

“महाराष्ट्र इमर्जन्सी मेडिकल सर्विसेस टोल फ्री नंबर 108” थे
फॉरेन्सिक ऑडिट दरपत्रका करिता शुद्धिपत्रक

दिनांक ०७.०७.२३ रोजी www.arogya.maharashtra.gov.in या
www.nrhm.maharashtra.gov.in या संकेतस्थळावर फॉरेन्सिक ऑडिट ऑफ
महाराष्ट्र इमर्जन्सी मेडिकल सर्विसेस टोल फ्री नंबर 108 करिता
दरपत्रक सादर करण्याबाबत प्रसिद्ध करण्यात आले होते.

त्यामध्ये सदर फॉरेन्सिक ऑडिट साठी नमूद कालावधी हा 2020 ते
2023 असा वाचण्यात यावा.

तसेच दरपत्रकासाठी प्रसिद्ध करण्यात आलेल्या आर.एफ.क्यु. मध्ये
सुधारणा करण्यात येत असून, सोबत जोडल्याप्रमाणे वाचण्यात यावा.

सदर दरपत्रक सादर करण्यासाठी मुदत दिनांक २५.०७.२०२३ दुपारी
२.०० पर्यंत वाढवण्यात येत असून सदर दरपत्रक जाहिराती मध्ये
नमुद केलेल्या सुचनानुसार तसेच नमुद केलेल्या पत्त्यावर सादर करावे.



सहसंचालक (ता), रा.आ.अ.
आयुक्तालय, आरोग्य सेवा, मुंबई.

COMMISSIONER HEALTH SERVICES (CHS) MAHARASHTRA

REQUEST FOR PROPOSAL QUOTATION

**FORENSIC AUDIT OF MAHARASHTRA EMERGENCY MEDICAL SERVICES TOLL
FREE (108)**

FOR THE F.Y. 2020-23

COMMISSIONERATE OF HEALTH SERVICES (CHS), MAHARASHTRA

HIRING SERVICES OF CHARTERED ACCOUNTANTS FIRMS FOR FORENSIC AUDIT OF MAHARASHTRA EMERGENCY MEDICAL SERVICES (108) FOR THE F.Y. 2020-23

The Commissionerate of Health Services (CHS), Maharashtra, invites proposals from firms of Chartered Accountants empanelled with C & AG and having their head quarter / branch with in the State capital of the Maharashtra state i.e in Mumbai which meet all the conditions in the eligibility criteria listed below, for carrying out the forensic audit of Project engaged under Government of Maharashtra as per the Terms of Reference provided in the RFP.

Eligibility Criteria:

1. The firm must be empaneled with C&AG, IBA, RBI, INCOME TAX and ICAI for audit of PSUs FOR FY 22 - 23
2. The firm must have Head office/ Branch office within the state capital of the state i.e. Mumbai for at least 3 years.
3. The firm must have at least 5 FCAs (full time fellow partners) & 3 ACAs. (As per certificate of ICAI as on date of advertisement)
4. Minimum 2 CA shall have Forensic Audit Certificate issued by ICAI
5. Minimum 2 CA shall have DISA/CISA certification.
6. Should have experience in minimum 5 Audit assignments of Government / PSU etc
7. Firm shall have an average turnover of Rs 200.00 lakh in last 3 years
8. Shall have carried out at least 5 assignments of Government/PSU/any other organization involving Public Fund (Listed Company)

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 and www.arogya.maharashtra.gov.in or can be collected from the O/o Commissionerate of Health Services (CHS), Maharashtra between 11.00 a.m.to 5.00 p.m. on working days.

Important Dates:-

i. Last date for submission	: 25/7/2023; at 2.00 pm
ii. Date of opening of Technical bid	: 25/7/2023: at 3.00 pm

Venue for Pre-bid Conference: Pre-bid Conference would be held at the Office of State Health Society Maharashtra, 308, 3rd floor, Arogya Bhavan, St. George Hospital Compound, CST, Mumbai – 400001.

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

REQUEST FOR PROPOSAL (RFP) –

Commissionerate of Health Services (CHS), Maharashtra, seeks to invite Proposals from the Controller & Auditor General of India (**C&AG**) **empanelled Chartered Accountant (CA) firms those are eligible for Public Sector Undertakings (PSU) audits and having their head quarter / branch with in the State capital of the Maharashtra state for** conducting the Forensic audit of Maharashtra Emergency Services (108) for the F.Y. 2020-23.

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

Maharashtra Emergency Medical Services (MEMS) (108) project provides pre-hospital health services to patients through life support ambulances to nearby hospitals for further treatment. This includes patients suffering from Road accidents, all critical diseases, critical pregnant women, Neonates related diseases, Patients suffering from an epidemic, Natural calamities and Manmade Hazards, Critical heart patients, snake bite, all accidents, food poisoning, respiratory diseases, brain diseases etc. **Toll free number 108** has been assigned for provision under Maharashtra Emergency Medical Services (MEMS). Strategy based on “**Golden Hour Theory**” – Patient to be shifted within first hour to nearest hospital is being applied through a dedicated toll free number 108. These services are available **24 X 7** in a year and offered ‘**free of cost**’ to the patient.

At present the project is operated by M/s BVG India Ltd. all over Maharashtra. Under this project 937 ambulances have been deployed.

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/GoM/ Commissionerate of Health Services (CHS), Maharashtra 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 Commissionerate of Health Services (CHS).

3. Scope & Coverage :

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

- a) Service provider who is receiving funds under Maharashtra Emergency Medical Services (108) is only to be audited.
- b) The books of accounts of Service Provider to be audited for the F.Y.2020-23.
- c) The Grants received to Service Provider, whether the bills are quoted as per MoU (including/excluding Tax thereon)
- d) Comment upon statutory deductions like TDS, GST etc along with EPF, labor law as applicable
- 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 Service Provider is providing services at different districts/blocks among all over the state, the officials of CA firm have to make their presence physically if necessary.
- g) The CA firm has to form sufficient number of teams if necessary headed 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 three months from the date of its commencement.
- h) Verification of the expenses from the government department towards the services availed from the Target Company/successful bidder for 108 Ambulance Services.
- i) Verification of log maintained for the 108 Ambulance by the company.
- j) Verification of the invoices raised by said company along with its working.
- k) Firm shall comment on actual facts observed during forensic audit.

4. Reporting and Timing

- a) The Auditor shall complete the audit as per RFP/TOR within 90 days of the signing of the “Contract” or from starting date of audit as such extended time as may be mutually agreed with the client.
All the Audit Reports duly certified should be submitted to Commissioner of Health Services office in the form of hard copy along with soft copy of the report.
- b) Penal provision on failure to complete the Audit on time: In order to ensure timeliness on the part of the Auditor, if the State feels that in spite of providing all information, documents, and updated books of accounts, there 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 and pandemic or due to any administrative grounds etc., the Commissioner of Health Services of the State has the right to waive off the penalty.

Section – III

1. Eligibility Criteria:

Sr. No.	Particulars	Minimum Criteria
1.	The firm must be empaneled with C&AG, IBA, RBI, INCOME TAX and ICAI for audit of PSUs FOR FY 22 - 23	---
2.	The firm must have Head office/ Branch office within the state capital of the state i.e. Mumbai for at least 3 years.	3 years
3.	The firm must have at least 5 FCAs (full time fellow partners) & 3 ACAs. (As per certificate of ICAI as on date of advertisement)	5 FCAs
4.	Minimum 2 CA shall have Forensic Audit Certificate issued by ICAI	2
5.	Minimum 2 CA shall have DISA/CISA certification.	2
6.	Should have experience in minimum 5 Audit assignments of Government / PSU etc	5
7.	Turnover of the firm (Average annual in last three financial yrs. i.e. 2019-20, 2020-21 & 2021-22)	Minimum Rs. 200 Lakhs
8.	Shall have carried out at least 5 assignments of Government/PSU/any other organization involving Public Fund (Listed Company)	At least 5 Audit assignment

2. Supporting Documents for Eligibility Criteria:

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

- a. Any firms not qualifying on these minimum criteria need not apply as its proposal shall be summarily rejected.
- b. For Sr. No. 1, the firm must submit an attested copy of Certificate of empaneled with C & AG, IBA, , RBI, INCOME TAX and ICAI for audit of PSU for the year 2022-23
- c. For Sr. No. 3, 4 & 5 the firm must submit an attested copy of CONSTITUTION CERTIFICATE issued by ICAI as on date of advertisement and copy of partnership deed.
- d. For Sr. No. 7, the firm must submit a certified copy of the Audited Balance Sheet & Profit & Loss Account for the last three years i.e. 2019-20, 2020-21 & 2021-22 duly certified by External Statutory Auditor.
- e. As regards Sr. No. 6 & 8, the firm must submit a copy of the appointment letters and / or the certificate stating that, the assignments are completed satisfactorily from the auditee

organization which comes under Government/PSU/any other organization involving Public Fund (Listed Company).

f. The originals of all supportive documentary evidences may be furnished as and when called for its verification in case of selection to ensure about its authenticity & genuinety.

3. Additional Instructions to CA firms

- i) The CA firm should not apply in Joint Venture or in association with any other CA firm.
- ii) Financial Statements and relevant schedules thereto shall be prepared in accordance with the format as prescribed.
- iii) The Forensic Audit reports in the form of two hard copies and bill of the said assignment to be submitted to Commissionerate of Health Services (CHS) for its payment along with soft and certified scan copies of all audit reports. The payments will be made by Commissionerate of Health Services (CHS).
- iv) The auditor should be given access to any information relevant for the purpose of conducting the Forensic audit. This normally includes the Commissioner of Health Services instructions issued from time to time.
- v) The CA firms who have completed assignments under State Government / NHM satisfactorily will be given preference. However, those CA firms have not completed their assignments satisfactorily under State Government / NHM Maharashtra for whatsoever reasons will be disqualified at the discretion of Commissionerate of Health (CHS) and nothing any correspondence will be entertained in this regard.
- vi) The firm shall give an undertaking that the team members are proficient in the State's/District's official language (both oral and written).
- vii) The bidder has to submit the declaration on their letter head stating that, their CA firms does not have any relation either with any State Government / NHM/ Commissionerate of Health (CHS) officials or even with any bidders who are in competition for the said assignment (Format enclosed).
- viii) The Demand Draft drawn in favour of "STATE HEALTH SOCIETY MAHARASHTRA-OTHER" for an amount of Rs.3000/- (Rupees Three Thousand Only) payable at Mumbai towards Quotation Fees should be enclosed with the technical proposal along with form T-1.
- ix) The Demand Draft drawn in favour of "STATE HEALTH SOCIETY MAHARASHTRA-OTHER" for an amount of Rs.10.000/- (Rupees Ten Thousand Only) payable at Mumbai towards Earnest Money Deposit (EMD) should be enclosed with the technical proposal along with form T-1. The bidder shall submit Quatation Fees & EMD fees along with Technical Proposal without which proposal shall not be considered valid.
- x) 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.
- xi) The successful bidder has to submit 3 Per cent Performance Security 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. 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.

- xii) The proposals without Quotation Fees and Earnest Money Deposit in the form of Demand Draft will be summarily rejected.
- xiii) The details of Demand Draft should be mentioned in form T-1. The said Quotation Fee is not refundable.
- xiv) In any case the demand draft for Quotation fees 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 and for which the State Health Society will not be responsible.
- xv) All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal as mentioned in the RFP.
- xvi) Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- xvii) Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be duly filled in and signed by the authorized signatory of the firm.
- xviii) All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- xix) **In case the bidding firm is found not suitable for audit on any reasonable ground like information by the Ministry / ICAI / any State / any auditee organization or if any etc., Commissionerate of Health Services (CHS), reserves the right to accept or reject any proposal without giving any reason or explanation.**
- xx) **The auditors must have the H.O/ Branch Office in State Capital of Maharashtra State i.e. in Mumbai for not less than 3 years for which the declaration through “Form U” to be submitted.**
- xxi) 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 for their financial bids. Even if there are only one or two firms, than they also be considered for opening of their financial bids at the discretion of Commissionerate of Health Services (CHS).
- xxii) 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.500/- stamp paper is to be given in this regard by the authorised person of the firm*].
- xxiii) Firm shall have to depute appropriate no. of teams if necessary for timely submission of Audit Report and to attain quality of audit. Each team shall have to be headed by a qualified chartered accountant. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.

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 and title of the Assignment, and be clearly marked “**PROPOSAL FOR SELECTION OF FORENSIC AUDITOR FOR MAHARASHTRA EMERGENCY MEDICAL SERVICES (108) for financial year 2020-23**”. The Commissionerate of Health Services (CHS) 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 above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.
- ii. Team Composition & Number of Teams for the assignment if necessary: 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 one team will need to be constituted for the assignment if necessary. The team(s) for the assignment must be headed by a qualified Chartered Accountant with one semi-qualified C.A. (C.A. Inter) and two support staff (Junior Auditor). The number of teams may be constituted in a manner that, each team does not have responsibility for audit of more than (6) to (8) units. The technical proposal must clearly elaborate on the team composition as given in T-3 & T-4.
- iii. The CA firm has to apply through only one proposal.
- iv. The Audit fees should be mentioned clearly in numeric as well as in words. The quoted fees should be inclusive of all out of pocket expenses i.e. Boarding, Lodging, Food and Travelling etc. and exclusive of Taxes.
- v. Commissionerate of Health (CHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of organisation.
- vi. Commissionerate of Health (CHS) may take its own decision while evaluating the proposal with regard to awarding weightages for audit experience.

B. Technical Proposal will consist :

- a. Letter of Transmittal (**Form T-1**) along with Quotation fees and Earnest Money Deposit in the form of Demand Draft as stated in the RFP.
- b. Details of the Firm along with Details of firms and partners (**Form T-2**),
- c. Details of Qualified Staff & Semi-qualified Staff (**Form T-3**),
- d. Details of the Team Composition (**Form T-4**),
- e. Description of Approach, Methodology & Work Plan for performing the Audit. (**Form T-5**),
- f. Details of experience (**Form T-6**)

C. Financial Proposal will consist:

- a. The financial bid shall be submitted separately as prescribed in format **Form F-1** only.
- b. The firm has to quote consolidated audit fees giving a break up of professional (audit) fees including out of pocket expenses like Boarding / Lodging, TA / DA etc. This audit fee shall be exclusive of the taxes as applicable.
- c. **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.**
- d. In case the same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise): -
 - i) Technical score.
 - ii) Experience of audit of Government assignments including State Government/NHM.
 - iii) Turnover of the firm.
- e. The selection will be done by selecting the firm having lowest quotation in Financial Bid (L-1) after finalizing the Technical proposal.
- f. Commissionerate of Health (CHS) reserves right to ask justification in case of quoted rates.

Section – V

Selection Methodology:

A pre-bid conference shall be held wherein clarifications that the potential bidders may have shall be clarified.

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

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 in "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% 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.

v. TECHNICAL EVALUATION:

Eligibility criterion of the firms shall be based on the various criterions 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.	Minimum 5 FCA (As per certificate of ICAI as on date of advertisement)	5	20	Firms with minimum 5 FCA partners = 10 marks, FCA partners 5 up to 7 = 15 marks and, FCAs 8 and above = 20 marks,
2	Minimum 3 ACA (As per certificate of ICAI as on date of advertisement)	3	10	Minimum 3 ACA=5 Marks, ACA 4 to 8 =8 Marks, ACA 8 & above =10 Marks,
3	Minimum 2 CA's employed by CA firm (partner/employee) should have DISA/CISA certification	2	10	Up to 2 DISA/CISA certification = 5 marks, 3 to 6 DISA/CISA certification = 8 marks, 7 and above DISA/CISA certification = 10 marks,

4	Minimum 2 CA's employed by CA firm (partner/employee) should have Forensic Audit certification issued by ICAI	2	10	Up to 2 Forensic Audit certification = 5 marks, 3 to 6 Forensic Audit certification = 8 marks, 7 and above Forensic Audit certification = 10 marks,
5.	Turnover of the firm (Average annual in last three financial yrs i.e. 2019-20,2020-21 & 2012-22)	Minimum Rs. 200 Lakhs	10	Up to 250 lakh = 5 marks, 251 to 500 lakh = 8 marks, above 500 lakh = 10 marks
6.	Should have experience in minimum 5 Audit assignments of Government / PSU etc	5	10	Minimum 5 assignment = 5 mark 6 to 10 assignment = 7 mark 11 and Above assignments = 10 marks
7.	CA firms having experience in investigation audit in any Government organization or PSU's or any organization having public fund involved (listed company)	---	20	Minimum 5 assignment = 10 mark 6 to 8 assignment = 15 mark 9 and Above assignments = 20 marks
6.	Forensic Audit Profile of CA firm	---	10	As per the evaluation of the Proposal as Good/ Better / Best.
Total			100	

Supporting Documents must be submitted by the firm along with the technical proposal.

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. 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 for their financial bid. Even if there are only one or two firms then they may also be considered at the discretion of Commissionerate of Health (CHS).
3. **Least Cost Method shall be followed.**
4. The Commissionerate of Health (CHS) 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.

Award of Contract:

On completion of selection process, the firm selected shall be awarded the contract of Forensic audit of Maharashtra Emergency Medical Services project (108) by issuing the Letter of Award (LOA). The firm should execute a Contract with the Commissionerate of Health (CHS) within a period of a week from the issuance of LOA. The firm shall enter into an agreement on a stamp paper with the Commissionerate of Health (CHS) in this regard.

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 contract period at the rates applicable at the time of acceptance of bid.

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 statutory audit services for Commissionerate of Health (CHS) in accordance with your Request for Proposal dated [Insert Advertisement Date] for selection of Forensic Auditors of Maharashtra Emergency Medical Services for F.Y. 2020-23 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.3,000/- (Rupees Three Thousand Only) towards Quotation Fees and Rs.10,000/- (Rupees Ten Thousand Only) towards EMD in favour of “STATE HEALTH SOCIETY MAHARASHTRA-OTHER” vide DD Number Dt..... and DD Number..... Dt..... drawn on (Bank Name). We understand that, the amount of Quotation 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 Accountants Act 1949, other notification and guidelines issued by ICAI 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 Commissionerate of Health (CHS) is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

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

Yours faithfully,

(Signature and Seal)

Place: -

Date: -

Format for Technical Proposal

Sr. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	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	Attach copy of Partnership Deed
	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 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	Attach a copy of Constitution certificate downloaded from ICAI Website as on date of advertisement
7	Empanelment No. with C&AG	Attach proof of empanelment with C&AG as audit for PSUs for the year under Audit (2022-23) confirming that the firm is eligible for PSU audits.
8	Turnover of the Firm in last three years (i.e. 2019-20, 2020-21 & 2021-22)	Attach a copy of Balance Sheet and P & L Account of the last three years duly certified by external auditors.
9	Details of Partners: Provide following details:	Attested copy of Certificate of ICAI and firm cards ICAI as on date of

<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 ACA and FCA <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 as on date of advertisement. 	advertisement.
--	----------------

Details of Qualified Staff (Chartered Accountants)

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

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
FCAs						
1						
2						
3						
4						
5						
.						
.						
.						
ACAs						
1						
2						
3						
4						
5						
.						
.						
.						
Article Clerks						
1						
2						
3						
4						
5						
.						
.						
.						
Semi Qualified / Other Staff						
1						
2						
3						
4						
5						
.						
.						

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

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

Name	Position/ Team Number	No's (Min imum)	Educational Qualification	Key Responsibil ities or Task Assigned	Relevant Experienc e and period of associatio n with the firm	Name of the firm to which he belongs in case of Associate	Number of days estimat ed for task completi on
Chartered Accountant	Team Leader	1					
Semi- Qualified (CA Inter)	Individual District Team Lead (if necessary)	1					
Article / Support Staff (Jr. Auditors)	Support to team	2					
Total estimated man days required to complete the task							

Firms must also clearly bring out the number of teams it plans to deploy for the audit keeping in view the scope of work, coverage and Guidelines for submitting the proposal.

Structure of each team if necessary should be indicated as per format below

Structure of Team 1, 2, 3:

Name of CA	Names of Support Staff	Qualifications	Number of districts (including the blocks as specified in RFP) proposed to be covered if necessary	Time Required for Each assignment

**Description of Approach & Work Plan for performing the Forensic Audit of
Maharashtra Emergency Medical Services**

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 Commissionaerate of Health (CHS), 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:

A. Experience of audit in relation to audit of Government/PSU/any other organization involving Public Fund (Listed Company) period of last 3 financial years.						
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)

ON LETTER HEAD OF CA FIRM

Form F-1

FINANCIAL BID

For selection of Forensic Auditor for F.Y. 2020-23 for Maharashtra Emergency Medical Services (108) engaged under State Government

Particulars	Total Amount (in Rupees)
Total Audit fees: (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 a basis of quoting the Audit Fee.

Note: 2. In case of change in the rate of Taxes, the same will be applicable.

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

Yours faithfully,

(Signature and Seal)

Place:-

Date:-

Form U

(Letter of undertaking for having the local office in the State)

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 services for Forensic audit of Maharashtra Emergency Medical Services for Commissionerate of Health (CHS) in accordance with your Request for Proposal dated [insert Advertisement date]. We hereby submit our Proposal, having details about the firm and proposed audit fees.

We hereby declare that our firm is having Head/ Branch offices in the **State Capital of Maharashtra State i.e. in Mumbai for not less than 3 years** and is situated at

.....
.....
.....

address proof (photocopy of letter for incorporation of firm / ICAI certificate etc.) of this office is enclosed herewith.

We hereby also give an undertaking that the firm's staff deputed for the audit is proficient in State's/UTs local language, both in oral and written form.

We hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Yours faithfully,

(Signature and Seal)

Place:-

Date:-

ON LETTER HEAD

Date:-

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,

Sub: - Declaration.

We M/s. (Name of CA firm) hereby declare that, our firm or any partners of the firm neither have any relation with any State Government/NHM officials nor with any bidder who are in competition for this assignment and submitting our proposal on our own with reference to advertisement.

(Signature)

(Partner)

Name of CA firm