

**Terms & conditions of short listing for engagement of Chartered Accountants Firms for Internal Audit(on concurrent basis) of Samagra Shiksha Axom for the FY-2024-25/2025-26:**

Ref: EOI No.SSA-23015/1/2025-Audit/4387 Date: 02/04/2025

- 1) The Expression of Interest (EOI) must be submitted as per prescribed format enclosed at **Annexure-XI (a)** followed by a forwarding letter in the letter head of the concerned CA firm. Only the EOI in the prescribed format accompanied with all requisite documents would be considered.
- 2) The last date for receipt of EOI in the specified format is **23/04/2025 (by 3pm)**. Incomplete formats/ format received after the prescribed last date will not be entertained.
- 3) a. The term full time partner / CA employee 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 other 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.b. Similarly, the 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.**
- 4) The CA firms must have to fulfil the following criteria and be enclosed the related documents required along with the EOI:
  - a) An Index of the documents enclosed along with EOI.
  - b) The CA firm must have their Head Office with sufficient audit staff to carry out the audit in the State of Assam and a copy of GST Registration Certificate in Assam along with PAN Card be enclosed.
  - c) An address proof of the CA firm having Head Office in Assam
  - d) Minimum yearly turnover shall be of ₹20,00,000/(twenty lakhs) only per year for last three financial years (i.e. 2021-22 to 2023-24) and the Turnover Certificate for last three Financial years (i.e. year wise) certified by other Chartered Accountants (**i.e. not self by the CA himself/ herself**) based on audited accounts of the CA Firm be enclosed.
  - e) Audited Financial Statement along with schedules for the last three financial years (i.e. 2021-22, 2022-23 & 2023-24),
  - f) A copy of the acknowledgement of IT return of the CA firm & all full time Partners for the last three assessment years (i.e.2022-23, 2023-24 & 2024-25)
  - g) The CA firm should have minimum of 5(five) years experiences of audit of accounts of Govt./Semi Govt./ Society/ Bank/ PSU/ Autonomous Body etc.

- h) Details of Audit Experience of the CA firm for last 5 (five years)(only assignments which carry a fee of ₹25,000/- and above should be mentioned as per prescribed format at **Annexure-Z**.
  - i) Details of partners I Sole Proprietor I CA Employees and Staff separately as on 1st January,2025,
  - j) A copy of latest partnership deed in case of partnership firm,
  - k) A copy of Certificate of constitution of CA firm issued by the ICAI,
  - l) A brief note on the procedures adopted by CA firms implementing Quality Control Policies and procedures adopted by them on Standard Auditing Practices(SAP-17),
  - m) Details of court cases/ arbitration cases/ any other case pending against the firm.
- 5) Audit work should be carried out as per TOR of Internal Audit (2024-25/2025-26) (**Annexure-I**) of Samagra Shiksha Axom and a deed of agreement be executed between the Auditor and Auditee.
  - 6) The Audit work is required to be carried out for the year 2024-25 on annual basis and quarterly/ half yearly /annual basis for the year 2025-26 in Head Office or any District, Sub-district level Offices including 5% school bodies (SMCs/SMDCs) in each district under Samagra Shiksha Axom which will be decided by the Head Office.
  - 7) Tentative man days may be required from minimum 15 days to maximum 1(one) month till submission of Audit report on annual basis and minimum 10 days to maximum 15 days based on quarterly audit/ half yearly audit.
  - 8) The service of the CA firms will be required for Internal Audit(on concurrent basis) in Head Office of SSA, Kahilipara, Guwahati-19 or in any District including sub-district level Offices of Samagra Shiksha, Axom (i.e. Baksa, Barpeta, Biswanath, Bongaigaon, Cachar, Charaideo, Chirang, Darrang, Dhemaji, Dhubri, Dibrugarh, Dima Hasao, Goalpara, Golaghat, Hailakandi, Hojai, Jorhat, Kamrup(Metro), Kamrup, Karbi Anglong, Karimganj, Kokrajhar, Lakhimpur, Majuli, Morigaon, Nagaon, Nalbari, Sivasagar, Sonitpur, South Salmara Mankachar, Tinsukia, Udalguri & West Karbi Anglong)
  - 9) The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:
    - (a) The audit team should be led by a Chartered Accountant with a minimum 5 years experience in audit.
    - (b) The audit team should include sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.
  - 10) CA firms engaged under Samagra Shiksha Axom for conducting Statutory Audit/Internal Audit for the last two consecutive financial years (i.e.2022-23 & 2023-24) are not eligible to join in the process.
  - 11) Suitable weightage will be given to the CA firms which are implementing quality control policies and procedures as provided in Statements on Standard Auditing Practices (SAP 17) and having audit experience of Govt. Audits/ audit of Samagra Shiksha.
  - 12) Fee structure of Audit of State Office/ District Office:
    - i) “@ 0.05% of the total actual expenditure subject to a minimum of ₹1.25 lakhs and maximum of ₹2.25 lakhs per year for audit of accounts of Samagra Shiksha Axom [(EE &SE) & TE institutions)] at State, District & sub-district level Offices including School bodies (5%) for quarterly / half yearly /annual audit (GST extra as applicable.)”

ii) The above audit fee is offered as per approved rate of the SSA and necessary payment will be made as per provision of deed of agreement to be executed between the Auditor and Auditee.

iii) No other allowances will be admissible for food, accommodation and local transportation cost for the audit team during course of audit.

13) Please indicate: -The particulars of specialisation gained by the firm in audit of

(i) EDP systems

(ii) IT assisted audit

(iii) Any other important special assignments etc. in the following format

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

14) All full time partners / sole proprietor should invariably sign the undertaking appended as Section B to the Expression of Interest. Similarly, all the full time Chartered Accountants employees of the firm should sign in the column provided at Annex A-3 to the format.

15) The **EOI** must be addressed to the Mission Director, Samagra Shiksha Axom, Kahilipara, Guwahati-19 and dropped in the **"Tender Box"** with sealed envelope during office hours.

Mission Director  
Samagra Shiksha Axom, Kahilipara  
Digitally signed by  
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Date: 02-04-2025  
15:42:53