

**NATIONAL HEALTH MISSION**

**STATE HEALTH SOCIETY MAHARASHTRA**

**REQUEST FOR PROPOSAL**

**AUDIT OF NGOs**

**FOR THE F.Y. 2015-16**

**NATIONAL HEALTH MISSION  
STATE HEALTH SOCIETY, MAHARASHTRA**

**HIRING SERVICES OF CHARTERED ACCOUNTANTS FIRMS FOR AUDIT OF  
NGOs UNDER NATIONAL HEALTH MISSION (NHM)  
FOR THE F.Y. 2015-16**

The State Health Society Maharashtra, invites 'Request for Proposals' (RFP) from firms of Chartered Accountants empanelled with C& AG and which meet all the conditions in the eligibility criteria listed below, for carrying out the audit of NGOs as per the Terms of Reference provided in the RFP.

**Eligibility Criteria:** The firm must (a) be empanelled with C & AG and ICAI; (b) have at least 4 FCAs (full time fellow partners) & 2 ACAs. (As per certificate of ICAI as on date of advertisement) (c) have carried out at least 6 assignments of audit of externally aided projects/ NGOs who receives funds directly from Government of India or Government of Maharashtra during last three years.(d) The CA firm should have an average turnover of Rs.40 lakhs p.a. in last 3 years.

**Detailed RFP:** Detailed Request for Proposal (RFP) comprising Eligibility criteria, Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be either downloaded from the website [www.nrhm.maharashtra.gov.in](http://www.nrhm.maharashtra.gov.in) and/or [www.arogya.maharashtra.gov.in](http://www.arogya.maharashtra.gov.in) or can be collected from the O/o State Health Society Maharashtra between 11.00 a.m.to 5.00 p.m. on working days.

**Important Dates:-**

- |      |  |                              |
|------|--|------------------------------|
| i.   | Last date for collection of RFP from office of SHS | : 5/09/2016 up to 5.00 pm.   |
| ii.  | Date for pre-bid conference                        | : 1/09/2016 at 3.00 p.m.     |
| iii. | Last date for submission of Proposal to SHS        | : 7/09/2016 up to 12.30 p.m. |
| iv.  | Date of opening of Technical bid                   | : 7/09/2016 at 3.00 p.m.     |

**Venue for Pre-bid Conference:** Pre-bid Conference would be held at the Office of State Health Society Maharashtra, 3<sup>rd</sup> floor, Arogya Bhawan, St. George Hospital Compound, CST, Mumbai – 01. (Ph. No. 02222717500).

**Sd/-  
Commissioner (FW) &  
Mission Director, NHM**

State Health Society, Maharashtra, seeks to invite Proposals from **C&AG empanelled Chartered Accountants firms** meeting the minimum eligibility criteria for providing their services for the audit of NGOs for the F.Y.2015-16 to whom the grants are released by State Health Society Maharashtra for implementing various programs under the National 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 given in the following paragraphs.

## **Terms of Reference (TOR)**

### **Section I – Background**

1. National Health Mission (NHM) of the Ministry of Health & Family Welfare (MOHFW) 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. It has now been termed as National Health Mission (NHM), NHM is overarching NUHM also includes Non-Communicable Diseases (NCD) as well.
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 comes under the National Health Mission:**
  - A. Reproductive and Child Health Programme: (RCH Flexi pool)
  - B. Additionalities Under NRHM: (Mission Flexi pool)
  - C. Operating Costs for Routine Immunization & Injection safety & Operating Cost for Pulse Polio Immunization.
  - D. National Disease Control Programmes:
    - National Vector Borne Disease Control Programme (NVBDCP)
    - Revised National Tuberculosis Control Programme (RNTCP)
    - National Leprosy Control Programme (NLCP)
    - National Iodine Deficiency Disorder Control Programme (NIDDCP)
    - Integrated Disease Surveillance Project (IDSP)
    - Ayurved, Unani, Siddha and Homeopathy (AYUSH)

### **National Communication Disease (NCD)**

- 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 (NPCCD)
- 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)

E. Others like: IEC Bureau- Pune, NGOs, State Health System Resource Centre (SHSRC), and Transport Division-Pune etc.

The State Health Society Maharashtra (SHSM) releases grants to the NGOs under Mobile Medical Unit, AYUSH Programme, Community Based Monitoring, Sickle Cell & Other National Disease Control Programmes which are elaborated in Point 3- D above.

The Auditors will have to verify the books of accounts, vouchers and all other supporting documents for the project period or the period stipulated therein the RFP for each NGO. In brief the estimated Number of NGOs /Units under respective Programmes are given as under:

<b>Sr. No.</b>	<b>Programme</b>	<b>Number of NGOs/unit</b>
1	Mobile Medical Unit	40
2	RNTCP	84
3	NPCB	104
4	NLEP	8
5	Sickle Cell	9
6	Community Based Monitoring	22
7	AYUSH	25
8	EMS	1
	<b>Total No. of NGOs</b>	<b>293</b>

The detailed list of NGOs/Units about its locations is enclosed herewith for reference which would be helpful to CA firms for submission of their proposals.

## **Section II**

### **1. Objective of audit services:**

The objective of the audit of the books of accounts is to ensure the at its end utilization of Government funds, i.e. for the purpose for which it was sanctioned and according to the guidelines issued from GOI/SHS from time to time.

- 2. Standards:** The assignment will be carried out in accordance with **Engagement & Quality Control Standards** issued by the Institute of Chartered Accountants of India in this regard. The CA firm should accordingly consider materiality while planning and performing the assignments to reduce the risk to an acceptable level that is consistent with the objective of the SHS.

### **3. Scope & Coverage :**

While conducting the assignment special attention should be given to the following:

- a) The NGOs who are receiving funds under NHM only to be audited.
- b) The books of accounts of each unit/NGO to be audited for the period stipulated in RFP i.e. for F.Y.2015-16.
- c) The Grants received by NGO/unit, expenditure reported by them and the unspent balances lying in the form of cash and bank balances in cash book and the interest earned as well as the expenditure and unspent balances reported to concerned upper unit in the form of SOEs/UCs needs to be reconciled for financial year ends.
- d) The CA firm also to make comments on the amount of expenditures and unspent balances shown in audit reports i.e. Financial Statements and UCs certified by auditors at the end of each financial year/end of project period. The CA firm has to give opinion on the funds spent by auditee organization in accordance with the conditions laid down by the Department of Health & Family Welfare, Government of India /SHS from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- e) It is to ensure that, all necessary supporting documents, records and accounts have been kept in respect of the project.
- f) Even though the units/NGOs are spread at different districts/blocks among all over the state, the officials of CA firm have to make their presence physically at all respective implementing units/ NGOs from commencement of assignments till its completion considering the coverage of audit of all NGOs in 100% manner.
- g) The CA firm has to form sufficient number of teams leaded by a CA for conducting the said assignment in a smooth manner and to complete the same in a time bound manner i.e. within the period of two months from the date of its commencement.
- h) The coverage of units for the assignment will be 100%.

#### **4. Report should consist of:-**

The Report after completion of assignment should consist of the following statements & reports:

- i. Management Letter & the observations pointed out during audit.
- ii. Comment/Opinion about strengthening of internal control mechanism and accuracy in accounts of the units.
- iii. Copy of Financial Statements i.e. Receipt & Payment, Income & Expenditure, Balance sheet and Schedules thereto which is based on audited books of accounts.
- iv. Notes on Accounts showing the accounting policies followed in the preparation of accounts in each unit and any other significant observation of the auditor.
- v. Scheme wise Statement of Expenditure (SOE) & Utilization Certificates (UCs) as per Form 19-A of GFR 2005; duly tallied with the Income & Expenditure and expenditure during the financial year (based on rewritten books of accounts).
- vi. Reconciliation of the expenditure as per the audited financial statements with the expenditure reported as per SOE for the quarter/ financial year covered by audit period identifying the variance and the reasons for the same.
- vii. Statement stating that the expenditure is incurred by concerned unit/NGO beyond sanctioned Budget if any.

#### **5. Management Letter:**

In addition to the reports, the CA firm will prepare a “Management Letter”, in which should summarize the observation on the internal control issues (other than those which materially affect his opinion on the maintenance of books of accounts) as under:

- Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the assignment;
- Identify specific deficiencies and area of weaknesses in the system and internal controls and make recommendations for their improvement;
- Communicate matters that have come to the attention during the assignment which might have significant impact.
- Bring to Society’s attention/notice any other matter that the CA firm considers pertinent.

#### **6. Reporting and Timing**

All the Reports should be submitted to SHS with in a period of two months in the form of hard copy (along with soft copy of the report) from the date of commencement. The excess period will be allowed only subject to genuine reason.

## **Section – III**

### **1. Eligibility Criteria:**

#### **The CA firm must -**

1. The CA firm should be empaneled with C&AG for the F.Y. 2015-16.
2. The CA firm must have at least 4 full time partners who are fellow members of the ICAI (As per certificate of ICAI as on date of advertisement).
3. The CA firm must have at least 2 Associate Chartered Accountants (ACAs). In case those CA firms do not have 2 ACAs, then there should be minimum 5 FCAs with the firm.
4. The CA firms should have an average turnover of Rs. 40 lakhs p.a. in the last 3 years. (i.e. F.Y. 2012-13, 2013-14 & 2014-15).
5. The CA firm must have carried out at least 6 assignments of audit of externally aided projects (within Maharashtra only) /NGOs receiving funds directly from Government of India or Government of Maharashtra, which are attached/ engaged with External Aided Projects during last 3 years ( i.e. 2013-14, 2014-15 & 2015-16).
6. The assignments of NGOs should have its minimum turnover Rs. 10 lakhs p.a. in the last 3 years (i.e. F.Y. 2013-14, 2014-15 & 2015-16).

### **2. Supporting Documents for Eligibility Criteria:**

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

- i. The firm must submit a copy of C&AG empanelment for financial year 2015-16.
- ii. The firm must submit a copy of ICAI certificate as on the date of this advertisement.
- iii. The firm must submit a copy of the appointment letters from the auditee organizations (issued by externally aided projects/ NGOs) whose assignments of audit of books have been conducted.
- iv. The copies of financial statements duly certified by external auditors should be enclosed with technical proposal.
- v. In case of assignment where funds received directly from Government of India/ Government of Maharashtra then, the copies of receipt of Government Funding/Sanction letters to respective NGOs must be produced in the form of self-attested copies.
- vi. In case the CA firm who wish to submit the proof of assignment which are allotted under NHM, Maharashtra and the CA firm has completed their assignment satisfactorily, they need not to submit Certificate of Turnover in proof of assignment as those assignments are of NHM, Maharashtra itself. In such case the appointment orders will be sufficient.
- vii. Those CA firms do not have their head office within Maharashtra State: at least they should have their minimum two branches in Maharashtra state.

(These two branches should reflect in the certificate issued by ICAI as of date of advertisement).

The criteria in case of HQ or Branch may be relaxed to CA firms, those who have completed their assignments under NHM Maharashtra during last 5 years satisfactorily, which is at the discretion of SHS.

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

### **3. Additional Instructions to CA firms**

- a) The Demand Draft drawn in favor of “State Health Society Maharashtra” for an amount of Rs.3000/- (Rupees Three Thousand Only) payable at Mumbai should be enclosed with the technical proposal along with form T-1 which is non-refundable. The proposals without tender fees of Rs.3000/- will be summarily rejected. The details of Demand Draft should be mentioned in form T-1.
- b) The CA firm should not apply in Joint Venture or in association with any other CA firm.
- c) This assignment of all the units will be treated as a whole one assignment which would be allotted to selected one CA firm only.
- d) In case where there is similarity in quoted rates, the SHS reserves rights in this regard for allotment of assignment.
- e) The CA firm has to audit the books of accounts of all units/NGOs for the financial years specified in the RFP.
- f) On selection of CA firm SHS has right to call the original documents for verification to ensure the genuineness of the same.
- g) 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.
- h) Separate audit report of each NGO/Unit should be prepared and also should be submitted in two copies, along with in the form of soft copies of each NGOs/Units financial statements as well as its complete audit report duly certified.
- i) The CA firm should submit the proper explanation in their report, in case where the unspent balances of respective unit/NGO does not match with monitoring authorities.
- j) The amount of interest earned during each financial year on receipt of grant should be taken in to accounts while auditing the books.
- k) There should not be creation of any suspense account in case where the amounts are not reconciled/ matched and should be brought to notices of SHS.
- l) On completion of assignment and submission of the report, the record will be the property of SHS and would not be shared by CA firm anywhere outside for any reason.
- m) The CA firm shall submit the bill along with the Report in a complete manner as specified above to the SHS. The payment will be made by SHS.
- n) The rights for acceptance or rejection of all or any proposals, for revising evaluation criteria and regarding terms and conditions or cancellation of this assignment, are reserved with SHS, Maharashtra without assigning any reason thereto.
- o) The quoted fees should be in a consolidated manner and should be inclusive of all out of pocket expenses like boarding, lodging, travel, conveyance, refreshments and food arrangements etc. However, the quoted fees will be excluding service tax.
- p) TDS will be deducted at the time of payment as per applicable taxation laws.



- q) The CA firms, who wish to submit their proposal, may download the RFP document from website [www.nrhm.maharashtra.gov.in](http://www.nrhm.maharashtra.gov.in) and/or [www.arogya.maharashtra.gov.in](http://www.arogya.maharashtra.gov.in) or may be obtained physically from the O/o. State Health Society, Maharashtra, Mumbai during 11 a.m. to 5 p.m. on working days.
- r) The proposals which are not as per terms and conditions given in RFP will be summarily rejected and nothing any marks will be given to such proposals.
- s) The CA firms who have completed assignments under NHM satisfactorily will be given preference. However, those CA firms have not completed their assignments satisfactorily under NHM for whatsoever reasons, will be disqualified at the discretion of State Health Society, Maharashtra and nothing any correspondence will be entertained in this regard.
- t) In case of less response the SHS reserves rights to compete within available proposals for selection of CA firms, as the said assignment needs to be completed within a time bound period.
- u) In case after the technical evaluation, if no bidding firm gets the minimum 65% marks than top three firms will be taken into consideration for opening of their financial bids. Even if, only one or two firm becomes qualified after technical evaluation then, they may also be considered at the discretion of SHS.
- v) The SHS reserves the right to change / cancelled the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of the organization.

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

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

CA Firms are requested to submit their 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 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 envelope 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 AUTHORISED OFFICIAL.**” The Society shall not be responsible for misplacement, 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 Proposal is not submitted in a separated 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 implementing entities for audit, a sample coverage and time bound completion schedule needs to be given in prescribed formats as given in RFP.
- iii. The firm shall give an undertaking that the team members are proficient in the State’s/District’s official language (both oral and written).
- iv. The CA firms has to submit the proposal considering all units as a one assignment as specified before in this RFP. If a CA firm submits proposals region wise or for any part of the assignment such proposals shall be disqualified.
- v. In case of inadequacy of proposals, the allotment of units for the purpose of this assignment to CA firms will be at the discretion of State Health Society Maharashtra.
- vi. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- vii. Each page, Form, Annexure and Appendices of the Proposal must be duly filled in, stamped & signed by the Authorized signatory of the firm.
- viii. All blank spaces in the proposal must be filled in completely wherever indicated, either typed or written in ink.

- ix. The fees for this assignment should be quoted **in a consolidated manner** & should be mentioned clearly in numeric as well as in words. The quoted fees should be inclusive of all out of pocket expenses like boarding, lodging, travel, conveyance, refreshments and food arrangements etc. However, the quoted fees will be excluding service tax.
- x. State Health Society (SHS) reserves the right to accept or reject any application without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.
- xi. State Health Society (SHS) may take its own decision while evaluating the proposal with regard to awarding weightage for eligibility criteria and quoted fees respectively.
- xii. The CA firm have to submit their proposal in the form of T-1 to T-6 and F-1 as prescribed below:

**B. Technical Proposal should consist of:**

- 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 for conducting the audit. Firm should provide the Curriculum Vitae of the key personnel (experts) who would be leading the individual audit teams and the overall audit assignment.
- v. Description of Approach, Methodology & Work Plan for performing the Audit (Form T-5).
- vi. Brief of the relevant experience (Form T-6).

**C. Financial Proposal:**

The financial bid shall be submitted only for the professional (audit) fee to be charged by the firm. This audit fee shall be inclusive of all Out of pocket expenses like Boarding, Lodging, TA/DA etc. and excluding service tax. The financial bid shall be submitted in the Form F-1 as per the format given.

- i. 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.
- ii. The estimated cost is expected to Rs.5,000/- per NGO/Unit. However, CA firms are at liberty to quote more or less than the estimated cost while bidding said assignment. Similarly SHS reserves right to ask justification in case of quoted rates.

**Letter of Transmittal**

To,  
The Mission Director,  
State Health Society Maharashtra,  
Name & Address of State

Dear Sir,

We, the undersigned, offer to provide the audit services for State Health Society Maharashtra in accordance with your Request for Proposal dt.....( date of advertisement). We are hereby submitting our Proposal, along with a Demand Draft Number.....dt.....Drawn on (Bank Name) in favor State Health Society Maharashtra for an amount Rs.3000/- ( Rupees Three Thousand only) towards tender fees ( Non-Refundable).

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

We 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 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/or to negotiate on its behalf.

Yours faithfully,

( )

**Particulars/Details of the Firm**

<b>Sr. 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 No. of Head Office In-charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm Service Tax Registration No.	Attach copy of Registration
5	Firm's Registration No. with ICAI	
6	No. of Years of Firm Existence & Date of establishment of Firm.	Attach copy of ICAI certificate as on the date of advertisement.
7	C&AG empaneled number (F.Y. 2015-16)	Attach copy of C&AG empaneled number
8	Whether the firm is empaneled as Major audit firm by C & AG (F.Y. 2015-16)	Attach copy of major audit listed proof.
9	Turnover of the firm in last 3 years with breakup of fees towards audit, income tax matters and others (specify).	Attach balance sheet, Profit & loss A/c of the last 3 years (F.Y. 2012-13, 2013-14, 2014-15).
10	Experience of the CA Firm during 2013-14, 2014-15 & 2015-16.  1. Total number of Assignments. 2. Number of Assignment completed under NRHM.	Copy of the Offer Letter, Turnover certificate issued by respective organization and proof of receipt of government funding which is to be attested by respective organization.
11	<b>Details of Partners:</b> Provide following details: <ul style="list-style-type: none"> <li>• Number of Full Time Fellow Partners associated with the firm.</li> <li>• Name of each partner,</li> <li>• Date of becoming ACA and FCA</li> <li>• Date of joining the firm,</li> <li>• Membership No.,</li> <li>• Qualification</li> <li>• Experience</li> <li>• Whether the partners is engaged full time or part time with the firm.</li> <li>• Their Contact Mobile No., email and full Address.</li> </ul>	Attested copy of Certificate of ICAI as on the date of advertisement.

**A. Details of Qualified Staff (Chartered Accountants)***(Please provide a self-attested copy of Certificate of ICAI as on the date of advertisement)*

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						

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

Sr. 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**

**Structure of Team 1**

Name of CA	Names of Support Staff	Qualifications	Number of units proposed to be covered.	Time Required for Each assignment (in number of days)

**Structure of Team 2,3,.....:**

Name of CA	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 along with 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.

**Experience in support of assignments during last three years:**

Sr. No.	Name of the Organization (Externally aided project/GoI/GoM/NGO)	Turnover of the organization	Type/Nature of Assignment	Duration of Completion of Assignment



Proposal for NGOs/Units  
**FORMAT FOR PROPOSAL**

<b>Item or Activity</b>	<b>Total Amount (in Rupees) per annum</b>
<b>FEES</b> for Audit of NGOs/Units <b>in a consolidated manner.</b> (All inclusive the cost of TA/DA, Boarding & Loading, excluding Service Tax & its cess).	Both in Numeric and in Words. Rs. _____/- (Rupees _____).

Note: **Percentage of funds involved shall not be a basis of quoting the Fees.**

Date:

Signature & seal

Place:

## **Section V – Selection Process of the Auditor:**

### **Selection Methodology:**

A **two-stage** procedure shall be adopted in evaluating the proposals. The selection will be done using Least Cost Method.

#### **First Stage:-**

- i. Only Technical Proposals shall be opened first for all the firms.
- ii. Thereafter, a technical evaluation shall be carried out 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 which will be summarily rejected and nothing any marks will be given to such proposals.
- iv. The technical proposal scoring at least 65% of the marks shall be considered as “Qualified on Technical Parameters”. Or if it fails to achieve the minimum technical score (i.e. at least 65%) the proposal will be rejected at this stage.

#### **Second stage:-**

- i. Financial proposals shall be opened only for those firms who have qualified on Technical Parameters.
- ii. Least Cost Method shall be followed.

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.

Sr. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Full Time Fellow Partners associated with the firm (As per certificate of ICAI as on date of advertisement)	4	12	Firms with minimum 4 FCAs partners = 6 marks Further 2 marks per FCAs subject to maximum 12 marks.
2.	Number of Associate Chartered Accountants associated with the firm (As per Certificate of ICAI as on date of advertisement)	2	10	Firms with minimum 2 ACAs partners = 4 Marks, Further 1 mark per ACAs subject to maximum 10 marks.
3.	Turnover of the firm (Average annual in last three financial yrs. i.e. F.Y. 2012-13, 2013-14, 2014-15)	Minimum Rs.40 Lakhs	10	Rs 40 to 45 Lakhs= 5 marks, Rs. 46 to 50 Lakhs = 8 marks & Above 51 Lakhs = 10 marks.
4.	<u>No. of assignments of Externally Aided Projects/ NGOs (Within Maharashtra)</u> :- Experience of audit of Externally Aided Projects/ NGOs receiving funds directly from Government of India or Government of Maharashtra during last 3 years i.e. F.Y. 2013-14, 2014-15, 2015-16.	6	10	Minimum 6 assignments = 5 marks, 7 to 9 assignments = 8 marks, 10 & Above = 10 marks.
5.	Adequacy of the proposed technical approach methodology and work plan.	-	9	As per the evaluation of the Proposal.
6.	The CA firm listed by C & AG as major audit of PSUs for 2015-16 *	-	4	The CA firm has to attach documentary evidence in support of the same.
7.	Key Professional Staff Qualifications & Competence for the assignment.	-	45	See note (iii) below for evaluation criteria.

\* Copy of major audit listed by C & AG should be enclosed with proposal, without which these marks will not be given.

- i. Supporting documents must be submitted by the firm along with the technical proposal.
- ii. The criteria “ key professional qualifications and competence’ is further sub divided into the following Five sub-criteria as per details given in the Form T-1 to T-6 and marks have to be allotted as under:

Sr. No.	Criteria	Maximum Marks
1.	No. of Teams (with min 4 members as specified in Form T-1 to T-6 )	25
2.	Team Leader Qualification	5
3.	Experience of the Team Leader	5
4.	Lead Firm having Head Quarter in the STATE	5
5.	Firm having audit experience under NHM	5
<b>Total Maximum Marks</b>		<b>45</b>

- iii. The firm must achieve at least 65% of the marks to qualify on technical parameters.
- iv. In case after the technical evaluation, if no bidding firm gets the minimum 65% marks than top three firms will be taken into consideration for opening of their financial bids. Even if, only one or two firms become qualified after technical evaluation then, they may also be considered at the discretion of SHS.
- vii. The SHS reserves the right to change / cancelled the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of the organization

### **Award of Contract:**

On completion of selection process, the firm selected shall be awarded the contract of assignment under NRHM by issuing the Letter of Award (LOA). The firm should execute a Contract with the State Health Society Maharashtra within 1 week from the issuance of LOA. The firm shall enter in to an agreement on a Stamp paper of Rs.500/- with the SHSM in this regard.

Total No. of NGOs										
Name of Programme										
Sr. No.	Name of District	No. of NGOs under	No. of NGOs under	No. of NGOs under	No. of NGOs under	No. of NGOs under	No. of NGOs under	No. of NGOs under	No. of NGOs	Total No. of NGOs
		Ayurved. Unani	Mobile Medical	Revised National	National Programme	Community Based	National Leprosy	Emergency Medical Services	under	
		Siddha and	Unit Programme	tuberculosis Control	for control of	Monitoring	Eradication Programme	(EMS)	Sickel Cell	
		Homeopathy (AYUSH)	(MMU)	Programme (RNTCP)	Blindness (NPCB)	(CBM)	(NLEP)			
1	Ahmednagar		1	3	6					10
2	Ahmednagar MC									0
3	Akola		1		6					7
4	Akola MC			2						2
5	Amravati	1	1	1	1	2				6
6	Amravati MC									0
7	Aurangabad		1	1	1	1				4
8	Aurangabad MC			9						9
9	Beed		1		1	2				4
10	Bhandara		1						1	2
11	Bhiwandi MC			1						1
12	Buldhana		1							1
13	Chandrapur		1	3	2	1			1	8
14	Dhule		1		2					3
15	Dhule MC									0
16	Gadchiroli		4	2		2			2	10
17	Gondia		3	1	2				1	7
18	Greater Mumbai MC									0
19	Hingoli		1							1
20	Jalana		1		1					2
21	Jalgaon		1		2					3
22	Jalgaon MC									0
23	Kalyan Dombiwali	1		1						2
24	Kolhapur		1	7	5	2				15
25	Kolhapur MC			1						1
26	Latur		1		4					5
27	Malegaon MC			1						1
28	Mira Bhainder MC			1						1
29	Mumbai	8		19	8		5			40
30	Nagpur	1	1		7				1	10
31	Nagpur MC			4						4
32	Nanded	2	1		1					4
33	Nanded MC			3						3
34	Nandurbar		3		1	2			1	7
35	Nashik	1	1		3	1				6
36	Nashik MC									0
37	Navi Mumabi MC			2						2
38	Osmanabad		1		1	1				3
39	Palghar		1						1	2
40	Parbhani		1							1
41	PCMC									0
42	PMC									0
43	Pune	6	1	2	15	4	1	1		30
44	Raigad		1	3	1	1	1			7
45	Ratnagiri		1		2					3
46	Sangli		1		6					7
47	Sangli MC									0
48	Satara	2	1	1	4					8
49	Sindhudurg	1	1							2
50	Solapur		1	9	8	1				19
51	Solapur MC									0
52	Thane	1		3	10	2				16
53	Thane MC			2						2
54	Ulhasnagar MC									0
55	Wardha		1	2	2		1		1	7
56	Washim		1		1					2
57	Yavatmal	1	1		1					3
	<b>Total No. of NGOs</b>	<b>25</b>	<b>40</b>	<b>84</b>	<b>104</b>	<b>22</b>	<b>8</b>	<b>1</b>	<b>9</b>	<b>293</b>