

Selection of Chartered Accountant firms for the audit of Samagra Shiksha Accounts

Expression of Interest is invited from Chartered Accountants firms (Partnership / Sole proprietorship firms with one full time FCA) in the prescribed format for short listing for the engagement of audit of the accounts of **Samagra Shiksha** being implemented in the State of **Uttarakhand** as per the Terms of Reference.

1. The last date for receipt of expression of interest in the specified format is **20-02-2025 till 1 PM** Incomplete formats / format received after the prescribed last date & time will not be entertained.
2. 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.

3. The Expression of Interest must be submitted in the prescribed format given in the attachment. Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.
4. All firms are required to enclose the following documents along with the Expression of Interest.
 - (i) A copy of constitution certificates 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 relevant year, date of joining the firm, date of becoming FCA, their other interest, if any.
 - (ii) A copy of the latest partnership deed in the case of partnership firms.
 - (iii) A copy of the acknowledgement of the IT return of the firm and of all full time partners / the Sole proprietor for the relevant Assessment Year 2024-25 and a copy of computation of income of full time partners / Sole proprietor.

Note : Full time partners joining the firm on or after 1st January of the relevant year and firms constituted on or after this period should submit their latest available acknowledgement of IT return / computation statement.
 - (iv) A copy of financial statement of the firm along with schedules for the preceding financial year 2023-2024.
 - (v) Details of court cases / arbitration cases / or any other case pending against the firm.

5. Details of audit experience of the firm for the last 5 years in the following proforma.
(Only assignments which carry a fee of Rs.25000/- and above should be mentioned).

Name of the area / sector	Name of the company / body audited (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 Project Programmes	Years of audit e.g. (a) 2019-20 (b) 2020-21 (c) 2021-22 (d) 2022-23 (e) 2023-24	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

6. The Expression of Interest must be delivered by Registered post (in a sealed envelope) / or by hand in the office of the State Project Director. Nanur Khera, Raipur, Dehradun. The Expression of Interest must be addressed to :

The State Project Director,
Samagra Shiksha
Nanur Khera Raipur, Dehradun
Tel No. 0135-2781941, 2781942, 2781943

7. Suitable weightage will be given to firms, which are implementing quality control polices 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 specialization 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 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)

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. The Selected CA Firm shall be engaged initially for a period of one year. If found suitable, the services of the CA firm may be extended on an annual basis for a maximum of further Two years, In no case should a CA Firm be entrusted with the external audit responsibility for a period exceeding Three years. { Firms who have been conducted Statutory Audit work of Samagra Shiksha Uttarakhand for last three financial years (2021-22,2022-23 & 2023-24) in continuity will not be eligible to participate in this tender process.}
11. Selection of the CA firms will be made on the basis of following evaluation process:-
- (a) **The basic eligibility criteria for submitting the proposal are:-**
- i. CA Firm should be empanelled with C&AG of India Uttarakhand State for the FY 2024-25 (Please attach relevant documents)
 - ii. CA Firm should have at least 1 full time fellow members of the ICAI.
 - iii. CA Firm should have a minimum of five years' experience.
 - iv. Having experience of at least 5 audits of Govt. Department/Autonomous bodies/PSU's/Govt. Corporation/Projects in past 5 year. Experience of audit of centrally sponsored scheme/ projects in past 3 years would be an advantage. (Please attach relevant documents)
 - v. CA Firm should have minimum annual turnover of Rs. 25 Lakhs for the F.Y 2023-24. (Please attach relevant documents)
- i. CA Firm (including the individual members of any partnership) shall submit only one Proposal, either in its own name or as part of partnership in another Proposal. If a Consultant, including any partnership submits or participates in more than one proposal; all such proposals shall be disqualified and rejected.
- Chartered Accountants Firms who does not hae above eligibility will not be considered for further evaluation. The firm shall have to submit a declaration on Rs 100/- non judicial stamp paper of the firm that the information/documents furnished are true and correct.*
- (b) **Short listing**
For Short listing firms marking will be done basis on Criteria Annexure II. The State Implementing Society will shortlist up to Maximum of four top qualified CA firms in order of merit for allotment of Statutory audit of its units.
- (c) **Invitation of Financial Proposal**
Letter of invitation will be Issue to the shortlisted firms for obtaining financial Proposal. The Minimum audit fees will be decided by SIS. Final selection will be made on the basis financial bid.
12. Successful CAs has to deposit security @ 10% of the total amount of the contract within 7 days before the execution of the agreement. The security Deposit shall be a demand draft/FD/BG in favour of State Project Director (Samagra Shiksha), Uttarakhand Sabhi Ke Liye Shiksha Parishad payable at dehradun.
13. Kindly note that Samagra Shiksha, Uttarakhand is not bound to select any Chartered Accountant Firms submitting the proposals and State Project Director Samagra Shiksha shall reserve the right of rejection of any/all proposal without assigning any reason. In case of any dispute State Project Director Samagra Shiksha will be the sole authority for finalizing the dispute.

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|-----|---|-----------------------------|--------------------------------|--------|
| 9. | Fees earned by the firm April 2019 to March 2024 in respect of: | PSU /
autonomous
Body | Companies in
Private Sector | Banks |
| | (i) Statutory / Brach Audit/
6 monthly Audit Review | | | |
| | (ii) Internal / Concurrent Audit | | | |
| | Total of (i) and (ii) above | | | |
| 11. | 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 'C'. | | | YES/NO |
| 12. | 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) | | | |
| 13. | 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 |

Note –

- Separate sheet can be attached, if required.

**Section – B
Undertaking**

I/ We the sole proprietor / following partner's of _____, Chartered Accountant do hereby jointly and severely 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 there under;
- (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 2024-25 A/B*	Signature of partner / sole proprietor

(Seal of the Firm)

* A For membership
B For issue of certificate of practice

Place:
Date:
Enclosures:

For Office use only

Whether firm has done

- (a) Statutory / Branch Audit
- (b) Internal / Concurrent Audit

Yes/No

Checked by _____

Verified by _____

Date updated by _____

(Annex A-1)

Firm's name: _____

Details of Full Time Partners / Sole Proprietor of the firm (Please refer to Sl. No. 5 of the Expression of Interest format)

Sl. 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. 6 of the Expression of Interest format)

Name of the Partner	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. 7 of the Expression of Interest formation)

S. No.	Name	Membership No.	Whether FCA / ACA	Date of joining the firm as full time employee	Whether has ISA (Information System 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 Time CA Employee

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

(Annex B)

Particulars of Branches (including foreign branches, if any)

Sl. 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. 11 of the Expression of Interest format)

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

Samagra Shiksha

TERMS OF REFERENCE FOR APPOINTMENT OF A CHARTERED ACCOUNTANT FIRM FOR AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHA OF STATE-UTTARAKHAND FOR THE YEAR 2024-2025 (FINANCIAL AUDIT)

BACKGROUND

The **Uttarakhand Sabhi Ke Liye Shiksha Parishad, Dehradun** is a registered Society which is implementing the centrally sponsored Programme of **Samagra Shiksha** to attain the goal of Universalization of Elementary Education in all the districts of **Uttarakhand** State for which funds are shared between the Government of India and State Government in the ratio of 90:10.

OBJECTIVES

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 Shiksha programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended 31/03/24, as reported by the Programme Financial Statement.

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 **Uttarakhand Sabhi Ke Liye Shiksha Parishad, Dehradun**

SCOPE

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:

- (a) 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.
- (b) Generally accepted accounting principles are followed by all entities who are authorized to incur expenditure under Samagra.
- (c) 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.

- (d) 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.
 - (e) Expenditure incurred under Samagra Shiksha is strictly in accordance with the financial norms prescribed in the SSA 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.
 - (f) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained. The CA should point out expenditure activity wise that exceeded the budget allocation.
 - (g) Samagra Shiksha funds are used efficiently and economically to the purpose for which they are intended.
 - (h) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
 - (i) The C.A. firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised, if any.
 - (j) 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.
 - (k) The audit should cover the accounts of State Implementing Society, all district Project offices and sample BRCs, CRCs, Schools / SMCs & SMDC in order that all are covered in a three year cycle of audits, except that Schools / SMCs receiving more than Rs.1.00 lakh per year be included in the sample. The total number of SMCs & SMDC covered in audit should be indicated in the audit report.
- *Details of the offices / resource centers to be audited is enclosed at Annexure – 1.*

PROGRAMME FINANCIAL STATEMENTS

Programme Financial Statements should include:

- (a) A summary of funds received from Government of India and State Government separately;
- (b) Any other receipt accruing separately;
- (c) A summary of expenditure shown under the main programme heading both for the current fiscal year and accumulated to date; and
- (d) A Balance Sheet showing accumulated funds of the programme, bank balances, other assets of the programme, and liabilities, if any.

AUDIT OPINION

The primary audit opinion should include the Programme Financial Statements, and the annual audit report of the Programme Accounts. The financial statement, including the audit report should be received by the State Implementing Society not later than (three to six) months after the end of the accounting period to which the audit refers. The auditor should submit the report to SPD of the Society well in advance who will take further action to have two copies of the Audit of Accounts and report forwarded to Government of India. (E.E. Bureau)

MANAGEMENT LETTER

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 programme; and
- (e) Bring to the Implementing Agencies’ attention any other matters that the auditor considers pertinent.

KEY PERSONNEL

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:

- (a) The audit team should be led 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.*
- (c) The selected firm should provide valid Photo ID of the Partner & other team member before commencing the audit to the State Project Office and in no case other persons & firm are allowed to undertake the assignment.*

GENERAL

The auditor should be given access to all legal documents, books of accounts, procurement documents, correspondence, and any other information associated with the programme and deemed necessary by the auditor.

SCOPE OF WORK**SAMAGRA SHIKSHA- PRIMARY EDUCATION**

District wise details of Offices:

Sl. No.	District	D.P.O	BRC	CRC	SMCs (approx)	DIETs	No. of KGBVs Type I & III	Neta SCSubhash Chandra Bose
1.	Almora	1	11	96	1384	1	2	0
2.	Bageshwar	1	3	35	660	1	1	0
3.	Chamoli	1	9	40	1091	1	1	0
4.	Champawat	1	4	24	548	1	1	1
5.	Dehradun	1	6	38	1083	1	2	6
6.	Haridwar	1	6	46	826	1	7	3
7.	Nanital	1	8	44	1128	1	1	2
8.	Pauri	1	15	115	1636	1	1	3
9	Pithoragarh	1	8	64	1180	1	1	0
10	Rudraprayag	1	3	27	653	1	0	0
11	Tehri	1	9	75	1543	1	5	0
12	US Nagar	1	7	29	968	1	3	3
13	Uttarkashi	1	6	37	916	1	5	1
14	SPO,SSA	1	0	0	0	0	0	0
	Total	14	95	670	13616	13	30	19

SAMAGRA SHIKSHA - SECONDARY EDUCATION

District wise details of Offices:

Sl. No.	District	D.P.O	SIEMAT	SCERT	DIETs	SMDCs	KGBVs
1.	Almora	1	0	0	1	262	1
2.	Bageshwar	1	0	0	1	94	1
3.	Chamoli	1	0	0	1	203	0
4.	Champawat	1	0	0	1	106	0
5.	Dehradun	1	1	1	1	168	1
6.	Haridwar	1	0	0	1	103	4
7.	Nanital	1	0	0	1	191	0
8.	Pauri	1	0	0	1	303	0
9	Pithoragarh	1	0	0	1	216	0
10	Rudraprayag	1	0	0	1	108	0
11	Tehri	1	0	0	1	305	2
12	US Nagar	1	0	0	1	124	0
13	Uttarkashi	1	0	0	1	128	1
14	SPO.RMSA	1	0	0	0	0	0
	Total	14	1	1	13	2311	9

- i. State Project Offices and All District Project Offices, DIETs, KGBVs and BRCs are to be covered under audit.
- ii. The Audit should cover the accounts of sample CRCs, Schools/SMCs/SMDCs in order that all are covered in a three year cycle of audit i.e. approx 33 percentage, except that Schools/SMCs/SMDCs receiving more than Rs. 1.00 lakh per year are included in the sample. The total number of Schools/SMCs covered in audit should be indicated in the audit report.
- iii. Selection of sample basis CRC, School/SMCs/SMDCs shall be done by the selected auditor in consultation with the District Project authorities

SAMAGRA SHIKSHA - TEACHER EDUCATION

District wise details of Offices:

Sl. No.	District	DIET	CTE	IASE
1.	Almora	1	0	1
2.	Bageshwar	1	0	0
3.	Chamoli	1	0	0
4.	Champawat	1	0	0
5.	Dehradun	1	0	0
6.	Haridwar	1	0	0
7.	Nanital	1	1	0
8.	Pauri	1	1	0
9	Pithoragarh	1	1	0
10	Rudraprayag	1	0	0
11	Tehri	1	0	0
12	US Nagar	1	0	0
13	Uttarkashi	1	0	0
14	SCERT	1	0	0

- i. SCERT Offices , all DIET ,all CTE & all IASE are to be covered under audit.

Note: - Financial Statements for primary, secondary and teacher education first prepared separately and then integrated financial statements will be prepared as prescribed in financial manual of Samagra Shiksha.

Annexure- 2
(Total Marks- 100)

Evaluation Matrix of the Short Listing Criteria: The proposals received will be evaluated only for those firms who submit proposal completed in all respect and in time.

S.No	Short Listing Criteria	Max Point
1	Existence of firm: a. Up to 5 year Existence: 02 b. Above 5 year Existence :01 point for every 02 years above 5 years	5
2	Experience of at least 5 audits of Govt. Department/Autonomous bodies/PSU's/Govt. Corporation/Projects in past 5 year (FY 2019-20,2020-21,2021-22,2022-23 & 2023-24.) a. Up to 5 entities :10 b. More than 5 : 2 marks for audit of one entity	30
3	Experience of audit of Central sponsored schemes in past 3 years (FY 2021-22,2022-23 & 2023-24 5 marks for audit of one Centrally sponsored scheme	10
4	Evaluation of the main official staff: (Manpower) (a) No of FCA (i) FCA upto 1 - 04 (ii) FCA upto 2 - 08 (ii) FCA upto 3 or more - 12 (b) Audit ACA (i) ACA upto 1 - 03 (ii) ACA upto 2 06 (c) Article Clerk (i) upto 2 staff - 03 (ii) upto 4 staff - 06 (e) Other audit Staff (i) upto 5 staff - 02 (ii) 5 to 8 " - 04 (iii) more than 8 06	30
5	Fee earned by CA firm during the year 2023-24 (i) Up to Rs. 25 lakhs : 04 (ii) For more than Rs. 25 lakhs: Two mark per lakh. (or part of it) of fee subject to maximum of 20 marks.	20
6	Qualities/Specialization (SAP-17) (adopted by CA firm) EDP System/ITS System Processing Methodology	5

Note: The proposal evaluation format is given in annex.

Annexure-III

Essential Documents required to be submitted for Evaluation of Proposal

S.No	Particulars	Firm have to fill this Colum	Supporting Documents required to be submitted along this form
1	Name of the firm		
	Head Office Address		icai certificate
	Ph No		
	Email		
2	Empanelment No. with C&AG		Provide supporting document (Empanelment FY 2024-25)
3	PAN No		Provide supporting document
4	GST No		Provide supporting document
5	Registration no with ICAI		Provide supporting document
6	Date of establishment of the firm		icai certificate
7	Total no of Existence in year		icai certificate
8	Experience of at least 5 audits of Govt. Department/Autonomous bodies/PSU's/Govt. Corporation/Projects in past 5 year.	From F.Y 2019-20 to 2023-24	Provide supporting document
9	Experience of audit of Centrally sponsored schemes in past 3 year	From F.Y 2021-22 to 2023-24	Provide supporting document
10	Annual turnover of firm for the F.Y2023-24 (minimum requirement Rs. 25 lakh)	FY 2023-24	Attach the copy of balance sheet and P&L of F.Y 2023-24
11	Staff Strength	No of FCA	Provide supporting document i.e icai certificate
		No of ACA	Provide supporting document i.e. icai certificate
		No. of Article Clerk	Member cards issued by ICAI
		No. of other staff	Self declared documents by firm
12	Qualities/Specialization (SAP-17) (adopted by CA firm) EDP System/ITS System Processing Methodology		Attach relative documents