2022 in respect of:

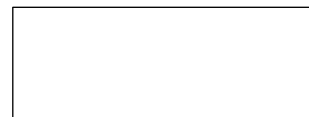
PSU/autonomous body Companies in Private Sector Banks

- (i) Statutory/Branch Audit / 6 monthly Audit Review
- (ii) Internal/Concurrent Audit
- Total of (i) and (ii) above

10. Whether the firm is engaged in any external / statutory audit or any other services of any Govt. Organizations / Agencies etc.
Yes / No (If yes, details may be given at Annex A.4.5).

11. Whether there are any court / arbitration / any other legal cases against the firm (if yes, give a brief note of the case indicating its present status)
Yes / No

Name of the firm:
Signature of the Partner:
Place:
Date:



Seal of the firm

Statement of Undertaking

I/We the partners of M/s. _____, Chartered Accountant do hereby jointly and severally verify and declare-

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

Sl. No	Name of the partner	Membership Registration No.	PAN No.	Date of payment of the fees of the relevant year _____ A/B*	Signature of Partner

(Seal of the Firm)

*** A For Membership**

B For issue of certificate of practice

Place:

Date:

Enclosures: _____ pages

For Office Use only

Whether the firm has done

(a) Statutory / Branch Audit

Yes/No

(b) Internal / Concurrent Audit

Checked by

Verified by

Date updated by

(Annex A.4.1)

Firm's name _____

Details of Full-Time Partners of the firm (please refer to the Sl. No. 4 of the Technical Proposal format)

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

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

(Annex A.4.2)

Details of Part-Time Partners of the firm (Please refer to Sl. No. 5 of the Technical Proposal format)

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

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

(Annex A.4.3)

Details of full time Chartered Accountant Employees (Please refer to Sl. No. 6 of the Technical Proposal format)

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

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

Details of partners and full-time Chartered Accountant Employees of the firm included this year in Annex A.4.1, A.4.2 & A.4.3 above.

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

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

(Annex A.4.4)

Particulars of Branches (including foreign branches, if any)

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

(Annex A.4.5)

Details of external / statutory audit or any other services of any Govt. Organizations / Agencies etc. (please refer Sl.No.10 of the Technical Proposal format)

S.No.	Name of the Govt. Org./Agencies	Nature of Assignment	Year for which appointed

A.5 Format of Curriculum Vitae (CV) for Proposed Key Professional Staff

Proposed Position : _____

Name of the Staff : _____

Profession : _____

Date of Birth : _____

Years with Firm : _____

Nationality : _____

Membership in Professional Societies : _____

Detailed Tasks Assigned : _____

Key Qualifications:

[Brief about staff member's qualifications, experience, and training most pertinent to tasks on assignment. Describe degree of responsibility held by staff member on relevant previous assignments and give dates and locations.]

Education:

[Summarize college / university and other specialized education of staff member, giving names of schools, dates attended, and degrees obtained.]

Employment Record:

[Starting with present position, list in reverse order every employment held. List all positions held by staff member since graduation, mentioning dates, names of employing organizations, titles of positions held, and locations of assignments. For experience in last ten years, also give types of activities performed and client references, where appropriate.]

Language:

[For each language indicate proficiency: excellent, good, fair, or poor: in speaking, reading, and writing]

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications, and my experience.

Signature of the staff member and authorised signatory of the CA firm.

Full name of the Staff Member:

Full name of the Authorised Signatory:

Date:

Place:

A.6 Format for Declaration against Blacklisting

(On Letter head of the CA firm)

Place:

Date:

To

The State Project Director
Samagra Shiksha
KBC Boys High School Premises
Opposite Rythu Bazar, Patamata
Vijayawada, Krishna District
Andhra Pradesh – 520 010

Sir,

Subject: Self Declaration of not been blacklisted in response to the RfP for selection of Chartered Accountant (CA) firm for “Providing Statutory Audit Services for Samagra Shiksha and SALT Program across the State and 26 District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23”.

We confirm that our firm _____, is not blacklisted in any manner whatsoever by any of the State Government / Central Government / Government Agency / World Bank in India on any ground including but not limited to indulgence in corrupt practice, fraudulent practice, coercive practice, undesirable practice, or restrictive practice as on the date of submission of the Proposal.

CA firm's seal:

Signature of Authorised Signatory:

Name and Designation of Authorised Signatory:

A.7 Format of Financial Proposal

The Financial Proposal shall be submitted **only** in the Financial Proposal template provided in the GoAP's e-procurement portal for the Statutory Audit assignment.

Not To be Submitted as Hard Copy

Only the “Contract Value inclusive of GST” as Lumpsum amount to be quoted in the Financial Proposal Template provided in the e-procurement portal

Place:

Date:

To

The State Project Director
Samagra Shiksha
KBC Boys High School Premises
Opposite Rythu Bazar, Patamata
Vijayawada, Krishna District
Andhra Pradesh – 520 010

Dear Sir

Subject: Submission of Financial Proposal for RfP Reference No.: SS-12021/11/2023-Fin SEC-SSA dated 01.05.2023

We, the undersigned, offer to provide Statutory Audit Services for Samagra Shiksha and SALT Program across the State and 26 District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for the Financial Year 2022-23 in accordance with your RfP Ref No: SS-12021/11/2023-Fin SEC-SSA, dated 01.05.2023 and our Technical Proposal. Our Financial Proposal is for carrying out statutory audit assignment for the sum of Indian Rupees (Amount in words and figures) inclusive of GST.

Format of Financial Proposal: Submission of Financial Proposal for Statutory Audit of Samagra Shiksha and SALT Program across the SPO and 26 DPOs and 1/3rd of the Subdistrict units comprising of MRCs, CRCs, SMCs/PCs, KGBVs including AP Model Schools, Jr. Colleges, DIET Colleges, and AP Residential Schools across 26 districts in order that all units are covered at least once in a three-year cycle of audit, including that Schools/SMCs or PCs receiving a grant of more than Rs. 1 lakh per year be included in each cycle. The Bidder shall enter the “Total Contract Value inclusive of GST” as lumpsum amount in the Financial Proposal template provided in the e-procurement portal.

Supporting Document to be uploaded in the e-procurement portal:

- (i) The breakup of base Contract Value and Value of GST (i.e., 18% on the base Contract Value) to be uploaded as per the table format given below in the Bidder firm's letter head signed by the Authorized Signatory in the e-procurement portal.

Details of Service to be provided as per Scope of Work mentioned in the ToR and other relevant sections of this RfP	Contract Value Excluding GST	GST @ 18%	Total Contract Value Including GST @ 18%
	A	B	C = A + B
Statutory Audit Services for Samagra Shiksha and SALT Program across the State and 26 District Project Offices and Related Entities Clusters, Mandals and Schools in Andhra Pradesh for FY 2022-23			

(ii) **Unit Cost declaration for Statutory Audit Assignment by Successful Bidder (To be uploaded in the e-procurement portal):** The breakup of unit-wise proportionate cost for carrying out statutory audit of Samagra Shiksha and SALT program for the FY 2022-23 is to be declared as specified below. The Successful Bidder shall upload the unit cost declaration for the statutory audit of institutions as per the table format given below on the Bidder firm's letter head signed by the Authorized Signatory in the e-procurement portal.

S. No	Type of Institutions to be audited for statutory audit assignment for FY 2022-23	No. of Institutions	Unit Cost per institution inclusive of GST (in Rs.)
1.	SPO	1	
2.	DPO	26	
3.	MRCs	224	
4.	SMCs/PCs	14,572	
5.	CRCs	1,340	
6.	KGBVs including AP Model Schools	174	
7.	Jr. Colleges	159	
8.	DIET Colleges	4	
9.	AP Residential Schools	145	

We hereby confirm that the Financial Proposal is unconditional, and we acknowledge that any condition attached to Financial Proposal shall result in rejection of our Financial Proposal. Our Financial Proposal shall remain valid for a period of 90 (ninety) days from the last date for submission of the Proposal.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from contract negotiations, up to expiration of the validity period of the proposal.

We understand that you are not bound to accept any proposal you receive.

Yours Sincerely,

Authorised Signatory:
Name of the Signatory:

A.8 Format for Consolidated Annual Financial Statement for Samagra Shiksha Program

(in Rs. Lakhs)

State:				
Year Ending:				
SOURCE & APPLICATION				
				TOTAL
Opening Balance				
a)	Cash in Hand			
b)	Cash at Bank			
c)	Unadjusted Advances			
	Total			
a) Source (Receipt)				
b)	Funds received from Government of India			
c)	Funds received from Government of Andhra Pradesh			
d)	Funds received from the World Bank			
e)	Interest			
f)	Other Receipts			
	Total Receipts			
	Application (Expenditure)	Approved AWP&B including Spill Over	Expenditure incurred	Savings / Excess
a)	Intervention / activity-wise details may be mentioned and provided as per the activities under each intervention			
b)				
c)				
d)				
e)				
f)				
g)				
h)				
i)				
j)				
k)				
l)				
m)				
n)				
	TOTAL			
Closing Balance				
a)	Cash in Hand			
b)	Cash at Bank			
c)	Unadjusted Advances			
	TOTAL			

A.9 Format for Consolidated Balance Sheet for Samagra Shiksha Program

As on: _____

(in Rs. Lakhs)

LIABILITIES	Schedule	Amount Current Year	Amount Previous Year	ASSETS	Schedule	Amount Current Year	Amount Previous Year
Capital Fund				Fixed Assets			
Opening Balance				Civil Works			
Funds received from Govt. of India				Computer			
Funds received from Govt. of Andhra Pradesh				Furniture			
Funds received from the World Bank				Vehicle			
Interest				Equipment			
Other Balances				Advances Outstanding			
Add: Excess of income over expenditure				Balances (consolidated from district block and other levels)			
Advance repayable				a) Cash at Bank			
Current Liabilities				b) Cash in Hand			
				c) Advances outstanding			
Total				Closing Balance at SPO			
				a) Cash in Hand			
				b) Cash at Bank			
				Total			

A.10 Format for Consolidated Income and Expenditure Account for Samagra Shiksha Program

For the Year Ended: _____

(in Rs. Lakhs)

EXPENDITURE	Schedule	Amount Current Year	Amount Previous Year	INCOME	Schedule	Amount Current Year	Amount Previous Year
Expenditure Intervention / activity-wise details may be mentioned and provided as per the activities under each intervention.				Funds received from Govt. of India			
				Funds received from Govt. of Andhra Pradesh			
				Funds received from the World Bank			
				Interest			
				Other Receipts			
				Balances			
				Excess of Expenditure over income			
TOTAL				TOTAL			

Chartered Accountant Firm

State Project Director

A.11 Format for Consolidated Receipts and Payments Account for Samagra Shiksha Program

For the Year Ended: _____

(in Rs. Lakhs)

RECEIPTS	Schedule	Amount Current Year	Amount Previous Year	PAYMENTS	Schedule	Amount Current Year	Amount Previous Year
Opening Balance (a) Cash at Bank (b) Cash in Hand (c) Unadjusted Advances Funds received from Govt. of India Funds received from Govt. of Andhra Pradesh Funds received from the World Bank Interest Miscellaneous receipts Advances Advances for state level programme activities adjusted Funds refunded by districts and sub-district level				Amount paid to districts and sub-district level Expenditure Intervention / activity-wise details may be mentioned and provided as per the activities under each intervention Others Miscellaneous payments (a) (b) (c) Closing Balance (a) Cash at Bank (b) Cash in Hand (c) Unadjusted Advances			
TOTAL				TOTAL			

Chartered Accountant Firm

State Project Director