

Request for Proposal (RFP)

**Appointment of Concurrent Auditors for
State Health Society Maharashtra
(SHSM) and its Grantee Institutions for
Audit of all programmes under National
Health Mission for the F.Y.2023-24.**

[2023-24]

NATIONAL HEALTH MISSION

HIRING SERVICES OF CHARTERED /COST ACCOUNTANT FIRMS FOR CONCURRENT AUDIT OF STATE HEALTH SOCIETY MAHARASHTRA (SHSM) AND ITS GRANTEE INSTITUTIONS UNDER NHM FOR THE F.Y.2023-24

(i.e. for the period 01.07.2023 to 31.03.2024)

The State Health Society Maharashtra invites proposals from Chartered / Cost Accountant firms which meet all the conditions in the eligibility criteria listed below for carrying out the Concurrent Audit of State Health Society and its grantee institutions for the F.Y. 2023-24 (i.e. for the period 01.07.2023 to 31.03.2024) as per the Terms of Reference provided in the RFP.

The detailed Request for Proposal (RFP) comprising Eligibility criteria, Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be downloaded from the website www.nrhm.maharashtra.gov.in / www.arogya.maharashtra.gov.in or can be collected from the O/o. State Health Society Maharashtra on working days from 11.00 am to 5.00 pm.

Important Dates:-

- i. Last date for collection of RFP from office of SHS: 26/09/2023 up to 1.00 pm
- ii. Date for pre-bid conference: 12/09/2023 at 3.00 pm.
- iii. Last date for submission of Proposal to SHS: 26/09/2023 up to 2.00 pm
- iv. Date for opening of Technical bids: 26/09/2023 at 4.30 pm

Office address: State Health Society Maharashtra, 308, 3rd floor, Arogya Bhawan, St. George Hospital Compound, CST, Mumbai – 01. (Ph. No. 02222717500).

**Sd/-
Commissioner (Health Services) &
Mission Director, NHM.**

REQUEST FOR PROPOSAL (RFP) –

State Health Society Maharashtra, seeks to invite proposals from **C& AG empanelled Chartered Accountant firms and the Cost Accountant firms** meeting the minimum eligibility criteria to provide the Concurrent Audit services of State and District Health Societies of the State including National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) & all other grantee / allied units implementing various programs under the National Health Mission (i.e. for the period 01.07.2023 to 31.03.2024).

The State Health Society Maharashtra (SHSM) seeks to appoint Chartered /Cost Accountant firms for the following units:

- A. One Chartered/ Cost Accountants firm for Concurrent Audit of 1) State level two Head Quarters i.e. Mumbai & Pune, 2) SHSRC Unit Pune, 3) IEC Buearo office Pune, 4) Transport Division Pune, 5) State level NDCPs / NCDs Offices i.e. as specified in para 3-E of Section – I.
- B. One Chartered/ Cost Accountants firm for Concurrent Audit of Eight Corporations level Societies within Thane & Mumbai district namely, 1) Bhiwandi Corporation, 2) Kalyan-Dombiwali Corporation, 3) Mira-Bhyandar Corporation, 4) Mumbai Corporation (MCGM), 5) Navi Mumbai Corporation, 6) Thane Corporation, 7) Ulhasnagar Corporation, 8) Vasai- Virar Corporation and its allied peripheral units there under including their allied units like UPHC, UCHC & Health Posts etc.
- C. One Chartered/Cost Accountants firm each for Concurrent Audit of 8 Circles i.e. Thane, Pune, Aurangabad, Latur, Nagpur, Akola, Kolhapur, & Nashik (Including Circle HQ, all Districts, Corporations, HFWTCs, Blocks all allied units there under like PHC, SC, VHNSC, RH, SDH, WH, MH, GH, UPHC, UCHC, Councils, Cantonment Boards, DTT, BTT, HTT etc. within the respective circles).

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and the eligibility criteria for selection of the firms are given in the following paragraphs.

Terms of Reference (ToR)

Section I - Background

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare was launched on 12th April, 2005 by the Government of India to improve medical facilities in all the rural areas in the country. The NRHM seeks to provide accessible, affordable and quality health care to the rural population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 407 to 100 per 1,00,000 live births, Infant Mortality rate (IMR) from 60 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 3.0 to 2.1 within the period of the Mission. It has now been termed as National Health Mission (NHM). NHM is overarching NUHM and also includes National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) as well.
2. One of the visions of the Mission is to increase public spending on health from 1.3% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) (including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP), Health System Strengthening under NRHM (including Other Health System Strengthening,

Ayushman Bharat –Health & Wellness Centre (AB-HWC) and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and Ayushman Bharat – Health & Wellness Centre (AB-HWC) has also been added as Submission of National Health Mission.

3. At present the following Schemes falls under the National Health Mission:

A. Reproductive and Child Health Programme: (RCH Flexipool)

B. Health System Straightening (HSS) under NRHM

C. Operating Costs for Routine Immunisation & Pulse Polio Immunisation.

D. National Urban Health Mission (NUHM).

E. Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)

F. National Disease Control Programmes:

- National Vector Borne Disease Control Programme (NVBDCP)
- National Tuberculosis Eradication Programme (NTEP)
- National Leprosy Eradication Programme (NLEP)
- National Iodine Deficiency Disorder Control Programme (NIDDCP)
- Integrated Disease Surveillance Project (IDSP)
- Ayurveda, Unani, Siddha and Homeopathy (AYUSH)

National Communication Disease (NCDs)

- National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)
- National Programme for Control of Blindness (NPCB)
- National Mental Health Programme (NMHP)
- National Programme for Health Care of the Elderly (NPHCE)
- National Programme for Prevention and Control of Deafness (NPPCD)
- National Tobacco Control Programme (NTCP)
- National Oral Health Programme (NOHP)
- National Programme for Palliative Care (NPPC)
- National Programme for Prevention & Management of Burn Injuries (NPPMBI)
- National Programme for Prevention & Control of Fluorosis (NPPCF)

G. Others like: IEC Bureau - Pune, NGOs, State Health System Resource Centre (SHSRC), 13th Finance Commission, 15th Finance Commission, Medical Colleges Ayushman Bharat Digital Mission (ABDM) and Transport Division-Pune etc.

Institutional and Funding Arrangements:

For the implementation of the above programmes an MOHFW has required the creation of an Integrated Health Society at State and District levels (registered as a legal entity at the State and District under the State Society Registration Act 1860). This is against the earlier arrangement of having district legal units (societies) for each program/ scheme. Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHS) work in coordination with the District Collector, Chief Executive Officer- ZP and District Health Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs), Rugna Kalyan Samities (RKS) and Village Health Sanitation Nutrition Committees (VHSNC). Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SHSRC, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components. In addition, funds are also released from SHS/ DHS to grantee institutions down below and private entities under Public Private Participation (PPP) arrangements.

Funding & Accounting Arrangements:

Funds for the various programs under NHM are transferred from the Pay & Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to State treasuries through RBI on the basis of respective State Programme Implementation Plans (SIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAPs) of each of the districts in the State.

Financing by Development Partners/ Donors:

Some of the programs of NHM are also supported by development partners such as the Asian Development Bank (ADB), The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) /World Bank etc. for which credit agreements have been entered into by GOI with the respective development partners. Compliance with specific fiduciary requirements of the development partners will additionally need to be reported by the auditors.

Section II

1. Objective of audit services:

The objective of the audit is to ensure that SHSM, receives adequate, independent, professional audit assurance that the grant proceeds provided by SHSM to Districts, Corporations/ Councils/ Cantonments Boards, HFTWCs, Deputy Director Circle Offices, SHSRC and the NDCPs/NCDs and other peripheral units are used for purposes intended in line with approved PIPs of individual programs and that the annual financial statements are free from material mis-statements.

The objective of the audit of the financial statements - State Health Societies financial Statements as well as the Financial Statements of the Districts, Corporations, HFTWCs, Deputy Director Circle Offices, SHSRC and NDCPs/NCDs and the Financial Statements of all other peripheral units as a whole i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules (Bank Reconciliation Statements, Statement of Funds Position, FMR, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR)/ Statement of Expenditures (SOEs) is to enable the auditor to express a professional opinion as to whether the (1) the financial statements give a true and fair view of the received funds, Financial Position & the expenditure incurred by the individual SHSM, Districts, Corporations, Councils HFTWCs, Deputy Director Circle Offices, SHSRC and the NDCPs/NCDs at the end of each quarter of the financial year. The funds were utilized for the purposes for which they were provided and where the programs are financed by development partners; the respective program expenditures are eligible for financing under the relevant grant/ credit agreement.

The books of accounts as maintained by the SHSM and other implementing units shall form the basis for preparation of the individual DHS FMR, SOEs & financial statements as a whole.

2. **Standards:** The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the ICAI/ ICWAI in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.
3. **Scope & Coverage of audit:** In conducting the audit special attention should be paid to the following:
 - a) An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls ; verification of assets and liabilities; a specific report on this aspect would be provided by the auditor annually as part of the management letter;
 - b) Funds have been spent in accordance with the condition laid down by the Department of Health & Family Welfare, Government of India from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.
 - c) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI/ State Government. However, for various programmes, special attention must be paid to the requirements of the agreement between GoI and development partners (such as for RCH-II, NTEP, IDSP, NVBDCP, COVID) etc. Such requirements are available within the State/ District's concerned Program Officers. For such externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions of GoI/ SHS/ GoM and have all the necessary supporting documentation.
 - d) All necessary supporting documents, records and accounts have been kept in respect of the project.

e) Goods and services under Covid-19 have been procured in accordance with the relevant procurement guidelines issued by GoI / State Government / Development partners and have all necessary supporting documentation.

f) Coverage of Implementing units :-

The audit of below mentioned units with 100% coverage should be done.

- 1) State Health Societies two Head Offices i.e. situated at Mumbai & Pune.
- 2) All 34 District Integrated Health & Family Welfare Societies including NDCPs & NCDs & allied / peripheral units like Blocks, Civil Hospital, Rural Hospitals, Sub District Hospitals, Women Hospitals, Mental Hospitals, Primary Health Centres, Health & Wellness Centres, Sub-Centres, VHNSCs etc. at all levels.
- 3) The audit has to include accounts maintained under MO / MS NHM account as well as RKS account including NDCPs/ NCDs (Wherever applicable).
- 4) All Corporation level Integrated Health & Family Welfare Societies and allied / peripheral units like Health Posts, UPHCs, UCHCs, and Cantonments Boards & Municipal Councils etc.
- 5) All 8 Health & Family Welfare Training Centres (HFWTCs) situated at Thane, Pune, Kolhapur, Nashik, Aurangabad, Amravati, Nagpur and PHI Nagpur & its peripheral units like District Training Centres, Block Training Centres, and Hospital Training Centres etc.
- 6) All 8 Deputy Directors Circle Offices situated at Thane, Pune, Nashik, Latur, Aurangabad, Nagpur, Kolhapur and Akola.
- 7) All National Disease Control Programmes & Non-Communicable Diseases as mentioned in para 3-E of Section – I at state as well as district level.
- 8) State Health System Resource Centre (SHSRC) at Pune.
- 9) IEC Bureau office, Pune
- 10) Transport Divisional office, Pune.
- 11) The auditor will also guide about all the tax returns & other respective taxes (PT/ TDS/GST etc.) and will ensure about timely payments to be made to concerned tax authorities.
- 12) The detailed chart of units under respective district / group is given in Annexure- I for understanding coverage of units.

4. The focus of the initiative will see that:

- a. Accuracy is ensured in maintenance of books of account and these are maintaining on a timely basis.
- b. PFMS & DBT transactions to be viewed and checked to ensure about accuracy in accounts.
- c. Individual as well as institutional advances are tracked, followed up and settled on a priority basis.
- d. Advances given to agencies like PWD, NGO etc. are tracked, followed up and settled on a priority basis.
- e. Exclude advances being shown as expenditure in the FMRs.
- f. Bring accuracy to the monthly/quarterly Financial Monitoring Reports based on books of accounts.
- g. Ensure voucher/evidence based payments to improve transparency.
- h. Enable timely and accurate submission of financial MIS to the management.
- i. Improve the accuracy and timeliness of financial reporting from peripheral units.
- j. Improve the internal control systems at the unit.
- k. Filing of Profession Tax, Income Tax and / or GST Returns in time.

5. Audit report should consist of:-

The quarterly Audit Report of the auditors should consist of the following statements & reports:

- i. Audited Trial Balance.
- ii. Audited Receipt & Payment A/c.
- iii. Income & Expenditure Sheet.
- iv. Audited Balance Sheet.
- v. Schedules there to
- vi. Checklist duly filled in.
- vii. Observation & recommendations of auditors.
- viii. Bank Reconciliation Statement & FMR of the quarter ended.
- ix. Other Schedules to the Balance sheet as appropriate, but which shall include
 1. Statement of Fixed Assets in the form of a Schedule,
 2. Schedule of Loans and Advances (Age-wise analysis)
 3. Schedule of all cash & Bank Balances (also attach bank reconciliation statements)
 4. Program wise Statement of Expenditure
- x. Notes on Accounts showing the accounting policies followed in the preparation of accounts in each unit and any other significant observation of the auditor.
- xi. Risk perceptions. (High, Medium & Low)
- xii. Complied paras of the last report.
- xiii. Persisted paras which are not complied from the last audit report.

6. Financial Monitoring Reports (FMR)

In addition to the primary opinion on the financial statements, the auditor is required to audit last quarter FMR. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. Where ineligible expenditures are identified as having been included in the financial reports, these should be separately noted by the auditors. The audit report should include a separate paragraph commenting on the accuracy and propriety of expenditures included in the financial statements, SOEs and FMRs including whether procurement procedures have been followed, and the extent to which the SHSM/GoI can rely on quarterly reporting.

7. Management Letter:

In addition to the audit reports, the auditor will prepare a “Management Letter”, in which the auditor should summarise the observations on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:

- Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- Identify specific deficiencies and area of weaknesses in the system and internal controls and make recommendations for their improvement;
- Report on the level of compliance with the financial internal control, procedures as documented in the financial manual of the project;
- Report any procurement which has not been carried out as per the procurement manual.
- Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- Bring to Society’s attention/notice any other matter that the auditor considers pertinent.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments on the observations/ recommendations have to be obtained and reported.

8. Reporting and Timing

In order to ensure timeliness on the part of the Auditor, if the State feels that in spite of providing all information, documents, and updated books of accounts, there is delay in submission of Audit Report from the auditor, in such case the penalty on audit fees @ 5% per month from the due date of completion of audit will be charged. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, pandemic or due to any administrative grounds etc., the Mission Director (NHM) of the State has the right to waive off the penalty.

Section – III

1. Eligibility Criteria:

I. Firms must qualify following minimum criteria:

Sr. No.	Particulars	Minimum Criteria
1	The Chartered Accountant firms empanelled with C&AG for the year 2022-23.	Mandatory
2	The Cost Accountants firms registered under ICWAI.	Mandatory
3	The firms should have their Head / Branch Office within Maharashtra State at least for a period not less than 3 years.	3 years
4	The Chartered /Cost Accountant firm must have minimum 5 full time partners (FCA/ FCWA) who are fellow members of the ICAI / ICWAI for a period not less than 5 years (As per Certificate of ICAI/ICWAI as on date of advertisement)	5 FCAs/ FCWAs
5	The Chartered / Cost Accountants firm must have at least 5 Associate Chartered / Cost Accountants (ACAs).	5 ACAs
6	No. of Years of Firm's Existence	10 Yrs.
7	Turnover of the firm Average in last three financial yrs. i.e. 2019-20, 2020-21 & 2021-22.	Minimum Rs.1.00 Crore
8	<u>No. of Concurrent / Statutory audit assignments of Corporate /PSUs entities:</u> Experience of Internal/ Concurrent/ Statutory Audit of Corporate /PSUs entities other than Audit of Revenue or Tax audit/ Stock audit/Banks and Branch audit/NBFC audit/ Books writing or Consulting assignment and other than audit of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project during last 3 years. i.e. 2020-21, 2021-22 & 2022-23.	10
9	<u>No. of assignments of Externally Aided Projects/Social Sector Projects:</u> Experience of audit of Externally Aided Projects/Social Sector Projects other than Audit of Revenue or Tax audit/ Stock audit/ Banks and Branch audit/ NBFC audit/ Books writing or Consulting assignment and other than audit of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project during last 3 years. i.e. 2020-21, 2021-22 & 2022-23. Firms having specific experience of the relevant assignment will be given priority.	5

Any firm not qualifying on these minimum criteria need not apply as its proposal shall be summarily rejected.

II. Supporting Documents for Eligibility Criteria:

Following supporting documents must be submitted by the firm along with the technical proposal:

- i. For Sr. No. 1, 2, 3, 4, 5 & 6 above, the firm must submit an attested copy of Certificate of ICAI/ ICWAI as on date of advertisement. The Firms Head Office, Branch Office, Partners and paid Chartered/ Cost Accountants should match with the certificate issued by ICAI/ ICWAI as on date of advertisement, without which the application of the firm will not be considered.
 - ii. The firms must submit the copy of FIRM CARD in support of Head Office / Branch office within the state of Maharashtra for a period not less than 3 years.
 - iii. For Sr. No. 7 the firm must submit, a copy of the Audited Balance Sheet & Profit & Loss Account for the last three years duly signed and sealed by external CA firm/ Statutory Auditors.
 - iv. For Sr. No. 8 & 9 the firm must submit a copy of the appointment letters from the auditee organizations. Bank, Branch Audit of any Bank shall not be considered while taking into account the total number of assignments.
 - v. The originals of all supportive documentary evidences may be asked to furnish as and when called for its verification in case of selection to ensure about its authenticity & genuinely.
- III. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organisation in respect of any assignment or behaviour. [*Self-attested affidavit on Rs.100/- stamp paper is to be given in this regard by the authorised person of the firm*]

2. Additional Instructions to Auditors:

- a) The Demand Draft drawn in favour of “**State Health Society Maharashtra Others**” for an amount of Rs.3,400/- (Rupees Three Thousand Four Hundred Only) towards tender fees payable at Mumbai should be enclosed with the technical proposal along with form T-1. The proposals without tender fees in the form of Demand Draft will be summarily rejected. The Details of Demand Draft should be mentioned in form T-1. The said Tender fee is not refundable.
In any case the demand draft for tender fee should not be attached with financial bid. If any bidder submits their demand draft with financial bid, then such proposals will be summarily rejected, considering that the demand draft with Technical bid not found attached for which the State Health Society will not be responsible.
- b) The Demand Draft drawn in favour of “**State Health Society Maharashtra Others**” for an amount of Rs.17,000/- (Rupees Seventeen Thousand Only) payable at Mumbai towards Earnest Money Deposit (EMD) should be enclosed with the technical proposal along with form T-1.
- c) The EMD amount will be returned to bidders after completion of selection process. However, the amount of EMD may be forfeited in case of any breach of terms and / or conditions of the RFP and / or contract.
- d) The successful bidder has to submit 3 Percent Performance Security Deposit of the total value of the contract in the form of Bank Guarantee of any Nationalized or Scheduled Commercial Bank. The expiry of Performance Bank Guarantee (PBG) should not be less than 15 months from the date of its execution with the banker i.e. not before 30th June of the subsequent year. The PBG will be returned to the bidder after 1 month of the expiry of the PBG period. Failure of the successful bidder to comply with the requirement of Performance Security shall constitute sufficient ground for cancellation of award and

forfeit of Earnest Money Deposit. The amount of EMD will be liable to be refunded to successful bidder only after receipt of PBG.

- e) The bidder have to submit (i) the format duly filled in (Annexure –II) which is especially considered as request letter for refund of EMD, (ii) The mandate form (Annexure-III) duly signed by bidder as well as duly certified by the banker along with (iii) One original cancelled cheque. So that, in case of no selection it would be easier to refund the amount of EMD to the bidder directly after completion of selection process.
- f) Considering huge number of units & 100% coverage till grass route level in each quarterly audit, the firm may apply in Joint Venture or in association with any other firm. However, the lead firm should fulfill the minimum eligibility criteria given in Section – III. The Joint Venture or in association with any other firm only will be considered for team composition only.
- g) The separate firms will be selected for Circle ‘A’ & ‘B’ group. In case of group “C”, one firm may be allotted more than one circle which is at the discretion of State Health Society Maharashtra. However, the order of preference mentioned in the form T-1 may be considered in case of allotment.
- h) Audit for the financial year will include all the components under NHM as mentioned in the Para 3 of Section I (Background) above and or as per PIP and shall include audit of all the transactions of the respective units including its allied/ peripheral units.
- i) The Auditor shall submit the bill along with consolidated Audit Report to the SHS. The payments will be made by SHS.
- j) The auditor shall also append the Checklist wherever necessary.
- k) The auditor shall also furnish an audited FMR/SoE for the last quarter showing cumulative/ Progressive and head wise expenditure along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR and as per Audit Report in format prescribed by GoI.
- l) Management Letter should be accompanied along with the comments.
- m) The auditor will have to ensure about payment of all taxes but to file all tax returns. In co-ordination with concerned districts/ units.
- n) Being the Concurrent Auditor, the auditor will also help the units by training the Accounts officials and other functionaries for reporting and preparation of BRS / Financial Statements on the requirements of audit without any Additional / Incidental charges.
- o) The quoted fees in a lump sum manner duly filled in the form F-1 should be inclusive of tax consultancy / returns filing etc. The quoted rates should be inclusive of all out of Pocket expenses like TA/ DA, Boarding lodging etc. and excluding taxes.
- p) The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written) on their letter head.
- q) The existing Concurrent Auditors empanelled with NHM should not apply to those units which were allotted in last year to avoid the conflict of interest. e.g if any CA firm presently working as Concurrent Auditors for Wardha district & Raigad district then in such case CA firm cannot apply to both Nagpur and Thane circles.

Section IV - Guidelines for Submitting the Proposals:

A. General Guidelines:

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

- i. The original copy of the Technical Proposal shall be placed in a sealed envelope clearly marked “**TECHNICAL PROPOSAL**” Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked “**FINANCIAL PROPOSAL**” followed

by the name of the assignment, and with a warning “**DO NOT OPEN WITH THE TECHNICAL PROPOSAL.**” The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked with proper heading “**PROPOSAL FOR SELECTION AS CONCURRENT AUDITORS FOR F.Y. 2023-24 FOR GROUP ‘A’ OR GROUP ‘B’ OR IN GROUP ‘C’ FOR CIRCLE**”. The Society shall not be responsible for misplacement, delay in submission, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal’s/ bid’s rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.

- ii. **Team Composition & Number of Teams for the assignment:** As there are a large number of districts and implementing entities below a district, a minimum sample coverage and time bound completion schedule, more than six teams will need to be constituted for the assignment. The team(s) for the assignment (including those for audit of district & sub district level implementing units) must be headed by a qualified Chartered Accountant / Cost Accountant with one semi-qualified Chartered Accountant / Cost Accountant and two support staff (Junior Auditors). The number of teams may be constituted in such a manner that, each team does not have responsibility for audit of more than (6) to (8) units in a district. The technical proposal must clearly elaborate on the team composition as given in **T-3 & T-4**.
- iii. The firm shall give an undertaking that the team members are proficient in the State’s/District’s official language (both oral and written).
- iv. The firms have to apply with only one proposal for each ‘A’ & ‘B’ group. The firms those would like apply in ‘C’ group for more than one circle may apply through single proposal. However separate Tender fees & EMD should be submitted in the form of DD with form T-1 without which proposal shall be summarily rejected. **Similarly, the names of applying each unit/ Circle should be mentioned in form T-1.** In case the firm applies for more units/ Circle through single proposal but with 1 units Tender fees and EMD, in such case the name of first mentioned unit/ Circle in T-1 will be considered as applied unit.
- v. In case of inadequacy, the allotment of units for the purpose of Concurrent Audit to firms will be at the discretion of State Health Society Maharashtra.
- vi. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- vii. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- viii. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- ix. State Health Society (SHS) reserves the right to accept or reject any application or even can cancel the bid process without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organisation.
- x. On the basis of satisfactory performance the contract for next assignment may be renewed. However the decision of renewal and fixation of fees are discretionary rights of SHS

Maharashtra. State Health Society (SHS) may take its own decision while evaluating the proposal.

- xi. If the required constitution of the team is not deployed, the SHS may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry/ ICAI/ ICWAI informed.
- xii. In case the bidding firm is found not suitable for audit on any reasonable ground like information by Ministry/ ICAI/ ICWAI, any State/ auditee organization or if any etc. State Health Society Maharashtra (SHSM) reserves right to accept or reject any proposal without giving any reason /explanations thereto.
- xiii. In case the same audit fee is quoted by two or more firms for a particular region, the selection of auditor shall be done considering the following factors (priority-wise): -
 - (i) Technical score.
 - (ii) Experience of audit of Government assignments including NHM.
 - (iii) Turnover of the firm.

B. Technical Proposal:

- i. Letter of Transmittal (**Form T-1**) along with tender fess and Earnest Money Deposit in the form of Demand Draft as stated in the RFP.
- ii. Details of the Firm along with details of Partners (**Form T-2**),
- iii. Details of Qualified & Semi-qualified Staff (**Form T-3**),
- iv. Details of the Team Composition (**Form T-4**):
- v. Description of Approach, Methodology & Work Plan for performing the Audit (**Form T-5**)
- vi. Brief of the relevant experience (**Form T-6**)

C. Financial Proposal:

- i) The group/ Circle wise estimated fee per quarter is mentioned in Annexure- IV. However, the CA firms have liberty to quote below the estimated cost. However such financial proposals should be properly justified by the firm and the State Health Society Maharashtra reserves the right to accept or reject such proposals if the rates are found to be abnormally low.
- ii) The financial bid shall be submitted only for the professional (audit) fee including tax consulting/ returns filing to be charged by the firm on per quarter basis.
- iii) This audit fee shall be including all out of pocket expenses like TA/DA, Boarding/ loading etc and excluding taxes.
- iv) The taxes (TDS) as applicable shall be deducted by State Health Society (SHS) at the time of payment on submission of final bill by the audit firm.
- v) The financial bid shall be submitted as per **Form F-1** the Concurrent Audit fees per quarter should be mentioned clearly in numeric as well as in words on per quarter basis.
- vi) Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee, and in such case the proposal shall be rejected.
- vii) Auditor should plan the audit in such a way that all the units are to be covered during the visit in 100% coverage manner.

Letter of Transmittal

To,
The Commissioner, Health Services and
Mission Director, NHM,
State Health Society Maharashtra,
308, 3rd Floor, Arogya Bhavan,
St. Georges Hospital Compound,
Nr. CST Station, Mumbai – 400001.

Sir,

We, the undersigned, offer to provide the concurrent audit services for following units which are listed as per order of preference in accordance with your Request for Proposal dated [*Insert Advertisement Date*] for selection of Concurrent Auditors for F.Y. 2023-24 (i.e. for the period 01.07.2023 to 31.03.2024) in our individual CA firms Capacity/ in Joint venture or in Association with CA firm namely..... (Name of Joint venture CA firm).

- 1 Group ‘A’ or
- 2. Group B or
- 3. In Group ‘C’ for Circle
- 4.....
- 5.....

However we also declare that, the Joint venture or in Association with other CA firm is considered for team support only and our firm being the lead firm fulfils the minimum eligibility criteria.

We hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby submitting our proposal which includes this Technical Proposal sealed under a separate envelope along with a demand draft for an amount of Rs.3,400/- (Rupees Three Thousand Four Hundred Only) towards Tender Fees and Rs.17,000/- (Rupees Seventeen Thousand Only) towards EMD in favour of State Health Society Others vide DD Number Dt..... and DD Number..... dt..... drawn on (Bank Name). We understand that, the amount of Tender Fees is not refundable.

We hereby declare that all the information and statements made in this Proposal are true and accept that any mis-interpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor. We hereby declare that, our firm and all the partners of the firm are complying with the Chartered / Cost Accountants Act, other notification and guidelines issued by ICAI / ICWAI from time to time.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that State Health Society Maharashtra is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [*Insert Name of the Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

(Signature and Seal)

Place: -

Date: -

(On letter Head of the firm)

Form T-2

Format for Technical Proposal

Sr. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	Attach copy of ICAI / ICWAI certificate and partnership deed
2	Present office address of the Firm:	
	Telephone No.	
	Email ID	
	Contact person Name	
	Mobile Contact No.	
	Head Office address	
	Date of establishment of the firm	
2	Branch Office 1,2,3.....(Particulars of each branch to be given)	Complete address, Date of establishment of the branch, Telephone No., Fax No., Email ID, Contact Person Name & his/ her Contact details (Attach a copy of FIRM CARD downloaded from ICAI / ICWAI Website as on date of advertisement)
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm TAN Registration No.	Attach copy of Registration
5	Firm GST Registration No	Attach copy of Registration
6	Firm's Registration No. with ICAI / ICWAI	Attach a copy of Constitution certificate downloaded from ICAI / ICWAI Website as on date of advertisement
7	CA firms empanelment No. with C&AG	Attach proof of empanelment with C&AG as major audit for PSUs for the year 2022-23.
8	Turnover of the Firm in last three years (i.e. 2019-20, 2020-21 & 2021-22)	Attach a copy of Balance Sheet and P & L Account of the last three financial years duly certified by external auditors.

9	<p>Details of partners of Lead firm:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Number of Full Time Fellow Partners associated with the firm <input type="checkbox"/> Name of each partner Date of becoming Associate Chartered / Cost Accountant and Fellow Chartered / Cost Accountant Date of joining the firm <input type="checkbox"/> Membership No. <input type="checkbox"/> Qualification Experience <input type="checkbox"/> Whether the partners is engaged full time or part time with the firm <input type="checkbox"/> Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI / ICWAI as on date of advertisement. 	<p>Attested copy of Certificate and firm card issued by ICAI/ICWAI as on date of advertisement.</p>
10	<p>Whether CA firms is applying in Joint venture or in Association with other firms.</p> <p>Details of CA firms in Joint venture / in Association with to be furnished as follows.</p> <ul style="list-style-type: none"> a. Name of the firm & Address b. No. of FCA partners. c. No. of ACA partners. d. Contact person name. e. Contract person number. f. Email ID. 	<p>Yes/ No.</p>

(On letter Head of the firm)

Form T-3

A. Details of Qualified Staff (Chartered/ Cost Accountants) (Including details of CA firm applying in Joint Venture or in association with).

(Please provide a self-attested copy of Certificate of ICAI/ ICWAI as on date of advertisement for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						

B. Details of Semi-qualified Staff (including Article Clerks etc.) (Including details of CA firm applying in Joint Venture or in association with).

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified Staffs:						
1						
2						
Article Clerks:						
1						
2						
..						
Others						
1						
2						
..						

(On letter Head of the firm)

Form T-4

**Details of Structure & Composition of Team and Task Assignments –
Deployed for Proposed Assignment**

Each team will constitute minimum 4 members with qualifications as below:

Name	Position/ Team Number	No's (Minimum)	Educational Qualification	Key Responsibilities or Task Assigned	Relevant Experience and period of association with the firm	Name of the firm to which he belong in case of Joint Venture or in Associati on with	Number of Man days estimated for task completion
Chartered /Cost Accountants	Team Leader						
Semi- Qualified (CA Inter)	Individual District Team Lead						
Article / Support Staff (Jr. Auditors)	Support to team						
Total estimated man days required to complete the task							

The minimum 6 number of teams with requisite team members as stated above should be deployed in such a way that to 100% coverage of audit as specified in the RFP.

Structure of each team should be indicated as per format below

Structure of Team 1;2;3;4; etc.

Name of CA/ CWA	Names of Support Staff	Qualifications	Number of units proposed to be covered.	Time Required for Each assignment

(On letter Head of the firm)

Form T-5

Description of Approach & Work Plan for performing the Audit of SHS / DHS

A. **Technical Approach :**

The firm should explain the understanding, the objectives of the assignments, approach to the services, methodology for the carrying out the activities and obtaining the expected output, and the degree of the detail of such output.

B. **Work Plan alongwith the time required for each work/ assignment in the State/ District/ Blocks etc:**

The firm should propose the main activities of the assignment, their content and duration, phasing and inter-relations, milestones (including interim approval by the SHS), and delivery dates of the reports.

The proposed work plan should be consistent with the technical approach showing understanding of the TOR and ability to translate them in to a feasible working plan.

(On letter Head of the firm)

Form T-6

Brief of Relevant Experience: (Lead firm only)

A. Experience of Statutory / Concurrent audit in Corporate Sector/PSUs etc. (other than Audit of Revenue audit/ Stock audit/NBFC audit/ Books writing or Consulting assignment and other than of NGOs/ Charitable Institutions except audit of NGOs engaged under NHM).						
Sr. No.	Name of the Auditee Organization	Turnover of the Auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter And Mention the Fee Received)

B. Experience of audit in relation to externally Aided projects/ Social Sector Project (Other than Audit of Revenue audit/ Stock audit/NBFC audit/ Books writing or Consulting assignment and other than of NGOs/ Charitable Institutions except audit of NGOs engaged under NHM).						
Sr. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter And Mention the Fee Received)

(On letter Head of the firm)

Form F-1

FORMAT FOR FINANCIAL BID

Proposal for selection as Concurrent Auditor under NHM for the F.Y. 2023-24 (i.e. for the period 01.07.2023 to 31.03.2024)

Applied unit :{ Mention the Name of group/Circle applied like Group 'A' or 'B' or in group 'C' forCircle }

Particulars		Total Amount (in Rupees) per quarter
Audit Fees per quarter (Including all out of Pocket expenses like Boarding / Lodging. TA/DA etc.	Both in Numeric and in Words. Rs. _____/- (In words Rupees.....)
GST
Total fees	

Note: 1. Percentage of funds involved shall not be basis of quoting the Audit Fee.

Note: 2. In case of change in the rate of taxes by Government authorities the same will be applicable.

Note: 3. In case of discrepancy in numeric & words, the amount mentioned in words will be treated as valid.

Your faithfully

Date:

(Signature & Seal)

Place:

Section V – Selection Process:

A two-stage procedure shall be adopted in evaluating the proposals as stated below:-

First Stage:

- i. Only Technical Proposals shall be opened first for all the firms.
- ii. Thereafter, a technical evaluation shall be carried as per the evaluation parameters provided in the “Eligibility Criteria” of the RFP.
- iii. The proposals which are fulfilling eligibility criteria only will be considered for technical evaluation for which technical score/ marks will be given. A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP, and particularly the Terms of Reference.
- iv. The technical proposal scoring at least 65 marks shall be considered as “Qualified on Technical Parameters”. Or if it fails to achieve the minimum technical score (i.e. at least 65 marks) the proposal will be rejected at this stage.

Second Stage:

1. The firm must achieve at least 65% of the marks to qualify on technical parameters. Financial proposals shall be opened only for those firms who have qualified on Technical Parameters.
2. Evaluation will be done region wise. Accordingly the CA firms will have to quote region wise.
3. Least Cost Method shall be followed.
4. The SHS reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organization.

Eligibility criterion of the firms shall be based on the various criteria as given in the table below. The technical proposal evaluation shall be based on the following parameters.

Sl. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1	Minimum 5 FCA/FCWA (As per Certificate of ICAI/ ICWAI as on date of advertisement)	5	10	Firms with minimum 5 FCAs/FCWAs = 7 marks, FCAs/FCWAs 6 up to 8 = 8 marks, FCAs/FCWAs 9 and above = 10 marks.
2	Minimum 5 ACA/ACWA (As per Certificate of ICAI/ ICWAI as on date of advertisement)	5	10	Firms with minimum 5 ACAs/ACWAs = 7 marks, ACAs/ACWAs 6 up to 8 = 8 marks, ACAs/ACWAs 9 and above = 10 marks
3	Turnover of the firm (Average in last three financial yrs. i.e. 2019-20, 2020-21 & 2021-22)	Minimum 1.00 Crore	10	Rs 1.00 Cr. To 1.25 Cr.= 7 marks, Rs. 1.26 to 1.50 Crore = 8 marks & Above 1.51 Crore= 10 marks
4	<u>Experiences of audit assignments of Concurrent/Statutory Audit of Corporate /PSUs entities</u> (other than Audit of Revenue audit/ Stock audit/NBFC audit/ Books writing or Consulting assignment and other than of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project) during last 3 years. (i.e. 2020-21, 2021-22 & 2022-23)	10	15	Minimum 10 assignments = 10 marks, 11 to 15 assignments = 12 marks, assignments 16 & Above = 15 marks
5	<u>Experiences of audit assignments Aided Projects/Social Sector Projects:</u> (other than Books writing or Consulting assignment and other than of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project) during last 3 years. Firms having specific experience of the relevant assignment will be given priority.(i.e. 2020-21, 2021-22 & 2022-23)	5	15	Minimum 5 assignments = 10 marks, 6 to 9 assignments = 12 marks, assignments 10 & Above = 15 marks
6	Adequacy of the proposed Technical Approach, Methodology & work plan	--	9	As per the evaluation of the proposal as Good/ Better / Best. Good = 6 Marks Better = 8 Marks Best = 9 Marks
7	No. of Teams (min. 6 teams with min. 4 members as specified in Form T-4)	---	24	3 marks per team.
8	Firm having audit experience under NHM. (During last 3 financial years i.e. 2020-21, 2021-22 & 2022-23)	---	7	For Assignment out of Maharashtra – 5 marks and under Maharashtra – 7 marks.
Total			100	

- i. Supporting documents must be submitted by the firm along with the technical proposal.
- ii. The SHS reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organisation.

Award of Contract:

On completion of selection process, the firm selected shall be awarded the contract of audit of SHS & DHS by issuing the Letter of Award (LOA). The firm should execute a Contract with the State Health Society (SHS) within a period of week from the issuance of LOA. The firm shall enter in to an agreement (Form C-1) on a Stamp paper with the SHS in this regards.

At present, as per Maharashtra Stamp Duty Rule Section 10 (D) and Government of Maharashtra, notification dated 03/06/2016 Section 63, the Stamp Duty is as shown below.

No.	Agreement Cost	Stamp Duty
1	Up to Rs. 10 Lakhs.	Rs. 500/-
2	Above Rs. 10 Lakhs	Rs. 500/- + 0.10% Agreement Cost above Rs. 10/- Lakhs subject to maximum of Rs. 25 lakhs

The bidder shall bear the cost of stamp duty on agreement cost as per the Indian Stamp Duty Act (1995 or any latest revision) provision applicable during the contact period at the rates applicable at the time of acceptance of bid.

ON a stamp Paper as specified in RFP

SAMPLE CONTRACT FOR AUDIT FIRMS

CONTRACT

THIS CONTRACT is entered into this, by and between *STATE HEALTH SOCIETY MAHARASHTRA (Govt. of Maharashtra)* having its principal office at 3rd floor, Arogya Bhavan, St. Georges Hospital Compound, P D’ Mello road, Near CSMT Station, Fort Mumbai - 400 001 and *M/s.Chartered/ Cost Accountants* having its principal office located at

WHEREAS, the Client wishes to have the Auditor perform the services of Concurrent Audit of, and its all grantee and allied units for F.Y. 2023-24 (i.e. for the period 01.07.2023 to 31.03.2024)and ;

WHEREAS, the Auditor is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

1. Services	(i) The Auditor shall perform the services as per the RFP & TOR. (ii) The Auditor shall provide the list of personnel to perform the Services. (iii) The Auditor shall submit to the Client the reports in the form and within the time periods with detailed report as specified in RFP.
2. Term	The Auditor shall complete the concurrent audit of SHS/.....Circle along with DHS, all National Disease Control Programmes & all other allied implementing units for each quarter as per RFP/TOR within the next subsequent month. On the basis of satisfactory performance the contract for next assignment may be renewed. However the decision of renewal and fixation of fees are discretionary rights of SHS Maharashtra.
3. Entry & Exit Conference	The Auditor shall hold an Entry Conference before they commence the audit. Likewise, the Exit Conference shall also be held on completion of the audit, so that, the issues arising during audit can be discussed with all the concerned authorities.
4. Payment	For Services rendered the auditor shall submit the bill along with audit report and observations / comments thereon (as mentioned in RFP) to the State Health Society Maharashtra, for its payment. After evaluation of the Concurrent Audit Report, the payment shall be recommended by State Health Society, Maharashtra. This amount has been established based on the understanding that, it includes all of the Auditor's costs and profits excluding all taxes. The client shall pay the Auditor an amount not to exceed Rs...../- (Rupees.....) per quarter towards concurrent audit fees, but including out of pocket expenses and excluding taxes.
5. Performance Bank Guarantee	The auditor shall submit 3% performance security via Performance Bank Guarantee (PBG) of nationalized or schedule commercial bank for an amount of Rs...../- of which the expiry of PBG should not be less

	than 15 months from the date of its execution with the bankers as specified in the RFP i.e. not before 30 th June of the subsequent year.
6. Penal Provision on failure to complete the audit on time	In order to ensure timeliness from the part of the Auditor, if the State feels that in spite of providing all information, documents, and updated books of accounts, there was delay and due to lacking at the part of the auditor then the State may deduct the audit fees @ 5% per month from the expected day of completion of audit. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election and pandemic or due to any administrative grounds etc., the Mission Director (NHM) of the State has the right to waive off the penalty.
7. Project Administration	A. <u>Coordinator</u> . The Client designates Mr. <i>Jaygopal R. Menon, Director Finance, NHM</i> as Client's Coordinator; the Coordinator will be in coordination for activities under this Contract, for acceptance and approval of the reports and of other deliverables by the Client. B. <u>Reports</u> : The Audit Report should be with all enclosures as mentioned therein the RFP.
8. Performance Standards	The Auditor undertakes to perform the Services with the highest standards of professional and ethical competence and integrity in line with the Engagement & Quality Control Standards issued by ICAI. Specific reference is invited to standard (SA 600 – AAS 10- relying on work of another auditor) and SA 230 (AAS 3 - Documentation). The Auditor shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory and any substitution of staff, if necessary, shall be with a staff of at least the same level of qualifications.
9. Confidentiality	The Auditor shall not, during the terms of this Contract and within two years after its expiration, disclose proprietary or confidential information relating to the Services, its Contract or the Client's business or operations without the prior written consent of the Client under any circumstances.
10. Ownership of Material	Any studies reports or other material, graphic, software or otherwise, prepared by the Auditor for the Client under the Contract shall belong to and remain the property of the Client. The Auditor may retain a copy of such documents and software.
11. Assignment	The Auditor shall not assign this Contract or sub-contract or any portion of it without the Client's prior written consent.
12. Law Governing Contract and Language	The Contract shall be governed by the laws of Government of India and the language of the Contract shall be English.
13. Dispute Resolution	Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Government of India.
For..... (.....) Partner	For State Health Society Maharashtra. (Mr. Jaygopal R. Menon) Director (Finance), NHM.

Abbreviations stand for:-

Sr. No.	Abbreviations	Full Form of Abbreviations
1	AMG	Annual Maintenance Grant
2	ACWA	Associate Cost and Works Accountant
3	ACA	Associate Chartered Accountant
4	ADB	Asian Development Bank
5	AYUSH	Ayurveda, Unani, Siddha and Homeopathy
6	BTT	Block Training Team
7	BO	Branch Office
8	CEO	Chief Executive Officer
9	C&AG	Comptroller & Auditor General
10	CH	Civil Hospital
11	CS	Civil Surgeon
12	CHC	Community Health Centre
13	DDHSs	Deputy Director of Health Service
14	DHO	District Health Officer
15	DHS	District Health Society
16	DH	District Hospital
17	DHAP	District Health Action Plan
18	DTT	District Training Team
19	EMD	Earnest Money Deposit
20	FCA	Fellow Chartered Accountant
21	FMR	Financial Monthly Report
22	FCWA	Fellow Cost and Works Accountant
23	GFR	General Financial Rule
24	GoM	Government of Maharashtra
25	GoI	Government of India.
26	GH	General Hospital
27	HP	Health Posts
28	HO	Head Office
29	HFWTCs	Heath and Family Welfare Training Centre
30	HTT	Hospital Training Team
31	HWC	Health and Wellness Centres
32	IMR	Infant Mortality Rate
33	ICAI	Institute of Chartered Accountants of India
34	ICWAI	Institute of Cost and Works Accountants of India
35	IDSP	Integrated Disease Surveillance Programme
36	IEC	Information Education and Communication
37	LOA	Letter of Award
38	LTC	Leprocy Training Centre
39	MC	Municipal Corporation
40	MMR	Maternal Mortality Ratio
41	MH	Mental Hospital
42	MO	Medical Officer
43	MS	Medical Superintendent
44	MOHFW	Ministry of Health and Family Welfare
45	NRCP	National Rabies Control programme
46	NDCP	National Disease Control Programmes

47	NHM	National Health Mission
48	NIDDCP	National Iodine Deficiency Disorder Control Programme
49	NLEP / NLCP	National Leprosy Eradication Programme/ National Leprosy control Programme.
50	NMHP	National Mental Health Programme
51	NOHP	National Oral Health Programme
52	NPHCE	National Programme for Health Care of the Elderly
53	NPPC	National Programme for Palliative Care
54	NPCDCS	National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke.
55	NPPCD	National Programme for Prevention and Control of Deafness
56	NPCB	National Programme of Control of Blindness
57	NTCP	National Tobacco Control Programme
58	NUHM	National Urban Health Mission
59	NVBDCP	National Vector Borne Diseases Control Programme
60	NVHCP	National Viral Hepatitis Control Programme
61	NCD	Non-Communicable Disease
62	NGO	Non-Government Organization
63	PWD	Public Works Department
64	PPP	Public Private Participation
65	PHI	Public Health Institute
66	PBG	Performance Bank Guarantee
67	PHC	Primary Health Centre
68	PHU	Primary Health Unit
69	PSU	Public Sector Undertakings
70	PPI	Pulse Polio Immunization
71	RBSK	Rashtriya Baal Swasthya Karyakram
72	RCH	Reproductive and Child Health
73	RFP	Request For Proposal
74	RNTCP	Revised National Tuberculosis Control Programme
75	RI	Routine Immunization
76	RKS	Rugna Kalyan Samitee
77	RH	Rural Hospital
78	SHSM	State Health Society Maharashtra
79	SHS	State Health Society
80	SHSRC	State Health System Resource Centre
81	SOE	Statement of Expenditure
82	SDH	Sub District Hospital
83	SPIP	State Programme Implementation Plan
84	SC	Sub-Centre
85	TFR	Total Fertility Rate
86	UC	Utilization Certificate
87	UF	Untied Fund
88	UPHC	Urban Community Health Centre
89	UCHC	Urban Primary Health Centre
90	VHNSC	Village Health Nutrition and Sanitation Committee
91	WH	Women Hospital

The detailed chart of Circle wise institutes located among all over state for reference.

Sr. No.	Group	District	DHS HQ	NVBDCP	NLEP	IDSP	RNTCP	NPCB	NCD	Blocks	SC	PHC	RH	100 bedded SDH	50 bedded SDH	DH	WH	GH	Ortho	Mental Hospital	TB Hospital	Leprosy Hospital	Super Speciality	Medical College	Municipal Corporations	UPHC's	UCHC's	Municipal Councils	UPHC's	Cantonment Board	HFTWTCs	DTTs	HTTs	BTTs	Circle Level Offices	PHI	VHNSCs	Total			
1	Thane	Thane	1	1	1	1	8	1	1	7	190	33	6	2	1	1	1	2		1				1				2	3		1	1	1	1	1	1			791	1060	
2		Raigad	1	1	1	1	1	1	1	15	288	52	10	1	4	1									1	7		2	2				1	1					1827	2219	
3		Palghar	1	1	1	1	1	1	1	1	8	314	46	9	2	1	1											2	2											909	1302
4	Aurangabad	Aurangabad	1	1	1	1	2	1	1	9	279	50	10	1	2	1									1	21	0	1	1	1	1	1	1			1			1208	1596	
5		Jalna	1	1	1	1	1	1	1	8	218	43	9	0	1	1	1											1	3				1	1					938	1232	
6		Parbhani	1	1	1	1	2	1	1	9	215	31	6	0	2	1	1		1						1	7						1	1						821	1105	
7		Hingoli	1	1	1	1	1	1	1	5	132	24	3	1	1	1	1												2	3			1							702	883
8	Pune	Pune	1	1	1	1	3	1	1	14	539	96	19	2	3	1	1			1	1	1		1	2	88	2	3	4	3	1	1	1		1			1801	2615		
9		Solapur	1	1	1	1	2	1	1	11	431	77	14	1	2	1								1	1	15	2	2	4			1							1134	1705	
10		Satara	1	1	1	1	1	1	1	11	400	72	15	1	1	1					1								3	4			1	1					1709	2227	
11	Nashik	Nashik	1	1	1	1	3	1	1	15	592	110	21	1	4	1	1	1					1		2	44	2	2	2	1	1	1	1	1	1	1	1		1910	2724	
12		Dhule	1	1	1	1	2	1	1	4	232	41	6	1	1	1	1								1	5		1	1			1							678	982	
13		Jalgaon	1	1	1	1	2	1	1	15	443	77	18	1	2	1								1	1	8		5	1	0			1	1					1449	2041	
14		Nandurbar	1	1	1	1	1	1	1	6	292	60	12	0	2	1													2	3			1			1				940	1327
15		Ahmednagar	1	1	1	1	2	1	1	14	565	98	23	0	2	1									1	7	0	3	3	1		1	1							1568	2296
16	Kolhapur	Kolhapur	1	1	1	1	2	1	1	12	413	74	16	1	3	1		1				1	1	1	11	2	1	6		1	1	1				1			1207	1763	
17		Sangli	1	1	1	1	2	1	1	10	320	59	13	0	2	1								1	1	10	1	1	1			1							721	1150	
18		Sindhudurg	1	1	1	1	1	1	1	8	248	38	7	2	1	1															1	1								735	1049
19		Ratnagiri	1	1	1	1	1	1	1	9	378	70	8	1	2	1				1		1							2	3			1	1						1528	2013
20	Latur	Latur	1	1	1	1	2	1	1	10	252	50	10	1	1	1	1							1	1	8		1	2			1	1		1				913	1263	
21		Osmanabad	1	1	1	1	1	1	1	8	210	44	6	2	2	1	1						1						1	2			1	1					723	1010	
22		Beed	1	1	1	1	1	1	1	11	296	51	10	2	1	1	1												3	5			1	1						1334	1724

23		Nanded	1	1	1	1	2	1	1	16	377	68	12	1	3	1	1					1	1	10	1	1	1			1				1535	2038		
24	Akola	Akola	1	1	1	1	2	1	1	7	179	31	5	1	0	1	1					1	1	9		1	2			1	1		1	807	1057		
25		Amravati	1	1	1	1	2	1	1	14	339	59	10	1	3	1	1			1	1		1	13		2	3		1	1	1	2		1532	1994		
26		Buldhana	1	1	1	1	1	1	1	13	280	52	13	1	1	1		1									5	6			1	1			1231	1614	
27		Washim	1	1	1	1	1	1	1	6	153	25	6	1	0	1											2	2			1				678	882	
28		Yavatmal	1	1	1	1	1	1	1	16	435	66	14	0	3	1						1				3	6			1				1746	2299		
29		Nagpur	1	1	1	1	2	1	1	14	316	53	10	0	2	1	1			1			2	1	49		2	2	1	1	1	1		1	1	1516	1984
30	Nagpur	Wardha	1	1	1	1	1	1	8	181	28	8	1	1	1											2	4			1	1			860	1103		
31		Bhandara	1	1	1	1	1	1	7	193	34	7	1	1	1											1	1			1	1			746	1001		
32		Gondia	1	1	1	1	1	1	8	253	40	10	0	1	1						1				1	1			1	1			891	1216			
33		Chandrapur	1	1	1	1	2	1	1	15	339	58	10	2	2	1						1	1	7		2	2			1	1	1			1409	1860	
34		Gadchiroli	1	1	1	1	1	1	1	12	376	48	9	0	3	1	1										1	1			1	1	1			1273	1735
35		Mumbai & Pune HQ Group	Mumbai HQ	1					1	1																										3	
36		Pune HQ	1	1	1	1	1																													5	
37		SHSRC, PUNE	1																																	1	
38		IEC Bureau office,	1																																	1	
39		Transport Division Office,	1																																	1	
40	8 Corporations Group	Thane MC																																		29	
41		Bhivandi MC																																			21
42		KDMC																																			27
43		MBMC																																			12

ON LETTER HEAD OF THE FIRM

Date :

To,
The Commissioner, Health Services,&
Mission Director, National Health Mission,
State Health Society Maharashtra,
308, 3rd floor, Arogya Bhavan,
St. George Hospital Compound,
Near C.S.T. Station,
Mumbai-400001

Sub. : Regarding Refund of EMD

Ref.: Our proposal submitted for selection as Concurrent auditor
Of (Name of applied unit) for F.Y. 2023-24(i.e. for the period
01.07.2023 to 31.03.2024).

Sir,

We have enclosed the Demand Draft for an amount Rs.17,000/- (Rupees Seventeen Thousand only) vide its No.....dated..... drawn on Bank payable at Mumbai along with form T-1 with the proposal for selection as Concurrent auditor.

However, in case of no selection of our firm for the said assignment it is kindly requested to refund the amount of EMD. The details of bank account are given in mandate form duly signed by our firm as well as our Bankers, the copy of which is enclosed herewith for reference.

We understand that, State Health Society Maharashtra is not bound to accept the lowest or any proposal or to give any reasons for award or for the rejection of our proposal.

Yours Faithfully

(Signature and Seal)

Place:

Date:

Encl: - As above.

शासन निर्णय क्र. संकीर्ण १०१०/ प्र.क्र. ६८/कोषा प्र - ५. दि.१८ एप्रिल २०११ चे सहपत्र

जोडपत्र- अ

ई सी एस / एन ई एफ टी द्वारे प्रदान प्राप्त करण्यासाठीचा तपशील

१) मागणीदार/ पुरवठादार/ कंत्राटदारचे नाव / फर्मचे नाव -

(Applicant/Supplier/Contractor/firm Name) -

२) कार्यालयाचे नाव व पत्ता (office name & address) -

३) बँक खाते क्रमांक (Bank a/c Number) -

४) बँक खाते प्रकार (Type of Bank A/c) -

५) बँकचे नाव (Bank Name) -

६) बँक शाखेचे नाव व पत्ता (Bank Branch & Address) -

७) बँक शाखेचा संकेतांक -

८) एम आय सी आर क्रमांक (MICR Code)

९) आय एफ एस सी संकेतांक (IFSC Code)

१०) PAN CARD -

११) GST NO. -

(मागणीदार/पुरवठा/ कंत्राटदाराची सही)

दिनांक:

बँकेचे प्रमाणपत्र

प्रमाणित करण्यात येते की, वरील माहिती मी तपासून पाहिली असून ती योग्य आहे.

शाखा प्रमुख

----- (बँक शाखेचे नाव व शिक्का)

Estimated Concurrent Audit Fees Per Quarter for F.Y. 2023-24 (i.e. for the period 01.07.2023 to 31.03.2024) (Fees Estimated for Audit including all allied units till grass route level)			
Sr. No.	Group	Districts/Corporations/HFWTC / DDHS	Estimated Audit Fees per quarter for F.Y. 2023-24 (i.e. for the period 01.07.2023 to 31.03.2024) excluding Taxes
	Group 'A' (Total Units 11)		
1		SHS 2 HQs Mumbai & Pune, SHSRC Pune, IEC Buearo Pune, Transport Division Pune and State Level All NDCPs (4) / NCDs (2)	2,00,000
	Group 'B' (Total 8 Corporations)		
2	8 Corporations Group	1) Bhiwandi Corporation, 2) Kalyan-Dombiwali Corporation, 3) Mira-Bhiander Corporation, 4) Mumbai Corporation (MCGM), 5) Navi Mumbai Corporation, 6) Thane Corporation, 7) Ulhasnagar Corporation, 8) Vasai- Virar Corporation	2,00,000
	Group 'C' Circle (including Districts, Corporations, HFWTCs, DDHSs and all allied units their under within Circles)		
3	Thane Circle	DDHS Thane	6,25,000
		HFWTCs Thane including DTT, HTT, BTT etc.	
		District Thane including all allied units till grass route level	
		District Palghar including all allied units till grass route level	
		District Raigad including all allied units till grass route level & Panvel MC	
4	Pune Circle	DDHS Pune	6,50,000
		HFWTC Pune including DTT, HTT, BTT etc. & LTC Pune	
		District Pune including all allied units till grass route level , Pune MC & PCMC	
		District Satara including all allied units till grass route level	
		District Solapur including all allied units till grass route level & Solapur MC	
5	Aurangabad	DDHS Aurangabd	8,25,000

	Circle	HFWTC Aurangabad including DTT, HTT, BTT etc. District Aurangabad including all allied units till grass route level & Aurangabad MC District Hingoli including all allied units till grass route level District Jalna including all allied units till grass route level District Parbhani including all allied units till grass route level & Parbhani MC	
6	Latur Circle	DDHS Latur District Latur including all allied units till grass route level & Latur MC District Beed including all allied units till grass route level District Nanded including all allied units till grass route level & Nanded MC District Osmanabad including all allied units till grass route level	8,00,000
7	Nagpur Circle	DDHS Nagpur HFWTC Nagpur including DTT, HTT, BTT etc. & LTC Nagpur PHI Nagpur District Nagpur including all allied units till grass route level & Nagpur MC District Bhandara including all allied units till grass route level District Chandrapur including all allied units till grass route level & Chandrapur MC District Gadchiroli including all allied units till grass route level District Gondia including all allied units till grass route level District Wardha including all allied units till grass route level	12,50,000
8	Akola Circle	DDHS Akola HFWTC Amravati including DTT, HTT, BTT etc. District Akola including all allied units till grass route level & Akola MC District Amravati including all allied units till grass route level & Amravati MC District Buldhana including all allied units till grass route level District Washim including all allied units till grass route level District Yavatmal including all allied units till grass route level	10,00,000
9	Kolhapur	DDHS Kolhapur	

	Circle	HFWTC Kolhapur including DTT, HTT, BTT etc. District Kolhapur including all allied units till grass route level & Kolhapur MC District Ratnagiri including all allied units till grass route level District Sangli including all allied units till grass route level & Sangali MC District Sindhudurg including all allied units till grass route level	8,00,000
10	Nashik Circle	DDHS Nashik HFWTC Nashik including DTT, HTT, BTT etc. District Nashik including all allied units till grass route level, Malegaon MC & Nashik MC District Ahmednagar including all allied units till grass route level & Ahmednagar MC District Dhule including all allied units till grass route level & Dhule MC District Jalgaon including all allied units till grass route level & Jalgaon MC District Nandurbar including all allied units till grass route level	9,50,000