

STATE HEALTH SOCIETY, BIHAR, PATNA

Pariwar Kalyan Bhawan, Sheikhpura, Patna - 800 014

EXPRESSION OF INTEREST for Concurrent Audit 2012-13

HIRING SERVICES OF CHARTERED ACCOUNTANTS FIRM FOR CONCURRENT AUDIT OF STATE HEALTH SOCIETY, BIHAR (SHSB) & DISTRICT HEALTH SOCIETY (DHS) FOR THE FINANCIAL YEAR 2012-13 UNDER NATIONAL RURAL HEALTH MISSION (NRHM)

Request for Proposal (RFP) for Concurrent Auditor for the State of Bihar

State Health Society, Bihar invites Proposals from interested Chartered Accountants firms *empanelled with the C&AG of India* meeting the minimum eligibility criteria given in Request for Proposal (RFP) for providing their services for carrying out the Monthly Concurrent Audit of all the programmes (including NDCPs etc.) of State Health Society Bihar & all District Health Societies of the State under the NRHM for the financial year 2012-13 after the completion of work of current concurrent auditor.

2. The details about background of the auditee, the units to be covered in the audit, scope of work, Terms of Reference (ToR), eligibility criteria for selection of the C.A. firms and Guidelines for submitting the Proposal can be downloaded from the website <http://statehealthsocietybihar.org> from the **19th September 2012 onwards**.

Important Dates for the selection process:

- | | | |
|-------|---|-------------------------------|
| (i) | Date for pre-bid conference | : 05/10/2012 at 11.00 a.m. |
| (ii) | Last date for submission of Proposal to SHSB/DHSs | : 18/10/2012 up to 03.00 p.m. |
| (iii) | Date of opening Technical bid at SHSB/DHSs | : 29/10/2012 up to 03.00 p.m. |
| (iv) | Date of opening Financial bid at SHSB/DHSs | : 02/11/2012 up to 03.00 p.m. |

- 1. Venue for pre-bid Conference (Appointment for SHSB):** Pre-bid Conference will be held at State Health Society, Bihar, Patna, Pariwar Kalyan Bhawan, Sheikhpura, Patna (Bihar)
- 2. Venue for pre-bid Conference (Appointment for DHSs):** Pre-bid Conference will be held at the District Health Societies Offices in the State of Bihar.

**Executive Director
(SHSB)**

REQUEST FOR PROPOSAL (RFP)

State Health Society, Bihar, Patna seeks to invite Proposals from *C&AG empanelled Chartered Accountants firms* meeting the minimum eligibility criteria for providing their services for Monthly concurrent Audit of State Health Society/ District Health Societies for Financial year 2012-13.

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 C. A. 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/health facilities in all the rural areas of 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 7 year period of the Mission.
2. One of the visions of the Mission is to increase public spending on health from 0.9% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NRHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) and various National Disease Control Programmes (NDCPs) have been repositioned.
3. At present the following Schemes come under the National Rural Health Mission:
 - a. Reproductive and Child Health Programme: (RCH Flexipool)
 - b. Additionalities Under NRHM: (Mission Flexipool)
 - 1.1. Operating Costs for Routine Immunization & Injection safety.
 - 1.2. Operating Cost for Pulse Polio Immunization.
4. National Disease Control Programmes:
 - D. National Vector Borne Disease Control Programme (NVBDCP).
 - E. Revised National Tuberculosis Control Programme (RNTCP).
 - F. National Leprosy Control Programme (NLCP).
 - G. National Trachoma & Blindness Control Programme.
 - H. National Iodine Deficiency Disorder Control Programme (NIDDCP).
 - I. Integrated Disease Surveillance Project (IDSP).
5. Others like IEC, NGO, Deafness Control, etc.

6. **Funding & Accounting Arrangements:** Funds for the various programs are transferred to the States from the Government of India in the form of Grants-in-Aid to SHS on the basis of respective State Programme Implementation Plan (SPIPs). Under the umbrella of the integrated SHS/DHS, each program has separate bank accounts, maintains separate books of accounts and other financial records as required under each program and also submit separate financial activity reports at varying frequencies to the respective monitoring units in Ministry of Health & Family Welfare, Govt. of India.
7. **Financing by Development Partners/ Donors:** Some of the programs are supported by development partners such as the World Bank, DFID, UNFPA, European Union, NIPI, and GFATM etc. for which grant/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.

Section II-Objective& Scope of Audit

It is decided that the mechanism of the concurrent audit may be implemented at state level and all the districts under NRHM covering all the programmes under the National Rural Health Mission. The Concurrent Audit of the District Health Society is hereby offered through this TOR. The proposal is invited from firms fulfilling the eligibility criteria enlisted in this EOI.

1 Objective

The key objectives of the concurrent Audit include:

- To ensure voucher/ evidence based payments to improve transparency
- To ensure accuracy and timeliness in maintenance of books of accounts
- To ensure timeliness and accuracy of periodical financial statements
- To improve accuracy and timeliness of financial reporting especially at sub-district levels
- To ensure compliance with laid down systems, procedures and policies
- To regularly track, follow up and settle advances on a priority basis
- To assess & improve overall internal control systems

2 Scope of Audit

The responsibilities of the concurrent auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines. The concurrent audit should be carried out both at State as well as District level.

The scope of work of “State Concurrent Auditor” is as follows:

- Audit of the SHS accounts and expenditure incurred by SHS
- Verification of Quarterly FMRs with Books of Accounts
- Audit of Advances at the SHS level
- Audit of the Provisional Utilization Certificates sent to GoI
- Monitoring timely submission of the District concurrent audit reports
- Detailed analysis and compilation of the District concurrent audit reports

- Vetting of the State Action Taken Reports and providing observations thereon
- Follow-up & monitoring over the ATRs prepared by districts on the observations made in the audit
- Preparation of Quarterly Executive summary to be sent to GoI in the prescribed format
- Any other evaluation work, as desired by the State Audit Committee

The scope of work of “District Concurrent Auditor” is as follows:

- Review of the DHS Accounts and expenditure incurred by the DHS
- Audit of Financial Statements of DHS
- Certification of the Statement of Expenditure
- Review and analysis of the Age wise and Party wise Advances Report
- Comparison between financial and physical performance and analysis
- Visits to sample blocks (in a way to cover all blocks in a year) and peripheral units
- Filling in the checklist provided
- Vetting of the district ATRs and providing observations thereon
- Any other evaluation work, as desired by the District Audit Committee

It must be ensured that the Audit reports of all the District Health Societies for each month should be submitted by 10th of the next month. It should cover the following points as per the checklist & annexure provided:

Checklist	Annexure
Reporting requirements as per GOI guidelines	Cash Book
Maintenance of Books of Accounts	Budget Control Register
Receipt & Incomes	Assets Register & Stock Register
Payments & Expenditure	Advance tracking register
Asset side of Balance Sheet	Agewise analysis of advances
Liability side of Balance Sheet	Bank Reconciliation Statement
Statement Of Expenditure	Fund Receipt Register

The Check list & Annexure above should be prepared by SAM/DAM, as the case may be, and duly signed and submitted by the Concurrent Auditor.

3 Frequency

Concurrent Audit will be carried out on a “monthly basis”.

4 Contents of Audit Report:

Concurrent Audit Report of a SHS/DHS, as the case may be, is to contain the following financial statements and documents:

- Duly filled in Checklist provided in the guidelines
- Financial Statements as prescribed
 - Audited Trial Balance
 - Audited Receipts & Payments A/c

- Audited Income & Expenditure A/c
- Audited Balance Sheet
- Audited SOE(Statement of Expenditure)
- Bank Reconciliation Statement
- List of outstanding advances
- Statement of reimbursable expenditure
- Program-wise statement of expenditure
- Scheme-wise certified utilization certificates
- Loan & Advances(Age-wise analysis)
- Unspent grant of individual programmes

Observations and Recommendations of Auditor must cover the following aspects:

- Deficiencies noticed in internal control
- Suggestions to improve the internal control
- Extent of non-compliance with guidelines issued by GoI
- Action taken by SHS/ DHS, as the case maybe, on the previous audit observations, along with his observations on the same.

Section III-Minimum Eligibility Criteria

1 Eligibility Criteria for State Health Society:

The firm must be-

- empanelled with C & AG;
- registered with ICAI and have at least 2 fellow members of the ICAI;
- their Head offices/ Branch Offices should preferably be located in Patna;
- have an average turnover of Rs.10 lacs p.a in the last three year;
- having experience of more than five years;
- having experience of audit of externally/internally aided projects or social sector projects, other than audit of charitable institutions & NGOs) of at least 2 assignment in last 3 years;
- the firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organization in respect of any assignment or behavior.

2 Eligibility Criteria for District Health Society:

The firm must be-

- empanelled with C & AG;
- registered with ICAI and have at least 2 fellow members of the ICAI;
- their Head offices/ local Offices should preferably be located in same district or division;
- have an average turnover of Rs.5 lacs p.a in the last three year;
- having experience of more than three years;
- having experience of audit of externally/internally aided projects or social sector projects, other than audit of charitable institutions & NGOs) of at least 2 assignment in last 3 years;
- the firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organization in respect of any assignment or behavior.

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

3 Term of appointment of the Auditor

- At the State level, the concurrent auditor appointed once can be retained/ reappointed for a maximum total term of two financial year’s i.e. current year and next year. However, the Contract awarded should be for one year at a time and should be renewed next year on the Basis of auditor’s performance review.
- There is no bar on the auditor from applying for the audit of a different district along with the state, provided it does not exceed the limit of 30% of the districts in the state, or 8 districts including state as one unit, whichever is lower.

4 Non-Eligibility for Concurrent Audits:

Sub-letting award of contract of audit work by the selected firm to the other CA Firms will not be entertained. Such cases if brought into notice/found at any point of time before/after selection, the concerned firms will be debarred from bidding process for next 3 years and contract will be cancelled forthwith and penalty shall also be imposed to the extent of 10% of the amount of the annual contract.

5 Key Timelines

The key timelines which need to be adhered to are summarized below:

Activity	Timeline
Carrying out concurrent audit	Monthly
Submission Of Audit Report (Hard & Soft Copies) by Auditor to SHS	10th of the next month
Submission of Consolidated Audit Report (Hard & Soft Copies) by Auditor to SHS	15th of the next month
Submission Of Consolidated Quarterly Executive Summary Report (Hard & Soft Copies) by Auditor to SHS	Quarterly - by 20th of the first month of the next quarter

6 Coverage

- The State Concurrent Auditor should ensure coverage of all the districts while the District Concurrent Auditor should ensure that all the blocks are covered over the entire year.
- For districts containing up to 12 blocks, the District Concurrent Auditor has to ensure that at least one block is covered every month. For districts consisting of more than 12 blocks, it needs to be ensured that every block is covered at least once during the year.
- The District audit plan should include a visit to at least 50% PHCs, 3 sub-centres and 3 VHSNCs located within the block selected for visit. The states may decide to increase the scope for the same.

- The audit has to include accounts maintained under RKS and NDCP (wherever applicable)
- District Concurrent Auditor has to ensure that the Revenue Collected from patients on account of Registration Charges, Service Charges etc. and receipt from other sources is deposited into Bank Accounts by the auditee offices on fortnight basis.

Section IV-Guidelines for Submitting the Proposals

1 General Guidelines:

Agencies are required to submit the proposal (RFP) (in two separate & sealed cover/envelops) duly writing on Top as proposal for _____& Last date _____ as per the guidelines and formats detailed out in the following paras:

- The original and all copies 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 then sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked “**DO NOT OPEN, EXCEPT IN PRESENCE OF THE STANDING COMMITTEE FOR AUDIT**”. The Society shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be a case of rejection of Proposal. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.
- Only single firm is eligible to apply, while associations of firms or Joint ventures of two or more firms are not allowed.
- The interested firm should submit the proposal form with the respective District Health Society Office for which they intend to do the Audit work. The Chief Medical & Health Office (CM&HO)/Civil Surgeon(CS) of the respective District shall evaluate the Technical proposal and finalize the same for opening of financial bids of eligible firms. The CM&HO/CS shall be the appointing authority of concurrent Auditors.
- The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written).
- It may be noted that a record of the team shall be maintained at the facility visited and team has to collect a certificate of their attendance giving their name, designation and date of visit etc. from the head of that facility.

- A firm should submit only one proposal for one District. If a firm submits or participates in more than one proposal at one place, all such proposals shall be disqualified. However, a firm can submit the multiple proposals for multiple locations (viz more than one Districts/ and/ or/ State) but in any case the firm should not be assigned the work of more than 30% of total Districts or maximum 8 Districts (including State unit).
- All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- 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.
- Financial proposals submitted by the firm in the bid shall be valid for 6 months from the date of submission to final award of the contract.
- Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the authorized signatory of the firm.
- All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- State Health Society (SHS) 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.

2 Technical Proposal:

- Letter of Transmittal (*Form T-1*)
- Details of the Firm along with Details of Partners (Form T-2, T-2A),
- Brief of relevant experience (Form T-3).

3 Financial Proposal:

- The financial bid shall be submitted as per *Form F-1*.
- Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee.

4 Submission of Proposals:

The proposal may be submitted to the State Health Society, Bihar, Pariwar Kalyan Bhawan, Sheikhpura, Patna - 800 014 (for SHS only) and/or to the concerned District Health Societies (for DHSs)(excluding the district of Banka), as the case may be, by scheduled date.

Note: As per GOI instruction, auditors applying for the audit of different districts in the State for the financial year 2012-13 shall in no case exceed the limit of 8 Districts.

ELIGIBILITY CRITERIA & TECHNICAL EVALUATION
(FOR STATE HEALTH SOCIETY BIHAR)

Minimum Eligibility Criteria:

S.N .	Particulars*	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Full Time Fellow Partners associated with the firm for not less than 3 years (As per certificate of ICAI as on 01.01.2012)	2	10	5 marks for 2 partner, 10 marks for more than 2 partners
2	Year of experience Partner A + Partner B + Partner C + Partner D +	3 years	10	7.5 marks for 3 years, 10 marks for more than 3 years exp.
3	Years of Partners association with the firm- Partner A + Partner B + Partner C + Partner D +		10	7.5 marks for less than 3 years ,10 marks for more than 3 years
4.	No. of Staff -			
	i. Qualified(Additional to existing partners of the firm)		10	5 marks for every staff
	ii. Semi Qualified(pass in CA/ICWA Inter/PE-II, IPCE)		5	2 mark for every staff
	iii. Others-B.Com		5	1 mark for every staff
5.	Nature of experience (giving Turnover/Project Cost/Years of experience of the entities/projects audited in last 3 years)			
	i RCH audit		5	1 marks per audit
	ii Govt. Social Sector Audit		15	3 marks per audit
	iii Other Social Sector Audit		10	2 marks per audit
6.	No. of Branches		10	5 mark for 1 branch, 10 marks for more than 1 branch
7.	Total turnover of the firm in last three years	Minimum Rs.10 Lakhs	10	7 marks for up to 10 lakhs turnover, 1 mark for additional 2 lakhs turnover
	Total		100	

Supporting Documents for Eligibility Criteria: Following supporting documents must be submitted by the firm along with the technical proposals:

- For S. No. 1, 2 & 3, the firm must submit an attested copy of Certificate of ICAI as on 01.01.2012.
- For S. No. 4, self-attested Xerox copy of passing certificate of staff as well as affidavit by partner of the firm that the staff was working with the firm.
- For S. No. 5 the firm must submit a copy of the appointment letters from the auditee organizations. in support of assignments
- For S. No. 6, affidavit by the partner of the firm indicating the number of branches and a self-certified copy of letterhead to be attached
- For S. No. 7, the firm must submit a copy of the Audit Report along with Income & Expenditure/Receipt & Payment Account & Balance Sheet for the last three years and copy of Service Tax Return.

**ELIGIBILITY CRITERIA & TECHNICAL EVALUATION
(FOR DISTRICT HEALTH SOCIETIES)**

Minimum Eligibility Criteria:

S.N	Particulars*	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Full Time Fellow Partners associated with the firm for not less than 3 years (As per certificate of ICAI as on 01.01.2012)	2	10	5 marks for 2 partner, 10 marks for more than 2 partners
2	Year of experience Partner A + Partner B + Partner C + Partner D +	2 years	10	7.5 marks for 2 years, 10 marks for more than 2 years exp.
3	Years of Partners association with the firm- Partner A + Partner B + Partner C + Partner D +		10	7.5 marks for less than 2 years ,10 marks for more than 2 years
4.	No. of Staff -			
	i. Qualified(Additional to existing partners of the firm)		10	5 marks for every staff
	ii. Semi Qualified(pass in CA/ICWA Inter/PE-II, IPCE)		5	2 mark for every staff
	iii. Others-B.Com		5	1 mark for every staff
5.	Nature of experience (giving Turnover/Project Cost/Years of experience of the entities/projects audited in last 2 years)			
	i RCH audit		5	1 marks per audit
	ii Govt. Social Sector Audit		15	3 marks per audit
	iii Other Social Sector Audit		10	2 marks per audit
6.	No. of Branches		10	5 mark for 1 branch, 10 marks for more than 1 branch
7.	Total turnover of the firm in last three years	Minimum Rs.5 Lakhs	10	7 marks for up to 5 lakhs turnover, 1 mark for additional 1 lakhs turnover
	Total		100	

Supporting Documents for Eligibility Criteria: Following supporting documents must be submitted by the firm along with the technical proposals:

- For S. No. 1, 2 & 3, the firm must submit an attested copy of Certificate of ICAI as on 01.01.2012.
- For S. No. 4, self-attested Xerox copy of passing certificate of staff as well as affidavit by partner of the firm that the staff was working with the firm.
- For S. No. 5 the firm must submit a copy of the appointment letters from the auditee organizations. in support of assignments
- For S. No. 6, affidavit by the partner of the firm indicating the number of branches and a self-certified copy of letterhead to be attached
- For S. No. 7, the firm must submit a copy of the Audit Report along with Income & Expenditure/Receipt & Payment Account & Balance Sheet for the last three years and copy of Service Tax Return.

Selection Process of the Auditor:

The firm must achieve at least 65% of the marks to qualify on technical parameters for the purpose of the audit of State Health Society and District Health Societies. In case after the technical evaluation, if no bidding firm gets the minimum 65% marks then top three firms are to be taken into consideration for financial bid. If there are only one or two firms then they may be considered, given the priority of the task.

A two stage procedure shall be adopted to evaluate the proposals. The selection will be done using Quality cum Cost based Selection (QCBS) process. 70% weightage would be given to the technical evaluation and 30 % weightage would be given to the financial bid.

First Stage: (Technical Evaluation)

Only Technical Proposals shall be opened first for all the firms. Thereafter, a technical evaluation shall be carried as per the evaluation parameters provided in the “Eligibility Criteria & Technical Evaluation” section by the duly constituted evaluation committee. Each member of the evaluation committee will fill the form separately and marks given by all the members will be totaled and averaged.

The technical proposal scoring at least 65% of the total marks shall be considered as “Qualified on Technical Parameters”. 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 or if it fails to achieve the minimum technical score (i.e. at least 65%)

Second Stage:(Financial Evaluation)

Financial proposals shall be opened only for those firms who have Qualified on Technical Parameters (i.e. secured at least 65% of maximum marks on evaluation criteria). Financial Proposals of the firms which have not qualified on technical parameters shall be returned unopened after the completion of selection process.

For the purpose of QCBS process, once the technical points have been allotted and technical marks has been finalized, finance marks to be awarded. For this purpose 100 marks shall be allotted to the firm quoting the minimum financial bid and the rest will be awarded points on proportionate basis.

Methodology for calculation of marks

Technical score is to be derived in the following manner:

$$Q = (M \times 70/100)$$

Where, Q = Total Technical score obtained

M= Actual Technical score obtained by the particular firm

Financial score is to be derived in the following manner:

$$\text{Finance score} = (30 \times 100) \times (100 \times B/A)$$

Where A=Absolute bid amount for the bidder under consideration

B= Absolute minimum bid amount by any bidder

Gross total Marks Obtained will be the sum total of technical and financial marks.

Award of Contract:

On completion of selection process, the firm selected (L1), after clubbing of Technical & Financial score, shall be eligible for award of the contract of audit. The firm should execute a Contract and enter into an agreement with the State Health Society (SHSB) or District Health Societies as the case may be within 1(one) week of the award.

If the lowest bidder does not turn up after award of contract within the stipulated period, then the L2 bidder will be contacted, and if he/she agrees to perform the task at the L1 rate, the contract may be awarded to L2 bidder. If L2 refuses to perform at L1 rate, finally L3 bidder will be contacted to see if he agrees to perform at L1 rate.

Letter of Transmittal

To,

-----,

Dear Sir,

We, the undersigned, offer to provide the audit services for *[Insert title of assignment]* in accordance with your Request for Proposal dated *[Insert Date]*. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

We are submitting our Proposal and 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.

The prices quoted by us in the Financial Proposal are valid till six months from the date of submission of the quotation. 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 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 Bihar 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,

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Details of the Firm along with Details of Partners for the audit of the accounts of State Health Society on a Monthly Basis

Status of the Firm Partnership

Sole Proprietorship

1. (a) Name of the firm (in Capital letters) _____
 (b) Address of the Head Office _____
 (Please also give telephone no. _____
 and e-mail address) _____
 (c) PAN No. of the firm _____

2. ICAI Registration No. _____ Region Name _____ Region Code No. _____

3. (a) Date of constitution of the firm:
 (b) Date since when the firms has a full time FCA

4. Full-time Partners of the firm as on 1st January, 2012

S.No.	Years of continuous association with the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

Note: Please attach the copy of Firm's Constitution Certificate issued by ICAI as on 01.01. 2012.

5. Number of Part time Partners if any, as on 1st January, 2012
6. Number of Full time Chartered Accountant as on 1st January, 2012
7. Number of audit staff employed full-time with the firm
- (a) Article/Audit Clerks _____
- (b) Other Audit Staff (with knowledge of book _____
 Keeping and accountancy)
- (c) Other Professional Staff (Please specify) _____

8. Number of Branches, if any (Please mention _____
Places & locations):
9. Whether the firm is engaged in any internal or
External audit or any other services Yes/No
providing to any Govt. Company/Corporation
or co-operative institution etc.
If 'yes', details may be given as per form T-3.
10. Whether the firm is implementing quality control
Policies and procedures designed to ensure Yes/No
that all audit are conducted in accordance with
Auditing, Review & Other Standard issued by ICAI.
(If yes, a brief note on the procedure adopted is to be enclosed)
11. Whether there are any court/arbitration/any other
legal case against the firm Yes/No
(If yes, give a brief note of the case indicating its percent status)

Undertaking

I/We do hereby declare that the above mentioned in formations are true & correct and I /We also undertake to abide the terms & condition of the contract and would make compliance of terms laid down in the contract if executed by us with the State.

Date:

Place:

Signature of Proprietor/Sole Partner

Details of Firms, Partners, Branches, Turnover etc cum evaluation sheet

S.No.	Criteria	Remarks	Max marks	Marks Obtained
1.	No. of partners – FCA/ACA		10	
2.	Year of experience Partner A + Partner B + Partner C + Partner D +		10	
3.	Years of Partners association with the firm- Partner A + Partner B + Partner C + Partner D +		10	
4.	No. of Staff -			
	i. Qualified		10	
	ii. Semi Qualified		5	
	iii. Others		5	
5.	Nature of experience (giving Turnover/Project Cost/Years of experience of the entities/projects audited)			
	i RCH audit		5	
	ii Govt. Social Sector Audit		15	
	iii Other Social Sector Audit		10	
6.	No. of Branches		10	
7.	Total turnover of the firm in last three years		10	
	Total			
<p>Note: 1. CA firms will also provide their latest Certificate of Firm Constitution as on 1st January 2012 of the current year issued by ICAI and their latest Income Tax Return duly acknowledged by IT Department. Firm not being able to provide these two documents will not be considered.(2) Each member of the evaluation committee will fill the form separately. (3)Total marks given by all the members will be totaled and audit work will be awarded to firm obtaining maximum marks</p>				
Name of the Member		Signature with		
		date		

Form T-3

Brief of Relevant Experience:

A. Experience of audit in relation to Externally Aided projects/ Social Sector Projects (Excluding the audit of Charitable Institutions and NGOs).

S. No.	Name of the Auditee Organisation	Grant-in-Aids handled of the auditee organisation	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work of Assignment awarded by the Auditee Organisation (Please attach a copy of the letter)

B. Experience of audit in Commercial Sector/PSUs etc.

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 of Assignment awarded by the Auditee organization (Please attach a copy of the letter)

Breakup of the Audit Fee quoted above must be provided as per following format:*

S. No.	Particulars	Amount
1.	Audit of State Headquarter of SHS and other state level implementing units	
2.	Audit of Consolidated Financial Statements of State and District Health Societies	
3.	Service Tax	
4.	TA/DA	
5.	Others, if any	
	TOTAL	

FORMAT FOR FINANCIAL BID

Item or Activity	Total Amount (in Rupees)
AUDIT FEE PERMONTH (Inclusive of TA/DA, Service Tax and cess on Service tax)	Both in Numeric and in Words. Rs. _____/-
Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.	(Rupees _____).

*Breakup of the Audit Fee quoted above must be provided as per following format:**

Sr. No.	Particulars	Amount
1.	Audit of State Headquarter of SHSB and other state level implementing units	
2.	Audit of Consolidated Financial Statement of State and District Health Societies	
3.	Service Tax	
4	TA/DA	
5	Others, if any	
	TOTAL	

*** To be arrived at based on the estimated man days for each category of staff proposed for the assignment.**

Expression of Interest for short listing Chartered Accountant Firms for the Concurrent Audit of the Accounts of SHS/DHS

Status of the Firm Partnership Sole Proprietorship

1. (a) Name of the firm (in Block Letters)
- (b) Address of the Head Office
- (Please also give telephone no and email address)*
- (c) PAN of the firm
2. ICAI Registration No. Region Name
- Region Code No.
3. (a) Date of constitution of the firm
- (b) Date since when the firms has a full time FCA
4. Full-time Partners/Sole Proprietor of the firm as on 1st January, 2012

S. No.	Years of continuous association with the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 year		
(c)	5 year or more but less than 10 year		
(d)	10 year or more but less than 15 year		
(e)	15 year or more		

Note: Please attach the copy of Firm's Constitution Certificate issued by ICAI as on 01.01.2012

5. Number of Part-time Partners if any, as on 1st January, 2012
6. Number of Full time Chartered Accountant as on 1st January,2012
7. Number of audit staff employed full-time with the firm
8. Number of Branches if any
- (Please mention place & location)*
9. Whether the firm is in any internal or external audit or any other services Yes/No
providing to any Govt. Company/Corporation/Society/Co-operative institution etc.
(If 'yes', details may be given on a separate sheet)
10. Whether the firm is implementing quality control policies and procedures Yes/No
11. Whether there are any court/arbitration/any other legal case against the firm Yes/No
(if yes, give a brief note of the case indicating its percent status)

UNDERTAKING

I/We do hereby declare that the above mentioned information is true & correct and I/We also undertake to abide the terms & condition of the contract and will make compliance of terms laid-down in the contract if executed by us with the State Health Society.

Signature of Proprietor/Sole Partner

FORMAT OF CONTRACT

THIS CONTRACT (“Contract”) is entered into this [insert starting date of assignment], by and between (“the Client”) having its principal office atand M/s.....(“the Auditor”) having its principal office located at....., for the Financial Year 2012-13

WHEREAS, the client wishes to have the Auditor perform the services hereinafter referred to, and

WHEREAS, the Auditor is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

1. Services	<p>i) The Auditor shall perform the services as per the RFP & TOR.</p> <p>ii) The Auditor shall submit to the Client the reports in the form and within the time periods specified in RFP and scope and coverage given into RFP.</p> <p>iii) The Auditor shall submit the financial statements within stipulated time on monthly basis.</p>
2. Term	<p>The Auditor shall complete the Monthly Concurrent Audit of SHS as per RFP/TOR up to 10th of every succeeding month after signing this “Contract” or such extended time as may be mutually agreed with the client. The assignment is to be conducted in time bound manner so as to complete the audit of accounts of State Health Society or District Health Society latest by 10th of every succeeding month.</p>
3. Payment	<p><u>A. Ceiling</u> For Services rendered pursuant the Client shall pay the Auditor an amount not to exceed Rs.per month for This amount has been established based on the understanding that it includes all of the Auditor’s cost and profits.</p> <p><u>B. Schedule of Payments</u> The schedule of payment is specified below: All amount will be payable by the State Health Society/DHS at State level/District level which is inclusive of T.A./D.A. & other expenses etc. no expense shall be claimed by the auditor except their Audit Fees in accordance with the eligibility laid down in the RFP.</p>
4. Project Administration	<p><u>A. Coordinator</u> The Client designatesfor State Level/ District levelas Client’s Coordinator; the Coordinator shall be responsible for the coordination of activities under this Contract, for acceptance and approval of the reports and of other deliverables by the Client and for receiving and approving invoices for the payment.</p>

5. 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 Standard issued by ICAI. Specific reference is invited to standard (SA 600-AAS 10-relying on the 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 qualification mentioned in RFP.
6. 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. A soft copy of the report should be submitted on monthly basis at State Health Society as stated in the order.
7. Assignment	The Concurrent Auditor shall not assign this Contract or Sub contract any portion of it without the Clients prior written consent.
8. Law Governing the Contract and Language	The Contract shall be governed by the Laws of State Health Society and language of the contract shall be in English.
9. 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 State Health Society.

FOR THE CLIENT

FOR THE AUDITOR

Signed by:

Signed by:

Title: