

Eligibility Criteria

1. The firm should have a professional standing of more than ten years (the necessary proof of the same will have to be furnished).
2. The firm should be registered with CAG of India (registrations nos. will have to be furnished).
3. The total gross turnover of the firm should be more than Rs.100.00 lacs for immediately three preceding financial years i.e. 2012-13, 2013-14 & 2014-15 (the balance sheet, income & expenditure account and copy of the income tax acknowledge slip for each of these years will have to be furnished).
4. The firm should have paid service tax for immediately three preceding financial years i.e. 2012-13, 2013-14 & 2014-15 (the copies of the half yearly/quarterly service tax returns for these years will have to be furnished).

**APPLICATION FORM FOR THE EXPRESSION OF INTEREST FOR SHORT LISTING
CHARTERED ACCOUNTANT FIRMS FOR THE AUDIT OF THE ACCOUNTS OF SSA/RMSA**

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. Whether the Firm is on CAG Panel : _____
 (Please attach proof) :

3. ICAI Registration No. _____ Region Name _____ Region Code No. _____

4. (a) Date of constitution of the firm : _____
 (b) Date since when the firm has Full time FCA : _____

5. Full Time Partners /Sole Proprietors of the firm as on 01.04.2015 (Please fill up Annex A-1)

Sr. 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 than 15 years		
(e)	15 years and more		

6. No. of Part time partner if any, as on 01.04.2015 : _____
 (Please fill up Annexure A-2)

7. Number of full time Chartered Accountant employees as on 01.04.2015 (Please fill up Annexure A-3) : _____

8. 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) : _____

9. Number of Branches : _____
 (Please fill up Annex-B)

- | | PSU/autonomous
body | Companies in
Private Sector | Banks |
|---|------------------------|--------------------------------|-------|
| 10. Fees earned by the firm from April 2004 to March 2015 in respect of : | | | |
| (i) Statutory/Branch Audit/6 monthly audit review | | | |
| (ii) Internal/Concurrent Audit | | | |
| Total (i) and (ii) above | | | |
| 11. Whether the Firm is engaged in any internal /concurrent Auditor or any other services of any Government /Government Companies /Corporations etc. if yes, details may be given in 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 /partner (if yes, give a brief note of the case indicating its present status). | | Yes/No | |
| 14. Financial Bid (In separate envelop)
(As per Annex 'D') | | | |

(Authorized Signatory)
Seal of the Firm

Place :
Date :
Enclosures :..... Pages

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 form 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 year, (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 the same as that in the constitution certificate issued by the ICAI.

S.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.

(Authorized Signatory)
Seal of the Firm

Place :
Date :
Enclosures: _____ Pages

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

(Annexure A-1)

1. Firm's Name.....

Details of full time Partners /Sole Proprietor of the Firm (Please refer to Sr. no. 5 of the Expression of Interest Formats)

S.No.	Name of the Partner /sole proprietor	Membership 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 <u>Attached</u> Yes/No	Whether has ISA (Information system Audit/CISA or any other equivalent qualification (specify the qualification))

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

(Annexure A-2)

Details of Part- time Partners of the Firm (Please refer to Sr. no. 6 of the Expression of Interest Formats)

Name of the Partners	Membership 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 Yes/No	Whether employed elsewhere (Y/N)	Whether has ISA (Information system Audit/CISA or any other equivalent qualification (specify the qualification))

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

(Annexure A-3)

Details of full time Chartered Accountant Employees (Please refer to Sr. 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 system audit/CISA or any other equivalent qualification* (specify the	Signature of the employee

					qualification)	

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

(Annexure 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.

(Annexure-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)

(Annexure -C)

Details of internal audit work /any other accounting work of Public Sector Undertaking in hand with the firm (Please refer to Sr. no. 11 of the Expression of Interest Format)

S.No.	Name of the PSU /Unit	Name of assignment	Year of appointment

(Authorized Signatory)
Seal of the Firm

(Annexure -D)

S.No.	Financial Bid	Consolidate Rate (In Rs.)
1.	Audit fees for SSA including HQ, 21 Districts, 1/3 SMC's (14468 nos.)	
2	Audit fees for RMSA, Girls Hostel, ICT, Vocational Education, IED SS alongwith HQ, 21 Districts and 3245 SMDC's	

Place :
Date :

**TERMS OF REFERENCE FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM
FOR AUDIT OF ACCOUNTS OF SSA including NPEGEL, KGBV and RMSA including Girls
Hostel, ICT, Vocational Education, IED SS OF HARYANA STATE FOR THE YEAR 2015-16
(Financial Audit)**

BACKGROUND

The Haryana School Shiksha Pariyojna Parishad is a registered Society which is implementing the centrally sponsored programme of Sarva Shiksha Abhiyan (SSA) and Rashtriya Madhyamik Shiksha Ahiyan (RMSA).

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 SSA/RMSA programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended 31.03.2016 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.

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 SSA /RMSA.

- 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 SSA /RMSA is strictly in accordance with the financial norms prescribed in the SSA /RMSA 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 of implementation and operations of the programme at the end of the financial year and 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 expenditures activity wise that exceeded budget allocation.
- g) SSA/RMSA 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. The audit report should include a separate para in this regard.
- 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 offices and BRC, Schools /SMC's in order that all covered in three years cycle of audit except that Schools/SMC's received more than 1.00 lac per year be included in the sample. The total no. of SMCs covered in audit should be indicated in audit report.

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 financial 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 the 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 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 10 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.

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.