

OFFICE OF THE STATE PROJECT DIRECTOR
SAMAGRA SHIKSHA, MIZORAM



समग्र शिक्षा

Samagra Shiksha

(Mizoram School Education Mission Society)

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Dated :Aizawl, the 17th August, 2025

Expression of Interest

The State Project Director, Samagra Shiksha, Mizoram invited expression of interest from Chartered Accountants firms (Partnership/Sole proprietorship firms with one full time FCA) as given below in the prescribed format for short listing for the engagement of audit of the accounts of Samagra Shiksha Mizoram (including PM Shri and ULLAS-NILP) being implemented in the State of Mizoram as per the enclosed Terms of Reference:-

1. The last date for receipt of expression of interest in the specified format is 22nd September, 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 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 2025, 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 acknowledge of the IT return of the firm and of all full time partners/the Sole proprietor for the relevant Assessment Year 2023-24 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 2025 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. Details of court cases/arbitration cases/or any other case pending against the firm.

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. 25,000/- 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 f) Education Projects/Programmes	Years of audit e.g. a) 2019-20	Fees charged for each of the assignments in each year	Nature of audit assignment viz. Statutory audit/Branch audit	Nature of special assignment	Name of the full 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, Mizoram. The Expression of Interest must be addressed to:

**The State Project Director,
Samagra Shiksha, Mizoram.
Top Floor,
School Education Complex Building
Mac Donald Hill, Zarkawt,
Aizawl – 796007
Mizoram.**

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.

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 organization	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 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.


(C. LALTHANZIRA)

State Project Director,
Samagra Shiksha, Mizoram.

Memo No. G. 25014/2/2019-SPO(SS)

Dated Aizawl, the ____th August, 2025

Copy to:-

- 1) Secretary School Education Department for information.
- 2) Concerned PO, State Project Office to embed document in the website
<https://samagramizoram.nic.in>
- 3) Guard File.


State Project Director,
Samagra Shiksha, Mizoram.

To be fill up by the firm

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

Status of Firm

Partnership

Sole Proprietor

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 1-1-2018 (Please fill up Annex A-1)

SI 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 Accountant Employees _____
As on 01-01-2025 (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 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 2019 to March 2024 in respect of:

- i. Statutory/Branch Audit/6 monthly Audit Review
- ii. Internal/Concurrent Audit
- Total of (i) and (ii) above

PSU/autonomousBody	Companies inPrivate Sector	Banks

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'.

Yes/No

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)

Yes/No

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)

Yes/No

To be fill up by the firm

SECTION-B 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 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 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 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 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

For Office Use Only

Whether firm has done

(a) Statutory/Branch Audit

Yes/No

(b) Internal/Concurrent Audit

Checked by

Verified by

Date updated by

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)

Sl 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 acknowledge ment of Income Tax Return for the relevant year 2023-24 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	Members hip No.	Whether FCA/ACA	Date of becoming FCA	Date of Joining partners hip	No. of other firm in which he is partner	Whether practicing in his own name also	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)

Sl 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.

Sl 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)

(Annex C)

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

SAMAGRA SHIKSHA, MIZORAM
TERMS OF REFERENCE FOR APPOINTMENT OF A CHARTERED ACCOUNTANT
FIRM FOR AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHA, MIZORAM STATE FOR
THE YEAR 2024 -2025 (FINANCIAL AUDIT)

BACKGROUND

The Samagra Shiksha, Mizoram is a registered Society functioning under Mizoram School Education Mission Society which is implementing the centrally sponsored Scheme of Samagra Shiksha (including PM Shri and ULLAS-NILP) to enhance access through the inclusion of expansion of quality school education, to promote equity through the inclusion of disadvantaged group and weaker sections and to improve the quality of education for all in all the districts of Mizoram State for which funds are shared between the Government of India and State Government in the ratio of 90:10

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 Samagra Shiksha (Including PM Shri and ULLAS-NILP) programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended 31/03/25, 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 Samagra Shiksha, Mizoram, PM Shri and ULLAS-NILP.
- 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 is incurred under Samagra Shiksha, PM Shri and ULLAS-NILP are strictly in accordance with the financial norms prescribed in the framework or any other clarifications issued from time to time. The expenditure statements/financial statements

- included in the statement of expenditure and operations of the programme at the end of the financial year and of 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 the budget allocation.
 - g) Samagra Shiksha 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 be required to give Audit Certificate, utilization certificate and any other certificate required from time to time.
 - j) The audit should cover the accounts of State Implementing Society, all district project offices and all BRCs, CRCs, Schools/ SMC and SMDCs. The total number of Schools/ SMCs and SMDCs covered in audit should be indicated in the 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 fiscal 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 SPD of the Society well in advance who will take further action to have two copies of the Audited 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 compliances 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 a 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 by a Chartered Accountant with a minimum 5 years experience in audit.
- b) The audit team should include sufficient number of appropriate staff (Articles/Audit/Clerks and other 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.

Terms & conditions for selection /engagement of Chartered Accountants Firms for Statutory Audit of Samagra Shiksha Mizoram (including PM Shri and ULLAS-NILP):
Ref: EOI invited vide No. G. 25014/2/2019-SPO(SS) Dtd:19.08.2025

1) The EOI should be submitted as per prescribed format enclosed with a forwarding letter of the concerned CA firm.

2) The following documents should be enclosed along with the EOI:

- a) A copy of Certificate of C&AG's empanelment for PSU audit for the year 2024-25,
- b) A statement of Turnover for last three years (i.e. 2021-22 to 2023-24- year wise) certified by CA (i.e. not self by the CA himself/herself) based on audited accounts of the CA Firm,
- c) Copies of the audited Financial Statement along with schedules for the last three financial years (i.e.2021-22 to 2023-24),
- d) Copies of the IT return of the CA firm for the last three assessment years (i.e.2022-23 to 2024-25)
- e) A copy of certificate of constitution of CA firm issued by the ICAI as on 01.04.2025,
- f) An undertaking from the CA firm regarding details of court cases/ arbitration cases / or any other cases pending against the firm, if any separately.
- g) A brief note on the procedures adopted by CA firms who are implementing Quality Control Policies and procedures adopted by them on Standard Auditing Practices (SAP-17), preference will be given to CA Firms implementing the procedures and practices
- h) Details of Audit Experience of the CA firm for last 5 (five years) (only assignments which carry a fee of Rs.25,000/- and above should be mentioned as per prescribed format at **Annexure-Y**.

3) Fee structure of Audit of State Office/District Office/SMC/SMDC:

i) For Audit of accounts of State Project Office, Samagra Shiksha Mizoram, Consolidation / Compilation of Audit Reports of Elementary Education, Secondary Education & Teachers Education as a whole State, audit of accounts of District Project Office, Block Project Offices, Cluster Resource Centres, Kasturba Gandhi Balika Vidyalayas (KGBVs) etc. and TE institutions of concerned district under Samagra Shiksha (EE,SE &TE), audit of accounts of selected School Managing Committees (SMCs)/SMDCs) receiving grants of 1.00 lakh and more: Rs. 10,00,000.00 (GST extra as applicable).

ii) Other allowances for food & accommodation cost and local transportation cost for the audit will be applicable as per provision of Samagra Shiksha Mizoram.

5) 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) and having audit experience of Govt. Audits.

6) Suitable weightage will be given to firms having previous experience in conducting audit of various schemes of Samagra Siksha, Central / State government funded universities or institutions / Research institutes / Centrally funded Technical institutions / IIT's /NIT's in the North eastern states / Other states in the last three years


State Project Director
Samagra Shiksha, Mizoram

8) EOI received without required documents and after the prescribed time & date will not be entertained.

9) CA firms engaged for conducting Internal Audit of accounts of Samagra Shiksha Mizoram (including PM Shri and ULLAS-NILP), Mizoram for the FY 2024-25, CA firms engaged under Samagra Shiksha Mizoram (including PM Shri and ULLAS-NILP), Mizoram to conduct Statutory Audit for the last three financial years (i.e. 2021-22, 2022-23 & 2023-24) are not eligible to join in the process.



State Project Director
Samagra Shiksha, Mizoram