

Office of the State Project Director,  
Samagra Shiksha Abhiyan, Tripura,  
School Education Department.  
Govt. of Tripura,

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No.F.1(2-6)-SE/SSA/Accounts/2018 /2764

Dated, Agartala-29/06/ 2018

## Notice Inviting Tender from CA Audit Firms

The undersigned on behalf of Samagra Shiksha Shiksha Abhiyan, State Office, Tripura invites tender from C&AG empanelled Chartered Accountant Audit Firms(CA Firms) having office in the capital of Tripura for appointment for audit of Accounts of fund of Sarva Shiksha Abhiyan(SSA), Tripura for the FY 2017-18.

Tender containing Technical and Financial Bids will be received during 11.00 am to 5.30 pm on all working days upto 10<sup>th</sup> July,2018. The detailed terms and conditions of the tender may be obtained from the Accounts & Audit Section of this office on all working days upto 10<sup>th</sup> July,2018. It can also be viewed in the official website of Samagra Shiksha Abhiyan, Tripura: [www.ssatripura.com](http://www.ssatripura.com)

*W-1*  
*29/6/2018*  
(A.C. Das)

Addl. State Project Director,  
Samagra Shiksha Abhiyan, Tripura

No.F.1(2-6)-SE/SSA/Accounts/2018 / 2764

Dated, Agartala 29/06/2018

**NOTICE FOR INVITING EXPRESSION OF INTEREST**

Expression of Interest (EOI) is invited from C&AG empanelled Chartered Accountants Firms separately in the form of (a) Technical Bid and (b) Financial Bid in sealed envelopes for the purpose of Audit of Accounts of Sarva Shiksha Abhiyan Rajya Mission, Tripura for the financial year 2017-18.

No.F.1(2-6)SE/SSA/Accounts/2018 dated 26/06/2018, Sarva Shiksha Abhiyan Rajya Mission, Tripura invites EOI containing both the Technical Bid and Financial Bid should be put in a single outer cover being superscribed as **“EXPRESSION OF INTEREST FOR AUDIT OF ACCOUNTS OF SARVA SHIKSHA ABHIYAN RAJYA MISSION, TRIPURA FOR THE FINANCIAL YEAR 2017-18”** and submit to this office personally or by Registered Post/Courier Service.

**A. TECHNICAL BID IN ENVELOPE “A” MUST CONTAIN THE FOLLOWING INFORMATION AND SUPPORTING DOCUMENTS:**

- i. Name of the Firm :
- ii. Status (Whether Partnership/Proprietorship) :
- iii. Name of the Partner/Partners :
- iv. Full Address (Office) of the Firm :
- v. Telephone number including Mobile Number :
- vi. PAN No. of the Firm (Photo Copy to be enclosed) :
- vii. ICAI Registration Number (Photo Copy of the document to be enclosed) :
- viii. ICAI membership number (Photo Copy of the document to be enclosed) :
- ix. Number of CA working in the firm and their names :
- x. Date and year of establishment of the Firm :
- xi. Number of other staff working in the Firm :
- xii. Tax clearance certificate (Photo Copy of the document to be enclosed)- 2017-18:
- xiii. Copy of Income Tax Return for the last Financial Year :
- xiv. Whether there is any court case /any other legal case against the firm :
- xv. Details of audit experience of the firm for the last 05(five) years to be given in the following format :(Copy of Work order to be furnished in support of working experience).
- xvi. MHRD, GoI enlistment Certificate issued by Govt. of India (Signed by the bidder with seal).
- xvii. GST Registration Certificate and Trade License with validity (Signed by the bidder with seal).

**B. FINANCIAL BID IN ENVELOPE “B” CONTAINING THE FOLLOWING INFORMATION :**

- i. Rate quoted in reference for minimum professional fees **Rs.3.00 lakhs (Rupees Three Lakh) only** for Audit of Accounts of Sarva Shiksha Abhiyan against utilization/expenditure of fund during the financial year 2017-18.
- ii. The rate quoted must be clearly indicated both in words and figures.



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Finance Controller,  
State Project Office,  
Samagra Shiksha Abhiyan,  
Govt. of Tripura.

**C. TERMS AND CONDITIONS IN RESPECT OF SUBMISSION OF TENDER:**

- i.** Both the sealed cover containing technical bid and financial bid should be put into a single outer cover and dropped into Tender Box of this office between **11.00 AM to 4.00 PM on all working days upto 10<sup>th</sup> July, 2018.**
- ii.** The Technical Bid will be evaluated and the technically qualified bidders will be short listed. The short listed bidders alone will be informed of the date of opening of the financial bid by issuing letter /through any other suitable media.
- iii.** The EOI should be accompanied with earnest money of **Rs.10,000/- (Rupees Ten Thousand) only** in the form of Demand Draft payable at Agartala from any scheduled bank in favour of “ **Additional State Project Director SSA**”. The Earnest Money Deposit (EMD) of successful bidder will be converted into Security Deposit amount for the contract and will be refunded on request of the bidder after completion of the audit work. No interest will be paid on the security deposit.
- iv.** The Technical Bid and Financial Bid shall be signed with his/her seal by the bidder or a person/persons dully authorized by the bidder. Every page of the EOI shall have to be serially marked and signed.
- v.** Evaluation of the technically short listed bids will be done based on the rate quoted. Thereafter bidders will be listed in lower to higher order of rate.
- vi.** Firm should have working experience with Government Department/Public Sector Undertaking /Autonomous Bodies/Banks etc for not less than 05 years.
- vii.** The name of the Firm should be existed in the latest empanelment of C&AG. (Copy of self-attested empanelment certificate is required to be submitted)
- viii.** The CA firm should have its head office in the State of Tripura.
- ix.** The earnest money submitted by the unsuccessful CA firms shall be realized after finalization of the EOI.
- x.** The EOI documents should be written legibly and free from erasing, corrections & overwriting, else the bid will be rejected.
- xi.** The CA firm will require to submit copies of latest Income Tax Clearance Certificate, PAN card, GST Registration Certificate, valid Trade License Certificate dully self attested.
- xii.** The Annual Turnover of the interested CA firm should not be less than Rs.30.00 lakh in each of the last 5 (five) financial years i.e. 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17 (Copies of Audited Balance sheet & Profit & Loss Account to be provided)
- xiii.** Every pages of the EOI shall have to be serially marked and signed. The EOI shall be signed by a person/ persons on behalf of the firm having necessary authorization/ authority.
- xiv.** Any EOI received after the closing date and time and found incomplete in any respect will be rejected straight way and the decision of the authority shall be final in this regard.

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- xv.** The CA firm should not have been blacklisted by any Central or State Government, PSU etc.
- xvi.** The firm should not be barred from appointment by any Govt and/or semi Govt. entities.
- xvii.** The successful firm shall intimate the State Project Director, Samagra Shiksha Abhiyan (SmSA) at least **07 days** before conducting the audit.
- xviii.** Expenditure on account of boarding/ Lodging and transportation cost etc. of the members of the audit team shall be borne by the CA firm.
- xix.** The audit report for the year 2017-18 should be submitted within **45 days** from the date of issue of work order.
- xx.** The successful CA firm shall be responsible for conduct and performance of audit personnel deployed for the purpose.
- xxi.** The State Project Director, Samagra Shiksha Abhiyan reserves the right to accept/ reject / cancel the EOI process without assigning any reason before the selection of statutory audit and the bidder shall not be entitled to claim any damage or compensation whatsoever due to such cancellation.
- xxii.** Applicable taxes shall be recovered from the bills.
- xxiii.** The selected CA firm may visit the office of the State Project Director, Samagra Shiksha Abhiyan, 3<sup>rd</sup> floor, Office Lane, Agartala, West Tripura, on any working days to assess the nature of accounts, volume of total expenditure etc.
- xxiv.** Bidders, under any circumstances, will not be entitled to claim any costs or interest/penalties/damages/compensation or any other charges in the event of rejection/disqualification/non-award of work as mentioned above.
- xxv.** The office reserves the right to accept or reject even the lowest-quoting bidder after examining various aspects/ documents.

**D. OTHER TERMS AND CONDITIONS IN CONNECTION WITH AUDIT OF ACCOUNTS OF SSA OF TRIPURA STATE FOR THE YEAR 2017-18 (FINANCIAL AUDIT).**

• **Background:**

The SSA Rajya Mission, Tripura is a registered Society, which is implementing the Centrally Sponsored Programme of Sarva Shiksha Abhiyan (SSA) now Samagra Shiksha Abhiyan for which funds are shared by the Government of India and State Government in the ratio of 90:10.

• **Objectives:**

The objectives 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 programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period as reported in 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 of SSA Rajya Mission, Tripura.

• **SCOPE:**

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget for 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 the Chartered Accountant of India. In conducting the audit, attention should be given to the following:

- i. 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 fund was provided.
- ii. Generally accepted accounting principles are followed by all the entities who are authorized to incur expenditure under SSA.
- iii. All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by statement of expenditure. Clear linkage should exist between the books of accounts and reports presented to the Government of India and the State Government.
- iv. Expenditure incurred under SSA is strictly in accordance with the financial norms prescribed in the SSA framework or any other clarification 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.

  
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- v. 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.
- vi. SSA funds are used efficiently and economically for the intended purposes.
- vii. Reconciliation of Bank Statement and Accounts is regularly carried out on a monthly basis.
- viii. The C.A firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised.
- ix. The C.A firm appointed for the audit should be required to give Audit Certificate, Utilization Certificate (Annexure - XIX) separately for General and Capital Head, Consolidated Annual Financial Statement (Annexure - XX), Consolidated Balance Sheet (Annexure -XXI), Consolidated Income & Expenditure Account (Annexure -XXII), Consolidated Receipt & Payment Accounts (Annexure-XXIII), Management letter and IUFRs – I,II& III duly filled in and any other certificate required from time to time.
- x. The audit should cover the accounts of State Implementing Society, all District Project Offices, Block Project Offices, Joint Block Project Offices, BRCs, URCs, CRCs, VECs and SMCs in order that all are covered in a three years cycle of audits except that SMC / VEC receiving more than Rs. 1.00 lakh per year are included in the sample. 1/3 VECs in every district have to be covered and list of the VECs are to be furnished and contained in the Audit Report.
- xi. Para on settlement of outstanding / previous years Audit objections.


• **Programme Financial Statements:**

Programme Financial Statements should include:

- i. A summary of funds received from Government of India and State Government separately.
- ii. Any other receipt accruing separately.

  
[U.K. Chakma] 28.6.18

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- **The Office Notice Board for display.**
- **The proprietor Neindia (for uploading in [www.ssatripura.com](http://www.ssatripura.com)).**
- **Local Daily News Papers.**