



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6096064
Dated/दिनांक : 28-03-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	07-04-2025 15:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	07-04-2025 15:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Assam
Department Name/विभाग का नाम	Health And Family Welfare Department Assam
Organisation Name/संगठन का नाम	Diphu Medical College And Hospital
Office Name/कार्यालय का नाम	Diphu
क्रेता ईमेल/Buyer Email	buycon6.dmch.as@gembuyer.in
Item Category/मद केटेगरी	Financial Audit Services - Audit report; CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	5 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	7 Year (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No

Bid Details/बिड विवरण

Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
-------------------	----

ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
-------------------	----

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
-------------------------------	-----

MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	No
---	----

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:1 year

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:10 to 15 years

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:3 years

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification3 years

Number of XX fulltime CA's required and YY professional audit staff3 years

Financial Audit Services - Audit Report; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Purchase & Procurement
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Indrajit Sarma	782460,Diphu-Lumding Road	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

1. **Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. **Generic**

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

3. **Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

4. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

5. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

6. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

7. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.

4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

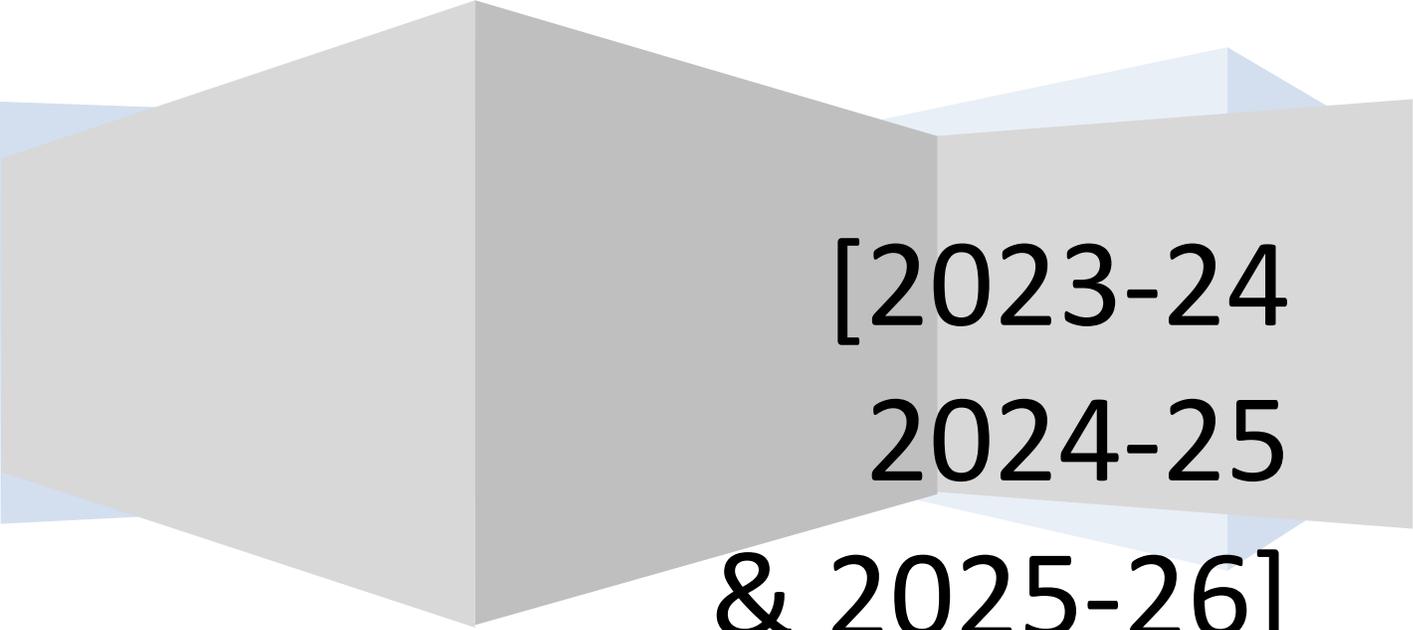
This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

Request for Proposal (RFP)

For Appointment of Concurrent Auditor for Hospital Management Society for Audit of Diphu Medical College Hospitals of Assam under Directorate of Medical Education, Assam



**[2023-24
2024-25
& 2025-26]**

Government of Assam
Diphu Medical College & Hospital

Selection of Auditors-Request for Proposal(RFP)
Hiring Services of Chartered Accountant Firm for Concurrent Audit of HMS of Diphu Medical College & Hospital Assam for the Financial Year 2023-24 , 2024-25 &2025-26.

The Diphu Medical College & Hospital, invites proposal from Chartered Accountant firms empanelled with C & AG and which meet all the conditions in the eligibility criteria listed below for carrying out the Concurrent Audit of Diphu Medical College & Hospital for the Financial Year 2023-24 , 2024-25 & 2025-26 as per the Terms of Reference provided in the RFP.

Sl. No.	Particulars	Minimum Criteria
1	Number for full time FCA (as per certificate of ICAI as on 01-01-2025)	1
2	Number for full time ACA (as per certificate ICAI as on 01-01-2025)	1
	OR	
	Number for full time FCA (as per certificate of ICAI as on 01-01-2025)	2
3	Turnover of the firm (Average annual in last three years)	Rs.10.00 Lakh Minimum
4	No. of years of firm existence	10-15 years
5	No. of Assignments of Commercial/Statutory Audit (Having a turnover of not less than Rs. 50 Lakhs in the last years)	3
6	No. of Assignment: Experience of audit of Govt. Institution externally/ internally aided projects/ social sector projects (other than audit of Charitable Institutions & NGOs) in the last 3 years. (Govt. Institution)	3

A hard copy of Technical Bid to be submitted/ dropped in the tender box in this office during the office hours on or before the last date of submission of the tender.

-Sd-

Principal cum Chief Superintendent, DMC&H

TOR for Audit of HMS of Diphu Medical College & Hospital

Request for Proposal

Diphu Medical College & Hospital seeks to invite proposal from C&AG empanelled Chartered Accountant firms meeting the minimum requirement criteria for providing their services for the audit of Revenue and Expenditure status of HMS of the Diphu Medical College & Hospitals.

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.

Clause 1 - Terms of Reference:

1.1 The **Diphu Medical College & Hospital** was established in the year 2011 under the control of Health and Family Welfare Department, Government of Assam for the improvement of medical facilities and treatment of patients in the district of Karbi-Anglong. The **Diphu Medical College & Hospital** seeks to provide accessible, affordable and quality health care to the population.

1.2

	Estimated Cost (in Maximum per year)
a. Diphu Medical College & Hospital, Diphu	: 1,25,000

Clause 2 – Concurrent Audit:

Concurrent audit is a systematic examination of financial transaction on a regular basis to ensure accuracy, authenticity, compliance with procedure and guidelines. The emphasis under concurrent audit is not on test checking but on substantial checking of transactions. It is an ongoing appraisal of the financial health of an entity to determine whether the financial management arrangements (including internal control mechanisms) are effectively working and to identify areas of improvement to enhance efficiency.

Independent Chartered Accountant firms shall be appointed as concurrent auditors at Medical College to undertake periodical audit and report on vital parameters which would depict the true picture of financial and accounting health of the program.

2.1 Objective

The key objectives of the Concurrent Audit include:-

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

2.2 Scope of Audit:

The responsibilities of the concurrent auditors shall include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded and the level of compliance with financial norms and procedures of the operational guidelines.

The scope of work of concurrent auditor is as follows:

- a. Audit of the HMS account and expenditure incurred by Medical College & Hospital
- b. Verifications of quarterly FMRs with books of accounts.
- c. Audit of the provisional utilization certificates sent to the GoA.
- d. Monitoring timely submission of the concurrent audit reports.
- e. Detailed analysis and compilation of the concurrent audit reports.
- f. Vetting of the action take reports and providing observations thereon.
- g. Follow up & monitoring over the ATRs prepared by Medical College on the observations made in the audit.
- h. Preparation of quarterly executive summary to be sent to GoA in the prescribed format.
- i. Any other evaluation work, as desired by the Medical College.

2.3 Frequency:

Concurrent Audit will be carried out on yearly basis for the F.Y. 2023-24 , 2024-25 & 2025-26.

2.4 Methodology for conduction audit/reporting:

- a. The audit team shall be led by the Chartered Accountant – Proprietorship/Partner of the audit team firm with experienced assistants as the work may warrant.
- b. The format of summary report shall be signed both by the Chartered Accountant and Principal-cum-Chief Superintendent of Medical College as the case may be.
- c. Necessary assistance shall be provided to the concerned Medical College by way of associating Accounts Manager/Block Accounts Manager or Accountant.
- d. The audit personnel for the audit period should not be changed so that continuity and consistency is maintained. The audit firm shall conduct appropriate due diligence before employing any personnel who will be entrusted with the work of conducting the concurrent audit of the Hospital Management Society. The audit firm is also responsible for any commission and omission of its employees which may cause and or likely to cause any loss/damage to the Hospital Management Society.
- e. If there is any change in the constitution of the firm during the period of appointment it shall be informed to the Hospital Management Society immediately.
- f. Before commencing the audit, the members of the Audit team should be properly introduced to the Principal/Superintendent by proper introduction letter duly attested by the Chartered Accountant Proprietary/Partner of the firm.
- g. Auditor to be guided by Circular, Manual of instructions and other guidelines for conducting the audit.
- h. The auditors should keep watch on withdrawals/purchases and any deviations to the codal formalities shall have to be reported to the controlling officer immediately.

The audit team should adopt the following procedure in the matter of reporting their findings.

- a. As on the last day of the month, the audit firm shall prepare an Executive Summary/Quarterly report (as applicable) signed by both the auditor and the controlling officer.
 - b. The Executive summary should cover the critical areas mentioned in the checklist/guidelines and irregularities/shortcoming observed during the course of the audit. Auditors are however free to report any other deficiencies which they may come across during the course of audit.
 - c. Any transactions of serious nature which is unusual/not normal to the usual course of business or any other un-healthy practices indulged by the Medical College & Hospital staff, persistent irregularities, observed during the physical verification, transactions of fraudulent nature, other serious irregularities like disbursements without proper sanction/incomplete documentation/irregularities as per guidelines, as a whole on a monthly basis may however be reported immediately to the District Commissioner cum Chairman concerned by way of separate letter along with Executive summary with copy to Diphu Medical College & Hospital Assam.
- 2.5 Standards: The audit will be carried out in accordance with Engagement & Quality Control Standards (Audit & Assurance Standards) issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud. The firm/C.A shall not have any tie up with the Medical College against which the firm/C.A. quote the bid.

2.6 Management Letter:

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

- a. Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- b. Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvements;
- c. Report on the level of compliance with the financial internal control.
- d. Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- e. Bring to Society's attention any other matter that the auditor considers pertinent.

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

2.7 Reporting and Timing

a) Yearly Report:-

- i. The respective Medical College final audit report should be submitted within 15 (fifteen) working days from the date of issue of work order (excluding holidays) to the Directorate of Medical Education, Assam and the DME Assam should then consolidated the Medical College's report and submit consolidated Audit report of DME Assam to MoHFW in 3

(three) volumes (Spiral bound) and also soft copy in MS excel/ MS word and scanned (both) is also to be submitted in mail or CD of the audited financial statements and audit report along with the final utilization certificates signed by the State and auditor board, to GoI with their comments, if any.

2.8 Men days for Completion: 15 (fifteen) working days from the date of issue of work order (excluding holidays)

Clause 3 – Eligibility Criteria:

3.1 The firm must be empanelled with C & AG for the **current financial year** and the particulars of the Firm H.O., B.O. and partners and paid Chartered Accountants should match with the certificate issued by ICAI not before **1st January 2025** without which the application of the firm would not be considered. **Proof of empanelment with C&AG to be attached.**

3.2 The firms having H.O. only within the state capital of the same state for which the proposal is given may be given preference. (Such head office should have existed within the state for not less than three years as per the ICAI Certificate).

3.3 The Firm should have the knowledge of Assam procurement rule-2020 and other norms of thereof to carry out the audit of HMS fund.

3.4 Firms must qualify following minimum criteria:

Sl. No.	Particulars	Minimum Criteria
1	Number for full time FCA (as per certificate of ICAI as on 01-01-2025)	1
2	Number for full time ACA (as per certificate ICAI as on 01-01-2025)	1
	OR	
	Number for full time FCA (as per certificate of ICAI as on 01-01-2025)	2
3	Turnover of the firm (Average annual in last three years)	Rs.10.00 Lakh Minimum
4	No. of years of firm existence	10-15 years
5	No. of Assignments of Commercial/Statutory Audit (Having a turnover of not less than Rs. 50 Lakhs in the last years)	3
6	No. of Assignment: Experience of audit of Govt. Institution externally/ internally aided projects/ social sector projects (other than audit of Charitable Institutions & NGOs) in the last 3 years. (Govt. Institution)	3

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

b. Supporting documents for Eligibility Criteria:

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

i. For Sl.No. 1,2& 4 above, the firm must submit an attested copy of certificate of ICAI as on 01-01-2025.

ii. For Sl. No. 3, the firm must submit, a copy of the Audited Balance sheet & profit &

loss account for the last three years otherwise a certificate issued by an C.A firm may also be provided in this regard giving the break-up of fees (Audit fee, Taxation and Others).

iii. For Sl. No. 5 & 6, the firm must submit a copy of the appointment letters from the auditee organisations. Branch audit of any bank shall not be considered while taking into account the total number of assignments.

3.4 The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organization in respect of any assignment or behavior. **(notarized affidavit in original on Rs.100/- stamp paper is to be given in this regard by the authorized person of the firm).**

3.5 As regards Sl. No. 5 the turnover of the auditee organization and audit fee paid/received have to be provided along with the relevant evidences/documents.

3.6 The firm must have at least 3 (three) years experienced.

Clause 4- 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. Team Composition & Number of Teams 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 with one semi-qualified C.A. (C.A. Inter) and two support staff (Junior Auditor). The technical proposal must clearly elaborate on the team composition as given in T-4.

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

It may be noted that a record of the team shall be maintained at the facility visited and team has to collect a certificate of their attendance giving their name, designation and date of visit etc. from the head of that facility.

- ii. All agencies must comply with the Technical Specification, General conditions and format/requirements for technical and financial proposal.
- iii. The Technical Proposal shall be marked "Original" or 'Copy' as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
- iv. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- v. Each page, Form, Annexure and Appendices of the technical and financial proposal must be signed by the authorized signatory of the firm.
- vi. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- vii. Diphu Medical College & Hospital 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.

- viii. Diphu Medical College & Hospital may take its own written out decision while evaluating the proposal with regard to awarding weight ages for social sector audit experience.
- ix. 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.

B. Technical Proposal:

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

- i. The financial bid shall be submitted only for the professional (audit) fee to be charged by the firm and same has to be given with a detailed break-up of fees charged for inclusive of applicable taxes and dues. The financial proposal shall be submitted through Gem portal only.
- ii. Auditor should plan the audit in such a way that the maximum number of facilities is covered during the visit.
- iii. Lodging and boarding facilities will not be provided (and paid).
- iv. Timeliness for completion of audit: 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, as agreed in the terms of contract. A clause in this regard has been newly incorporated by the state in the agreement also and a deduction may be done only after an opportunity of being heard is given and subject to the satisfaction of the auditor.

Clause 5 – Selection Process of the Auditor:

5.1 General Process:

The CA firms whose eligibility criteria fulfilled in technical bid will qualify for financial evaluation.

5.2 If two or more firm quoted the same price, then whoever experience in Govt. sector and average annual turnover is highest, they will be declared as L1.

5.4 Award of Contract:

On completion of selection process, the firm selected shall be awarded the contract of audit by issuing the Letter of Award (LOA). The firm should execute a contract with Medical College within 2 weeks of the award of the issuance of LOA. The firm shall enter in to an agreement.

Form T-2
Particulars/Details of the Firm

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
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	
	Branch Office 1,2,3..... (Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:
	Mention the date of each branch offices since when existed at the existing place	
3	Firm Income Tax PAN	Attach copy of PAN card
4	Firm Service Tax Registration No.	Attach copy of Registration
5	Firm's Registration No. with ICAI	
6	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG for the year under Audit.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8	Turnover of the Firm in last three years	Attach balance sheet and P&L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.
9	Annual Average Turnover with Break-up of Fee towards Audit, Income Tax matters and others (Specify)	Provide a Chart
10	Audit Experience of the Firm: 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments in State' Social Sector Audits (Other than audit of Charitable Institutions) 3. Experience in the relevant assignment.	Copy of the Offer Letter & the Fee Charged. Copy of the Offer Letter & the Fee Charged (Relevant evidences to be given of the turnover and fee)
11	Details of Partners: Provide following details: Number of Full Time Fellow Partners associated with the firm. Name of each partner, Date of becoming ACA and FCA Date of joining the firm, Membership No., Qualification Experience Whether the partners is engaged full time or part time with the firm. Their Contact Mobile No., email and full Address	Attested copy of Certificate of ICAI as on 01.01.2025.

Note: The firm shall give an undertaking that the team members are proficient in the State's official language (both oral

and written).

Form T-3

A. Details of Qualified Staff (Chartered Accountants)

(Please provide a self attested copy of Certificate of ICAI as on 01.01.2025 for each qualified staff)

Sl. 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)

Sl. 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						
..						

Form T-4

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

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

2. Audit team will constitute of minimum 4 members for Concurrent Audit as below:-

Structure of Team 1:

Name of CA	Names of Support Staff	Qualifications	Number of units proposed to be covered each month	Time Required for Each month's concurrent audit.

Form T-5

Description of Approach & Work Plan for performing the Audit

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 DME), and delivery dates of the reports.

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

Form T-6

Brief of Relevant Experience:

A. Experience of audit in relation to externally Aided projects/ State's Social Sector Projects (Excluding the audit of Charitable Institutions and NGOs).						
Sl. 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 (PI attach a copy of the letter)

B. Experience of audit in Commercial Sector/PSUs etc.						
Sl. 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 (PI attach a copy of the letter) And Mention the Fee Received