

GOVERNMENT OF TELANGANA  
SAMAGRA SHIKSHA,

From,  
Smt. A. Sridevasena, IAS  
State Project Director,  
Samagara Shiksha  
Telangana.  
Hyderabad

To  
President  
Institute of Chartered Accounts of India,  
ICAI Bhavan, 11-5-398/C Red Hills,  
Lakidikapul, Near Nilofer Hospital,  
Hyderabad-500004.

Lr.No.TF/005/FC/IA&SA/2022, Dt:31-05.2022

Sir,

Sub: -TSSA, Hyderabad-Audit of Accounts of Samagra Shiksha  
scheme for the FY 2021-22-Appointment of Chartered  
Accountants as Statutory Auditors Internal Auditors -  
"Expression of Interest"- Communication among the members -  
Request - Reg.

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It is to inform that Samagra Shiksha is a centrally sponsored scheme in Education sector and it is being implemented by a Society registered under Societies Registration Act under State Government. As per the guidelines on Financial Management & Procurement Manual of Samagra Shiksha, the accounts of the Society implementing the scheme has to be audited by a C&A.G. empanelled Chartered Accountant firm every year.

Hence it is proposed to call for Expression of Interest from the eligible CA firms. The format in the prescribed proforma is enclosed herewith and also placed in the official website of this Office mentioned here under, ([https://samagrashiksha,telangana.gov.in](https://samagrashiksha.telangana.gov.in)).

I, therefore, request you to bring the formats to the notice of the interested CA firms.

Yours Faithfully

Encl. As Above.

*Smt. A. Sridevasena*  
State Project Director

306  
02/6/2022  
By Hand.

*P. S. S. S.*  
Please Slow  
Chairman  
V-Chairman

**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 Telangana as per the enclosed Terms of Reference.

**Eligibility Criteria:**

1. The firm should have Head Quarters at Hyderabad
2. The firm should have Minimum (10) years' experience,
3. The firm should be empanelled with C & A.G.
4. The firm must have minimum (3) FCAs,
5. The turnover of the firm should be more than Rs.100.00 lakhs
6. The firm should have done social audit work apart from Bank audit & Govt. Audit,
7. Govt. audit & Bank Audits

- 1 The last date for receipt of expression of interest in the specified format is **16.06.2022**. 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:-
  - a. Partners in other firms
  - b. 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.
  - c. 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 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 certificate of firm issued by the ICAI containing inter- alia.  
Date of formation of the firms with a full time FCA
  - (a) Details of partners / Sole Proprietor / CA Employees as on 1<sup>st</sup> 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 last three Assessment years 2018-19,2019-20,2020-21 and a copy of computation of income of full time partners / Sole proprietor.
- (iv) A copy of financial statement of the firm along with schedules for the preceding three financial years i-e 2018-19,2019-20,2020-21
- (v) Details of court cases / arbitration cases / or any other case pending against the firm

5. Details of audit experience of the firm for preceding 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 (I) Education Projects Programmes	Years of audit e.g. 2016-17 2017-18 2018-19 2019-20 2020-21	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

12. 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)

7. All full time partners / sole proprietor should invariably sign the undertaking appended at 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.

8. The approved Budget for the FY 2021-22 by the GoI is Rs.2242crs and approximate releases are 922crs.

9. The fee paid for the Statutory Audit for the FY 2020-21 is as detailed below

1	State Project Office	Rs.30,000/-
2	District Project Office	Rs.11000/-+Rs.5,000/-as TA/DA
3	Sub District Units (MRC,CRC, SMC,URS, URH, Girls Hostels)	Rs.200/- +Rs.100/- as TA/DA for each unit.
4	KGBVs	Rs.650/-+Rs.75 as TA/DA

10. The fee paid for Internal Audit including preparation of Final Accounts is Rs.10,000/-per month

11. General Coditions—See Annexure

12. 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. The Expression of Interest must be addressed to:

**The State Project Director**

**O/o Commissiонер & Director of School Education,**

**Adjacent to Telephone Bhavan,**

**Saifabad-500001**

*[Signature]*

State Project Director

Samagra Shiksha

*[Signature]*



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

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 1-1-2020 (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 1-1-2020 \_ (Please fill up Annex A-2)

6. Number of Full Time Chartered Accountant Employees as on 01-01-2020 (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 2015 to March 2020 in respect of  
**PSU/Companies/Bank/ Autonomous body//Private sector**

(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. 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)

(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)

# SECTION-B Undertaking

I/We the sole proprietor / following partners of M/s. \_\_\_\_\_ Chartered

Accountants 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



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 & Region where residing at present	Whether acknowledged 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 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 SI.No. 7 of the Expression of Interest format)

S.No.	Name	Membership 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 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)

(AnnexC)

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)

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

## Annexure

### General Conditions:

1. The firms shall furnish Earnest Money Deposit (EMD) of Rs.1,00,000/- (Rupees One lakhs Only) by way of DD drawn in favor of State Project Director, Samagra Shiksha, Telangana, Hyderabad in any Nationalized Bank payable at Hyderabad along with Tender Expression of Interest. The EMD of unsuccessful Tenderers shall be returned at the earliest, but not later than a month of final award of contract and shall carry no interest. The Account Number of the firm shall be furnished to return the EMD. The EMD of successful bidder shall be automatically converted in to Security Deposit and the same will be refunded along with final payment of Audit fee on submission of Audit Report.
2. The firms shall furnish cost of application fee for Rs. 2000/- ( Two thousand only) by way of DD drawn in favor of State Project Director, Samagra Shiksha, Telangana, Hyderabad in any nationalized bank payable at Hyderabad (non refundable), along with Tender Expression of Interest.
3. Non submission of EMD and Application fee will lead to rejection of the Tender bids.
4. A two- stage procedure will be adopted in evaluating the proposals: i) a technical evaluation will be carried out prior to opening of any financial proposal; ii) After completion of Technical evaluation, all qualified firms will be invited for opening of the financial proposals and least cost quoted firm will be selected.
5. If an individual makes a false averment regarding his qualification, experience or other, he shall be liable to be debarred for any future assignment for a period of 3 (three) years. The award of this work to the bidder will also be liable to cancellation in such an event.
6. The bids of those Firms which are technically qualified are only considered for financial bid evaluation and being invited for pre bid meeting.
7. The lowest quoted tender will be awarded the contract. In cases where more than one firm has quoted minimum audit fee as financial quote than the firm which is technically superior in terms of turnover, income tax payments and experience in Government organizations shall be given preference.



8. The Technical proposal shall not include any financial information related to financial Proposal.
9. The bidders shall furnish the financial quotation in separate sealed cover. While submitting the financial proposal, the Bidder shall ensure the following:
  - i. All the costs associated with the assignment shall be included in the financial proposal. These shall normally cover remuneration for all the Personnel, experts required, accommodation, local travel in the state, survey, equipment, printing of documents, etc., The total amount indicated in the Financial Proposal shall be without any condition attached or subject to any assumption and shall be final and binding. In case any assumption or condition is indicated in the Financial Proposal, it shall be considered non-responsive and liable to be rejected.
  - ii. The Financial Proposal shall consider all expenses and tax liabilities including GST. Further, all payments shall be subject to deduction of taxes at source as per Applicable Laws.
  - iii. Costs shall be expressed in Rupees.
10. The ToR is not an agreement and neither is an offer nor invitation by the Samagra Shiksha to the prospective Bidders or any other person. The purpose of the ToR is to provide interested parties with information that may be useful to them in formulation of their Bids pursuant to this ToR.
11. Information provided in this ToR to the Bidders is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of Statutory requirements and should not be regarded as a complete or authoritative statement of law. The Samagra Shiksha accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.
12. The issue of this ToR does not imply that the Samagra Shiksha is bound to select a Bidder or to appoint the selected Applicant, as the case may be and the Samagra Shiksha reserves the right to reject all or any of the Bids without assigning any reasons whatsoever.
13. The Samagra Shiksha, Telangana reserves the right to accept or reject any bid without assigning any reasons thereof and to add, modify or delete any of the terms and conditions without any prior notice.



14. Conditional bids are not acceptable and are liable for rejection. Bidders are advised to study this tender document along with Corrigendum (if any) carefully before submitting their proposals.

**Note:**

- a. Consortium Bidding /Subcontract in any form is not permitted.
  - b. No Representations on Evaluation is acceptable. Evaluation Committee's decision will be final.
  - c. Bidder shall not have conflict of interest that may affect the bidding process or the bidder (the Conflict of Interest"). Any applicant found to have a Conflict of Interest shall be disqualified.
  - d. The State Project Director, Samagra Shiksha reserves the right in considering/ not considering the bids.
15. The award of contract is at the sole discretion of The State Project Director, Samagra Shiksha and no complaints shall be entertained in this regard.
16. Terminate the Contract—The State Project Director, Samagra Shiksha, may terminate the contract in whole or in part without any prior notice. It is requested that a thorough study of ToR may be done by the bidders before submitting the bid.
17. Applicable Law -- The contract shall be interpreted in accordance with appropriate Indian Laws.
18. Arbitration (As per the State Government Rules) -- If any dispute arises between parties, such disputes shall be referred to arbitrator governed by the provision of the Indian Arbitration and Conciliation Act, 1996. The arbitration proceedings shall be held in Hyderabad, Telangana, India.
19. The State Project Director, Samagra Shiksha reserves the right to cancel/change/reject the bid without assigning any reasons.
20. It is further informed that the CA firms who conducted Statutory Audit /Internal Audit of Samagra Shiksha during the previous financial year are not eligible to participate in the current Tender.
21. In case any clarifications, the Finance controller & AAO , Finance Wing, Mobile No:7680910096/9652412585, O/o The State Project Director, Commissioner & Director of School Education, Samagra Shiksha , Telangana, Hyderabad.