



# Samagra Shikshana – Karnataka

(An Integrated scheme of erstwhile Sarva Shiksha Abhiyan, Rashtriya Madhyamika Shikshana Abhiyan and Teachers Education)

## E- PROCUREMENT

**Request For Proposal for Selection of Chartered Accountant firms for the Statutory Audit of Samagra Shikshana- Karnataka for 2018-19**

**Address for Communication**

**STATE PROJECT DIRECTOR  
SAMAGRA SHIKSHANA – KARNATAKA  
New Public Offices Annexe Building, Nrupatunga Road, Bangalore-56001**

**Phone: 080-22103092/ 080- 22483040**

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## Request For Proposal for Selection of Chartered Accountant firms for the Statutory Audit of Samagra Shikshana for 2018-19

Proposal is invited from Chartered Accountants firms (Partnership / Sole proprietorship firms/LLP with one full time FCA) in the prescribed format for short listing for the engagement of audit of the accounts of Samagra Shikshana Programme of the Offices of the State Project Director, District Project Offices, Block Resource Centres, Karnataka Text Book Society, Vocational Education Schools, IEDSS, Department of State Education Research and Training, District Institute of Education and Training, Government Upper Primary and Lower Primary Schools, Government High Schools, Girls Hostels, Specific Category Residential Schools, Kasturba Gandhi Balika Vidhyala. etc being implemented in the State of Karnataka for the year 2018-19 as per the enclosed Terms of Reference and General Conditions of Contract.

1. The Chartered Accountant Firm submitting the Proposal for Shortlisting to conduct Statutory Audit has to submit the proposals along with EMD as specified in the sl.no (3) of the invitation.
2. It may be noted that all subsequent notifications, changes and amendments on the project/document would be posted only on the following website:  
<http://www.eproc.karnataka.gov.in>.
3. The document is available in the website <http://eproc.karnataka.gov.in>. The bidders will be required to register themselves with the centre for E-governance to participate in the bidding process and also get necessary digital signature certificates. The details of the process of registration and obtaining the digital signature certificates are available on the website: <http://www.eproc.karnataka.gov.in>. Necessary training and hands on experience in handling e procurement system could be obtained from the centre for e-governance and also guidance can be obtained over telephone at 080-23010900/01.

<b>Tender Reference and Date</b>		
<b>1</b>	<b>Name of the division</b>	<b>Amount put to tender (approximate value)</b>
	Bangalore Division	13.00 Lakhs
	Mysore Division	8.50 Lakhs
	Belgaum Division	7.50 Lakhs
	Gulbarga Division	10.00 Lakhs
<b>2</b>	<b>Date of Publishing of tender in the e-proc website</b>	<b>10/12/2018</b>
<b>3</b>	<b>Last date and time for submission of bid</b>	<b>27/12/2018 at 05.00 pm</b>
<b>4</b>	<b>Date and time of opening of Technical Bid</b>	<b>29/12/2018 at 11.00 am</b>
<b>5</b>	<b>Probable date and time of opening Financial Bid</b>	<b>07/01/2019 at 11.00 am</b>
<b>6</b>	<b>EMD amount payable electronically only</b>	
	Bangalore Division	26,000
	Mysore Division	17,000
	Belgaum Division	15,000
	Gulbarga Division	20,000
<b>7</b>	<b>Pre bid meeting</b>	<b>15/12/2018 at 03.00 pm</b>

4. The complete document consisting of Proposal for shortlisting, Technical Bid, Financial Bid and Supporting documents along with EMD specified in the above table for each division has to be submitted within 27/12/2018. Incomplete formats / format received after the prescribed last date will not be entertained.

4.1 EMD shall be credited to the account of centre for e- governance

- a) Through Credit card
- b) Internet Banking
- c) National Electronic Fund Transfer

4.2 EMD shall be returned to the unsuccessful bidders within a period of eight (8) weeks from the date of announcement of the successful bidder. The EMD submitted by the successful bidder shall be released upon furnishing of the Performance security of 5% of the Bid amount in the form of Demand Draft or Bank Guarantee and in manner as stipulated in the sl no. 17 of the invitation/RFP

4.3 The EMD will be forfeited in the following cases:

- a) If the Bidder modifies/withdraws the proposal;
- b) If the bidder withdraws the proposal during the interval between the proposed due date and expiration of the proposal validity period;
- c) If the successful bidder fails to provide the Performance security and to execute the agreement within the stipulated time or any extension thereof provided by Samagra Shikshana.
- d) If any information or document furnished by the Bidder turns out to be misleading or untrue in any material respect;

4.4 The financial bid and the technical bid will be opened in the presence of the CA Firms which has submitted the proposals on the prescribed date and time. If any change in the prescribed dates, it will be notified through e portal only.

4.5 The EMD shall be paid separately for each division for which financial proposal is quoted by the CA firms if it is quoted for more than 1 division.

5. The term full time FCA 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, the 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.

6. The Proposal for Shortlisting must be submitted in the prescribed format given in the Request for proposal. Only the Proposal for Shortlisting in the prescribed format accompanied with all requisite documents would be considered.
7. A pre bid meeting is open to all prospective CA firms/Sole Proprietors which will be held on 15/12/2018 at 3.00 PM at State Project Office, Samagra Shikshana - Karnataka, New Public Offices, Nrupatunga Road, Bangalore. The prospective CA Firms/Sole Proprietors will have an opportunity to obtain clarification regarding the scope of work, terms of reference, contract conditions and other pertinent information.
8. Eligibility criteria

8.1 The firms submitting the proposal for shortlisting must fulfill the following criteria:

Sl no	Criteria	Evidence required
1	The CA firm must be empanelled in the CAG empanelled List for 2018-19	Copy of Proof of Empanelment
2	The firm must have been registered with the Institute of Chartered Accountants of India (ICAI)	Constitution certificate of the firm/ Certificate of Practice issued by Institute of Chartered Accountants of India or Appropriate Certificate or Document Issued by Institute of Chartered Accountants of India.
3	The firm must have been in existence for at least 10 years before 01/01/2018	As above
4	The firm must have at least 1 Full time Chartered Accountants as on 01/01/2018	Certified copy of the Partnership deed of the firm.
5	The firm must employ atleast 2 Articled assistants who have qualified PE-II/IPC/IPCC/IPCE/Intermediate examination of ICAI and atleast 2 Audit Staff employed in the same firm for more than three years as on 01/01/2018.	Copy of Form 102 and Form 103 of the articled assistants & Letter issued by ICAI regarding registration of Articleship.  Copy of Appointment Letter of the Audit Staff and B.Com Certificates of

		<i>the staff</i>
6	<i>The audit personnel should be well-versed in Kannada, English and Hindi.</i>	<i>Copy of SSLC Marks card of the audit staffs &amp; Full time CA attested by Chartered Accountant.</i>
7	<i>The firm's average annual turnover of the last 5 financial years must not be less than Rs. 40.00 Lakhs. i.e, FY 2013-14 to FY 2017-18.</i>	<i>Balance Sheet, Profit &amp; Loss account and IT Returns</i>
8	<i>The CA Firm must have an Office in Karnataka. Weightage will be given to the C.A.Firm which has its branch/head office in the division for which it submits the Proposal</i>	<i>Constitution certificate of the firm/ Certificate of Practice issued by Institute of Chartered Accountants of India or any appropriate document supporting the constitution of the H.O/ Branch.</i>
9	<i>Must have conducted Statutory/External/Branch Audit of Centrally Sponsored Schemes/PSU /State or Central Government Department/Nationalized Banks.</i>	<i>As mentioned in sl no. 12 of the invitation</i>

### 8.2 Technical Evaluation Criteria

<i>Sl. No</i>	<i>Criteria</i>	<i>Basis of Evaluation</i>	<i>Points</i>	<i>Maximum Points</i>
<i>i.</i>	<i>Age of Firm</i>	<i>More than 10 years upto 15 years</i>	<i>10</i>	<i>20</i>
		<i>More than 15 years upto 20 years</i>	<i>15</i>	
		<i>More than 20 years</i>	<i>20</i>	
<i>ii.</i>	<i>No. of Articled assistants/Audit assistants who have qualified PE-II/IPC/IPCC/IPCE examination of ICAI</i>	<i>Having 2 Articled Assistants with the specified qualification</i>	<i>05</i>	<i>15</i>
		<i>Having 2 - 4 Articled Assistants with the specified qualification</i>	<i>10</i>	
		<i>Having more than 4 Articled Assistants with the specified qualification</i>	<i>15</i>	
<i>iii.</i>	<i>No. of Audit Staff employed</i>	<i>Having 2 Audit Staffs in</i>	<i>05</i>	

	<i>in the same firm for more than three years as on 01/01/2018.</i>	<i>the same firm from past 3 years as on 01/01/2018</i>		
		<i>Having 2 - 4 Audit Staffs in the same firm from past 3 years as on 01/01/2018</i>	10	15
		<i>Having more than 4 Audit Staffs in the same firm from past 3 years as on 01/01/2018</i>	15	
		<i>Audit work of Society/ PSU/Autonomous Body/Banks/ Social Sector projects or Programmes</i>	05	
iv.	<i>Audit work undertaken in last 5 financial years (2013-14 to 2017-18)</i>	<i>Audit work of Externally aided social sector projects.</i>	10	15
		<i>Audit work of Education Projects/Programmes/Institutions/Boards/Universities. etc financed by Government of India and Government of Karnataka</i>	15	
		<i>Average Turnover of C.A Firm up to 40 Lakhs</i>	05	
v.	<i>The firm's average annual turnover of the last 5 financial years must not be less than Rs. 40. Lakhs. i.e, FY 2013-14 to FY 2017-18</i>	<i>Average Turnover of C.A Firm More than 40 upto 60 Lakhs</i>	10	15
		<i>Average Turnover of C.A Firm more than 60 Lakhs</i>	15	
vi.	<i>CA Firms having Branch Office/Head Office at the Division for which it submits the proposal</i>	<i>Proof of establishment of Head office or Branch office.</i>	10	10
vi.	<i>Special Audits undertaken if any in last 5 years ( Due diligence Audit/Forensic Audit/Investigative Audit/ Operational Audit/ Compliance Audit)</i>	<i>Agreement and Satisfactory performance certificate.</i>	5	5
vii.	<i>Firms implementing SAP-17/ Standards on Auditing</i>		5	5

	<i>as mentioned in Sl. No 13 of the invitation</i>			
<i>Total</i>				<i>100</i>

8.3 The CA Firm which gets a minimum of 75 points in the Technical evaluation will be selected for Financial Evaluation and the CA Firm which gets less than 75 points will not be eligible for Financial Bid.

9. The “Technical Proposal” should include the description of the sole proprietors/firms/LLP and their general experience in the field of assignment, qualification and competency of the personnel proposed for the assignment. The technical proposal should also include proposed work plan methodology and approach in response to suggested Terms of Reference. It should include the following & all the copies should be duly attested by the firm.

- (i) Proposal for short listing Chartered Accountant Firms for the audit of the accounts of Samagra Shikshana.
- (ii) Letter of Proposal (Appendix-A)
- (iii) Power of Attorney (Appendix-B)
- (iv) C&AG Empanelled Registration certificate.
- (v) Declaration of Articled Assistants and Form 102 and Form 103 and Appointment Letter of the Audit Staff along with B.Com Certificate of the Audit Staff.
- (vi) Copy of SSLC Marks card of the Full time CA/audit staffs/articled assistants.
- (vii) 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 1<sup>st</sup> January of the year 2018, date of joining the firm, date of becoming FCA, their other interest, if any.
- (viii) A copy of the latest partnership deed in the case of partnership firms.
- (ix) A copy of the acknowledgement of the IT return of the firm and of all full time partners / the Sole proprietor for the AY 2014-15 to AY 2018-19 and a copy of computation of income of full time partners / Sole proprietor.
- (x) A copy of the Service Tax and GST Registration Certificate along with ST returns and GSTR Returns of FY 2013-14 to 2017-18 as applicable.
- (xi) A copy of financial statement of the firm along with schedules from FY 2013-14 to FY 2017-18.
- (xii) Special Audit assignments (*Due diligence Audit, Forensic Audit, Investigative Audit, Operational Audit and Compliance Audit* ) undertaken in past 5 years. Copy of agreement and satisfactory performance certificate to be enclosed. This is only for additional weightage for evaluation.
- (xiii) Copy of Completion certificates issued by the respective organisations of the last audit works undertaken by the C.A firm in past 5 financial years. This is a mandatory document.
- (xiv) Details of court cases / arbitration cases / if any other case pending against the firm

10. The Financial Proposal (Audit Fee) should be quoted separately as under:-

- a) To conduct the Audit work for the Offices mentioned in the Financial Proposal Format for each division.
- b) For Consolidation of Audit report at the state level, compilation of consolidated Program Financial Statements comprising all divisions. (Applicable only for CA Firms submitting the proposal for Bangalore Division).

#### 11. Deciding Award of Contract:

After opening of the Technical Proposal, evaluation will be done and firms which are technically qualified will be considered for financial proposal.

- a. The financial proposal shall be opened in the electronic form, of only those firms who are technically qualified with minimum of 75 points.
- b. The chartered accountant firm who has quoted least price in eportal ( grand total amount quoted in total bid amount) is the only consideration.
- c. Each CA Firm submitting the proposal to conduct Statutory Audit of Samagra Shikshana will be assigned to conduct the Audit of 1 division.
- d. The CA Firm submitting the proposal for more than 1 division will be awarded to conduct the audit of only 1 division even though the CA firm might be L1 for more than 1 division. The CA Firm will be given an opportunity to select a division to conduct the audit in such circumstances.

Further, after selection of the division by the CA firm, the other divisions in which the CA firm is L1 will be deemed to have been not submitted the Bid and the next Lower bid will be deemed to be L1.

- e. In any inevitable situations the C.A Firms submitting the proposal for one division will be eligible for appointment of more than 1 Division subject to condition that, it meets the eligibility criteria no 4 and 5 additionally for each division.
- f. In any of the circumstances the CA Firms will not be awarded more than 2 divisions to conduct the audit.
- g. Negotiations between State Project Director, Samagra Shikshana Karnataka and the CA firm may be taken only with L1 of a division, if necessary.
- h. The negotiations will be completed on signing the agreed contract by the State Project Director, Samagra Shikshana, Karnataka and the firm.

12. Details of audit experience of the firm for the last 5 years in the prescribed proforma Annexure- A5. A copy of Satisfactory Performance/ completion certificate issued by the institutions mentioned in Annexure – A 5 to be enclosed (Only assignments which carry a fee of Rs. 5,00,000/- and above should be mentioned). Statutory Auditor of SSA, RMSA and DSERT of previous 3 years are not eligible to submit the proposal. Those CA Firms which have conducted internal audit of SSA, RMSA and DSERT for the last three years should upload the satisfactory certificate issued by SSA, RMSA and DSERT.

13. Suitable weightage will be given to firms, which are implementing quality control policies and procedures as provided in statements on **Standard Auditing Practices (SAP 17)** issued by Public Company Accounting Oversight Board/ **Standards on Auditing** prescribed By the Institute of Chartered Accountants Of India. A brief note on the procedures adopted by them is to be given by the firms for this purpose. (Please refer to Sl.No. 11 of the Proposal for Shortlisting)



14. Please indicate: -  
The particulars of specialisation gained by the firm in audit of :-  
(i) EDP systems  
(ii) IT assisted audit  
(iii) Any other important special assignments etc. in the prescribed format Annexure- A6
15. All full time partners / sole proprietor should invariably sign the undertaking appended to the Proposal for Shortlisting. Similarly, all the full time Chartered Accountant employees of the firm should sign in the column provided at Annex A-2 to the format.
16. Please note that the State Project Director, who is Inviting and Accepting Authority of Samagra Shikshana, Karnataka, Bangalore, is at full liberty to reject the Proposal for Shortlisting without assigning any reason. Further, as quality is the principal selection criterion, the State Project Director, Samagra Shikshana, Karnataka, Bangalore is not bound in any way to select the firm offering the lowest price and will have all the right to reject the proposal for shortlisting, though the firm offered lowest price.
17. The successful Bidder will be required to furnish Performance Security in the form of DD/Bank Guarantee equal to 5% of the contract value and are required to execute an agreement with SPD.
- 17.1 In case bank guarantee is submitted by the CA Firm, it shall have validity upto 60 days after submission of the Final Audit report by the Lead CA Firm.
- 17.2 In case DD is submitted by the CA Firms it will be repaid within 60 days after submission of the Final Audit report by the Lead CA Firm.
18. You are requested to hold your proposal valid for 90 days from the date of submission without changing your proposed price. The State Project Director, Samagra Shikshana, Karnataka, Bangalore will make best efforts to select a C& AG / State AG empanelled, Chartered Accountants within this period.
19. The consideration payable under this assignment by the State Project Director, Samagra Shikshana Karnataka, to the CA firms shall be paid after deducting IT TDS under section 194 J of Income Tax act 1961 and GST TDS under section 51 of the CGST act 2017.  
GST shall be levied for the services provided by the CA firm as per the Rate of GST fixed by the GST Council. With respect to payment of Indirect Tax/GST in case of the Change in rate of tax in respect of Supply of service will be subject to the provisions of Section 14 of CGST Act 2017.

20. We would appreciate if you inform us the following by E-mail [ssaaccounts@yahoo.co.in](mailto:ssaaccounts@yahoo.co.in) and:-
- Your acknowledgement of the receipt of this letter of invitation.
  - Whether or not you will be submitting a proposal.
21. For any further queries/clarifications and information in this regard, the CA Firms may contact Chief Accounts Officer, Samagra Shikshana Karnataka, Office of the State Project Director, New Public Offices, Nrupatunga Road, Bangalore-560001.

Yours faithfully,

Sd-  
State Project Director,  
Samagra Shikshana Karnataka

**Enclosures:**

- Proposal for Shortlisting
- Terms of References
- Technical Proposal and Annexures
- Financial Proposal Format for each division (only for calculation to arrive at lumpsum amt)  
***(Not to be uploaded in Technical/Financial Bid in eproc portal. This proposal has to be submitted at the time of agreement/negotiation if necessary. However only Grand total/lumpsum amount should be quoted on the basis of the units, in the e procurement portal)***
- General conditions of Contract
- List of Institutions to be audited for 2018-19.

**Proposal for Short listing Chartered Accountant  
Firms for the statutory audit of the accounts of Samagra Shikshana**

Status of Firm      Partnership/LLP       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 1-1-2018 (Please fill up Annex A-1)

S.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 Full Time Chartered Accountant Employees \_\_\_\_\_  
 as on 01-01-2018 (Please fill up Annex A-2)
6. Number of Part Time Partners if any, as on 1-1-2018 \_\_\_\_\_
7. Number of audit staff employed full-time with the firm  
 (a) Articled Assistant (IPCC qualified) \_\_\_\_\_  
 (b) Audit Staff ( with knowledge of book \_\_\_\_\_  
 keeping and accountancy)  
 (c) Other Professional Staff (Please specify) \_\_\_\_\_  
 (Please fill up Annex A-3)
8. Number of Branches (Please fill up Annex-B) \_\_\_\_\_

- |  | PSU /<br>autonomous<br>body | Centrally<br>sponsored<br>Schemes | Nationalis<br>ed Banks |
|--|-----------------------------|-----------------------------------|------------------------|
| 9. Fees earned by the firm from April 2013 to March 2018 in respect of:  |                             |                                   |                        |
| (i) Statutory / Branch Audit /<br>6 monthly Audit Review   |                             |                                   |                        |
| (ii) Internal / Concurrent Audit   |                             |                                   |                        |
| Total of (i) and (ii) above  |                             |                                   |                        |
| 10. Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. If yes, details may be given Annex 'C'.  |                             |                                   | Yes / No               |
| 11. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with <b>Standard Auditing Practices (SAP 17)</b> issued by Public Company Accounting Oversight Board/ <b>Standards on Auditing</b> issued by the Institute of Chartered Accountants Of India |                             |                                   | Yes / No               |
| (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)   |                             |                                   | Yes / No               |

**Name of the firm:**  
**Signature of the Partner/Proprietor**  
**Place:**  
**Date:**



**Seal of the firm**

## TECHNICAL PROPOSAL

(Annex A-1)

1. Firm's name \_\_\_\_\_

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sl.No. 4 of the Proposal for Shortlisting format)

S.No.	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 acknowledgement 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 Full-Time Chartered Accountants employees of the firm (Please refer to Sl.No. 5 of the Proposal for Shortlisting format)

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

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

(Annex A-3)

Details of Articled/Audit Assistants/Audit staff/other professional staff (Please refer to Sl.No. 7 of the Proposal for Shortlisting format)

S.No	Name	Qualification.	Whether CMA /CWA/ CS	Date of joining the firm as full time employee	Date of Completion of IPCC Examination	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 above.

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

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

(Annex A-5)

Details of audit experience of the firm for the last 5 years

Sl. no	Name of the company / body audited	Years of audit e.g.	Fees charged for each of the in each year	Nature of audit assignment viz. Statutory audit / or Branch audit	Name of the area / sector	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) 2013-14 (b) 2014-15 (c) 2015-16 (d) 2016-17 (e) 2017-18				
	(b) Companies in private sector					
	(c) Banks					
	(d) Social Sector Programmes / Projects					
	(e) Externally aided social sector projects					
	(f) Education Projects / Programmes					

(Annex A-6)

Details of particulars of specialization gained by the firm in audit of

- (i) EDP systems
- (ii) IT assisted audit
- (ii) Any other important special assignments etc. in the prescribed format

S.No.	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)

**(Annex B)**

Particulars of Branches (including foreign branches, if any)

S.No.	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner incharge of the branch	Date of opening of the branch	Region	Proof of registration of the Branch and certificate of the firm by ICAI.

**(Annex C)**

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm (please refer to Sl. No. 10 of the Proposal for Shortlisting format)

S.No.	Name of the PSU/Unit	Nature of assignment	Year for which appointed

**Name of the firm:**  
**Signature of the Partner/Proprietor**  
**Place:**  
**Date:**



**Seal of the firm**

**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 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 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);
- (iii) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- (iv) that the constitution of the firm as on 1st January of the relevant year shown in the Proposal for Shortlisting is same as that in the constitution certificate issued by the ICAI.

Sl.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

(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) Statutory/Branch Audit

Yes/No

(b) Internal/Concurrent Audit

Checked by

Verified by

Date updated by



**FINANCIAL PROPOSAL (Not to be uploaded in Technical/Financial Bid in eproc)****Bangalore Division**

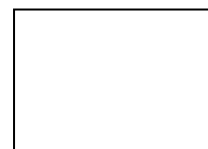
**(This proposal has to be submitted at the time of agreement/negotiation if necessary. However only Grand total/lumpsum amount should be quoted on the basis of these below mentioned units, in the e procurement portal)**

**(Implementing Offices of Bangalore South, Bangalore North, Bangalore Rural, Chikballapur, Kolar. Ramanagar. Tumkur, Madhugiri, Chitradurga, Shimoga)**

Sl no	Offices to be Audited	No. of Units	Fees per unit (in Rs.)	Total Fees (in Rs.)
1	State Project Office (SSA & RMSA Fund)	1		
2	DSERT (SSA,RMSA & TE Fund)	1		
3	KSQAAC (SSA & RMSA Fund)	1		
4	DPO (SSA,RMSA & TE Fund)	10		
5	DIET (SSA,RMSA & TE Fund)	10		
6	CTE (SSA,RMSA & TE Fund)	1		
7	Karnataka Text Book Society (SSA Fund)	1		
8	BRC (SSA,RMSA & TE Fund)	52		
9	KGBV Type 1 (SSA Fund)	11		
10	KGBV Type – 4 (RMSA Fund)	12		
11	Specific Category Residential School (SSA Fund)	2		
12	Model Schools (RMSA Fund)	12		
13	KKGBV (GOK Fund)	22		
14	VEs (RMSA Fund)	38		
15	Government High Schools (RMSA Fund)	1224		
16	Audit of Primary Schools (1/3 rd of 13736 schools) (SSA Fund)	4579		
			<b>Sub total – (A)</b>	
1	Fees for compilation and consolidation of financial statements of all the 4 divisions	1		
	<b>Total No of Units</b>	<b>5686</b>	<b>Sub total – (B)</b>	
			<b>total (A+B)</b>	
			<b>GST @ 18%</b>	
			<b>Grand Total</b>	

- In case of any change in rates of taxes, the provisions of Sec(14) of CGST Act 2017 shall be applied for payment of GST .
- The fees quoted above is inclusive of all types of prevailing rates, duties, taxes, & TA DA for audit.
- However while issuing invoice GST to be shown separately in invoice which is included in the above mentioned quoted rates.

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



Seal of the firm

**FINANCIAL PROPOSAL (Not to be uploaded in Technical/Financial Bid in eproc)****Mysore Division**

**(This proposal has to be submitted at the time of agreement/negotiation if necessary. However only Grand total/lumpsum amount should be quoted on the basis of these below mentioned units, in the e procurement portal)**

**(Implementing Offices of Mysore, Mandya, Chamarnajagar, Hassan, Chikmagalore, Udupi, Kodagu, Dakshina Kannada)**

Sl no	Offices to be Audited	No. of Units	Fees per unit (in Rs.)	Total Fees (in Rs.)
1	DPO (SSA,RMSA & TE Fund)	8		
2	DIET (SSA,RMSA & TE Fund)	8		
3	CTE (SSA,RMSA & TE Fund)	2		
4	BRC (SSA,RMSA & TE Fund)	53		
5	Specific Category Residential School (SSA Fund)	2		
6	KGBV Type 1 (SSA Fund)	9		
7	KGBV Type – 4 (RMSA Fund)	9		
8	Model Schools (RMSA Fund)	13		
9	KKGBV(GOK Fund)	14		
10	VEs (RMSA Fund)	25		
11	Government High Schools (RMSA Fund)	1348		
12	Audit of Primary School (1/3 rd of 9763 schools) (SSA Fund)	3254		
	<b>Total Non of Units</b>	<b>4521</b>	<b>Total</b>	
			<b>GST @ 18%</b>	
			<b>Grand Total</b>	

- In case of any change in rates of taxes, the provisions of Sec(14) of CGST Act 2017 shall be applied for payment of GST .
- The fees quoted above is inclusive of all types of prevailing rates, duties, taxes, & TA DA for audit.
- However while issuing invoice GST to be shown separately in invoice which is included in the above mentioned quoted rates.

Name of the firm:

Signature of the Partner/Proprietor

Place:

Date:



Seal of the firm

**FINANCIAL PROPOSAL (Not to be uploaded in Technical/Financial Bid in eproc)  
Belgaum Division**

**(This proposal has to be submitted at the time of agreement/negotiation if necessary. However only Grand total/lumpsum amount should be quoted on the basis of these below mentioned units, in the e procurement portal)**

**(Implementing Offices of Belgaum, Chikkodi, Dharwad, Davanagere, Gadag, Haveri, Uttara  
Kannada and Sirsi )**

Sl no	Offices to be Audited	No. of Units	Fees per unit (in Rs.)	Total Fees (in Rs.)
1	SISLEP (SSA,RMSA & TE Fund)	1		
2	DPO (SSA,RMSA & TE Fund)	8		
3	DIET (SSA,RMSA & TE Fund)	8		
4	CTE (SSA,RMSA & TE Fund)	1		
5	BRC (SSA,RMSA & TE Fund)	53		
6	Specific Category Residential School (SSA Fund)	1		
7	KGBV Type 1 (SSA Fund)	9		
8	KGBV Type – 4 (RMSA Fund)	9		
9	Model Schools ((RMSA Fund)	9		
10	KKGBV (GOK Fund)	15		
11	VEs (RMSA Fund)	17		
12	Government High Schools (RMSA Fund)	1071		
13	Audit of primary Schools (1/3 rd of 9133 schools) (SSA Fund)	3044		
	<b>Total No of Units</b>	<b>4080</b>	<b>Total</b>	
			<b>GST @ 18%</b>	
			<b>Grand Total</b>	

- In case of any change in rates of taxes, the provisions of Sec(14) of CGST Act 2017 shall be applied for payment of GST .
- The fees quoted above is inclusive of all types of prevailing rates, duties, taxes, & TA DA for audit.
- However while issuing invoice GST to be shown separately in invoice which is included in the above mentioned quoted rates.

Name of the firm:

Signature of the Partner/Proprietor

Place:

Date:



Seal of the firm

**FINANCIAL PROPOSAL (Not to be uploaded in Technical/Financial Bid in eproc)****Gulbarga Division**

**(This proposal has to be submitted at the time of agreement/negotiation if necessary. However only Grand total/lumpsum amount should be quoted on the basis of these below mentioned units, in the e procurement portal)**

**(Implementing Offices of Bagalkote, Bellary, Bidar, Gulbarga, Koppal, Raichur, Vijayapura and Yadagir)**

Sl no	Offices to be Audited	No. of Units	Fees per unit (in Rs.)	Total Fees (in Rs.)
1	DPO (SSA,RMSA & TE Fund)	8		
2	DIET (SSA,RMSA & TE Fund)	8		
3	CTE (SSA,RMSA & TE Fund)	2		
4	BRC (SSA,RMSA & TE Fund)	46		
5	Specific Category Residential School (SSA Fund)	0		
6	KGBV Type 1 (SSA Fund)	42		
7	KGBV Type – 4 (RMSA Fund)	40		
8	Model Schools (RMSA Fund)	39		
9	KKGBV (GOK Fund)	35		
10	VEs (RMSA Fund)	20		
11	Government High Schools (RMSA Fund)	1635		
12	Audit of Primary Schools (1/3 rd of 10871 schools) (SSA Fund)	3624		
	<b>Total No of Units</b>	<b>5062</b>	<b>Total</b>	
			<b>GST @ 18%</b>	
			<b>Grand Total</b>	

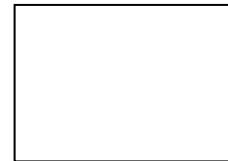
- In case of any change in rates of taxes, the provisions of Sec(14) of CGST Act 2017 shall be applied for payment of GST .
- The fees quoted above is inclusive of all types of prevailing rates, duties, taxes, & TA DA for audit.
- However while issuing invoice GST to be shown separately in invoice which is included in the above mentioned quoted rates.

Name of the firm:

Signature of the Partner/Proprietor

Place:

Date:



Seal of the firm

**STANDARD FORMAT**

**APPENDIX - A**

**Format for Letter of Proposal**

**(On the Letter head of the Bidder)**

**Date :**

**To,**

**The State Project Director**  
Samagra Shikshana - Karnataka  
New Public Offices Annex  
Nrupatunga Road  
Bangalore – 560 001

Sir,

**Re :** To conduct Statutory Audit of the Accounts of Offices of the State Project Director, District Project Offices, Block Resource Centres, Department of State Education Research and Training, KSQAAC, SISLEP, KTBS, District Institute of Education and Training, Government Upper Primary and Lower Primary Schools, Government High Schools, Kasturba Gandhi Balika Vidhyala of Samagra Shikshana (As per Appendix- C)

**Being duly authorized to represent and act on behalf of..... (hereinafter referred to as “the Bidder”), and having reviewed and fully understood all of the Proposal requirements and information provided, the undersigned hereby submits the Proposal for the project referred above. We have also paid appropriate EMD through e procurement portal for each division for which the Financial Proposal is quoted in the portal.**

We confirm that our Proposal in eprocurement portal is valid for a period of 90 days from ..... (Proposal Due Date)

Yours faithfully,

.....  
(Signature of the Authorised Signatory of Bidder)

.....  
(Name and designation of the Authorised Signatory of Bidder)

**APPENDIX - B****Format for Power of Attorney for Signing of Proposal****(On stamp paper of appropriate value)****POWER OF ATTORNEY**

Know all men by these presents, we ..... (name and address of the registered office) do hereby constitute, appoint and authorise Mr./Ms. .... (name and residential address) who is presently employed with us and holding the position of ..... as our or attorney, to do in our name and on our behalf, all such acts, deeds and things Necessary in connection with or incidental to our bid for the project envisaging providing services of Statutory Audit for the year 2018-19, of all documents and providing information / responses to the SAMAGRA SHIKSHANA, representing us in all matters before SAMAGRA SHIKSHANA, and generally dealing with SAMAGRA SHIKSHANA in all matters in connection with our bid for the said Project.

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

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

For

.....

.....

(Signature)

.....

(Name, Title and Address)

Accepted

.....

(Signature)

.....

(Name, Title and Address of the Attorney)

Note:

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

**APPENDIX - C****List of Offices to be audited**

Sl no	Offices to be audited	Bangalore Division	Mysore Division	Belgaum Division	Gulbarga Division
1	Office of the State Project Director, Bangalore (SSA, RMSA & TE)	1	NA	NA	NA
2	Office of the Director, Department of School Educational Research and Training, Bangalore (SSA, RMSA & TE)	1	NA	NA	NA
3	Karnataka State Quality Assessment and Accreditation Council , Bangalore (SSA, RMSA & TE)	1	NA	NA	NA
4	Office of the Director, State Institute of School Leadership and Educational Planning, Bangalore	NA	NA	1	NA
3	Office of the DDPI & DYPC, of all the districts of the divisions (SSA & RMSA & TE)	10	8	8	8
4	Office of the Principal, District Institute of Education and Training (SSA & RMSA & TE)	10	8	8	8
5	Office of the Principal, Collegiate Teachers Education, (RMSA, SSA and TE)	1	2	1	2
6	Office of the Director, Karnataka Text Book Society, Bangalore	1	NA	NA	NA
7	Block Resource Centres, at Taluks of all the districts (SSA & RMSA & TE)	52	53	53	46
8	KGBV Type 1, 2 & 3	11	9	9	42
9	KGBV Type - 4	12	9	9	40
10	Specific Category Residential School	2	2	1	0
11	Model Schools	12	13	9	39
12	KKGBV	22	14	15	35
13	Government High Schools (RMSA & VE)	1224+38 =1262	1348+25 =1373	1071+17 =1088	1635+20 =1655
14	Government Upper Primary Schools and Lower Primary Schools.	4579	3254	3044	3624



**Samagra Shikshana - Karnataka****TERMS OF REFERENCE FOR APPOINTMENT OF A CHARTERED ACCOUNTANT FIRM FOR AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHANA OF KARNATAKA STATE FOR THE YEAR 2018-19 (FINANCIAL AUDIT)****1) BACKGROUND**

1.1 The SAMAGRA SHIKSHANA KARNATAKA is a proposed society which is implementing the centrally sponsored Programme of Samagra Shikshana to attain the goal of Universalization of Elementary Education in all the districts of Karnataka State for which funds are shared between the Government of India and State Government in the ratio of 60:40. The proposed society will be an integrated scheme of erstwhile Sarva Shikshana Abhiyana, Rashtriya Madhyamika Shikshana Abhiyana and Teachers Education.

**2) OBJECTIVES**

2.1 The objective of the audit of the Programme Accounts (Programme Financial Statement {PFS}) is to enable the auditor to express a professional opinion on the financial position of Samagra Shikshana programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended 31/03/2019, as reported by the Programme Financial Statement.

2.2 The programme accounts (books of accounts) provide the basis for preparation of the PFS and are established to reflect the financial transactions in respect of the project. as maintained by the project implementing agency SAMAGRA SHIKSHANA KARNATAKA.

**3) SCOPE**

3.1 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:

- 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.
- Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under Samagra Shikshana. The CA firm shall also comment whether Mercantile system of Accounting followed in SPO/DPO/BRC, where as Cash system of accounting is followed at School level.

- 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.
- 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.
- Expenditure incurred under Samagra Shikshana is strictly in accordance with the financial norms prescribed in the Samagra Shikshana 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.
- Audit of Expenditure
  - i) HRMS Salary Expenditure incurred by Implementing Officers directly through Department of Treasuries, Government of Karnataka, shall be verified and ensured that it is reconciled with Form 62 B with books of accounts of implementing offices on monthly basis and same is reported in the financial statements
  - ii) The expenditure incurred through PFMS/NEFT etc shall be verified with reference to the budget allocation approved by the PAB. The CA Firm shall point out the activity wise expenditures that exceeds the budget allocation. In case the expenditure incurred, exceeds the budget allocation, the CA firm shall ensure whether re-appropriation of budget duly approved by the competent authority has been obtained.
- Comment whether the releases and payments in Samagra Shikshana Programme is made through Public Finance Monitoring System at an acceptable level considering the no.of units in the scheme.
- Comment whether the books of accounts of Implementing Offices are maintained in Tally Software at an acceptable level considering the no. of units in the scheme with mercantile system of accounting.
- Verification of the statement of releases and expenditure of Right to education, as approved by the PAB for the year 2018-19 as per rules prescribed by the RTE Act.
- Verification of the statement of releases and expenditure of Free Text Books incurred by Karnataka Text Book Society for an amount as approved by the PAB for the year 2018-19.
- Samagra Shikshana funds are used efficiently and economically to the purpose for which they are intended.

- Books of Accounts subject to Audit under Samagra Shikshana Programme
  - i) State/District/Block Level Implementing Offices(MERCANTILE SYSTEM)
    - Cash Book
    - Ledger
    - Journal
    - Register of Advances
    - Register of Bank drafts received
    - Cheque issue register/PPA Mode Register
    - Bank Pass Book/Bank statement
    - Bank Reconciliation Statement
    - Register of bank drafts dispatched
    - Bill Register
    - Establishment Register
    - Stock Register
      - Capital Goods
      - Non-consumable articles
      - Consumable articles
    - Register of works
    - Register of grants of advances to/NGOs/Voluntary Agencies/Vendors
    - Fixed Assets Register
    - Monthly accounts of Receipts and Payments
    - Temporary Advance Register
    - Despatch Register
    - File Register
  - ii) School Level Implementing Offices (CASH SYSTEM)
    - Cash Book
    - Ledger
    - Cheque Issue Register
    - Bank Pass Book/Bank statement
    - Bank Reconciliation Statement
    - Monthly accounts of Receipts and Payments
    - Fixed Assets Register
    - Stock Register
      - Capital Goods
      - Non-consumable articles
      - Consumable articles
- Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- The C.A. firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised shall be mentioned in Part I of the Audit Report, if any. The compliance recommended to be dropped by the DDPI & DYPC of the districts and in turn dropped by the Statutory Auditors will be further placed in the Audit Committee and finally dropped paras shall be submitted to MHRD. The Statutory Auditors shall facilitate

such process by reporting the status of Audit Observations dropped in specified format. (Annexure- XIII)

- The C.A. firm appointed for the audit should be required to give Audit Certificate, utilization certificate and any other certificate required from time to time. (Prescribed in FMP Manual)
- The audit should cover the accounts of State Implementing Society, all district project offices, BRCs, CRCs and 1/3<sup>rd</sup> of SDMCs etc. in order that all are covered in a three year cycle of audits, except that Schools/VECs receiving more than Rs. 1.00 lakh per year be included in the 1/3<sup>rd</sup> of the schools. The total number of VECs/SDMCs covered in audit should be indicated in the audit report. The detailed list of Offices to be audited is mentioned in the List.
- Karnataka Kasturba Gandhi Balika Vidyalaya (KKGBV) - administrated by the Government of Karnataka which is not receiving the funds of Samagra Shiksha Programme has to be audited by the C.A Firms. The books of accounts of KKGBV is not required to be consolidated by the lead CA Firms and does not form part of the Programme Financial Statements.
  - The report has to include the following documents:-
    - i) Statutory Auditors Report
    - ii) Receipts & Payment Account
    - iii) Income & Expenditure Account
    - iv) Statement of Assets and Liabilities/Balance Sheet
- The C.A. Firm is selected for each of the 4 divisions viz. Bangalore Division, Mysore Division, Belgaum Division and Gulbarga Division.
- The C.A.Firm/Joint Auditors will be responsible for the above mentioned scope of work only pertaining to the division to which they are appointed.
- The C.A.Firm/ Joint Auditor selected for Bangalore Division will be the Lead C.A.Firm with the following scope and responsibilities including the above mentioned scope of audit:-
  - (i) Review of the Audit Reports pertaining to the districts received from other CA firms and suggests modifications, if any.
  - (ii) Preparation of the consolidated Audit report and management letter of the State as a whole based on the district wise annual audit reports received from other CA firms and certification thereof.
  - (iii) Compilation of the consolidated Annual Programme Financial Statement, Balance Sheet, Income and Expenditure Account, Receipt and Payment and certification of SSA, RMSA, KGBV, GH, MS, IEDSS, VE etc as specified in sl no 4 of the Terms of Reference
  - (iv) Preparation and Certification of the consolidated annual Utilization Certificate (Prescribed in FMP Manual) for submission to Government of India.

- The C.A.Firms/Joint Auditors of all the four divisions shall conduct the audit, covering the above mentioned scope of audit and according to Standards on Audit SA- 299 *Joint Auditors* as prescribed by ICAI.
- The Statutory Auditors of all the three divisions viz., Mysore Division, Belgaum Division and Gulbarga Division shall support the Lead CA Firm for the compiling process of Consolidated financial statements.
- The Auditors should visit to DPO's and conduct Entry Conference before the commencement of the Audit and conclude the audit with Exit conference at the DPO.

#### 4) CONSOLIDATION OF PROGRAMME FINANCIAL STATEMENTS

The Consolidated Annual Programme Financial Statements compiled by the Lead CA Firm, shall be inclusive of the following financial statements:-

- a) District wise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedules of implementing offices of SSA scheme.
- b) District wise/ schoolwise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedules of implementing Offices of RMSA scheme.
- c) District wise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedules of implementing Offices of TE scheme.
- d) District wise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedules of IEDSS
- e) District wise/Schoolwise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedules of KGBV- Type 1,2 & 3
- f) District wise/Schoolwise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedule of KGBV Type 4
- g) District wise/Schoolwise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedule of Vocational Education Schools
- h) District wise/Schoolwise consolidated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedule of Adarsha Vidyalaya.
- i) Certified Utilisation Certificates for each schemes mentioned above.
- j) Integrated Receipts & Payments Account, Income & Expenditure Account, Balance Sheet along with Supportive Schedules of all the schemes mentioned above.
- k) Certified Integrated Utilisation Certificates of all the schemes mentioned above.
- l) Districtwise/schoolwise Receipts & Payments Account, Income & expenditure account and statement of Assests and Liabilities of KKGBV and this statement shall not form part of the above mentioned all financial statements.

#### 5) PROGRAMME FINANCIAL STATEMENTS

5.1 Programme Financial Statements should include:

- (a) A summary of funds received from Government of India and State Government separately;
- (b) A Receipts and payments account of the Samagra Shiksha Programme, reporting the other receipt if any in detail;
- (c) A Summary of Income & Expenditure statement 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.
- (e) Detailed Schedules of Advances, EMD, Liabilities, Intervention wise balances as at the end of the year.
- (f) Certificates as prescribed in FMP Manual of Samagra Shiksha.

## **6) AUDIT REPORT/OPINION**

- 6.1 The Divisional Auditors should submit the district wise audit report along with programme financial statements to the Auditors of Bangalore Division within the time limit specified in the calendar of events 2.3 of GCC
- 6.2 The report submitted by the Lead CA Firm should include the Consolidated Programme Financial Statements, and the Consolidated Annual audit report of all the schemes.
- 6.3 The Consolidated Programme financial statements, including the Statutory audit report should be received by the State Implementing Society before 30<sup>th</sup> September after the end of the accounting period to which the audit refers by the Lead CA Firm.
- 6.3. On examination of the District wise Audit reports and programme financial statements, consolidated audit report and consolidated programme financial statements should be submitted by the Auditors of Bangalore Division as mentioned in SI no.4, SI no. 5.1 and SI no.6.2 above.
- 6.4 The Annual Audit report should be submitted to the 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)

## **7) MANAGEMENT LETTER**

- 7.1 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.
- (f) The Statutory Auditors of each district has to comment on the Internal Audit Reports submitted by the Internal Auditors regarding the performance of their work in compliance with their Terms of Reference.

## **8) KEY PERSONNEL**

8.1 The key personnel in the audit team, their qualifications mentioned in 8.1.4 and 8.1.5 of the Request for proposal, and their additional anticipated decorum are indicated below:

- (a) The audit team should be led a Chartered Accountant with a minimum 5 years experience in audit.
- (b) The audit team should include sufficient number of appropriate staff (Articled Assistants and other audit staff), commensurate with the size and scope of the assignment.
- (c) The Audit team of the CA Firms will be given an ID Card jointly issued by DPO and CA firm of each division at the time of entry conference to be held at each district head quarter.
- (d) The Key Personnel should be covered under appropriate Insurance by the employer (CA Firm) from the date of commencement of audit upto completion of the audit by the key personnel. The relevant official document has to be submitted before commencement of the audit to the district project offices as per GCC 3.4

## **9) GENERAL**

9.1 Any Changes in the constitution of the LLP/Firm/Sole Proprietorship firm has to be intimated to the State Project Director within 15 days of such changes in constitution.

9.2 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 in all the implementing offices.

9.3 The District Project Office and Block Resource Centres of each district shall facilitate the Statutory Auditors for the conduct of audit of such district. The Audit plan shall be made by the Statutory Auditors in co ordination with the District Project Offices.

9.4 The Audit has to be commenced by the CA Firms only after the communication with the District Project Offices and with an intimation to the SPD regarding the commencement of the Audit with entry conference.

- 9.5 The entire responsibility of the audit process in the district, submitting the compliances to the auditors observations and completion of the audit within the stipulated period rests with the District Project Offices. The Statutory Auditor shall communicate with the District Project Offices in this regard with a copy to State Project Director.
- 9.6 The Communication of the Audit Observations shall be given by the Statutory Auditors to the District Project Offices and a copy shall be submitted to the State Project Director. The District Project Offices shall in turn submit the compliance for the observations and the Statutory Auditor shall drop the observations if the compliance is appropriate.
- 9.7 The Compliances for the previous period statutory audit observations shall be submitted by the District Project Offices for which the Statutory Auditor shall recommend to drop if it is appropriate.
- 9.8 The Statutory Auditors shall Conduct the 1/3<sup>rd</sup> of Primary schools under CRC, selected and intimated by the District Project Offices to the Statutory Auditors during the commencement of Audit.
- 9.9 The Articled Asistants and Audit Staffs mentioned in the Technical Proposals only shall conduct the audit of Offices of the entire division.
- 9.10 An Identity Card to be issued to the Audit Personnel by the C.A Firms and DPO confirming their identity to which C.A Firm the staffs belong.
- 9.11 The commencement and completion of audit has to be concluded within the period mentioned in the calendar of events 2.3 of GCC.



## **General Conditions of Contract**

### **1. General provisions**

#### **1.1 Definitions**

Unless the context otherwise requires, the following terms whenever used in this contract have the following meanings;

- a) “Applicable Law” means the laws and any other instruments having the force of law in India, as they may be issued and in force from time to time;
- b) “BRC” means Block Resource Centres.
- c) “CA Firm” means C & AG / State AG, Chartered Accountants
- d) “Client” means State Project Director, Samagra Shikshana, Karnataka.
- e) “Contract” means the contract signed by the parties, to which these general conditions of contract (GCC) are attached;
- f) “Compilation” means restructuring the financial statement of the implementing offices to be in line with the process of consolidation.
- g) “Consolidation” means Presentation of the compiled financial statements of implementing Offices into a single financial statement.
- h) “DPO” means District Project Office.
- i) ‘DIET’ means District Institute of Education and Training
- j) “DSERT” Department of School Educational Research and Training
- k) “Effective Date” means the date on which this contract comes into force and effect pursuant of Clause GCC 2.1.
- l) “Contract Price” means the price to be paid for the performance of the services.
- m) “GCC” means these General conditions of contract;
- n) “Government” means the Government of Karnataka;
- o) “Key Personnel” means, Personnel hired by the CA Firm as employees and assigned to the conduct the audit or any part thereof; and ‘key personnel’ means the personnel referred to in Clause GCC 6.2 (a)
- p) “Local Currency” means Indian Rupee;
- q) “SSK” means Samagra Shikshana -Karnataka
- r) “SPD” means State Project Director
- s) “SPO” means State Project Office”
- t) “SISLEP” means State Institute of School leadership and Educational Planning
- u) “Party” means the client or the Chartered Accountants as the case may be, and parties means both of them;
- v) “Services” means the work to be performed by the Chartered Accountants pursuant to this contract as described in Terms of Reference.

#### **1.2 Law Governing the contract**

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

### **1.3 Language**

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

### **1.4 Notices**

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

### **1.5 Location**

The Services shall be performed at such locations as are specified in Appendix C and, where the location of a particular task is not so specified, at such locations, in Karnataka, as the Client may approve.

### **1.6 Authorised Representatives**

Any action required or permitted to be taken, and any document required or permitted to be executed, under this Contract by the Client or the CA Firm may be taken or executed by the officials specified in the Power of Attorney submitted by the CA Firm and the State Project Director, Samagra Shikshana Karnataka.

### **1.7 Taxes and Duties**

The empanelled C & AG / State AG Chartered Accountants shall pay taxes, duties, fee and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the contract price.

The consideration payable under this assignment by the State Project Director, Samagra Shikshana Karnataka, to the CA firms shall be paid after deducting IT TDS under section 194 J of Income Tax act 1961 and GST TDS under section 51 of the CGST act 2017.

GST shall be levied for the services provided by the CA firm as per the Rate of GST fixed by the GST Council. With respect to payment of Indirect Tax/GST in case of the Change in rate of tax in respect of Supply of service will be subject to the provisions of Section 14 of CGST Act 2017.

## **2 Commencement, Completion, Modification and Termination of contract**

### **2.1 Effectiveness of Contract**

This contract shall come into effect on the date the contract is signed by both the parties or such other latter dates as may be stated by the clients.

### **2.2 Commencement of Services**

The C & AG / State AG empanelled Chartered Accountants shall begin carrying out the services as per the calendar of events specified in clause 2.3 of GCC.

The CA Firm should conduct the Audit at the respective Project Implementing Offices and in case of School Audit, the CA Firm should conduct the Audit at Cluster Resource Centers of the districts.

### **2.3 Calendar of events for conduct of audit and submission of Audit Report.**

The period mentioned below is pertaining to the calendar year of Audit in which the audit work is being undertaken for the previous financial year accounts:

- Date of Commencement of Audit by CA Firms 01/06/2019
- Submission of Audit Report of Each District to the Lead Auditor within 31/08/2019 by Divisional Statutory Auditor
- Compilation and Consolidation of Accounts of State Project Office, District Offices and other Implementing Offices and submission of Draft Audit Report by the Lead CA Firm to State Office by 15/09/2019
- Submission of Final Audit report to SPO by Lead CA Firm by 30/09/2019.

### **2.4 Modification**

Modification of the terms and conditions of this contract, including any modification of the scope of the services or of the contract price, may only be made by written agreement between the parties.

### **2.5 Force Majeure**

#### **2.5.1 Definitions**

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

#### **2.5.2 No Breach of contract**

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

#### **2.5.3 Extension of Time**

Any period within which a party shall, pursuant to this contract, complete any action or task, shall be extended for a period equal to the time during which such party was unable to perform such action as a result of Force Majeure.

#### **2.5.4 Payments**

During the period of their inability to perform the service as a result of an event of force majeure, the CA Firm shall be entitled to continue to be paid under the terms of this Contract, as well as to be reimbursed for additional costs reasonably and necessarily incurred by them during such period for the purposes of the Services and in reactivating the Service after the end of such period.

#### **2.6 Suspension**

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

#### **2.7 Termination**

##### **2.7.1 By the Client**

The Client may terminate this Contract, by not less than thirty (30) days' written notice of termination to the empanelled C & AG / State AG, Chartered Accountants, to be given after the occurrence of any of the events specified in paragraphs (a) through (d) of this Clause 2.7.1 and sixty (60) days' in the case of the event referred to in (e):

- a) If the empanelled C & AG / State AG, Chartered Accountants do not remedy failures in the performance of their obligations under the contract, within thirty (30) days of receipt after being notified or within such further period as the client may have subsequently approved in writing;
- b) if the C & AG / State AG, Chartered Accountants (or any of their Members) become insolvent or bankrupt;
- c) if, as the result of Force Majeure, the CA Firms are unable to perform a material portion of the Services for a period of not less than sixty (60) days; or
- d) if the CA Firms, in the judgment of the Client has engaged in corrupt or fraudulent practices in competing for or in executing the Contract.

For the purpose of this clause:

“corrupt practice” means the offering, giving, receiving or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution.

“fraudulent practice” means a misrepresentation of facts in order to influence a selection process or the execution of a contract to the detriment of GOK, and includes collusive practice among CA Firms (prior to or after submission of proposals) designed to establish prices at artificial non-competitive levels and to deprive GOK of the benefits of free and open competition.

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

### **2.7.2 By the Empanelled C & AG / State AG, Chartered Accountants**

The empanelled C & AG / State AG, Chartered Accountants may terminate this contract, by not less than thirty (30) days’ written notice to the client, such notice to be given after the occurrence of any of the events specified in paragraphs (a) and (b) of this clause.

- a) If the client fails to pay any money due to the empanelled C & AG / State AG / Chartered Accountants pursuant to this contract with in forty-five (45) days after receiving written notice from the Empanelled C & AG / State AG, Chartered Accountants that such payment is overdue;
- b) If the client is in material breach of its obligations pursuant to this contract and has not remedied the same with in forty-five (45) days (or such longer period as the CA Firms may have subsequently approved in writing) following the receipt by the client of the CA Firms notice specifying such breach;

### **2.7.3 Payment upon Termination**

Upon termination of this contract pursuant to clauses GCC 2.7.1 or GCC 2.7.2 hereof, the client shall make the following payments to the CA Firm (after offsetting against these payments) any amount that may be due from the CA Firm to the client.

- a) Remuneration pursuant to clause GCC 4 hereof for services satisfactorily performed prior to the effective date of termination.
- b) Except in the case of termination pursuant to paragraphs (a) through (b) of clause GCC 2.7.1 hereof, reimbursement of any reasonable cost incident to the prompt and orderly termination of the contract.

### **2.7.4 Disputes about events of termination**

If either party disputes whether an event specified in paragraphs of clause GCC 2.7.1 or in clause GCC 2.7.2 hereof has occurred, such party may, within forty-five (45) days after receipt of notice of termination from the other party, refer the matter to arbitration pursuant to clause GCC 6 hereof, and this contract shall not be terminated on account of such event except in accordance with the terms of any resulting arbitral award.

### **2.7.5 Cessation of Rights and Obligations**

Upon termination of this Contract pursuant to Clause GC 2.7 , or upon expiration of this Contract pursuant to Clause GC 2.8, all rights and obligations of the Parties hereunder shall cease, except :

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

### **2.7.6 Cessation of Services**

Upon termination of this Contract by notice of either Party to the other pursuant to Clauses GC 2.7.1 or GC 2.7.2 hereof, the CA Firm shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the CA Firm, they Shall proceed as provided, respectively, by Clauses GC 3.3

### **2.8 Expiration of the Contract**

Unless terminated earlier pursuant to Clause 2.7, this Contract shall terminate at the end of such time period after the effective date as may be specified later in the agreement.

## **3. Obligations of the CA Firms**

### **3.1 General**

The CA Firms shall perform the services and carry out their obligations here under with all due diligence, efficiency and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced procedures and safe methods. The CA Firm shall always act, in respect of any matter relating to this contract or to the services, as faithful advisers to the client, and shall at all times support and safeguard the client's legitimate interests. The Chartered Accountants who has signed the contractual agreement with the client should only conduct the work of audit as required and shall not sub-let the work of audit to any other firms or other Chartered Accountants.

### **3.2 Confidentiality**

The CA Firms their personnel or either of them shall not, either during the term or within two (2) years after the expiration of this contract, disclose any proprietary or confidential information relating to the project, the services, this contract or the client's business or operations without the prior written consent of the client.

### **Documents prepared by the CA Firms to be the property of the client.**

All reports, other documents, data and excel worksheets prepared by the CA Firms for the client under this contract shall become and remain the property of the client, and the empanelled C & AG / State AG, Chartered Accountants shall not later than upon termination or expiration of this contract, deliver all such documents to the client.

### **3.3 Documents Prepared by the CA Firms to Be the Property of the Client**

All plans, reports and other documents data and excel worksheets submitted by the CA Firms in accordance with Terms of Reference shall become and remain the property of the Client, and the CA Firms shall, not later than upon termination or expiration of this Contract, deliver all such documents and software to the Client, together with a detailed inventory thereof. The CA Firms may retain a copy of such documents and software. Restrictions about the future use of these documents, if any, shall be specified in the SC.

### **3.4 Insurance to Be Taken out by the CA firms**

The CA Firms (a) shall take out and maintain, insurance coverage at their own cost own cost but on terms and conditions approved by the Client. (b) at the Client's request, shall provide evidence to the Client showing that such insurance has been taken out and maintained and that the current premiums have been paid.

### **3.5 CA Firms Actions Requiring Client's Prior Approval**

The CA Firms shall obtain the Client's prior approval in writing before taking any of the following actions:

- a) appointing such members of the Personnel not listed by name in Annexure A1 to A4, and
- b) any other action that may arise from time to time.

### **3.6 Reporting Obligations**

Every CA firm and the lead CA firms shall comply the reporting obligations as specified in Clause - 4, 5, 6, and 7 of the Terms of reference and applicable reporting obligation in the Auditing Chapter of the FMP Manual.

## **4 Payment**

The payment of professional fees to the CA firms will be paid within 60 days from the date of receipt of invoice by the State Project Director, Samagra Shikshana – Karnataka subject to fulfilment of the following conditions:-

- a) The Lead CA firm should have submitted the Consolidated Programme Financial Statements and Consolidated Audit Report with Utilisation Certificates to the State Project Director, Samagra Shikshana, Karnataka
- b) Appropriate Tax invoice is being issued by the CA Firms immediately after submission of reports mentioned in 4(a) by the Lead CA Firms.
- c) Fulfillment of the Reporting Obligations 3.6 of GCC by the CA Firms/Lead CA Firm.

In the circumstances where Audit Report is not in pari passu with the scope of work specified at Sl. No (3) of the Terms of Reference, the State Project Director, Samagra Shikshana Karnataka is entitled to forfeit the audit fees to the CA firms of the divisions which has not covered the scope of work (Sl.no 3 of Terms of reference).

The Lead CA Firm shall give their views immediately after completion of the audit regarding compliance with the terms of reference by the Divisional Statutory Auditors to process the payment at SPO Office.

## **5. Payments to the CA Firms**

### **5.1 Currency of payment:**

All payments shall be made in India Rupees.

### **5.2 Penalty Clause:**

The CA Firms which signs the agreement with the client and if the CA Firms which fails to adhere to the calendar of events specified at 2.3 of G.C.C, penalty will be levied on the CA Firms @ 1 % of the total bid amount for a delay of one week from 31/08/2019 in case of divisional statutory auditors and 30/09/2019 in case of Lead CA Firm. While calculating the penalty fraction of a week will be considered as one week.

If the delay exceeds more than one week, penalty will be levied at 2.5% per week from 31/08/2019 in case of divisional auditors and 30/09/2019 in case of Lead CA Firm. The Maximum penalty will be 10% and if penalty exceeds 10% of the total bid amount, the CA Firm will be terminated as per GCC Clause 2.7.1. Payment upon termination will be made as per GCC Clause 2.7.3

### **5.3 Cost Estimates:**

To conduct the audit of the implementing offices specified in Financial Proposal mentioned separately for each division.

Please note that the State Project Director, Samagra Shikshana Karnataka, Bangalore, is at full liberty to reject the Contract without assigning any reason. Further, as quality is the principal selection criterion, the State Project Director, Samagra Shikshana, Karnataka, Bangalore is not bound in any way to select the firm offering the lowest price.

The Financial proposal quoted in the e-procurement portal will be deemed to be final in circumstances where the amount is different in the signed copy of the financial proposal and the amount mentioned in the e procurement portal

## **6 Key Personnel**

### **6.1 Description of Personnel**

The titles, agreed job descriptions, minimum qualifications and estimated periods of engagement in the carrying out of the Services of the CA Firms "Key Personnel" mentioned in Annexure- A1 to A4 of the Technical Proposal. The Key Personnel listed by title as well as by name in Annexure- A1 to A4 of the Technical Proposal are hereby approved by the Client.

### **6.2 Removal/Replacement of Personnel**

- (a) Except as the Client may otherwise agree, no changes shall be made in the Key Personnel. If, for any reason beyond the reasonable control of the CA Firm, it becomes necessary to



replace any of the Key Personnel, the CA Firms shall forthwith provide as a replacement of a person of equivalent or better qualifications.

- (b) If the Client finds that any of the Personnel have (i) committed serious misconduct or has been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the performance of any of the Personnel, then the CA Firms shall, at the Client's written request specifying the grounds therefor, forthwith provide as a replacement a person with qualifications and experience acceptable to the Client.
- (c) The CA Firm shall have no claim for additional costs arising out of or incidental to any removal and/or replacement of Personnel.

## **7 Settlement of Disputes**

### **7.3 Amicable settlement**

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

### **7.4 Dispute Settlement**

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

*Annexure-XIII*

**Samagra Shiksha  
Consolidated Annual Financial Statement**

(Rs. in lakhs)

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

*Annexure-XIV*

**Samagra Shiksha**  
Consolidated Balance Sheet as on \_\_\_\_\_

Name of the SIS \_\_\_\_\_

LIABILITIES	Schedule	Amount Current year	Amount Previous Year	ASSETS	Schedule	Amount Current year	Amount Previous Year
Capital Fund				<b>Fixed Assets</b>			
Opening Balance				Civil Works			
				Computer			
				Furniture			
				Vehicle			
Funds recd. from Govt. of India				Equipment			
Funds recd. from State Govt.				Advances outstanding			
Interest							
				Balances (consolidated from district block and other levels)			
				(a) Cash at Bank			
				(b) Cash in Hand			
				(c) Advances outstanding			
Others/Balances				<b>Closing Balance at SPO</b>			
				(a) Cash in Hand			
Add: Excess of income over expenditure				(b) Cash at Bank			
Advances repayable							
Current Liabilities							
<b>Total</b>				<b>Total</b>			

Chartered Accountant Firm

State Project Director

**Samagra Shiksha  
Consolidated Income and Expenditure Account for the year ended \_\_\_\_\_**

Name of the SIS \_\_\_\_\_

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

Chartered Accountant Firm

State Project Director



## Intervention wise details of the Unspent Balance at District Project Offices as on 31/03/2019

Sl.no	Name of the Intervention	Amount (Rs.)
1	<b><u>Unspent Balance details</u></b>	
a.	Residential Schools for Specific Category of Children 50 Children	
b.	Transport / Escort Facility	
c.	RTE	
d.	Special Training for Mainstreaming of OOSC	
e.	Free Text Book	
f.	1 Set of Uniform under SSA	
g.	Teachers Salary	
h.	Teachers Training	
i.	Academic Support Through Block Resource Centre (BRC)	
j.	Academic Support Through Cluster Resource Centre (CRC)	
k.	Computer Aided Education	
l.	Teacher Grant	
m.	School Grant	
n.	Maintenance Grant	
o.	Intervention for CWSN (IED)	
p.	Innovative Activity	
q.	SMC/PRI Training	
r.	Civil Works Construction	
s.	Dist Management & MIS & State Component	
t.	State Component	
u.	KGBV	
v.	Management Cost State Level Activities	
w.	LEP	
x.	Community Mobilisation	
y.	RAA(Rastriya Aviskar Abhiyan (CALC)	
z.	REMS	
aa.	Unidentified Balances	
2	<b><u>ಒಟ್ಟು ಬಡ್ಡಿ ಮೊತ್ತ (2002 to 2019)</u></b>	
3	<b><u>Current Liabilities:-</u></b>	
a.	EMD (Agency Wise details)	
b.	Duties and Taxes.	
c.	Other Current Liabilities.	
d.	Un Identifiable Liabilities.	
4	<b><u>Non SSA:-</u></b>	
a.	<b>Eco Club</b>	
b.	<b>Non SSA</b>	
e.	Closed Schools bank balances returned to DPO	
<b>Closing Balance as on 31/03/2019</b>		

