



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5231879
Dated/दिनांक : 01-08-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	12-08-2024 17:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	12-08-2024 17:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Health & Family Welfare Department Gujarat
Organisation Name/संगठन का नाम	National Rural Health Mission (nrhm) State Health Society
Office Name/कार्यालय का नाम	Commissionerate Of Health
Item Category/मद केटेगरी	Financial Audit Services - Audit report, Review of Financial Statements, Financial Reporting Framework; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	35 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

Bid Details/बिड विवरण	
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	Yes
RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	1416000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	HDFC Bank
EMD Amount/ईएमडी राशि	42480

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	HDFC Bank
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	0.05
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	13

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

Programme Manager Finance
Finance Managment Group, 1st floor, NHM Bhavan, Civil Hospital Campus, Sector-12, Gandhiangar-382012
(State Health Society Gujarat)

Splitting/विभाजन

Bid splitting not applied/बोली विभाजन लागू नहीं किया गया.

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

5. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate: 12 Years

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions. Statutory audit experience in Government Entities like Boards, Corporations, PSUs etc. (Except bank branch audit) (Having minimum 5 assignments of statutory audit during last 5 years) turnover of more than Rs.20 Crores

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: There should be at least 5 Chartered Accountants working in the firm. Out of them at least two should be FCA (As per certificate of ICAI generated on or after 01.01.2024)

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: NA

Number of XX fulltime CA's required and YY professional audit staff: CA Firm Should have at least 20 employee qualified staff working in audit works. (Minimum qualification B.Com and Article clerk who have completed 2 years with firm)

Price Breakup Format for the bidders to upload for providing break-up of overall project cost: [1722421878.pdf](https://www.icaai.org/1722421878.pdf)

Pre Bid Detail(s)

Pre-Bid Date and Time	Pre-Bid Venue
01-08-2024 15:00:00	Programme Manager (Finance) Finance Managment Unit, 1st floor, NHM Bhavan, Civil Hospital Campus, Gandhinagar

Financial Audit Services - Audit Report, Review Of Financial Statements, Financial Reporting Framework; CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report , Review of Financial Statements , Financial Reporting Framework
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Government Grant related audit
Frequency of Progress Report	Yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Yearly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोटिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोटिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Patel Jayantibhai	382010, State Programme Management Unit, 2nd floor, NHM bhavna, Civil Hospital Campus Gandhinagar-382012	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें**1. Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

3. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

State Health Society Gujarat NHM
payable at
Gandhinagar

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

4. Forms of EMD and PBG

Bidders can also submit the EMD with Banker's Cheque in favour of

State Health Society Gujarat NHM
payable at
Gandhinagar

Bidder has to upload scanned copy / proof of the BC along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

5. Forms of EMD and PBG

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

State Health Society Gujarat NHM
Account No.
110055545822
IFSC Code

CNRB0007347
Bank Name
CANARA BANK
Branch address
SECTOR 16 GANDHINAGAR

Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

6. **Generic**

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

7. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

8. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

9. **Buyer Added Bid Specific ATC**

Gujarat State Procurement Policy 2024 - Clauses pertaining to Purchase Preference and others :
https://assets-bg.gem.gov.in/resources/upload/shared_doc/policy-atc-revised1-2_1720604560.pdf
target="_blank">click here

10. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

State Health Society Gujarat NHM
payable at
Gandhinagar

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

11. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.
Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

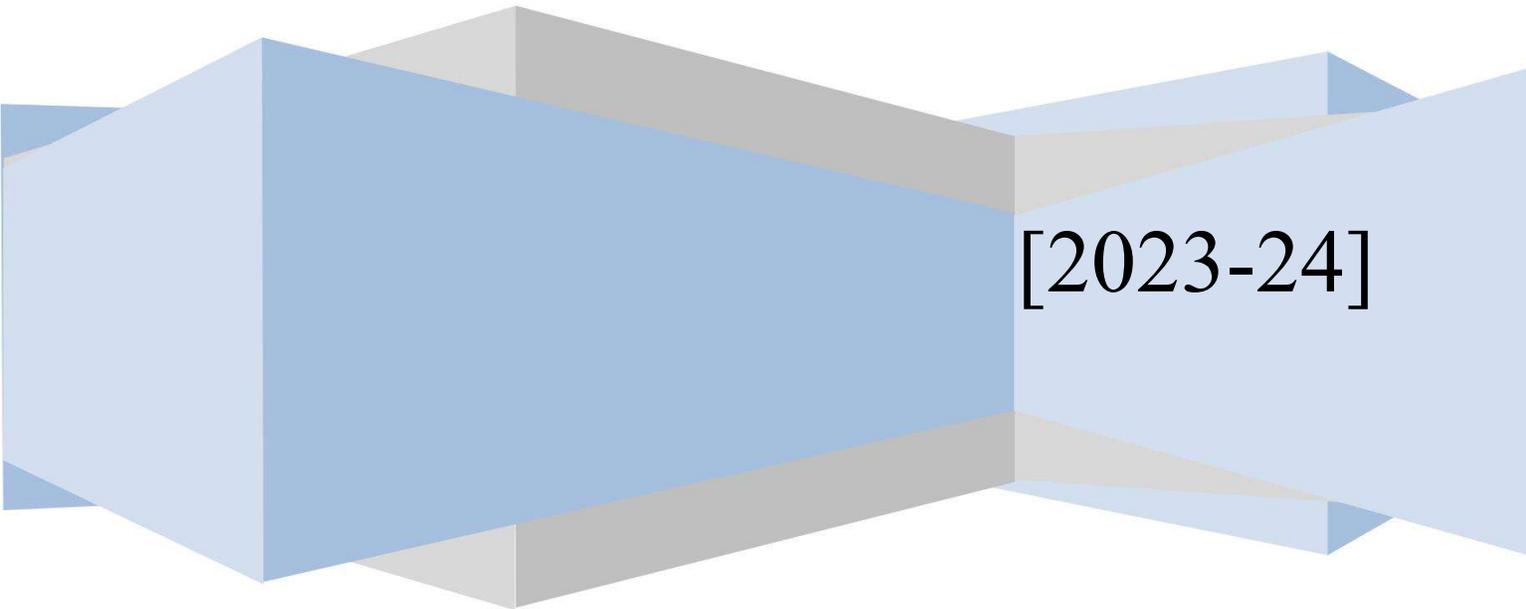
This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

Request for Proposal (RFP)

For Appointment of Statutory Auditor for State Health Society (SHS), Regional Deputy Director (RDD), District Health Society (DHS) and Urban Health Society (UHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission



[2023-24]

REQUEST FOR PROPOSAL (RFP)

State Health Society Gujarat seeks to invite Proposal from the Comptroller & Auditor General of India *(C&AG) empaneled Chartered Accountant (CA) firms those are eligible for major Public Sector Undertakings (PSU) audits for the year 2023-24* for conducting the statutory audit of State and District Health Societies under the National Health Mission for the FY 2023-24.

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

Terms of Reference (ToR)

National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched on 12th April, 2005 by the Government of India (GOI) to improve medical facilities in the country. Since 2013-14 onwards the NRHM programme has been subsumed under the umbrella programme of the National Health Mission (NHM). NHM is overarching NUHM and also includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections.

2. 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) now “Ayushman Arogya Mandir” 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) now “Ayushman Arogya Mandir” has also been added in National Health Mission.

3. At present the following Programmes/Schemes fall under the National Health Mission:

- **Till FY 2021-22, fund release under NHM was as under the following (5) pools/components:**

1. NRHM-RCH Flexible Pool

A. RCH Flexible Pool

B. Health System Strengthening under NRHM

2. National Urban Health Mission-Flexible Pool

3. Flexible Pool for Communicable Diseases

4. Flexible Pool for Non-Communicable Diseases, injury & Trauma

5. Infrastructure Maintenance

- With a view to provide more flexibility to States/UTs and improve financial utilization, Dept. of Expenditure w.e.f. FY 2022-23 has **approved the merger of pools**. The present arrangement of pools: -

1. Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission
2. Infrastructure Maintenance
3. Strengthening of National Programme Management Unit

4. Institutional and Funding Arrangements:

For the implementation of the above programmes, MoHFW has required the creation of an Integrated Health Society at the State and District levels (registered as a legal entity at the State and District under Societies Registration Act, 1860). Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHSs) work in coordination with the District Collector and District Chief Medical Officer (CMO). Program implementation is done through its District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs), Rogi 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 SIHFW, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components.

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 Single Nodal Account of Single Nodal Agencies of 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 (SPIPs) 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. Under the umbrella of the integrated SHS/DHS each program has separate bank account, separate books of accounts and other financial records as per the requirements of each program and also submit separate financial activity reports at varying frequencies to the respective monitoring units in MoHFW (GOI).

5. 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. Copies of the legal agreements and other project documents will be provided to the auditors, if needed, by SHS/ concerned Programme Division in the State.

6. Objective of audit services:

The objective of the audit is to ensure that MoHFW receives adequate, independent, professional audit assurance that the grant proceeds provided by MoHFW are used for purposes intended in line with approved PIPs and Annual Work Plan (AWP) of individual programs and that the annual financial statements are free from material mis-statements and the terms of the credit/ loan agreements of the development partners are complied with in all material respects.

The objective of the audit of the financial statements of State and District Health Society as well as the Consolidated Financial Statements of the State and District 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, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR) is to enable the auditor to express a professional opinion as to whether:-

(1) the financial statements give a true and fair view of the Financial Position of the individual District Health Societies (DHSs), State Health Societies (SHSs) and Consolidated District and State Health Societies at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2024.

(2) the funds were utilized for the purposes for which they were provided, and

(3) Where 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 SHSs, DHSs and other participating implementing units such as Blocks, CHC, PHCs, Sub Centers, Village Health Nutrition and Sanitation Committees (VHNSCs) etc. shall form the basis for preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

7. Standards: The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of Chartered Accountants of India. 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.

8. Criteria for Selection of Auditors

Sr.No.	Particulars	Minimum Criteria
1	The Audit firm should be registered with the Institute of Chartered Accountants of India (ICAI)	Registered with ICAI
2	The Audit firm should be Partnership / Limited Liability (incorporated under the Limited Liability Partnership Act, 2008)	Partnership /LLP
3	Firm should be empanelled with C&AG in its approved and declared list. (T-2)	For the year 2023-24
4	Firm Should be eligible for conducting audit in Government entities like Board, Corporations, major PSUs etc., (except bank branch audit) having turnover more than 20 Crores will be eligible for the audit of the NHM programmes. (T-2)	20 Crores
5	Audit & Attestation Turnover of the firm (Average annual in last three financial yrs.) (T-4)	Minimum 35 Lacs

6	There should be at least 5 Chartered Accountants working in the firm. Out of them at least two should be FCA (As per certificate of ICAI generated on or after 01.01.2024)(T-3)	5 CA Minimum 2 FCA
7	I. The Firm should have its Registered Office / Head Office in Gujarat not less than three years. II. If Registered Office / Head Office is situated outside Gujarat, then the firm should fulfil all the undermentioned conditions:– a) At least 2 full time Branch Offices in Gujarat working for Last 3 years. b) Out of two Branches, at least one Branch should have a total staff strength of 15 (including at least 2 Partners (FCA) & 1 Paid CA). c) Also out of two Branches, at least one Branch should have a total turnover of 15 lakhs in FY 2020-21) (T-2)	HO –in Gujarat Or 2 Full time Branches Within state not less than three years (As per certificate of ICAI generated on or after 01.01.2024)
8	CA Firm Should have at least 20 employee qualified staff working in audit works. (Minimum qualification B.Com and Article clerk who have completed 2 years with firm) (T-3)	20 employees
9	No. of Years of Firm Existence as per ICAI Certificate generated on or after 01.01.2024(T-5)	12 Years
10	Statutory audit experience in Government Entities like Boards, Corporations, PSUs etc. (Except bank branch audit) (Having minimum 5 assignments of statutory audit during last 5 years) turnover of more than Rs.20 Crores (T-5)	Minimum 5 Assignments for last 5 Years

General Terms & Conditions:

- i. CA firms those are empaneled with C&AG for the year 2023-24 and eligible for conducting audit of PSUs in 2023-24 and having their Head Office / Branch offices in Gujarat State may be given additional weight-age in the evaluation of Technical proposal. In this regard, firms have to submit the details about the firm as per Form T-2.
- ii. Any firm not qualifying these minimum criteria as mentioned above need not apply as their RFP will be rejected.
- iii. Please note that the State Health Society is not bound to select any of the firms submitting RFPs. Further as quality is the principal selection criterion, State Health Society (SHS), Gujarat reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organization.
- iv. **If any firm, any of the partner of the firm or employee of the firm has done Statutory, Concurrent, Pre audit of NHM Gujarat are not eligible to apply. (Certificate for the same on Rs.100 stamp paper should be submitted along with Proposal)**
- v. Any of the firm or any of partners of the firm should not be black listed by any PSUs, or Government Companies, or any other organization in respect of any assignment or behavior. Also Certify that the there is no any court case or arbitration relating to disciplinary pending against the firm or any of its partners. (**Certificate for the same**

on Rs.100 stamp paper should be submitted along with Proposal)

- vi. Firms have to give an undertaking that the audit team members are proficient in State's official language (both oral and written) and will be headed by a Chartered Accountant on regular basis. (Form –U)
- vii. The auditor once appointed can continue for one more years subject to the satisfaction of the performance by the State. If any State wishes to re-appoint the same auditor shall have to seek the approval of the Executive Committee after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which firm is being re-appointed. Further, any comments/remarks/observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor.
- viii. No auditor can take the assignment of audit of more than three (3) States in a year. A certification in this regard may be obtained from the auditor.
- ix. No auditor can subletting or subcontracting the said assignment in any circumstances.

Disqualification:

The Firm would be disqualified if it suffers from any of the following situations:

- a. The Firm or any Partner thereof has been cautioned or any action has been taken against the Firm or any partner by ICAI.
- b. Any court case or arbitration relating to disciplinary case pending against the firm or any of its partner.
- c. Any action / disqualification by Government Co / Govt. Body / Govt. Authority relating financial transactions only.
- d. Please note that the State Health Society is not bound to select any of the firms submitting RFPs. Further as quality is the principal selection criterion, State Health Society (SHS),

Gujarat reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organization.

Disclosure of Minimum Fees in the RFP document:

The minimum audit fees for the assignment is at par with ICAI Revised Minimum Recommended Scale of Fees for the Professional Assignments done by Chartered Accountants dated 11.02.2020. The Minimum Audit Fees decided for the said work of Statutory audit is Rs.14, 16, 00,000/- (Including taxes TADA and other allowances) (As per attached annexure of minimum fees).

9. Scope & Coverage of audit:

In conducting the audit special attention should be paid to the following:

- i. 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

remediating weak controls; verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually as part of the management letter;

- ii. 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.
- iii. 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 (NTEP, IDSP and NVBDCP, 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 and have all the necessary supporting documentation.
- iv. All necessary supporting documents, records and accounts have been kept in respect of the project.
 - v. **Sample Coverage of sub district Implementing Units:** Audit will cover 100% District Health Societies (DHSs) each being a legally registered society and 100% of the Block Level CHC/PHC. All the vouchers pertaining to the health facilities will be available at the respective health facility (DH, CHC/PHCs) for the purpose of audit. Audit shall also cover audit of expenses related to NHM incurred through Rogi Kalyan Samities (RKSs) at each level i.e. PHC/ CHC/ DH. The Statutory Auditor may review the concurrent audit reports / quarterly executive summaries and may consider material observations / findings while forming his opinion on overall internal control and truth & fairness of accounts/financial statements.

10. The other major points related to Statutory Audit are as follows:

- To ensure timely completion of audit, State should ensure that the books of accounts are ready at all places before the start of audit. Further, timely availability of information to the auditors should be ensured for completion of audit on time.
- In the pre-bid conference to be held, the participant firms should clearly be explained about the requirements of audit as regards to the number of districts, blocks, and physical visit of the team at each location, number of implementing agencies from whom Utilization Certificates (UCs) /Statement of Expenditure (SOEs) received and incorporated in Annual Financial Statements etc. so that a quality audit is not compromised.
- It should be clearly ensured that a Standing Committee headed by Mission Director (NHM) is constituted in the State for the selection of auditor and for follow up and issue of compliance to the audit observations of the previous years.
- After the completion of audit, State should organize an exit conference of the auditors to discuss the audit observations.

- A copy of the working papers of the auditors shall be retained by the Director (Finance)/ State Finance Manager (SFM) in the State.
- The State should get the audit of all the District Health Societies completed by 30th October, 2024 and the Audit Report issued before 15th November 2024.
- The consolidation of audit reports of all the districts with State along with all the necessary requirements such as, Accounting Policies, Notes on Accounts and Management Letter is to be completed by the State in time and final report submitted by 15th December 2024.
- Audit Report as per Appendices of the RFP has to be submitted in triplicate with spiral binding along with the soft copy(PDF/Scanned)mailed to mk.haldar@nic.in and in a C.D. also by 15th December 2024.

11. Project Financial Statements

A format of such financial statements and relevant schedules showing the consolidation of all the programmes is given at (*APPENDIX A* - FORMAT of FINANCIAL STATEMENTS) and also on the website of MoHFW at www.nhm.gov.in.

Project Financial Statement (SHS, DHS and Consolidated) shall include the following:

- i. Audit Opinion as per *APPENDIX-C*.
- ii. Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any.
- iii. Income & Expenditure account for the year ending on 31st March 2024.
- iv. Receipt and Payment Account for the year ending on 31st March 2024.
- v. Other Schedules to the Balance sheet as appropriate, but which shall include
 - Statement of Fixed Assets in the form of a Schedule,
 - Schedule of Loans and Advances (Age-wise analysis),
 - Schedule of all Cash & Bank Balances (supported by bank reconciliation statements),
 - Program wise statement of expenditure.
- vi. Notes on Accounts showing the accounting policies followed in the preparation of accounts in the SHSs and DHSs and any other significant observation of the auditor.
- vii. Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.
- viii. Auditor shall have to certify the delay status of funds transferred from State Treasury to SHS for FY 2019-20,2020-21 and 2021-22 and SNA A/C of SHS from FY 2022-23 and 2023-24 as per prescribed format at *Appendix E-1, 2, 3,4 and 5* .
- ix. The Auditor has to disclose whether the State has received any interest on delayed transfer of funds from State Treasury to SHS bank account.
- x. The comparison between audited expenditure and expenditure reported in the FMR of 2023-24 along with the reason for variations.

- xi. Sanction wise UCs as per Form 12-C of GFR 2017; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) **[Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]. A separate UC for State share contribution needs to be issued by the auditor and**
Separate UCs for "Emergency Covid-19 Response Package for Health Systems Preparedness ECRP-I , ECRP-II and PM –ABHIM needs to be issued by the auditor.
- xii. Action Taken Report on the previous year’s audit observations.
- xiii. Reconciliation of the FMR Expenditures of the last quarter i.e. 31stMarch 2024 with expenditure as per the Annual Audited Financial Statements in the FMR format only for the financial year covered by audit period identifying the variance and the reasons for the same. This has to be certified by the auditor.
- xiv. **Representation by Management:** The DHS and SHS management should sign the financial statements and provide a written acknowledgment of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.
- xv. **Separate chapter for covid-19 Emergency Response and Health System Preparedness (ECRP-I) is attached on Appendix-“F”.**
- xvi. **Separate chapter for PM-ABhim is attached on Appendix- “G”.**

12. Financial Monitoring Reports (FMR)

In addition to the primary opinion on the financial statements, the auditor is required to audit last quarter FMR in the new format (quarter ending March) submitted to MoHFW. 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 and FMRs including whether procurement procedures have been followed and the extent to which the GOI can rely on Quarterly FMRs.

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

- 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 area of weakness in the system and internal controls and make recommendations for their improvement;
- c) Report on the level of compliance with the financial internal control;
- d) Report procurement which have not been carried out as per the procurement manual/ guidelines of the State for the individual programmes such as; RCH-II, NTEP, IDSP etc.;

- e) Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- f) Bring to Society's attention 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/ response on the Observations/ recommendations have to be obtained and reported along with the Audit report.

13. Reporting and Timing

The final Audit Report should be submitted by **15th November 2024**, (i.e. within four months of the end of the financial year) to the SHS and the SHS should then promptly forward **3 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) in mail or CD** along with the **final Utilization Certificates** signed by the State and Auditor both, to GOI with their comments, if any.

Submission of the Statutory Audit Report by the prescribed date is a Record of Proceedings (ROP) conditionality for release of funds to the State beyond 75% of cash allocation which ultimately ensures smooth implementation of the Mission and leads to better outcomes as funds are expended when needed by the State. In view of the above following measures need to be taken by the State: -

- a) **Penal provision on failure to complete the Audit on time:** 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 was delay in submission of Audit Report from the auditor, the *State may deduct the audit fees @ 5% per month from the due date of completion of audit.* A clause in this regard should be incorporated by the State in the agreement. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the Mission Director(NHM) of the State has the right to waive off the penalty. Further, before imposing penalty, the firm may be given an opportunity to be heard.

14. Additional Instructions to Auditors

- a. Audit Report of the SHS shall include audit of all the transactions at the State as well as DHSs level.
- b. Audit for the financial year will include all the components under NHM.
- c. The auditor appointed shall be **required to issue Consolidated Audit Report for the State and each District, comprising all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission.**
- d. All State level report shall have to be issued in three sets (Two sets for MoHFW and one set for State). Consolidated Report is to be sent to NHM-Finance Division and individual reports of individual programmes along with UCs to the respective programme divisions of the Ministry).

- e. Financial Statements and relevant schedules shall be prepared in accordance with the format provided by Ministry of Health and Family Welfare, GOI (***APPENDIX-A -FORMAT of FINANCIAL STATEMENTS***). However, specific programme requirements (in accordance with the agreement with the GOI and Development Partners) may also be incorporated in the separate schedule of the programme.
- f. Auditor shall certify all the UCs in the prescribed format (Form 12C of GFR, 2017) of GOI for all programmes of NHM. The UCs shall be furnished sanction-wise and should be signed by the Principal Secretary, Mission Director, State Programme Officers in charge of concerned Programme and the Auditor.
- g. The auditor shall also append the Checklist (***APPENDIX-B-CHECKLIST FOR AUDITOR***)
- h. The auditor shall certify the FMR on the basis of audited expenditures with all the line activities for the last quarter (quarter ending March 2024) showing cumulative and head wise expenditure for the complete financial year) along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR and as per Audit Report. Auditor must also document the reason for variances between the FMR figures and audited figures in cases where the variances are significant e.g. more than 15% from the audited figures at each component level.
 - i. Audit Opinion as per the Model Format provided at ***APPENDIX-C***.
 - j. Management Letter as per ***APPENDIX-D*** along with the comments/reply of the Mission Director, SHS.
 - k. **Auditor must have to immediately report to Programme Manager – Finance, State Health Society, Gujarat for any discrepancy, misappropriation, malfunction or fraud comes to notice during the course of audit.**

15. Re-appointment of Auditor: The auditor once appointed can continue for only two more years, subject to the satisfaction of the performance by the State. In case where extension/continuation of same auditor is sought for this extended duration beyond the initial year of appointment, yearly approval of Executive Committee shall be taken after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which the firm is being re-appointed. In no case shall continuation beyond this additional period of 2 years be granted. Further, any comments/remarks/observation of the Ministry in this regard shall have to be taken into account while re-appointing the same auditor.

It is also clarified that “No auditor can take the assignment of more than three (3) audits under NHM. A certification in this regard may be obtained from the auditor.”

16. General Provision: The State should ensure that the Auditor must be appointed for all the disease control programmes under NHM and Uniform Accounting System is followed. The State should also ensure that the auditor should follow the latest formats given in the RFP.

The auditor shall be given access to any information relevant for the purpose of conducting the audit, in addition to all financial and procurement records, SPIPs, AWP, MOU/LOU signed between MoHFW and the State/ SHS, instructions issued by MoHFW regarding scheme guidelines (e.g. JSY etc.), administrative orders issued by the SHS/ DOHFW/ Directorate of Health including cost norms etc.

Where programs are financed by Development Partners, copies of the legal agreement, project appraisal document should be made available to the auditors.

Guidelines for Submitting the Proposals:

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

- i. The "Technical" and "Financial" proposals must be submitted following the formats / schedules given in the supplementary information for auditor. The first part marked "TECHNICAL PROPOSAL" should include the description of the firm / organization, the firm's general experience in the field of assignment, the qualification and competency of the personal proposed for this assignment and the proposed work plan methodology and approach in response to suggested terms of reference. The first part i.e. Technical Proposal should not contain any cost information whatsoever. The second part i.e. "FINANCIAL PROPOSAL" should contain the detailed price offer for the audit services.
- ii. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical proposal.
- iii. The Technical Proposal shall be marked "ORIGINAL" or "COPY" as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
- iv. Each page, Form, Annexure and Appendices of the Technical must be signed by the Authorized signatory of the firm and each pages to be serially numbered in sequence (either at top or at bottom of the page in Right Side)
- v. All blank spaces in the technical proposal must be filled in completely where indicated, either typed or written in ink.
- vi. State Health Society, Gujarat (SHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.
- vii. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.
- viii. A firm cannot undertake the audit assignments of more than three states in a year. The audit assignment must be opted for as awarded by States chronologically i.e. on First come first served basis. If a CA Firm appointed in more than 3 States, then they have to withdraw their name so as to keep it up to 3 States/ UTs only. As a State may opt to appoint multiple auditors, therefore, if a firm appointed for audit of a group of district in any State then for the purpose of ceiling of 3 States, group of Districts shall be taken as a State.
- ix. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written). **The auditors must have the H.O/ Branch Office in the allotted State. (Form U).**

- x. Firm shall have to depute appropriate no. of teams for timely submission of Audit Report and to attain quality of audit.
- xi. Each team shall have to be headed by a qualified chartered accountant.

Earnest Money Deposit:

The firms should pay Earnest Money Deposit of **Rs. 42480/-** by RTGS/ NEFT in the bank account of “State Health Society-Gujarat NHM” as per attached details. Note that, Earnest Money Deposit will be refundable (without interest) after the completion of the entire procedure for appointment of auditor.

Security Deposit:

Firms selected for audit have to submit, a D.D (Nationalized / Scheduled Bank) of **Rs.70800** /- in favour of “State Health Society-Gujarat NHM” payable at Gandhi agar, as Security Deposit. Security Deposit will be refundable (without interest) after the completion of the entire audit and on submission of last audit report. Security deposits will be taken only from the firms which are finally awarded the audit. The firm has to give their confirmation within 5 days of work order / Letter of Appointment given by the State. Along with the confirmation, the firm needs to submit the Security Deposit.

Technical & Financial Proposal will consist:

- i. Letter of Transmittal, On letter pad of the firm (**Form T-1**)
- ii. Technical Proposal format, On letter pad of the firm (**Form T-2to T-5**)
- iii. Undertaking of presence of HO/Branch offices in State, On Rs.100/- Stamp Paper (**Form U**)
- iv. Certificate on Rs.100/- Stamp for not having worked with NHM, Gujarat by Firm, Partners and Employees.
- v. Certificate on Rs.100/- Stamp for firm is not black listed and not having any pending Court case or arbitration.
- vi. Certificate by firm for No auditor can take the assignment of audit of more than three (3) States in a year. On letter pad.

Form T-1

Letter of Transmittal On Letter Pad of the Firm

To,
Mission Director,
State Health Society,
Gandhinagar, Gujarat

Dear Sir,

We, the undersigned, offer to provide the audit services for State Health Society, Gujarat in accordance with your Request for Proposal dated [Insert Date]. We have submitted the requisite documents and supporting evidences with respect to minimum technical criteria.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification. We will visit all the offices and we will not go for any test check, but will do 100 % checking.

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, Gujarat 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 C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

()

Form T-2
Format for Technical Proposal

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	Attach copy of Certificate of ICAI generated on or after 01.01.2024.
2	Addresses of the Firm:	Attach copy of Certificate of ICAI generated on or after 01.01.2024.
3	Head Office Date of establishment of the firm	Attach copy of Certificate of ICAI generated on or after 01.01.2024.
4	Date since when is H.O. at the existing Station Branch Office 1,2,3.....(P articulars of each branch to be given)	Attach copy of Certificate of ICAI generated on or after 01.01.2024.
5	Mention the date of establishment of each branch offices since when existed at the existing place	Attach copy of Certificate of ICAI generated on or after 01.01.2024.
6	Firm Income Tax PAN No.	Attach copy of PAN card
7	Firm Service Tax Registration No.	Attach copy of Registration
8	Firm GST/TAN Registration No	Attach copy of Registration
9	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
10	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2023-24) confirming that the firm is eligible for major PSU audits.
11	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
12	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
13	<p>Audit Experience of the Firm:</p> <ul style="list-style-type: none"> • Number of Assignments in Commercial/Statutory Audit • Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions &NGOs • 3. Experience in the NHM audit 	<p>Copy of the Offer Letter & the Fee Charged for each assignment. (Relevant evidences to be given of the turnover and fee)</p>
14	<p>Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm • Name of each partner • Date of becoming ACA and FCA • Date of joining the firm • Membership No. • Qualification • Experience • Whether the partners is engaged full time or part time with the firm • Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2022) 	<p>Attested copy of Certificate of ICAI not before 01.01.2024</p>

Note: The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).

Form T-3

A. Details of Qualified Staff (Chartered Accountants)

(Please provide attested copy of Certificate of ICAI generated on or after 01.01.2024 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

B. Details of Semi-qualified Staff (including Article Clerks etc)

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

Firms must also clearly bring out the number of teams it plans to deploy for the audit keeping in view the scope of work, coverage and Guidelines for submitting the proposal. Structure of each team should be indicated as per format below:

Minimum staff as required for audit must be deployed by the firm. Minimum 4 members will be required in the team. If State feels that more staff is required for audit, the State has right to ask for the same and it should be coordinated by the firms as well.

Form T-4

Total income of CA Firm in India with break-up of fees				(Rs. In Lacs)
F.Y	Audit fees	Income Tax Matters	Others	Total Turnover
2022-23				
2021-22				
2020-21				
Total				
Average of above three years				

Form T-5

Brief of Relevant Experience:

Experience of Statutory audit in relation to Government Entities						
S. 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)

Number of Districts/Blocks may be higher than above at the time of audit because of any government or regulatory decisions and the same needs to be covered under audit, at the discretion of SHS which will be binding on us.

Name & Signature of Authorized Person

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

S. No	Particulars	Minimum Criteria	Marks
1	Firm should be empanelled with C&AG in its approved and declared list. (T-2)	For the year 2023-24	5 Marks If not fulfilled Disqualified
2	Firm Should be eligible for conducting audit in Government entities like Board, Corporations, major PSUs etc., (except bank branch audit) having turnover more than 20 Crores will be eligible for the audit of the NHM programmes. (T-2)	20 Crores	6 Marks If not fulfilled Disqualified
3	The firms having Head Office in Gujarat. If Head Office not located in Gujarat at least 2 full time branches should be functional in the Gujarat State for which the proposal is given to be given preference at the time of finalizing the financial bid. Such office must exist within the Gujarat State for not less than three years as per the Institute of Chartered Accountants of India (ICAI) Certificate. (T-2)	HO in Gujarat/ If HO not in Gujarat than 2 Full time Branches in Gujarat (not less than three years)	10 Marks If not fulfilled Disqualified
4	There should be at least 5 Chartered Accountants working in the firm. Out of them at least two should be FCA (As per certificate of ICAI generated on or after 01.01.2024) (T-3)	5	Firm with Minimum 5 CAs = 5 Marks 6 to 10 CAs = 7.5 Marks 11 or More CAs = 10 Marks
5	CA Firm Should have at least 20 employees qualified staff working in audit works (Minimum qualification B.Com and Article clerk who have completed 2 years with firm) (T-3)	20 employees	20 Employees = 5 Marks 21 to 25 Employees = 7.5 Marks Above 25 Employees = 10 Marks
6	Audit & Attestation Turnover of the firm (Average annual in last three financial yrs.) (T-4)	Minimum 35 Lacs	Turnover (Rs. In Lacs) Rs 35 to up to 50 = 5 marks, From Rs. 50.1 to up to 65 = 7.5 marks Above 65 = 10 marks
7	No. of Years of Firm Existence as per ICAI Certificate generated on or after 01.01.2024 (T-5)	15 Years	Less than 12 Year – Disqualify 12 Years to Up to 15 Years = 5 Marks 16 Years to up to 20 Years = 7.5 Marks 21 or Above Years = 10 Marks
8	Statutory audit experience in Government Entities like Boards, Corporations, PSUs etc. (Except bank branch audit) having turnover of more than Rs.20 Crores (T-5)	Minimum 5 Assignment in Last 5 Years	5 to 10 Assignment = 5 Marks 11 to 15 Assignment = 7.5 Marks 15 to 20 Assignment = 10 Marks

The firm must achieve at least 65% of the marks to qualify on technical parameters.

The SHS Gujarat reserves the right to change / cancelled the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of the organization.

Dispute Resolution:

Any dispute arising out of the contract, which cannot be amicably settled between parties, shall be referred to adjudication/arbitration in accordance with the laws of Government of India. (Subject to Gandhinagar jurisdiction)

MINIMUM AUDIT FEE CALCULATION AS PER ICAI GUIDELINE 11.02.2020			MINIMUM AUDIT FEE CALCULATION AS PER ICAI GUIDELINE 11.02. 2020		
SR.NO.	DHS/UHS/RPMU	AMT IN Rs.	SR.NO.	DHS/UHS/RPMU	AMT IN Rs.
1	Ahmedabad	40000.00	31	Bhavnagar	30000.00
2	Kheda	22000.00	32	Botad	22000.00
3	Anand	22000.00	33	Amerli	22000.00
4	Surendranagar	22000.00	34	Junagadh	22000.00
5	Corporation-AMC	40000.00	35	Girsomnath	22000.00
6	RPMU Ahmedabad	40000.00	36	Corporation-BMC	30000.00
			37	Corporation-JuMC	22000.00
7	Gandhinagar	22000.00	38	RPMU Bhavnagar	30000.00
8	Mehsana	22000.00			
9	Patan	22000.00	39	Rajkot	30000.00
10	Banaskantha	22000.00	40	Morbi	22000.00
11	Sabarkantha	22000.00	41	Jamnagar	30000.00
12	Arvali	22000.00	42	DevbhumiDwarka	22000.00
13	Corporation-GMC	22000.00	43	Kutch	22000.00
14	RPMU Gandhinagar	22000.00	44	Porbandar	22000.00
			45	Corporation-RMC	30000.00
15	Vadodara	30000.00	46	Corporation-JMC	30000.00
16	ChhotaUdepur	22000.00	47	RPMU Rajkot	30000.00
17	Bharuch	22000.00			
18	Panchmahal	22000.00		Total	1200000.00
19	Mahisagar	22000.00		GST 18%	216000.00
20	Dahod	22000.00		Grand Total	1416000.00
21	Narmada	22000.00			
22	Corporation-VMC	30000.00			
23	RPMU Vadodara	30000.00			
24	Surat	30000.00			
25	Tapi	22000.00			
26	Navsari	22000.00			
27	Valsad	22000.00			
28	Ahwa-Dang	22000.00			