

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	27-10-2025 17:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	27-10-2025 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Chhattisgarh
विभाग का नाम / Department Name	School Education Department Chhattisgarh
संगठन का नाम / Organisation Name	N/a
कार्यालय का नाम / Office Name	Samagra Shiksha
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, CAG Empaneled Audit or CA Firm; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	50 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), OEM Authorization Certificate, OEM Annual Turnover, Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	10
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य /Estimated Bid Value	11109969
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	Bank Of Baroda
ईएमडी राशि/EMD Amount	300000

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से

बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

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

लाभार्थी /Beneficiary :

Managing Director
SPO, Samagra Shiksha, School Education Department Chhattisgarh, N/A,
(Managing Director)

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

एमआईआई अनुपालन/MII Compliance

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

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

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

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

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
14.0 1.Evaluation parameters	100	50	View File

Total Minimum Qualifying Marks for Technical Score: 50

QCBS Weightage(Technical:Financial):70:30

Financial Audit Services - Review Of Financial Statements, Financial Reporting

Framework, Audit Report, CAG Empaneled Audit Or CA Firm; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , CAG Empaneled Audit or CA Firm
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Compliance with contracts , Review system & processes , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functi ons	Operational & Administrative , Cash and Bank Balance , Centrally sponsored scheme
Frequency of Progress Report	half yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Half yearly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	Yes
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प्राचल/Parameter	मूल्य/Values
कोर / Core	11109969

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Rajesh Kumar Singh	492001,State Project Office, Samagra Shiksha, 2nd Floor, Composite Education Building, Board Office Campus, Pension Bada, Raipur	1	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions**1. Generic**

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

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

All terms and conditions and else are as per ATC only

3. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.

8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
16. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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

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

---धन्यवाद/Thank You---

Sl. No. / 1300 / 2025-26 /

Dt. 17-10-2025

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SAMAGRA SHIKSHA
STATE PROJECT OFFICE, Chhattisgarh
2nd Floor, Ekikrit Bhawan, Pension Bada, Raipur (CG)
Phone: _____ email: mis.head@gmail.com website: _____

Notice Inviting Expression of Interest

Online Applications are invited from eligible CA firms for the conduct of internal audit of Samagra Shiksha, Chhattisgarh, PM Shri Schools, PM JANMAN and PM DA-JGUA for FY 2024-25. The eligibility requirements and terms of reference can be downloaded from the website _____. The last date for submission of online application isby 3.00 PM. Technical bids will be opened on.....at 4.00 PM.

Finance Controller
Samagra Shiksha, Chhattisgarh











Application Form

Selection of Firms

for Internal Audit of funds of

Samagra Shiksha

FOR THE FINANCIAL YEAR 2024 – 25

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

Table of Contents

1.	Fact Sheet.....	3
2.	Letter of Invitation.....	4
3.	Format of Cover Letter for Submitting EoI	5
4.	Terms of Reference.....	7
5.	Format of Expression of Interest.....	13
6.	Undertaking	15
7.	Annexures.....	16
8.	Format for Financial Offer.....	18
9.	List Of Documents To Be Uploaded.....	19
10.	Format for Certifying.....	20
11.	Format for No Blacklisting	21
12.	Terms Of Reference	22
A.	Background	22
B.	Objectives	22
C.	Scope.....	22
D.	Coverage And Periodicity Of Work.....	23
E.	Details Of Divisions.....	23
F.	Timelines For Submission Of Report.....	24
G.	Outputs that will be required from the Internal Auditor.....	24
H.	Requirements from Internal Auditors	24
I.	Specific Reporting Requirements.....	24
J.	Audit Of School Bodies	25
K.	Separate Financial Statements for PM Shri, PM JANMAN and PM DA-JGUA.....	25
L.	Deployment Of Resources	26
M.	General.....	26
N.	Review	26
O.	Payment.....	26



SAMAGRA SHIKSHA, CHHATTISGARH**STATE PROJECT OFFICE**2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)**1. Fact Sheet**

Sr.	Particulars	From Date & Time	To Date & Time	Remark
1	Online portal release of EoI	--	--	As per Gem
2	Submission of pre-bid queries through Gem portal	--	--	As per Gem
3	Submission of on-line bid	--	--	As per Gem
4	EMD	--	--	DD/FDR of Rs. 3,00,000/- in favour of Managing Director, Samagra Shiksha, Raipur to be submitted offline and also upload scanned copy of EMD online.
5	Last date of physical submission of Technical Proposal and EMD	--	--	As per Gem Managing Director Samagra Shiksha State Project Office 2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)
6	EoI financial bid open date	--	--	As per Gem
7	Validity of Proposal	--	--	90 days after submission
8	Method of Selection	--	--	Quality and Cost based selection
9	Submission of EMD			- Bidders are required to submit hard Copy of Bid Documents which online submitted, original EMD (FDR/DD/BG) in sealed cover on Last Date for Submission of Physical document (Excluded Financial). - Financial Proposal should not be submitted in hard copy. If submitted, bid will be summarily rejected. - Please note that only online bids will be considered for evaluation of offers. Certification by the bidder that online and offline offer are identical in all respects as per Annexure H.
10	Consortium or Joint Venture			Not Permitted



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

2. Letter of Invitation

To,

Subject: - Selection of Firm for Internal audit of Samagra Shiksha.

Dear Sir,

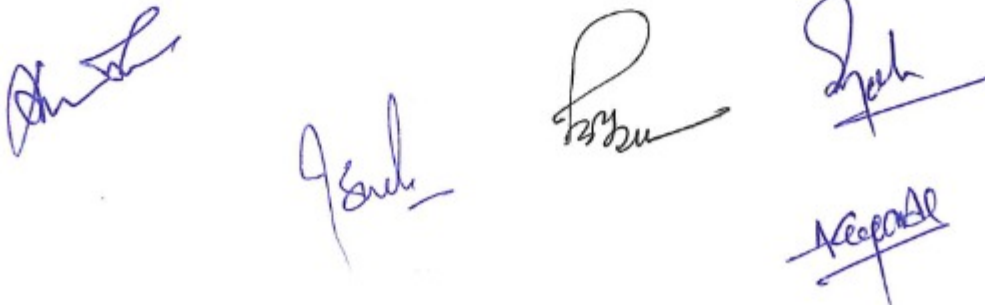
Expression of Interest is (EOI) invited from your firm in the prescribed format before the last date prescribed in the advertisement. EOI received in prescribed format accompanied with all requisite documents would be considered.

The following documents are required to be submitted along with the prescribed Expression of Interest

1. EOI as per prescribed format
2. Copy of the constitution certificate as on 01.01.2025 issued by ICAI.
3. Copy of latest partnership deed in case of partnership firms
4. Copy of financial statements of the firm along with schedules for the Financial Year 2024-25 .
5. Copy of acknowledgement of the IT returns of the firm and of full-time partners/ the sole proprietors for the Financial Year 2024-2025 along with a copy of computation of income of full-time partners/sole proprietors
6. Details of any court cases/arbitration cases/ or any other case pending against the firm.
7. CAG Empanelment letter for the year 2024-2025.
8. Any other document as required in the Eoi.

Please note that the Managing Director, Samagra Shiksha reserves every right for selection of suitable applicants.

Finance Controller
Samagra Shiksha - Chhattisgarh
State Project Office
Raipur (CG)



SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

3. Format of Cover Letter for Submitting EoI

Date: -

Place: -

To,
Managing Director,
Samagra Shiksha
2nd Floor, New Building, CG MSM Campus,
Pension Bada, Raipur (CG)

Subject: - Selection of Chartered Accountant Firm for Internal audit and Letter of Transmittal.

Dear Sir,

We, the undersigned, offer to provide the internal audit services for Internal Audit in accordance with your Request for Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under separate envelopes. The proposal is for the conduct of Internal audit of Samagra Shiksha comprising of components of: (a) Elementary Education including KGBV (EE); (b) Secondary Education including Girls Hostel (SE); (c) Teachers' Education (TE) (d) PM Shri Schools Program; (e) Pradhan Mantri Janjati Adiwasi Nyaya Maha Abhiyan (PM JANMAN); and (f) Pradhan Mantri Dharti Aaba Janjatiya Gram Utkarsh Abhiyan (PM DA-JGUA) for the financial year 2024 – 2025.

We enclose the following:

1. EOI as per prescribed format
2. Copy of constitution certificate as on 01.01.2025 issued by ICAI.
3. Copy of latest partnership deed (in case of partnership firms).
4. Copy of financial statements of the firm along with schedules for the Financial Year 2024-2025.
5. Copy of acknowledgement of IT returns of firm and of full-time partners/sole proprietors for Financial Year 2024-2025 along with a copy of computation of income.
6. Details of any court cases/arbitration cases/ any other case pending against the firm.
7. CAG Empanelment letter for the year 2024-2025.
8. Any other document as required in the EoI.

We further submit that

- a. We fulfill the minimum eligibility criteria.
- b. Our application is liable to be rejected for want of documents requested in EoI.
- c. Samagra Shiksha reserves every right for selection of suitable applicants.
- d. Our proposal is valid for a period for 90 days from the date stipulated for submission of proposal.
- e. All the costs associated with the preparation and submission of EoI shall be borne by us.
- f. Failure to furnish all information required in the EoI or submission of information not substantially responsive to EoI in every aspect may result in rejection of bid.

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- f. Failure to furnish all information required in the EoI or submission of information not substantially responsive to EoI in every aspect may result in rejection of bid.
- g. All the information and statements made in this Proposal are true and we accept that any misinterpretation contained in it may lead to our disqualification.
- h. The management of Samagra Shiksha is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.
- i. I confirm that I have authority of the firm to submit the proposal and to negotiate on its behalf.

Yours faithfully

For, M/s _____
Chartered Accountants

Signature

Name of Partner with Membership No.


Keponde




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SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

4. Terms of Reference

For Selection of Chartered Accountant firms for the Internal audit of Samagra Shiksha

1.0 Expression of Interest is invited from Chartered Accountants firms (Partnership / Sole proprietorship firms with one full time FCA) in the prescribed format for short listing for engagement of internal audit and consolidation of the accounts of following components of Samagra Shiksha: (a) Elementary Education including KGBV (EE); (b) Secondary Education including Girls Hostel (SE); (c) Teachers' Education (TE) and (d) PM Shri Schools Program; (e) PM JANMAN; and (f) PM DA-JGUA. being implemented in the State of Chhattisgarh as per the enclosed Terms of Reference.

1.1 The last date for receipt of expression of interest in the specified format as specified in the advertisement inviting expression of interest. Incomplete formats / format received after the prescribed last date will not be entertained.

1.2 Eligibility Criteria

	Eligibility Criteria	Supporting Documents for Eligibility Criteria
1.2.1	The firm must be empaneled with C & AG for audit for the year 2024-2025 and ICAI, Letter of empanelment issued by C&AG should be attached.	self-attested copy of Certificate of Constitution issued by ICAI as on 01.01.2025.
1.2.2	The firm must have its Head Office in Chhattisgarh as on 01.01.2025.	
1.2.3	Minimum 01 Full Time FCA Partners / Proprietor associated with the firm as on 01.01.2025	
1.2.4	Minimum 05 Years of existence of firm as on 01.01.2025 as per constitution certificate issued by ICAI	
1.2.5	Minimum 50 lakhs Average Turnover of the firm during the last three financial years. (F.Y.2022-23, 2023-24 and 2024-25)	A separate CA certificate certifying the annual turnover and the average will have to be also submitted along with the financial statements.
1.2.6	Minimum 02 Assignments of any PSU / State Government / Central Government funded agencies including Bank audits of for last 5 financial years (period 2020-21 to 2024-25) with minimum fee of Rs. 50,000/- for each assignment.	Signed list of Assignments with copies of the work order / appointment letter will have to be furnished by the firm in support of the execution of the mentioned work.
1.2.7	The firm should not be debarred and / or black-listed for any type of tender work or otherwise by ICAI / Centrally	Self-attested affidavit on Rs. 100/- stamp paper to be given in this regard by full-time partner / proprietor of the firm.

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

	Sponsored Project / PSUs / Central Government Company / State Government Company in respect of any assignment or behaviour.	
1.2.8	PAN Card	Self-attested copy of PAN Card
1.2.9	Goods and Service Tax Registration Certificate	Self-attested copy of GSTIN
1.2.10	Balance Sheet	A copy of audit report and audited financial statements of the firm along with schedules for the last three financial years. (F.Y.2022-23, 2023-24 and 2024-25)
1.2.11	ITR form	Self-attested copy of ITR for the last three financial years. (F.Y.2022-23, 2023-24 and 2024-25)
1.2.12	Hard copy of EMD	Hard copy of EMD must submitted or For EMD exemption, MSME certificate in relevant service must be submitted in sealed envelope.
1.2.13	Quality control policies and procedures	A brief note on the Quality control policies and procedures as provided in statements on Standard Auditing Practices.
1.2.14	sign and seal all pages of the technical bid	Signed and sealed all pages of the technical bid documents including the attached ToR

Additional Terms and condition

02. The term full time partner / CA employee does not include those persons [Partner/sole] 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.
- Similarly, full time Sole Proprietor does not include a person who is a partner in other firms or is employed elsewhere or otherwise engaged in any other business / activity as mentioned above. Accordingly, a person who is a partner / employee in another firm should not apply in his capacity as Sole Proprietor.
03. The Expression of Interest must be submitted in the prescribed format given in the attachment. Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.

*Antar
Keppande*

[Signature]

[Signature]

[Signature]

SAMAGRA SHIKSHA, CHHATTISGARH

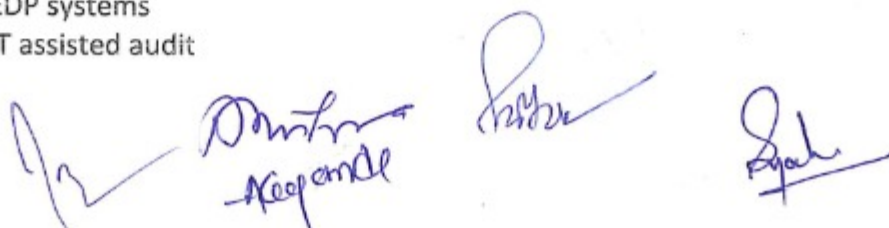
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04. All firms are required to enclose following documents along with Expression of Interest.
- (i) A copy of constitution certificates of firm issued by the ICAI containing inter-alia.
 - a. Date of formation of the firms with a full time FCA
 - b. Details of partners / Sole Proprietor / CA Employees of the relevant year, date of joining the firm, date of becoming FCA, their other interest, if any.
 - (ii) A copy of the latest partnership deed in the case of partnership firms.
 - (i) A copy of the acknowledgement of the IT return of the firm and of all full-time partners/ Sole proprietor for the Financial Year 2024-2025 and a copy of computation of income of full-time partners / Sole proprietor.
Note: Full time partners joining the firm on or after 1st January of the relevant year and firms constituted on or after this period should submit their latest available acknowledgement of IT return / computation statement.
 - (iii) A copy of audit report and audited financial statements of the firm along with schedules for the last three financial years.
 - (iv) Firm who registered for the relevant service under MSME, exempted from EMD.
05. Details of audit experience of the firm for the last 5 years in the following proforma. (Only assignments which carry a fee of Rs. 50,000/- and above should be mentioned).

Name of the area / sector	Name of the company / body audited	Years of audit e.g.	Fees charged for each of the assignments in each year	Nature of audit assignment viz. Internal 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
	(a) Society/PSU/ autonomous body	(a) 2024-25				
	(b) Companies in private sector	(b) 2023-24				
	(c) Banks	(c) 2022-23				
	(d) Social Sector Programmes / Projects	(d) 2021-22				
	(e) Centrally Sponsored projects	(e) 2020-21				
	(f) Education Projects / Programmes					

06. Hard copy of the online submission Expression of Interest (except financial proposal) must be delivered by post (in a sealed envelope)/or by hand in the office of Managing Director, Samagra Siksha, Chhattisgarh. Expression of interest must be addressed to:
Managing Director
Samagra Shiksha
State Project Office
2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)
07. Suitable weightage will be given to firms, which are implementing quality control policies and procedures as provided in statements on Standard Auditing Practices. A brief note on the procedures adopted is to be given by firms for this purpose.
08. Please indicate: -
The particulars of specialisation gained by the firm in audit of
- (i) EDP systems
 - (ii) IT assisted audit



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(iii) Any other important special assignments etc. in the following format

Sr.	Description of specialisation	Specify nature of assignment, if other than audit	Name of the organisation	Name of the partner / sole proprietor who handled this assignment	Whether partner / sole proprietor mentioned in is still with the firm (Y/N)

09. All full-time partners / sole proprietor should invariably sign the undertaking appended to the Expression of Interest. Similarly, all full time Chartered Accountant employees of the firm should sign in the column provided at Annex A-3 to the format.
10. The successful applicant will have to execute a contract with Samagra Shiksha.
11. The financial bid shall be submitted as per Annexure F. Percentage / proportion of funds involved shall not be basis for quoting the fee.
12. Proposals with association with other firms / joint venture shall not be considered.
13. The applicant firm shall sign and seal all pages of the technical bid including the attached ToR which will indicate that the firm has read and understood the terms and the scope of work.

14.0 EVALUATION OF PROPOSALS

- i. The evaluation of proposal will be based on the following parameters.

Sr	Particulars	Max Marks	Evaluation Criterion
1.	Number of full time partners / proprietor associated with the firm as on 01.01.2025 (As per certificate of Constitution issued by ICAI)	10	For each FCA Partner/Proprietor 2 Mark For each ACA Partner 1 marks
2.	Average Turnover of the firm during last three financial years	15	1 mark for every 10 Lakhs above Rs. 50 Lacs
3.	Number of assignments with fees of at least Rs. 50,000/- from Centrally Sponsored PSU / State Government funded agencies executed by the firm for last 5 financial years (period 2020-21 to 2024-25)	20	For each assignment, 0.5 mark shall be given
4.	Prior experience of audit / accounting in education sector with minimum fees of Rs. 20,000/- executed by the firm during last 5 financial years (period 2020-21 to 2024-25)	25	For each assignment, one mark shall be given
5.	Number of Offices (Head Office / Branches) in Chhattisgarh	15	For head Office = 10 Marks For each Branch = 1 Mark
6.	Number of Qualified / Semi Qualified Staff	10	TWO marks for each qualified staff ONE mark for each semi-qualified staff
7.	Years of existence of Firm	05	ONE Mark for every year in excess of 5 years

[Handwritten signatures and marks]

10

SAMAGRA SHIKSHA, CHHATTISGARH

STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- ii. **Supporting Documents for Technical Evaluation:** Following supporting documents must be submitted by the firm along with their proposal for Technical Evaluation:
- For S. No. 1, 5 and 7, the firm must submit a self-attested copy of Certificate of Constitution issued by ICAI. This will be cross verified from website of ICAI and in case of discrepancy, data appearing in the website will be considered final. The certificate of constitution should be as on 01.01.2025. Years of existence includes deemed date of constitution.
 - For S. No. 2, the firm must submit, a copy of the audited balance sheet for the last three years. A separate CA certificate certifying the annual turnover and the average should also be submitted along with the financial statements.
 - For S. No. 3, and 4, the applicant firm will have to provide copies of relevant work orders and the firm must fill in the separate tables in the application form in Annexure D and Annexure E respectively. The applicant will also have to mention the relevant page number in the table in which the copy of work order is attached failing which the numbering may not be provided. For Sr. No. 4, work of charitable trusts and NGOs will not be considered. Similarly, only those assignments will be considered which are run by Central / State Government / Semi Government. Also, if an assignment is awarded marks in one criteria, then the same assignment will not be considered for evaluation in any other criteria. It is clarified that the value of each work order shall be at least Rs. 50,000/- for Sr. No. 3 and Rs. 20,000/- for Sr. No. 4 of the evaluation criteria above.
 - For Sr. No. 6, Skilled means CA employee as appearing in the certificate of constitution as on 01.01.2025. Semi-qualified means CA intermediate / IPCC both group pass staff. Only those semi-qualified staff will be considered for which copies of pass certificate / mark sheet is attached.
- 15.0 The bids are invited online. All participating firms are also required to submit a hard copy of the technical proposal as per the timelines given in fact sheet.
- 16.0 Hard copy of the online bid shall be submitted as: (i) The Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL". (ii) The EMD shall be placed in separate sealed envelopes. (iii) The envelopes containing the (a) EMD and (b) Technical shall be placed into an outer envelope and sealed. This outer envelope shall be clearly marked "DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED". Samagra Shiksha shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection.
- 17.0 Online financial proposals shall be opened only for those firms who secured at least 50% of maximum marks on evaluation criteria.
- 18.0 The weighted average score of the technical and financial score will be taken for selection of auditor. The technical proposal will be given a weightage of 70% and financial proposal shall be allocated weightage of 30%.
- 19.0 For working out the combined score, the following formula shall be used:
Total Points = $[0.70 \times TS] + [0.30 \times 100 \times LEC / EC]$, where
TS Stands for Technical Score
EC Stands for Evaluated Cost of the Financial Proposal
LEC Stands for Lowest Evaluated Cost of the Financial Proposal.
Applicant with the highest score will be selected.

[Handwritten signatures and initials]

SAMAGRA SHIKSHA, CHHATTISGARH

STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

- 20.0 After above point 19, there are multiple applicants with equal Total Points as per above, then Samagra Shiksha shall decide the division to be awarded based on the cost implications; wherein the applicant which has the least cost implication shall be awarded.
- 21.0 After above point 20, if the prices of more than one applicant is equal, then the applicant who has scored highest marks in technical evaluation will be selected.
- 22.0 The time and last date for submission of expression of interest is as per the notice inviting expression of interest.
- 23.0 The technical bids will be opened on at time and date mentioned in the notice inviting expression of interest.
- 24.0 The date and time of opening of financial proposal shall be informed separately to firms which secure specified minimum number of marks on evaluation criteria.
- 25.0 Firms conducting the statutory audit of the Samagra Shiksha for the respective year/s are not eligible to apply. Likewise, firm which are appointed as internal auditor will not be eligible to be appointed as statutory audit.
- 26.0 Work will be awarded separately for Samagra Shiksha, PM Shri Schools, PM JANMAN and PM DA-JGUA.
- 27.0 Proposals of firms bidding less than the minimum fee prescribed will be summarily rejected.
- 28.0 If the spaces provided in the annexures are not sufficient, fill separate sheets.
- 29.0 The firm will be initially selected for one year and then based on satisfactory performance the work can be extended on mutually agreed fees and terms and conditions for further one year.
- 30.0 EMD of Rs. 3,00,000/- is also required to be submitted in the form of DD/FDR in favour "Managing Director, Samagra Shiksha".
- 31.0 Pre-bid queries are being invited through Gem portal only. The Bidders are requested to send their consolidated queries only once through Gem portal only and further queries sent by the Bidders shall not be entertained. Samagra Shiksha may incorporate any changes in the EoI based on acceptable suggestions received in pre-bid queries. The decision of Managing Director regarding acceptability of any suggestion shall be final in this regard and shall not be called upon to question under any circumstances.
- 32.0 Managing Director, Samagra Shiksha has every right to cancel the selection process at any stage without incurring any liability to the bidders. No queries will be entertained in this regard.
- 33.0 Any correction / corrigendum of this RFP will be published on the website.



SAMAGRA SHIKSHA, CHHATTISGARH

STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

5. Format of Expression of Interest for Selection of Chartered Accountant Firms for Internal Audit of the accounts of Samagra Shiksha

Status of Firm (please tick)

Sole Proprietorship		Partnership		LLP	
---------------------	--	-------------	--	-----	--

1. (a) Name of the firm (in Capital letters)
(b) Address of the Head office
(Please also give telephone no. and email address)
(c) PAN of the firm
(d) GST No. of the firm

2. ICAI Registration No.
Region Name
Region Code No.

3. (a) Date of constitution of the firm:
(b) Date since when the firms has a full time FCA

4. Full-Time Partners / Sole Proprietor of the firm as on per the constitution certificate as on 01.01.2025 attached with EoI (Please fill up Annex A-1)

Sr.	Years of continuous association in the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

5. Number of Part Time Partners if any, as per constitution certificate as on 01.01.2025 attached (Please fill up Annex A-2)
6. Number of Full Time Chartered Accountant Employees as per constitution certificate as on 01.01.2025 (Please fill up Annex A-3)
7. Number of audit staff employed full-time with the firm
(a) Articles / Audit Clerks
(b) Other Audit Staff (with knowledge of book keeping and accountancy)
(c) Other Professional Staff (Please specify)
8. Number of Branches (Please fill up Annex-B)

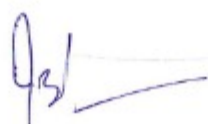
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- | | | PSU /
autonomous
body | Companies in
Private sector | Banks |
|-----|--|-----------------------------|--------------------------------|-------|
| 9. | Fees earned by the firm from April 2020 to March 2025 in respect of: | | | |
| | (i) Internal / Branch Audit /
6 monthly Audit Review | | | |
| | (ii) Internal / Concurrent Audit | | | |
| | Total of (i) and (ii) above | | | |
| 10. | Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. If yes, details may be given Annex 'C'. | | | |
| 11. | Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Standard on Quality Control and Standard on Auditing (SQC 1 and SA 220) | | | |
| | (If yes, a brief note on the procedure adopted is to be given) | | | |
| 12. | Whether there are any court /arbitration / any other legal case against the firm (If yes, give a brief note of the case indicating its present status) | | | |


Kishore







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STATE PROJECT OFFICE

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6. Undertaking

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

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application 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 thereunder;
- (ii) that the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details);
- (ii) 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;
- (iii) that the constitution of the firm shown in the Expression of Interest is same as that in the constitution certificate issued by the ICAI.

Sr.	Name of the partner / sole proprietor	Membership No.	PAN No	Dates of payment of membership fees for the relevant year 2024-2025	Signature of partner / sole proprietor
1					
2					

(Seal of the Firm)

***A For membership**

B For issue of certificate of practice

Place:

Date:

Enclosures: _____ pages

For Office Use Only

Whether firm has done

(a) Internal/Branch Audit

Yes/No

(b) Internal/Concurrent Audit

Checked by

Verified by

Date updated by


Anand







SAMAGRA SHIKSHA, CHHATTISGARH

STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

7. Annextures

(Annex A-1)

1. Firm's name _____, CHARTERED ACCOUNTANTS

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sr. 4 of Expression of Interest format)

Sr.	Name of the Partner / sole proprietor	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 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-2)

Details of Part-Time Partners of the firm (Please refer to Sr. 5 of the Expression of Interest format)

Name of partner	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-3)

Details of full time Chartered Accountant Employees/semi qualified employees (Please refer to Sr. 7 of Expression of Interest format)

Sr.	Name	Member ship No.	Whether FCA / ACA/or semi qualified	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

(Annex A-4)

Details of partners and full time Chartered Accountant Employees of the firm included this year in Annex A-1, A-2 & A-3 above.

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

Paul

Prakash

Arjun

Shub

SAMAGRA SHIKSHA, CHHATTISGARH**STATE PROJECT OFFICE**2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)**(Annex B)**

Particulars of Head Office and Branches (including foreign branches, if any)

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

(Annex C)

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm (please refer to Sr. 10 of the Expression of Interest format)

Sr.	Name of the PSU/Unit	Nature of assignment	Year for which appointed

(Annex D)

Number of assignments with fees of at least Rs. 50,000/- from Centrally Sponsored PSU / State Government funded agencies executed by the firm for last 5 financial years (period 2020-21 to 2024-25)

Sr.	Sector	Name of the entity	Centrally Sponsored Projects	Year of assignment	Fees charged for the assignment	Nature of assignment	Work Order in Page No. of the Technical Proposal
				TOTAL	XXXX		

(Annex E)

Prior experience of audit / accounting in education sector with minimum fees of Rs. 20,000/- executed by the firm during last 5 financial years (period 2020-21 to 2024-25)

Sr.	Sector	Name of the entity	Funding Organization	Year of assignment	Fees charged for the assignment	Nature of assignment which shall include consolidation	Work Order in Page No. of the Technical Proposal







SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

(Annex F)

8. Format for Financial Offer
(to be printed on Letter head of Firm)

	Unit to be audited	Sr.	Minimum Fee (in Rs.) per unit excluding GST	Quoted Fee (in Rs.)	Quoted Fee (in Words)
Elementary Education	District Office including all Block Resource Centres in the district	1.1	1,16,000		
	500 Seater Residential School	1.2	25,700		
	Other Residential Schools/Hostels	1.3	10,000		
	Primary School and Middle School	1.4	275		
Secondary Education	District office	2.1	41,836		
	Residential School	2.2	10,000		
	Secondary School and Higher Secondary School	2.3	110		
Teacher Education	DIET	3.1	4,259		
PM Shri	District Office	4.1	20,000		
	PM Shri Schools	4.2	5,000		
PM JANMAN	District Office	5.1	20,000		
PM DA-JGUA	District Office	6.1	20,000		
Total			273180		

Notes

1. The audit fee quoted is inclusive of the TA / DA / Lodging and all other incidental expenses.
2. Goods and Service Tax to be paid separately by Samagra Shiksha.
3. In case of any discrepancy between prices stated in numbers and words, the latter shall be considered as final for evaluation.
4. The minimum fee quoted above is the average fee as per last work order.

Date : - Place:

Authorized Signatory
Name, Address & Tel Nos of CA Firm (Firms Seal)

Dr. Anil K. K. K.
K. K. K.

[Signature]

[Signature]

[Signature]

SAMAGRA SHIKSHA, CHHATTISGARH
STATE PROJECT OFFICE

2nd Floor, New Building, CG MSM Campus, Pension Bada, Raipur (CG)

(Annex G)

9. List Of Documents To Be Uploaded

Sr	Evaluation Criteria	Required Document	Attached in Page	
			From	To
1	Evaluation criteria no. 1,5,6 and 7 and	Certificate of Constitution issued by ICAI as on 01.01.2025		
2	Evaluation criteria no.2	Audited Financial Statement for FY 2022-23, 2023-24 and 2024-25 and Turnover Certificate from CA		
3	Evaluation criteria no.3	List and copy of workorders as per criteria		
4	Evaluation criteria no.4	List and copy of workorders as per criteria		
5	Evaluation criteria no.6	Pass Certificate for Semi-qualified		
6	Eligibility criteria no. 1.2.1, 1.2.2, 1.2.3 and 1.2.4	Certificate of Constitution issued by ICAI as on 01.01.2025		
7	Eligibility criteria no. 1.2.5	Average Turnover Certificate		
8	Eligibility criteria no. 1.2.6	Signed list of Assignments		
9	Eligibility criteria no. 1.2.7	Self-attested affidavit on Stamp paper of Rs. 100/-		
10	Eligibility criteria no. 1.2.8	Self attested copy of PAN card		
11	Eligibility criteria no. 1.2.9	Self attested copy of GSTIN		
12	Eligibility criteria no. 1.2.10	Copy of Audited Report and audited financial statements.		
13	Eligibility criteria no. 1.2.11	Self attested copy of ITR		
14	Eligibility criteria no. 1.2.12	Hard copy of EMD OR MSME certificate		
15	Eligibility criteria no. 1.2.13	A brief note on Quality control policies		
16	Eligibility criteria no. 1.2.14	Signed and sealed all pages of the technical bid documents including the attached ToR.		

Om Prakash
Akshay

[Signature]

[Signature]

[Signature]

**10. Format for Certifying
that Online & Offline Documents are identical**

Date.....

To,
Managing Director,
Samagra Shiksha
2nd Floor, New Building, CG MSM Campus,
Pension Bada, Raipur (CG)

Dear Sir,

We (Name of the bidder) hereby submit one set of original documents of our proposal (except the financial proposal) in response to notice inviting tender date and tender document no. and confirm that :

1. Online and Offline documents are identical.
2. In case of discrepancies in online & offline documents, Online Documents would be considered valid.
3. Offline Documents does not include Financial Proposal. In case, it contains the Financial Proposal, our bid will be summarily rejected.

Signature of Bidder.....

Place:

Name.....

Date:

Designation.....

Seal

Director
Respond

[Signature]
[Signature]

[Signature] 20

11. Format for No Blacklisting
(To be issued on a stamp paper of Rs. 100/-)

DECLARATION

I, _____, Son of _____, residing at _____, aged about _____ years, being a partner in the firm _____ which is submitting expression of interest for the conduct of audit of the Samagra Shiksha, do hereby solemnly affirm and state as follows: -

1. That I am a Partner in _____, Chartered Accountants.
2. That the firm _____, Chartered Accountants is duly registered with the Institute of Chartered Accountants of India.
3. That the registration number of the firm _____, Chartered Accountants, with the Institute of Chartered Accountants of India is _____.
4. That the partnership firm or its partners have not been debarred and / or black-listed for any type of tender work or otherwise by ICAI / Centrally Sponsored Project / PSUs / Central Government Company / State Government Company in respect of any assignment or behaviour.
5. That the firm _____, Chartered Accountants or any partners of the firm is not be black listed by ICAI / Centrally Sponsored Projects / PSUs / Government Company / in respect of any assignment or behavior.

Place: _____

Date: _____

Deponent

VERIFICATION

Verified on _____ at Raipur that the contents of the above-mentioned affidavit are true and correct and nothing material has been concealed.

Deponent


Deponent







12. Terms Of Reference

FOR APPOINTMENT OF A CHARTERED ACCOUNTANT FIRM FOR INTERNAL AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHA OF CHHATTISGARH STATE FOR THE YEAR 2024-25 (FINANCIAL AUDIT)

A. Background

Samagra Shiksha is a registered Society which is implementing the centrally sponsored Programme of Samagra Shiksha to attain the goal of Universalization of School Education in all the districts of Chhattisgarh State for which funds are shared between the Government of India and State Government in the ratio of 60:40.

B. Objectives

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organisation. The objective of the current internal audit is to seek a professional opinion on the financial position of programme. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at all levels.

C. Scope

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

- (a) The internal audit activities should include payment audit as well as independent appraisals of the financial, operational and control activities of the programme.
- (b) The responsibilities of the internal auditor should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and State Government procedures.
- (c) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- (d) Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under scheme.
- (e) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- (f) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of

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Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.

- (g) Expenditure incurred under scheme is strictly in accordance with the financial norms prescribed in the scheme 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 of implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- (h) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained.
- (i) funds are used efficiently and economically to the purpose for which they are intended.
- (j) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.

D. Coverage And Periodicity Of Work

- (i) Work of Elementary Education includes: (i) Funds of KGBV at District Office; (ii) All KGBV Schools; (iii) For of EE (except KGBV) at District Office; (iv) Block Resource Centers.
- (ii) Work of secondary education includes: (i) Funds of Girls Hostel at District Office; (ii) All Girls Hostel; (iii) Funds of SE (except Girls Hostel) at District Office.
- (iii) Work of PM Shri Schools, PM JANMAN and PM DA-JGUA includes: (i) District Office (audit on half yearly basis); (ii) All PM Shri Schools (audit on annual basis).
- (iv) Internal Audit of 100/500 seater residential schools, sample 5% SSA, RMSA Schools is to be conducted on annual basis. The work will be conducted on half-yearly except for schools which will be conducted annually.

E. Details Of Units

Sr.	Scheme	Particular	Number of Units
1	Elementary Education	Districts	33
		Block Resource Center	145
		500 seater Residential School	60
		Other Residential Schools / Hostels	38
		KGBV	94
		Primary and Middle school	2,182
2	Secondary Education	Districts	33
		50/100 Seater Residential School (Pota)	58
		KGBV	27
		Secondary and Higher Secondary School	231
3	Teacher Education	Diets	19
4	PM Shree	Districts	33
		Schools	341
5	PM JANMAN	Districts	11
6	PM DA-JGUA	Districts	9

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F. Timelines For Submission Of Report

Half Year	Audit Period	Report Submission Due Date
For Half Year – 1	01/April to 30/September	Within 60 days from the end of half year
For Half Year – 2	01/October to 31/March	Within 60 days from the end of Half Year
For Annual Report	-	Within 60 days from the end of Year

G. Outputs that will be required from the Internal Auditor

Immediately on completion of the internal audit, the auditor should submit his report indicating the result of his review of the accounts. All discrepancies noticed in the financial accounts, procurement, bank reconciliation etc. should be included in the report.

H. Requirements from Internal Auditors

Internal auditors are required to:

- Verify and report on the compliance of instructions issued by the GoI and State Government from time to time are followed.
- Verify and report on the compliance of the terms and conditions of sanction made by the GoI are duly complied with.
- Assist in preparation of and certify reconciliation of Bank Statements and accounts on a monthly basis.
- Assist in adjustment of outstanding advances.
- Assist the statutory auditor in Annual Statutory Audit and provide information as desired.
- Short term training of District and state official regarding good Account Keeping.

I. Specific Reporting Requirements

The reports and financial statements to be provided by the internal auditor will be as provided in the Manual on Financial Management and Procurement. Copy of the Manual will be provided on receipt of written request.

The Internal auditor is expected assist the districts in generation of financial statements and bank reconciliation. The internal auditor is expected to provide the following reports:

- District-wise Half Yearly as well as annual Audit Report for EE (excluding KGBV)
- District-wise Half Yearly as well as annual Audit Report for KGBV component of EE
- District-wise Half Yearly as well as annual Audit Report of SE (excluding Girls Hostel)
- District-wise Half Yearly as well as annual Audit Report of Girls Hostel component of SE.
- 100 seater / 500 seater residential school-wise annual Audit Report.
- District-wise Half Yearly as well as annual Audit Report of Districts and Schools of PM Shri Schoolss.
- District-wise Half Yearly as well as annual Audit Report of Districts and Schools of PM JANMAN.
- District-wise Half Yearly as well as annual Audit Report of Districts and Schools of PM DA-JGUA.
- Generation and certification of District-wise Half Yearly as well as annual Financial Statements for EE (excluding KGBV)
- Generation and Certification of District-wise Half Yearly as well as annual Financial Statements for KGBV component of EE

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- (k) Generation and Certification of District-wise Half Yearly as well as annual Financial Statement of SE (excluding Girls Hostel)
- (l) Generation and Certification of District-wise Half Yearly as well as annual Financial Statement of Girls Hostel component of SE.
- (m) Generation and Certification of 100 seater / 500 seater residential school-wise as well as annual Financial Statements.
- (n) Generation and Certification of District-wise Half Yearly as well as annual Financial Statement of PM Shri.
- (o) Bifurcation of items in income and expenditure account, receipt and payment account and balance sheet into recurring and non-recurring for (g) to (l) above.
- (p) Bifurcation of items in income and expenditure account, receipt and payment account and balance sheet into Capital and General Head for (g) to (l) above.
- (q) Bifurcation of items in income and expenditure account, receipt and payment account and balance sheet into SC Component, ST Component and Others for (g) to (l) above.
- (r) School-wise and consolidated report for all schools in a district.
- (s) For all above, certified copies of bank reconciliation statement of all bank accounts.
- (t) Compilation and certification of the detailed account of the excess draws of state share and its head-wise application under the heads as per the AWP&B.
- (u) Certification of the compliance of outstanding audit paras of the previous reports.
- (v) Status of compliance of audit compliance.

The consolidation of financial statement comprising of financial statements of all districts will also need to be made. The work of the State Office and Consolidation are considered separate units for reporting.

The reports and financial statements are to be provided in hard as well as soft copies. Three hard copies are required to be submitted – one to district and two to State Project Office. The soft copies are required to be submitted in pdf as well as excel and word format. For only FY 2024-25, the work will have to be done and reports submitted on annual basis.

J. Audit Of School Bodies

- Internal audit by the auditor appointed by SIS should cover at least 5 per cent of schools in each district.
- The District Project Office of the scheme will keep a record of such audits and ensure compliance by such bodies.
- Internal auditor will have to report in the status of compliance

K. Separate Financial Statements for PM Shri, PM JANMAN and PM DA-JGUA

The internal auditor is required to provide separate financial statements for Districts and schools PM Shri, PM JANMAN and PM DA-JGUA.

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L. Deployment Of Resources

The Chartered Accountant Firm will depute dedicated personnel(s) at their own cost, as may be required depending upon the volume of work involved. This team shall be headed by at least one qualified Chartered Accountant, who shall supervise their work on day-to-day basis. The minimum team composition required is given in the table below.

Key Person Per Team	Qualification	Specialization	Experience
1 Audit Manager	Chartered Accountant	Experience of conducting audit of government institutions	Minimum 5 years in audit
6 Audit Assistant	Articled Clerk (PE II passed)	Experience of conducting audit	Minimum 1 year

Deployment of minimum number of two teams per division is mandatory for smooth and efficient work.

M. General

The auditor should be given access to all legal documents, books of accounts, procurement documents, correspondence, and any other information associated with the programme and deemed necessary by the auditor.

N. Review

A review committee consisting of SPD, head of the financial management group at the SPO and accounts officer of SPO will review the internal audit report submitted by the internal auditor and take further remedial measures on the discrepancies pointed out in internal audit.

O. Payment

Payment shall be made by the State Project Office within 30 days of the acceptance of report.

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