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# **Request for Quotation (RFQ)**

**FOR APPOINTMENT OF STATUTORY AUDITOR FOR  
STRENGTHENING TEACHING-LEARNING AND RESULTS FOR  
STATES PROGRAM (STARS) FOR THE F.Y. 2021-22**

**Tendering Authority:**

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

**Address & Contact:**

**Maharashtra Prathamik Shikshan Parishad  
Jawahar Bal Bhawan, Netaji Subhash Marg, Charni Road,  
Mumbai 400 004  
Telephone:-022-23636314**

**[2021-22]**



**STATUTORY AUDITOR FOR STRENGTHENING TEACHING-LEARNING AND  
RESULTS FOR STATES PROGRAM (STARS) FOR THE F.Y. 2021-22  
MAHARASHTRA PRATHAMIK SHIKSHAN PARISHAD**

<b>Schedule</b>	<b>Date</b>	<b>Time (HH:MM)</b>
Date of Publishing	13.05.2022	11.00 AM
Document download start	13.05.2022	11.10 AM
Bid Submission Start	13.05.2022	11.10 AM
Bid Submission End	20.05.2022	12.30 PM
Bid Opening (Technical)	20.05.2022	16.00 PM
Financial Bid Opening	Will be intimated via email.	

## **Section I: Background:**

**Strengthening Teaching-Learning and Results for States Program (STARS)** is a project to improve the quality and governance of school education in six Indian states - Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Odisha, and Rajasthan. These six States have been identified (three Learning States and three Lighthouse States) based on the Performance Grading Index (PGI) developed by the Department of School Education and Literacy, Ministry of Education.

The total project cost of STARS project is Rs 5718 crore with the financial support of World Bank amounting to US \$ 500 million (approximately Rs. 3700 crore) and rest coming as State share from the participating States (60:40 share Centre: states), over a period of 5 years. STARS is being implemented as a Centrally Sponsored Scheme under Department of School Education and Literacy (DoSEL), MOE. STARS envisions improving the overall monitoring and measurement activities in the Indian school education system through interventions in selected states. The proposed World Bank support under STARS is primarily in the form of a results-based financing instrument called Program for Results (PforR). Project was launched in 2019, the Program Appraisal Document (PAD) got released in June 2020.

## **Section II**

### **Objective of audit services:**

The essence of Audit Policy is to ensure adequate independent, professional audit assurance that the funds received by implementing agencies were used for the purposes intended, that the Annual Project Financial Statements are free from material misstatement, and that the terms of fund release were complied with in all material respects.

The objective of the audit of the Project Financial Statement (PFS) is to enable the auditor to express a professional opinion as to whether

- (1) The PFS give a true and fair view of the sources and applications of project funds for the period under audit examination;
- (2) The funds were utilized for the purposes, for which they were provided,
- (3) The procurement procedure prescribed in the Maharashtra Procurement Manual has been followed; and
- (4) In addition, where applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management may be relied upon

The books of account that provide the basis for preparation of the Project Financial Statement (PFS)/Consolidated Financial Statements (CFS) of the society are

established to reflect the financial transactions of the project/society and its constituent state & district level units.

## **1. Audit Standards**

The audit will be carried out in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the responsibility for preventing irregularity, fraud, or the use of credit/loan proceeds for purposes other than as defined in the legal agreement remains with the borrower, the audit should be planned so as to have a reasonable expectation of detecting material misstatements in the project financial statements.

## **2. Audit Scope**

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

- a) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- b) Generally accepted accounting principles are followed by all entities who are authorized to incur expenditure under **Strengthening Teaching-Learning and Results for States Program (STARS)**.
- c) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for

the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.

- d) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- e) Expenditure incurred under **Strengthening Teaching-Learning and Results for States Program (STARS)** is strictly in accordance with the financial norms prescribed in the Samagra Shiksha framework or any other clarifications issued from time to time. The expenditure statements/financial statements included in the statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- f) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained. The CA should point out expenditures activity-wise that exceeded the budget allocation.
- g) **Strengthening Teaching-Learning and Results for States Program (STARS)** funds are used efficiently and economically to the purpose for which they are intended.
- h) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- i) The C.A. firm appointed for the audit should also look into the position of Internal audit compliance of previous audit objections raised by

Internal & Statutory auditor of all offices under **Strengthening Teaching-Learning and Results for States Program (STARS)**. The above audit observation is to be checked at that level up to Financial Year 2020-21.

- j) The C.A. firm appointed for the audit should be required to give Audit Certificate, certify the utilization certificate and any other certificate required from time to time.
- k) Statutory Auditor should audit the Accounts of State Implementing Society, all DIET & SCERT Office.
- l) Auditor should hold entry conference at the time of commencement of audit & exit conference after completion of audit to discuss the audit observation
- m) The C.A. firm appointed for the audit should be required to give adequate coverage of procurement process and reflection of same in the audit report, as separate paragraph, as per the format prescribed in the MHRDs letter No.15/2/2003-SSA (PR), dated 29<sup>th</sup> September, 2006 on procurement Audit.
- n) The C.A. firm appointed for the audit should be required to certify of only those expenditures, which are supported by expenditure statements/ Utilization Certificates/Vouchers etc. The expenditure certified by the audit should be as per the activity heads under which allocations has been approved by Project Approval Board.
- o) The Statutory Auditor firm appointed for the audit should review & consolidate the internal audit report and include in his Audit Report the gist of significant audit observations made by the Internal Auditors.
- p) The Statutory auditor firm appointed for audit should attend all the queries of GOI/GOM,CAG,IPI audit & World Bank and any other matter related to statutory audit.
- q) Statutory Auditor should attend the meetings as and when called for discussion.

- r) Statutory Auditor provides the information/statement as and required by the office.
- s) The Statutory Auditor should check the advances recoupment at all the level.
- t) The Statutory auditor appointed should check & verify that whether the expenditure is incurred as per the sanctioned budgetary norms or not.
- u) The Statutory auditor should attached the audit schedule along with the audit report
- v) The Statutory Auditor shall submit the Observation sheet with signed and seal of concerned Officers of respective units along with name of the unit, designation and contact details.
- w) The Statutory Auditor should check the grant receipt from the upper unit & transferred to the Periphery unit also they should do the grant reconciliation.
- x) The Statutory Auditor should guide the Internal Auditor & Auditee organization for preparation of financial statement.
- y) The Statutory Auditor should conduct the audit at respective offices
- z) The documents/information required to be sent with the Audit Report are as under:-
  1. Utilization Certificate, Separately for Capital Head and General Head Expenditure
  2. Consolidated Annual Financial Statement.
  3. Consolidated Balance Sheet, along with schedule forming part of the Balance Sheet.
  4. Consolidated Income & Expenditure Account, along with scheduled forming part of the Income & Expenditure Account.
  5. Consolidated Receipt & Payment Account, along with scheduled forming part of the Receipt & Payment Account.
  6. Management Letter.



7. Procurement Audit Certificate in the format sent under the MHRDs letter no 15/2/2003-SSA (PR) Dated 29<sup>th</sup> September, 2006.
8. Statement of Expenditure (SOE) & Utilization Certificates (UCs) as per Form 19-A of GFR 2005; duly tallied with the Income & Expenditure and expenditure during the financial year (Fixed Assets which have been shown as capitalized) to be certified by the auditor.
9. Statement of physical verification of fixed Assets/ Stocks duly certified.
10. Bank Reconciliation Statement & MMR of the year ended.
11. Other Schedules to the Balance sheet as appropriate, but which shall include
  - a) Statement of Fixed Assets in the form of a Schedule,
  - b) Schedule of Loans and Advances (Age-wise analysis)
  - c) Schedule of all cash & Bank Balances (also attach bank reconciliation statements)
  - d) Program wise Statement of Expenditure
    1. Notes on Accounts showing the accounting policies followed in the preparation of accounts in each unit and any other significant observation of the auditor.
    2. Para on settlement of outstanding/previous years Audit Objections.
    3. The above documents are also required to be signed for each office under STAR.

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

**(2) PROGRAMME FINANCIAL STATEMENTS-**Programme Financial Statements should include:

- (a) A summary of funds received from Government of India and State Government separately;
  - (b) Any other receipt accruing separately;
  - (c) A summary of expenditure shown under the main programme heading both for the current fiscal year and accumulated to date; and
  - (d) A Balance Sheet showing accumulated funds of the programme, bank balances, other assets of the programme, and liabilities, if any.
- (3) **AUDIT OPINION**-The primary audit opinion should include the Programme Financial Statements, and the annual audit report of the Programme Accounts. The financial statement, including the audit report should be received by the State Implementing Society not later than (three to six) months after the end of the accounting period to which the audit refers. The auditor should submit the report to SPD of the Society well in advance who will take further action to have two copies of the Audited Accounts and report forwarded to Government of India.(E.E. Bureau).
- (4) **MANAGEMENT LETTER**-In addition to the audit reports, the auditor will prepare a "management letter", in which the auditor will:
- (a) Give comments and observations on the accounting records, systems, and internal controls that were examined during the course of the audit;
  - (b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement;
  - (c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
  - (d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the programme; and
  - (e) Bring to the Implementing Agencies' attention any other matters that the auditor considers pertinent.

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

The number of units proposed for audit may increase/decrease in that case per unit rate will be applied for calculation of audit fees.

This document provides information to enable the bidders to understand the broad requirements to submit their “Proposal”

**A) Coverage of Statutory Audit:**

The Statutory Audit will be done on yearly basis for Financial Years i.e. 2021-22. You should prepare your Financial Proposals on the figure based on the following units to be audited.

<b>Sr. No.</b>		<b>Numbers</b>
	<b>State Project Office (SPO)</b>	
1	SPO, MPSP, Mumbai	1
2	SCERT Office	1
3	DIET Office	34
	<b>Total units</b>	36

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

The response to this RFP should be full and complete in all respects. Failure to furnish all information required by the RFP documents or

submission of a proposal not substantially responsive to the RFP documents in every respect will be at the Bidder's risk and may result in rejection of its Proposal and forfeiture of the Proposal EMD.

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

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

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

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

- (10) Supplemental Information to the RFP-**If State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai deems it appropriate to revise any part of this RFP or to issue additional data to clarify an interpretation of provisions of this RFP, it may issue supplements to this RFP. Any such corrigendum shall be deemed to be incorporated by this reference in to this RFP.

- (11) State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai's right to terminate the process-**State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai may terminate the RFP process at any time and without assigning any reason. State Project

Director, Maharashtra Prathamik Shikshan Parishad, Mumbai reserves the right to amend/edit/add/delete any clause of this Proposal Document. However this will be informed to all and will become part of Proposal/RFP.

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

- (i)** Bidder shall submit, Tender fee of RFP of Rs.3,000/- (Rs. Three Thousand Only) through Demand Draft in favour of “State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai” payable at Mumbai.
- (ii)** Bidders shall submit, their EMD of Rs.15,000/- (Rs. Fifteen Thousand Only) through online mode payment in favour of “State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai”. DD of tender fee & EMD to be submitted at the time of Proposal submission. If Bidder fails to submit the same along with Technical bid then his Proposal shall be rejected.
  - a) The EMD shall be denominated in Indian Rupees only. No interest will be payable to the Bidder on the amount of the EMD.
  - b) The bidder shall submit the amount of EMD from the bidders own banks account and the EMD shall be non-transferable.
  - c) No Bank Guarantee will be accepted in lieu of the Earnest Money Deposit.
  - d) The EMD of the unsuccessful bidders would be returned.
  - e) The EMD may be forfeited :
    - 1. Submitted Bid shall not be withdrawn by any bidder/C.A. firms during the period of Proposal validity or its extended period, if any; or
    - 2. If the Proposal is varied or modified in a manner not acceptable to the Employer after opening of Proposal during the validity period or any extension thereof.
    - 3. If the bidder tries to influence the evaluation process.

4. In case of a successful bidder, fails to sign the Contract or to furnish Security Deposit within specified time in accordance with the format given in the RFP.
5. During the Proposal process, if a Bidder indulges in any such deliberate act as would jeopardize or unnecessarily delay the process of Proposal evaluation and finalization. The decision of the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai regarding forfeiture of the Proposal Security shall be final & binding upon bidders.
6. During the proposal process, if any information is found false/fraudulent/malafide, then State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai shall reject the Proposal and if necessary initiate action.

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

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

**(15) Period of Appointment:** The Auditor will be appointed to conduct Audit for the financial year 01.04.2021-31.03.2022 to 01.04.2023-31.03.2024 his services may be further extended as per the performance of Auditor.

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

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

<b>No.</b>	<b>Documents to be submitted</b>	<b>Documentary Proof Required.</b>
1.	Minimum 4 Full-Time Fellow Partners of the firm as on 01.01.2022. Associated for more than 5 Years.	Copy of establishing legal identity i.e. Firm Card issued by ICAI.
2.	Part Time Partners if any, as on 01.01.2022.	Copy of establishing legal identity Part Time Partners.
3.	Full Time Chartered Accountant Employees	Undertaking certificate of CA Firms on letter head mentioned no. of full time CA employees. Supported by ICAI Certificate as on 01.01.2022
4.	Accountant presently working in the firm	Undertaking certificate of CA Firms on letter head mentioned no. of Accountant presently working in the firm. In the Prescribed format i.e. Form ...
5.	Experience of the firm should have at least 5 assignments in implementation/Audit under PFMS System of Centrally Sponsored Project during the F.Y 2016-17 to 2020-21 (Based on the no. of experience certificate from client)	Copies of work order, contract or completion certificate mentioning the work description in detail.
	The Chartered Accountant Firm should have experience of at least 10 assignments of Internal /Statutory Audit of Centrally Sponsored Project of any State & Central Government Department During the F.Y 2016-17 to 2020-21. (The Per assignment fees of the same should be Rs. 2,00,000/- Per Annum or More)	Copies of work order, contract or completion certificate mentioning the work description in detail & Fees of the assignment.

<b>No.</b>	<b>Documents to be submitted</b>	<b>Documentary Proof Required.</b>
	The Chartered Accountant Firm should have experience of at least 5 Statutory Audit of assignment of Centrally Sponsored Project in implemented by the Government Department of Maharashtra during the F.Y 2016-17 to 2020-21. (The Per assignment fees of the same should be Rs. 2,00,000/- Per Annum or More)	Copies of work order, contract or completion certificate mentioning the work description in detail & Fees of the assignment.
6.	Particulars of Branches	Certificate of firm & Firm Card issued by the ICAI As on 01.01.2022.
7.	Experience in the Statutory Audit of SSA, RMSA/Samagra Shiksha during last 5 Year i.e. from F.Y 2016-17 to 2020-21. (The Per assignment fees of the same should be Rs. 5,00,000/- Per Annum or More)	Copies of work order/contract or completion certificate mentioning the work description in detail.
8.	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 as on 01.01.2022, date of joining the firm, date of becoming FCA, and their other interest, if any.	Constitution certificate of firm issued by the ICAI as on 01.01.2022.
9.	A copy of the latest partnership deed of CA Firm.	Latest Partnership Deed
10.	Copy of PAN Card	Copy of PAN Card
11.	A copy of the acknowledgement of the IT return of the firm for	A copy of the IT return along with copy of



<b>No.</b>	<b>Documents to be submitted</b>	<b>Documentary Proof Required.</b>
	the F.Y. 2018-19,2019-20 & 2020-21 and a copy of computation of income.	computation of income of the firm
12.	A Copy of financial statement of the firm along with schedules for the F.Y. 2018-19,2019-20 & 2020-21.	Audited financial statement of the firm along with schedules for the F.Y. 2018-19,2019-20 & 2020-21
13	GST Registration	Copy of GST Registration Certificate in Maharashtra
14	Details of Article/Staff	List of Staff on the letter head of the firm.
15	Latest C and AG Empanelment	1) Copy of C & AG Empanelment for the for F.Y. 2022-23 ( Acknowledgement copy confirming the Submission of CAG Application for the Empanelment FY 2022-23)
16	Details of court cases/arbitration cases/or any other case pending against the firm	Statement showing the details of court cases/arbitration cases/or any other case pending/not pending against the firm. Firm Must provide for declaration on Rs 500 Stamp Paper.
17	Any other important special assignments	Statement showing the details along with copy of appointment letter.
18	Tender Fees and EMD	Scanned Copy of online Payment
19	Authorization to sign on behalf of the Firm in the form of Power of Attorney on Rs 500 Stamp Paper	Power of Attorney on Rs 500/- Stamp Paper.

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

1. BOQ (Bill of Quantity) should be downloaded & same will be uploaded at the time of online bid submission in the financial cover of tender by e-tendering rates. Rate should be quoted in Lump-Sum amount inclusively all Taxes & any other charges.
2. Proposal sent by Telex/Telegraphic/Tele-fax Post/Courier Proposals will be rejected.

**C) Additional Instructions to Auditors:**

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

8. The report not consist the documents as specified in this RFP will be treated as incomplete report & against which the MPSP will not be liable to make the payment of fees.
9. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
10. The Statutory Auditor should provide the information, Statement, Annexure as and when required by the MPSP.
11. The Estimated fees excluding GST for the statutory audit is Rs. 6,11,000/- (considering the Guidelines no. CA (7)/3/2016, DT 07/04/2016 issued by Institute of Chartered Accountants of India)
12. The Statutory Auditor appointed should provide the audit schedule to the MPSP, 15 days before commencement of audit.
13. All the information, data & other documents in soft copy & hard copy is the property of MPSP, Maharashtra.
- 14. The Statutory Auditor should recommend the list of units for which special audit is to be carried out by the state level official.**

(17) **Proposal Opening**-The Proposal will be opened on prescribed date and time as per State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai as intimated. The bidders/authorized representatives should attend; at the date, time & place stipulated in 'key Events & Dates'.

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

- 1) The technical Proposal will be downloaded by the bid opening authority to check their Technical proposal as per requirements. If any particular document of any Proposal is either missing or does not meet the requirements specified, then a note to the effect will be made by the

Proposal opening authority. The Employer will carry out the process of scrutiny and analysis of various documents/data received in technical Proposal.

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

- 8) At the end of the evaluation of the Technical Proposal, State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai shall invite bidders who have qualified for the opening of the Financial Proposals. The date, time and location of the opening of Financial Proposal will be informed by State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai.

**(18) Evaluation Process Proposal Evaluation committee**

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

**(19) Pre-qualification Criteria-**The bidder shall fulfill all of the following eligibility criteria:

**Basic criteria for the Statutory Auditor for participating in Proposal process**

- a. The firm shall be in existence for at least 10 years practicing Chartered Accountants, registered with ICAI.
- b. The firm must have four full times FCA continuously associated with the firm as on 01.01.2022 from last 5 years.

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

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

1. Partners in other firms.
2. Employed part-time/full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949.

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

Similarly, the full time Partner does not include a person who is a partner in other firms or is employed elsewhere or otherwise engaged in any other business/activity as mentioned above. Accordingly, a person who is a partner/employee in another firm should not apply in his capacity as Full time Partner of the Firm.

- c. The firm of chartered accountants shall be partnership concern in continuous practice for the period of minimum 10 years registered with the ICAI. Joint Venture of firms is not allowed.
- d. The firm must have empanelled with C & A.G
- e. The firm should have annual minimum turnover of Rs.50.00 lakh each year in preceding 3 years i.e. F.Y 2018-19,2019-20 & 2020-21.
- f. Experience of the firm should have at least 5 assignments in implementation/Audit under PFMS System of Centrally Sponsored Project during the F.Y 2016-17 to 2020-21. (Based on the no. of experience certificate from client)
- g. The Chartered Accountant Firm should have experience of at least 10 assignments of Internal /Statutory Audit of Centrally Sponsored Project of any State & Central Government Department During the F.Y 2016-17 to 2020-21 (The Per assignment fees of the same should be Rs. 2,00,000/- Per Annum or More)
- h. The Chartered Accountant Firm should have experience of at least 5 Statutory Audit of assignment of Centrally Sponsored Project in implemented by the Government Department of Maharashtra during the F.Y 2016-17 to 2020-21. (The Per assignment fees of the same should be Rs. 2,00,000/- Per Annum or More)

- i. The firm must have Valid GST registration in Maharashtra.
- j. The firm must have filed the income tax Returns of preceding 3 years  
i.e. F.Y 2018-19,2019-20 & 2020-21
- k. The firm should have his Head/Branch office in the Mumbai from at last 5 years as on 01.01.2022.
- l. The firm should have PAN.
- m. All the documentary proof of above must be submitted online.
- n. Latest Power of Attorney in the name of signing partner to sign on behalf of the firm given by all partner in case of Partnership Firm.
- o. All the documentary proof of above must be submitted online in Technical Cover-Folder

### Process of Evaluation

Sl. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Fellow Partners associated with the firm for not less than 5 years (As per certificate of ICAI as on 01.01.2022)	4 FCA	15	For 4 FCA partners = 8 marks, For each additional FCA Partner 2 Mark & ACA Partner 1 Mark subject to maximum of 15 Mark.
2	Turnover of the firm (Average annual in last three financial yrs. i.e. F.Y 2018-19,2019-20 & 2020-21)	Minimum Average Rs.50 Lakhs	15	Turnover Rs 50 Lakhs= Nil mark, over and above 0.5 mark for per 2.5 lakhs subject to maximum of 15 Marks.
3.	Experience of the firm should have at least 5 assignments in implementation/Audit under PFMS System of Centrally Sponsored Project during the F.Y 2016-17 to 2020-21 (Based on the no. of experience certificate from client)	5 Assignment	15	For 5 assignment =Nil mark over and above 1 mark per assignment subject to maximum 15 Mark.
4.	The Chartered Accountant Firm should have experience of at least 10 assignments of Internal /Statutory Audit of Centrally Sponsored Project of any State & Central Government Department During the F.Y 2016-17 to 2020-21. (The Per assignment fees of	10 Assignment	30	Up to 10 Assignment = Nil Mark over and above 1 mark per assignment subject to maximum 30 Mark

	the same should be Rs. 2,00,000/- Per Annum or More)			
5	The Chartered Accountant Firm should have experience of at least 5 Statutory Audit of assignment of Centrally Sponsored Project in implemented by the Government Department of Maharashtra during the F.Y 2016-17 to 2020-21. (The Per assignment fees of the same should be Rs. 2,00,000/- Per Annum or More)	5 Assignment	20	Up to 5 Assignment = Nil Mark Over & Above 1 Mark Per Assignment.
6	Experience in the Statutory Audit of SSA, RMSA/Samagra Shiksha during last 5 Year i.e. from F.Y 2016-17 to 2020-21. (The Per assignment fees of the same should be Rs. 5,00,000/- Per Annum or More)		5	1 Mark per assignment subject to maximum of 5 Mark.
			100	

Note-1 Firm must have at least 4 full times FCA continuously associated with the firm for more than 5 Years

Note-2 If assignment fees proof is not mentioned in the Work Order/Experience Certificate then that assignment will not be considered for evaluation & Marking.

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

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



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

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

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

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

No.	Criteria	Maximum Marks Weightage	Method of Allocating Marks for combined score
1.	Weighted score for	30	The bidder with lowest quote will be awarded 30 marks and other bidders will

No.	Criteria	Maximum Marks Weightage	Method of Allocating Marks for combined score
	financial bid		be awarded proportionately less marks. (e.g. if the lowest quote is Rs.1.00 lac, the bidder quoting this price will get 30 marks. A bidder quoting Rs.1.2 lac will get $(1.0/1.2) \times 30 = 24.99$ marks)
2.	Technical Score	70	The bidder with maximum technical score will be awarded 70 marks and other bidders will be awarded proportionately less marks. (e.g. if the highest technical score is 100, bidder having this will get 70 marks. Bidder having technical score 80 will get $(80/100) \times 70 = 56$ marks)
	<b>Total</b>	<b>100</b>	

All marks will be given rounded up to two decimal points. The bidder getting the Maximum combined score out of 100 above a specified cut-off score will be short listed for further consideration. Maharashtra Prathamik Shikshan Parishad, Mumbai will negotiate with the firm, which ranked highest combined score i.e. L1. For the purpose of 'Weighted Score for Financial Proposal' amount shown as i.e. total offered amount of 2021-2022 will be consider.

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

$$S_x = (T_x * 0.70) + (C_x * 0.30)$$

Where

S<sub>x</sub>= Weighted Average score of the bidder

T<sub>x</sub>= Technical score of the bidder

C<sub>x</sub>= Financial score of the bidder

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

1. Please note that the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai (MPSP) is not bound to select any of the firms submitting proposals. Further, as quality is the principal selection criterion, the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai (MPSP) does not bind itself in any way to select the firm offering the lowest price.
2. Bidder has to hold proposal valid for 120 days from the date of submission without change the personal proposed for the assignment and bidders proposed price. The State Project office will make its best efforts to select auditor firm within this period. State Project Director will take consent of bidder can extend the validity of bid for further 90 days.
3. Please note that cost of preparing a proposal and of negotiating a contract including visits to State Project Office if any, is not reimbursable as a direct cost of the assignment.
4. **Successful Bidder has to execute agreement and deposit security @ 5 % of the total amount of the contract within 7 days from the date of appointment/work order. The Security Deposit through online payment made Bank in favour of State Project Director, MPSP, Mumbai payable at Mumbai.**
5. Statutory Audit should be conducted immediately from the date of issue of order. In case of delay in submission of Audit Report,

after prescribed period, State Project Director may recover penalty.

6. In case of audit not conducted in full strength 10% penalty will be charged on the total incomplete no. of units. Bidders have to start the work immediately after execution of agreement and should be completed till 31<sup>st</sup> August, 2022.
7. Please note that the remuneration, which bidder will receive from the contract, will be subject to normal tax liability in India. Bidder may contact the concerned tax authorities for further information in this regard if required.

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

However, the total penalty shall not exceed 10% (ten percent) of the total value of the Work. The penalty will be calculated on weekly basis. In case the delay exceeds one month, the Order/contract will be liable to be cancelled along with forfeiture of Security Deposit and recovery of liquidated damages.

The above provision is notwithstanding the right of the State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai to get the

work executed at the risk and cost of the Bidder and to avail of other remedies/provisions laid down in the terms of bid/contract.

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

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

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

The State Project Director, MPSP shall have right to black list those bidders who do not comply with the Terms & Conditions/Obligations under the contract regarding this tender.

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

- (25) STANDARD OF PERFORMANCE-**The qualified Bidder shall carry out the services and carry out its obligations under the contract with due

diligence, efficiency and economy in accordance with generally accepted norms techniques and practices used in the industry. The Bidder/ bidders shall also adhere to professional standards recognized by international professional bodies. The Bidder shall employ appropriate advance technology and safe and effective equipment, machinery, material and methods. The Bidder/Bidders shall always act in respect of any matter relating to this contract, as faithful advisors to the Authority and shall, at all times support and safeguard the Authority legitimate interests in any dealings with the third party.

- (26) FORCE MAJEURE-**Notwithstanding the Terms & Conditions, the Bidder shall not be liable for forfeiture of its performance security, liquidated damages or termination for default, if and to the extent that, its delay in performance or failure to perform its obligations under the contract is the result of an event of Force Majeure.

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

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

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

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

**State Project Director**  
M.P.S.P., Mumbai

**Enclosure:**

1. Supplementary Information. (**Annexure-1**)
2. Form No.1 to 11

### 3) Supplementary Information For Statutory Audit

**Proposals should include the following information:**

1. Hiring of Auditing Services (Undertaking of the firm) **(Form-1)**
2. A brief description of the firm/organization, Name, Address, Phone/ Fax Numbers, E-mail ids, establishment date, registration with ICAI Registration Numbers PAN, TAN, Service Tax and partners details, constitution issued by ICAI. **(Form-2)**
3. Details of Full Time Partners/Sole Proprietor of the firm. **(Form-3)**
4. Details of Part-Time Partners of the firm. **(Form-4)**
5. Details of full time Chartered Accountant Employees. **(Form-5)**
6. Details of partners and full time Chartered Accountant Employees of the firm included this year **(Form-6)**
7. Particulars of Branches (including foreign branches, if any). **(Form-7)**
8. The details of audit experience of firm **(Form-8)**
  - a) Experience of the firm should have at least 5 assignments in implementation/Audit under PFMS System of Centrally Sponsored Project during the F.Y 2016-17 to 2020-21. (Based on the no. of experience certificate from client)
  - b) The Chartered Accountant Firm should have experience of at least 10 assignments of Internal /Statutory Audit of Centrally Sponsored Project of any State & Central Government Department During the F.Y 2016-17 to 2020-21 (The Per assignment fees of the same should be Rs. 2,00,000/- Per Annum or More)
  - c) The Chartered Accountant Firm should have experience of at least 5 Statutory Audit of assignment of Centrally Sponsored Project in implemented by the Government Department of Maharashtra during the F.Y 2016-17 to 2020-21. (The Per assignment fees of the same should be Rs. 2,00,000/- Per Annum or More)
9. Details of Turnover **(Form-09)**.



10. Details of Non CA Staff (**Form-10**)
11. Registration of firm as sole propertied or partnership concern.
12. Details of empanelment with C & A.G. (Major Audit) for F.Y.2018-2019.
13. Details of turnover of FY 2018-19, 2019-20 & 2020-21 with supplementary evidence of Audited Balance Sheet, Income and Expenditure Statement.
14. The information submitted along with technical bid should provide documentary evidence to access its correctness. All other certificates as per eligibility criteria.

**FORM - 1**

From

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

Sir,

**Sub: - Hiring of Auditing Services.**

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

We undertake that,

We undertake that

- 1) We accept all the terms & condition of this tender document including the corrigendum published on time to time.
- 2) We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.
- 3) We understand that State Project Director, MPSP, Maharashtra is not bound to accept any proposal or to give any reason for award, or for the rejection of any proposal.
- 4) We understand that State Project Director, MPSP, Maharashtra has right to make changes in the terms & condition of the tender in the interest of the organization without assigning the reason thereof.
- 5) In competing for (and if the award is made to us, in executing) the above contract, we will strictly observe the laws against fraud and corruption in force in India namely "Prevention of Corruption Act, 1988".

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

**Yours faithfully**

**Signature .....**

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

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

## FORM - 2

Status of Firm                      Partnership    Sole Proprietorship

1.    (a)    Name of the firm (in Capital letters) \_\_\_\_\_  
      (b)    Address of the Head office \_\_\_\_\_  
            (Please also give telephone no. and \_\_\_\_\_  
            e.mail address) \_\_\_\_\_
- (c)    PAN No. of the firm \_\_\_\_\_
2.    ICAI Registration No. \_\_\_\_\_ Region Name \_\_\_\_\_ Region Code No. \_\_\_\_\_
3.    (a)    Date of constitution of the firm:  
      (b)    Date since when the firms has a full time FCA
4.    Full-Time Partners/Sole Proprietor of the firm as on 1-4-2022 (Please fill up Annexure A-1)

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

5.    Number of Part Time Partners if any, as on 01.01.2022 \_\_\_\_\_  
      (Please fill up Annex A-2)
6.    Number of Full Time Chartered Accountant Employees \_\_\_\_\_  
      as on 01.01.2022 (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) \_\_\_\_\_

PSU/                      External                      Govt. Depar  
autonomo                      Aided Project                      tment  
us body

9. Fees earned by the firm **from April 2015 to March 2018** in respect of:
- (i) Statutory/Branch Audit/  
6 monthly Audit Review
  - (ii) Internal/Concurrent Audit  
Total of (i) and (ii) above
10. Whether the firm is engaged in any internal/concurrent audit or any other services of any Govt. Companies/Corporations etc. Yes/No  
If yes, details may be given Annex 'C'.
11. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices (SAP 17) (If yes, a brief note on the procedure adopted is to be given) Yes / No
12. Whether there are any court/arbitration/any other legal case against the firm (If yes, give a brief note of the case indicating its present status) Yes / No

**Yours faithfully**

**Signature .....**

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

**FORM - 3**

**Firm's name** \_\_\_\_\_

**Details of Full Time Partners / Sole Proprietor of the firm**

No.	Name of the Partner/ sole proprietor	Membership No.	Whether FCA/ ACA	Date of Joining the firm (full time)	Date of becoming FCA	Station & Region where residing at present	Whether acknowledge judgment of Income Tax Return for the relevant year _____ attached Yes/No	Whether has ISA (Information systems Audit/CISA or any other equivalent qualification (specify the qualification))*

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

**Signature .....**

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

## FORM - 4

### Details of Part-Time Partners of the firm

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

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

**Signature .....**

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

## FORM - 5

Details of full time Chartered Accountant Employees .

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

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

**Signature .....**

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



**FORM - 6**

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

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

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

**Signature .....**

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

**FORM – 7**

Particulars of Branches (including foreign branches, if any)

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

**Signature .....**

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

## FORM-8

Details of audit experience of the firm for the last 5 years in the following proforma. (Only assignments which carry a fee of Rs. 2,00,000/- and above should be mentioned). If assignment fees proof is not mentioned in the Work Order/Experience Certificate then that assignment will not be considered for evaluation & Marking.

<b>Name of the area/ sector</b>	<b>Name of the Centrally Sponsored Project of state &amp; central government department</b>	<b>Years of audit e.g. 2016-2017 to 2020-21</b>	<b>Fees charged for each of the assignments in each year</b>	<b>Nature of audit assignment viz. Statutory audit/or Internal audit</b>	<b>Nature of special assignment</b>

**Signature .....**

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

**FORM - 09**

**Details of Turn over**

**(Rs. in Lacs)**

<b>Year</b>	<b>Turn over</b>
2018-19	
2019-20	
2020-21	

**Signature .....**

**Full name ..... and**

**address ..... (CA Firm)**

**FORM-10**

**Details of Non CA Staff**

<b>No.</b>	<b>Name of the Employee</b>	<b>Qualification</b>	<b>Date of Joining</b>	<b>Total Experience in this work</b>

**Signature .....**

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

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

**Name of the Bidder** : .....

**Address & Contact** : .....

**no. of the Bidder** : .....

.....

**Tender Name** : .....

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

**Date:**

**Place :**

**Name, Sign, Stamp of Bidder with Designation**

**Undertaking**

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

No.	Name of the partner/sole proprietor	Membership Registration No.	PAN No.	Dates of payment of the fees for the relevant year A/B*	Signature of partner/ sole proprietor

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

**\*A For membership**  
**B For issue of certificate of practice**  
Place:  
Date:  
Enclosures: \_\_\_\_\_ pages

**FINANCIAL BID**

**Tender Inviting Authority : State Project Director, Maharashtra Prathamik  
Shikshan Parishad, Mumbai**

**Name of Work : Appointment of an Statutory Auditor for Statutory Audit of  
Account of Strengthening Teaching-Learning and Results for States Program (STARS)  
Year 2021-2022**

**Contract No.:**

**Bidder :**

**Price Schedule**

<b>No.</b>	<b>Region/Office</b>	<b>Total No. of Units</b>	<b>Yearly Audit Fee (Per Unit) (in Rs.)</b>	<b>Total Audit Fee in Rs. (D*C)</b>
1	State Project Office, Mumbai	1		
2	District Institute of Education Continuous Professional Development (DIECPD)	34		
3	State Council of Educational Research & Training, Pune.	1		
	<b>Total</b>	<b>9705</b>		

B)