



State Common Entrance Test Cell

(An Autonomous Body under the Department of Higher and
Technical Education Department, Ministry of Education, Government
of Maharashtra)

'New Excelsior Building', 8thFloor, A.K.Nayak Marg, Fort, Mumbai-400 001

Website: www.mahacet.org

Email: maharashtra.cetcell@gmail.com, statecetcell.acc@gmail.com

Ph. No:022-22016153/57/59

NO.STATECETCELL/Fin/Audit/SA/4/2023-2024/1659

Dated:13.09.2024

SELECTION OF STATUTORY/TAX AUDITORS - REQUEST FOR PROPOSAL

State CET CELL invites proposals from firms of Chartered Accountants empaneled with C&AG and meeting conditions of eligibility for the work of Statutory Audit of Accounts/Tax Audit of CETCELL for the Financial Year 2023-24 & 2024-25. The terms of reference and other details including the last date are given in the CETCELL website: www.mahacet.org Last date for filing of tenders is **18.09.2024 at 15:00 Hrs.**

Sd/-
Commissioner
(State Common Entrance Test
Cell, M.S.Mumbai)



STATE COMMON ENTRANCE TEST CELL

Department of Higher & Technical Education,

Ministry of Education

Government of Maharashtra

'New Excelsior Building', 8th Floor, A.K.Nayak Marg, Fort

Mumbai-400 001, Website:www.mahacet.org

Email: cetcell@mahacet.org, statecetcell.acc@gmail.com

Ph. No:022-22016153/57/59

Request for Proposal

(For Appointment of Chartered Accountants Firms for Statutory Audit of Accounts/Tax Audit services for State Common Entrance Test Cell for the Financial Year 2023-24 & 2024-25)

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**Department of Higher & Technical Education, Ministry of
Education,**

Government of Maharashtra

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Mumbai-400 001, Website: www.mahacet.org

Email: maharashtra.cetcell@gmail.com, statecetcell.acc@gmail.com

Ph. No: 022-22016153/57/59

Ref: STATECETCELL/Fin/Audit/SA/4/2023-2024/1659

Dt. 13.09.2024

NOTICE INVITING TENDER (NIT)

SELECTION OF CHARTERED ACCOUNTANT FIRMS FOR STATUTORY AUDIT AND TAX AUDIT SERVICES

State Common Entrance Test Cell, Mumbai invites Sealed Bid under two bid systems i.e., Technical Bid and Financial Bid proposals from locally established Chartered Accountants' firms meeting the minimum eligibility criteria for providing Statutory Audit/ Tax Audit Services for the Financial Year 2023-24 & 2024-25.

The interested bidders should submit their bids to State Common Entrance Test Cell, **New Excelsior Building', 8th Floor, A.K.Nayak Marg, Fort Mumbai-400 001 on or before 18.09.2024 up to 15:00 Hrs.**

The details about the background of the Organization, scope of work, terms of reference, and the eligibility criteria for selection of the C.A. firms have been detailed hereunder and also can be accessed from the State Common Entrance Test Cell website: www.mahacet.org

Important Dates:

1. Last date & time for receipts of proposals : 18.09.2024 up to 15:00 Hrs.
2. Date & Time of opening of Bids
 - (a) Technical Bid : 19.09.2024 at 14:00 Hrs.
 - (b) Financial Bid : 19.09.2024 at 15:00 Hrs.

Venue for opening of Tenders would be held at CET CELL Conference Hall II floor, New Excelsior Building, A.K.Nayak Marg, Fort Mumbai - 400 001.

1) **BID-DATA SHEET**

STATE COMMON ENTRANCE TEST CELL

DETAILED TENDER NOTICE NO. 4 OF 2023-24

STATE COMMON ENTRANCE TEST CELL (CET CELL)

**Request for Proposal for Appointment of Chartered Accountant Firms for
STATUTORY AUDIT/TAX AUDIT SERVICES**

Sr. No.	Particulars	Details
1	Name of the Work	Appointment of Chartered Accountant Firm for Statutory Audit/Tax Audit Financial Year 2023-24 & 2024-25
2	Cost of Tender Document	Rs.1000/- (NEFT/RTGS/IMPS/Demand Draft in favor of COMMISSIONER, STATE COMMON ENTRANCE TEST CELL payable at Mumbai) Annexure-
3	Mode of Bid Submission	In Tender Box
4	Tendering Authority	COMMISSIONER, STATE COMMON ENTRANCE TEST CELL MS. MUMBAI
5	Tender publishing date	13/09/2024
6	Document download Start Date	13/09/2024
7	Document download End Date	18/09/2024 at 03.00 p.m.
8	Date and Time of Pre- Bid Meeting	17/09/2024 at 11.00 a.m.
9	Last Date of Submission of Bids	18/09/2024 at 03.00 p.m.
10	Date and Time of Opening of Bids (Technical)	19/09/2024 at 02.00 p.m.
11	Date and Time of Opening of Bids (Commercial)	19/09/2024 at 03.00 p.m.
12	Earnest Money Deposit (EMD)	Rs.5,000/- (Rs. Five Thousand only) to be paid through NEFT/RTGS/IMPS/Demand Draft in favor of COMMISSIONER, STATE COMMON ENTRANCE TEST CELL payable at Mumbai)
13	E-Tendering Helpline	Mobile 91-9970810090 Email – statecetcell.acc@gmail.com
14	Security Deposit	3% of Accepted Tender Cost



State Common Entrance Test Cell
New Excelsior Building, 8th Floor,
A.K.Nayak Marg, Fort
Mumbai-400 001

Ref: STATECETCELL/Fin/Audit/SA/4/FY-2023-2024/1659/2024-25

Dt. 13.09.2024

SELECTION OF CHARTERED ACCOUNTANT FIRMS FOR STATUTORY AUDIT AND TAX AUDIT SERVICES- REQUEST FOR PROPOSAL

Sub: For Appointment of Chartered Accountant firms for Audit, Taxation services for State Common Entrance Test Cell (CET CELL) for the financial years 2019-20.

2) Terms of Reference(ToR)

Section I - Background

1. BRIEF DESCRIPTION OF STATE CET CELL

1. State Common Entrance Test cell was established in 2015 by Government of Maharashtra by the Act, may be called the Maharashtra Unaided Private Professional Educational Institutions (Regulation of Admissions and Fees) Ordinance, 2015 (Mah. Ord. VII of 2015), dated 12th May, 2015 Autonomous Bodies at Mumbai. It extends to the whole of the State of Maharashtra. The main objective of Regulation of admissions and Fees by the Unaided Private Professional Educational Institutions and Conducting of Common Entrance Test.
2. State Common Entrance Test Cell is a full-fledged, independent and autonomous Body for conduction Common Entrance Test and Centralized Admission Process under the administrative control of Govt. of Maharashtra
3. The Authority areas of activities of CET are:
 - Conducting "Common Entrance Test (CET)" - The entrance test education courses conducted for determination of merit of the candidates by Centralized Admission Process (CAP) for the purpose of admission to professional Education Courses through a single window system.
 - Conducting "Centralized Admission Process (CAP)" means the centralized process of admission carried out by the competent authority through single window system in a transparent manner for admitting the students for various professional courses in educational institutions.
 - Other activities & Administrative Expenses

4. The Average turnover of the CET CELL is about 100crores. (Approx.)
5. **Institutional and Funding Arrangements:** For the implementation of the activities under the above-mentioned areas, **Ministry of Higher & Technical Education, Government of Maharashtra** established CET CELL in Mumbai.
6. **Funding & Accounting Arrangements:** The funds are received from candidate in form of CET Fees, CAP Fees. Not receive any Grants-in-aid from the **Government of Maharashtra**. The funds are disbursed CET CELL through the mode of Cheque/RTGS, on the authority of sanction order issued by competent authority. Only small/petty amounts are paid/received in cash. The accounts are maintained in Tally software package.
7. **Development Projects:** CET CELL the development projects relating to Conducting Common Entrance Test and Centralized Admission Process.
8. **Data for the information of Bidders**
 - During the year 2022-13, the CET CELL Turnover of Rs.155.21 Crore.
 - As per the data available, the CET CELL has filed the e-TDS returns in respect of approximately 4 employees in 24Q during the year 2022-23 and 150 vendors.
 - The Institute has filed GST TDS returns in respect of approximately 20 vendors in ST-3, in the year 2022-23.

Section II

9. **Objectives of Statutory Audit services:** The appointed Statutory Auditors shall verify the Accounts of the Authority and give their independent audit report on the financial statements to the State CET CELL and Tax related form to be filled within due dates also Form-10B/Form-10/ Form-9 any other I T Forms has to be filed before I T authorities whenever required.
10. **Standards:** The Accounting Standards as laid by the Institute of Chartered Accountants of India, General Financial Rules 2017 and other appropriate rules of Govt. of India be base to be critically examined and followed notification of Comptroller and Auditor General of India for the Financial Attest Audit of Autonomous Bodies Regulation No.31016/PPG-II/2017 Dated 25/10/2017

11.Scope of work:

The audit should commence within one week of awarding of the work which entails the following scope:

1. **Statutory Audit:** The Auditors are appointed under the Bye-Laws of the State CET CELL and they shall conduct statutory audit of accounts of the Authority in accordance with the accounting principles as prescribed by the Institute of Chartered Accountants and Govt. of India under General Financial and other Rules from time to time. They shall prepare the Statutory Audit Report and submit the same to the State CET CELL for consideration and approval by the Authority.
2. **Tax Audit:** Form 10/form 10B has to be submitted and related filing to IT Department.
3. **Filing of I T Returns:** I T R 7 has to be filed within due date. Form-10B/Form-10/ Form-9 any other I T Forms has to be filed before I T authorities whenever required.
4. The firm shall help the CET CELL in maintaining books & Accounts as per the statutory requirements. The following books of accounts and records, shall be maintained and audited by the firm in accordance with the bye-laws of the CET CELL: -
 - Cash book and Ledger Accounts
 - Reconciliation of Bank Statement
 - Preparation of Receipt & Payment Accounts
 - Income and Expenditure accounts/ Balance Sheet
 - Preparation and Checking of trial Balance
 - Vouching
 - Preparation of Utilization Certificate
 - Financial Statement of the Institute must be prepared as per prescribed

format and Accounting Treatment of Government Grants as per Accounting Standard-12.

- Filing of Annual Income Tax Return for the F.Y. 2023-24 & 2024-25.

5. Following shall be mandatory on the part of appointed CA:

- To keep updated the system of book keeping & accounting.
- To verify accounts with reference to the books of accounts i.e. ledgers, journal and other subsidiary and supporting records to see that the accounts are in agreement with the books of accounts.
- Regularity in Payment of Statutory Dues.
- Assistance at the time of Govt. Audit of CAG & LFA, as and when required. The expert advice for Audit compliances and Govt's queries if needed to verify of reply against the Audit observation.
- Dealing and finalization of the cases U/s 142(1) & 143(2), 272A(2)(e) & U/s 154 of Income Tax Act viz. full and final settlement charges of the case along with the visits, as and when required.
- Dealing with any Government/Departmental queries, demand notices etc. related to Finance/Accounts of DSCI.
- Any other work needed for Accounts finalization.

6. Verification of GST Returns as per GSTR-7 and download Certificates from the GST site as per time prescribed by the GST Act.

7. As per Government Norms, the certified copy of the Annual Accounts inclusive of Issuance of Audit Report u/s 10(23C) & the Statutory Audit for the F.Y 2023-24 will have to be laid down before the Government of Maharashtra. Hence, the report of the statutory audit viz. certified copy of the annual accounts along with the auditor's report will have to be submitted on or before 30/09/2024 and CET CELL will extend the time limit if Govt. will extended the due date of filling of form 10/10B. It may be ensured that report of the statutory audit should be completed in time.

8. The audit team shall be deputed to carry out the Statutory Audit of CET CELL Office, Mumbai from next day of appointment.

9. Certification of Utilization Certificate in respect of Grant-In-Aid received from Ministry, for each scheme.

10. Form 10B (Audit Report) as per I.T. Act, 1961

11. Any other certificates, prescribed under Rules

12. Scope of work:

- a) To guide in preparation of final account and prepare appropriate, proper and careful accounting treatment, reconciliation etc. with a view to ensure appropriate tax planning and later filing IT/GST Return for the CET CELL.
- b) All funds have been used in accordance with the conditions of the relevant financial norms and financial regulations of the respective schemes with due attention to economy and efficiency and only for the purpose for which financing was provided.
- c) To conduct Tax Audit of Department, of CET CELL. Detail Audit Report should be submitted to CET CELL with proper solution and guidance.
- d) Certification of account, Tax auditing of all field offices spread throughout Maharashtra State, computation of Income, filing of IT Return in time etc. for the financial year 2023-24.
- e) Certification of accounts to file Income Tax Return and obtain all necessary certificates from IT Department.
- f) To submit all compliance, attend all notices received as well as attend all hearings, attend all calls from Income Tax Department to prepare proceeding/papers, making appeals etc. to Income Tax Department for previous, current assessments, submit compliance certificate.
- g) To obtain T.D.S. exemption certificate from I.T. Department and also obtain all required documents, certificates, clearances from Income Tax Dept.
- h) To look after and submit periodical returns relating to GST and other related tax matters with references to CET CELL offices and all related transactions.
- i) To provide and help CET CELL to update all tax matters i.e. rates applications, provisions, circulars, rules, service tax etc.
- j) Any other accounting work entrusted by CET CELL
- k) Books of accounts subject to Audit under State CET CELL
 - Cash Book
 - Ledger
 - Journal
 - Register of Advances
 - Register of Bank Draft Received

- Cheque Issue Register/PPA Mode Register
- Bank Pass Book/ Bank Statement
- Bank Reconciliation Statement
- Register of Bank Draft dispatched
- Bill Register
- Stock Register
 - Capital Goods
 - Non Consumable articles
 - Consumable articles
- Register of works
- Register of Grants of advances to /NGOs/Voluntary Agencies/Vendors
- Fixed Assets Register
- Monthly Accounts of Receipts and Payments
- Temporary Advance Register
- Dispatch Register
- File Register

- l) More than 50% amount of Expenditure to be scrutinizes.
- m) Checking 100% Candidate wise, CAP Wise, CET wise fees reconciliation (Three ways - Accounts, Bank Statement and Agency data
- n) Party wise schedules in respect of Payables and Receivables Accounts / DR Accounts,
- o) Preparing the Annual Accounts of the Authority comprising of Balance Sheet, Income and Expenditure Statement and Receipt and Payment Accounts as per the prescribed format of Accounts for State Autonomous Bodies.
- p) If required, to make a presentation of certified Annual Accounts to the Finance committee/Board of Governors,
- q) Reconciliation of each Fixed Deposits more than 1000 accounts. To check whether interest has been received on Fixed deposit at the rate fixed by the bank. Also to prepare a detailed report on how much penalty interest has been deducted from the bank due to CLTD.
- r) Payable to institute FC/ARC reconciliation 2023-24. Reconciliation of Income / Fees Collection and Refund to Candidates, Institute.
- s) Checking data & entries of 16 of CET & 52 of CAP., from the approved master guidelines.
- t) Scrutiny of all ledgers, bank & cash book and all statutory payments.
- u) Scrutiny of Receipts and payments, income and expenditure statement and balance sheet.
- v) Preparing necessary annexure, audit report and necessary explanations at the time of adoption of accounts on the CET CELL.

- w) Preparation of utilization certificate Recurring and Non-Recurring.
- x) Any other work pertaining to accounts within the domain of Statutory Auditors.
- y) The C A firm appointed for the Audit should also look into the position of Audit Compliance of previous audit objections raised shall be mentioned in Part I of the Audit Report, if any. The Statutory Auditors shall facilitate such process by reporting the status of Audit Observations dropped in specified format.
- z) The C.A. firm appointed for the audit should be required to give Audit Certificate, utilization certificate and any other certificate required from time to time.
- aa) Generally accepted accounting principles are followed by all entities who are authorized to incur expenditure under CET CELL. The CA firm shall also comment whether Mercantile system of Accounting followed.
- bb) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the programme.
- cc) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement by statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- dd) The reports have to include the following documents: -
 - 1. Statutory Auditors Report
 - 2. Receipts & Payment Account
 - 3. Income & Expenditure Account
 - 4. Statement of Assets and Liabilities/Balance Sheet
 - 5. Supportive Schedule
 - 6. Form 10/10B
 - 7. ITR 7
 - 8. Utilization Certificate
 - 9. Any other related Document/Report
- ee) Verification of statutory returns like TDS returns, GST returns, PF returns, PT returns and Income Tax Returns
- ff) Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads

- gg) Utilization of funds is in accordance with financing agreements
- hh) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the Government Procurement GR dated 05-12-2015, 01.12.2016 and 07.05.2021
- ii) To check all statutory records registers including Minute Books and to see that accounting effects of all the decisions taken at CET Cell and ARA Committee Meetings are given in the Books of Account.
- jj) Goods and services have been procured in compliance with the financing agreement
- kk) Transactions are duly supported by proper supporting documents.
- ll) Checking the maintenance of books of accounts and records.
- mm) Checking the bank reconciliation statements.
- nn) Checking of component wise, category-wise and account head wise expenditures.
- oo) Checking of investments, short term deposit etc. made from time to time.
- pp) Checking of various taxes/statutory compliance.
- qq) Verification of fixed deposit register and checking of interest received.
- rr) To give executive summary incorporating all points/matters; which are of very important in nature.
- ss) To ensure that the expenditure out of Grants is being made in accordance with the terms and conditions stipulated in the Grant Sanction Letter and Grant Agreement.
- tt) To check the contracts entered into by the CET CELL with outside vendors for construction/acquisition of Fixed Assets.
- uu) To examine the purchase orders placed by the CET CELL with outside parties for purchase of assets.
- vv) To see that every voucher for payment for Capital Expenditure is properly generated, checked, cross-checked, approved and duly recommended for payment by competent officials of the CET CELL
- ww) To check the invoices and receipts obtained from the suppliers to ensure that the payment is being properly made.
- xx) To examine the documents pertaining to the acquisition and ownership of fixed assets.
- yy) Physical examination of Capital assets purchased/created along with related documentation.
- zz) To examine the validity of the transactions by refereeing to related documentary evidence which may exist in any of the following forms: -
- aaa) Legal provisions having a bearing on the accounts of the CET CELL.

- bbb) The rules and regulations governing the Statutory working of the CET CELL
- ccc) Minutes of Proceedings of the meetings of various committees formed by the CET CELL
- ddd) Copy of agreements with the concerned parties.
- eee) To ensure that Statutory control procedure as and if laid down by the CET CELL has been followed.
- fff) To review and help the management in implementing proper accounting procedures, Statutory control and computerized systems. Review of Accounts.
- ggg) Check all recorded entries comply with accounting standard.
- hhh) System Improvement
- iii) The selected Auditor(s) will report and suggest improvements in existing procedures.
- jjj) The Chartered Accountant firm so appointed would be required to give:
-
- kkk) Audit Certificates and issue any other certificate as may be required by the Institute from time to time without any additional fee to be paid by the Institute.
- lll) Statements in annual report that describes the work of CET CELL. The responsibilities of the audit also include reporting on the adequacy of statements.
- mmm) The selected Auditor(s) will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.
- nnn) 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 at later stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
- ooo) To suggest the measures for cost control and to increase the revenue of CET CELL
- ppp) After finalization of Audit, the Statutory Auditors shall submit Audit Report to the CET CELL within the stipulated time period.
- qqq) Attending all queries/Audit objections etc. and providing information/data pertaining to, but not limited to, Service Tax/Professional Tax/TDS and other accounting work etc. as and when raised/desired by Service Tax Dept./CAG/Statutory Auditor/Sales Tax Dept of Govt. of Maharashtra etc. including the data/information pertaining to earlier period not covered under contract. This work also includes attending personal hearing/visiting on behalf of BIS pertaining to any issue mentioned in Annexure I due to any reason, to the Tax Departments/Appellate Tribunals or any other agency.

2. KEY PERSONNEL

The list of key personnel's required for this assignments;

Sr. No	Key Professionals	Description of Services to be provided	Experience	No. of persons
1	Audit Manager	Overall coordination, & planning, team leadership, reporting,	Qualified Chartered Accountant with at least 7 years' experience as a partner with expertise in the area of	
2	Audit Team Leader	Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices,	Qualified Chartered Accountants with at least 5 years' experience in internal audit with ability to lead and team and interact with senior level govt. officials	
3	Senior Audit Asst.	Preparation of Vouching and verification books of accounts	Post Graduate/CA (Inter) with 3 years of experience in Accounting, Auditing, and report writing.	
4	Junior Audit Asst.	Preparation of Vouching and verification of CET CELL books of accounts	Graduate/ CA (Inter) with 1 years of experience in Accounting, and report writing.	

13. **Annexure - A**

Annexure to Main Audit Report

Part A: Serious Observations

In this part, give details of serious audit observations such as ineligible expenses, major lapses in Statutory controls, systemic weaknesses, procurement procedures not followed etc.

Part B: Other Observations

Observations that are not serious in nature, but nonetheless require the attention of the Project should be detailed in this part.

The Observation should also mention the best practices and how the error can be minimized at every level.

Part C: Executive Summary to the project and Suggestions/Recommendations

Provide an Executive Summary of the observations in Part A and B along with suggestions/recommendations. Only those observations that are dealt with in either Part A or Part B should be included in this section. Provide specific recommendations on Statutory control and systemic weaknesses.

Part D: Matters Requiring Immediate Attention

1. Matter requiring Immediate Attention

Auditor should point out the serious issue like cash defalcation, payment made without any approval and beyond the limit of devolution of powers, blank cheque signed, and any other matter which auditor deemed serious in nature.

2. Persisting Irregularities

Under this Para, Auditor should report the persisting irregularities which have been raised earlier but not complied.

3. Books of Account

Under this, Auditor should verify all the books of account maintained by the unit, identify the discrepancies in the books of accounts and also suggest their improvement.

4. Statutory Control System

Under this Para, auditor should report on discrepancies of current Statutory control system and suggest remedial measures.

5. Compliance with Finance Agreement, Project agreement PIP COM, and FM Manual / devolution of power

Under this Para, auditor should comment on deviation from Finance Agreement, Project agreement, PIP, COM, and FM Manual.

6. Procurement Procedures

Under this paragraph auditor should report on procurement process which

deviate from procurement guidelines.

7. Computerized financial Management system (Tally)

- ✓ Data entries in tally are up to 31.03.2024 or not
- ✓ Verification of group, sub – group, head, sub head and ledger in tally
- ✓ and make suggestions on proper classification of accounts, if any.
- ✓ Cost Centre
- ✓ Chart of accounts
- ✓ Verify the computerized balance with Manual Books of accounts (cash Books, Cheque register etc.)

8. Advance to staff and others and its periodicity

- ✓ Age of advance
- ✓ Settlement of advance within stipulated period with proper voucher
- ✓ Pending bill for settlement of advance
- ✓ Action on bills submitted for settlement against advance after one month.
- ✓ Statutory deduction/ payments like TDS, GST, EPF, Professional Tax and its compliance
- ✓ Deduction and date of deposit with any irregularities
- ✓ Employee benefit in the light of HR and approval from competent authorities
- ✓ Verify and certify the IUFR from available books of records

9. Check the accuracy of Yearly IUFR from tally data / BRS etc.

10. Tracking of financial variance –

Variance showing physical and financial achievement in the light of approved action plan and budget.

11. Any other matter:
Any other matter which auditor deemed fit for notice to the management.

12. Suggestion with specific case for improvement

13. TA&DA

- a. TA & DA submission by the Staff within stipulated time
- b. Settlement of TA & DA within stipulated time (within one month) with proper voucher
- c. Settlement of TA & DA Advance.

14. Fund Transfer to CET CELL

- a. Observation on the Time taken by the CET CELL in transfer of funds.
- b. Whether a system has been developed for the fund transfer.
- c. Whether the CET CELL are clear about the Fund Mechanism

Part E: SUGGESTIVE QUESTIONNAIRE FOR CET CELL (GIVE SHORT DETAILS OF DIVERGENCE):

1. Whether Office has maintained proper records showing full particulars including quantitative details and situation of fixed assets?
2. Whether all assets including current assets like inventory have been physically verified during the quarter?
3. Whether the cash book is properly maintained and whether it conforms to computerized system of accounting?
4. Cash balance as on the date of audit
5. Whether expenditure has been made as per the devolution of power? Details of any divergence should be mentioned.
6. Whether bank book is properly prepared and whether the balance as per the pass book conforms with the balance as per the bank book?
7. Whether proper training programs are being conducted?
8. Whether the training expenditure is as per the Budget and whether the training report is submitted with each residential training or not?
9. Whether the books of accounts reconciled between CET CELL and ARA? If not, then reason and amount of such difference.
10. Whether any advance is given to the staff? If yes, whether advance register is maintained and updated till the date of audit and whether it is properly sanctioned and settled within specified days?
11. Whether there is proper Statutory control system followed?
12. Whether the office is paying TDS, GST, Professional Tax and EPF regularly and on time?
13. Whether any fraud on or by any office or person has been noticed or reported during the year? If yes, the nature and amount involved.
14. Whether log book of Vehicle hiring has been properly maintained or not?
15. Whether stock register is maintained? If yes, last entry of goods number/voucher page number of stock register and particulars of goods.
16. Whether 100% vouching is done? If yes, then give the total number of vouchers, component wise total expenditure during the reporting period and its variance from budget.
17. Whether all expenditure is made as per the budget? If not, amount of variance.

Section III

3. ELIGIBILITY CRITERIA

3.1 Any interested Chartered Accountants Firm shall be eligible to apply for the assignment, subject to meeting the following eligibility criteria.

1. The Firm shall have a standing of at least ten years in the profession and should be empaneled with Comptroller & Auditor General of India (C&AG) for conducting Audit of the respective Financial Year - 2023-24. C.A. firm should be an Indian firm having independent legal existence, registered under the applicable Act. (Latest copy of C&AG Empanelment letter, Registration Certificate, Articles and Memorandum of Association should be enclosed)
2. The Firm Should be in existence for the last 10 years as (as on 31st March 2024) on date of application (Copy of Constitution Certificate issued by ICAI on or after 31th March 2023 should be enclosed).
3. The Firm or any partner of the firm should not have been black listed by any Government Departments, C&AG, PSUs, Government Autonomous Bodies or any other organization in respect of any assignment or behavior (Self Declaration should be submitted in the format enclosed).
4. The firm shall have at least Branch office / Head office (presently) for more than 10 years in Maharashtra or Mumbai.
5. The annual average turnover of the interested CA firm should not be less than Rs.1 crore or more in each for last three financial years i.e.2020-21, 2021-22 & 2022-23 (Copy of Audited P&L A/c, BS and IT Returns should be enclosed).
6. The Chartered Accountant Firm should have minimum of 6 All FCAs/ ACAs partners and of which at least one Partner must have standing of more than 10 years. In case more than 6 Partners minimum 3 partners should be FCA for not less than 3 years continuously. The CA firm shall have at least 30 staff.
7. The CA Firm should have conducted either statutory audits and /or Statutory audits of at least three Autonomous Bodies / Statutory Bodies / Educational Institution/ PSU (Not including Banking Companies) with Minimum Annual Turnover of Rs.20 Crore each with multi locations/offices/branches/units on or after financial year 2014-15 (Work orders issued by the client / Auditee should be enclosed).
8. The firm should have conducted statutory Audit using Tally accounting package for at least three Central/State Government Autonomous Bodies/PSUs/Societies having more than 40 crore turnover in computer environment and who receive grants from State/Central Government.
9. The firm or any partners of the firm should not have been black-listed by any PSUs or Govt. Co. or any other organization in respect of any assignment or behavior. [Self-attested affidavit on Rs. 100/- stamp paper to be given in this regard by the authorized person of the firm].
10. The Annual Turnover for each Autonomous Bodies / Statutory Bodies / PSUs / Educational Institutes (except Banking Companies) shall be as per their Audited Financial Statements for any financial year during 2014-15 till 2022-23. In case the

CA firm has carried out the statutory audit / Statutory audit for a branch (s), then the turnover of only that branch (s) will be considered (Undertaking should be submitted in the enclosed format).

11. Initially the appointment of Chartered Accountant Firm for of Chartered Accountants Firms for Statutory Audit of Accounts/Tax Audit services for State Common Entrance Test Cell for the Financial Year 2023-24 & 2024-25. However, the CET CELL may extend the appointment for next financial years with a same rate, which is for the F.Y. 2024-25. The extension will be made for next financial years (2+3) separately at the sole discretion of CET CELL depending on the satisfactory services.
12. The Preference will be given to the Chartered Accountant Firm, which has already done the Accounting and Auditing work previously with this office of state CET CELL.

3.2 Disqualifications:

Bids and bidders which fall under the following categories will not be qualified:

1. Incomplete bids and bids not as per attached formats.
2. Bids received after due date and time.
3. Bidder makes any misrepresentation i.e. there are any material wrong information or makes a wrong statement or misrepresents fact or makes a misleading statement in its bid in order to create circumstances for State CET CELL to accept the bid.
4. Any bidder or firm which solicits or reaches out to State CET CELL or any representatives or employees pertaining to the bid.
5. If the financial offer is enclosed in the technical bid or any indication of the financial bid in the technical proposal.
6. Any conditional quotation linked with to assets, turnover or revenue of State CET CELL would disqualify the bidder.

Section IV

Minimum fee for the Assignment:

The minimum fee for the assignment is Rs. 20,000/- exclusive of taxes.

Section V

Guidelines for Submitting the Bids:

A. General Guidelines:

GENERAL TERMS & CONDITIONS

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

1. **Language:** Bids and all accompanying document shall be in English language. In case any accompanying documents are in other languages, it shall be accompanied by an English Translation. The English version shall prevail in matters of interpretation
2. **Form of Bid:** The form of bid shall be completed in all respects and duly signed and stamped by an authorized representative of the Bidder. Relevant power of attorney for signing the bid should be attached
3. **Currencies of Bid and Payment:** The bidder shall submit his financial bid in Indian Rupees and payment under this contract will be made in Indian Rupees only.
4. At any time prior to the Bid Due Date, CET CELL may, for any reason, whether at its own initiative or in response to clarifications requested by Bidder(s), can modify the RFP document by way of issue of Addendum/ Corrigendum/ Clarifications. Any Addendum/ Corrigendum/ Clarifications thus issued shall be uploaded on the website of CET CELL (www.mahacet.org) shall be binding on Bidders and shall form part of the RFP document.
5. **Late and Delayed Bids:** Bids must be received not later than the date and time stipulated in the RFP document. CET CELL may, at its discretion, extend the deadline for submission of bids in which case all rights and obligations of CET CELL and the bidder will be the same.
6. Any bid received by CET CELL after the deadline for submission of bids, as stipulated, shall not be considered.
7. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL" Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked "FINANCIAL PROPOSAL" followed by the name of the assignment, and with a warning "Do NOT OPEN WITH THE TECHNICAL PROPOSAL." The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked "Do NOT OPEN, EXCEPT IN PRESENCE OF THE SCREENING COMMITTEE FOR AUDIT". CET CELL shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be a case for Proposal rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.
8. The firm shall give an undertaking that the team members are proficient in conducting internal audit.
9. All firms must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial Proposal.
10. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.
11. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
12. CET CELL reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organization.
13. The participating CA Firms may note that CET CELL reserves the right to select, reject or totally

- cancel the entire process, without assigning any reasons whatsoever and without prior notice. No telephonic enquiries/correspondence will be entertained in this regard.
14. The performance of appointed firm will be reviewed every year and the right to continue or discontinue the services is exclusively reserved with CET CELL.
 15. Legal jurisdiction for settlement of disputes, if any, would be Mumbai.
 16. Bids will be opened by the tender committee on the designated date and time irrespective of presence of firm representatives.
 17. Financial Bid will be opened only of the Bidders who will be qualified in the Technical Bid.
 18. The CET CELL will, finally, contact only those Bidders meeting the requirements including the rates.
 19. The decision of acceptance of the quotation will lie with the competent authority of CET CELL, who does not bind himself to accept the lowest quotation and who reserves the right to himself to reject or partially accept any or all quotations received, without assigning any reason.
 20. Bidders are advised to satisfy themselves about the quantum of work before submitting their Bids; no extra charges consequent on any misunderstanding or otherwise shall be allowed.
 21. At any stage during finalization of Tender process, the competent authority of the CET CELL is free to use any evaluation metrics/weightage or take help of any consultant, as required in selecting the successful agency/agencies and we agree to abide by it.
 22. Canvassing directly or indirectly in connection with the Bid is strictly prohibited and Bids submitted by the Tenderer who resort to canvassing will be summarily rejected.
 23. This Notice Inviting Tender will form part of the contract document including additional terms/additional conditions and other related papers, if any, forming the Bid as issued at the time of invitation of Tender and acceptance thereof together with any correspondence leading thereto of the contract document.
 24. The successful Bidder on acceptance of his Bid by accepting authority and signing of the contract consisting of the notice inviting Tenders and all the other relevant documents including additional conditions if any forming the Bid as issued at the time of invitation of Tenders and acceptance thereof together with any correspondence leading there to, shall commence with the Statutory audit of the F.Y. 2023-24 & 2024-25
 25. The audit of CET CELL Exam and CAP should be done at least with one qualified Chartered Accountant and assistant.
 26. The agency shall not sublet the work or part of the work.
 27. Payment for the services will be made only after successful completion of audit, related other work and submission of related reports etc. TDS will be deducted as per rules. No advance shall be payable under any circumstances and payment shall be remitted through RTGS as per the bank details mentioned on bill submitted to the Institute.
 28. The contract can be terminated at any point of time if the services of the Firm are not found satisfactory, by giving 30 days' notice. In such an event, the work shall be done from another agency at the risk & cost of the defaulting Firm.
 29. The Tender document duly signed on each page shall be submitted along with the Technical Bid, failing which the Technical Bid shall not be considered.
 30. The Bidder must quote the rates in figures as well as in words correctly in the Financial Bid and Bids shall be quoted as per the annexure.
 31. On completion of Audit, the consolidated Statutory Audit Report is to be submitted to The Commissioner, State Common Entrance Test Cell, New Excelsior Building, 8th Floor, A. K. Nayak Marg, Fort, Mumbai – 400 001
 32. All documents should be certified by the Bidder.

B. Payment:

- a) The payment shall be released on the base of work done.
- b) No advance shall be paid for the assignment.
- c) No travelling allowance/ halting allowance shall be paid to the CA firms for carrying out the assignment. However, goods and service tax and applicable statutory levies shall be paid as applicable from time to time in addition to basic fees.
- d) Payment to the CA Firm shall be subject to deduction of tax at source at appropriate rates then applicable.
- e) The Account Service Fees fixed will be for the initial period of appointment

C. Performance Security

The successful bidder will be required to deposit 3% of the bid amount towards Performance Security in the form of Bank Guarantee before execution of the agreement. The Bank Guarantee must be valid for the period of the contract plus 3 months. In case of further extension of the contract the Bank Guarantee will also be renewed by the successful bidder accordingly on yearly basis.

D. Submission of Tender Fees and EMD

Tender Fees and EMD Fees would be accepted in the form of Online Payment by Net Banking / IMPS / NEFT / RTGS in addition to in the form of payment by DD as per the following terms and conditions.

- i. Earnest Money Deposit (EMD) of **Rs.5000/-** in the form in favour of Commissioner, State CET CELL payable at Mumbai.
- ii. Payment made in the form of Online Payment: Net Banking / IMPS / NEFT / RTGS instead of DD should be credited to the bank account of this office by 01:00 pm on 18/09/2024.
- iii. Payments made after 01 p.m. will not be considered. Such payment will be not refunded. after two days by deducting applicable bank charges.
- iv. A copy of the document mentioning that payment was successful in the form of Online Payment: Net Banking / IMPS/ NEFT/ RTGS should be submitted in a sealed envelope.
- v. The Online Bank Statement Copies of the Debit transaction paid from the bidder's account should be submitted before 01 pm on 12/01/2021 in the sealed envelope.

Bank Account Details:

Account Name	:	COMMISSIONER STATE CET CELL MAHA STATE
Account No.	:	00000035415981641
IFSC Code	:	SBIN0000300
Bank Name	:	State Bank of India
Branch Name	:	MUMBAI MAIN BRANCH (00300)

E. FAILURE TO PERFORM WHOLE OR PART OF THE CONTRACT

In case, the contractor fails to perform whole or part of the contract, and work has been assigned by CET CELL to the other consultant, the cost paid to the other consultant over and above the contract price will be recovered from him.

F. Technical Proposal:

- i. Letter of Transmittal (Form T-1)
- ii. Details of the Firm along with Details of Partners (Form T-2) and all relevant supporting documents,
- iii. Details of Qualified Staff & Semi-qualified Staff (Form T-3),
- iv. The firm should provide the Curriculum Vitae of the key personnel (experts) who would be leading the audit team/overall Audit assignment.
- v. Brief of the relevant experience (Form T-4)
- vi. Comments & suggestions on the TOR (Form T-5)

G. Financial Proposal:

- a) The financial bid shall be submitted only for the professional fee to be charged by the firm. This fee shall be exclusive of the taxes as applicable. The taxes, as applicable (GST), shall be paid by CET CELL separately on submission of final bill by the CA firm. TDS will be deducted as applicable. The financial bid shall be submitted as per Form F-1.
- b) The contract will be awarded to Bidder on Least Cost Basis. However, in case of Tie between bidders, the bidder which has carried out more number of statutory audit for State/Central Government Autonomous Bodies/PSUs/Societies having more than 40 Crore turnover will be awarded the contract.
- c) Travel Cost for visit to the CET CELL office for undertaking the assigned task shall be borne by the CA firm only. No TA/DA will be paid by the CET CELL in this regard.

Section VI

PROFILE OF STATUTORY/TAX AUDITOR

1. Attending meetings with the auditees to develop an understanding of business process and determining Statutory audit scope and develop audit plans.
2. Conducting audit of State Common Entrance Test Cell and obtain financial and accounting documents to check, analyze and evaluate the transactions / proceeds and prepare report etc.
3. Verification and scrutiny of all receipts and payment vouchers, Purchase orders, students fee through Payment Gateway receipts, Bank Book and Cash Book, Journal, Ledger, impress withdrawal and settlement, Register of advances, Loan, consultancy / Salary, PF, IT, TDS, ESIC and other Statutory remittances and Income & Expenditure statement and Balance Sheet including supporting schedule & sub-schedule etc.

4. Comparison of current period financial statement with prior period and forecasts, investment decisions, delegation of financial powers and management information systems, equipment, plant and machinery etc. of management and organizational effectiveness etc.
5. Reporting of Query if noticed in the existing procedures and suggest improvement and avoid redundant / duplication of work if any.
6. Prepare and present reports reflecting audit results, document process and finding memorandum. Also, suggest measures for cost control and identify ways & means to increase the revenue of the state CET CELL.
7. The Audit firms having in-depth knowledge in Auditing standards, Accounting procedures, laws, rules, regulations and having adequate experience in advanced computer skills on MS Office, Accounting software and databases need to apply. The firm should have a sound independent judgment to add value and improve our operations, bringing a systematic and disciplined approach to effective risk management, control and Governance processes.
8. The Audit firms should possess adequate experience of auditing accounts and handling tax matters with Government organizations / Semi Government Organizations / PSU and Autonomous bodies.
9. The Audit firm should evaluate the performance of all resources / infrastructures to see whether such resources justify adequate returns and if not reasons there for and suggest ways and means for improvement.

Section VII

SELECTION CRITERIA

The eligible technical bids received from the CA Firms will be evaluated in terms of following parameters and points will be given as defined below. Further the points will be awarded to the bidder on the following basis: -

S. No	Particulars	Maximum Marks	Marks
1	Experience:	20	
	At least 10 Years		10
	11 to 20 years		15
	More than 20 years		20
2	No of Partners:	20	
	At least 6 FCA's/ACA's		10
	7 to 9 FCA's/ACA's		15
	More than 10 FCA's/ACA's		20
3	Number of Statutory Audits and /or Statutory Audits of Autonomous Bodies / Statutory Bodies / PSU (Not including Banking Companies) with Minimum Annual Turnover of Rs.40 Crore each with multi locations / offices / branches / units on or after financial year 2014-15	20	
	At least 3 Autonomous Bodies / Statutory Bodies / / PSU		10
	4 to 6 Autonomous Bodies / Statutory Bodies / / PSU		15
	More than 6 Autonomous Bodies / Statutory Bodies / / PSU		20
4	Annual Turnover of the firm (Average of last 3 years)	20	
	At least 1 Crores		10
	1 Crores to 3 Crores		15
	More than 3 Crores		20
5	Previous work Experience With this office of the firm for Accounting & Auditing Work	20	
	At least 1 Year		10
	1 Crores to 2 Years		15
	More than 2 Years		20

The top ten eligible technical bids of Lead CA Firm (who have scored highest marks as per parameters indicated above) will qualify the technical evaluation. In case of tie (if more than one Lead CA Firm gets equal marks), the tied Lead CA Firms will get the same ranking and it may result that more than 10 Lead CA Firms qualify the technical evaluation. These qualified bids will then be considered for inviting the Financial Bid.

COVERING LETTER:

Format of letter to be given for applying for Appointment of Chartered Accountant Firm for Statutory/Statutory Audit at State Common Entrance Test Cell, Mumbai.

To
The Commissioner,
State Common Entrance Test Cell,
New Excelsior Building,
8thFloor, A.K.Nayak Marg,
Fort, Mumbai – 400 001.

Sub: Appointment of Chartered Accountant Firm for Statutory Audit of State Common Entrance Test Cell – Reg.

Dear Sir,

1. This is with reference to your Tender number **STATECETCELL/Fin/Audit/SA/4/2023-2024** dated 13.09.2024 I have examined the Tender document and understood its contents. I hereby submit my Bid for **Appointment of Chartered Accountant for Statutory Audit of State Common Entrance Test Cell**.
2. The Bid is unconditional for the said Tender.
3. It is acknowledged that the Authority will be relying on the information provided in the Tender and the documents accompanying such Tender for qualification of the Bidders for the above subject Appointment, and we certify that all information provided in the Tender and in Annexures is true and correct; nothing has been misrepresented and omitted which renders such information misleading; and all documents accompanying the Bid are true copies of their respective originals.
4. This statement is made for the express purpose of the above mentioned subject.
5. We shall make available to the Authority any additional information it may find necessary or require to supplement or authenticate the Qualification statement.
6. We acknowledge the right of the Authority to reject our Bid without assigning any reason or otherwise and hereby relinquish, to the fullest extent permitted by applicable law, our right to challenge the same on any account whatsoever.
7. It is declared that:
 - a. We have examined the Tender document and have no reservations to the Tender document.
 - b. We have not directly or indirectly or through an agent engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in respect of any Bid or request for proposal issued by or any Agreement entered into with the Authority or any other public sector enterprise or any government, Central or State, any Government Autonomous Bodies.
8. It is understood that the CETCELL may cancel the Bidding Process at any time without incurring any liability to the CETCELL and that you are neither bound to invite the applicants to Bid for the services nor to accept any Bid that you may receive.
9. It is understood that the CETCELL can use any evaluation scheme/evaluation metrics/weightage or take the help of any consultant, as required in selecting the

successful agency/agencies and we agree to abide by it.

10. It is certified that we have not been indicted or convicted by a Court of Law or no adverse orders have been passed against us by a regulatory authority which could cast a doubt on our ability to undertake the services or which relates to an offence that outrages the moral sense of the community.
11. It is further certified that no investigation by any regulatory agency is pending against us.
12. It is hereby affirmed that we are in compliance of/ shall comply with the statutory requirements of the Govt. of India, Govt. of Maharashtra as applicable.
13. We hereby irrevocably relinquish any right or remedy which we may have at any stage at law or howsoever otherwise arising to challenge or question any decision taken by the Authority in connection with the selection of Bidders, selection of the Tenderer, or in connection with the selection/Bidding Process itself, in respect of the above mentioned services and the terms and implementation thereof.
14. We agree to undertake to abide by all the terms and conditions of the TENDER document.
15. We agree to undertake to be liable for all the obligations of the Tenderer under the Agreement.

In witness thereof, we submit this application under and in accordance with the terms of the TENDER document.

Place: -

Date: -

Yours faithfully,

(Signature, name and designation of the
Tenderer/Authorized Signatory)

Official Seal

TECHNICAL BID
(on the letter head of the Bidder)

**TECHNICAL BID FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM
FOR STATUTORY AUDIT AT STATE COMMON ENTRANCE TEST CELL**

Part-A

S. No.	PARTICULARS	Supporting Documents required to be submitted along with this
1	Name of the Firm of Chartered Accountant/ Cost Accountant Firm	
2	Addresses of the Firm:	
3	Head Office	Phone No: Fax No:
4	Branch Office 1,2,3 (Particulars of each branch)	Phone No: Fax No: Mobile of Branch Office In-charge:
5	Income Tax PAN of the Firm and of the Proprietor/Partners (Please attach Proof)	Attach copy of PAN card
6	Firm GST Registration No.	Attach copy of Registration
7	Registration No. of the Firm issued by ICAI	Attach documentary proof
8	Empanelment with C&AG (Please attach latest certificate)	Attach proof of latest empanelment with C&AG
9	Date of constitution of the Firm	Attach relevant copies of the same in support
10	Firm Card/Constitution Certificate of the Firm issued by the ICAI on or after 31.03.2023 (Please attach certificate)	Attach relevant copies of the same in support

11	Status of the Firm (Proprietorship / Partnership / LLP / Company) (Please attach partnership Deed/ certificate)	Attach relevant copies of the same in support
12	Name of the Authorized Signatory /Lead Partner with mobile no.	Attach relevant copies of the same in support
13	Name of the Proprietor/Partners with status (ICA or ACA)	Attach relevant copies of the same in support
14	Membership No. of the Partner (Please attach certificate)	Attach relevant copies of the same in support
15	Certificate of Membership issued by ICAI (Please attach certificate)	Attach relevant copies of the same in support
16	Certificate of Practice issued by ICAI (Please attach certificate)	Attach relevant copies of the same in support
17	Complete full Address of the Head Office and the Branch with Telephone/Mobile/Fax with E-mail Address Details of Office (s): Address: Telephone No.: Mobile No.: E-Mail: Website:	
18	No. of Years of Firm Existence & Date of establishment of Firm	Attach relevant copies of the same in support
19	Firm must have a Registered Office in Mumbai	Declaration on letter head along with copy of the previous financial year ITR
20	If applying in Joint venture, then provide similar details for the firms participating in Joint venture.	1)Details of Firms 2) Joint Venture agreement between the firm. (copy may be provided)
21	Indicate the Lead Auditor in the Joint Venture	Letter jointly signed by all the firms participating in Joint venture whereby they have agreed for the Lead Auditor.
22	Acknowledgement Copy of Income Tax Return of Firm/Proprietor for previous 3 years. (Please attach Proof)	

23	<p>Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Experience • Whether the partners are engaged full time or part time with the firm. 	Attested copy of Certificates of ICAI as on the date of tender notification
24	<p>Staff employed/Associates with the Firm</p> <p>a) Professional Associates (PCA, ACS, MBA, LL. B)</p> <p>b) Audit Staff</p> <p>(Please provide details in separate sheet/Annexure</p>	
25	<p>Staff employed/Associates with the Firm</p> <p>a) Qualified Professionals</p> <p>i) Partners</p> <p>ii) DISA</p> <p>iii) Others</p> <p>b) Articles:</p> <p>(Please provide details in separate sheet/Annexure</p>	
26	No. of Branches with address	
27	Whether there are any Court/Arbitration or any other Legal case/Proceedings pending against the Firm/Proprietor	
28	<p>Proof of Payment of Membership fee and certificate of practice for the previous year.</p> <p>(Proof required)</p>	
29	<p>Indicate the Experience of the Firm</p> <p>(Please provide complete details with copies of orders of last 3 years issued by Central Govt./State Govt./Autonomous Bodies/PSU/ Semi-Government company for Statutory Audit/Statutory/Concurrent/Tax Audit/) (After 2014-15 at least 3 assignments each year)</p> <p>(Give details)</p>	

30	Empanelment with Govt. of India/Other State Governments, if any. (Give details)	
31	Annual Gross Receipts for last 3 Financial Years along with documentary evidence (from Financial Year 2020-21 2021-22 2022-23	Attach balance sheet of the last three years
32	Annual Average Turnover with Break-up of Fee towards Audit, Income Tax matters and others (Specify)	Provide comprehensive details, if required a separate sheet may be attached.
33	Statutory Audit Conducted: (Experience of the firm)	Copy of the Offer Letter & the Fee Charged and any other relevant documents.
34	Brief Profile of Partners (Name, Qualification, Institute of Chartered Accountants of India/ Institute of Cost Accountants of India Membership No. and Date of Certificate of Practice, Mobile No. with Documentary evidence)	
35	Other information, if any	

Part-B

1	Detailed Statutory Auditing Plan advised by the Auditing for State Common Entrance Test Cell (Attach document providing the details of the proposed audit plan) (Please mention page no./File name for reference)	
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Part-C

1	All information provided by me/us herein above is correct, true and free from any misstatement or misinformation.	
2	I/We have no objection if enquiries are made about the work listed by me/us in accompanying sheets/annexure.	
3	I/We have read all the terms and conditions of this bid and the instructions and these are accepting to me/us.	
4	Certificate declaring that the team members of the firm who are going to be attached to this audit assignment of CET CELL are proficient in conducting the audit.	Letter of Declaration to be submitted.
5	Firm should not have been Black-Listed by any PSU's or Govt. Co. or any other organizations.	Self-attested affidavit on Rs.100/- stamp paper by authorized person of the firm/agency.

Signature: _____

Name and Designation of the Tenderer/Authorized Signatory _____

Stamp of Firm: _____

Place: - _____

Date : - _____

Format for Experience
(On the Letter Head of the bidder)

Format for Experience in Autonomous Bodies / Statutory Bodies / PSU (Not including Banking Companies) on or after financial year 2014-15.

S.No	Name of the Client / Auditee.	Nature of Audit	Period for which audited	Turnover of that period (FY)	No of Branches / unites audited	Audit Fees Received

Signatures with Seal _____

Name _____

Place_____

Date_____

7. SELF – DECLARATION – NO BLACKLISTING
(Self-attested affidavit on Rs.100/- stamp paper by authorized person of the firm/agency)

To
The Commissioner
State Common Entrance Test Cell,
New Excelsior Building, 8th Floor, A.K.Nayak
Marg, Fort,
Mumbai – 400 001.

Dear Sir,

In response to the selection of Statutory Auditors for CET CELL for the financial year 2023-24 & 2024-25, I/We hereby declare that presently our Chartered Accountant (CA) is having unblemished record and is not declared ineligible for corrupt & fraudulent practices either indefinitely or for a particular period of time by any State / Central Government / PSU / Autonomous Body.

We further declare that presently our CA firm..... is not blacklisted and not declared ineligible for reasons other than corrupt & fraudulent practices by any State / Central Government / PSU / Autonomous Body on the date of Bid Submission.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my / our security may be forfeited in full and the tender if any to the extent accepted may be cancelled.

Thanking you, Yours faithfully,

Signatures with seal _____

Name _____

Place _____ Date _____

A.Details of Qualified Staff (Chartered Accountants)

(Please provide attested copy of Certificate of ICAI as on 1.1.2020 for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key No.	Membership	Relevant Experience
1						
2						

B.Details of Semi-Qualified Staff (including Article Clerks etc.)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Relevant Key Experience Expertise	Remarks
Semi Qualified Staffs:					
1					
2					
..					
Article Clerks:					
1					
2					
..					
Others					
1					
2					
..					

..

Brief of Relevant Experience

A. Experience of audit in relation to Externally Aided Projects Social Sector Projects (Excluding the audit of Charitable Institutions and NGOs).						
S. No.	Name of the Auditee Organization	Grant-in- aids handled of the auditee organization	Type/Nature Of Assignment	Scope & Coverage of the assignment	Duration of completi on of Assignme nt	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Please attach a copy of the letter)

B. Experience of Audit in Central Govt. Autonomous bodies/Societies/PSUs etc.						
S.No	Name of the Auditee Organizatio n	Turnover of the Auditee organization	Type/Natur e Of Assignment	Scope & Coverage of the assignmnet	Duration of Completi on of Assignmen t	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Please attach a copy of the letter)

Mandatory Information for of Account Service Provider CA Firm of State Common Entrance Test Cell, MS, Mumbai.

Submission Requirements

A - Consultant's Company/Firm Profile:

1. **Organizational:** *Provide a brief description of the background and organization of your firm/entity. The brief description should include ownership details, date and place of incorporation of the firm, objectives of the firm etc.*

Brief Data Sheet of CA Firm for Statutory Audit		
Sl. No.	Particulars	To be filled up by CA firms
1	Name of Firm	
2	CAG Empanelment Number (Please attach Empanelment Certificate as per instructions)	
3	CAG Empanelment Year	
4	Registration No. & Date: (Please attach Registration Certificate)	
5	Year of incorporation	
6	Total number of years of Experience from the incorporation of the Firm.	

2. **Financial:** *Provide previous three financial years turn over and net worth of the firm on the basis of the audited accounts of the previous three financial years as follows.*

Particulars	Amount in Lakh (INR)
Turnover2020-21	
Turnover2021-22	
Turnover2022-23	
Average Turnover	

B - Consultant's Experience

Account Writing Consultancy Assignments of Central/state Government/externally aided projects in Maharashtra.

Information of at least last 10 years

Sl. No.	Name of Assignment	Type of Assignment	Fees Received

Audit Assignments of Government of India or Other State Government and Externally aided Projects (Excluding Maharashtra)

Information of at least last 10 years

Sl. No.	Name of Assignment	Type of Assignment	Fees Received

Key Staff Profile:**A} Total Number of Chartered Accountants Partners with the firm**

S. No.	Name of Chartered Accountant (Partner)	Education	Total Years of Experience

B} Details of Paid Chartered Accountants with the firm

Si. No.	Key member of the firm (Name / Position)	Education	Total Years of Experience

C} Details of Senior Audit Assistant with the firm

Si. No.	Key member of the firm (Name / Position)	Education	Total Years of Experience

D} Details of Junior Audit Assistant with the firm

Si. No.	Key member of the firm (Name / Position)	Education	Total Years of Experience

Details of CA Firm's Experience of Similar Services as per details of Bid Document

S No	Name of the assignment	Dates of Assignment		Name of the organization	Annual Budget of the Audited Firm for preceding ten financial years each	Nature of Assignments (Please specify the work involved as detailed in scope of work)	Details of Supporting Documents provided
		Start date	End date				
1					2015-16: 2016-17: 2017-18: 2018-19: 2019-20: 2020-21: 2021-22: 2022-23:		
2					2015-16: 2016-17: 2017-18: 2018-19: 2019-20: 2020-21: 2021-22: 2022-23:		
3					2015-16: 2016-17: 2017-18: 2018-19: 2019-20: 2020-21: 2021-22: 2022-23:		

Furnish the copy of the documentary evidence in support of the information provided above. Please attach additional sheets, if required.

Date:
OFFICE SEAL

Signature:
Name:
Designation:

SUB-ANNEXURE: A-2

Details of Full Time Partners of the CA Firm's

S.N.	Name of the Member	Designation	Membership No.	Status		Date of Joining the firm (Full time)
				FCA	ACA	
1						
2						
3						
4						
5						
6						

Furnish the copy of the documentary evidence in support of the information provided above.

Date:
OFFICE SEAL

Signature:
Name:
Designation

Chapter - VIII

Under the letter head of the Firm

PART 2 – FINANCIAL BID

FOR PREPARATION OF DOUBLE ENTRY ACCOUNTING SYSTEM OF STATE COMMON ENTRANCE TEST CELL

Commissioner,
State Common Entrance Test Cell, 8th,
Floor, New Excelsior Building,
A.K. Nayak Marg,
Fort, Mumbai 400 001

PRICE BIDSCHEDULE OF RATES

S. No	Particulars	FY 2023-24 Amount in (Rs.)	FY 2024-25 Amount in (Rs.)
1	(a) Annual Professional Fee Statutory Audit for assistance in finalization of books of accounts with all schedules, accounting policies and notes on accounts etc... (b) Issues of Certification of Utilization certificates for each scheme at the end of financial year. (c) Upload and Issue of any Income Tax Forms and ITR which is applicable on the CET CELL as per I.T. Act, 1961. (D) Any other items required under the Law/Rules All above		
	Total Annual Professional fee		
	GST @		
	Grand Total		

Grand Total Professional fees in words

.....
.....

Signature:

Name and Designation of Authorized Signatory:

Stamp of Firm:

Date:

Place:

Note: No other cost/ amount would be paid over and above the aforesaid proposal amount.