

Request for Proposal (RFP)

Appointment of Concurrent Auditors for State Health Society Maharashtra (SHSM) and its Grantee Institutions for Audit of all programmes under National Health Mission for the period From 01/10/2024 to 31/03/2025 & F.Y. 2025-26.

NATIONAL HEALTH MISSION

HIRING SERVICES OF CHARTERED /COST ACCOUNTANT FIRMS FOR CONCURRENT AUDIT OF STATE HEALTH SOCIETY MAHARASHTRA (SHSM) AND ITS GRANTEE INSTITUTIONS UNDER NHM FOR THE PERIOD FROM 01/10/2024 TO 31/03/2025 & F.Y. 2025-26.

The State Health Society Maharashtra invites proposals from Chartered / Cost Accountant firms which meet all the conditions in the eligibility criteria listed below for carrying out the Concurrent Audit of State Health Society and its grantee institutions for the period from 01/10/2024 TO 31/03/2025 & F.Y. 2025-26 as per the Terms of Reference provided in the RFP.

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

Important Dates:-

- i. Last date for collection of RFP from office of SHS: 04.11.2024 up to 12.00 pm.
- ii. Date for pre-bid conference: 18.10.2024 at 3:00 pm.
- iii. Last date for submission of Proposal to SHS: 04.11.2024 up to 2.00 pm.
- iv. Date for opening of Technical bids: 04.11.2024 at 3.00 pm

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

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

REQUEST FOR PROPOSAL (RFP) –

State Health Society Maharashtra, seeks to invite proposals from **C& AG empanelled Chartered Accountant firms and the Cost Accountant firms** meeting the minimum eligibility criteria to provide the Concurrent Audit services of State and District Health Societies of the State including National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) & all other grantee / allied units implementing various programs under the National Health Mission for the period from 01/10/2024 to 31/03/2025 & F.Y. 2025-26.

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

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

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

Terms of Reference (ToR)

Section I - Background

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

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

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

- A. Reproductive and Child Health Programme: (RCH Flexipool)
- B. Health System Straightening (HSS) under NRHM
- C. Operating Costs for Routine Immunisation & Pulse Polio Immunisation.
- D. National Urban Health Mission (NUHM).
- E. Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)
- F. National Disease Control Programmes:

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

National Communication Disease (NCDs)

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

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

Institutional and Funding Arrangements:

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

Funding & Accounting Arrangements:

Funds for the various programs under NHM are transferred from the Pay & Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to State treasuries through RBI on the basis of respective State Programme Implementation Plans (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.

Financing by Development Partners/ Donors:

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

Section II

1. Objective of audit services:

The objective of the audit is to ensure that SHSM, receives adequate, independent, professional audit assurance that the grant proceeds provided by SHSM to Districts, Corporations/ Councils/ Cantonments Boards, HFTWCs, Deputy Director Circle Offices, SHSRC and the NDCPs/NCDs and other peripheral units are used for purposes intended in

line with approved PIPs of individual programs and that the annual financial statements are free from material mis-statements.

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

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

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

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

f) Coverage of Implementing units : -

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

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

4. The focus of the initiative will see that:

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

5. Audit report should consist of:-

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

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

6. **Financial Monitoring Reports (FMR)**

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

7. **Management Letter:**

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

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

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

8. **Reporting and Timing**

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

Section – III

1. Eligibility Criteria:

I. Firms must qualify following minimum criteria:

| Sr. No. | Particulars | Minimum Criteria |
|---------|---|--------------------------|
| 1 | The Chartered Accountant firms empanelled with C&AG for the year 2023-24. | Mandatory |
| 2 | The Cost Accountants firms registered under ICWAI. | Mandatory |
| 3 | The firms should have their Head / Branch Office within Maharashtra State at least for a period not less than 3 years. | 3 years |
| 4 | The Chartered /Cost Accountant firm must have minimum 5 full time partners (FCA/ FCWA) who are fellow members of the ICAI / ICWAI for a period not less than 5 years (As per Certificate of ICAI/ICWAI as on date of advertisement) | 5 FCAs/ FCWAs |
| 5 | The Chartered / Cost Accountants firm must have at least 5 Associate Chartered / Cost Accountants (ACAs). | 5 ACAs |
| 6 | No. of Years of Firm's Existence | 10 Yrs. |
| 7 | Turnover of the firm Average in last three financial yrs. i.e. 2021-22, 2022-23 & 2023-24. | Minimum Rs.1.00 Crore |
| 8 | <u>No. of Concurrent / Statutory audit assignments of Corporate /PSUs entities:</u> Experience of Internal/ Concurrent/ Statutory Audit of Corporate /PSUs entities other than Audit of Revenue or Tax audit/ Stock audit/Banks and Branch audit/NBFC audit/ Books writing or Consulting assignment and other than audit of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project during last 3 years. i.e. 2021-22, 2022-23 & 2023-24. | 10 |
| 9 | <u>No. of assignments of Externally Aided Projects/Social Sector Projects:</u> Experience of audit of Externally Aided Projects/Social Sector Projects other than Audit of Revenue or Tax audit/ Stock audit/ Banks and Branch audit/ NBFC audit/ Books writing or Consulting assignment and other than audit of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project during last 3 years. i.e. 2021-22, 2022-23 & 2023-24. Firms having specific experience of the relevant assignment will be given priority. | 5 |
| 10 | Minimum number of teams expected to be deployed for audit assignment. | 6 |

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

II. Supporting Documents for Eligibility Criteria:

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

- i. For Sr. No. 1 the firm must submit an attested copy of C&AG empanelment for F.Y. 2023-24.
- ii. For Sr. No. 2, 4, 5 & 6 above, the firm must submit an attested copy of Certificate of ICAI/ ICWAI as on date of advertisement. The Firms Head Office, Branch Office, Partners and paid Chartered/ Cost Accountants should match with the certificate issued by ICAI/ ICWAI as on date of advertisement, without which the application of the firm will not be considered.
- iii. For Sr. No. 3 the firm must submit the copy of FIRM CARD in support of Head Office / Branch office within the state of Maharashtra for a period not less than 3 years.
- iv. For Sr. No. 7 the firm must submit, a copy of the Audited Balance Sheet & Profit & Loss Account for the last three years duly signed and sealed by external CA firm/ Statutory Auditors. **The certified financial statements should have UDIN there upon. Similarly, it is mandatory to submit the certificate of Turnover in format prescribed in T-7 for F.Y. 2021-22, 2022-23 & 2023-24 duly certified by external CA firm along with UDIN there upon.**
- v. For Sr. No. 8 & 9 the firm must submit a copy of the appointment letters from the auditee organizations. Bank, Branch Audit of any Bank shall not be considered while taking into account the total number of assignments.
- vi. The originals of all supportive documentary evidences may be asked to furnish as and when called for its verification in case of selection to ensure about its authenticity & genuinity.

III. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organisation in respect of any assignment or behaviour. [*Self-attested affidavit on Rs.100/- stamp paper is to be given in this regard by the authorised person of the firm*]

2. Additional Instructions to Auditors:

- a) The checklist as per given format should be duly filled in and all documents as per checklist should be enclosed with the Technical proposal.
- b) The Demand Draft drawn in favour of “**State Health Society Maharashtra Others**” for an amount of Rs.10,000/- (Rupees Ten Thousand Only) towards tender fees payable at Mumbai should be enclosed with the technical proposal along with form T-1. The proposals without tender fees in the form of Demand Draft will be summarily rejected. The Details of Demand Draft should be mentioned in form T-1. The said Tender fee is not refundable.
In any case the demand draft for tender fee should not be attached with financial bid. If any bidder submits their demand draft with financial bid, then such proposals will be summarily rejected, considering that the demand draft with Technical bid not found attached for which the State Health Society will not be responsible.
- c) The Demand Draft drawn in favour of “**State Health Society Maharashtra Others**” for an amount of Rs.1,00,000/- (Rupees One lakh Only) payable at Mumbai towards Earnest Money Deposit (EMD) should be enclosed with the technical proposal along with form T-1.
- d) The EMD amount will be returned to bidders after completion of selection process. However, the amount of EMD may be forfeited in case of any breach of terms and / or conditions of the RFP and / or contract.

- e) The successful bidder has to submit 3 Percent Performance Security Deposit of the total value of the contract in the form of Bank Guarantee of any Nationalized or Scheduled Commercial Bank. The expiry of Performance Bank Guarantee (PBG) should not be less than 15 months from the date of its execution with the banker i.e. not before 30th June 2026. The PBG will be returned to the bidder after 1 month of the expiry of the PBG period. Failure of the successful bidder to comply with the requirement of Performance Security shall constitute sufficient ground for cancellation of award and forfeit of Earnest Money Deposit. The amount of EMD will be liable to be refunded to successful bidder only after receipt of PBG.
- f) The bidder have to submit (i) the format duly filled in (Annexure –II) which is especially considered as request letter for refund of EMD, (ii) The mandate form (Annexure-III) duly signed by bidder as well as duly certified by the banker along with (iii) One original cancelled cheque. So that, in case of no selection it would be easier to refund the amount of EMD to the bidder directly after completion of selection process.
- g) Considering huge number of units & 100% coverage till grass route level in each quarterly audit, the firm may apply in Joint Venture or in association with any other firm. However, the lead firm should fulfill the minimum eligibility criteria given in Section – III. The Joint Venture or in association with any other firm only will be considered for team composition only.
- h) The separate firms will be selected for Circle ‘A’ & ‘B’ group. In case of group “C”, one firm may be allotted more than one circle which is at the discretion of State Health Society Maharashtra. However, the order of preference mentioned in the form T-1 may be considered in case of allotment.
- i) Audit for the financial year will include all the components under NHM as mentioned in the Para 3 of Section I (Background) above and or as per PIP and shall include audit of all the transactions of the respective units including its allied/ peripheral units.
- j) The Auditor shall submit the bill along with consolidated Audit Report to the SHS. The payments will be made by SHS.
- k) The auditor shall also append the Checklist wherever necessary.
- l) The auditor shall also furnish an audited FMR/SoE for the last quarter showing cumulative/ Progressive and head wise expenditure along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR and as per Audit Report in format prescribed by GoI.
- m) Management Letter should be accompanied along with the comments.
- n) The auditor will have to ensure about payment of all taxes but to file all tax returns. In co-ordination with concerned districts/ units.
- o) Being the Concurrent Auditor, the auditor will also help the units by training the Accounts officials and other functionaries for reporting and preparation of BRS / Financial Statements on the requirements of audit without any Additional / Incidental charges.
- p) The quoted fees in a lump sum manner duly filled in the form F-1 should be inclusive of tax consultancy / returns filing etc. The quoted rates should be inclusive of all out of Pocket expenses like TA/ DA, Boarding lodging etc. and excluding taxes.
- q) The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written) on their letter head.
- r) The existing Concurrent Auditors empanelled with NHM should not apply to those units which were allotted in last year to avoid the conflict of interest. e.g if any CA firm presently working as Concurrent Auditors for Wardha district & Raigad district then in such case CA firm cannot apply to both Nagpur and Thane circles.

Section IV - Guidelines for Submitting the Proposals:

A. General Guidelines:

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

- i. The original copy of the Technical Proposal shall be placed in a sealed envelope clearly marked “**TECHNICAL PROPOSAL**” Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked “**FINANCIAL PROPOSAL**” followed by the name of the assignment, and with a warning “**DO NOT OPEN WITH THE TECHNICAL PROPOSAL.**” The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked with proper heading “**PROPOSAL FOR SELECTION AS CONCURRENT AUDITORS FOR GROUP ‘A’ OR GROUP ‘B’ OR IN GROUP ‘C’ FOR CIRCLE**”. The Society shall not be responsible for misplacement, delay in submission, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal’s/ bid’s rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.
- ii. **Team Composition & Number of Teams for the assignment:** As there are a large number of districts and implementing entities below a district, a minimum sample coverage and time bound completion schedule, more than six teams will need to be constituted for the assignment. The team(s) for the assignment (including those for audit of district & sub district level implementing units) must be headed by a qualified Chartered Accountant / Cost Accountant with one semi-qualified Chartered Accountant / Cost Accountant and two support staff (Junior Auditors). The number of teams may be constituted in such a manner that, each team does not have responsibility for audit of more than (6) to (8) units in a district. The technical proposal must clearly elaborate on the team composition as given in **T-3 & T-4**.
- iii. The checklist as per given format should be duly filled in and all documents as per checklist should be enclosed with the Technical proposal.
- iv. The firm shall give an undertaking that the team members are proficient in the State’s/District’s official language (both oral and written).
- v. The firms have to apply with only one proposal for each ‘A’ & ‘B’ group. The firms those would like apply in ‘C’ group for more than one circle may apply through single proposal. However separate Tender fees & EMD should be submitted in the form of DD with form T-1 without which proposal shall be summarily rejected. **Similarly, the names of applying each unit/ Circle should be mentioned in form T-1.** In case the firm applies for more units/ Circle through single proposal but with 1 units Tender fees and EMD, in such case the name of first mentioned unit/ Circle in T-1 will be considered as applied unit.
- vi. In case of inadequacy, the allotment of units for the purpose of Concurrent Audit to firms will be at the discretion of State Health Society Maharashtra.
- vii. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.

- viii. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- ix. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- x. State Health Society (SHS) reserves the right to accept or reject any application or even can cancel the bid process without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organisation.
- xi. On the basis of satisfactory performance the contract for next assignment may be renewed. However the decision of renewal and fixation of fees are discretionary rights of SHS Maharashtra. State Health Society (SHS) may take its own decision while evaluating the proposal.
- xii. If the required constitution of the team is not deployed, the SHS may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry/ ICAI/ ICWAI informed.
- xiii. In case the bidding firm is found not suitable for audit on any reasonable ground like information by Ministry/ ICAI/ ICWAI, any State/ auditee organization or if any etc. State Health Society Maharashtra (SHSM) reserves right to accept or reject any proposal without giving any reason /explanations thereto.
- xiv. In case the same audit fee is quoted by two or more firms for a particular region, the selection of auditor shall be done considering the following factors (priority-wise): -
 - (i) Technical score.
 - (ii) Experience of audit of Government assignments including NHM.
 - (iii) Turnover of the firm.

B. Technical Proposal:

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

C. Financial Proposal:

- i) The group/ Circle wise estimated fee per quarter is mentioned in Annexure- IV. The CA firms have liberty to quote below the estimated cost. However such financial proposals should be properly justified by the firm and the State Health Society Maharashtra reserves the right to accept or reject such proposals if the rates are found to be abnormally low.
- ii) The financial bid shall be submitted only for the professional (audit) fee including tax consulting/ returns filing to be charged by the firm on per quarter basis.

- iii) This audit fee shall be including all out of pocket expenses like TA/DA, Boarding/ loading etc and excluding taxes.
- iv) The taxes (TDS) as applicable shall be deducted by State Health Society (SHS) at the time of payment on submission of final bill by the audit firm.
- v) The financial bid shall be submitted as per **Form F-1** the Concurrent Audit fees per quarter should be mentioned clearly in numeric as well as in words on per quarter basis.
- vi) Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee, and in such case the proposal shall be rejected.
- vii) Auditor should plan the audit in such a way that all the units are to be covered during the visit in 100% coverage manner.

CHECK LIST FOR SUBMISSION OF DOCUMENTS

| Sr. No. | Description | Page Nos. (From-To) |
|---------|---|---------------------|
| 1 | Demand draft of tender fee Rs.10,000/- | |
| 2 | Demand draft of EMD & amount Rs.1,00,000/- | |
| 3 | Separate envelope of Financial Bid duly sealed with clearly mentioned "Financial Bid" there upon. | |
| 4 | Form T-1, Letter of Transmittal duly filled in, stamped & signed. | |
| 5 | Form T-2, Information of firm of partners, duly filled in, stamped & signed. | |
| 6 | Form T-3, Staff qualification, duly filled in, stamped & signed. | |
| 7 | Form T-4, Team composition, duly filled in, stamped & signed. | |
| 8 | Form T-5, Methodology, Approach and work plan, duly filled in, stamped & signed. | |
| 9 | Form T-6, Details of experience, duly filled in, stamped & signed. | |
| 10 | Form T-7, Turnover certificate duly certified by external CA having UDIN there upon. | |
| 11 | C & AG Empanelment proof for financial year 2023-24/ ICWAI Cost accountants firm registration proof. | |
| 12 | Copy of Firm Card issued by ICAI in support of HQ/Branch office proof. | |
| 13 | Constitution certificate as on date of advertisement issued by ICAI/ICWAI. | |
| 14 | Financial statements duly certified by External/ Statutory auditors along with UDIN number there upon for financial year 2021-22, 2022-23, 2023-24. | |
| 15 | Copies of appointment letters from audit organizations in support of Concurrent/ Statutory audit assignments of Corporate/PSU entities as well as Externally Aided/ Social Sector projects. | |
| 16 | Undertaking on letter head stating about audit team members is proficient in local language. | |
| 17 | Affidavit on a stamp paper of Rs.500/- stating that the firm is not black listed. | |
| 18 | Application for refund of EMD duly filled in as per Annexure-II. | |
| 19 | Bank account details duly filled in & duly stamped and signed by bankers as per annexure-III. | |

(On letter Head of the firm)

Form T-1

Letter of Transmittal

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

Sir,

We, the undersigned, offer to provide the concurrent audit services for following units which are listed as per order of preference in accordance with your Request for Proposal dated [*Insert Advertisement Date*] for selection of Concurrent Auditors for the period from 01.10.2024 to 31.03.2025 and F.Y. 2025-26 in our individual CA firms Capacity or in Joint venture or in Association with CA firm namely..... (Name of Joint venture CA firm).

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

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

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

We hereby submitting our proposal which includes this Technical Proposal sealed under a separate envelope along with a demand draft for an amount of Rs.10,000/- (Rupees Ten Thousand Only) towards Tender Fees and Rs.1,00,000/- (Rupees One lakh Only) towards EMD in favour of State Health Society Others vide DD Number Dt..... and DD Number..... dt..... drawn on (Bank Name). We understand that, the amount of Tender Fees is not refundable.

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

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

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

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

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

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

Yours faithfully,

(Signature and Seal)

Place: -

Date: -

(On letter Head of the firm)

Form T-2

Format for Technical Proposal

| Sr. No. | PARTICULARS | Supporting Documents required to be submitted along with this Form |
|----------------|--|---|
| 1 | Name of the Firm | Attach copy of ICAI / ICWAI certificate and partnership deed |
| | Present office address of the Firm: | |
| | Telephone No. | |
| | Email ID | |
| | Contact person Name | |
| | Mobile Contact No. | |
| | Head Office address | |
| | Date of establishment of the firm | |
| 2 | Branch Office 1,2,3.....(Particulars of each branch to be given) | Complete address, Date of establishment of the branch, Telephone No., Fax No., Email ID, Contact Person Name & his/ her Contact details (Attach a copy of FIRM CARD downloaded from ICAI / ICWAI Website as on date of advertisement) |
| 3 | Firm Income Tax PAN No. | Attach copy of PAN card |
| 4 | Firm TAN Registration No. | Attach copy of Registration |
| 5 | Firm GST Registration No | Attach copy of Registration |
| 6 | Firm's Registration No. with ICAI / ICWAI | Attach a copy of Constitution certificate downloaded from ICAI / ICWAI Website as on date of advertisement |
| 7 | CA firms empanelment No. with C&AG | Attach proof of empanelment with C&AG as major audit for PSUs for the year 2023-24. |

| | | |
|----|---|--|
| 8 | <p>Turnover of the Firm in last three years (i.e. 2021-22, 2022-23 & 2023-24)</p> | <p>Attach a copy of Balance Sheet and P & L Account of the last three financial years duly certified by external auditors.</p> |
| 9 | <p>Details of partners of Lead firm:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Number of Full Time Fellow Partners associated with the firm <input type="checkbox"/> Name of each partner <input type="checkbox"/> Date of becoming Associate Chartered / Cost Accountant and Fellow Chartered / Cost Accountant <input type="checkbox"/> Date of joining the firm <input type="checkbox"/> Membership No. <input type="checkbox"/> Qualification <input type="checkbox"/> Experience <input type="checkbox"/> Whether the partners is engaged full time or part time with the firm <input type="checkbox"/> Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI / ICWAI as on date of advertisement. | <p>Attested copy of Certificate and firm card issued by ICAI/ICWAI as on date of advertisement.</p> |
| 10 | <p>Whether CA firms is applying in Joint venture or in Association with other firms. Details of CA firms in Joint venture / in Association with to be furnished as follows.</p> <ul style="list-style-type: none"> a. Name of the firm & Address b. No. of FCA partners. c. No. of ACA partners. d. Contact person name. e. Contract person number. f. Email ID. | <p>Yes/ No.</p> |

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

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

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

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

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

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

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

| Name | Position/ Team Number | No's (Minimum) | Education al Qualificati on | Key Responsibili ties or Task Assigned | Relevant Experienc e and period of associatio n with the firm | Name of the firm to which he belong in case of Joint Venture or in Association with | Number of Man days estimated for task completion |
|--|--|-------------------|--------------------------------------|---|---|--|--|
| Chartered /Cost Accountants | Team Leader | | | | | | |
| Semi- Qualified (CA Inter) | Individual District Team Lead | | | | | | |
| Article / Support Staff (Jr. Auditors) | Support to team | | | | | | |
| Total estimated man days required to complete the task | | | | | | | |

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

Structure of each team should be indicated as per format below

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

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

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

A. **Technical Approach :**

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

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

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

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

Brief of Relevant Experience: (Lead firm only)

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

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

(On letterhead of external CA firm)

ANNUAL TURN OVER CERTIFICATE

The Annual Turnover of M/s _____ for the past three years are given below and certified that the statement is true and correct.

| Sr. No. | Financial Year | Turnover in Crores |
|---------------------------|-----------------------|---------------------------|
| 1 | 2021-22 | |
| 2 | 2022-23 | |
| 3 | 2023-24 | |
| AVERAGE OF 3 YEARS | | |

Signature of Auditor/
Chartered Accountant
Name (in capital letters)

Date:

Seal

UDIN :-.....

(On letter Head of the firm)

Form F-1

FORMAT FOR FINANCIAL BID

Proposal for selection as Concurrent Auditor under NHM for the period
01.10.2024 to 31.03.2026

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

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

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

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

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

Your faithfully

Date:

(Signature & Seal)

Place:

Section V – Selection Process:

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

First Stage:

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

Second Stage:

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

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

| Sl. No. | Particulars | Minimum Criteria | Max Marks | Evaluation Criterion |
|--------------|--|--------------------|------------|---|
| 1 | Minimum 5 FCA/FCWA (As per Certificate of ICAI/ ICWAI as on date of advertisement) | 5 | 10 | Firms with minimum 5 FCAs/FCWAs = 7 marks, FCAs/FCWAs 6 up to 8 = 8 marks, FCAs/FCWAs 9 and above = 10 marks. |
| 2 | Minimum 5 ACA/ACWA (As per Certificate of ICAI/ ICWAI as on date of advertisement) | 5 | 10 | Firms with minimum 5 ACAs/ACWAs = 7 marks, ACAs/ACWAs 6 up to 8 = 8 marks, ACAs/ACWAs 9 and above = 10 marks |
| 3 | Turnover of the firm (Average in last three financial yrs. i.e. 2021-22, 2022-23 & 2023-24) | Minimum 1.00 Crore | 10 | Rs 1.00 Cr. To 1.25 Cr.= 7 marks, Rs. 1.26 to 1.50 Crore = 8 marks & Above 1.51 Crore= 10 marks |
| 4 | <u>Experiences of audit assignments of Concurrent/Statutory Audit of Corporate /PSUs entities</u> (other than Audit of Revenue audit/ Stock audit/NBFC audit/ Books writing or Consulting assignment and other than of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project) during last 3 years. (i.e. 2021-22, 2022-23 & 2023-24) | 10 | 15 | Minimum 10 assignments = 10 marks, 11 to 15 assignments = 12 marks, assignments 16 & Above = 15 marks |
| 5 | <u>Experiences of audit assignments Aided Projects/Social Sector Projects:</u> (other than Books writing or Consulting assignment and other than of NGOs/ Charitable Institutions except audit of NGOs engaged under Government / Government Funded Project) during last 3 years. Firms having specific experience of the relevant assignment will be given priority.(i.e. 2021-22, 2022-23 & 2023-24) | 5 | 15 | Minimum 5 assignments = 10 marks, 6 to 9 assignments = 12 marks, assignments 10 & Above = 15 marks |
| 6 | Adequacy of the proposed Technical Approach, Methodology & work plan | -- | 9 | As per the evaluation of the proposal as Good/ Better / Best. Good = 6 Marks Better = 8 Marks Best = 9 Marks |
| 7 | No. of Teams (min. 6 teams with min. 4 members as specified in Form T-4) | --- | 24 | 3 marks per team. |
| 8 | Firm having audit experience under NHM. (During last 3 financial years i.e. 2021-22, 2022-23 & 2023-24) | --- | 7 | For Assignment out of Maharashtra – 5 marks and within Maharashtra – 7 marks. |
| Total | | | 100 | |

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

Award of Contract:

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

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

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

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

ON a stamp Paper as specified in RFP

SAMPLE CONTRACT FOR AUDIT FIRMS
CONTRACT

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

WHEREAS, the Client wishes to have the Auditor perform the services of Concurrent Audit of, and it's all grantee and allied units for the period from 01.10.2024 to 31.03.2025 and F.Y. 2025-26 and ;

WHEREAS, the Auditor is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

| | |
|---------------------------------------|--|
| 1. Services | (i) The Auditor shall perform the services as per the RFP & TOR. (ii) The Auditor shall provide the list of personnel to perform the Services. (iii) The Auditor shall submit to the Client the reports in the form and within the time periods with detailed report as specified in RFP. |
| 2. Term | The Auditor shall complete the concurrent audit of SHS/.....Circle along with DHS, all National Disease Control Programmes & all other allied implementing units for each quarter as per RFP/TOR within the next subsequent month. On the basis of satisfactory performance the contract for next assignment may be renewed. However the decision of renewal and fixation of fees are discretionary rights of SHS Maharashtra. |
| 3. Entry & Exit Conference | The Auditor shall hold an Entry Conference before they commence the audit. Likewise, the Exit Conference shall also be held on completion of the audit, so that, the issues arising during audit can be discussed with all the concerned authorities. |
| 4. Payment | For Services rendered the auditor shall submit the bill along with audit report and observations / comments thereon (as mentioned in RFP) to the State Health Society Maharashtra, for its payment. After evaluation of the Concurrent Audit Report, the payment shall be recommended by State Health Society, Maharashtra. This amount has been established based on the understanding that, it includes all of the Auditor's costs and profits excluding all taxes. The client shall pay the Auditor an amount not to exceed Rs...../- (Rupees.....) per quarter towards concurrent audit fees, but including out of pocket expenses and excluding taxes. |
| 5. Performance Bank Guarantee | The auditor shall submit 3% performance security via Performance Bank Guarantee (PBG) of nationalized or schedule commercial bank for an amount of Rs...../- of which the expiry of PBG should not be less than 15 months from the date of its execution with the bankers as specified in the RFP i.e. not before 30 th June 2026. |

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

Abbreviations stand for:-

| Sr. No. | Abbreviations | Full Form of Abbreviations |
|----------------|----------------------|---|
| 1 | AMG | Annual Maintenance Grant |
| 2 | ACWA | Associate Cost and Works Accountant |
| 3 | ACA | Associate Chartered Accountant |
| 4 | ADB | Asian Development Bank |
| 5 | AYUSH | Ayurveda, Unani, Siddha and Homeopathy |
| 6 | BTT | Block Training Team |
| 7 | BO | Branch Office |
| 8 | CEO | Chief Executive Officer |
| 9 | C&AG | Comptroller & Auditor General |
| 10 | CH | Civil Hospital |
| 11 | CS | Civil Surgeon |
| 12 | CHC | Community Health Centre |
| 13 | DDHSs | Deputy Director of Health Service |
| 14 | DHO | District Health Officer |
| 15 | DHS | District Health Society |
| 16 | DH | District Hospital |
| 17 | DHAP | District Health Action Plan |
| 18 | DTT | District Training Team |
| 19 | EMD | Earnest Money Deposit |
| 20 | FCA | Fellow Chartered Accountant |
| 21 | FMR | Financial Monthly Report |
| 22 | FCWA | Fellow Cost and Works Accountant |
| 23 | GFR | General Financial Rule |
| 24 | GoM | Government of Maharashtra |
| 25 | GoI | Government of India. |
| 26 | GH | General Hospital |
| 27 | HP | Health Posts |
| 28 | HO | Head Office |
| 29 | HFWTCs | Health and Family Welfare Training Centre |
| 30 | HTT | Hospital Training Team |
| 31 | HWC | Health and Wellness Centres |
| 32 | IMR | Infant Mortality Rate |
| 33 | ICAI | Institute of Chartered Accountants of India |
| 34 | ICWAI | Institute of Cost and Works Accountants of India |
| 35 | IDSP | Integrated Disease Surveillance Programme |
| 36 | IEC | Information Education and Communication |
| 37 | LOA | Letter of Award |
| 38 | LTC | Leprosy Training Centre |
| 39 | MC | Municipal Corporation |
| 40 | MMR | Maternal Mortality Ratio |
| 41 | MH | Mental Hospital |
| 42 | MO | Medical Officer |
| 43 | MS | Medical Superintendent |
| 44 | MOHFW | Ministry of Health and Family Welfare |
| 45 | NRCP | National Rabies Control programme |
| 46 | NDCP | National Disease Control Programmes |
| 47 | NHM | National Health Mission |
| 48 | NIDDCP | National Iodine Deficiency Disorder Control Programme |

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

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

Annexure- I

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

ON LETTER HEAD OF THE FIRM

Date :

To,

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

Sub. : Regarding Refund of EMD

Ref.: Our proposal submitted for selection as Concurrent auditor
Of (Name of applied unit) for for the from 01.10.2024 to
31.03.2025 and F.Y. 2025-26

Sir,

We have enclosed the Demand Draft for an amount Rs.1,00,000/- (Rupees One lakh only) vide its No.....dated..... drawn on Bank payable at Mumbai along with form T-1 with the proposal for selection as Concurrent auditor.

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

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

Yours Faithfully

(Signature and Seal)

Place:

Date:

Encl: - As above.

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

जोडपत्र- अ

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

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

(Applicant/Supplier/Contractor/firm Name) -

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

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

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

५) बँकचे नाव (Bank Name) -

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

७) बँक शाखेचा संकेतांक -

८) एम आय सी आर क्रमांक (MICR Code)

९) आय एफ एस सी संकेतांक (IFSC Code)

१०) PAN CARD -

११) GST NO. -

(मागणीदार/पुरवठा/ कंत्राटदाराची सही)

दिनांक:

बँकेचे प्रमाणपत्र

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

शाखा प्रमुख

----- (बँक शाखेचे नाव व शिक्का)

| Estimated Concurrent Audit Fees Per Quarter for the period from 01.10.2024 to 31.03.2025 and F.Y. 2025-26 (Fees estimated for Audit including all allied units till grass route level) | | | |
|--|----------------------|---|---|
| Sr. No. | Group | Districts/Corporations/HFWTC / DDHS | Estimated Audit Fees per quarter excluding Taxes and including all out of pocket expenses. |
| Group 'A'(Total Units 11) | | | |
| 1 | | SHS 2 HQs Mumbai & Pune, SHSRC Pune, IEC Buearo Pune, Transport Division Pune and State Level All NDCPs (4) / NCDs (2) | 2,20,000 |
| Group 'B' (Total 8 Corporations) | | | |
| 2 | 8 Corporations Group | 1) Bhiwandi Corporation, 2) Kalyan-Dombiwali Corporation, 3) Mira-Bhiander Corporation, 4) Mumbai Corporation (MCGM), 5) Navi Mumbai Corporation, 6) Thane Corporation, 7) Ulhasnagar Corporation, 8) Vasai- Virar Corporation | 2,20,000 |
| Group 'C' Circle (including Districts, Corporations, HFWTCs, DDHSs and all allied units their under within Circles) | | | |
| 3 | Thane Circle | DDHS Thane | 6,87,500 |
| | | HFWTCs Thane including DTT, HTT, BTT etc. | |
| | | District Thane including all allied units till grass route level | |
| | | District Palghar including all allied units till grass route level | |
| | | District Raigad including all allied units till grass route level & Panvel MC | |
| 4 | Pune Circle | DDHS Pune | 7,15,000 |
| | | HFWTC Pune including DTT, HTT, BTT etc. & LTC Pune | |
| | | District Pune including all allied units till grass route level , Pune MC & PCMC | |
| | | District Satara including all allied units till grass route level | |
| | | District Solapur including all allied units till grass route level & Solapur MC | |

| | | | |
|---|----------------------------|--|------------|
| 5 | Chh. Sambhaji Nagar | DDHS Chh. Sambhaji Nagar | 9,07,500/- |
| | | HFWTC Chh. Sambhaji Nagar including DTT, HTT, BTT etc. | |
| | | District Chh. Sambhaji Nagar including all allied units till grass route level & Aurangabad MC | |
| | | District Hingoli including all allied units till grass route level | |
| | | District Jalna including all allied units till grass route level | |
| | | District Parbhani including all allied units till grass route level & Parbhani MC | |
| 6 | Latur Circle | DDHS Latur | 8,80,000 |
| | | District Latur including all allied units till grass route level & Latur MC | |
| | | District Beed including all allied units till grass route level | |
| | | District Nanded including all allied units till grass route level & Nanded MC | |
| | | District Dharashiv including all allied units till grass route level | |
| 7 | Nagpur Circle | DDHS Nagpur | 13,75,000 |
| | | HFWTC Nagpur including DTT, HTT, BTT etc. & LTC Nagpur | |
| | | PHI Nagpur | |
| | | District Nagpur including all allied units till grass route level & Nagpur MC | |
| | | District Bhandara including all allied units till grass route level | |
| | | District Chandrapur including all allied units till grass route level & Chandrapur MC | |
| | | District Gadchiroli including all allied units till grass route level | |
| | | District Gondia including all allied units till grass route level | |
| | | District Wardha including all allied units till grass route level | |
| 8 | Akola Circle | DDHS Akola | 11,00,000 |
| | | HFWTC Amravati including DTT, HTT, BTT etc. | |
| | | District Akola including all allied units till grass route level & Akola MC | |
| | | District Amravati including all allied units till grass route level & Amravati MC | |
| | | District Buldhana including all allied units till grass route level | |
| | | District Washim including all allied units till grass route level | |
| | | District Yavatmal including all allied units till grass route level | |

| | | | |
|---|------------------------|--|--------------------|
| 9 | Kolhapur Circle | DDHS Kolhapur | 8,80,000 |
| | | HFWTC Kolhapur including DTT, HTT, BTT etc. | |
| | | District Kolhapur including all allied units till grass route level & Kolhapur MC | |
| | | District Ratnagiri including all allied units till grass route level | |
| | | District Sangli including all allied units till grass route level & Sangali MC | |
| | | District Sindhudurg including all allied units till grass route level | |
| 10 | Nashik Circle | DDHS Nashik | 10,45,000 |
| | | HFWTC Nashik including DTT, HTT, BTT etc. | |
| | | District Nashik including all allied units till grass route level, Malegaon MC & Nashik MC | |
| | | District Ahmednagar including all allied units till grass route level & Ahmednagar MC | |
| | | District Dhule including all allied units till grass route level & Dhule MC | |
| | | District Jalgaon including all allied units till grass route level & Jalgaon MC | |
| | | District Nandurbar including all allied units till grass route level | |
| Total Estimated Audit Fees per quarter excluding Taxes | | | 80,30,000/- |