

Terms & conditions for selection /engagement of Chartered Accountants Firms for Statutory Audit of Samagra Shiksha Assam for the FY-2019-20:

Ref: EOI vide No. SSA/Audit/Statutory Audit-2018-19/SS/68/2019/1085 dt.27.02.2020.

- A)** The EOI should be submitted as per prescribed format enclosed at **Annexure-XI(a)** with a forwarding letter of the concerned CA firm.
- B)** The following documents should be enclosed along with the EOI:
- 1) A copy of Certificate of C&AG's empanelment for the year 2019-20,
 - 2) A statement of Turnover for last three years(i.e. 2016-17 to 2018-19- year wise) certified by CA (i.e.not self by the CA himself/herself)based on audited accounts of the CA Firm,
 - 3) Copies of the Financial Statement along with schedules(audited) for the last three financial years (i.e.2016-17 to 2018-19),
 - 4) Copies of the IT return of the firm for the last three assessment years(i.e.2017-18 to 2019-20)
 - 5) Details of partners / Sole Proprietor / CA Employees and Staff as on 1st January,2020,
 - 6) A copy of the latest partnership deed in case of partnership firm,
 - 7) A copy of certificate of constitution of CA firm issued by the ICAI,
 - 8) An undertakings from the CA firm regarding details of court cases/ arbitration cases / or any other cases pending against the firm,if any.
 - 9) A brief note on the procedures adopted by CA firms who are implementing Quality Control Policies and procedures adopted by them on Standard Auditing Practices(SAP-17)(Audit Experience of the firm for last 5 (five years)(only assignments which carry a fee of Rs.25,000/- and above should be mentioned as per prescribed format **at Annexure-B**.
- C)** Audit work should be carried out as per TOR of Statutory Audit(2019-20) of SamagraShiksha and deed of agreement to be executed between the Auditor and Auditee.
- D)** Fee structure of Audit of State Office/District Office/SMC/SMDC:
- i) For Audit of accounts of State Project Office(SSA & RMSA): @ maximum of ₹70,000/- (GST extra as applicable),
 - ii) Consolidation / Compilation of Audit Reports of Elementary Education, Secondary Education & Teachers Education as a whole State-@ maximum of ₹70,000/- (GST extra as applicable),
 - iii) For audit of accounts of District Project Office, Block Project Offices, Kasturba Gandhi Balika Vidyalayas (KGBVs) etc. of concerned district under SSA,RMSA & TE:@ maximum of ₹45,000/-per district(GST extra as applicable),
 - iv) For audit of accounts of selected School Managing Committees(SMCs)/SMDCs) receiving grants of ₹ 1.00 lakh and more:@ ₹2000/- per SMC/SMDC for audit of financial year to be specified by the authority at School level(GST extra as applicable).
 - v) Other allowances for food & accommodation cost and local transportation cost for the audit will be applicable as per provision of SSA&RMSA.
- E)** Suitable weightage will be given to firms which are implementing quality control policies and procedures as provided in Statements on Standard Auditing Practices(SAP 17) and having audit experience of SSA/RMSA .

**Sd/-Mission Director
(SSA & RMSA, Assam)**

Annexure-XI(a)

Expression of Interest for short listing Chartered Accountants Firms for the Statutory Audit of the accounts of Samagra Shiksha Assam for the year 2019-20

Status of Firm Partnership Sole Proprietorship

1. (a) Name of the firm (in Capital letters) _____

(b) Address of the Head office _____
(Please also give telephone no. 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 has a full time FCA

4. Full-Time Partners / Sole Proprietor of the firm as on 1-1-2020 (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) | 5 years or more but less than 10 years | | |
| (d) | 10 years or more but less than 15 years | | |
| (e) | 15 years or more | | |

5. Number of Part Time Partners if any, as on 1-1-2020 _____
(Please fill up Annex A-2)

6. Number of Full Time Chartered Accountant Employees _____
as on 01-01-2020(Please fill up Annex A-3)

7. Number of audit staff employed full-time with the firm
(a) Articles / Audit Clerks _____
(b) Other Audit Staff (with knowledge of book keeping and accountancy) _____
(c) Other Professional Staff (Please specify) _____

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

9. Fees earned by the firm from April 2014 to March 2019 in respect of:

| | | | |
|--|------------------------------|-------------------------|-------|
| | PSU / autonomo us body | Companies in Private | Banks |
|--|------------------------------|-------------------------|-------|

(i) Statutory / Branch Audit /
6 monthly Audit Review

(ii) Internal / Concurrent Audit

Total of (i) and (ii) above

10. Whether the firm is engaged in any internal / concurrent audit or any other services of any Govt. Companies / Corporations etc. Yes / No

If yes, details may be given Annex 'C'.

11. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in Yes / No

accordance with Statements on Standard Auditing Practices (SAP 17)

(If yes, a brief note on the procedure adopted is to be given)

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

SECTION-B
Undertaking

I/We the sole proprietor / following partners of M/s. _____, Chartered Accountant 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 Expression of Interest 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

Yes/No

(a) Statutory/Branch Audit

(b) Internal/Concurrent Audit

Checked by

Verified by

Date updated by

(Annex A-1)

1. Firm's name _____

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sl.No. 4 of the Expression of Interest 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 acknowledgement of Income Tax Return for the relevant year _____ a ttached Yes / No | Whether has ISA (Information systems Audit / CISA or any other equivalent qualification (specify the qualification)* |
|-------|---------------------------------------|-----------------|-------------------|--------------------------------------|----------------------|--|---|--|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

*If yes, please attach a copy of the certificate

(Annex A-2)

Details of Part-Time Partners of the firm (Please refer to Sl.No. 5 of the Expression of Interest 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 full time Chartered Accountant Employees (Please refer to Sl.No. 6 of the Expression of Interest format)

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

*If yes, please attach a copy of the certificate

(Annex A-4)

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

| 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 B)

Particulars of Branches (including foreign branches, if any)

| S.No. | 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 | Whether included in last year application (Yes / No) |
|-------|--------------------------|--|--|-------------------------------|--------|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

(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 Expression of Interest format)

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

(Seal & signature of CA Firm)

Annexure - B

| Name of the area/ sector | Name of the company/ body audited | Years of audit e.g. audit of F.Y. (i) 2018-19 (ii) 2017-18 (iii) 2016-17 (iv) 2015-16 (v) 2014-15 | Fees charged for each of the assignments in each year | Nature of audit assignment viz. Statutory audit/or Branch audit | Nature of special assignment | Name of the full time partner who supervised the audit or signed the financial statements and who is still working in the firm |
|--|---|---|---|---|------------------------------------|---|
| (a) Society/PSU/ autonomous body. | | | | | | |
| (b) Companies in private sector | | | | | | |
| (c) Banks | | | | | | |
| (d) Social Sector programmes/ Projects | | | | | | |
| (e) Externally aided social sector projects | | | | | | |
| (f) Education projects / Programmes | | | | | | |

(Seal & signature of CA Firm)