

कार्यालय आयुक्त/पदेन सचिव

छत्तीसगढ़ राज्य स्तरीय आदिम जाति कल्याण, आवासीय एवं आश्रम शैक्षणिक संस्थान समिति
(भारत सरकार, जनजातीय कार्य मंत्रालय द्वारा प्रवर्तित एवं छत्तीसगढ़ शासन द्वारा संचालित)

ब्लॉक 4 डी, भूतल, इन्द्रावती भवन, नवा रायपुर, अटल नगर

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F.No/EMRS/40/2024-25/3743

Nawa Raipur Dt./6/07/2024

**Notice Inviting Expression of Interest for Audit for the year
2023-24 in Eklavya Model Residential School Scheme Run by
Chhattisgarh State**

Application are invited from eligible firms for the conduct of audit of schools run under Eklavya Model Residential Schools Scheme. Interested firms can download the format for Expression of Interest, Terms of Reference and Scope of Work from the Website <https://eklavya.cg.nic.in> for which rs. 1,000/- is also required in the form the of DD/FDR in favour of Commissioner/Ex Officio Secretary, Chhattisgarh State Level Tribal Welfare, Residential and Ashram Educational Institutions Committee, Nawa Raipur at Raipur.

- | | | |
|---|---|----------------------|
| 1. Pre-bid meeting | - | 25-07-2024, 12:00 PM |
| 2. The last date for submission of proposal | - | 07-08-2024, 12:00 PM |
| 3. The Opening of technical bids | - | 07-08-2024, 02:00 PM |

Interested firms/their authorized representatives can be present at the time of opening of Technical proposal. The date of opening of financial bid will be displayed only on website <https://eklavya.cg.nic.in>.



(Narendra Kumar Dugga)

Commissioner/Ex Officio Secretary

Chhattisgarh State Level Tribal Welfare, Residential and
Ashram Educational Institutions Committee

Draft

EXPRESSION OF INTEREST

For Selection of Auditor for the Financial Year 2023-24

For selection of firm for Statutory Audit of Eklavya Model Residential Schools in Chhattisgarh

**Commissioner cum Ex-Officio Secretary, Chhattisgarh Rajya
Stariya Aadim Jati Kalyan, Aawasiya evam Ashram
Shaikshnik Sansthan Samiti**

Block – D, Ground Floor, Indravati Bhawan, Atal Nagar - Nawa Raipur,
Chhattisgarh Phone: 0771 2263708; Fax: 0771 2262558; email: ctd.cg@nic.in
Website: tribal.cg.gov.in



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Chhattisgarh Rajya Stariya Aadim Jati Kalyan, Aawasiya evam Ashram Shaikshnik
Sansthan Samiti
Eklavya Model Residential Schools Program
Terms of Reference for Audit for the Financial Year 2023-2024

1. Background

EMRS started in the year 1997-98 to impart quality education to ST children in remote areas in order to enable them to avail of opportunities in high and professional educational courses and get employment in various sectors. The schools focus not only on academic education but on the all-round development of the students. Each school has a capacity of 480 students, catering to students from Class VI to XII. Hitherto, grants were given for construction of schools and recurring expenses to the State Governments under Grants under Article 275 (1) of the Constitution.

In order to give further impetus to EMRS, it has been decided that by the year 2022, every block with more than 50% ST population and at least 20,000 tribal persons, will have an EMRS. Eklavya schools will be on par with Navodaya Vidyalaya and will have special facilities for preserving local art and culture besides providing training in sports and skill development. Across the country, as per census 2011 figures, there are 564 such sub-districts out of which there is an EMRS in 102 sub-districts. Thus, 462 new schools have to be opened by the year 2022.

Eklavya Model Day Boarding Schools (EMDBS)

Wherever density of ST population is higher in identified Sub-Districts (90% or more), it is proposed to set up Eklavya Model Day Boarding School (EMDBS) on an experimental basis for providing additional scope for ST Students seeking to avail school education without residential facility

2. Objectives of EMRS

- a) In the context of trend of establishing quality residential schools for the promotion of education and also to ensure all round development of tribal students in all areas, habitations and diversified environment throughout the country, the Eklavya Model Residential Schools (EMRS), Eklavya Model Day Boarding Schools (EMDBS) and Centre of Excellence for Sports are being established for ST and PVTG students.
- b) The schools are aimed to provide quality upper primary, secondary and senior secondary level education to ST and PVTG students in tribal dominated areas, along with extra-curricular activities, to enable them to access the best opportunities in education and to bring them at par with the general population.

3. Management and Running of EMRS

National Education Society for Tribal Students (NESTS)

- a. NESTS, as an autonomous Society under the Ministry of Tribal Affairs has been registered under Societies Registration Act, 1860.
- b. NESTS is mandated to plan, construct, establish, endow and administer the Schools and to do all acts and things necessary for or conducive to tribal education.



- c. The NESTS functions through an Executive Committee under the Chairmanship of Secretary, Tribal Affairs. The Executive Head of the administrative pyramid is Commissioner (Joint Secretary level) who shall execute the policies laid down by the Executive Committee.
- d. The NESTS is guided by a Steering Committee headed by the Hon'ble Minister for Tribal Affairs.

State EMRS Societies

- a. The State EMRS Societies to be registered under Societies Registration Act or Indian Trust Act or any other corresponding State Act.
- b. State Societies will maintain, control and manage the Schools as per the guidelines and norms formulated by the Ministry of Tribal Affairs, Government of India and undertake other responsibilities as delegated by the NESTS
- c. 74 EMRS, 24 Districts Committees and one state level committee has been established and running at present in Chhattisgarh state.
- d. The EMRSs may be affiliated either to the State or Central Boards of Secondary Education as desired fit by the State Governments/UT Administration.
- e. The norms and standards for a school having class VI to class VIII in respect of the number of teachers to be appointed, as provided in the Schedule to the Right of Children to Free and Compulsory Education Act 2009 shall be strictly followed.
- f. State Government is solely responsible for management and functioning of the EMRSs.
- g. A Management Committee is constituted for each EMRSs in chairmanship of district collector.
- h. The tasks of school admissions, appointment of teachers, appointment of staff, personnel matters and day-to-day running of schools is handled by the society chosen by State Government.
- i. The State Governments ensures and maintain the highest quality in the selection of teachers and staff for academic and extra-curricular excellence.

4. Objective of this Assignment

The objective of this assignment is to: (i) certify the individual and consolidated annual financial statements; and (ii) issue a consolidated and individual opinion and report for all the funds received under the EMRS Program.

5. Scope of Work

The scope of this assignment is to audit the program activities implemented in the State. Audit will primarily be guided by Guidelines issued by NESTS/MTA and Government of Chhattisgarh. In conducting the audit, attention should be given to the following:

- a. Funds have been used in accordance with the conditions, follow the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the funds were provided.
- b. Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed. Proper documents i.e. purchase orders, tender documents, invoices, vouchers, receipts are maintained and linked to the transactions and retained for the project period.

- c. All necessary supporting documents, records and accounts have been kept in respect of project expenditure and clear linkages exist between the books of accounts and activities.

6. Outline of Tasks to be carried out:

- 6.1. **Certification of Financial Statements** – Verifying the annual financial statements of Consolidation and for Schools show a 'true and fair'.
- 6.2. **Audit of expenditure** – Auditing on all expenditure and giving opinion whether all expenditure has been made for the purposes intended for; have been used with due attention to economy and efficiency following the procedures as documented in Guidelines issued by NESTS/MTA and Government of Chhattisgarh. The work will have to be conducted for the financial year 2023-24. The CA firm will comment whether all the records as required have been maintained and that such records are up to date.
- 6.3. **Procurement** – Checking that all procurement of goods and services are as per Guidelines issued by NESTS/MTA, Government of Chhattisgarh and reporting any deviations from or cases of undue favor, mis-procurement, corruption, etc.
- 6.4. Consolidation of audited accounts and findings and issue consolidated audited financial statements as well as consolidated report.

7. Periodicity and Timing of Audit

Audits will be conducted for the financial year 2023-24 for all units i.e. State level, District level and school/hostel level and separate reports for each units will have to be submitted.

8. Methodology

- Review of documents (e.g., Reports, Financial Statements, etc).
- Regular audit methodology as per rules and regulations of ICAI;
- Discussions as required to validate findings and discuss suggestions.
- Compliance with laid down procedures.

9. Outputs

Consolidated and Individual Audit Report and Audited Financial Statements as per formats agreed for state level, Distt. level and school level committees.

10. Audit Opinion

The primary audit opinion should include:

- For Consolidation: State, and School Level – Balance Sheet, Income and Expenditure account, Receipt and Payment account and the individual and consolidated audit report.
- The auditor should submit three copies of Audit Report of Consolidation, State, Schools, one to state, one to respective districts and one to the respective school.

11. Time line

The time limit for the completion of the assignment is 60 days from the date of issue of the work order.

12. Minimum Rate of Audit Fee

Minimum rate fee of the audit may be as under: -



Rs 5,000/- for each school/Hostel, Rs 7,500/- for every district level committee and Rs 25,000/- for State level committee. Those applicants who will quote fees below the minimum yearly fees will be summarily rejected.

13. Payment of Fees

Payment of fees will be made within 30 days of submission of report by the office of Commissioner cum Ex-Officio Secretary, Chhattisgarh Rajya Stariya Aadim Jati Kalyan, Aawasiya evam Ashram Shaikshnik Sansthan Samiti. Deduction of Income Tax and GST will be made as per the provisions of respective laws.

14. Key Professionals required for Audit

Key Person	Qualification	Specialization	Experience
1 Audit Manager	Chartered Accountant	Experience of conducting audit of government institutions, especially in education sector	Minimum 5 years in audit
6 Audit Assistant	Articled Clerk (PE II passed)	Experience of conducting audit	Minimum 2 year

15. Instruction to Applicants

15.1. Pre-Qualification Criteria for the applicant:

- Registered with Comptroller & Auditor General of India for Year 2022-23 and 2023-24.
- Registered with ICAI.
- In existence for at least 5 years.
- Have at least two FCA partner/proprietor.
- Average annual turnover for the last three financial years must be at least Rs. 50.00 Lacs.
- Completed five assignments of Government of India funded agencies audits during the last 5 financial years (period 2018-19 to 2022-23)
- Head Office in Chhattisgarh as on 01.01.2024.

16. Evaluation Criteria

Sr.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Full Time Partners / proprietor in Chhattisgarh associated with the firm (As per certificate of Constitution issued by ICAI)	2	15	For each such partner – 3 Marks
2.	Average Turnover of the firm for the last three financial years (FY 2020-2021, 2021-2022 and 2022-2023)	Minimum Rs.50 Lakhs	10	1 mark for every Rs. 10 Lakhs above Rs. 50 Lacs
3.	Number of assignments with fees of at least Rs. 50,000/- from centrally/state sponsored program executed by the firm during the last five years (2018-19 to 2022-23)	Minimum 5 assignments	20	For each such additional assignment (over five), 1 marks shall be given
4.	Prior experience of assignments in the education sector in Chhattisgarh	NA	30	Two mark for each assignment

	with fees of at least Rs. 25,000/- from centrally/state sponsored program executed by the firm in the last five financial year (2018-19 to 2022-23)			
5.	Years of existence (including deemed date)	Minimum 5 years	10	For each additional 5 years above 5 years, ONE marks shall be given
6.	Number of Offices (HO/Branches) in Chhattisgarh as on 01.01.2024	1 Office	15	10 marks for Head Office in Chhattisgarh and 5 marks for each branch Office in Chhattisgarh

17. Supporting Documents for Technical Evaluation

Following supporting documents must be submitted by the firm along with their proposal for Technical Evaluation

17.1.1. For S. No. 1, 5, 6 and 7, the firm must submit a self-attested copy of latest Certificate of Constitution issued by ICAI and also as on 01.01.2024.

17.1.2. For S. No. 2, the firm must submit, a copy of the balance sheet and audit report for the last three years.

17.1.3. For S. No. 3 and 4, the applicant firm will have to provide copies of relevant work orders which shall be duly numbered with a summary sheet in the format provided in Annexure A and B. The work of charitable trusts and NGOs will not be considered. The applicant will also have to mention the relevant page number in the summary sheet failing which marks may not be provided for technical evaluation. Assignments which are awarded marks under one criteria, will not be awarded marks in any other criteria.

17.1.4. The firm should not be debarred or black listed ever by ICAI / Centrally Sponsored Projects / PSUs / Government Company in respect of any assignment or behaviour. The applicant is required to submit a self-declaration in this regard.

18. Compulsory Required Documents

1. CAG Empanelment letter for year 2022-2023 and 2023-2024.
2. Latest Certificate of Constitution issued by ICAI and also as on 01.01.2024.
3. PAN Card of the Firm / Proprietor.
4. Goods and Service Tax Registration Certificate Audited Financial Statements and ITR of Firm for three financial years.
5. Copy of Latest Partnership Deed in case of firms.
6. Income tax return of firm for the financial year 2022-2023
7. List of Work Orders in Annexure A and Annexure B.
8. Other documents mentioned under *Supporting Documents for Pre-Qualification and Technical Evaluation*.
9. The cost of EoI is Rs. 1000/- payable in the form of DD and an EMD of Rs. 1,00,000/- is payable in the form of FDR in favor of Commissioner, Schedule Tribes and Schedule Caste Development Department.

19. Security Deposit

19.1. The selected firm will be required to provide a security deposit of atleast 3% of the agreement value. After providing security deposit, the EMD will be released.

19.2. The security deposit will be released six months after submission of report.

20. Financial Bid

The financial bid shall be submitted as per Annexure C.

21. Submission of Bids

21.1. The Technical Proposal shall be placed in a sealed envelope clearly marked "Technical Proposal". EMD and Tender Fee / original copy of receipt for purchase of tender form shall form part of Technical Bid. The original Financial Proposal shall be placed in a separate sealed envelope marked "Financial Proposal". The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed.

22. Selection Procedure

- a) Selection will be made on the basis of Quality and Cost Based Selection.
- b) Under QCBS selection, the technical proposals will be allotted weightage of 70% (Seventy per cent) while the financial proposals will be allotted weightages of 30% (Thirty percent). Proposal with the lowest cost will be given a financial score of 100 (Hundred) and other proposals given financial scores that are inversely proportional to their prices w.r.t. the lowest offer. Similarly, proposal with the highest technical marks (as allotted by the evaluation committee) shall be given a score of 100 (Hundred) and other proposals be given technical score that are proportional to their marks w.r.t. the highest technical marks. The total score, both technical and financial, shall be obtained by weighing the quality and cost scores and adding them up. On the basis of the combined weighted score for quality and cost, the consultant shall be ranked in terms of the total score obtained. The proposal obtaining the highest total combined score in evaluation of quality and cost will be ranked as H-1 followed by the proposals securing lesser marks as H-2, H-3 etc. The proposal securing the highest combined marks and ranked H-1 will be invited for negotiations, if required and shall be recommended for award of contract. In the event two or more bids have the same score in final ranking, the bid with highest technical score will be H-1.

In such a case, an Evaluated Bid Score (B) will be calculated for each responsive Bid using the following formula, which permits a comprehensive assessment of the Bid price and the technical merits of each Bid:

$$B = \frac{C_{low}}{C} X + \frac{T}{T_{high}} (1 - X)$$

where,

C = Evaluated Bid Price

C_{Low} = Lowest of all Evaluated Bid Prices among responsive Bids

T = Total Technical Score awarded to the Bid

T_{High} = Technical Score achieved by Bid that was scored best among all responsive Bids

X = weightage for the Price as specified in the BDS

- c) Price bid of only those firms will be opened who will score more than 50% marks in technical evaluation.
- d) In case price bids and technical marks of two or more firms are similar, then selection will be made on the basis of the firm having more experience in audit of education sector in Chhattisgarh.

22 Pre-Bid Meeting and Queries

Pre-bid queries are being invited by email. All queries for the pre-bid meeting are to be sent to Commissioner cum Ex-Officio Secretary, Chhattisgarh Rajya Stariya Aadim Jati Kalyan, Aawasiya evam Ashram Shaikshnik Sansthan Samiti at its email mentioned within 4 days of the publication of notice inviting EoI. The Bidders are requested to send their consolidated queries only once and further queries sent by the Bidders shall not be entertained. Queries received after this date will not be entertained. EMRS may incorporate any changes in the EoI based on acceptable suggestions received in pre-bid queries. The decision of Managing Director regarding acceptability of any suggestion shall be final in this regard and shall not be called upon to question under any circumstances.

23. Others

- 23.1. Proposals in association with other firms / joint venture will not be considered.
- 23.2. Commissioner cum Ex-Officio Secretary, Chhattisgarh Rajya Stariya Aadim Jati Kalyan, Aawasiya evam Ashram Shaikshnik Sansthan Samiti reserves every right, without assigning any reason whatsoever, for selection of suitable applicant; cancelling the bid at any stage or any other matter relating to this selection process.


३५ आयुक्त
छत्तीसगढ़ आदिग जाति कल्याण
आवासीय एवं आश्रम शैक्षणिक संस्थान समिति
नया रायपुर (छ.ग.)



Annexure A

Number of assignments with fees of at least Rs. 50,000/- from centrally/state sponsored program executed by the firm during the last five years (2018-19 to 2022-23)

Sr.	Sector	Name of the entity	Name of the centrally sponsored scheme	Year of execution of assignment	Fees charged for the assignment	Nature of assignment	Work Order in Page No. of the Technical Proposal

Annexure B

Prior experience of assignments in the education sector in Chhattisgarh with fees of at least Rs. 25,000/- from centrally/state sponsored program executed by the firm in the last five financial year (2018-19 to 2022-23)

Sr.	Name of the District / State	Name of the Central / State / Semi Govt. sponsored scheme	Year of execution of assignment	Fees charged for the assignment	Nature of assignment	Work Order in Page No. of the Technical Proposal

Annexure C

Format for Financial Bid (to be submitted in Letter Head)

Sr.	Particulars	No. of Units	EMRS	
			Yearly Rate Per Unit	
			Rs.	In Words.
1	Audit of State and Consolidation	1		
2	Audit of District	24		
3	Eklavya Model Residential School	74		
	Total			

* The fee quoted above should be exclusive of GST but inclusive of TA/DA/Lodging.

* The validity of bid should be for 6 months.