



**STATE HEALTH SOCIETY  
National Rural Health Mission  
Directorate of Health Services  
Government of Goa  
Campal, Panaji, Goa-403001**



No.: DHS/FW/NRHM/09-10/ 1700

Date: 29/01/2010

***REQUEST FOR PROPOSAL (RFP) –***

State Health Society, Goa, Directorate of Health Services, Government of Goa, Panaji, hereby invites, proposals, from **C& AG empanelled Chartered Accountants firms** meeting the minimum eligibility criteria for providing their services for the statutory audit for the financial year 2009-10 of State Health Society and peripheral units including various (Nine) programs comprising within the National Rural Health Mission.

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 available with the National Rural Health Mission, Directorate of Health Services, Government of Goa, Campal, Panaji.

**Important Dates:**

- i. Last date for collection of RFP from Office of SHS: 09/02/2010
- ii. Date for pre-bid conference: 12/02/2010
- iii. Last date for submission of Proposal to SHS: 15/02/2010
- iv. Date of opening of financial bid: 16/02/2010 at 11.00 am

Venue for Pre-bid Conference: Pre-bid Conference would be held at: The Conference Hall, at Directorate of Health Services, Camapl, Panaji-Goa

Yours faithfully,

(Dr. Rajnanda Dessai)  
Directorate of Health Services



**Government of Goa  
National Rural Health Mission  
Directorate of Health Services  
Campal, Panaji, Goa-403001**



No.: DHS/FW/NRHM/09-10/ 1700

Date: 29/01/2010

**Sub : For Appointment of Statutory Auditor for State Health Society (SHS)**

**Terms of Reference (ToR)**

**Section I - Background**

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare was launched on 12<sup>th</sup> April, 2005 by the Government of India to improve medical facilities in all the rural area in the country. The NRHM seeks to provide accessible, affordable and quality health care to the rural population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 407 to 100 per 1,00,000 live births, Infant Mortality rate (IMR) from 60 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 3.0 to 2.1 within the 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. National Disease Control Programmes:
    - National Vector Borne Disease Control Programme (NVBDCP).
    - Revised National Tuberculosis Control Programme (RNTCP).
    - National Leprosy Control Programme (NLCP).
    - National Trachoma & Blindness Control Programme.
    - National Iodine Deficiency Disorder Control Programme (NIDDCP).
    - Integrated Disease Surveillance Project (IDSP).
  - B. Reproductive and Child Health Programme: (RCH Flexipool)
  - C. Additionalities Under NRHM: (Mission Flexipool)
  - D. Operating Costs for Routine Immunisation & Injection safety.
  - E. Operating Cost for Pulse Polio Immunisation.
  - F. Others like: IEC, NGO, Deafness Control, etc.

4. **Institutional and Funding Arrangements:** For the implementation of the above programmes an MOHFW has required the creation of an Integrated Health Society at State and District levels (registered as a legal entity at the State and District under the national or state society registration Act). This is against the earlier arrangement of having distinct legal units (societies) for each program/scheme. Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHS) work in coordination with the District Collector and District 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) and Village Health Sanitation Committees. 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. In addition funds are also released NGOs and private entities under public private participation arrangements.

**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 (SIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAP) of each of the districts in the State. 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 unit in MOHFW (GOI).

5. **Financing by Development Partners/ Donors:** Some of the programs are supported by development partners such as the World Bank, DFID, UNFPA, European Union, 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**

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 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 - individual State and District Health Society financial Statements as well as the Consolidated Financial Statements of the State and District Financial Statements 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 the (1) the financial statements give a true and fair view of the Financial Position of the individual DHS,SHS 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, 200.....(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 State and District Health Societies and other participating implementing units (Blocks, PHCs, sub centers and CHMOs 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 in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.
8. **Scope & Coverage of audit:** In conducting the audit special attention should be paid to the following:
  - a) An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls ; verification of assets and liabilities; a specific report on this aspect would be provided by the auditor annually as part of the management letter;
  - b) Funds have been spent in accordance with the condition laid down by the Department of Health & Family Welfare, Government of India from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.
  - c) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI. However, for various programmes, **special attention must be paid to the requirements of the agreement between GoI and development partners (such as for RCH-II, RNTCP, IDSP and NVBDCP)**. 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.
  - d) Expenditures if any, ineligible for financing by the development partners (as documented in the Development Credit Agreement with IDA and equivalent agreement with DFID) are disclosed adequately in the financial statements.

- e) All necessary supporting documents, records and accounts have been kept in respect of the project.
- f) **Sample Coverage of sub district Implementing Units:** Audit will cover 100% State Health Society (DHS) being a legally registered society and at least 40% of the Block Level CHC/PHC. The sample shall be selected in a manner that Block level PHC/CHC in each district is included in the sample coverage. Blocks which have been covered for the audit in the previous year may be left for this year. All the vouchers pertaining to all the health facilities within the Block level CHC/PHC will be available at the Block level CHC/PHCs for the purpose of audit.

## 9. Project Financial Statements

A format of such financial statements and relevant schedules showing the consolidation of all the programmes is available on the website of MoHFW at [www.mohfw.nic.in](http://www.mohfw.nic.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.
- ii. Income & Expenditure account for the year ending on 31<sup>st</sup> March....,
- iii. Receipt and Payment Account for the year ending on 31<sup>st</sup> March....,
- iv. 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 (attach bank reconciliation statements)
  - Program wise statement of expenditure
- v. Notes on Accounts showing the accounting policies followed in the preparation of accounts in the State Health Society and District Health Societies and any other significant observation of the auditor.
- vi. Scheme wise Utilization Certificates (UCs) as per Form 19-A of GFR 2005; 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 Utilisation Certificate].**
- vii. Action Taken Report on the previous year's audit observations.
- viii. Reconciliation of the FMR Expenditures of the last quarter i.e 31<sup>st</sup> March 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.

- ix. Representation by Management: The DHS and SHS management should sign the financial statements and provide a written acknowledgement 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.

#### 10. Financial Monitoring Reports (FMR)

In addition to the primary opinion on the financial statements, the auditor is required to audit last quarter FMR (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.

#### 11. Management Letter:

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

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

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

#### 12. Reporting and Timing

The final Audit Report should be submitted by 31<sup>st</sup> July, (i.e. within four months of the end of the financial year), to the State Health Society and the State Society should then promptly forward **3 copies (Spiral Bound) and also soft copy in Excell and Scanned is also to be submitted in mail or CD** of the audited financial statements and audit report along with the **final Utilisation Certificates signed by the State and Auditor both**, to GoI with their comments, if any.

### 13. Additional Instructions to Auditors

- a) Audit Report of the State Health Society (SHS) shall include audit of all the transactions at the State level as well as all the transactions in the District Health Societies (DHSs) within the State.
- b) Audit for the financial year will include all the components under NRHM as mentioned in the Para 3 of Section I (Background) above.
- c) The auditor will specifically mention in the audit report about the coverage of audit (SHOULD MENTION THAT AUDIT OF ALL THE DISTRICTS HAVE BEEN DONE BY HIM) on these components and also will ensure that the releases and expenditures are duly separately reflected in each program financial statements.
- d) The auditor appointed shall be **required to issue separate Audit Report for each District** and to do the consolidation of audit reports of all the District Health Societies (DHS) and State Health Society (SHS).
- 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 the Utilization Certificates in the prescribed format (Form 19 A of GFR, 2005) of GOI. The Utilization Certificates should be jointly signed by the 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 also furnish an audited FMR/SoE for the last quarter (quarter ending March 200... 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.
- 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, State Health Society.

14. **General:** The auditor should be given access to any information relevant for the purpose of conducting the audit. This will normally include (other than all financial and procurement records) the SPIPs, AWP, MOU/LOU signed between MOHFW

and the State/ SHS, instructions issued by MOHFW regarding scheme guidelines (e.g. JSY), 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.

### Section – III

#### Eligibility Criteria:

I. The firm must be empanelled with C & AG for the year 2009-10 and the particulars of the Firm H.O., B.O. and Partners and paid Chartered Accountants should match with the certificate issued by ICAI not later than 1<sup>st</sup> January of the year under audit , without which the application of the firm would not be considered.

II. The firms having B.O. or H.O. within the States for which the proposal is given will be given preference.

III. Firms must qualify following minimum criteria:

Sl. No.	Particulars*	Minimum Criteria
1.	Number of Full Time Fellow Partners associated with the firm for not less than 3 years (As per Certificate of ICAI as on 1.1.2009) i.e. <i>such partners should continue to be a fellow member during all the three years</i>	4
2.	Turnover of the firm (Average annual in last three financial yrs.)	Minimum Rs.25 Lakhs
3.	No. of Years of Firm Existence as per ICAI Certificate	5 Yrs.
4.	No. of audit assignments of Statutory Audit of Corporate/PSUs entities except Bank Branch Audit having a turnover of not less than Rs 20 Crore <i>for the years for which the audit has been done</i> in the last 3 years.	10
5.	No. of assignments: Experience of audit of Externally Aided Projects/ Social Sector Projects (other than Audit of Charitable Institutions & NGOs) in the last 3 years	4

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

b) *A firm can take the audit assignments of not more than two states in a year.*

c) **Supporting Documents for Eligibility Criteria:** Following supporting documents must be submitted by the firm along with the technical proposal:

- i. For S. No. 1 above, the firm must submit an attested copy of Certificate of ICAI as on 1.1.2010.
  - ii. For S. No. 2, the firm must submit, a copy of the balance sheet for the last three years otherwise a Certificate issued by any C.A. Firm may also be provided in this regard giving the break-up of Fees (Audit Fee, Taxation and Others).
  - iii. For S. No. 4 & 5, the firm must submit a copy of the appointment letters from the auditee organizations. Branch Audit of any Bank shall not be considered while taking into account the total number of assignments.
- IV. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organisation in respect of any assignment or behaviour. [*Self attested affidavit on Rs.100/- stamp paper to be given in this regard by the authorised person of the firm*].
- V. The Firm which has done audit of any State Health Society for consecutive three years shall not be eligible for the audit for the Ist fourth year of that particular State/UT.

#### **Section IV - Guidelines for Submitting the Proposals:**

##### **A. General Guidelines:**

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

- i. The original 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 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 case for Proposal rejection. 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.
- ii. **Team Composition & Number of Teams for the assignment:** As there are a large number of implementing entities, a minimum sample coverage and time bound completion schedule, more than one team will need to be constituted for the assignment. The team(s) for the assignment (including those for audit of state level & sub district level implementing units) must be headed by a qualified Chartered Accountant with one semi-qualified C.A. (C.A. Inter) and two support staff (Junior Auditor). The number of teams may be constituted in a manner that

each team does not have responsibility for audit of more than 8 to 10 blocks in a State. The technical proposal must clearly elaborate on the team composition as given in **T-4**.

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

- iii. **Association with Other firms & Quality Assurance:** Given the large number of implementing entities, a firm (**called Lead Firm**) meeting the minimum criteria may associate itself with others firms for the purposes of providing a bigger pool of experts/ qualified staff for the purpose of this assignment. In such a case, the proposal should clearly indicate the lead firm (Lead Auditor) of the joint venture. Similar details of all the firms participating in the joint venture should be provided. In such instance responsibility for Quality Assurance of the assignment in accordance with Engagement & Quality Control Standards promulgated by ICAI shall continue to vest with the Lead firm, with particular reference to standards on relying on work done by other auditors and maintenance of working papers.
- iv. **Single Proposal:** A firm should submit only one proposal. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
- v. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- vi. 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.
- vii. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- viii. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- ix. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- x. 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 organisation.

**B. Technical Proposal:**

- i. Letter of Transmittal (*Form T-1*)
- ii. Details of the Firm along with Details of Partners (*Form T-2*),
- iii. Details of Qualified Staff & Semi-qualified Staff (*Form T-3*),
- iv. Details of the Team Composition (*Form T-4*): Firm must provide the structure and composition of the teams which shall be deputed (see point ii of the general guidelines above) for conducting the audit in the SHS and DHS. Firm should

provide the Curriculum Vitae of the key personnel (experts) who would be leading the individual audit teams and the overall audit assignment.

- iv. Description of Approach, Methodology & Work Plan for performing the Audit of SHS & DHS (*Form T-5*)
- v. Brief of the relevant experience (*Form T-6*)
- vi. Comments & suggestions on the TOR (*Form T-7*)

**C. Financial Proposal:**

- i. The financial bid shall be submitted only for the professional (audit) fee to be charged by the firm. This audit fee shall be exclusive of the TA/DA and taxes as applicable. The taxes, as applicable (service tax & cess on service tax), shall be paid by State Health Society (SHS) separately on submission of final bill by the audit firm. The financial bid shall be submitted as per *Form F-1*.
- ii. Single audit fee shall be quoted in case of Joint Venture or Associations.
- iii. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee.
- iv. Travel Cost for visit to the District Health Society (DHS) and Block level CHC/PHC shall be reimbursed by the State Health Society (SHS) based on actual bills submitted by the firm. The cost of road travel by taxi shall be reimbursable as per the Travel norms notified by the State Transport Department of the concerned State. The travel cost shall be eligible for reimbursement only for the visits to the District Health Society (DHS) and Block level CHC/PHC or any other specifically authorised place of visit as per the written communication by Government authority based on the need of the audit work.
- v. Travel cost for visits to the Districts, Blocks CHCs/PHCs shall be reimbursable for the distance between these facilities from either State Headquarters or Audit Firm's Head office/Branch Office, whichever is shorter or minimum.
- vi. Auditor should plan the audit in such a way that maximum numbers of facilities are covered during the visit.
- vii. Lodging and Boarding facilities shall be provided (and paid) by the State Health Society (SHS)/District Health Society (DHS). Either State Government guest houses/departmental guest houses may be arranged, failing which the entitlement of lodging and boarding shall be in conformity with the entitlements of the consultants working in the State Programme Management Unit of the State Health Society.
- viii. If the audit firm has its HQs/branch office in the State capital itself, reimbursement will be limited to local travel cost/local conveyance.

**Letter of Transmittal**

To,  
Mission Director,  
State Health Society, Goa  
National Rural Health Mission,  
Directorate of Health Services,  
Government of Goa,  
Campal, Pahaji-Goa.

Dear Sir,

We, the undersigned, offer to provide the audit services for *State Health Society, Goa* in accordance with your Request for Proposal dated . 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 in association with: [*Insert a list with full name and address of each associated Consultant*]

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.

The prices quoted by us in the Financial Proposal (Form F-1) 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 [*Insert Name of the State*] 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,

( )

**Particulars/Details of the Firm**

<b>Sl. No.</b>	<b>PARTICULARS</b>	<b>Supporting Documents required to be submitted along with this Form</b>
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No: Fax No: Mobile of Head Office In-charge:
	Branch Office 1,2,3..... (Particulars of each branch to be given)	Phone No: Fax No: Mobile of Branch Office In-charge:
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm service Tax Registration No.	Attach copy of Registration
5	Registration No. with ICAI	
6	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG for the year under Audit.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8	Turnover of the Firm in last three years	Attach balance sheet of the last three years or a C.A. Certificate.
9	Annual Average Turnover with Break-up of Fee towards Audit, Income Tax matters and others (Specify)	Provide a Chart
10	Audit Experience of the Firm: 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments in Social Sector Audit (Other than audit of Charitable Institutions)	Copy of the Offer Letter & the Fee Charged.  Copy of the Offer Letter & the Fee Charged.
11	Details of Partners: Provide following details: • 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.	Attested copy of Certificate of ICAI as on 1.1.2010.
12	If applying in Joint venture, then provide similar details for the firms participating in Joint venture.	Letter jointly signed by all the firms participating in Joint venture whereby they have agreed for the Lead Auditor.
13	Indicate the Lead Auditor in the Joint Venture.	Letter jointly signed by all the firms participating in Joint venture whereby they have agreed for the Lead Auditor.

## **Form T-3**

### **A. Details of Qualified Staff (Chartered Accountants)**

(Please provide attested copy of Certificate of ICAI as on 1.1.2010 for each qualified staff )

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

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

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

**Details of Structure & Composition of Team and Task Assignments –  
DEPLOYED FOR Proposed Assignment**

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

Name	Position/ Team Number	No's (Mini mum )	Educatio nal Qualifica tion	Key Responsibili ties or Task Assigned	Releva nt Experi ence	Name of the firm to which he belongs in case of Associate	Number of Man days estimated for task completi on
Chartered Accountant	Team Leader	1					
Semi- Qualified (CA Inter)	Individual District Team Lead	1					
Support Staff (Jr Auditors )	Support to District/ State team lead	2					

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

**Structure of Team 1:**

Name of CA	Names of Support Staff	Qualifications	Number of districts (including the blocks as in point 8(f) of Section II of RFP) proposed to be covered.

**Form T-5**

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

- A. **Technical Approach** : the firm should explain the understanding the objectives of the assignments, approach to the services, methodology for the carrying out the activities and obtaining the expected output, and the degree of the detail of such output.
- B. **Work Plan**: The firm should propose the main activities of the assignment, their content and duration, phasing and inter-relations, milestones (including interim approval by the SHS), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach showing understanding of the TOR and ability to translate them in to a feasible working plan.

**Form T-6**

**Brief of Relevant Experience:**

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

<b>B. Experience of audit in Commercial Sector/PSUs etc.</b>						
S. No.	Name of the Auditee Organization	Turnover of the Auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

**Comments and Suggestions on the Terms of Reference**

[Firm can present and justify here any modifications or improvements to the Terms of Reference which can significantly improve performance in carrying out the assignment (such as deletion of some activity which the firm considers unnecessary, adding other activities of significance, re-organizing the activities, additional human resource required at various levels etc. Such suggestions should be concise and to the point, and incorporated in the proposal]

**FORMAT FOR FINANCIAL BID**

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

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

S. NO.	Particulars	Amount
1	*Audit of sample of Block level PHC/CHCs /District Hospitals (covering all programs)	
2	Audit of State Headquarter of SHS and other state level implementing units	
3	Audit of Consolidated Financial Statements of State and other State Level Programmes and block units. .	
4	Others, if any	
	<b>TOTAL</b>	

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

\* As at clause No. (8) (f) of Terms of Reference.

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