

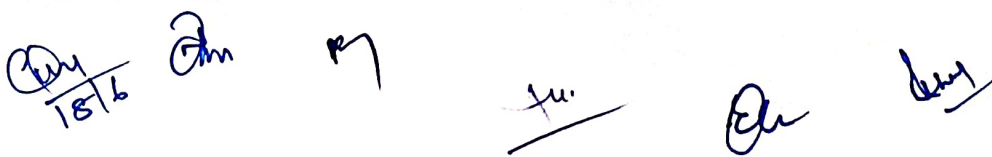
**Proceeding of the Technical Committee meeting held on 9<sup>th</sup> June, 2025 to evaluate the technical bids for selection of agency for appointment of Statutory Auditor for the Financial Year 2024-25.**

With reference to the Notice Inviting Tender (NIT) Reference No.: - 06/SHSB/Statutory Audit/2025-26 for appointment of Statutory Auditor for the Financial Year(FY) 2024-25, published in leading newspapers bearing PR. No. 02280 (B & C) 2025-26 and NIT uploaded on the website "<http://www.eproc2.bihar.gov.in>" and "[statehealthsocietybihar.org](http://statehealthsocietybihar.org)", the technical committee meeting was held on 09/06/2025 in the Conference Hall of 4<sup>th</sup> floor, 'State Health Society, Bihar (SHSB), Shwathya Bhawan, Sheikhpura, Patna'.

2. The following are the members of the Technical Committee and evaluated the technical bids of the bidders:

(i)	<b>Dr. Ram Narayan Choudhary,</b> Director-in-Chief, Health Services, Bihar	Chairman
(ii)	<b>Shri Rajesh Kumar,</b> Administrative Officer, State Health Society, Bihar	Member
(iii)	<b>Dr. Ravi Shankar Singh,</b> CMO (NFSG), RHO, MoHFW, GoI, Patna, (Represented by <b>Dr. Ashish Kumar</b> , MO, RoHFW, GoI, Patna)	Member
(iv)	<b>Shri Brinda Lal,</b> Director (Finance), State Health Society, Bihar	Member
(v)	<b>Shri Nand Kishor Raj,</b> Additional Director (Finance), State Health Society, Bihar	Member
(vi)	<b>Shri Onkar Kumar,</b> Finance Manager, State Health Society, Bihar	Member

3. Technical Bids were opened online e-tendering method by the Technical Bid Opening Committee on 29.05.2025. A total eleven bidders had uploaded the technical bid on e-Proc2 portal. **Further, in the technical committee meeting dated 29<sup>th</sup> May, 2025, the date mentioned in the 1<sup>st</sup> line of proceeding "29<sup>th</sup> June, 2024" may be read as "29<sup>th</sup> May, 2025".**
4. The technical committee has evaluated the bids as per the eligibility criteria mentioned in the NIT.
5. Three out of eleven, have submitted financial bid also along with the technical bid. Clause 9.2 of Section II of the NIT states that uploading of the financial bid in the technical bid will result in rejection of the tender. Technical Committee recommends to reject the bid of these three bidders namely, **M/s J Singh & Associates, Chartered Accountants, M/s S L Chhajed & Co. LLP, Chartered Accountants and M/s M A P S S AND COMPANY, Chartered Accountants.**
6. One bidder namely **M/s Komandoor & Co. LLP, Chartered Accountants** had submitted the documents as per the eligibility criteria mentioned in the tender documents.
7. In the bid documents of the remaining seven bidders, besides non-submission of certain documents such as firm constitution certificate, CV of Key members, COP of partners, certain discrepancies have also been found, such as documents not clearly readable *i.e.* hazy, self-attestation not done etc. Earlier, the technical committee had recommended to ask these bidders to resubmit the missing documents, as well as documents that are not readable through e-mail within 2 days. Accordingly, opportunity was provided to these bidders and in response, six bidders resubmitted the desired documents through email and one bidder through eproc2 portal.



8. Technical committee evaluated the resubmitted documents also and finally found six bidders technically qualified as listed below.

Sl. No.	Name of Bidder
I	M/s Jagdish Chand & Co., Chartered Accountants.
II	M/s Jaiswal Brajesh & Co., Chartered Accountants.
III	M/s Komandoor & Co. LLP, Chartered Accountants
IV	M/s K R A & Co., Chartered Accountants.
V	M/s Raj Har Gopal & Co., Chartered Accountants.
VI	M/s. S P A R K & Associates Chartered Accountants LLP.

As per the eligibility criteria of RFP, at least eleven (11) partners must be the members of the ICAI and certificate of practice (COP) for all the partners was to be submitted. However, the bidders who have submitted COP of at least 11 partners have been declared as technically qualified.

9. The technical committee found two bidders technically disqualified on the ground as mentioned below:

Sl. No.	Name of Bidder	Reasons for disqualification
I	M/s Thakur Bhuwanesh & Associates, Chartered Accountants.	As per the clause 1.4 of section-V of RFP the bidders must have minimum 11 partners as members of the ICAI, and they must have to submit COP of all the partners. The firm has submitted COP of only 10 partners despite the opportunity for resubmission was given.
II	M/s. S N KAPUR & ASSOCIATES, Chartered Accountants.	As per the clause 1.4 of section-V of RFP the bidders must have minimum 11 partners as members of the ICAI, and they must have to submit COP of all the partners. The firm failed to submit COP of any of the partners despite the opportunity for resubmission was given.

10. As discussed above, only six bidders have been found technically qualified against the technical eligibility criteria. Bids of three bidders are rejected in terms of clause 9.2 of Section II of the NIT and the remaining 02 bidders have been disqualified as per the reasons mentioned in clause-09 above. Technical comparative & evaluation chart is annexed as annexure -A.

11. Since, Six bidders have qualified the technical eligibility criteria; the financial bids can be opened. It is recommended by the technical committee to open the financial bids of these six bidders and select an agency which is as per the Least Cost Selection (LCS) method mentioned in Tender documents.

*(Signature)*  
18/6/25  
(Shri Onkar Kumar)  
Finance Manager  
State Health Society, Bihar

*(Signature)*  
18/6/25  
(Shri Nand Kishor Raj)  
Additional Director-Finance  
State Health Society, Bihar

*(Signature)*  
18/6/25  
(Shri Brinda Lal)  
Director-Finance  
State Health Society, Bihar

*(Signature)*  
18/06/25  
(Dr. Ravi Shankar Singh)  
CMO (NFSG), RHO,  
MoHFW, GoI, Patna.

*(Signature)*  
18/06/25  
(Shri Rajesh Kumar)  
Administrative Officer,  
State Health Society, Bihar

*(Signature)*  
18/6/25  
(Dr. Ram Narayan Choudhary)  
Director-in-Chief  
Health Services, Bihar

(Represented by Dr. Ashish Kr.)



Technical evaluation sheet of the bidder for appointment of Statutory Auditor for the Financial Year 2024-25  
Notice Inviting Tender (NIT) Reference No.: - 06/SHSB/Statutory Audit/2025-26

Sl. No.	Particulars	Name of the Chartered Accountant (CA) Firm.	M/s Jagdish Chand & Co.	M/s Jaiswal Brajesh & Co.	M/s Komandoor & Co. LLP	M/s K R A & Co.	M/s Raj Har Gopal & Co.	M/s. S P A R K & Associate CA LLP	M/s. Thakur Bhuwamesh & Associates	M/s. S N Kapur & Associates
1	Address	H.O./B.O address in Bihar	Near Alankar Manuli Showroom, H/O-Padma Prabha, Thakur Manson, Bailey Road, I.A.S Colony, Patna Bihar-801503	Flat No-402, 4th Floor, Nagina Complex behind A N College, Shivpuri, Patna-800023	Pillar No-75, Urmila Kunj, C-11, Raja Bazar, Bailey Road, Patna-800014	101, Block-B, Myrah Residency, Road No-4, Mahesh Nagar, Patna-800024.	BO: House of Subhod Kumar, Postal Park Rd no 3B, Near Hathi Khana, Patna 800001	BO: Opposite Loyla High School, PM Road, Kurjee, Near Sadakat Ashram, Patna 800013	H 1/43, New Patliputra Colony, Patna 800013	BO: 3RD FLOOR, KUMAR TOWER, BORING ROAD CHAURAHA, PATNA, 800001
2	CAG	The Chartered Accountant (CA) Firm empaneled with Comptroller & Auditor General of India (C&AG) for the year 2024-25 and eligible for conducting major Public Sector Undertaking (PSU) audit.)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3		Mention the Empanelment No. of CA Firm with C&AG	DE0217	CR1358	HY0257	SPJ131	DE0336	CR4422	ER0625	CR0682
4		Self-attested copy of Firm Constitution Certificate issued by Institute of Chartered Accountants of India (ICAI) as on or before the date of submission of bid	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5		Mention the registration no. of the CA Firm with ICAI	000129N	007915C	001420S/S200034	020266N	002074N	005313C/C400311	019790N	001545C
6		Self Attested copy submitted of Partnership Deed	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7		Date from it is continuing as a Partnership Firm	21-08-1963	1/4/1999	31-03-1996	1/1/1979	11/15/1979	6/9/2021	12/12/2008	8/1/1990
8		Experience of minimum 5 Years of CA Firm (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9		CA firms having Head office/Branch office in Bihar	Yes/BR	Yes/HO	Yes/BR	Yes/BR	Yes/BR	Yes/BR	Yes/HO	Yes/BR
10		At least Eleven (11) partners must be Members of the ICAI. (yes/No)	14 Partners	11 Partners	32 Partners	13 Partners	19 Partner	27 Partner	11 Partner	17 Partner
11	ICAI	Five FCA must have at least 5 years continuous association with bidding firm as a partner as per ICAI record. (Yes/No)	12 FCA	8 FCA	28 FCA	11 FCA	17 FCA	19 FCA	9 FCA	13 FCA
12		One Partner must have CISA/DISA qualification and having at least two years continuous association with bidding firm as a partner as per ICAI record (yes/No)	Yes, 3 DISA	Yes, 5 CISA/DISA	Yes, 6 CISA/DISA	Yes, 3 CISA/DISA	Yes, 3 DISA	Yes, 7 DISA	Yes, 2 DISA	Yes, 4 DISA
12A		COP of all Partner issued by ICAI	13 COP	11 COP	32 COP	13 COP	14 COP	22 COP	10 COP	Not Submitted
13		CA Firm must have one Article trainee as on date of publication of RFP as per ICAI record. (Yes/NO)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
14		submitted of Firm Card	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
15		submitted of Member Card	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
16	Audited Balance Sheet	Audited Balance Sheet for the FY 2021-22	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
17		Audited Balance Sheet for the FY 2022-23	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
18		Audited Balance Sheet for the FY 2023-24	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
19	Profit & Loss Account	Profit & Loss Account for the FY 2021-22	Submitted	NA	Submitted	NA	Submitted	Submitted	Submitted	Submitted
20		Profit & Loss Account for the FY 2022-23	Submitted	NA	Submitted	NA	Submitted	Submitted	Submitted	Submitted
21		Profit & Loss Account for the FY 2023-24	Submitted	NA	Submitted	NA	Submitted	Submitted	Submitted	Submitted
22	Income & Expenditure (If Applicable/Available)	Income & Expenditure Account for the FY 2021-22	NA	Submitted	NA	Submitted	N/A	N/A	N/A	N/A
23		Income & Expenditure Account for the FY 2022-23	NA	Submitted	NA	Submitted	N/A	N/A	N/A	N/A
24		Income & Expenditure Account for the FY 2023-24	NA	Submitted	NA	Submitted	N/A	N/A	N/A	N/A
25	TURNOVER	Turnover for the FY 2021-22 (As per Audit Report)	34319154	16385646.92	68630243	96,923,840.00	43,318,405.00	41,168,978.00	23,018,872.00	32,502,129.18
26		Turnover for the FY 2022-23 (As per Audit Report)	40218830	15407461.84	86550688	144,446,074.00	55,191,521.00	88,582,165.00	26,750,913.00	26,328,799.00
27		Turnover for the FY 2023-24 (As per Audit Report)	43929342	19718316.55	109150909	157,440,304.00	64,725,417.00	171,406,663.00	24,329,460.00	35,457,024.00
28		Average Turnover	39,489,108.67	17,170,475.10	88,110,613.33	132,936,739.33	54,411,781.00	100,385,935.33	24,699,748.33	31,429,317.39
29		Attached self attested copy of the PAN card	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
30	PAN	PAN No. (Mention the PAN in the box)	AACFJ5456F	AADFJ7086L	AACFK8952H	AAIFK1650J	AAAFR6070R	AELFS2847G	AAFFT73788	AAPFS7027Q

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Sl. No.	Particulars	Name of the Chartered Accountant (CA) Firm.	M/s Jagdish Chand & Co.	M/s Jalswal Brajesh & Co.	M/s Komandoor & Co. LLP	M/s K R A & Co.	M/s Raj Har Gopal & Co.	M/s. S P A R K & Associate CA LLP	M/s. Thakur Bhuwamesh & Associates	M/s. S N Kapur & Associates
			Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
31	GST	Attached self attested copy of GST registration certificate	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
32		GST registration No. (Mention the GST registration no. in the box)	10AACFJ5456F1ZS	10AADFJ7086L1Z8	10AACFK8952H1ZG	10AAIFK1650I1ZO	07AAAFR6070R1ZO	27AELFS2847G1ZW	10AAFFT7378B1ZE	09AAPFS7027Q1Z7
33	Income Tax Return (ITR) for last three Assessment Years(AT)	ITR for the Assessment Year- 2022-23	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
34		ITR for the Assessment Year- 2023-24	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
35		ITR for the Assessment Year- 2024-25	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
36	WORK EXPERIENCE	Self-attested copy of the experience certificate/work order/ agreement for each successful assignment, ascertaining the bidders/agency's having at least 10 assignments experience of conducting Statutory Audit for Government Department / Government aided scheme and PSU (other than Bank).	16 Assignments	53 Assignments	113 Assignments	173 Assignments	67 Assignment	15 Assignment	109 Assignments	36 Assignments
37		Total No. of Statutory Audit in Govt. Sectors	18 as per annexure-3	66 as per annexure-3	113 as per annexure-3	321 as per annexure-3	67 as per annexure-3	16 as per annexure-3	114 as per annexure-3	154 as per annexure-3
38	APPENDIX	The duly filled performa as per the format mentioned In Annexure-1, in the tender document)	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
39		The authorization letter for signing of proposal (on a non-judicial stamp paper of Rs 1000 attested by notary public), as per the format mentioned in Annexure-2, in the tender document)	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
40		Assignments of Audit successfully completed, as per "Appendix C. The duly filled performa as per the format mentioned in Annexure-3, in the tender document)	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
41		Particulars of the bidders, as per "Annexure-4. The duly filled performa as per the format mentioned in Annexure-4, in the tender document)	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
42		A duly notarized declaration from the bidder in the format given in the "Annexure-5" to the effect that the firm has neither been declared as defaulter or black-listed or declared ineligible. The Affidavit (duly notarised on a stamp paper of Rs.100), as per the format mentioned in Appendix-E, in the tender document)	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
43	CV	Attached CVs of all the prospective key personnel (Chartered Accountants and Team Members) (Note:- Membership number of Chartered Accountants must be mentioned in their CVs)	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted	Submitted
44		Remarks	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	As per clause 1.4 (a) of section-V of RFP – All partners COP shall be submitted. But firm has submitted only 10 partners COP in the resubmission also, hence disqualified.	As per clause 1.4 of section-V of RFP – All partners COP shall be submitted. But firm has not submitted COP of any partner in the resubmission also, hence disqualified.
Note-			Three bidders namely M/s J. Singh & Associates, M/s S L Chhajer & Co. LLP and M/s M A P S S AND COMPANY has submitted financial bid also alongwith the technical bid. As per the clause 9.2 of Section II of the NIT, bid of these three bidders should have been rejected.							

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