



ಕರ್ನಾಟಕ ಪರೀಕ್ಷಾ ಪ್ರಾಧಿಕಾರ
Karnataka Examinations Authority



ಸಂ: ಇಡಿ/ಕೆಇಎ/ಲೆ.ಶಾ/ಸಿಆರ್-29/2023-24

ದಿನಾಂಕ: 03-06-2023

ದರಪಟ್ಟಿ ಪ್ರಕಟಣೆ

ಕರ್ನಾಟಕ ಪರೀಕ್ಷಾ ಪ್ರಾಧಿಕಾರವು ಮುಚ್ಚಿದ ಲಕೋಟೆಯಲ್ಲಿ ಬಿಡ್‌ಗಳನ್ನು ಕರ್ನಾಟಕ ಪರೀಕ್ಷಾ ಪ್ರಾಧಿಕಾರ ಕಛೇರಿಯ 2022-23 ಮತ್ತು 2023-24ನೇ ಸಾಲಿನ ಶಾಸನ ಬದ್ಧ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯನ್ನು (Statutory Audit) ಕೈಗೊಳ್ಳಲು 2022-23ನೇ ಸಾಲಿನಲ್ಲಿ ನೋಂದಾಯಿತ (CAG Empanelled Chartered Accountants) ಅರ್ಹ ಸನ್ನದು ಲೆಕ್ಕಗರಿಂದ ನಿಗದಿತ ನಮೂನೆಗಳಲ್ಲಿ ದರಪಟ್ಟಿಗಳನ್ನು ಆಹ್ವಾನಿಸಲಾಗಿದೆ. ಸಂಕ್ಷಿಪ್ತ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿದೆ.

ಕ್ರ.ಸಂ	ವಿವರ	ವೇಳಾ ಪಟ್ಟಿ
1	ಬಿಡ್ ಸಲ್ಲಿಸಲು ಕೊನೆಯ ದಿನಾಂಕ ಮತ್ತು ವೇಳೆ	ದಿನಾಂಕ 09.06.2023 ಸಂಜೆ 5.00 ಗಂಟೆಯೊಳಗೆ
2	EMD ಮೊತ್ತ	ರೂ.25,000/- ಮಾತ್ರ
3	ಬಿಡ್ ತೆರೆಯುವ ದಿನಾಂಕ	ದಿನಾಂಕ 10.06.2023 ಮಧ್ಯಾಹ್ನ 3.00 ಗಂಟೆಗೆ

ದರ ಪಟ್ಟಿಯನ್ನು 2022-23 ಹಾಗೂ 2023-24ರ ಸಾಲುಗಳಿಗೆ ಪ್ರತ್ಯೇಕವಾಗಿ ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿದೆ.

ಹೆಚ್ಚಿನ ಮಾಹಿತಿ ಹಾಗೂ ವಿವರಗಳನ್ನು ಪ್ರಾಧಿಕಾರದ ವೆಬ್ ಸೈಟ್ <http://kea.kar.nic.in> ನಿಂದ ಡೌನ್ ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಬಹುದಾಗಿದೆ.

ಕಾರ್ಯನಿರ್ವಾಹಕ ನಿರ್ದೇಶಕರು
ಕರ್ನಾಟಕ ಪರೀಕ್ಷಾ ಪ್ರಾಧಿಕಾರ

Eligibility Criteria:

The Firms submitting the proposal must fulfill the following criteria

Sl.No.	Criteria	Evidence required
1	The CA Firm must be empanelled in the CAG Empanelled List for 2022-23	Copy of proof of Empanelment
2	The firm must have been registered with the Institute of Chartered Accountants of India (ICAI)	Constitution Certificate of 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 05 years before 01.01.2023	Constitution Registration Certificate of the Firm issued by ICAI.
4	The Firm must have at least one full-time Chartered Accountant as on 01.01.2023	Certified copy of the Firm
5	The Firm must employ at least 2 Audit Staff who have completed PG-II/IPC/IPCC/IPCE Intermediate Examination of ICAI or B.Com	Intermediate course completed certificate issued by ICAI Copy of appointment letter of the Audit Staff and B.Com certificate of the staff.
6	The Audit personnel should be well-versed in Kannada and English	Copy of SSLC Marks Card of the Audit Staffs & Full-time CA attested by Chartered Accountant
7	The Firm is average annual turnover of the last 5 financial years must not be less than rs.20.00 lakhs i.e.FY 2017-18 to 2021-22	Turnover Certificate Balance Sheet Profit & Loss Account and IT Returns
8	The CA Firm must have a Registered 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 Internal or External audit of Centrally sponsored Schemes/Projects/Externally aided Project or Social Sector Projects or PSU or Boards or Corporations of State or Central Government or Autonomous Bodies/Universities	As mentioned in Sl.No.12 of the Request for proposal.

1. Background:

The Karnataka Examination Authority is a Government Organization registered under the Karnataka Societies Registration Act, 1960 (Karnataka Act of 1960) which functions under the control of the Department of Higher Education. The KEA is an examination conducting authority and among other activities and also conduct the counseling for CET, PG-CET etc, and enables online seat selection for both Under Graduate and Post Graduate professional courses as per the directions of the Government from time to time.

Aim And Objects of KEA:

- a) Conduct of Common Entrance Test for UG and PG Courses, namely Medical, Dental, ISM&H, Engineering and Architecture, MBA, PGDM, MCA and ME/M.Tech course and later seat selection process.
- b) To operationalise entrance test for recruitment to Government Departments/Private/Corporate Organizations at their request and such examination as determine from Government from time to time.
- c) The financial transactions of KEA or approx.900.000 crores.

2. A concise statement of the objectives of the assignment

- To audit the Annual Financial Statement and express a professional opinion on the Annual Financial Statements of the KEA, At the end of the financial year 2022-23 and 2023-24 of the funds received and expenditures incurred for financial accounting period.
- To audit the Annual Financial Statement and express a professional opinion on the Annual Financial Statement of the KEA at the end of the financial years 2022-23 and 2023-24 of the funds received and expenditures incurred for the accounting;
- The audit of the KEA will be based on Statement of Account received from all Agencies that receive funds, the investments in banks, transfers for the programmatic component based on expenditure based on expenditure reports and supporting documents supplied;
- Scope of the audit of the financial statements shall be carried out and the audit report will be submitted within 6 months of the close of the fiscal year. The audit will be carried out in accordance with relevant national standards on auditing and will include such tests and controls, as the auditor considers necessary under the circumstances. The auditors shall take guidance from the IPSAS guidance. Notes on accounting for Cash Based Statement and from the statutes and

standards as developed and modified from time to time by the State Government.

3. An outline of the tasks to be performed:

In conducting the audit special attention should be paid to the following factors;

- All funds have been used in accordance with the relevant financing agreements with the attention to economy and efficiency and only for the purposes for which they were provided;
- All funds disbursed have been done in accordance with the conditions laid out in the fiduciary framework established for the KEA and after ensuring that the corresponding KEA transfers have taken place;
- All expenditures including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance with the Government rules;
- All the receipt and issues of expenditures and goods have been properly accounted for the stock registers and the balances worked out correctly;
- The consolidated Financial Statements have been prepared in accordance with the cash basis of accounting/accrual and State Finance and Accounts Rules and give a true and fair view of the receipts, payments and the financial position of the KEA for the financial year ending March 31 2022-23 & 2023-24;
- A Statement of Sources and Uses of funds showing the funds received from different sources;
- A Statement of Uses and Funds for fiscal years and accumulated to date;
- A Statement showing the details of Assets created under the investment components including the KEA where the assets are located and the Book value of the assets at the end of year Financial Year;
- A Statement of Cash Flow showing the opening and closing Bank balance.

Specific Reference to:

1. Statutory Audit of KEA accounts for the financial year 2022-23 & 2023-24 should be finalized before 31.08.2023 and 31.08.2024 and furnish attested financial statements and Audit Report.

- Report on any matter which has significant impact on the implementation of the programme immediately on detection;
- The Firm may also be required to submit any other report on matters referred to by the client.

7. List of Key position, whose CV and experience would be evaluated:

4 list of key personnel whose CV and experiences may be furnished by the Consultant.

8. Management Letter:

In addition to be audit reports, the auditor should prepare consolidated 'Management Letter' in which the auditor should summarize the key/material observations, internal control issues reported in the management letter.'

- a) Comments and observations on the accounting records, systems and controls that were examined during the course of the audit;
- b) Specific deficiencies and areas of weakness in systems and controls and make recommendations for their improvement;
- c) Report on the degree of compliance with the financial/internal control procedures as documented in the financial manual of the project;
- d) Communicate matters that have come to attention during the audit which might have a significant on the implementation of the KEA objectives and
- e) Bring on attention any other matter that the auditor considers pertinent.

The observations in the Management Letter must be accompanied by a suggested recommendations from the auditors and management comments on the observations/recommendations from the Management.