

**Terms & conditions of selection/engagement of Chartered Accountants Firms for conducting Internal Audit (on concurrent basis) for the year 2019-20 under SamagraShiksha, Assam:**

**Ref: EOI No. SSA/Audit/Internal Audit-2018-19/114/2018/9621 dt.11.10.2019.**

1. The EOI should be submitted as per prescribed format attached at **Annexure-A**.along with a forwarding letter of the concerned CA firm.Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.
2. The last date for receipt of expression of interest in the specified format is 25.10.19. Incomplete formats / format received after the prescribed last date will not be entertained.
3. 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.

Similarly, the full time Sole Proprietor does not include a person who is a partner in other firms or is employed elsewhere or other wise 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. All firms are required to enclose the following documents along with the Expression of Interest.
  - i) An address proof of the CA Firm having Offices in Assam.
  - ii) A copy of certificate of constitution of CA firm issued by the ICAI .
  - iii) A copy of C&AG's empanelment with number for the year 2019-20.
  - iv) Details of partners / Sole Proprietor / CA Employees as on 1st January,2019,
  - v) A copy of the latest partnership deed in case of partnership firm,
  - vi) Copies of the IT return of the CA firm for the last three assessment years(i.e.2017-18 to 2019-20).
  - vii) A statement of Turnover for the last three financial years(i.e.2016-17 to 2018-19 year wise) certified by other CA(not self/Partner of the same firm).

- viii) Copies of Financial Statement (audited by other CA) along with schedules(each year) for the last three financial years(i.e.2016-17 to 2018-19)
  - ix) An undertaking of details of court cases/ arbitration cases / or any other case pending against the firm, if any, should be enclosed.
  - x) A brief note on the procedures adopted byCA firms which are implementing Quality Control Policies in SAP-17( Standard Auditing Practices).
5. Details of Audit Experience of the firm for last 5 (five) years(i.e. 2014-15 to 2018-19)(Only assignments which carry a fee of Rs.25,000/- and above should be mentioned as under).

Name of the area/ sector	Name of the company/ body audited	Years of audit e.g. (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						

6. The Expression of Interest must be delivered in the **“Tender Box”** (in a sealed envelope in the office of the Mission Director, SSA&RMSA, Assam, Kahilipara,Guwahati-19. The expression of Interest must be addressed to : The Mission Director, SSA & RMSA , Assam,Kahilipara,Guwahati-19.

7. 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). A brief note on the procedures adopted by them is to be given by the firms for this purpose. (Please refer to Sl.No. 11 of the Expression of Interest format).

8. 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

S.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)

9. 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 Accountant employees of the firm should sign in the column provided at Annex A-3 to the format.

10. Audit work should be carried out as per TOR of Internal Audit(on concurrent basis) and deed of agreement to be executed between the Auditor and Auditee.

11. Fee structure of Internal Audit-2019-20 : SamagraShiksha(EE,SE,TE), Assam

**“@ 0.05% of the total actual expenditure subject to a minimum of ₹1.25Lakhs and maximum of ₹2.25 lakhs per year for audit of accounts of SamagraShiksha(Elementary Education, Secondary Education & Teachers Education) at State level or District level involving DIET,CTE, IASE, BITE, Blocks, CRCs, KGBVs, School bodies(5%) etc. at State, District & Block level for quarterly/half yearly/yearly audit(GST extra as admissible.)”**

Sd/-  
**Mission Director**  
**(SSA& RMSA, Assam,**  
**Kahilipara,Guwahati-19)**

**Annexure-A**

**Expression of Interest for short listing Chartered Accountants**

**Firms for the Internal Audit of the accounts of Samagra Shiksha Assam**

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 1-1-2019 (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 1-1-2019 \_\_\_\_\_  
(Please fill up Annex A-2)
6. Number of Full Time Chartered Accountant Employees \_\_\_\_\_  
as on 01-01-2019(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 /<br>autonomo<br>us body | Companies<br>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 accordance with Statements on Standard Auditing Practices (SAP 17) Yes / No  
(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);
- (i) 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;
- (ii) 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

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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 _____ 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 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