

**TENDER DOCUMENT
FOR
STATUTORY AUDIT ASSIGNMENT
FOR THE FINANCIAL YEAR 2012-13**

**SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB
S.C.O. 104-106, 2nd & 3rd FLOOR,
SECTOR 34-A, CHANDIGARH
PHONE: 0172-5015864-65
FAX: 0172-2624687**

TENDER NOTICE

Sr. No.	Particulars	Details
1	Tender Notice No	Tender No.: SSA/ASPD(Proc.)/01 Dated:- 08-04-2013
2	Name of the work	Statutory Audit for the Financial Year 2012-13
3.	Cost of Tender Document	Rs. 1,000/- (Rupees One thousand Only) (Non-Refundable)
4.	Earnest Money Deposit	Rs. 20,000/- (Rupees Twenty Thousand only) (Refundable)
5.	Date & Time of Sale of Tender	08-04-2013 (Tender Notice will be given in newspapers and Tender document will be available on www.ssapunjab.org OR www.etender.punjabgovt.gov.in)
6.	Last date for submission of Tender	upto 11.30 AM on 06th May 2013
7.	Opening of Tenders	Technical bids will be opened on 06th May 2013 at 11.30 AM. Financial Bids will be opened on 06th May 2013 at 2:00 PM of those firms, who will qualify in technical bids for Statutory Audit of Financial Year 2012-13 in O/o SSA, Punjab.

Notes: -

- (i) In case the date of opening of tender falls on a holiday, tenders will be opened on the next working day at the same time.

1.0 Introduction

1.1.1 The proposals are invited from the Chartered Accountant firms empanelled by the Comptroller and Auditor General of India (CAG) hereinafter called the bidders, for the engagement of audit of accounts 2012-13 of SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB being implemented in the State of Punjab so as to upload the documents on or before

The rates should be quoted as per Schedule of Rates given as per Annexure - 1.

1.2 Bidders are advised to study the Terms & Conditions carefully. Submission of Proposal shall be deemed to have been done after careful study and examination of the Terms & Conditions with full understanding of its implications.

1.3 Upload all scanned documents on the website www.etender.punjab.govt.gov.in not later than the last date and time of submission.

1.4 All bids must be accompanied by an Earnest Money of Rs. 20,000/- (Rs Twenty Thousand only) through RTGS/NEFT, Internet Banking, Credit, Debit Card only.

1.5 Schedule for Invitation to Request for Proposal (RFP)

1.5.1 Time and date for receipt of Tender: 06th May, 2013 upto 11.30 am

1.5.2 Date, Time & Place of opening of bids: 06th May, 2013 at 11.30 AM in the office of the DGSE-Cum-State Project Director, SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB, SCO.104-106, 2nd & 3rd Floor, Conference Hall, Sector-34A Chandigarh.

1.6 Validity of the bid: 90 days from the date of opening of Tender.

1.7 Schedule for Completion and Submission of Report:

Annexure-A

SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB

TENDER DOCUMENT FOR APPOINTMENT OF A STATUTORY AUDITOR FOR THE AUDIT OF ACCOUNTS OF SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB FOR THE FINANCIAL YEAR 2012-13.

BACKGROUND

The Sarva Shiksha Abhiyan Authority Punjab is a registered society under Societies Act 1860, which is implementing the centrally sponsored Programme of Sarva Shiksha Abhiyan (SSA) to attain the goal of Universalization of Elementary Education in all 22 districts of Punjab State for which funds are shared between the Government of India and State Government in the ratio of 65:35.

OBJECTIVES

The objectives of the statutory audit for the financial year 2012-13 is to seek a professional opinion on the financial statement of Sarva Shiksha Abhiyan Programme for the financial year 2012-13 and to ensure that funds received and expenditure incurred under Project activities are in accordance with the laid down financial regulations, prescribed Procurement procedures, and other orders issued from time to time as well as to ensure proper maintenance of books of accounts and other relevant documents at all levels.

SCOPE

- a) The audit would cover the accounts of State Project Office (SPO), all the 22 District Project Office's (DPOs), and 17 District Institute of Education and Training (DIETs) funded under Sarva Shiksha Abhiyan Programme.
- b) Scope of assignment also includes audit in 217 blocks, 1499 CRCs, 20320 School/SMCs, DIETs, Govt, In service Training Centers (GISTC) on sample basis so that all are covered in a three year cycles of Audit. 10% of schools/SMCs in every district has to covered under the audit including School/SMCs receiving grants more

than Rs 1.00 Lacs during the year. Audit is to be conducted by visiting Districts, DIETs, Blocks, Clusters & Schools/SMCs itself and in no case be called at any other place for the purpose of audit.

- c) Audit is required to give opinion as to whether expenditure incurred under SSA is strictly within limits of Annual Work Plan & Budget of the society as approved by PAB and financial norms prescribed in the SSA framework or any other clarification issued by the competent Authority from time to time. In case the budget allocation is exceeded, whether re-appropriation has been duly approved by the competent authority.
- d) Comments of Audit are required on the fact that Sarva Shiksha Abhiyan funds are used efficiently and economically to the purpose for which they are intended.
- e) Bank Reconciliation Statement is regularly and monthly carried at all the levels.
- f) The Chartered Accountant firm so appointed will be required to give:-
 - (1) Audit Certificates, Utilization certificates, and issue any other certificate as may be required by the society from time to time without any additional fee to be paid by the society.
 - (2) Statements in annual report that describes the work of Sarva Shiksha Abhiyan Authority Punjab. The responsibilities of the audit also include reporting on the adequacy of statements.
- g) Internal controls, compliance with generally accepted accounting principals & procedures, accuracy and propriety of Procurement transaction, method of accounting and safeguarding various Assets, and level of compliance with Sarva Shiksha Abhiyan financial norms and State Government procedures along with compliance with Manual on 'Financial Management and Procurement' as issued by GOI.
- h) Audit shall be required to ensure that Goods, and services have been procured in accordance with relevant provisions of manual on financial Management and Procurement, and related document, namely, purchase orders, tender documents, invoices, vouchers, receipts etc. are maintained and linked to the transactions and retained till the end of the Programme.

- i) Audit will be required to give its opinion as to whether Balance Sheet, Income & Expenditure account and Receipts & Payment account of period of under Audit, read with Accounting policies give True and Fair view of State of affair of the Society, Grants utilized by the authority and Receipts & Payments of the Authority for the year respectively.
- j) The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted on latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.

TIME SCHEDULE

Audit is required to complete the Audit assignment with in a period of three months from the date of allotment of audit work or provision of completed accounts by Society, whichever is later. Audit of State Project Office (SPO), all DPOs, all DIETs, Blocks Clusters, GISTC and SMCs/Schools shall have to be carried out at State Project Office, District Project Office, DIETs, Block, Cluster, SMCs/Schools respectively.

OUTPUTS THAT WILL BE REQUIRED FROM THE AUDITOR

On completion of audit, firm the Chartered Accountant firm so appointed should submit the following:-

1. Component-wise Income and Expenditure statements of SPO, all 22 DPOs including therein Income and Expenditure of their respective DIET/GIST, Blocks, Clusters and SMCs/Schools.
2. Consolidated component-wise Income and Expenditure statement for project as a whole.
3. Components-wise Receipts and Payments account separately for SPO, 22 DPOs and 17 DIETs/GIST.
4. Consolidated component-wise Receipts and Payments account for project as a whole.
5. Consolidated Balance Sheet, with details of all schedules both components wise and level wise and Annual Consolidated Financial Statement (Annex XVIII, Procurement audit Certificate & FMR-I,II & III).

6. Utilization Certificates (UCs) separately for State Project Office and for all 22 Districts including therein utilization at their respective DIET/GIST, Blocks, Clusters and SMCs/Schools in the prescribed format.
 7. Consolidated Utilization Certificate for project as a whole in a prescribed format.
 8. Bank Reconciliation Statement separately for State Project Office, 22 DPOs and 17 DIETs/GIST.
 9. Report on all discrepancies noticed in the financial accounts and procurement procedure.
10. 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 audit;
- b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvements;
- 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 Implementation Agencies attention any matter that the audit considers pertinent.
- f) Copy of empanelment of firm by Comptroller and Auditor General of India for the year 2013-14.

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.

AUDIT JOB ALLOCATION

Firm appointed as the statutory auditors of Sarva Shiksha Abhiyan Authority, Punjab for financial year 2012-13 would be allotted assignment as under:-

Audit Report of 22 Districts comprising its respective DPOs, DIETs, Blocks, Clusters, SMCs/Schools, GISTCs, State Project Office (SPO), and Consolidation of report for State as a whole.

TA/DA & AUDIT FEE

- A fixed traveling allowance of Rs. 6.00 per Km. (car) will be provided subject to submission of actual bill with the SPO,DPO.
- A fixed dearness allowance and hotel accommodation charges will be given as below:-

(Amount in Rs.)

Category	Dearness allowance (per day)	Hotel accommodation (per day)*
Qualified	300/-	900/-
Unqualified	195/-	675/-

* Subject to submission of original bills with the State Project Office of Sarva Shiksha Abhiyan Authority, Punjab or respective DEO.

PERFORMANCE BANK GUARANTEE (PBG)

The successful bidder will have to deposit a performance security in shape of bank guarantee FDR/Demand Draft for an amount equivalent to 10 % of the contract value within 7 days of the issuance of LOI/Order. The Performance security would be valid for a period 6 months post warranty, failing which the LOI/order shall be withdrawn at the discretion of the SSA Authority and the EMD of the bidder shall be forfeited and the work will be allotted to the next bidder.

PAYMENT TERMS

50% of audit fees within 15 days of the receipt of Audit Report and all other related documents and balance audit fees shall be paid on confirmation of utilization certificate of the society by the Govt. of India.

Tax Liability

That any tax liability whatsoever in respect of this agreement shall be the sole responsibility of the second party.

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. 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 bank guarantee and recovery of liquidated damages.

The above provision is notwithstanding the right of the Sarva Shiksha Abhiyan Authority Punjab 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.

TERMINATION FOR DEFAULT:

The SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB 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 (s) specified in the contract, or any extension thereof granted by the SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB

The qualified Bidder fails to perform any of the obligation(s) under the contract

The qualified Bidder becomes bankrupt or otherwise insolvent, provided that such termination will not prejudice or effect any right of action or remedy which has accrued to the SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB.

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 Punjab/ SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB 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 SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB in writing of such a condition and the cause thereof. Unless otherwise directed by the SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB 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 SARVA SHIKSHA ABHIYAN AUTHORITY, PUNJAB 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.

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/ bidders 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.

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 Principal Secretary/ Secretary to Government of Punjab, Department of Primary Education. 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 Chandigarh.

JURISDICTION

In all matters and disputes arising hereunder the appropriate Courts at Chandigarh alone shall have jurisdiction to entertain and try them.

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 SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB business or operations without the prior written consent of the Society.

ALLOCATION OF WORK

The work can be split between more than one bidders. In such a case, (based on the lowest quoted rates) the Bid Evaluation Committee will decide a benchmark Price and the short listed bidders will have to match the so decided benchmark price.

OTHER TERMS AND CONDITIONS

- (i) The bidder shall not assign, in whole or in part, its rights and obligations to perform under this Contract to a third party, directly or indirectly.
- (ii) Bidder shall not work in association with some other party to meet the conditions.
- (iii) All statutory obligations / liabilities like Salary, ESI, and PF as per labour laws for manpower employed will be the sole responsibility of the Bidder and he shall submit proof of payment thereof every month
- (iv) The SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB will not be in any way responsible for any statutory obligation in respect of the staff deployed for the purpose
- (iv) The SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB reserves the right to carry out the capability assessment of the Bidder. The Society's decision shall be final in this regard.
- (v) The successful bidder will have to deliver and shall receive payments according to the time schedule and terms agreed upon in the contract.
- (vii) All payments will be subjected to tax deduction at source as applicable at the prevailing tax rates.

- (viii) The Bidder or a person/persons duly authorized by the Bidder shall sign the Financial bid with his seal. All pages of the bid, where signature required is not mentioned, shall be initialed by the Bidder with his seal.

Bids not received in the specified format or conditioned bids would entail rejection without any correspondence to be dealt in this regard by this office.

- Total Audit fee would be paid by State Project Office subject to deduction of Tax at Source (TDS) as may be applicable from time to time.
- A general discussion session to brief up Nature of job, Scope of Audit Work, Organization structure of the Society will be held in the State Project Office of SSA Punjab on 06th May, 2013 at 11.30 am at the address mentioned below or any new address (in case of change of address.).

**State Project Director,
Sarva Shiksha Abhiyan Authority, Punjab
SCO 104-106 2nd and 3rd Floor
Sector 34-A, Chandigarh
Phone: 0172-5015864-65**

Detail of Chartered Accountant firms for the
Statutory Audit assignment of Sarva Shiksha
Abhiyaaan Authority Punjab for the financial
year 2012-13

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 1-1-2013 (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 Part Time Partners if any, as on 1-1-2013 _____
(Please fill up Annex A-2)
6. Number of Full Time Chartered Accountant Employees _____
as on 1-1-2013 (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) _____
9. Fees earned by the firm from April 2008to March 2013 in respect of:

PSU / autonomo us body	Companies in Private sector	Banks
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- (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) 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

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 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);
- (i) 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;
- (ii) that the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest 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

Signature of the Bidder (with Seal)

(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

Signature of the Bidder (with Seal)

Annexure-A

1. Firm's name _____

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sl.No. 2 of the Expression of Interest 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

Annexure-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	Whether included in last year application (Yes / No)

Annexure- C

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm (please refer to Sl. No. 11 of the Expression of Interest format)

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

Signature of the Bidder (with Seal)

ADVERTISEMENT

ONLINE INVITATION FOR STATUTORY AUDIT ASSIGNMENT OF SARVA SHIKSHA ABHIYAN AUTHORITY PUNJAB FOR FINANCIAL YEAR 2012-13

SSA Punjab invites Technical & Financial Bids from Chartered Accountant firms duly empanelled by Comptroller and Auditor General of India in the prescribed format, for the engagement of Statutory Audit of the accounts of Sarva Shiksha Abhiyan Programme being implemented in the state of Punjab, for the Financial Year 2012-13.

Qualification criteria:

The firm must:

- (a) be empanelled with C & AG and ICAI and existed for not less than 5 years.
- (b) The firm should have sufficient staff and infrastructure to carry out the audit in different Districts of Punjab.
- (c) The Head Office of the firm must be either in Chandigarh or in State of Punjab.
- (d) The firm shall have to furnish earnest money of Rs. 20000/- through E-Payment mode only.
- (e) The prescribed format of Financial Bid Proforma along with detailed 'Term of Reference' (TOR) can be downloaded from the website www.ssapunjab.org or www.etender.punjabgovt.gov.in on or before 06th May 2013.

The interested firms may upload the Financial and Technical Bids in scan photocopies of all the required certificates supporting the particulars mentioned in the TOR latest by 06th May 2013 upto 11.30 AM in the O/o SSA Punjab, which will be opened on the same date at 11.30 AM.

The State Project Director reserves the right to accept or reject any or all the Proposals without assigning any reason.

Address: State Project Director,
Sarva Shiksha Abhiyan Authority, Punjab
SCO: 104-106, Sector 34-A, Chandigarh
Email id: ssafinancepunjab@gmail.com
Ph: 0172-5015867,5015864,5015865

**In case of change of Address, the same will be intimated later on.*

The prescribed format of Terms of Reference (TOR) can be downloaded from the website www.ssapunjab.org on www.etender.punjabgovt.gov.in or before 06th May 2013

Important Dates:

- | | | |
|-------------|--------------------------------------|---|
| i. | Date of issue of Tender | 08 th April 2013 |
| ii. | Last date for submission of proposal | 06 th May 2013 upto 11.30 AM |
| iii. | Date of opening of technical bid | 06 th May 2013 upto 11.30 AM |
| iv. | Date of opening of financial bid | 06 th May 2013 at 2.00 PM |
| v. | Venue for opening of | |

Technical Bids & Opening of Financial Bids O/o SSA, Pb, CHD

SCO: 104-106, Sector 34-A, Chandigarh

**In case of change of Address, the same will be intimated later on.*

Annexure-1

Lump sum audit fees (including service tax) in Rs.

Name of the firm	Audit fees for 1 DPO, DIET	Audit fees for 1 BRC	Audit fees for 1 CRC	Audit fee for 1 School/VEDCs	SPO	Consolidation on Job	Total Audit Fees
							Do not quote the rate in this page please quote excel sheet.

Do not quote in this page, Please quote in Excel Sheet only.