समग्र शिक्षा केरलम्
Samagra Shiksha Keralam
സമഗ്ര ശിക്ഷാ കേരളം

സംസ്ഥാന പ്രോജക്ട് ഡയറക്ടറുടെ കാര്യാലയം
സമഗ്ര ശിക്ഷാ കേരളം (എസ്.എസ്.കെ)
എസ്.എസ്.എ. ഭവൻ, നന്ദാവനം, തിരുവനന്തപുരം 695 033
ഫോൺ : 0471-2320826, 2320352, 2320703. ഇ-മെയിൽ: ssakerala@gmail.com

നം. എഡ്ന്യൂ2/7459/2026/എസ്.എസ്.കെ

തീയതി : 24/11/2026

പ്രേക്ഷകൻ
സ്റ്റേറ്റ് പ്രോജക്ട് ഡയറക്ടർ,
സമഗ്ര ശിക്ഷാ, കേരളം.

സ്വീകർത്താവ്

അംഗീകൃത ഓഡിറ്റർമാർ/ഓഡിറ്റ് സ്ഥാപനങ്ങൾ

സർ,

വിഷയം: സമഗ്ര ശിക്ഷാ കേരളം, സ്റ്റാർസ് പദ്ധതികളുടെ 2025-2026 അക്കൗണ്ടുകളുടെ ഓഡിറ്റ് നിർവഹണത്തിനായി Expression of Interest ക്ഷണിക്കുന്നത് സംബന്ധിച്ച്.

സമഗ്ര ശിക്ഷാ കേരളം, സ്റ്റാർസ് പദ്ധതിയുടെ 2025-26 സാമ്പത്തിക വർഷത്തേയ്ക്കുള്ള അക്കൗണ്ടുകളുടെ ഓഡിറ്റ് നിർവ്വഹണത്തിനായി അക്കൗണ്ടന്റ് ജനറലിന്റെ എംപാനൽഡ് ലിസ്റ്റിൽ ഉൾപ്പെട്ട ചാർട്ടേഡ് അക്കൗണ്ടന്റ്മാരിൽ നിന്നും Expression of Interest ക്ഷണിക്കുന്നു.

താല്പര്യമുള്ള അംഗീകൃത ഓഡിറ്റർമാർ/ഓഡിറ്റ് സ്ഥപനങ്ങൾ ഇതോടൊപ്പമുള്ള നിശ്ചിത ഫോർമാറ്റിൽ 10/12/2026 വൈകുന്നേരം 5 മണിക്ക് മുമ്പായി ഓൺലൈനായോ, നേരിട്ടോ Expression of Interest എല്ലാരേഖകളും അടക്കം സമർപ്പിക്കേണ്ടതാണ്.

നിശ്ചിത തീയതിയ്ക്ക് ശേഷം ലഭിക്കുന്ന അപേക്ഷകൾ പരിഗണിക്കുന്നതല്ല.

വിശ്വസ്തതയോടെ,

സ്റ്റേറ്റ് പ്രോജക്ട് ഡയറക്ടർ

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Annexure-XI

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 Sarva Shiksha being implemented in the State of _____ as per the enclosed Terms of Reference.

1. The last date for receipt of expression of interest in the specified format is _____. 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 other wise 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.
   Date of formation of the firms with a full time FCA
   (a) 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 _____ and a copy of computation of income of full time partners / Sole proprietor.
   Note: *Full time partners joining the firm on or after Ist 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 _____.

(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 (f) Education Projects / Programmes	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

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 , _____ . The Expression of Interest must be addressed to:
The State Project Director,
Samagra Shiksha,
_____
_____

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. (Please refer to Sl.No. 12 of the Expression of Interest format).

8. 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)

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.

Annexure-XI (a)

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 1-1-2009 (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 1-1-2009 _____
   (Please fill up Annex A-2)

6. Number of Full Time Chartered Accountant Employees _____
   as on 01-01-2009 (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 2004 to March 2009 in respect of:

	PSU / autonomous body	Companies in Private sector	Banks
(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'.	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) (If yes, a brief note on the procedure adopted is to be given)	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

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 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 Ist 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

(Annex A-1)

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	Whether acknowled-gement of Income Tax Return for the relevant year _____a ttached 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 Sl.No. 7 of the Expression of Interest format)

S.No.	Name	Member ship 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 TimeCA Employee

*If yes, please attach a copy of the certificate

(Annex 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)

(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)

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

Annexure-XII

Samagra Shiksha

TERMS OF REFERENCE FOR APPOINTMENT OF A CHARTERED ACCOUNTANT FIRM FOR AUDIT OF ACCOUNTS OF SAMAGRA SHIKSHA OF .....STATE FOR THE YEAR ..... (FINANCIAL AUDIT)

BACKGROUND

The .....is a registered Society which is implementing the centrally sponsored Programme of **Samagra Shiksha** to attain the goal of Universalization of Elementary Education in all the districts of ..... State for which funds are shared between the Government of India and State Government in the ratio of -------.

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 programme at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended mm/dd/yy, 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 authorised to incur expenditure under Samagra Shiksha.

(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 Samagra Shiksha is strictly in accordance with the financial norms prescribed in the Samagra Shiksha 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 or implementation 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 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 project offices and sample BRCs, CRCs, Schools/VECs in order that all are covered in a three year cycle of audits, except that Schools/VECs receiving more than Rs. 1.00 lakh per year be included in the sample. The total number of VECs 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 Nodal Agency 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 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 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 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 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.