

Expression of Interest

No.SSA/Audit/Internal Audit-2024-25/SS/492/2024/ 725

Dated: 07.06.2024

Expression of Interest(**EOI**) are invited from the interested Chartered Accountants firms (C&AG empanelled-2024-25), having Head Office with GST registration in the State of Assam, sufficient audit Staff and minimum of 5(five) years experiences of audit of accounts of Govt./Semi Govt./Society/Bank/PSU/Autonomous Body etc. with yearly turnover of minimum ₹20,00,000/ (Rupees twenty lakh only) per year for last three financial years (i.e. FY- 2021-22 to 2023-24) for Internal Audit (on concurrent basis) of accounts of **Samagra Shiksha Axom (EE,SE &TE) for the year 2024-25.**

The **EOI** should be addressed to the Mission Director, Samagra Shiksha Axom , Kahilipara, Guwahati-19 for dropping in the "**Tender Box**" latest by **29th June, 2024** during office hours (upto 5PM). EOI received after the prescribed date & time will not be entertained.

The terms and conditions, TOR etc. may be seen in the SSA Web Site (<https://ssa.assam.gov.in>) for submission of EOI.


Mission Director

Samagra Shiksha Axom
Kahilipara,Guwahati-781019

Samagra Shiksha

TERMS OF REFERENCE FOR APPOINTMENT OF AN INTERNAL AUDITOR FOR THE INTERNAL AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHA OF ASSAM STATE FOR THE YEAR 2024-25(FINANCIAL AUDIT)

BACKGROUND

The Samagra Shiksha Axom is a registered Society which is implementing the centrally sponsored Programme of Samagra Shiksha to attain the goal of Universalization of School Education in all the districts of **Assam State** for which funds are shared between the Government of India and State Government in the ratio of 90:10.

OBJECTIVES

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organisation. The objective of the current internal audit is to seek a professional opinion on the financial position of programme. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at all levels.

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 amounts spent under various interventions is sent to Government of India. The internal auditor is required to exercise tests of accounting records, internal checks and control and other necessary internal audit of the accounts as per general principles. In conducting the Audit, specific attention should be given to the following:

- (a) The internal audit activities should include payment audit as well as independent appraisals of the financial, operational and control activities of the programme.
- (b) The responsibilities of the internal auditor should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and State Government procedures.
- (c) 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.
- (d) Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under scheme.

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- (e) 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.
- (f) 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.
- (g) Expenditure incurred under scheme is strictly in accordance with the financial norms prescribed in the scheme 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.
- (h) 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.
- (i) Samagra Shiksha funds are used efficiently and economically to the purpose for which they are intended.
- (j) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.

OUTPUTS THAT WILL BE REQUIRED OF THE INTERNAL AUDITOR

Immediately on completion of the internal audit, the auditor should submit his report indicating the result of his review of the accounts. All discrepancies noticed in the financial accounts, procurement, bank reconciliation etc. should be included in the report.

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.

REVIEW

A review committee consisting of SPD, head of the financial management group at the SPO and accounts officer of SPO will review the internal audit report submitted by the internal auditor and take further remedial measures on the discrepancies pointed out in internal audit.


Mission Director

Samagra Shiksha Axom


Terms & conditions for engagement of Chartered Accountants Firms for Internal Audit of Samagra Shiksha Axom (EE,SE &TE) for the FY-2024-25:

Ref: EOI No.SSA/Audit/ Internal Audit-2024-25/SS/492/2024/ 725

Dtd. 07.06.2024

- 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.
- 2) The last date for receipt of expression of interest in the specified format is **29.06.2024**. 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.
 - a) An Index of the documents indicating page number along with EOI.
 - b) An address proof of the CA firm having Head Office in Assam.
 - c) Certified copy of C&AG empanelment for the year 2024-25 with seal & signature of CA firm,
 - d) Yearly turnover of the CA firm minimum ₹20,00,000/(Rupees twenty lakh only) per year for last three financial years (i.e. FY- 2021-22 to 2023-24) certified by CA (i.e. **not self certified by the CA himself/herself**) based on audited accounts of the CA Firm,
 - e) Copies of the audited Financial Statement for the last three financial years (i.e. 2020-21, 2021-22 & 2022-23).
 - f) Copies of the Acknowledgement of IT return of the CA firm for the last three assessment years(i.e.2021-22, 2022-23 & 2023-24)
 - g) Details of partners / Sole Proprietor, CA Employees and Staff as on 1st January,2024,
 - h) A copy of the latest partnership deed in case of partnership firm,
 - i) A copy of Certificate of constitution of CA firm issued by the ICAI,
 - j) 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),
 - k) Details of Audit Experience of the CA 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-Z**.
 - l) GST Registration Certificate in Assam.
 - m) Copy of PAN Card
 - n) Only the Expression of Interest in the prescribed format accompanied with all requisite documents would be considered.
- 5) Audit work should be carried out as per TOR of Internal Audit (2024-25) of Samagra Shiksha Axom (EE,SE &TE). A deed of agreement is to be executed with the Auditee Organisation after engagement for Internal Audit.

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6) Fee structure of Internal Audit-2024-25:

- i) “@ 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 Samagra Shiksha Axom [(EE &SE) & TE institutions]] at State, District & sub-district level Offices including School bodies(5%) for quarterly / half yearly / yearly audit (GST extra as applicable.)”
- ii) No other allowances will be admissible for food, accommodation and local transportation cost for the audit team.

7) Suitable weightage will be given to the 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/SSA Audit.

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

10) CA firms engaged for conducting Internal Audit or Statutory Audit under Samagra Shiksha, Assam/ Samagra Shiksha Axom for the last two consecutive financial years (i.e. 2022-23 & 2023-24 are not eligible to join in the process.

11) The EOI must be delivered in the “Tender Box” (in a sealed envelope in the office of the Mission Director, Samagra Shiksha, Assam, Kahilipara,Guwahati-19. The EOI must be addressed to : The Mission Director, Samagra Shiksha Axom,Kahilipara,Guwahati-19.


Mission Director
Samagra Shiksha Axom