

# **TERMS AND CONDITIONS**

*for*

**The Appointment of Chartered  
Accountant Firms for Providing  
Professional Services at various  
locations in the Maharashtra State  
for the year 2012-13**

*for*

**SCHEMES IMPLEMENTED  
By School Education Dept.**



## **Selection of Chartered Accountant Firms for Providing Professional Services at various locations in the Maharashtra State for Schemes Implemented by School Education Dept.**

Expression of Interest is invited from Chartered Accountants firms (Partnership/Sole proprietorship firms with one full time FCA) in the prescribed format for engagement of C.A. Firms for providing services of professional Accountant for facilitating accounts records updation of the programme implemented at School level with NPEGEL & KGBV in the State of Maharashtra as per enclosed Terms of Reference.

1. The last date for receipt of expression of interest in the specified format is 06.03.2012 upto 12.00hrs. Incomplete formats/format received after the prescribed last date and time will not be entertained.
2. The term full time partner / CA employee does not include those persons [Partner / sole] who are:-
  - (i) Partners in other firms
  - (ii) Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949.
  - (iii) Partners who have earned more professional income from other sources than their income from the firm.

Similarly, the full time Sole Proprietor does not include a person who is 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.

3. The Expression of Interest must be submitted in the prescribed format given in the attachment. Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.
4. All firms are required to enclose the following documents along with the Expression of Interest.
  - (i) A copy of constitution certificates of firm issued by the ICAI containing inter-alia.
    - (a) Date of formation of the firms with a full time FCA

(b) Details of partners / Sole Proprietor / CA Employees as on 1<sup>st</sup> January of the relevant year, date of joining the firm, date of becoming FCA, and their other interest, if any.

(ii) A copy of the latest partnership deed in the case of partnership firms

(iii) A copy of the acknowledgement of the IT return of the firm and all full time partners / the Sole proprietor for the relevant Assessment Year 2008-09 and a copy of computation of income of full time partners / Sole proprietor.

**Note :** Full time partners joining the firm on or after 1st January of the relevant year and firms constituted on or after this period should submit their latest available acknowledgement of IT return / computation statement.

(iv) A copy of financial statement of the firm along with schedules for the preceding financial year 2010-11.

(v) Details of court cases / arbitration cases / or any other case pending against the firm.

5. Details of audit experience of the firm for the last 5 years in the following proforma. (Only assignments which carry a fee of Rs. 1,00,000/- and above should be mentioned).

Name of the area/ sector	Name of the company / body audited (a) Society/PSU/ Autonomous body (b) Companies in private sector (c) Banks (d) Social Sector Programmes/Projects (e) Externally aided social sector projects (f) Education Projects / Programmes	Years of audit e.g. (a) 2010-11 (b) 2009-10 (c) 2008-09 (d) 2007-08 (e) 2006-07	Fees charged for each of the assignments in each year	Nature of audit assignment viz Statutory audit / or Branch audit	Nature of special assignment	Name of the full time partner who supervised the audit or signed the financial statements and who is still working in the firm

6. The Expression of Interest must be delivered by post (in a sealed envelope) / or by hand in the office of the State Project Director, SSA, MPSP Mumbai. The Expression of Interest must be addressed to :

The State Project Director,  
SarvaShikshaAbhiyan,  
MaharashtraPrathamikShikshanParishad  
JawaharBalBhavanNetajiSubhashMarg, Charni Road Mumbai 400004.

7. 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). A brief note on the procedures adopted by them is to be given by the firms for this purpose. (Please refer to Sr. No. 12 of the Expression of Interest format).

8. Please indicate :

The particulars of specialization gained by the firm in audit of

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

<b>Sr. No.</b>	<b>Description of specialisation</b>	<b>Specify nature of assignment, if other than audit</b>	<b>Name of the organization</b>	<b>Name of the partner / sole proprietor who handled this assignment</b>	<b>Whether partner/sole proprietor mentioned in is still with the firm (Y/N)</b>

9. All full time partners / sole proprietor should invariably sign the undertaking appended as Section B to the Expression of Interest. Similarly, all the full time Chartered Accountant employees of the firm should sign in the column provided at Annex A-3 to the format.

**Expression of Interest for short listing Chartered Accountant  
Firms for Providing Professional Services at various locations in the  
Maharashtra State for Schemes Implemented by School Education Dept.**

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., \_\_\_\_\_  
Mobile No. and e-mail address) \_\_\_\_\_
- Tel.No.** \_\_\_\_\_  
**Mob.No.** \_\_\_\_\_
- 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 1-1-2012 (Please fill up Annex A-I)

Sr. 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 1-1-2012 \_\_\_\_\_

(Please fill up Annex A-2)

6. Number of Full Time Chartered Accountant Employees \_\_\_\_\_

as on -1-01-2012 (Please fill up Annex A-3)

7. Number of audit staff employed full-time with the firm

- (a) Articles / Audit Clerks \_\_\_\_\_
- (b) Professional Accountant/Audit Staff \_\_\_\_\_
- (with knowledge of bookkeeping and  
accountancy – Professional Accountant)
- (c) Other Professional Staff (Please specify) \_\_\_\_\_
8. Number of Branches (Please fill up Annex-B) \_\_\_\_\_
9. 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'.
10. Whether the firm is implementing quality control Policies and Yes / No  
procedures designed to ensure that all audits are conducted in  
accordance with Statements on Standard Auditing Practices (SAP 17)  
(If yes, a brief note on the procedure adopted is to be given)
11. Whether there are any court / arbitration / any other legal case against Yes / No  
the firm (If yes, give a brief note of the case indicating its present status)

**12. Providing Professional Services for preparation of accounts for completing all records  
of all schemes in the**

**District and Municipal Corporation Offices and below \_\_\_\_\_ (District Name)  
and consolidation and preparation of Quarterly and Annual Reports per Scheme  
(Annexure - D).**

13. The Total Annual Fees for providing Professional Services for preparation of accounts  
(Excluding Service Tax) Expected for the District and Municipal Corporation areas under  
SSA \_\_\_\_\_ (Name of District).  
Quarterly Fee- Rs. /- (Rs. in words \_\_\_\_\_ )  
Schoolwise Fee Rs. /-(Rs. in words \_\_\_\_\_ )
14. **Please state the District which you are ready to accept. (Please note that since the  
selection is on District basis you can opt for one District only).**
15. **Each Branch office can be considered separately if the branch applies for a given  
district.**
16. **Please indicate the turnover of last 5 years in details.**

**SECTION-B**  
**Undertaking**

I/We the sole proprietor / following partners of M/s. \_\_\_\_\_, Chartered Accountant does hereby jointly and severally verify and declare-

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under,
- (ii) that the firm, 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 Expression of Interest is same as that in the constitution certificate issued by the ICAI.

Sr. No.	Name of the partner / sole proprietor	Membership Registration No.	PAN No.	Date 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:  
 Enclosure : \_\_\_\_\_ pages

**For Office Use Only**

Whether firm has done

- (a) Statutory / Branch Audit
- (b) Internal / Concurrent Audit

Yes / No
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**Checked by**

**Verified by**

**Date updated by**

(Annex A-1)

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

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

(Please refer to Sr. No. 5 of the Expression of Interest formats)

Sr. 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 Part-Time Partners of the firm (Please refer to Sr.No. 6 of the Expression Interest format)

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

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

(Annex A-3)

Details of full time Chartered Accountant Employees (Please refer to Sr.No. 7 of the Expression of Interest format)

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

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

**(Annex A-4)**

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

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

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

**(Annex A-5)**

Details of Professional Accountants available with the firm :

<b>Sr. No.</b>	<b>Name</b>	<b>Qualification</b>	<b>Experience</b>	<b>Whether willing to tour the 50 villages for conducting internal audit and facilitating the accounting work in each Month</b>

\* Please attach copy of Certificate of Qualification of each Accountant.

**(Annex B)**

Particulars of Branches (including foreign branches, if any)

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

**(Annex C)**

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

<b>Sr. No.</b>	<b>Name of the PSU / Unit</b>	<b>Nature of assignment</b>	<b>Year for which appointed</b>

## Name - Nashik Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)
1	Nashik	BAGLAN	378	
2		CHANDWAD	242	
3		DEVLA	151	
4		DINDORI	265	
5		IGATPURI	269	
6		KALWAN	241	
7		MALEGAON	373	
8		MALEGAON M.C.	179	
9		NANDGAON	293	
10		NASHIK	155	
11		NASHIK M.C.	298	
12		NIPHAD	302	
13		PEINT	212	
14		SINNER	267	
15		SURGANA	371	
16		TRIMBAK	298	
17		YEOLA	279	
18			-	
		<b>TOTAL</b>	<b>4573</b>	
		<b>No. of Professional Accountants required for Nashik District</b>		<b>91</b>
19	NANDURBAR	AKKALKUWA	336	
20		DHADGAON	319	
21		NANDURBAR	287	
22		NAVAPUR	320	
23		SHAHADA	323	
24		TALODA	164	
25				
			<b>TOTAL</b>	<b>1749</b>
		<b>No. of Professional Accountants required for Nandurbar District</b>		<b>35</b>
26	DHULE	DHULE	333	
27		DHULE M.N.P.	148	
28		SAKRI	574	
29		SHINDKHEDA	261	
30		SHIRPUR	345	
31				
		<b>TOTAL</b>	<b>1661</b>	
		<b>No. of Professional Accountants required for Dhule District</b>		<b>33</b>

## Annexure –D (contd.)

## Name - Nashik Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)	
32	JALGAON	AMALNER	215		
33		BHADGAON	126		
34		BHUSAWAL	156		
35		BODWAD	67		
36		CHALISGAON	278		
37		CHOPADA	201		
38		DHARANGAON	127		
39		ERANDOL	111		
40		JALGAON	139		
41		JALGAON M.CORP.	138		
42		JAMNER	247		
43		MUKTAINAGAR	131		
44		PACHORA	212		
45		PAROLA	169		
46		RAWER	206		
47		YAWAL	199		
48					
			<b>TOTAL</b>	<b>2722</b>	
			<b>No. of Professional Accountants required for Jalgaon District</b>		<b>54</b>

## Annexure –D (contd.)

## Name - Pune Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)
1	PUNE	AMBEGAON	287	
2		BARAMATI	358	
3		BHOR	325	
4		DAUND	363	
5		HAVELI	382	
6		INDAPUR	473	
7		JUNNAR	435	
8		KHED	462	
9		MAVAL	368	
10		MULSHI	261	
11		PCMC	276	
12		PMC	630	
13		PURANDAR	286	
14		SHIRUR	426	
15		VELHE	161	
16A			SCERT, Pune	
		<b>TOTAL</b>	<b>5493</b>	
		<b>No. of Professional Accountants re quired for Pune District</b>		<b>110</b>
17	AHEMEDNAGAR	AKOLE	485	
18		JAMKHED	210	
19		KARJAT	330	
20		KOPARGAON	221	
21		MC AHMEDNAGAR	125	
22		NAGAR	295	
23		NEWASA	310	
24		PARNER	396	
25		PATHARDI	351	
26		RAHATA	204	
27		RAHURI	315	
28		SANGAMNER	464	
29		SHEVGAON	274	
30		SHRIGONDA	430	
31		SHRIRAMPOOR	190	
32		AHEMEDNAGAR H.Q.	-	
		<b>TOTAL</b>	<b>4600</b>	
		<b>No. of Professional Accountants re quired for Ahmednagar District</b>		<b>92</b>
33	SOLAPUR	AKKALKOT	332	
34		BARSHI	305	
35		KARMALA	287	
36		MADHA	383	
37		MALSHIRUS	476	
38		MANGALWEDHA	234	
39		MOHOL	303	
40		PANDHARPUR	441	
41		SANGOLA	464	
42		SOLAPUR MC.	313	
43		SOLAPUR NORTH	200	
44		SOLAPUR SOUTH	237	
45		SOLAPUR H.Q.		
		<b>TOTAL</b>	<b>3975</b>	
		<b>No. of Professional Accountants re quired for Solapur District</b>		<b>80</b>

## Annexure –D (contd.)

## Name - Kolhapur Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)
1	RATNAGIRI	CHIPLUN	433	
2		DAPOLI	331	
3		GUHAGAR	238	
4		KHED	425	
5		LANJA	245	
6		MANDANGAD	186	
7		RAJAPUR	411	
8		RATNAGIRI	409	
9		SANGAMESHWAR	440	
10				
		<b>TOTAL</b>	<b>3118</b>	
		<b>No. of Professional Accountants required for Ratnagiri District</b>		<b>62</b>
11	SINDHUDURG	DEVGAD	252	
12		DODAMARG	114	
13		KANKAVLI	257	
14		KUDAL	280	
15		MALVAN	252	
16		SAWANTWADI	256	
17		VAIBHAVWADI	126	
18		VENGURLE	155	
19				
		<b>TOTAL</b>	<b>1692</b>	
		<b>No. of Professional Accountants required for Sindhudurgar District</b>		<b>34</b>
20	KOLHAPUR	AAJARA	157	
21		BHUDARGAD	220	
22		CHANDGAD	258	
23		GADHINGLAJ	197	
24		GAGANBAWADA	82	
25		HATKALANGLE	367	
26		KAGAL	197	
27		KARVEER	261	
28		KOLHAPUR	197	
29		PANHALA	262	
30		RADHANAGARI	265	
31		SHAHUWADI	317	
32		SHIROL	233	
33				
		<b>TOTAL</b>	<b>3013</b>	
		<b>No. of Professional Accountants required for Kolhapur District</b>		<b>60</b>

## Annexure –D (contd.)

## Name - Kolhapur Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)	
34	SATARA	JAOLI	235		
35		KARAD	419		
36		KHANDALA	143		
37		KHATAV	306		
38		KOREGAON	245		
39		MAHABALESHWAR	149		
40		MAN	324		
41		PATAN	593		
42		PHALTAN	380		
43		SATARA	381		
44		WAI	215		
45					
			<b>TOTAL</b>	<b>3390</b>	
			<b>No. of Professional Accountants required for Satara District</b>		<b>68</b>
46		SANGLI	ATAPADI	218	
47	JATH		513		
48	KADEGAON		112		
49	KAVATHE MAHANKAL		179		
	KHANAPUR		162		
50	MIRAJ		223		
51	PALUS		118		
52	SANGLI MIRAJ KUPWAD M CORPORATION		174		
53	SHIRALA		197		
54	TASGAON		204		
55	WALWA		300		
56					
			<b>TOTAL</b>	<b>2400</b>	
		<b>No. of Professional Accountants required for Sangli District</b>		<b>48</b>	

## Annexure –D (contd.)

## Name – Aurangabad Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)
1	BEED	AMBAJOGAI	230	
2		ASHTI	326	
3		BEED	502	
4		DHARUR	135	
5		GEORAI	346	
6		KALI	288	
7		MAJALGAON	235	
8		PARLI	237	
9		PATODA	215	
10		SIRUR	206	
11		WADWANI	108	
12			-	
		<b>TOTAL</b>	<b>2828</b>	
		<b>No. of Professional Accountants required for Beed District</b>		<b>57</b>
13	HINGOLI	AUNDHA	171	
		NAGNAT		
14		BASMATH	227	
15		HINGOLI	202	
16		KALAMNURI	225	
17		SENGAON	192	
18				
		<b>TOTAL</b>	<b>1017</b>	
		<b>No. of Professional Accountants required for Hingoli District</b>		<b>20</b>
19	PARBHANI	GANGAKHED	198	
20		JINTUR	260	
21		MANWAT	80	
22		PALAM	129	
23		PARBHANI	284	
24		PATHRI	112	
25		PURNA	142	
26		SAILU	134	
27		SONPETH	95	
28		PARBHANI H.Q.		
		<b>TOTAL</b>	<b>1434</b>	
		<b>No. of Professional Accountants required for Parbhani District</b>		<b>29</b>

## Name – Aurangabad Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)	
29	JALNA	AMBAD	250		
30		BADNAPUR	180		
31		BHOKARDAN	361		
32		GHANSWANGI	190		
33		JAFRABAD	166		
34		JALNA	342		
35		MANTHA	173		
36		PARTUR	151		
37					
			<b>TOTAL</b>	<b>1813</b>	
			<b>No. of Professional Accountants required for Jalna District</b>		<b>36</b>
38	AURANGABAD	AURANGABAD	297		
39		AURANGABAD M.C.	384		
40		GANGAPUR	289		
41		KANNAD	368		
42		KHUTLABAD	132		
43		PAITHAN	307		
44		PHULAMBRI	225		
45		SILLOD	377		
46		SOEGAON	113		
47		VAIJAPUR	391		
48					
		<b>TOTAL</b>	<b>2883</b>		
		<b>No. of Professional Accountants required for Aurangabad District</b>		<b>58</b>	

## Annexure –D (contd.)

## Name – Latur Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)	
1	LATUR	AHAMADPUR	247		
2		AUSA	246		
3		CHAKUR	181		
4		DEVANI	100		
5		JALKOT	95		
6		LATUR	440		
7		NILANGA	281		
8		RENAPUR	135		
9		SHIRUR ANANTPAL	81		
10		UDGIR	264		
11					
		<b>TOTAL</b>	<b>2070</b>		
		<b>No. of Professional Accountants required for Latur District</b>		<b>41</b>	
12	OSMANABAD	BHOOM	157		
13		KALLAMB	197		
14		LOHARA	91		
15		OMERGA	207		
16		OSMANABAD	310		
17		PARANDA	167		
18		TULJAPUR	261		
19		WASHI	100		
20					
			<b>TOTAL</b>	<b>1490</b>	
		<b>No. of Professional Accountants required for Osmanabad District</b>		<b>30</b>	
21	NANDED	ARDHAPUR	77		
22		BHOKAR	141		
23		BIOLI	130		
24		DEGLOOR	196		
25		DHARMABAD	68		
26		HADGAON	228		
27		HIMAYAT NAGAR	124		
28		KANDHAR	251		
29		KINWAT	341		
30		LOHA	240		
31		MAHOOR	151		
32		MUDKHED	97		
33		MUKHED	309		
34		NAIGAON	145		
35		NANDED	383		
36		NANDED M.C.	15		
37		UMRI	103		
38					
		<b>TOTAL</b>	<b>2999</b>		
		<b>No. of Professional Accountants required for Nanded District</b>		<b>60</b>	

## Name – Amravati Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)	
1	BULDHANA	BULDHANA	182		
2		CHIKHALI	218		
3		DEOULGAON RAJA	110		
4		JALGAON JAMOD	125		
5		KHAMGAON	200		
6		LONAR	120		
7		MALKAPUR	111		
8		MEHEKAR	199		
9		MOTALA	146		
10		NANDURA	144		
11		SANGRAMPUR	122		
12		SHEGAON	102		
13		SINDKHED RAJA	160		
14					
		<b>TOTAL</b>	<b>1939</b>		
		<b>No. of Professional Accountants required for Buldhana District</b>		<b>39</b>	
15	AKOLA	AKOLA MC	56		
16		AKOLA PS	322		
17		AKOT	206		
18		BALAPUR	155		
19		BARSHITAKLI	171		
20		MURTIZAPUR	198		
21		PATUR	139		
22		TELHARA	139		
23					
			<b>TOTAL</b>	<b>1386</b>	
		<b>No. of Professional Accountants required for Akola District</b>		<b>28</b>	
24	WASHIM	KARANJA LAD	201		
25		MALEGAON	160		
26		NANGARULPIR	166		
27		MANORA	163		
28		RISOD	161		
29		WASHIM	209		
30					
		<b>TOTAL</b>	<b>1060</b>		
		<b>No. of Professional Accountants required for Washim District</b>		<b>21</b>	

## Annexure –D (contd.)

## Name – Amravati Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)	
31	YAVATMAL	ARNI	156		
32		BABHULGAON	113		
33		DARWHA	186		
34		DIGRAS	133		
35		GHATANJI	174		
36		KALAMB	143		
37		MAHAGAON	172		
38		MAREGAON	121		
39		NER	121		
40		PANDHARKAWADA	179		
41		PUSAD	305		
42		RALEGAON	148		
43		UMARKHED	227		
44		WANI	185		
45		YAVATMAL	252		
46		ZARI	134		
47					
			<b>TOTAL</b>	<b>2749</b>	
			<b>No. of Professional Accountants required for Yavatmal District</b>		<b>55</b>
48	AMRAVATI	ACHALPUR	212		
49		AMRAVATI	137		
50		AMRAVATIMC	215		
51		ANJANGAON SURJI	137		
52		BHATKULI	138		
53		CHANDUR BZ	171		
54		CHANDUR RLY	97		
55		CHIKHALDARA	200		
56		DARYAPUR	197		
57		DHAMANGAON RLY	118		
58		DHARNI	200		
59		MORSHI	151		
60		NANDGAON KH	153		
61		TIOSA	99		
62		WARUD	176		
63					
		<b>TOTAL</b>	<b>2401</b>		
		<b>No. of Professional Accountants required for Amravati District</b>		<b>48</b>	

## Name – Nagpur Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)
1	WARDHA	ARVI	187	
2		ASHTI	87	
3		DEOLI	144	
4		HINGANGHAT	194	
5		KARANJA	116	
6		SAMUDRAPUR	187	
7		SELOO	138	
8		WARDHA	213	
9				
		<b>TOTAL</b>	<b>1266</b>	
		<b>No. of Professional Accountants required for Wardha District</b>		<b>25</b>
10	NAGPUR	BHIWAPUR	123	
11		HINGANA	160	
12		KALMESHWAR	126	
13		KAMPTEE	157	
14		KATOL	196	
15		KUHI	188	
16		MOUDA	153	
17		NAGPUR (GRAMIN)	185	
18		NAGPUR (M.N.C.)	779	
19		NARKHED	171	
20		PARSHIWANI	129	
21		RAMTEK	177	
22		SAONER	170	
23		UMRED	168	
24				
		<b>TOTAL</b>	<b>2882</b>	
		<b>No. of Professional Accountants required for Nagpur District</b>		<b>58</b>
25	BHANDARA	BHANDARA	216	
26		LAKHANDUR	120	
27		LAKHANI	133	
28		MOHADI	138	
29		PAUNI	182	
30		SAKOLI	140	
31		TUMSAR	215	
32				
		<b>TOTAL</b>	<b>1144</b>	
		<b>No. of Professional Accountants required for Bhandara District</b>		<b>23</b>

## Annexure –D (contd.)

## Name – Nagpur Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)	
33	GONDIA	AMGAON	137		
34		ARJUNIMOR	174		
35		DEORI	177		
36		GONDIA	289		
37		GOREGAON	133		
38		SADAK ARJUNI	143		
39		SALEKASA	141		
40		TIRODA	173		
41					
			<b>TOTAL</b>	<b>1367</b>	
			<b>No. of Professional Accountants required for Gondia District</b>		<b>27</b>
42	GADCHIROLI	AHERI	215		
43		ARMORI	124		
44		BHAMRAGAD	95		
45		CHAMORSHI	230		
46		DESAIGANJ	63		
47		DHANORA	206		
48		ETAPALLI	200		
49		GADCHIROLI	144		
50		KORCHI	124		
51		KURKHEDA	164		
52		MULCHERA	80		
53		SIRNOCHA	149		
54					
		<b>TOTAL</b>	<b>1794</b>		
		<b>No. of Professional Accountants required for Gadchiroli District</b>		<b>36</b>	
55	CHANDRAPUR	BALLARPUR	65		
56		BHADRAWATI	157		
57		BRAMHAPURI	142		
58		CHANDRAPUR	221		
59		CHIMUR	207		
60		GONDPIPARI	104		
61		JIWATI	135		
62		KORPANA	135		
63		MUL	102		
64		NAGBHID	140		
65		POMBURNA	65		
66		RAJURA	166		
67		SAOLI	111		
68		SINDEWAHI	115		
69		WARORA	195		
70					
		<b>TOTAL</b>	<b>2060</b>		
		<b>No. of Professional Accountants required for Chandrapur District</b>		<b>41</b>	

## Name – Mumbai Division

Sr.No.	Name of District	Name of Block (BRC)	No. of Schools in each BRC	No. of Professional Accountant required in the BRC (minimum)
1	THANE	AMBERNATH	238	
2		BHIVANDI	359	
3		BHIVANDI MNC	131	
4		DAHANU	512	
5		JAWHAR	267	
6		KALYAN	152	
7		KALYAN MNC	285	
8		MIRA BHAYANDAR	71	
9		MOKHADA	173	
10		MURBAD	385	
11		NAVI MUMBAI	138	
12		PALGHAR	482	
13		SHAHAPUR	524	
14		TALASARI	177	
15		THANE	313	
16		ULHASNAGAR	110	
17		VASAI	305	
18		VIKRAMGAD	251	
19		WADA	327	
		<b>TOTAL</b>	<b>5200</b>	
		<b>No. of Professional Accountants required for Thane District</b>		<b>104</b>
20	MUMBAI (BMC)	NORTH	602	
21		SOUTH	506	
22		WEST	677	
		<b>TOTAL</b>	<b>1785</b>	
23		<b>No. of Professional Accountants required for Mumbai (BMC)</b>		<b>36</b>
24	MUMBAI (Dy.Dir)	NORTH	285	
25		SOUTH	243	
26		WEST	293	
27		<b>TOTAL</b>	<b>821</b>	
		<b>No. of Professional Accountants required for Mumbai (Dy.Dir)</b>		<b>16</b>
28	RAIGAD	ALIBAG	247	
29		KARJAT	311	
30		KHALAPUR	234	
31		MAHAD	377	
32		MANGAON	347	
33		MHASALA	127	
34		MURUD	113	
35		PANVEL	330	
36		PEN	269	
37		POLADPUR	166	
38		ROHA	292	
39		SHRIVARDHAN	126	
40		SUDHAGAD	184	
41		TALA	108	
42		URAN	82	
43		<b>TOTAL</b>	<b>3313</b>	
		<b>No. of Professional Accountants required for Raigad</b>		<b>66</b>
44	MPSP MUMBAI H.Q.	<b>No. of Professional Accountants required</b>	-	2

**CHECK LIST FOR REVIEW OF SCHOOL MANAGEMENT AND DEVELOPEMENT COMMITTEE (SMDC)/SCHOOL**

**I. Books of Accounts :** Ensure the maintenance of the following books of accounts:

**1. Cash book :**

- Double entry system
- Separate cash book for each financial year
- Each entry is attested by the HM
- Monthly closing balance is tallied with bank account and cash in hand

**2. Ledger :**

- All entries in the cash book are entered in the ledger.

**4. Cheque Issue Register**

- All cheques issued are entered.

**5. Bank Pass Book/Bank Statement**

**6. Establishment Register**

**7. Stock Register – Non- Consumable and consumable articles**

**8. Fixed Asset Register**

- Enter all items of office equipment (including computer & its accessories)] furniture, fixtures, buildings etc.

**II. Opening of Bank Accounts** Ensure the following

- In nationalized / scheduled bank
- Joint signatory savings bank account
- In the name of the Head Master and Chairman of SMDC.

**III. Bank Reconciliation Statement :** Ensure that monthly bank reconciliation statement is prepared regularly and the closing balance in the cash book is tallied with the bank pass book / bank statement.

**IV. Annual Physical verification :** Ensure that Annual verification of stock and assets is carried out the certificate is endorsed in the Asset Register and Stock Register.

## **Annexure – E (condt.)**

### **V. Expenditure :** Ensure that :

- Expenditure is limited to the outlays approved by the PAB for the activities included in the AWP&B and it is not exceeded.
- Supporting vouchers duly linked are available.

### **VI. Procurement :** Ensure that :

- The method of procurement followed is correct.
- The level of procurement is appropriate as per the Manual
- Minimum 3 quotations are obtained in case of limited tender method.
- Proper evaluation of the bids is carried out and the evaluation report is prepared.
- Contract is awarded to the lowest evaluated bidder
- All tender documents are available for review.

### **VII. Financial Reporting :** Ensure that the financial reporting is made to BRC/DPO regularly in time.

### **VIII. Utilization Certificate :** Ensure that the utilization Certificates/expenditure statements are furnished to DPO in time and the copies of the same are available on record.

# **SARVA SHIKSHA ABHIYAN**

## **TERMS OF REFERENCE FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRMS FOR PROVIDING PROFESSIONAL SERVICES AT VARIOUS LOCATIONS IN THE MAHARASHTRA STATE FOR SCHEMES IMPLEMENTED BY SCHOOL EDUCATION DEPARTMENT**

### **BACKGROUND**

The Maharashtra Prathamik Shikshan Parishad is a registered Society, implementing the centrally sponsored Programme of Sarva Shiksha Abhiyan(SSA), in all the districts of Maharashtra State. The main objective of this scheme is the Universalization of Elementary Education grant is receivable from Central Government, State Government and others. The scheme is implemented through DPO/BRCs/URCs/CRCs and Schools.

**SCHOOL** means those schools who are established under the local bodies in DPO/BRC/CRC/Village level & within area of Municipal Corporation. It also includes KGBV & NPEGEL & Govt. aided schools at various level in Maharashtra.

### **OBJECTIVES**

- **Up-keeping maintenance and finalization of accounts of School with NPEGEL & KGBV.**
- **Preparation, collection, consolidation and reporting information of School with NPEGEL & KGBV.**

### **SCOPE OF WORK**

The scope of work shall be as under:

Consulting firm shall have to deploy ONE Accounting Person for 50schools. The Accounting Person will visit each 50 designated schools minimum once in a month. He has to:

- Upkeep and Maintain Accounts of School with NPEGEL & KGBV for the grants received and expenditure incurred for SSA, NPEGEL and KGBV and other all State Government Schemes.
- Maintain Cash Book, Bank Book, Ledger and other accounting records.
- Prepare monthly Reconciliation of Bank Accounts regularly.
- Comply quarries raised by any Statutory authority.
- Preparation and reporting of information.
- Custody of the Vouchers, Cheque Books other all important documents will be with School with NPEGEL & KGBV.
- Upkeep and maintain accounts and stock register of Mid-Day Meal Scheme (MDM) at school level.
- The Professional Accountant should submit-Utilization Certificates, Completion Certificates and Valuation Certificates for the Schools towards the advances granted for constructions and other purposes.
- Data entry in Central Plan Scheme Monitoring System (CPSMS), DISE and any other computerized programme as specificities from time to time with respect to concerned School with NPEGEL & KGBV.
- Preparation of records in Tally System should be given its online updates.

**a. General :**

- As per Annexure -D, bidder has to deploy 1 accounting person for 50 Schools.
- The Accounts person will report at BRC in tally with Backup file.
- The Accounting person will submit his school tour programme in details in advance.
- Training should be given to the Accounting Persons for 2 times in year by consulting Firm.
- Minimum B.com qualification must be required with Tally certification course in accounting level.
- A Firm will not be selected for more than one District to do this work.
- Total ----- accounting persons should be deployed who are well aware in up-keeping and Maintenance of Accounts Manually.
- The Accounting person has to upkeep and maintains accounts and accounting registers of SSA as per standard accounting norms principal and procedure with correct head of account of Schools. The Accounting person has to take care that it should be done properly.
- The Consulting Agency should also ensure that the Professional Accountant provided ensures and examines that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained and updated at all levels.
- The deployed accounting person has to write and maintain the accounts and submit to Head Master of school. The bidder has to take care that it should be done properly.
- The Accounting person shall also certify the correctness of maintained accounts with relevant head and furnish final consolidated statement of accounts to higher authorities.
- The Accounting person shall work in coordination with District Level Accounts Officer, Block Education Officer.
- The Accounting person shall finalize the accounts in time for the Internal Audit and Statutory Audit by coordinating with concerned Official.
- The Accounting person shall prepare Quarterly Progress Report with all required necessary statements and utilization certificate timely.
- The Accounting person is responsible for compliance of the queries raised by GOI, GOM and all auditors.
- The Accounting person shall be responsible to prepare presentation on accounts and finance as and when required.
- The Accounting person shall closely monitor and supervise the expenditure against allocated budget with necessary checks. In case of any deviation / excess expenditure, financial misappropriation or the matter required immediate attention; he shall immediately communicate in writing SPO and DPO for taking corrective action.
- The Accounting person shall give necessary suggestions if any for better and smooth working and accounting.
- The Consulting Agency shall submit Security Deposit 5% of the allotted Fees.
- The total no. of school will be as per District Data.

**b. Governing Factors :**

- Timely Consolidation and submission of data with qualitative work is our main objective. In case of delay in preparation, consolidation and submission of timely required financial statement, information, MPR,QPR, Annual Accounts and other works, District Project Officer/State Project Office may recover penalty up to 10% of the contract price. In case the personal appointed by the bidder/Consulting Agency remain absent from the job or leave the firm, the bidder/consultant shall appoint or make alternative arrangement within maximum 7 days. District Project Officer may recover penalty @ Rs. 500/- per day for the period of absence of a deployed person.
- The qualified accounting persons deployed by the bidders shall have thorough knowledge of different tax codes and shall be responsible for deduction of tax at source and respective returns.
- In order to ensure timely up-keep and maintenance of accounts, the bidder and his deployed accounts persons shall remain present in review meeting being held time to time without any extra cost.
- Involvement of any bidder / Consulting Agency's staffs, found in any financial misappropriation, the bidder/Consulting Agency shall be held responsible for the same and shall have to bear/ pay the amount of such incident.
- The deployed person for Schools has to do accounting work as per working day of Schools. In vacation he has to remain present at BRC Office.
- The bidder/Consulting Agency shall organize training cum meeting for deployed staff at every quarter at their cost.
- All accounting record prepared by accounting person will be duly certified by concerned accountant and Head Master will be kept at school level.
- No record should be kept with the accounts person or Consulting Agency after finalization of accounts and should be handed over to the Head Master after due certification.
- Accounting person will present at the time of visit of Internal Auditor and Statutory Auditor.
- The documents, information provided by School shall not be used for any other purpose.
- Rates agreed shall be firm till the completion of work inclusive of transportation, Stationary, Communication and any other charges.
- The deployed Accounting person has to collect certificates for the works done for schools. Bidder has to submit these certificates along with bills of every quarter to the District Project Officer.
- The report for every quarter should be submitted to the District Project Office and State Project Office as per Schedule

➤ **Minimum Qualification of Accounting Person :**

- B.Com. with minimum one year's accounting experience and can upkeep and Maintain Accounts in concurrent basis independently.
- Well conversant with Tally software of accounting.
- Well consultant with Marathi & English.

The reports to be submitted by the Consulting Agency appointed for the district are as follows:

- Quarterly Certificate BRC/URC wise indicating the details of School with NPEGEL & KGBV. The format for submission of quarterly certificate will be provided by the District Project Office,
- The Quarterly Report should also mention the details of rectifications carried out and overall observation.

It should be ensured that the C.A. Firm that the accounts are maintained by all the implementing agencies of the System on Double Entry System of Accounting and Certificate to that be submitted to the D.P.O. on Quarterly Basis.

**c. The Schedule for the work will be as under :**

<u>Sr. No.</u>	<u>Particulars</u>	<u>Date of Submission</u>	<u>Where to Submit</u>	<u>If Delay Charges of Penalty</u>
1.	Monthly Report	By Ist day of the next month.	Submitted to BRC level in Tally system with their Backup file.	Rs.50/-per day for 50 Schools from respective concern.
2.	Quarterly Exp. Report	By 18 <sup>th</sup> of the next month of the end of Quarter	Submitted to BRC level in Tally system with their Backup file.	Rs.50/-per day for 50 Schools from respective concern.
3.	Annually – Trial Balance, Receipt & Payment a/c, Balancesheet Utilization Certificate	By 15 <sup>th</sup> June of the year	Submitted to BRC level in Tally system with their Backup file.	Rs.50/-per day for 50 Schools from respective concern.

**The Schedule of the payment is as under :**

<u>Sr.No.</u>	<u>Release</u>	<u>Release of Payment</u>
1.	Bill for quarterly payment	Bill will be paid from District Project Office after submission of bill with necessary certificate given by concerned competent authority.

**d. Tenure of the Appointment :**

The appointment of consultant is for Financial Year 2012-2013. However **State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai** may terminate the contract without assigning any reasons thereof. **State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai** may extend the period of contract for the next financial year in consultation with appointed /selected Consulting Agency of the district.

**e. Input from SSA :**

The District Education Officers and coordinator will provide addresses / contact details of the respective School with NPEGEL & KGBV.

**f. Review Committee & Process :**

The review committee shall consist of :

- State Project Director, MPSP
- Joint Director (Admn.), MPSP
- Joint Director (Finance & Account), MPSP
- Assistant Director (Finance & Account), MPSP.
- District Project Officer of respective District.
- Account Officer of respective District.

**g. General Requirement :**

- The State Project Director (SPD) reserves all rights to modify its requirements
- The decision of the State Project Director will be final in all the matters.

**State Project Director,  
Maharashtra Prathamik Shikshan Parishad,  
Mumbai**

District : \_\_\_\_\_

No. of Schools \_\_\_\_\_

Annexure-4

## **AGREEMENT FOR CONSULTANCY WORK**

**Subject :- Up-keeping, Maintenance and Finalization of Accounts of Schools (SMDC) by providing Accountant at School level.**

Name of the Consulting Agency : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. Set out below are the terms and conditions under which M/s..... has agreed to carry out for MPSP, Mumbai. The above mentioned assignment specified in the attached Terms of Reference (TOR).
2. For administrative purposes M/s.....MPSP, Mumbai has been assigned to administer the assignment and to provide M/s..... with all relevant information needed to carry out the assignment. The Services will be **required under Sarva Shiksha Abhiyan for the period from 01/04/2012 to 31/03/2013.**
3. The **State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai** may find it necessary to postpone or cancel the assignment and / or shorten or extend its duration. In such case, every effort will be made to give you, as early as possible, notice of any changes. In the event of termination, M/s.....shall be paid for the services rendered for carrying out the assignment to the date of termination, and M/s..... will provide the **State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai** with any reports or parts thereof, or any other information and documentation gathered under this Agreement prior to the date of termination.
4. The Services to be performed, the estimated time to be spent, and the reports to be submitted will be as per Terms of Reference (TOR).
5. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of Union of India.
6. This agreement will become effective upon confirmation of this letter on behalf of M/s.....and will terminate on ....., or such other date as mutually agreed between the **State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai** and M/s.....

7. Payments for the services will be made as per the Terms of Reference (TOR).  
The consultancy fees of Rs.....+ Service Tax.
8. M/s..... will be responsible for appropriate insurance coverage. In this regard, M/s.....shall maintains consultant compensation, employment liability insurance for their staff on the assignment.
9. The consultant agrees that, during the terms of this contract and after its termination, the consultant and any entity affiliated with the consultant, shall be disqualified from providing goods materials, works or services (other than services and any continuation thereof) for any project resulting from or closely related to the services.
10. All reports and other documents or software submitted by M/s.....in the performance of the services shall become and remain property of the **State Project Director, Maharashtra Prathamik Shikshan Parishad, Mumbai**. The consultant may retain a copy of such documents but shall not use them for purpose unrelated to this contract without the prior written approval of the Client.
11. The consultant undertake to carry out the assignment in accordance with the highest standard of professional an ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that he staff assigned to perform the services under this agreement, will conduct themselves in a manner consistent herewith.
12. The consultant will not assign this contract or sub-contract or any portion of it without the Client's prior written consent.
13. M/s.....shall pay the taxes, duties fee, levies and other impositions levied under the applicable law and the client shall perform such duties in this regards to the deduction of such tax as may be lawfully imposed.
14. M/s.....agree that all knowledge and information not within the public domain which may be acquired during the carrying out of this agreement, shall be for all time and for all purpose, regarded as strictly confidential and held in the State Project Director, MPSP, Mumbai written permission.

**Place :** .....

**Date :** .....

**(Signature of Authorized  
Representative on behalf of Consulting Agency)  
In the presence of**

.....

.....

**(Signature and Name of the Client's Representative)**