



**GOVERNMENT OF KARNATAKA
SAMAGRA SHIKSHANA - KARNATAKA**

(RFPNO.SSA/CAO/EA/71 (1)/ 2025-26 Dated: 09-02-2026)

FOR THE CONSULTANCY ASSIGNMENT

**REQUEST FOR PROPOSAL FOR SELECTION OF CHARTERED ACCOUNTANT'S
FIRMS FOR THE STATUTORY AUDIT OF SAMAGRA SHIKSHANA – KARNATAKA
FOR THE FINANCIAL YEAR 2025-26**

Address for Communication

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SAMAGRA SHIKSHANA – KARNATAKA
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SECTION -1

LETTER OF INVITATION

Proposal is invited from Chartered Accountants firms (Partnership / Sole proprietorship firms/LLP with one full time FCA) in the prescribed format for short listing for the engagement of audit of the accounts of Samagra Shikshana Programme Offices of the State Project Director, District Project Office, Block Resource Centre, Karnataka Text Book Society, Vocational Education Schools, IEDSS, Department of State Education Research and Training, District Institute of Education and Training, Karnataka Public Schools, SISLEEP, Government Upper Primary and Lower Primary Schools, Government High Schools, Girls Hostels, Specific Category Residential Schools, Kasturba Gandhi Balika Vidhyala. etc being implemented in the State of Karnataka for the year 2021-22 as per the enclosed Terms of Reference and General Conditions of Contract.

1. The Chartered Accountant's Firms submitting the Proposal for Shortlisting to conduct Statutory Audit have to submit the proposals along with EMD as specified in the invitation.
2. It may be noted that all subsequent notifications, changes and amendments on the project/document would be posted only on the following website: <http://www.eproc.karnataka.gov.in>.
3. The document is available in the website <http://eproc.karnataka.gov.in>. The bidders will be required to register themselves with the centre for E-governance to participate in the bidding process and also get necessary digital signature certificates. The details of the process of registration and obtaining the digital signature certificates are available on the website: <http://www.eproc.karnataka.gov.in>. Necessary training and hands on experience in handling e-procurement system could be obtained from the centre for e-governance and also guidance can be obtained over telephone at 080-23010900/01.

Short Term Tender schedule:

Tender Reference and Date		
1	Name of the office	SamagraShikshana Karnataka
	Amount put to tender (approximate value)	Minimum Fee 65.00 Lakhs (Including GST) Per Year
2	Date of Publishing of tender in the e-proc website	17/03/2026
3	Last date and time for submission of bid	18/04/2026 at 5.00PM
4	Date and time of opening of Technical Bid	22/04/2026 at : 11.00 AM
5	Probable date and time of opening Financial Bid	29 /04/2026 at : 11.00 AM
6	EMD amount payable electronically only	Rs.65,000/-

4. The complete document consisting of Proposal for shortlisting, Technical Bid, Financial Bid and Supporting documents along with EMD specified in the above table has to be submitted through e-procurement portal within the date specified in tender schedule. Incomplete formats received after the prescribed last date will not be entertained.

- 4.1 1% of the Tender Value EMD shall be credited to the account of center for e- governance
- 4.2 EMD shall be returned to the unsuccessful bidders within a period of eight (8) weeks from the date of announcement of the successful bidder. The EMD submitted by the successful bidder shall be released upon furnishing of the Performance security of 5% of the Bid amount in the form of Demand Draft or Bank Guarantee and in manner as stipulated in the invitation/RFP
- 4.3 The EMD will be forfeited in the following cases:
- a) If the Bidder modifies/withdraws the proposal;
 - b) If the bidder withdraws the proposal during the interval between the proposed due date and expiration of the proposal validity period;
 - c) If the successful bidder fails to provide the Performance security and to execute the agreement within the stipulated time or any extension thereof provided by Samagra Shikshana.
 - d) If any information or document furnished by the Bidder turns out to be misleading or untrue in any material respect;
- 4.4 The financial bid and the technical bid will be opened as per the prescribed date and time. If any change in the prescribed dates, it will be notified through e-portal only.
4. The term “Full Time FCA” does not include those persons [Partner / sole] who are -
- (i) Partners in other firms.
 - (ii) Employed part-time / full-time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any of her 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 term “Full Time Sole Proprietor” does not include a person who is a partner in other firms or is employed elsewhere or otherwise engaged in any other business / activity as mentioned above. Accordingly, a person who is a partner / employee in another firm, should not apply in his capacity as Sole Proprietor.
5. The Proposal for Short listing must be submitted in the prescribed format given in the Request for Proposal. Only the Proposal for Short listing in the prescribed format accompanied with all requisite documents would be considered.
6. A pre bid meeting is open to all prospective CA firms/Sole Proprietors. The date, time & place of pre-bid meeting will be as per tender schedule. The prospective CA Firms/Sole Proprietors

Will have an opportunity to obtain clarification regarding the scope of work, terms of reference, contract conditions and other pertinent information.

7. Eligibility Criteria

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

Sl no	Criteria	Evidence required
1	The CA firm must be empanelled in the CAG empanelled List for 2021-2026	Copy of Proof of Empanelment
2	The firm must have been registered with the Institute of Chartered Accountants of India (ICAI)	Constitution certificate of the firm/ Certificate of Practice issued by Institute of Chartered Accountants of India or Appropriate Certificate or Document Issued by Institute of Chartered Accountants of India.
3	The firm must have been in existence for at least 5 years before 01/01/2026	As above
4	The firm must have at least 6 Full time Chartered Accountants as on 01/01/2026	Certified copy of the Partnership deed of the firm.
5	The firm must employ at least 10 Articled assistants who have qualified PE-II/IPC/IPCC/IPCE/Intermediate examination of ICAI and at least 10 Audit Staff employed in the same firm for more than three years as on 01/01/2026	Copy of Form 102 and Form 103 of the Articled Assistants & Letter issued by ICAI regarding registration of Article ship. (copy of the ICIA membership card no) Copy of Appointment Letter of the Audit Staff and B.Com Certificates of the staff
6	The audit personnel should be well-versed in Kannada, English.	Copy of SSLC Marks card of the audit staffs & Full time CA attested by Chartered Accountant.
7	The firm's annual turnover should not be less than Rs. 100.00 Lakhs in average of annual turnover of the last 5 years	Balance Sheet, Profit & Loss account and IT Returns
8	The CA Firm must have an Office in Karnataka.	Constitution certificate of the firm/ Certificate of Practice issued by Institute of Chartered Accountants of India or any appropriate document supporting the constitution of the H.O/ Branch.
9	Must have conducted Statutory/External/Branch Audit of Centrally Sponsored Schemes/PSU /State or Central Government Department/Nationalized Banks.	As mentioned in the Sl. No. 10 of the invitation

7.1(a) Technical Evaluation Criteria

Sl. No	Criteria	Basis of Evaluation	Points	Maximum Points
i.	The existence of the Firm at least 5 years before 01/01/2026	More than 5 years up to 10 years	05	10
		More than 10 years up to 15 years	07	
		More than 15 years & above	10	
ii.	No. of CA Articled Assistants who have been qualified IPC/IPCC/IPCE examination of ICAI Enclose evidence of Articled Assistant Registration in ICAI. Preference will give to audit staff who well versed in the Kannada language refer, Annex A-3 of technical proposal	Having 10 Articled Assistants with the specified qualification	10	15
		Having more than 10 up to 30 Articled Assistants with the specified qualification	13	
		Having more than 30 Articled Assistants with the specified qualification	15	
iii.	No. of Audit Staff employed in the same firm for more than three years as on 01/01/2021. who have been qualified with CA,/M.com/B.com 1) Minimum Audit staff -12 2) Minimum FCAs -02 3) Minimum CAs -08 ❖ Mandatory: - Total 16 Audit staff must Passed the Kannada Examination. Enclose the details in Annex A-3 of technical proposal with proof of SSLC/Equivalent/ Higher Studies Marks card for each staff. Otherwise disqualified.	The firm should have minimum 12 Audit Staff in the same firm from past 3 years as on 01/01/2021. They must have been qualified with M.com/B.com. . Enclose the copies of the appointment letter, and CV as per 3F of Technical Proposal	05	20
		The firm should have minimum 02 FCA's. For each FCA 2 point additional FCA 02 point will be allotted. Maximum allotted points are 06. Note: The FCA should be working from the last 03 preceding years as on 01-01-2021 in the same firm.	06	
		The firm should have minimum 08 CAs. For 08 CAs 08 points will be allotted. For every additional CA will get one point. Maximum allotted points are 12. Note: The CA should be working for the last 03 preceding years as on 01-01-2021 in the same firm.	12	
iv.	Audit work undertaken in last 5 financial years (2020 to 2025)	Audit work undertaken in Education Projects/ Govt. Institutions/Boards/Universities. etc. financed by Government of India or Government of Karnataka. Note: Minimum 05 audit works should be undertaken in preceding	15	15

		05 years. (10 Points) For every additional project work 01 point will be allocated (Enclose the copies of Audit work undertaken and Satisfactory certificate) as mentioned Letter of invitation sl No 11		
v.	<i>The firm's annual turnover should not be less than Rs. 100.00 Lakhs in average of annual turnover of the last 5 years</i>	From 100 lakhs to 120 lakhs From 120 lakhs up to 150 lakhs From 150 Lakhs and above Maximum allotted points will be 10 (Enclose the turnover certificate, Certified from CA)	05 07 10	10
vi	Adequacy of the proposed project and methodology of work plan for performing the assignment	Detailed work plan to be submitted. Points for the work plan will be allotted depending on the work plan submitted by the bidder. State Project Director or his authorized tender committee representatives reserves the right to allot the point depending upon the work plan submitted by the bidder.	20	20
Vii	Suitable weightage will be given to firms, which are implementing quality control policies and procedure as provided in statement on Standard Auditing Practice (SAP 17) issued by public company accounting Oversight Board /Slandered on auditing prescribed by the ICAI.	A brief note on the procedures adopted by them is to be given by the firm for this purpose.	05	05
Viii	Experience in region & Language, well versed-in Kannada	List of staff and Articled Assistants/Audit Staff/FCA's and Chartered Accountants who are to be deputed for audit work should be well versed with Kannada, He/she should have passed in kannada 1st or 2nd Language in SSLC/ Equivalent/Higher Qualification are considered (submit the Copy of attested SSLC marks card for proof.	05	05

8. The "Technical Proposal" should include the description of the sole proprietors/firms/LLP and their general experience in the field of assignment, qualification and competency of the personnel proposed for the assignment. The technical proposal should also include proposed work plan methodology and approach in response to suggested Terms of

Reference. It should include the following & all the copies should be duly attested by the firm.

- (i) Proposal for short listing Chartered Accountant Firms for the audit of the accounts of Samagra Shikshana.
 - (ii) Letter of Proposal (Appendix-A)
 - (iii) Power of Attorney (Appendix-B)
 - (iv) C&AG Empanelled Registration certificate.
 - (v) Declaration of Articled Assistants and Form 102 and Form 103 and Appointment Letter of the Audit Staff along with M.Com/B.Com Certificate of the Audit Staff.
 - (vi) Copies of SSLC Marks card of the Full time CA/audit staffs/articled assistants and FCAs.
 - (vii) A copy of constitution certificate 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 1st January of the year 2021, date of joining the firm, date of becoming FCA, their other interest, if any.
 - (viii) A copy of the latest partnership deed in the case of partnership firms.
 - (ix) Copies of the acknowledgement of the IT return of the firm and of all full time partners / the Sole proprietor for the AY 2023-24 to AY 2024-25 and a copy of computation of income of full time partners / Sole proprietor.
 - (x) Copies of the GST Registration Certificate along with GSTR Returns of FY 2023-24 to 2024-25 as applicable.
 - (xi) Copies of financial statement of the firm along with schedules from FY 2016-17 to FY 2018-19.
 - (xii) Special Audit assignments (*Due diligence Audit, Forensic Audit, Investigative Audit, Operational Audit and Compliance Audit*) undertaken in past 5 years. Copy of agreement and satisfactory performance certificate to be enclosed. This is only for additional weight age for evaluation.
 - (xiii) Copies of Completion certificates issued by the respective organizations of the last audit works undertaken by the C.A firm in past 5 financial years. This is a mandatory document.
 - (xiv) Details of court cases / arbitration cases / if any other case pending against the firm
9. The Financial Proposal (Audit Fee) should be quoted separately as under:-
- a) The bidder has to quote the amount to conduct the Audit work for the offices. The amount should include all other charges, taxes & duties applicable, excluding GST
 - b) The bidder has to quote the amount in e-procurement portal only. Uploading of Financial proposal is strictly prohibited & the bidder will be disqualified.

Evaluation & Deciding Award of Contract:

Quality & Cost based selection (QCBS):

- a. Under QCBS selection, the technical proposals will be allotted weightage of 75% (Seventy five percent) while the financial proposals will be allotted weightages of 25% (Twenty five per cent).

- b. Proposal with the highest technical marks will be given a score of 100 (Hundred) and other proposals will be given technical score that are proportional to their marks w.r.t. the highest technical marks.
- c. Proposal with the lowest cost may 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.
- d. The total score, both technical and financial, shall be obtained by weighing the quality and cost scores and adding them up.
- e. On the basis of the combined weighted score for quality and cost, the consultant will be ranked in terms of the total score obtained.
- f. 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.
- g. The proposal securing the highest combined marks and ranked H-1 will be invited for negotiations, if required and shall be considered for award of contract.
- h. In the event two or more bids have the same score in final ranking, the bid with highest technical score will be H-1.
- i. 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:

$$B = \frac{(C_{\text{low}} \times X \times 25\%) + (T \times X \times 75\%)}{C \quad T_{\text{High}}}$$

where,

C = Bid Price quoted by the bidder

C_{low} = the lowest Bid Prices quoted among responsive Bids.

T = the total Technical Score awarded to the Bidder.

T_{high} = the highest Technical Score achieved among all responsive Bids

X = weightage for the Technical score & Price bid i.e., 100 points.

10. Details of audit experience of the firm for the last 5 years in the prescribed proforma Annexure- A5. Copies of Satisfactory Performance/ completion certificate issued by the institutions mentioned in Annexure – A 5 to be enclosed; (Only assignment which carries a fee of Rs: 5,00,000/- and above should be mentioned) Those CA Firms which have conducted internal audit of SSA, RMSA and DSERT continuously for the last three years are not eligible.
11. All full time partners / sole proprietor should invariably sign the undertaking appended to the Proposal for Shortlisting. Similarly, all the full time Chartered Accountant employees of the firm should sign in the column provided at Annexure A-2 to the format.
12. Please note that the State Project Director, who is Inviting and Accepting Authority of Samagra Shikshana Karnataka, Bangalore, is at full liberty to reject the Proposal for Shortlisting without assigning any reason.
13. The successful Bidder will be required to furnish Performance Security in the form of DD/Bank Guarantee equal to 5% of the contract value and are required to execute an agreement with SPD.

14.1 In case bank guarantee is submitted by the CA Firm, it shall have validity upto 60 days after submission of the Final Audit report by the CA Firm.

14. You are requested to hold your proposal valid for 90 days from the date of submission without changing your proposed price. The State Project Director, Samagra Shikshana Karnataka, Bangalore will make best efforts to select a C&AG / State AG empaneled, Chartered Accountants within this period.

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

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

16. For any further queries/clarifications and information in this regard, the CA Firms may contact Chief Accounts Officer, Samagra Shikshana Karnataka, Office of the State Project Director, New Public Offices, Nrupatunga Road, Bangalore-560001.

Yours faithfully,

**State Project Director,
Samagra Shikshana Karnataka**

Enclosures:

1. Proposal for Shortlisting
2. Terms of References
3. Technical Proposal and Annexures
4. Financial Proposal Format.
5. General conditions of Contract
6. List of Institutions to be audited FOR 2021-22 AND .

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

Status of Firm:- Partnership/LLP Sole Proprietorship

1. (a) Name of the Firm (in Capital letters) _____
- (b) Address of the Head office _____
(Please also give telephone no. and _____
e-mail address) _____
- (c) PAN No. of the firm _____

2. ICAI Registration No. _____ Region Name _____ Region Code No. _____

3. (a) Date of constitution of the firm: _____
- (b) Date since when the firms have a full time FCA _____

4. Full-Time Partners / Sole Proprietor of the firm as on dt.: 1-1-2026 (Please fill up Annex A-1)

S.No.	Years of continuous association in the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	More than 5 years or more but less than 10 years		
(d)	More than 10 years or more but less than 15 years		
(e)	More than 15 years		

5. Number of Full Time Chartered Accountant Employees _____
as on 01-01-2026 (Please fill up Annex A-2)

6. Number of Part Time Partners if any, as on dt.:1-1-2026 _____

7. Number of audit staff employed full-time with the firm
- (a) Articled Assistant (IPCC qualified) _____
- (b) Audit Staff (with knowledge of book keeping and accountancy) _____
- (c) Other Professional Staff (Please specify) _____
(Please fill up Annex A-3)

8. Number of Branches (Please fill up Annex-B) _____

Fees earned by the firm from April 2020 to March 2025 in respect of	PSU/ Autonomous body	Centrally sponsored Schemes	Nationalized Banks
(i)Statutory / Branch Audit / 6 monthly Audit Review			
(ii)Internal / Concurrent Audit			
Total of (i) and (ii) above			

9. Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. If yes, details may be given Annex 'A-5'. Yes / No

10. Whether there are any court /arbitration / any other legal cases against the firm (If yes, give a brief note of the case indicating its present status) Yes / No

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



Seal of the firm

SECTION 2. INFORMATION TO CHARTERED ACCOUNTANT FIRM

1. INTRODUCTION

- 1.1 The Client named in the “Data Sheet” will select a firm among those listed in the Letter of Invitation, in accordance with the method of selection indicated in the Data Sheet.
- 1.2 The Chartered Accountant Firms are invited to submit both Technical Proposal and a Financial Proposal, as specified in the Data Sheet (the Proposal) for consulting services required for the Assignment named in the Data Sheet. The Proposal will be the basis for contract negotiations and ultimately for a signed contract with the selected Chartered Accountant Firm.
- 1.3 The Assignment shall be implemented in accordance with the phasing indicated in the Data Sheet. When the Assignment includes several phases, the performance of the Chartered Accountant Firm under each phase must be to the client’s satisfaction before work begins on the next phase.
- 1.4 The Chartered Accountant Firm must familiarize themselves with local conditions and take them into account in preparing their Proposals. To obtain first-hand information on the Assignment and on the local conditions, Chartered Accountant Firm are encouraged to pay a visit to the Client before submitting a Proposal, and to attend a pre-proposal conference if one is specified in the Data Sheet. Attending the pre-proposal conference is optional. The Chartered Accountant Firm representative should contact the officials named in the Data Sheet to arrange for their visit or to obtain additional information on the pre-proposal conference. Chartered Accountant Firm should ensure that these officials are advised of the visit in adequate time to allow them to make appropriate arrangements.
- 1.5 The Client will provide the inputs specified in the Data Sheet, assist the firm in obtaining licenses and permits needed to carry out the services, and make available relevant project data and reports.
- 1.6 Please note that (i) the costs of preparing the proposal and of negotiating the contract, including a visit to the Client, are not reimbursable as a direct cost of the Assignment; and (ii) the Client is not bound to accept any of the Proposals submitted.
- 1.7 Government of Karnataka (GOK) expects Chartered Accountant Firm to provide professional, objective, and impartial advice and at all times hold the Client’s interests paramount, without any consideration for future work, and strictly avoid conflicts with other assignments or their own corporate interests. Chartered Accountant Firm shall not be hired for any assignment that would be in conflict with their prior or current obligations to other clients, or that may place them in a position of not being able to carry out the assignment in the best interest of the Client.
 - 1.7.1 Without limitation on the generality of this rule, Chartered Accountant Firm shall not be hired under the circumstances set forth below:
 - (a) A firm which has been engaged by the Client to provide goods or works for a project, and

any of their affiliates, shall be disqualified from providing Chartered Accountant services for the same project. Conversely, firms hired to provide consulting services for the preparation or implementation of a project, and any of their affiliates, shall be disqualified from subsequently providing goods or works or services related to the initial assignment (other than a continuation of the firm's earlier Chartered Accountant services) for the same project.

This Information to Chartered Accountant Firm section shall not be modified. Any necessary changes, to address specific project issues, shall be introduced only through the Data Sheet (e.g., by adding new clauses). Likewise, modifications to the standard Form of Contract should be made only by including clauses outlining the Special Conditions and not by introducing changes in the wording of the General Conditions.

- (b) Chartered Accountant Firm or any of their affiliates shall not be hired for any assignment which, by its nature, may be in conflict with another assignment of the Chartered Accountant Firm.

1.7.2 As pointed out in para. 1.7.1 (a) above, Chartered Accountant Firm may be hired for downstream work, when continuity is essential, in which case this possibility shall be indicated in the Data Sheet and the factors used for the selection of the Chartered Accountant Firm should take the likelihood of continuation into account. It will be the exclusive decision of the Client whether or not to have the downstream assignment carried out, and if it is carried out, which Chartered Accountant will be hired for the purpose.

1.8 It is GOK's policy to require that Chartered Accountant Firm observe the highest standard of ethics during the execution of such contracts. In pursuance of this policy, the GOK:

- (a) defines, for the purposes of this provision, the terms set forth below as follows:
 - (i) "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution; and
 - (ii) "fraudulent practice" means a misrepresentation of facts in order to influence a selection process or the execution of a contract to the detriment of GOK, and includes collusive practices among consultants (prior to or after submission of proposals) designed to establish prices at artificial, noncompetitive levels and to deprive GOK of the benefits of free and open competition.
- (b) will reject a proposal for award if it determines that the firm recommended for award has engaged in corrupt or fraudulent activities in competing for the contract in question;
- (d) will declare a firm ineligible, either indefinitely or for a stated period of time, to be awarded GOK-financed contract if it at any time determines that the firm
- (e)
- (f) has engaged in corrupt or fraudulent practices in competing for, or in

executing, a GOK-financed contract ;and

- (g) will have the right to require that, GOK to inspect consultant's accounts and records relating to the performance of the contract and to have them audited by auditors appointed by GOK.
- 1.9 Chartered Accountant Firm shall not be under a declaration of ineligibility for corrupt and fraudulent practices issued by GOK in accordance with the above sub para 1.8 (d).
- 1.10 Chartered Accountant Firm shall be aware of the provisions on fraud and corruption stated in the standard contract under the clauses indicated in the Datasheet.

2. CLARIFICATION AND AMENDMENT OF RFP DOCUMENTS

- 2.1 Chartered Accountant Firm may request a clarification of any item of the RFP document up to the number of days indicated in the Data Sheet before the Proposal submission date. Any request for clarification must be sent in writing by paper mail, cable, telex, facsimile, or electronic mail to the Client's address indicated in the Data Sheet. The Client will respond by cable, telex, facsimile, or electronic mail to such requests and will send copies of the response (including an explanation of the query but without identifying the source of inquiry) to all invited Chartered Accountant Firm who intend to submit proposals.
- 2.2 At any time before the submission of Proposals, the Client may, for any reason, whether at its own initiative or in response to a clarification requested by an invited firm, modify the RFP documents by amendment. Any amendment shall be issued in writing through addenda. Addenda shall be sent by mail, cable, telex, facsimile, or electronic mail to all invited Chartered Accountant Firm and will be binding on them. The Client may at its discretion extend the deadline for the submission of Proposals.

3. PREPARATION OF PROPOSAL

- 3.1 Chartered Accountant Firm are requested to submit a Proposal (para 1.2) written in the language(s) specified in the Data Sheet.

Technical Proposal

- 3.2 In preparing the Technical Proposal, Chartered Accountants Firm are expected to examine the documents comprising this RFP in detail. Material deficiencies in providing the information requested may result in rejection of a Proposal.
- 3.3 While preparing the Technical Proposal, Chartered Accountant Firms must give particular attention to the following:
- (i) If a Chartered Accountant Firm considers that it does not have all the expertise for the Assignment, it may obtain a full range of expertise by associating with individual Chartered Accountant (s) and/or other Chartered Accountant or entities in a joint venture or sub-consultancy, as appropriate. Chartered Accountant may associate with the other consultants invited for this Assignment only with approval of the Client as indicated in the Data Sheet.

Chartered Accountant Firm must obtain the approval of the client to enter into a Joint Venture with consultants not invited for this assignment.

- (ii) For assignments on a staff-time basis, the estimated number of key professional staff-months is given in the Data Sheet. The proposal shall, however, be based on the number of key professional staff-months estimated by the firm.
- (iii) It is desirable that the majority of the key professional staff proposed be permanent employees of the firm or have an extended and stable working relation with it.
- (iv) Proposed key professional staff must have atleast a minimum experience indicated in the Data Sheet.
- (v) Alternative key professional staff shall not be proposed, and only one curriculum vitae (CV) may be submitted for each position.
- (vi) Reports to be issued by the Chartered Accountant Firm as part of this assignment must be in the language(s) specified in the Data Sheet. It is desirable that the firm's personnel should have a working knowledge of the Client's official language.

3.4 The Technical Proposal should provide the following information using the attached Standard Forms (Section 3):

- (i) A brief description of the consultant's organization and an outline of recent experience on assignments (Section 3B) of a similar nature. For each assignment, the outline should indicate, inter alia, the profiles and names of the staff provided, duration of the assignment, contract amount, and firms involvement.
- (ii) Any comments or suggestions on the Terms of Reference and on the data, a list of services, and facilities to be provided by the Client (Section 3C).
- (iii) A description of the methodology and work plan for performing the assignment (Section 3D).
- (iv) The list of the proposed staff team by specialty, the tasks that would be assigned to each staff team member, and their timing (Section 3E).
- (v) CVs recently signed by the proposed key professional staff and the authorized representative submitting the proposal (Section 3F). Key information should include number of years working for the firm/entity, and degree of responsibility held in various assignments during the last ten (10) years.
- (vi) Estimates of the total staff effort (professional and support staff; staff time) to be provided to carry out the Assignment, supported by bar chart diagrams

showing the time proposed for each key professional staff team member. (Sections 3E and 3G).

(vii) A detailed description of the proposed methodology, staffing, and monitoring of training, if the Data Sheet specifies training as a major component of the assignment.

(viii) Any additional information requested in the Data Sheet.

3.5 The Technical Proposal shall not include any financial information.

Financial Proposal

3.6 In preparing the Financial Proposal, Chartered Accountant Firm are expected to take into account the requirements and conditions of the RFP documents. The Financial Proposal should follow Standard Forms (Section 4). It lists all costs associated with the Assignment, including (a) remuneration for staff, and (b) reimbursables such as subsistence (per diem, housing), transportation (national and local, for mobilization and demobilization), services and equipment (vehicles, office equipment, furniture, and supplies), office rent, insurance, printing of documents, surveys; and training, if it is a major component of the assignment. If appropriate, these costs should be broken down by activity.

3.7 Chartered Accountant Firm shall express the price of their services in Indian Rupees.

3.8 The Data Sheet indicates how long the proposals must remain valid after the submission date. During this period, the Chartered Accountant is expected to keep available the key professional staff proposed for the assignment. The Client will make its best effort to complete negotiations within this period. If the Client wishes to extend the validity period of the proposals, the Chartered Accountant Firm who do not agree have the right not to extend the validity of their proposals.

3.9 Financial Proposal is considered Under ICAL Principles of Ethics. (It is Clarified that in any State under the local statute if audit and attestation service are exclusively meant for Chartered Accountants only, the member will not be allowed to respond to such tender.

However, a member of the Institute in practice may respond to tender as mentioned above wherever the minimum fee of the assignment is prescribed in the tender document itself.)

4. SUBMISSION, RECEIPT, AND OPENING OF PROPOSALS

4.1 The Original Proposal (Technical Proposal and Financial Proposal; see para 1.2) shall be prepared in indelible ink. It shall contain no inter-lineation or overwriting, except as necessary to correct errors made by the firm itself. Any such corrections must be initialed by the person or persons who sign(s) the Proposals. The technical proposal should be uploaded online.

- 4.2 For each Proposal, you should prepare the number of copies indicated in the Data Sheet. Each Technical Proposal and Financial Proposal should be marked “**Original**” or “**Copy**” as appropriate. If there are any discrepancies between the original and the copies of the Proposal, the original governs.
- 4.3 After the deadline for submission of proposals the Technical Proposal shall be opened immediately. The Financial Proposal of such bidders who are technically qualified will be opened at the date and time as specified.

Public Opening and Evaluation of Financial Proposals; Ranking

- 5.1 After the evaluation of technical proposal is completed, the Client shall notify those Chartered Accountant Firm whose proposals did not meet the minimum qualifying mark or were considered non-responsive to the RFP and Terms of Reference, indicating that their Financial Proposals will not be opened. The Client shall simultaneously notify the consultants that have secured the minimum qualifying mark, indicating the date and time set for opening the Financial Proposals. The notification may be sent by registered letter, cable, telex, facsimile, or electronic mail.
- 5.2 The Financial Proposals shall be opened publicly in the presence of the consultants’ representatives who choose to attend. The name of the consultant, the quality scores, and the proposed prices shall be read aloud and recorded when the Financial Proposals are opened. The Client shall prepare minutes of the public opening.
- 5.3 The evaluation committee will determine whether the Financial Proposals are complete, (i.e., whether they have costed all items of the corresponding Technical Proposals, if not, the Client will cost them and add their cost to the initial price), correct any computational errors.
- 5.4 The lowest Financial Proposal (F_m) will be given a financial score (S_f) of 100 points. The financial scores (S_f) of the other Financial Proposals will be computed as indicated in the Data Sheet. Proposals will be ranked according to their combined technical (S_t) and financial (S_f) scores using the weights ($T =$ the weight given to the Technical Proposal; $P =$ the weight given to the Financial Proposal; $T + P = 1$) indicated in the Data Sheet: $S = S_t \times T \% + S_f \times P \%$. The Consultant achieving the high Est combined technical/ financial score will be invited for negotiations.

5. NEGOTIATIONS

- 6.1 Negotiations will be held at the address indicated in the Data Sheet. The aim is to reach agreement on all points and sign a contract.
- 6.2 Negotiations will include a discussion of the Technical Proposal, the proposed methodology (work plan), staffing and any suggestions made by the firm to improve the Terms of Reference. The Client and Consultant will then work out final Terms of Reference, staffing, and bar charts indicating activities, staff, periods in the field and in the home office, staff-months, logistics, and reporting. The agreed work plan and final Terms of Reference will then be incorporated in the “Description of Services” and form part of the contract. Special attention will be paid to getting the most the Consultant can offer within the available budget and to clearly defining the inputs required from the Client to ensure satisfactory implementation of the Assignment.
- 6.3 Unless there are exceptional reasons, the financial negotiations will involve neither the remuneration rates for staff (no breakdown of fees) nor other proposed unit rates.
- 6.4 Having selected the Chartered Accountant Firm on the basis of, among other things, an evaluation of proposed key professional staff, the Client expects to negotiate a contract on the basis of the experts named in the Proposal. Before contract negotiations, the Client will require assurances that the experts will be actually available. The Client will not consider substitutions during contract negotiations unless both parties agree that undue delay in the selection process makes such substitution unavoidable or that such changes are critical to meet the objectives of the assignment. If this is not the case and if it is established that key staff was offered in the proposal without confirming their availability, the Chartered Accountant Firm may bid is qualified.
- 6.5 The negotiations will conclude with a review of the draft form of the contract. To complete negotiations the Client and the Chartered Accountant Firm will initial the agreed contract

6. AWARD OF CONTRACT

- 7.1 The contract will be awarded following negotiations. After negotiations are completed, the Client will promptly notify other Chartered Accountant Firm on the shortlist that they were unsuccessful and return the Financial Proposals of those Chartered Accountant Firm who did not pass the technical evaluation (para5.3)
- 7.2 The Chartered Accountant Firm is expected to commence the Assignment on the date and at the location specified in the Data Sheet.

7. CONFIDENTIALITY

8.1 Information relating to evaluation of proposals and recommendations concerning awards shall not be disclosed to the Chartered Accountant Firm who submitted the proposals or to other persons not officially concerned with the process, until the winning Consultant has been notified that it has been awarded the contract.

DATA SHEET
Information to Chartered Accountants

Clause Reference

1.1 The name of the Clients: _____

The method of selection is: Quality-and Cost-Based Selection (QCBS)

1.2 A technical and a Financial Proposals are requested: Yes: No:

The name, objectives and description of the Assignment are: _____

1.3 The Assignment is phased: **Yes**_____ **No**_____ [*If yes, indicate the phasing*]_____

1.4 A pre-proposal conference will be held: Yes_____ No_____ [*If yes, indicate date, time and venue*]_____

The name(s), address(es), and telephone/numbers of the Client's Official(s)are: _____

1.5

The Client will provide the following inputs: _____

- 1.7.2 The Client envisages the need for continuity for downstream work: Yes No [If yes, outline in the Terms of Reference the scope, nature, and timing of future work and indicate here the manner in which this information will be factored in the evaluation]
- 1.11 The clauses on fraud and corruption in the contract are Sub-Clause 2.7.1 of G.C.C.
- 2.1 Clarifications may be requested upto *one day prior to pre-proposal conference/or [Insert number] days before the submission date.* (Choose one option)
- The address for requesting clarifications is: _____
- Telex: _____ Facsimile: _____
- 3.1 Proposals should be submitted in the following language(s): English
- 3.3 (i) Shortlisted consultant may associate with other shortlisted consultant:
Yes ___ No ___
- (ii) The estimated number of key professional staff months required for the assignment is: _____
- (iv) The minimum required experience of proposed key professional staffs:
[Position, number of years of professional experience, specific expertise] _____

- (vi) Reports which are part of the assignment must be written in the following language: English
- 3.4 (vii) Training is an important feature of this Assignment: Yes ___ No ___
[If yes provide appropriate information]
- (viii) Additional Information in the Technical Proposal includes: _____

- 3.10 Proposals must remain valid 90 days after the submission date
i.e. Until: _____
- 4.3 Consultants must submit an original and _____ [Number] additional copies of each proposal.
- 4.4 The proposal submission address is: _____
The information on the outer envelope should also include: _____
- 4.5 Proposals must be submitted no later than the following date and time: _____

- 5.1 The address to send information to the Clients: _____

- 5.3 The number of points to be given under each of the evaluation criteria are:

	<u>Points</u>
(i) Specific experience of the consultants related to the Assignment (Insert Sub criteria – not more than 3)	10
(ii) Adequacy of the proposed work plan and methodology in responding to the TOR (Insert Sub criteria – not more than 3)	20
(iii) Qualifications and competence of the key professional staff for the Assignment (Insert weightages for various key staff)	60
(iv) Suitability of the transfer of knowledge program(training) (Insert Sub criteria – not more than 3)	10

Total Points: 100

The number of points to be given for qualifications and competence of the key professional staff for the assignment are:

	<u>Points</u>
(i) General qualifications (Insert Sub criteria – not more than 3)	30
(ii) Adequacy for the project (Insert Sub criteria – not more than 3)	60
(iii) Experience in region & language (Insert Sub criteria – not more than 3)	10

Total Points: 100

The minimum technical score required to pass: 75 Points

5.8 The formula for determining the financial scores is the following:
[$S_f = 100 \times F_m/F$, in which S_f is the financial score, F_m is the lowest price, and F the price of the proposal under consideration]

The weights given to the technical and Financial Proposals are:

T= 0.75¹, and

P= 0.25

6.1 The address for negotiations: _____

7.2 The Assignment is expected to commence on [Month, Year] at[Location]: _____

¹The percentage could be changed depending on the nature of the assignment

SECTION 3. TECHNICAL PROPOSAL - STANDARD FORMS

- 3A. Technical Proposal submission form.
- 3B. C A Firm's references.
- 3C. Comments and suggestions on the Terms of Reference and on data services, and facilities to be provided by the Client.
- 3D. Description of the methodology and work plan for performing the assignment.
- 3E. Team composition and task assignments.
- 3F. Format of Curriculum Vitae of proposed key professional staff.
- 3G. Time schedule for professional personnel.
- 3H. Activity (work)schedule.

3A. TECHNICAL PROPOSAL SUBMISSION FORM

[Location, Date]

FROM: (Name of Consultant)

TO: (Name and Address of Client)

Ladies/Gentlemen:

Subject: Hiring of Chartered Accountant Firm Service for -----
-----Technical Proposal.

We, the undersigned, offer to provide the consulting services for the above in accordance with your Request for Proposal dated [Date], and our Proposal. We are hereby submitting our Proposal which includes this Technical Proposal, and a Financial Proposal sealed under a separa teenvelope.

If negotiations are held during the period of validity of the Proposal, i.e., before [Date] we undertake to negotiate on the basis of the proposed staff. Our Proposal is binding upon us and subject to the modifications resulting from contract negotiations.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature:
Name and Title of Signatory:
Name of Consultant:
Address:

3B. CHARTERED ACCOUNTANT FIRM'S REFERENCES

Relevant Services Carried Out in the Last Five Years That Best Illustrate Qualifications

Using the format below, provide information on each reference assignment for which your firm/entity, either individually as a corporate entity or as one of the major companies within an association, was legally contracted.

Assignment Name:		Country:
Location within Country:		Key professional staff Provided by Your Firm/entity(profiles):
Name of Client:		No. of Staff:
Address:		No. of Staff-Months; duration of assignment:
Start Date (Month/Year):	Completion Date (Month/Year):	Approx. Value of Services (Rs.M):
Name of Associated Consultants, if any:		No. of Months of Key professional staff, provided by Associated Consultants:
Name of Senior Staff (Project Director/Coordinator, Team Leader) involved and functions performed:		
Narrative Description of Project:		
Description of Actual Services Provided by Your Staff:		

Consultant's Name: _____

**3C. COMMENTSANDSUGGESTIONSOFCAFIRM
ONTHE TERMS OF REFERENCE AND ON DATA, SERVICES, AND
FACILITIES TO BE PROVIDED BY THE CLIENT**

On the Terms of Reference:

- 1.
- 2.
- 3.
- 4.
- 5.

On the data, services, and facilities to be provided by the Client

- 1.
- 2.
- 3.
- 4.
- 5.

CHARTERED ACCOUNTANT FIRM NAME :

**3D. DESCRIPTION OF THE METHODOLOGY AND WORK PLAN FOR
PERFORMING THE ASSIGNMENT**

3E. TEAM COMPOSITION AND TASK ASSIGNMENTS

1. **Technical/ Managerial Staff**

Sl. No.	Name	Position	Task
1.			
2.			
3.			
4.			
..			
..			

2. **Support Staff**

Sl. No.	Name	Position	Task
1.			
2.			
3.			
4.			
..			
..			

3F. FORMAT OF CURRICULUM VITAE (CV) FOR PROPOSED KEY PROFESSIONALSTAFF

Proposed Position: _____

Name of Chartered Accountant Firm : _____

Name of Staff: _____

Profession: _____

Date of Birth: _____

Years with Firm/Entity: _____ Nationality: _____

Membership in Professional Societies: _____

Detailed Tasks Assigned: _____

Key Qualifications:

[Give an outline of staff member's experience and training most pertinent to tasks on assignment. Describe degree of responsibility held by staff member on relevant previous assignments and give dates and locations. Use about half a page.]

Education:

[Summarize college/university and other specialized education of staff member, giving names of schools, dates attended, and degrees obtained. Use about one quarter of a page.]

Employment Record:

[Starting with present position, list in reverse order every employment held. List all positions held by staff member since graduation, giving dates, names of employing organizations, titles of positions held, and locations of assignments. For experience in last ten years, also give types of activities performed and client references, where appropriate. Use about two pages.]

3G.

Languages Known: Please tick the relevant column [Yes or No]

S.No	Languages	Read	Write	Speak	He/she should have passed in kannada 1st or 2nd Language in SSLC, (submit the Copy of attested SSLC marks card for proof.
1.	Kannada				
2.	English				

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications, and my experience.

_____ **Date:** _____
[Signature of staff member and authorized representative of the Consultant] Day/Month/Year

Full name of staff member: _____
Full name of authorized representative: _____

3H. ACTIVITY (WORK) SCHEDULE

A. Completion and Submission of Reports

Reports: *	Programme: (Date)
1. Draft Report	By July end.
2. Final Report	

** Modify as required for the Assignment.*

TECHNICAL PROPOSAL

(Annex A-1)

1. Firm's name _____

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

S.No.	Name of the Partner / sole proprietor	Member-ship No.	Whether FCA / ACA	Date of Joining the firm (full time)	Date of becoming FCA	Station & Region where residing at present	Whether acknowledged-gement of Income Tax Return for the relevant year _____ attached Yes / No	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification (specify the qualification)*

*If yes, please attach a copy of the certificate

(Annex A-2)

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

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

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

(Annex A-3)

Details of Articled/Audit Assistants/Audit staff/other professional staff

S. No.	Name	Qualification.	Whether CMA /CWA/ CS	Date of joining the firm as full time employee	Date of Completion of IPCC Examination	*well versed in Kannada He/she should passed in kannada 1 st or 2 nd Language in SSLC (If yes) enclose the SSLC marks card for Proof	Signature of the employee

*If yes, please attach a copy of the certificate

*Audit Staff deputing for Audit Work mention in the Annex-3 Should not be changed or replace without prior approval of Project Director SSA.other wise Rs:5000/-penalty will be imposed for individual replacement.

(Annex A-4)

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

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

*If yes, please attach a copy of the certificate

(Annex A-5)

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

Sl. no	Name of the company / body audited	Years of audit e.g.	Fees charged for each of the in each year	Nature of audit assignment viz. Statutory audit / or Branch audit	Name of the area / sector	Name of the full time partner who supervised the audit or signed the financial statements and who is still working in the firm
	(a) Society/PSU/ autonomous body	(a) 2020-21				
	(b) Companies in private sector	(b) 2021-22				
	(c) Banks	(c) 2022-23				
	(d) Social Sector Programmers / Projects	(d) 2023-24				
	(e) Externally aided social sector projects	(e) 2024-25				
	(f) Education Projects / programmers					

(Annex A-6)

Details of particulars of 35specialization gained by the firm in audit of

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

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

(Annex B)

Particulars of Branches (including foreign branches, if any)

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

(Annex C)

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

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

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



Seal of the firm

SECTION 4. FINANCIAL PROPOSAL - STANDARD FORMS

- 4A. Financial Proposal submission form.
- 4B. Summary of costs.
- 4C. Breakdown of costs.

4A. FINANCIAL PROPOSAL SUBMISSION FORM

[Location, Date]

FROM: (Name of Consultant)

TO: (Name and Address of Client)

Ladies/Gentlemen:

Subject: Hiring of Consultants' Services for -----
.....Financial Proposal.

We, the undersigned, offer to provide the consulting services for the above in accordance with your Request for Proposal dated [Date], and our Proposal (technical and Financial Proposals). Our attached financial proposal is for the sum of [Amount in words and figures].

Our financial proposal shall be binding upon us subject to the modifications resulting from contract negotiations, up to expiration of the validity period of the Proposal, i.e., [Date].

We undertake that, in competing for (and, if the award is made to us, in executing) the above contract, we will strictly observe the laws against fraud and corruption in force in India namely "Prevention of Corruption Act 1988".

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature:
Name and Title of Signatory:
Name of the Consultant:
Address:

4C. BREAKDOWN OF COSTS(RS)

I REMUNERATION FOR STAFF

No .	Position	Name	Rate* (Rs.)	S M	Amount (Rs)
	Key professional staff				
1.					
2.					
3.					
4.					
5.					
6.					
	Sub-Total				
	<u>Sub-Key professional staff</u>				
1.					
2.					
3.					
4.					
5.					
6.					
	Sub-Total				
	TOTAL				

SM = Staff Month

II. SupportStaff

No.	Position	Name	Staff Months	Rate* (Rs)	Amount(Rs)
1					
2					
3					
4					
				Total :	

* Provide the break up of the rates to show the basic salary, social costs and overhead.

III. Transportation (Reimbursable) *

NOT APPLICABLE

IV. Duty Travel to Site (Reimbursable)*

Total

NOT APPLICABLE

V. Office Rent (Reimbursable)*

Total

NOT APPLICABLE

Total

*Prepare details as appropriate for the consultancy assignment

VI. Office Supplies, Utilities and Communication(Reimbursable)

NOT APPLICABLE

No.	Item*	Months	Monthly Rate (Rs)	Amount in (Rs)
1.				
2.				
3.				
4.				

TOTAL : -----

*Prepare details as appropriate for the consultancy assignment.

FINANCIAL PROPOSAL
(Not to be uploaded in Technical/Financial Bid in eproc)
State level offices and District level Offices and etc

Offices to be Audited	No. of Units	Fees per unit (inRs.)	Total Fees (in Rs.)
State Project Office	1		
DSERT	1		
KSQAAC	1		
DPO	35		
DIET	35		
CTE	6		
Karnataka Text Book Society	1		
BRC	204		
KGBV Type 1	66		
KGBV Type 3	8		
KGBV Type – 4	71		
Specific Category Residential School	6		
Model Schools	74		
Karnataka Public schools	309		
KKGBV (GOK Fund)	71		
VEs	384		
Government High Schools	5281		
Audit of Primary Schools (1/3 rd of 43503 schools)	13703		
PM JANMAN	3		
PMSHRI SCHOOLS	585		
DA GJUA (PRED)	6		
Agasthya Foundation	1		
Total No of Units	20852		
Total			
GST @ 18%			
Grand Total for 1 year			

- In case of any change in rates of taxes, the provisions of Sec(14) of CGST Act 2017 shall be applied for payment of GST .
- The fees quoted above is inclusive of all types of prevailing rates, duties, taxes, & TA DA for audit.
- However while issuing invoice GST to be shown separately in invoice which is included in the above mentioned quoted rates.
- Financial proposal submitted at the time of opening of financial bid.
- Aggregate value should be considered for financial bid.
- All the units are compulsory audit, otherwise penalty clause will apply, (average cost of unit + individual unit cost) will be imposed.

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



Seal of the firm

Undertaking

I/We the sole proprietor / following partners of M/s. _____, Chartered Accountants do hereby jointly and severally verify and declare-

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application from is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed thereunder;
- (ii) that the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details);
- (iii) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- (iv) that the constitution of the firm as on 1st January of the relevant year shown in the Proposal for Shortlisting is same as that in the constitution certificate issued by the ICAI.

Sl.No.	Name of the partner / sole proprietor	Membership Registration No.	PAN No	Dates of payment of the fees for the relevant year _____ A/B*	Signature of partner / sole proprietor

(Seal of the Firm)

*A ***For membership***

B For issue of certificate of practice

Place:

Date:

Enclosures: _____ pages

For Office Use Only

Whether firm has done

(a) Statutory/Branch Audit

Yes/No

(b) Internal/Concurrent Audit

Checked by

Verified by

Date updated by

APPENDIX - A
Format for Letter of Proposal

(On the Letter head of the Bidder)

Date :

To,

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

Sir,

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

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

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

Yours faithfully,

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

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

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

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

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

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

For
.....
.....
(Signature)
.....
(Name, Title and Address)

Accepted
.....
(Signature)
.....
(Name, Title and Address of the Attorney)

Note:

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

List of Offices to be audited

Sl no	Offices to be audited	Total
1	Office of the State Project Director, Bangalore(SSA, SE& TE)	1
2	Office of the Director, Department of School Educational Research and Training, Bangalore(SSA, SE& TE)	1
3	Karnataka State Quality Assessment and Accreditation Council , Bangalore (SSA, SE& TE)	1
4	Office of the Director, State Institute of School Leadership and Educational Planning, Bangalore	1
5	Office of the DDPI &DYPC, of all the districts of the divisions (SSA &SE& TE)	35
6	Office of the Principal, District Institute of Education and Training (SSA &SE& TE)	35
7	Office of the Principal, Collegiate Teachers Education, (CTE)	6
8	Office of the Director, Karnataka Text Book Society, Bangalore	1
9	Block Resource Centres, at Taluks of all the districts(SSA &SE& TE)	204
10	KGBV Type 1	66
11	KGBV Type 3	8
12	KGBV Type – 4	71
13	Specific Category Residential School	6
14	Model Schools (Adharsha Vidyalaya)	74
15	KKGBV	71
16	Vocal Education	384
17	Karnataka Public Schools	309
18	VEs	384
19	Government High Schools	5281
20	Government Upper Primary Schools and Lower Primary Schools.	13703
21	Agasthya Foundation	1
22	PM JANMAN	3
23	PMSHRI Schools	585
24	DA JGUA (PRED)	6

Note: All the above units are compulsory audit otherwise penalty clause will apply.

SECTION 5. TERMS OF REFERENCE

ACCOUNTANT FIRM FOR AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHANA OF KARNATAKA STATE FOR THE YEAR 2021-22 (FINANCIAL AUDIT)

1) BACKGROUND

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

2) OBJECTIVES

2.1 The objective of the audit of the Programme Accounts (Programme Financial Statement {PFS}) is to enable the auditor to express a professional opinion on the financial position of Samagra Shikshana programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period **ending dt.: 31/03/2026**, as reported by the Programme Financial Statement.

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

3) SCOPE

3.1 Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amount spent under various interventions is sent to Government of India. The C.A. firm is required to exercise such tests of accounting records, internal checks and control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountant of India. In conducting the Audit, attention should be given to the following:

- All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- Generally accepted accounting principles are followed by all entities who are authorized to incur expenditure under Samagra Shikshana. The CA firm shall also comment whether Mercantile system of Accounting followed in SPO/DPO/BRC, where as Cash system of accounting is followed at School level.

- Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the State Government.
- Expenditure incurred under Samagra Shikshana is strictly in accordance with the financial norms prescribed in the Samagra Shikshana framework or any other clarifications issued from time to time. The expenditure statements / financial statements included in the statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- Audit of Expenditure
 - i) HRMS Salary Expenditure incurred by Implementing Officers directly through Department of Treasuries, Government of Karnataka, shall be verified and ensured that it is reconciled with Form 62 B with books of accounts of implementing offices on monthly basis and same is reported in the financial statements
 - ii) The expenditure incurred through PFMS/NEFTetc shall be verified with reference to the budget allocation approved by the PAB. The CA Firm shall point out the activity wise expenditures that exceeds the budget allocation. In case the expenditure incurred, exceeds the budget allocation, the CA firm shall ensure whether re-appropriation of budget duly approved by the competent authority has been obtained.
- Comment whether the releases and payments in Samagra Shikshana Programme is made through Public Finance Monitoring System at an acceptable level considering the number of units in the scheme.
- Comment whether the books of accounts of Implementing Offices are maintained in Tally Software at an acceptable level considering the no. of units in the scheme with mercantile system of accounting.
- Verification of the statement of releases and expenditure of Right to education, as approved by the PAB for the year 2025-26 as per rules prescribed by the RTE Act.
- Verification of the statement of releases and expenditure of Free Text Books incurred by Karnataka Text Book Society for an amount as approved by the PAB for the year 2021-2026

- Samagra Shikshana funds are used efficiently and economically to the purpose for which they are intended.
- Books of Accounts subject to Audit under Samagra Shikshana Programme

i) State/District/Block Level Implementing Offices(MERCANTILE SYSTEM)

- Cash Book
- Ledger
- Journal
- Register of Advances
- Register of Bank drafts received
- Cheque issue register/PPA Mode Register
- Bank Pass Book/Bank statement
- Bank Reconciliation Statement
- Register of bank drafts dispatched
- Bill Register
- Establishment Register
- Stock Register
 - Capital Goods
 - Non-consumable articles
 - Consumable articles
- Register of works
- Register of grants of advances to/NGOs/Voluntary Agencies/Vendors
- Fixed Assets Register
- Monthly accounts of Receipts and Payments
- Temporary Advance Register
- Despatch Register
- File Register

ii) School Level Implementing Offices (CASH SYSTEM)

- Cash Book
- Ledger
- Cheque Issue Register
- Bank Pass Book/Bank statement
- Bank Reconciliation Statement
- Monthly accounts of Receipts and Payments
- Fixed Assets Register
- Stock Register
 - Capital Goods
 - Non-consumable articles
 - Consumable articles

- Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- Prepare Scheme wise separate financial statement and utilization certificate.

- The C.A. firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised shall be mentioned in Part I of the Audit Report, if any. The compliance recommended to be dropped by the DDPI & DYPC of the districts and in turn dropped by the Statutory Auditors will be further placed in the Audit Committee and finally dropped para's shall be submitted to MHRD. The Statutory Auditors shall facilitate such process by reporting the status of Audit Observations dropped in specified format.
- The C.A. firm appointed for the audit should be required to give Audit Certificate, utilization certificate and any other certificate required from time to time. (Prescribed in FMP Manual)
- The audit should cover the accounts of State Implementing Society, all district project offices, BRCs, CRCs and 1/3rd of SDMCs etc. in order that all are covered in a three year cycle of audits, The detailed list of Offices to be audited is mentioned in the List.
- Karnataka Kasturba Gandhi Balika Vidyalaya (KKGBV) - administrated by the Government of Karnataka which is not receiving the funds of Samagra Shiksha Programme has to be audited by the C.A Firms. The books of accounts of KKGBV is not required to be consolidated by the CA Firms and does not form part of the Programme Financial Statements. (Separate Audit report to be Submit)
The report has to include the following documents:-
 - i) Statutory Auditors Report
 - ii) Receipts & Payment Account
 - iii) Income & Expenditure Account
 - iv) Statement of Assets and Liabilities/Balance Sheet
- The C.A. Firm will be the responsible for the following activities:
 - (i) Review of the Audit Reports pertaining to the districts and suggests modifications, if any.
 - (ii) Preparation of the consolidated Audit report and management letter of the State as a whole based on the district wise annual audit reports and certification thereof.
 - (iii) Compilation of the consolidated Annual Programme Financial Statement, Balance Sheet, Income and Expenditure Account, Receipt and Payment and certification of Audit report.
 - (iv) Preparation and Certification of the consolidated annual Utilization Certificate (Prescribed in FMP Manual) for submission to Government of India.
- The C.A. Firms shall conduct the audit, covering the above mentioned scope of audit and according to Standards on Audit **SA- 299 Joint Auditors** as prescribed by ICAI.
- The Auditor should visit to DPO's and conduct Entry Conference before the commencement of the Audit and conclude the audit with Exit conference at the DPO.

4) CONSOLIDATION OF PROGRAMME FINANCIAL STATEMENTS

The Consolidated Annual Programme Financial Statements shall be inclusive of the following financial statements:-

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

5) AUDIT REPORT/OPINION

- 5.1 The report submitted by the Lead CA Firm should include the Consolidated Programme Financial Statements, and the Consolidated Annual audit report of all the schemes.
- 5.2 The Consolidated Programme financial statements, including the Statutory audit report should be received by the State Implementing Society,(draft Audit Balance sheet before 27st

November) Final Audit Report will be submitted within 30 days after Receiving work order.

- 5.3 The Review committee will review the draft Statutory Audit Report Submitted by the Statutory Auditor and communicates comments/views/compliance to the statutory auditor besides initiating necessary remedial measures to address the deficiencies/ discrepancies pointed out in the draft Statutory Audit.
- 5.4 The Annual Audit report should be submitted to the SPD of the Society well in advance who will take further action to have two copies of the Audited Accounts and report forwarded to Government of India.(E.E. Bureau)

6) MANAGEMENT LETTER

6.1 In addition to the audit reports, the auditor will prepare a "management letter", in which the auditor will:

- (a) Give comments and observations on the accounting records, systems, and internal controls that were examined during the course of the audit;
- (b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement;
- (c) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- (d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the program; and
- (e) Bring to the Implementing Agencies' attention any other matters that the auditor considers pertinent.
- (f) The Statutory Auditors of each district has to comment on the Internal Audit Reports submitted by the Internal Auditors regarding the performance of their work in compliance with their Terms of Reference.

7) GENERAL

- 7.1 Any Changes in the constitution of the LLP/Firm/Sole Proprietorship firm has to be intimated to the State Project Director within 15 days of such changes in constitution.
- 7.2 The auditor should be given access to all legal documents, books of accounts, procurement documents, correspondence, and any other information associated with the program and deemed necessary by the auditor in all the implementing offices.

- 7.3 The District Project Office and Block Resource Centers of each district shall facilitate the Statutory Auditors for the conduct of audit of such district. The Audit plan shall be made by the Statutory Auditors in coordination with the District Project Offices.
- 7.4 The Audit has to be commenced by the CA Firms only after the communication with the District Project Offices and with an intimation to the SPD regarding the commencement of the Audit with entry conference.
- 7.5 The entire responsibility of the audit process in the district, submitting the compliances to the auditors observations and completion of the audit within the stipulated period rests with the District Project Offices. The Statutory Auditor shall communicate with the District Project Offices in this regard with a copy to State Project Director.
- 7.6 The Communication of the Audit Observations shall be given by the Statutory Auditors to the District Project Offices and a copy shall be submitted to the State Project Director. The District Project Offices shall in turn submit the compliance for the observations and the Statutory Auditor shall drop the observations if the compliance is appropriate.
- 7.7 The Compliances for the previous period statutory audit observations shall be submitted by the District Project Offices for which the Statutory Auditor shall recommend to drop if it is appropriate.
- 7.8 The Statutory Auditors shall conduct the 1/3rd of Primary schools under CRC, selected and intimated by the District Project Offices to the Statutory Auditors during the commencement of Audit.
- 7.9 The Articled Assistants and Audit Staffs mentioned in the Technical Proposals only shall conduct the audit of Offices of the project implementing units, and state office.
- 7.10 The commencement and completion of audit has to be concluded within the period mentioned in the calendar of events 2.3 of GCC
- 7.11 Tally Accounts are mentioned in SSA head office and District office, BRCs, KGBVs, and District Diet offices.

SECTION VI: CONTRACT FOR CONSULTANT'S SERVICES

between

[Name of Client]

and

[Name of Chartered Accountant Firm]

Dated :

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I. FORM OF CONTRACT

This CONTRACT (hereinafter called the "Contract") is made the _____ day of the month of _____ 200 _____, between, on the one hand, _____ (hereinafter called the "Client") and, on the other hand, _____ (hereinafter called the "Consultants").

[*Note: If the Consultants consist of more than one entity, the above should be partially amended to read as follows:

“ (hereinafter called the "Client") and, on the other hand, a joint venture consisting of the following entities,

each of which will be jointly and severally liable to the Client for all the Consultants' obligations under this Contract, namely, _____ and _____ (hereinafter called the "Consultants.")”]

WHEREAS

- (a) the Client has requested the Consultants to provide certain consulting services as defined in the General Conditions of Contract attached to this Contract (hereinafter called the "Services");
- (b) the Consultants, having represented to the Client that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in thisContract;

NOW THEREFORE the parties hereto hereby agree as follows:

- 1. The following documents attached hereto shall be deemed to form an integral part of thisContract:

(a)	The General Conditions of Contract (hereinafter called "GC");	
(b)	The Special Conditions of contract (hereinafter called "SC");	
(c)	The following Appendices:	
	Appendix A: Description of the Services	
	Appendix B: Reporting Requirements	
	Appendix C: Key Personnel and Sub-consultants	
	Appendix D: Services and Facilities to be provided by the Client	
	Appendix E: Breakdown of Contract Price	
	Appendix F: Form of Guarantee for Advance Payments	

[Note: If any of these Appendices are not used, the words "Not Used" should be inserted below next to the title of the Appendix on the sheet attached hereto carrying the title of that Appendix.]

- 2. The mutual rights and obligations of the Client and the Consultants shall be as set forth in the Contract, in particular:

- (a) The Consultants shall carry out the Services in accordance with the provisions of the Contract; and
- (b) the Client shall make payments to the Consultants in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

FOR AND ON BEHALF OF
[NAME OF CLIENT]

By
(Authorized Representative)

FOR AND ON BEHALF OF
[NAME OF CONSULTANT]

By
(Authorized Representative)

[Note: If the Consultants consist of more than one entity, all of these entities should appear as signatories, e.g., in the following manner:]

FOR AND ON BEHALF OF EACH
OF THE MEMBERS OF
THECONSULTANTS

[Name of Member]

By
(Authorized Representative)

[Name of Member]

By
(Authorized Representative)

etc.

II. GENERAL CONDITIONS OF CONTRACT

1. GENERAL PROVISIONS

1.1 Definitions

Unless the context otherwise requires, the following terms whenever used in this Contract have the following meanings:

- (a) "Applicable Law" means the laws and any other instruments having the force of law in India, as they may be issued and in force from time to time;
- (b) "Contract" means the Contract signed by the Parties, to which these General Conditions of Contract (GC) are attached, together with all the documents listed in Clause 1 of such signed Contract;
- (c) "Effective Date" means the date on which this Contract comes into force and effect pursuant to Clause GC2.1
- (d) "Contract Price" means the price to be paid for the performance of the Services, in accordance with Clause 6;
- (e) "GC" means these General Conditions of Contract;
- (f) "Government" means the Government of Karnataka;
- (g) "Local currency" means Indian Rupees;
- (h) "Member", in case the Consultants consist of a joint venture of more than one entity, means any of these entities, and "Members" means all of these entities; 'Member in Charge' means the entity specified in the SC to act on their behalf in exercising all the Consultants' rights and obligations towards the Client under this Contract.
- (i) "Party" means the Client or the Consultants, as the case may be, and Parties means both of them;
- (j) "Personnel" means persons hired by the Consultants or by any Sub-consultant as employees and assigned to the performance of the Services or any part thereof; and 'key personnel' means the personnel referred to in Clause GC4.2(a)
- (k) "SC" means the Special Conditions of Contract by which these General Conditions of Contract may be amended or supplemented;
- (l) "Services" means the work to be performed by the Consultants pursuant to this Contract as described in Appendix A; and
- (m) "Sub-consultant" means any entity to which the Consultants subcontract any part of the Services in accordance with the provisions of Clauses 3.5 and 4.
- (n) 'Third party' means any person or entity other than the Government, the Client, the Consultants, or a Sub-Consultant.

1.2 Law Governing the Contract

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

1.3 Language

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

1.4 Notices

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

1.5 Location

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

1.6 Authorized Representatives

Any action required or permitted to be taken, and any document required or permitted to be executed, under this Contract by the Client or the Consultants may be taken or executed by the officials specified in the SC.

1.7 Taxes and Duties

The Consultants, Sub-consultants and their Personnel shall pay such taxes, duties, fees and other impositions as may be levied under the Applicable Law, the amount of which is deemed to have been included in the Contract Price.

2. Commencement, Completion, Modification and termination of Contract

2.1 Effectiveness of Contract

This Contract shall come into effect on the date the Contract is signed by both Parties or such other later date as may be stated in the SC.

2.2 Commencement of Services

The Consultants shall begin carrying out the Services within thirty (30) days after the date the Contract becomes effective, or at such other date as may be specified in the SC.

2.3 Expiration of Contract

Unless terminated earlier pursuant to Clause 2.7, this Contract shall terminate at the end of such time period after the Effective Date as is specified in the SC.

2.4 Modification

Modification of the terms and conditions of this Contract, including any modification of the scope of the Services or of the Contract Price, may only be made by written agreement between the Parties.

2.5 Force Majeure

2.5.1 Definition

For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party, and which makes a Party's performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.

2.5.2 No Breach of Contract

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

2.5.3 Extension of Time

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

2.5.4 Payments

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

2.6 Suspension:

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

2.7 Termination

2.7.1 By the Client

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

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

For the purpose of this clause:

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

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

- (e) if the Client, in its sole discretion and for any reason whatsoever, decides to terminate this Contract.

2.7.2 By the Consultants

The Consultants may terminate this Contract, by not less than thirty (30) days' written notice to the Client, such notice to be given after the occurrence of any of the events specified in paragraphs (a) through (c) of this Clause 2.7.2:

- (a) if the Client fails to pay any monies due to the Consultants pursuant to this Contract and not subject to dispute pursuant to Clause 7 hereof within forty-five (45) days after receiving written notice from the Consultants that such payment is overdue;
- (b) If the Client is in material breach of its obligations pursuant to this Contract and has not remedied the same within forty-five (45) days (or such longer period as the Consultants may have subsequently approved in writing) following the receipt by the Client of the Consultants' notice specifying such breach;
- (c) if, as the result of Force Majeure, the Consultants are unable to perform a material portion of the Services for a period of not less than sixty (60) days.

2.7.3 Cessation of Rights and Obligations

Upon termination of this Contract pursuant to Clause GC 2.7 , or upon expiration of this

Contract pursuant to Clause GC 2.3, all rights and obligations of the Parties hereunder shall cease, except :

- (i) such rights and obligations as may have accrued on the date of termination or expiration;
- (ii) the obligation of confidentiality set forth in Clause GC 3.3 hereof;
- (iii) any right which a Party may have under the Applicable Law.

2.7.4 Cessation of Services

Upon termination of this Contract by notice of either Party to the other pursuant to Clauses GC

- 2.7.1 or GC 2.7.2 hereof, the Consultants shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the Consultants and equipment and materials furnished by the Client, the Consultants shall proceed as provided, respectively, by Clauses GC 3.7 and GC 3.8.

2.7.5 Payment upon Termination

Upon termination of this Contract pursuant to Clauses 2.7.1 or 2.7.2, the Client shall make the following payments to the Consultants:

- (a) remuneration pursuant to Clause 6 for Services satisfactorily performed prior to the effective date of termination;
- (b) except in the case of termination pursuant to paragraphs (a) and (b) of Clause 2.7.1, reimbursement of any reasonable cost incident to the prompt and orderly termination of the Contract.

3. Obligations of the Consultants:

3.1 General

The Consultants shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe methods. The Consultants shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Sub-consultants or third parties.

3.2 Conflict of Interests

3.2.1 Consultants Not to Benefit from Commissions, Discounts, etc.

The remuneration of the Consultants pursuant to Clause 6 shall constitute the Consultants' sole remuneration in connection with this Contract or the Services, and the Consultants shall not accept for their own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract, and the Consultants shall use their best efforts to ensure that the Personnel, any Sub-consultants, and agents of either of them, similarly shall not receive any such additional remuneration.

3.2.2 Procurement Rules of Funding Agencies

If the Consultants, as part of the Services, have the responsibility of advising the Client on the procurement of goods, works or services, the Consultants shall comply with any applicable procurement guidelines of the funding agencies and shall at all times exercise such responsibility in the best interest of the Client. Any discounts or commissions obtained by the

Consultants in the exercise of such procurement responsibility shall be for the account of the Client.

3.2.3 Consultants and Affiliates Not to engage in certain Activities

The Consultants agree that, during the term of this Contract and after its termination, the Consultants and their affiliates, as well as any Sub-consultant and any of its affiliates, shall be disqualified from providing goods, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the Services.

3.2.4 Prohibition of Conflicting Activities

Neither the Consultants nor their Sub-consultants nor the Personnel shall engage, either directly or indirectly, in any of the following activities:

- (a) during the term of this Contract, any business or professional activities in the Government's country which would conflict with the activities assigned to them under this Contract;
- OR
- (b) after the termination of this Contract, such other activities as may be specified in the SC.

3.3 Confidentiality

The Consultants, their Sub-consultants, and the Personnel of either of them shall not,

either during the term or within two (2) years after the expiration of this Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contract, or the Client's business or operations without the prior written consent of the Client.

3.4 Insurance to Be Taken out by the Consultants

The Consultants (a) shall take out and maintain, and shall cause any Sub-consultants to take out and maintain, at their (or the Sub-consultants', as the case may be) own cost but on terms and conditions approved by the Client, insurance against the risks, and for the coverage, as shall be specified in the SC; and (b) at the Client's request, shall provide evidence to the Client showing that such insurance has been taken out and maintained and that the current premiums have been paid.

3.5 Consultants' Actions Requiring Client's Prior Approval

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

- (a) entering into a sub consultant for the performance of any part of the Services ,it being understood
 - (i) that the selection of the Sub-consultant and the terms and conditions of the sub consultant shall have been approved in writing by the Client prior to the execution of the sub consultant , and (ii) that the Consultants shall remain fully liable for the performance of the Services by the Sub- consultant and its Personnel pursuant to this Contract;
- (b) appointing such members of the Personnel not listed by name in Appendix C ("Key Personnel and Sub-consultants"), and (Compulsory)
- (c) any other action that may be specified in the SC.

3.6 Reporting Obligations

The Consultants shall submit to the Client the reports and documents specified in Appendix B in the form, in the numbers, and within the periods set forth in the said Appendix.

3.7 Documents Prepared by the Consultants to Be the Property of the Client

All plans, drawings, specifications, designs, reports and other documents and software submitted by the Consultants in accordance with Clause 3.6 shall become and remain the property of the Client, and the Consultants shall, not later than upon termination or expiration of this Contract, deliver all such documents and software to the Client, together with a detailed inventory thereof. The Consultants may retain a copy of such documents and software. Restrictions about the future use of these documents, if any, shall be specified in the SC.

3.8 Equipment and Materials Furnished by the Client

Equipment and materials made available to the Consultants by the Client or purchased by the Consultants with funds provided by the Client shall be the property of the Client and shall be marked accordingly. Upon termination or expiration of this Contract, the Consultants shall make available to the Client an inventory of such equipment and materials and shall dispose of such equipment and materials in accordance with the Client's instructions. While in possession of such equipment and materials, the Consultants, unless otherwise instructed by the Client in writing, shall insure them at the expense of the Client in an amount equal to their replacement value.

4. Consultants' Personnel and Sub-Consultants

4.1 Description of Personnel

The titles, agreed job descriptions, minimum qualifications and estimated periods of engagement in the carrying out of the Services of the Consultants' Key Personnel are described in Appendix C. The Key Personnel and Sub-consultants listed by title as well as by name in Appendix C are hereby approved by the Client.

4.2 Removal and/or Replacement of Personnel

- (a) Except as the Client may otherwise agree, no changes shall be made in the Key Personnel. If, for any reason beyond the reasonable control of the Consultants, it becomes necessary to replace any of the Key Personnel, the Consultants shall forthwith provide as a replacement a person of equivalent or better qualifications.
- (b) If the Client finds that any of the Personnel have (i) committed serious misconduct or has been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the performance of any of the Personnel, then the Consultants shall, at the Client's written request specifying the grounds therefor, forthwith provide as a replacement a person with qualifications and experience acceptable to the Client.
- (c) The Consultants shall have no claim for additional costs arising out of or incidental to any removal and/or replacement of Personnel.

5. Obligations of the Client

5.1 Assistance and Exemptions

Unless otherwise specified in the SC, the Client shall use its best efforts to ensure that the Government shall:

- (a) issue to officials, agents and representatives of the Government all such instructions as may be necessary or appropriate for the prompt and effective implementation of the Services;

- (b) assist the Consultants and the Personnel and any Sub-consultants employed by the Consultants for the Services from any requirement to register or obtain any permit to practice their profession or to establish themselves either individually or as a corporate entity according to the Applicable Law;
- (c) provide to the Consultants, Sub-consultants and Personnel any such other assistance as may be specified in the SC.

5.2 Services and Facilities

The Client shall make available to the Consultants and the Personnel, for the purposes of the services and free of any charge, the services, facilities and property described in Appendix D at the times and in the manner specified in said Appendix D, provided that if such services, facilities and property shall not be made available to the Consultants as and when so specified, the Parties shall agree on (i) any time extension that it may be appropriate to grant to the Consultants for the performance of the Services, (ii) the manner in which the Consultants shall procure any such services, facilities and property from other sources, and (iii) the additional payments, if any, to be made to the Consultants as a result thereof.

6. Payment to the Consultants:

6.1 Lump Sum Remuneration

The Consultant's total remuneration shall not exceed the Contract Price and shall be a fixed lump sum including all staff costs, Sub-consultants' costs, printing, communications, travel, accommodation, and the like, and all other costs incurred by the Consultant in carrying out the Services described in Appendix

A. Except as provided in Clause 5.2, the Contract Price may only be increased above the amounts stated in clause 6.2 if the Parties have agreed to additional payments in accordance with Clause 2.4.

6.2 Contract Price

The Contract price is set forth in the SC.

6.3 Payment for Additional Services

For the purpose of determining the remuneration due for additional services as may be agreed under Clause 2.4, a breakdown of the lump sum price is provided in Appendices D and E.

6.4 Terms and Conditions of Payment

Payments will be made to the account of the Consultants and according to the payment schedule stated in the SC. Unless otherwise stated in the SC, the first payment shall be

made against the provision by the Consultants of a bank guarantee for the same amount, and shall be valid for the period stated in the SC. Any other payment shall be made after the conditions listed in the SC for such payment have been met, and the Consultants have submitted an invoice to the Client specifying the amount due.

7. Settlement of Disputes

7.1 Amicable Settlement

The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Contract or its interpretation.

7.2 Dispute Settlement

Any dispute between the Parties as to matters arising pursuant to this Contract that cannot be settled amicably within thirty (30) days after receipt by one Party of the other Party's request for such amicable settlement may be submitted by either Party for settlement in accordance with the provisions specified in the SC.

SPECIAL CONDITIONS OF CONTRACT

**Number of Amendments of, and Supplements to, Clauses in the General GC Clause *
Conditions of Contract**

[1.1 (h)The Member in Charge is_____].

[1.4.1 The addresses are:

Client : _____

Attention : _____

Telex : _____

Facsimile : _____

E-mail : _____

Consultants : _____

Attention : _____

Telex : _____

Facsimile : _____

E-mail : _____

[Note¹: Fill in the blanks]

[1.4.2 Notice shall be deemed to be effective as follows:

- (a) in the case of personal delivery or registered mail, ondelivery;
- (b) in the case of telexes/e-mail, 24 hours following confirmed transmission;
- (c) in the case of telegrams, 24 hours following confirmed transmission; and
- (d) in the case of facsimiles, 24 hours following confirmed

transmission.] [1.6The Authorized Representatives are:

For the Client : _____

For the Consultant: _____

[Note: Fill in the blanks]

[1.7.1 The consultants and the personnel shall pay the taxes, duties, fees, levies and other impositions levied under the existing, amended or enacted laws during life of this contract and the client shall perform such duties in regard to the deduction of such tax as may be law fully imposed.

[1.7.2 However the Consultancy Services tax payable for this Consultancy Services shall be paid/ reimbursed by the Client separately.]

¹*All Notes should be deleted in the
Final Text*

[2.1 The date on which this Contract shall come into effect is:

[2.2 The time period shall be days *[Note: Fill in 30 days or any other appropriate]* or such other time period as the parties may agree in writing]

[2.3 The period shall be _____ *[Note : Fill in the period, e.g., twenty-four (24) months* or such other period as the parties may agree in writing].

[3.4 The risks and the coverage shall be:

- (1) Third Party motor vehicle liability insurance as required under Motor Vehicles Act, 1988, in respect of motor vehicles operated in India by the Consultants or their Personnel or any Sub-consultants or their Personnel, for the period of Consultancy;
- (2) Third Party liability insurance, with a minimum coverage for Rs. for the period of Consultancy;
- (3) Client's liability and workers' compensation insurance in respect of the Personnel of the Consultants and of any Sub-consultant, in accordance with the relevant provisions of the Applicable Law, as well as, with respect to such Personnel, any such life, health, accident, travel or other insurance as may be appropriate;
- (4) Professional liability insurance, with a minimum coverage equal to total contract value for this consultancy; and
- (5) Insurance against loss of or damage to (i) equipment purchased in whole or in part with funds provided under this Contract, (ii) the Consultants' property used in the performance of the Services, and (iii) any documents prepared by the Consultants in the performance of the Services.

[Note: Fill in the blanks and delete what is not

applicable] [3.5 (c) **Note:** Delete where not applicable.]

The other actions are_____.]

[3.7 The Consultants shall not use these documents for purposes unrelated to this Contract without the prior written approval of the Client.]

[5.1 *Note: List here any changes or additions to Clause GC5.1 If there are no such changes or additions, delete this Clause SC5.1 from the SC.*]

[6.2 The amount of Contract is Rs. 59,00,000-00 .

[6.4 The account is:.....]

Payments shall be made according to the following schedule :

***Note :** (a) the following installments are indicative only; (b) if applicable, detail further the nature of the report evidencing performance, as may be required, e.g., submission of study or specific phase of study, survey, drawings, draft bidding documents, etc., as listed in Appendix B, **Reporting Requirements**. In the example provided, the bank guarantee for the repayment is released when the payments have reached 50 per cent of the lump sum price, because it is assumed that at that point, the advance has been entirely set off against the performance of services.*

- Sixty (60) percent of the lump sum amount shall be paid upon the submission of the draft final report.
- Forty (40) percent of the lump sum amount shall be paid upon approval of the final report.
- The bank guarantee shall be released after the completion of the work satisfactorily.
Note : this sample clause should be specifically drafted for each contract.

[6.5 Payment shall be made within 45 days of receipt of the invoice and the relevant documents specified in Clause 6.4, and within 60 days in the case of the final payment.

[7.2 Disputes shall be settled by arbitration in accordance with the following provisions.

7.2.1 Selection of Arbitrators:

Each dispute submitted by a Party to arbitration shall be heard by a sole arbitrator or an arbitration panel composed of three arbitrators, in accordance with the following provisions:

- (a) Where the Parties agree that the dispute concerns a technical matter, they may agree to appoint a sole arbitrator or, failing agreement on the identity of such sole arbitrator within thirty (30) days after receipt by the other Party of the proposal of a name for such an appointment by the Party who initiated the proceedings, either Party may apply to the President, Institution of Engineers India*, New Delhi, for a list of not

fewer than five nominees and, on receipt of such list, the Parties shall alternately strike names there from, and the last remaining nominee on the list shall be the sole arbitrator for the matter in dispute. If the last remaining nominee has not been determined in this manner within sixty (60) days of the date of the list, the President, Institution of Engineers India*, New Delhi, shall appoint, upon the request of either Party and from such list or otherwise, a sole arbitrator for the matter in dispute.

(b) Where the Parties do not agree that the dispute concerns a technical matter, the Client and the Consultants shall each appoint one arbitrator, and these two arbitrators shall jointly appoint a third arbitrator, who shall chair the arbitration panel. If the arbitrators named by the Parties do not succeed in appointing a third arbitrator within thirty (30) days after the latter of the two arbitrators named by the Parties has been appointed, the third arbitrator shall, at the request of either Party, be appointed by Secretary, the Indian Council of Arbitration, New Delhi.

(c) If, in a dispute subject to Clause SC 7.2.1 (b), one Party fails to appoint its arbitrator within thirty (30) days after the other Party has appointed its arbitrator, the Party which has named an arbitrator may apply to the Secretary, Indian Council of Arbitration, New Delhi, to appoint a sole arbitrator for the matter in dispute, and the arbitrator appointed pursuant to such application shall be the sole arbitrator for that dispute.

7.2.2 Rules of Procedure

Arbitration proceedings shall be conducted in accordance with procedure of the Arbitration & Conciliation Act 1996, of India

7.2.3 Substitute Arbitrators

If for any reason an arbitrator is unable to perform his function, a substitute shall be appointed in the same manner as the original arbitrator.

7.2.4 Qualifications of Arbitrators

The sole arbitrator or the third arbitrator appointed pursuant to paragraphs (a) through (c) of Clause 7.2.1 hereof shall be a nationally recognized legal or technical expert with extensive experience in relation to the matter in dispute.

7.2.5 Miscellaneous

In any arbitration proceeding hereunder:

- (a) proceedings shall, unless otherwise agreed by the Parties, be held in Bangalore.
- (b) the English language shall be the official language for all purposes
- (c) the decision of the sole arbitrator or of a majority of the arbitrators (or of the third arbitrator if there is no such majority) shall be final and binding and shall be enforceable in any court of competent jurisdiction, and the Parties hereby waive any objections to or claims of immunity in respect of such enforcement.

IV. APPENDICES

Appendix A: Description of the Services

[Give detailed descriptions of the Services to be provided; dates for completion of various tasks, place of performance for different tasks; specific tasks to be approved by Client, etc.]

Appendix B: Reporting Requirements

[List format, frequency, contents of reports and number of copies; persons to receive them; dates of submission, etc. If no reports are to be submitted, state here "Not applicable".]

Appendix C: Key Personnel and Sub-consultants

[List under: C-1 Titles [and names, if already available], detailed job descriptions and minimum qualifications. experience of Key Personnel to be assigned to work , and staff-months for each.

C-2 List of approved Sub-consultants [if already available]; same information with respect to their Personnel as in C-1 through C-2)]

Appendix D: Services and Facilities to be provided by the Client

[List here under:

F-1 Services, facilities and property to be made available to the Consultants by the Client.]

Appendix E: Breakdown of Contract Price in Indian Rupees

List here the elements of cost used to arrive at the breakdown of the lump sum price :

- 1. Monthly rates for local Personnel (Key Personnel and other Personnel)*
- 2. Reimbursable expenditures :*

This appendix will exclusively be used for determining remuneration for additional services.

Appendix F: Form of Bank Guarantee for Advance Payments
(References Clause 6.4 of Contract)
(To be stamped in accordance with Applicable Stamp Act, if any)

Ref: _____ Bank Guarantee: _____ Date: _____

Dear Sir,

In consideration of M/s. _____ (hereinafter referred as the "Client", which expression shall, unless repugnant to the context or meaning thereof include it successors, administrators and assigns) having awarded to M/s. _____ (hereinafter referred to as the "Consultant" which expression shall unless repugnant to the context or meaning thereof, include its successors, administrators, executors and assigns), a contract by issue of client's Contract Agreement No. _____ dated _____ and the same having been unequivocally accepted by the Consultant, resulting in a Contract valued at _____ for _____ Contract (hereinafter called the "Contract")

(scope of work)

and the Client having agreed to make an advance payment to the Consultant for performance of the above Contract amounting to _____ (in words and figures) as an advance against Bank Guarantee to be furnished by the Consultant.

We _____ (Name of the Bank) having its Head Office at _____ (hereinafter referred to as the Bank), which expression shall, unless repugnant to the context or meaning thereof, include its successors, administrators executors and assigns) do hereby guarantee and undertake to pay the client immediately on demand any or, all monies payable by the Consultant to the extent of _____ as aforesaid at any time up to _____ @ _____ without any demur, reservation, contest, recourse or protest and/or without any reference to the consultant. Any such demand made by the client on the Bank shall be conclusive and binding notwithstanding any difference between the Client and the Consultant or any dispute pending before any Court, Tribunal, Arbitrator or any other authority. we agree that the Guarantee herein contained shall be irrevocable and shall continue to be enforceable till the Client discharges this guarantee.

The Client shall have the fullest liberty without affecting in any way the liability of the Bank under this Guarantee, from time to time to vary the advance or to extend the time for performance of the contract by the Consultant. The Client shall have the fullest liberty without affecting this guarantee, to postpone from time to time the exercise of any powers vested in them or of any right which they might have against the Client and to exercise the same at any time in any manner, and either to enforce or to forebear to enforce any covenants, contained or implied, in the Contract between the Client and the Consultant any other course or remedy or security available to the Client. The bank shall not be relieved of its obligations under these presents by any exercise by the Client of its liberty with reference to the matters aforesaid or any of them or by reason of any other act or forbearance or other acts of omission or commission on the part of the Client or any other indulgence shown by the Client or by any other matter or thing whatsoever which under law would but for this provision have the effect of relieving the Bank.

The Bank also agrees that the Client at its option shall be entitled to enforce this Guarantee against the Bank as a principal debtor, in the first instance without proceeding against the Consultant and notwithstanding any security or other guarantee that the Client may have in relation to the Consultant's liabilities.

Notwithstanding anything contained herein above our liability under this guarantee is limited to _____ and it shall remain in force up to and including _____ and shall be extended from time to time for such period (not exceeding one year), as may be desired by M/s. _____ on whose behalf this guarantee has been given.

Dated this _____ day of _____ 19____ at _____

WITNESS

(signature)

(signature)

(Name)

(Name)

(Official Address)

Designation (with Bank stamp)

Attorney as per Power of
Attorney No. _____ Dated _____

Package Name

S No	Package Name	No of Items	View Item Details					
1	Default	1						
S No	Item Details	Unit	Quantity	Value of Service	Extent of Contract	Estimate Unit Rate	Denomination	Estimate Item Price
1	Code: CAS1 Name: CHARTERED ACCOUNTANTS FIRMS FOR THE STATUTORY AUDIT Specifications: No specifications	YEARLY	1	---	1	6500000	RUPEES	6500000.00