



GOVERNMENT OF TELANGANA
DEPARTMENT OF HORTICULTURE
O/o. Director of Horticulture
Public Gardens, Nampally, Hyderabad -500004
E-mail: midh-horti@telangana.gov.in
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**MISSION FOR INTEGRATED DEVELOPMENT OF
HORTICULTURE (MIDH)
TELANGANA STATE
TENDER DOCUMENT**

for engaging agency for conduct of
STATUTORY AUDIT
for the F.Y. 2022-23 & 2023-24

Opening Date of Submission of Tender: 20.07.2023

Closing Date of Submission of Tender: 05.08.2023 at 2.00 PM

Website: <https://shm.tg.nic.in>

Email: midh-horti@telagana.gov.in

Telephone No.- 040- 23232253

NOTICE INVITING TENDER

APPOINTMENT OF STATUTORY AUDITOR IN MISSION FOR INTEGRATED DEVELOPMENT OF HORTICULTURE (MIDH), TELANGANA STATE FOR THE FINANCIAL YEARS 2022-23& 2023-24

Tenders are invited for Chartered Accountant Firms (CA Firms) for appointment as Statutory Auditors of MIDH Scheme for the Financial Years 2022-23& 2023-24.

The Statutory auditor will be required to conduct the statutory audit for the period from 01.04.2022 to 31.03.2023 and 01.04.2023 to 31.03.2024.

The interested CA firms may submit their tender in the prescribed Proforma provided herein, which includes Notice Inviting Tender, Eligibility Criteria, Scope of Work, General Terms and Conditions, Technical Bid (Experience and Eligibility Criteria) as per **Annexure-I** and the Financial Bid (Professional Fee) as per **Annexure-II**. The tender documents may be downloaded from website(<https://shm.tg.nic.in>).

The sealed tender may be submitted in one big envelope superscripting “**MIDH, Telangana-Appointment of Statutory Auditor**” containing two separate sealed envelopes, one for “Technical Bid” and another for “Financial Bid” superscripting as such and addressed to The Director of Horticulture, Mission for Integrated Development of Horticulture (MIDH), Department of Horticulture, inside Public Gardens, Nampally, Hyderabad-500004.

The technical bid envelope must contain the technical bid in prescribed Proforma as per **Annexure-I** with all relevant documents in support of eligibility and experience criteria. The financial bid envelope must contain only the financial bid format as per **Annexure-II**. The financial bid shall include professional fee/charges for all services including expenses for boarding/lodging of staff to be incurred in carrying out the statutory audit services and the MIDH will not accept any claim other than professional fee/charges etc. specified in Bid.

The Technical bid will be opened at MIDH, Hyderabad Head Office on 05.08.2023 at 3:00 PM, in the presence of the bidders who wish to be present. The financial bid will be opened on the date which will be communicated to only those bidders who are found technically qualified after evaluation of eligible technical bid as per selection criteria provided.

The interested CA firms are advised to read carefully the entire tender document before submitting their tender and the tender documents not received in prescribed format and/or are found to be incomplete in any respect will be summarily rejected.

ELIGIBILITY CRITERIA:

1. C&AG empanelled audit firms:

Chartered Accountant firms those are empanelled with C&AG for the year 2022-23 only will be eligible for the audit.

2. The CA firm should have at least an experience of 10 years in Auditing. (Copy of self-attested registration certificate is required be submitted)

3. The CA firm should have minimum 10 CA partners out of which 6 partners should be FCA's.

4. Preference of firms having H.O./Local Branch office in the State Capital: The firms having H.O./Local Branch Office in Hyderabad shall be given preference at the time of finalizing the financial bid.

5. The firm should have minimum annual turnover of Rs.2.00 Crore in each of the previous three financial years. Copy of certified and audited financial statement for the last three financial years to be submitted (FY 2021-22, 2020-21, 2019-20)

6. The CA Firm should have relevant audit experience in statutory audits of state govt. Institutes/autonomous bodies dealing with **Govt department or public sector units** for at least 3 years.

7. The applications of CA Firm`s which have conducted statutory audit earlier in the Horticulture Department and failed to submit audit reports within timeline shall be rejected and not entertained as they have caused inconvenience to the department.

BID EVALUATION PROCESS

Scoring Criteria: The technical bids shall be evaluated as per the below mentioned criteria

S.No	Particulars	Maximum Marks	Marks
1	Total experience: Years of experience of the Bidding firm in providing audit services	20	
	10to15Years		10
	>15 to20 Years		15
	>20Years and above		20
2	Relevant experience: Assignments with Statutory Audit experience with a similar authority/Govt. organization Sl. no 6 of previous page.	30	
	2 years		10
	3 years		15
	4 years		20
	5 years and above		30
3	Assignments attended during past 3 years' experience: No.of assignments with Statutory Audit experience with Govt. organization in the state of Telangana & other States in the last 3 financial years (FY2021-22, 2020-21, 2019-20)	10	
	5-10		5
	10 and above		10
4	Average annual turnover of the firm for last 3 Financial years (FY 2021-22, 2020-21, 2019-20)	15	
	Rs. 2.00 Crore to Rs. 2.50Crore		5
	>Rs. 2.50 Crore to Rs. 3.00 Crore		10
	>Rs. 3.00 Crore and above		15
	Grand Total	75	
	Financial Bid (least bid)	25	
	Least bid		25
	2 nd least bid		15
	Total	100	

Terms and conditions:

1. The initial period of appointment shall be for conducting statutory audit is for two years *i.e.*, for financial year 2022-23 & 2023-24. However, considering satisfactory performance, the appointment may be extended for another 2 years or till the completion of the project whichever is earlier.
2. MIDH, TS reserves the right to extend the tenure or terminate the appointment at any point of time on account of unsatisfactory performance.
3. MIDH, TS reserves the right to accept or reject any application without assigning any reason thereof.
4. Each page of the tender documents is required to be signed by a Partner of CA firm. The documents/ certificates in supporting along with the tender shall also be signed by a Partner.
5. Tender shall be submitted in official tender document only (*i.e.*, in Annexure-I & Annexure-II). If submitted in any other form, the same shall be summarily rejected.
6. MIDH, TS will not accept any claim other than professional fee/ charges *etc.* specified in financial bid (*i.e.*, in Annexure-II).

SPECIFIC INSTRUCTIONS FOR STATUTORY AUDIT OF FINANCIAL STATEMENTS

SCOPE OF WORK

The audit firm should be familiar with the relevant Accounting and auditing standards including Internal Accounting Standards and Guidance notes issued by the ICAI, and will include such tests and controls as the auditor considers necessary under the circumstances

The Statutory auditor will look into following points in addition to the others points connected with the Audit (Statutory audit-yearly) Head Office and 32 District Offices.

1. Cash books – For all SHM accounts maintained in the districts, Ledgers, sub-Ledgers, stock registers, all other subsidiary and non-subsidy registers.
2. Cheque books – Cheque issue registers.
3. All receipts, payment vouchers.
4. All PFMS transactions from SNA & Child level agencies.
5. Bank pass books duly updated Child level SNA account, Holding account.
6. Reconciliation statement for the bank balance as on 31st march of financial year.
7. Monthly bank statements obtained for each account.
8. Component wise register along with statement of receipts and payment duly including the HORTNET off line format receipts, payments and rejected statement.
9. Component wise, sub-component wise, category wise Physical Targets and Achievements and Financial Target and Achievements district wise and consolidated financial statement.
10. The Audit has to be conducted to Head office and 32 District units at Head office.

Reporting:

11. After completion of audit, the following audited documents should be submitted:
 1. Consolidated R&P, Income & Expenditure, and Balance sheet.
 2. Consolidated Audited Utilization Certificate for Central & State Share.
 3. Physical & Financial Statements units wise and consolidated statement.
 4. Component wise, sub-component wise, category wise Physical and Financial Progress report (Targets and Achievements) for each district and consolidated Progress report.
 5. Closing balances with category wise Central and State Share.

TECHNICAL BID**GENERAL INFORMATION**

1.	Name of the Chartered Accountant's Firm	
2.	Registered/Head Office Address	
3.	Name of Full Time Partners	
4.	Contact No. of Full Time Partners (Mobile No.)	
5.	No. of branches in India (Attach a list along with address)	
6.	Email ID of Full Time Partners	
7.	Whether the CA firm have its Registered/Head/Branch office at Hyderabad, Telangana State (Yes/No) If yes, give address	

TECHNICAL INFORMATION:**Particulars Of Bidder's Organization**

S No	Item	Criteria Requirement	Proof Required
1	Experience	Minimum 10 Years	Must meet requirement Copy of ICAI Firm Registration
2	CAG	Empanelled letter for the F.Y. 2022-23& 2023-24	Must meet requirement Copy to be attached.
3	Financial Strength	(i) Historical Financial Performance: Submission of audited balance sheets, other financial statements acceptable to the organization , for the last three (3) years for FYs 2021-22, 2020-21, 2019-20.	Must meet requirement Audited balance sheets
		(ii) Average Annual Turnover: Minimum average annual turnover of Rs 2 crores calculated as total certified payments received for contracts in progress or completed, within the last three (3) years i.e., FYs 2021-22, 2020-21, 2019-20.	Must meet requirement Audited balance sheets
4	Partners	10 Partners out of which 6 Partners should be FCA	Must meet requirement Copy of ICAI Firm Registration
5	Experience	Experience: Experience in Audit works of at least <input type="checkbox"/> Work experience in Govt audit at least 3 years	Must meet requirement Appointment Letters <u>or some other proof</u>

Signature of Partner
With Name and Firm seal

FINANCIAL BID

The interested CA firm may quote their professional fees (all inclusive) in the following format:-

Statutory Audit

Sl. No.	Particulars	Amount
1.	Annual Professional fee for Statutory Audit for the Financial Year 2022-23	
2.	GST at applicable rate	
3	Sub Total	
4	Annual Professional fee for Statutory Audit for the Financial Year 2023-24	
5	GST at applicable rate	
6	Sub Total	
7	Grand Total (3+6)	

Grand Total [Professional fees in words]

Signature of Partner
With Name and Firm seal