

Selection of Chartered Accountant firms for the audit of SSA 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 Sarva Shiksha Abhiyan Programme being implemented in the State of Punjab as per the enclosed Terms of Reference.

1. The last date for receipt of expression of interest in the specified format is 16-04-2018 upto 3.00 P.M. 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 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 2017-18 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 2017-18.
 - (v) Details of court cases / arbitration cases / or any other case pending against the firm
 - (Vi) A copy of turnover for the last three years.
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. 100000/- and above should be mentioned).

| Name of the area / sector | Name of the company / body audited | Years of audit e.g. | 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 |
|---------------------------|---|---|---|---|------------------------------|--|
| | (a) Society/PSU/ autonomous body | (a) 2012-13 (b) 2013-14 (c) 2014-15 (d) 2015-16 (e) 2016-17 | | | | |
| | (b) Companies in private sector | | | | | |
| | (c) Banks | | | | | |
| | (d) Social Sector Programmes / Projects | | | | | |
| | (e) Externally aided social sector projects | | | | | |
| | (f) Education | | | | | |

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| | Projects / Programmes | | | | | |
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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, SSA, Punjab. The Expression of Interest must be addressed to:
The State Project Director,
Sarva Shiksha Abhiyan,
Punjab School Education Board
Block-E, 5th floor, Phase-8, Mohali

7. Please indicate: -
The particulars of specialization gained by the firm in audit of
(i) EDP systems (Electronic Data processing Audit)
(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) |
|-------|-------------------------------|---|--------------------------|---|---|
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8. 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.

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| 11. | Whether the firm is implementing quality control Policies and Procedures designed to ensure that all audit are conducted in Accordance with Statement on Standard Auditing Practices (SAP 17) | Yes/No |
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(If yes, a brief note on the procedure adopted is to be given)

12. Whether there is any court/arbitration/any other legal case against the firm (If yes, give a brief note of the case indication its present status) Yes/No

Undertaking

I/We the sole proprietor/following partners of M/s. _____,
Chartered Accountant do hereby jointly and severely verify and declare –

- (i) that the particulars given are completely 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 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 Accountant 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.

| Sr.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 |
|--------|--------------------------------------|-----------------------------|---------|--|--|
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(Seal of the Firm)

*A For membership
B *For issue of certificate of practice*
Place:
Date:
Enclosures: _____ pages

Whether firm has done

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

Yes/No

Checked by

Verified by

Date updated by