

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 Sikkim as per the enclosed Terms of Reference. The firm should be empanelled with Comptroller and Auditor General of India (C&AG).

Objective of audit services

The objective of the audit of the financial statements of State and District Offices as well as the Consolidated Financial Statements of the State and District as a whole i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules, Bank Reconciliation Statements, Reconciliation of Expenditures (PFMS Expenditure) as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR) is to enable the auditor to express a professional opinion as to whether:-

- (1) the financial statements give a true and fair view of the Financial Position of the individual District Offices (DPOs), State Office (SPO) and Consolidated District and State Offices at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2025.
- (2) the funds were utilized for the purposes for which they were provided, and
- (3) the books of accounts as maintained by the SPO, DPOs and other participating implementing units such as Blocks Resource Centers (BRCs) / Cluster Resource Centers (CRCs) etc. shall form the basis for preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

Standards: The audit will be carried out in accordance with **Engagement & Quality Control Standards (Standards on Auditing)** issued by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud

The Statutory Audit fees (that is inclusive of out of pocket expenses) is Rs 1,65,000.00 (Rupees One Lakh Sixty Five Thousand) Only [inclusive of travelling and out of pocket expenses] exclusive of applicable taxes.

1. The last date for receipt of expression of interest in the specified format is **25.06.2025**. Incomplete formats / format received after the prescribed last date 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 otherwise engaged in any other business / activity as mentioned above. Accordingly, a person who is a partner/ employee in any other 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 ICAI containing inter-alia.
 - (a) Date of formation of the firms with 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) 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 proprietors.

***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 2023-24.
 - (v) A copy of the letter issued by C&AG with regard to empanelment with C&AG for the Financial Year 2024-25.
 - (vi) Details of court cases/ arbitration cases / or any other case pending against the firm.

5. Details of audit experience of the firm for proceeding 5 years in the following proforma. (Only assignments which carry a fee of Rs 125000/-and above should be mentioned).

Name of the area / sector	Name of the company / body audited (a) Society/PSU/automomous body (b) Companies in private sector (c) Banks (d) Social sector programmes/ projects (e) Externally aided social sector Programmes/ Projects (f) Education projects / Programmes	Years of audit	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 post (in a sealed envelope)/ or by hand in the office of the State Project Director ,Samagra Shiksha, Sikkim **25th June 2025 time 15.00 hrs (IST)**. The Expression of Interest must be addressed to:-

Secretary-cum-State Project Director

Samagra Shiksha,

Education Department

Government of Sikkim

Tashiling, Secretariat,

Gangtok, East Sikkim-737101

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 12 of the 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.

Sl No	Description of specialization	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 proprietors 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.

**Expression of Interest for short listing Chartered Accountant
Firms for the audit of the accounts of SamagraShiksha**

Status of the 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:- _____
4. Full- time partners / sole proprietor of the firm as on 1-1-2022 (please fill up Annex A-1)

Sl. 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 1-1-2025 _____
 (Please fill up Annex A-2)
6. Number of Full Time Chartered Accounting Employees _____
 As on 1-1-2025 (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 & accountancy) _____
 (c) Other professional Staff (please specify) _____
8. Number of Branches (Please fill up Annex-B) _____

9. Fees earned by the firm from April 2024 to March 2025 in respect of:		PSU/ autonomous body	Companies in Private sector	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 or any other services of any Govt. Companies etc. If yes, details may be given Annex 'C'
11. Whether the firm is implementing quality control policies and procedures designated to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices (SAP-17)
12. Whether there are any court / arbitration/ any other legal case against the firm.
(If yes, give a brief not of the case indicating its present status)

SECTION – B
Undertaking

I/We the sole proprietor / following 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 these 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 of 1st January of 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 ____AB	Signature of partner/sole proprietor

***A For membership**

(Seal of the firm)

B For issue of certificate of practice

Place:

Date:

Enclosures: _____pages

Whether firm has done

(a) Statutory / Branch Audit

Yes/ No

(b) Internal / Concurrent Audit

Yes/ No

Checked by

Verified by

Date updated by

(Annex A1)

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)

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 Acknowledge Of income Tax return For the relevant Year <hr/> Attached Yes/No	Whether ISA (info 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. 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. 7 of the Expression of Interest format)

S.No.	Name	Whether FCA/ACA	Membership No.	Date of joining The firm as Fulltime 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 and 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)

S.No.	Station at Which Located	Complete address With PIN Code and Telephone No.	Name of the Partner incharge Of the branch	Date of Opening of The branch	Region	Whether included in Last year application (Yes and No)

(Annex C)

Details of internal audit work/any other accounting work of Public Sector Undertaking in hand with the firm (please refer to S.No. 11 of the Expression of Interest format)

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