

Administration of
Dadra & Nagar Haveli and Daman & Diu
Directorate of Medical & Health Services
State AIDS Control Society
"Tel.No.0260-2642940, 2640615"
e-mail ID : dnhsacs@gmail.com

No. SACS/DNH/AUDIT/19/2016-17/ 1035

Silvassa.
Date: 06/10/2026
06/10

Limited Tender Inquiry

The State AIDS Control Society DNH & DD, invites sealed tender for
"Appointment of Statutory Auditor for Financial year 2025-26" from the reputed/
Authorized Agencies, so as to reach on or before 22/09/2026 upto 15.00 hours by
Post/Courier or deposit in to the tender box kept in the office of the undersigned.

Tender can be downloaded from <https://ddd.gov.in/> from 07/09/2026 to 22/09/2026.
The Sealed Tender should be properly covered in respect of each item subscribing the name
as mentioned above on envelope. The tenders will be opened on the same day in presence of
the Tenderers, if possible. The Tenders shall be submitted in single bid system.

Tender can be downloaded from [https://ddd.gov.in.](https://ddd.gov.in/) Right to reject any or all tender
without assigning any reason is reserved.



Project Director
State AIDS Control Society
Dadra & Nagar Haveli and
Daman & Diu

Copy to:-

- 1) CPO, DNH&DD for wide publicity in Newspaper.
- 2) I.T. Department, DNH&DD with a request to publish in Website.

**Call for Expressions of Interest: Chartered Accountant Firms for
The Statutory Audit of Dadra Nagar Haveli and Daman Diu
State AIDS Control Society**

1. The State AIDS Control Societies (SACS) are responsible for implementing the National AIDS Control Programme (NACP) Phase V in the States. SACS is a registered organisation under the control of the State Government and it the nodal organisation for all the HIV/AIDS prevention and control work that is taken up in the state. SACS releases fund to peripheral organisations like NGOs and hospitals under the Government sector. Hence it is essential to assess as to conduct a statutory audit under the provision of the Societies Registration Act, 1860 as applicable in the State. 2. Expressions of Interest are invited from CAG empanelled Chartered Accountant firms to conduct the statutory audit of the SACS/MACS for a financial year 2025-26, 2026-27 and 2027-28. Eligibility & Assessment Criteria; The Eol and capability will be assessed against evidence of skills and experience in providing accountancy services in the State.	Requirements The Eol (as per Annx- A) should be sent including a profile of the organisation relevant technical and geographical coverage along with the financial turnover for the last 3 financial years. Individual CVs are not required at this stage. Any Eol with inadequate information, those which do not meet the above criteria, or those received after the closing date will not be short listed. Eol should be as concise and focused as possible to give evidence of the above requirements. They should be sent on the address mention below: Project Director, State AIDS Control Society, O/o National Health Mission, B-Wing, 4th Floor, District Secretariat, Silvassa, Dadra Nagar Haveli and Daman Diu- 396230 to arrive no later than 15:00 hours on 22/09/2026. Technical and Financial bids are required to be submitted. For Further Information For further information on NACP, interested bidders are requested to contact the following email id: dnhsacs@gmail.com The contact person is: Programme Officer, State AIDS Control Society O/o National Health Mission, B-Wing, 4th Floor, District Secretariat, Silvassa, Dadra Nagar Haveli and Daman Diu- 396230
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Annx - A

**Expression of Interest for short listing Chartered Accountant
Firms for the Statutory Audit of the accounts of
State AIDS Control Society**

PART_A

Status of the Firm

Partnership

☐

Sole Proprietorship

☐

1. (a) Name of the firm (in Capital letters) _____
(b) Address of the Head Office _____
(Please also give telephone no. _____
and e-mail address) _____
(c) PAN No. of the firm _____
2. ICAI Registration No. _____ Region Name _____
Region Code No. _____
3. Empanelment number with C&AG;- _____
4. (a) Date of constitution of the firm: _____
(b) Date since when the firm has a full time FCA _____
5. Full-time Partners/Sole Proprietor of the firm as on 1st January, _____

S. No. Continuous association with the firm

Number of FCA Number of ACA

- (a) Less than one year
- (b) 1 year or more but less than 5 years
- (c) 5 years or more but less than 10 years
- (d) 10 years or more but less than 15 years
- (e) 15 years or more

Note: Please attach the copy of Firm's Constitution Certificate issued by ICAI as on 01.01.2026.

6. Number of Part time Partners if any, as on 1st January 2026
7. Number of Full time Chartered Accountant as on 1st January 2026
8. Number of audit staff employed full-time with the firm

(a) Articles/Audit Clerks

(b) Other Audit Staff (with knowledge of book keeping and accountancy)

(c) Other Professional Staff (please specify)

(list to be attached for Sl. No. 5 to 8)

9. Number of Branches if any (please mention places & locations)

10. Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company/Corporation or co-operative institution etc.
If 'yes', details may be given on a separate sheet.

Yes/No

11. Whether the firm is implementing quality control Policies and Procedures designed to ensure that all audit are conducted in accordance with Statements on Standard Auditing Practices.
(If yes, a brief note on the procedure adopted is to be enclosed)

Yes/No

12. Are there are any court/arbitration/ legal cases against the firm
(If yes, give a brief note of the cases indicating its present status)

Yes/No

13. Fees earned by the firm for the last 5 years

Type of audit	PSU/Autonomous body	Companies in private sector	Banks
Statutory/ Branch Audit/ 6-monthly audit review			
Internal/Concurrent Audit			
Total of the above			

14. Whether the firm has perform audit in State AIDS Control Society? If yes, then require order copy attached with relevant document?

PART - B

Undertaking

I/We the sole proprietor/partners of M/S_____ chartered accountants do hereby jointly and severally verify and declare:-

- (i) That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information , the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- (ii) That the firm proprietor or partners have not been debarred or cautioned by ICAI during the last five years (if cautioned give details);
- (iii) That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949;
- (iv) That the constitution of the firm as on 1st January, 2026 of the relevant year shown in the Expression of Interest is the same as that in the Constitution Certificate issued by the ICAI.

Sl. No.	Name of the Partner/Sole Proprietor	Membership registration number	PAN No.	Dates of payment of fees for the relevant year ____ A/B*	Signature of Partner/sole proprietor

*A for membership

B for issue of Certificate of practice
(seal of the firm)

Place

Date

Encl _____ pages

Signature of Proprietor/Sole Partner

**Terms of Reference for Appointment of a Chartered
Accountant Firm for Statutory Audit of Accounts of Dadra Nagar Haveli and Daman Diu State
AIDS Control Society under the NACP-Phase IV program for
Year 2025-26, 2026-27 and 2027-28 (Financial Audit)**

Background

The State AIDS Control Society is a registered Society which is implementing the centrally sponsored National AIDS Control Programme being implemented by National AIDS Control Organisation (NACO) as per the memorandum between the Government of India and State Government.

Programme Objectives

The key programme objectives of NACP-V are prevention of new infections in high risk groups and general population through:

1. Saturation of coverage of high risk groups with targeted interventions (TIs);
2. Scaled up interventions in the general population;
3. Increasing the proportion of people living with HIV/AIDS who receive care, support and treatment;
4. Strengthening the infrastructure, systems and human resources in prevention, care, support and treatment programmes at the district, state and national levels;
5. Strengthening a nation-wide strategic information management system.

Reductions in the rate of HIV spread would be reflected in the stabilization of the annual percentage increase in HIV prevalence. India's strengthened capacity to respond to HIV/AIDS would be measured by the percentage of states & municipalities in which AIDS Control Societies are functioning and effectively managing the targeted intervention component.

Objective of Audit

The objective of the audit of the Financial Statements (Balance Sheet, Income and Expenditure and Receipts and Payments) is to enable the auditor to express a professional opinion on the financial position of the State Aids Control Societies or Municipal Aids Control Societies at the end of each fiscal year and of the funds received and expenditures for the accounting period ending of the respective year, as reported by the Financial Statements. The SACS/MSACS accounts (books of account) will provide the basis for preparation of the Financial Statements and are established to reflect the financial transactions in respect of the project.

Scope

The audit will be carried out in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- (a) An assessment of the adequacy of the project financial management arrangements, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities. This would be done in every year of project implementation and specific comments on these aspect would be provided by the auditor annually the Management Letter.
- (b) All funds sent by GOI/ State Society as grant-in-aid have been used in accordance with the conditions laid down in the Project Implementation Plan and World Bank agreements and only for the purposes for which the funds were provided.
- (c) All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- (d) All expenditure, including procurement of goods and services have been carried out as per the procurement manual of the program.
- (e) All the goods procured and issue are supported by valid receipts and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly.
- (f) The expenditures reported as per the quarterly FMR also are in agreement with the audited expenditure / books of accounts and variances are documented.
- (g) Based on the assessment of the adequacy of the internal audit of the peripheral units/ NGOs the auditor should cover a sample of the peripheral/NGOs as part of the audit.

Financial Statements

The financial statements should include:

- (a) A summary of funds received, showing the grant-in-aid from GOI and funds received from other sources, donors, if any separately
- (b) A summary of expenditures shown under the main project activities of expenditures.
- (c) A Balance Sheet showing accumulated funds of the project, bank balances, other assets of the project.

Reconciliation with the Financial Reports

In addition to the audit of Financial Statements, the auditor is required to audit the Interim Financial Reports (IFRs) used as the basis for the disbursement by the World Bank/DFID. The auditor should apply such tests and controls as the auditor considers necessary under the circumstances. These should be carefully compared for project eligibility with the relevant financing agreements and the Project Implementation Plan for guidance when considered necessary. The following are required to be annexed to the project financial statements:

1. When ineligible expenditure, if any, are identified as having been included in the withdrawal applications, these should be noted separately by the auditor in an annexure.
2. The amount of expenditure reported in the IFR should be reconciled with the amount appearing under the summary of expenditures of the receipts and payments statement.

Audit Opinion

Besides a primary opinion on the financial statements, the audit report of the Society Accounts should include a separate paragraph commenting on the accuracy and propriety of expenditures shown in the Statements of expenditure and the extent to which the Donor/Agency can rely on IFRs as the basis for reimbursement.

Management Letter

In addition to the audit reports, the auditor should prepare a "management letter" in which the auditor should:

- a) Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit.
- b) Identify specific deficiencies and areas of weakness (if any) in systems and internal controls and make recommendations for their improvement including adequacy of control over peripheral units and NGOs; where a sample of peripheral units are covered by the auditor, the observations, if any, on such units should be listed in an annex were.
- c) Comment on the adequacy of segregation of duties in the SACS.

- d) Report on the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines
- e) Report any procurement which has not been carried out as per the procurement manual issued by NACO.
- f) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
- g) Bring to attention any other matter that the auditor considers pertinent.

The observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and management comments on the observations/ recommendations from the Management.

General

The auditor should be given access to all legal documents, correspondence, financial manual, procurement manual, NGO/CBO guidelines and notices from NACO and any other information associated with the project as deemed necessary by the auditor.

An auditor, once appointed, may continue for a maximum of two additional years, subject to satisfactory performance.

Minimum payable fees will be worked out as per the norms of ICAI. This is in compliance with the Guideline No-1-CA(7)/03/2016 dated 7/4/2016 issued by The Institute of Chartered Accountants of India. May be clarify through attached Annexure.

Audit Fees and TA/DA

The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA. The firm quoting the minimum consolidated fees including towards TA/DA expenses will be awarded the work of audit.

In case the audit team request with the state for stay arrangement etc. then cost to the state for such stay arrangements etc. will be adjusted against the consolidated fees quoted. The Audit Fee should be quoted considering this aspect.

Guidelines for Submitting the Proposals:

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

- I. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL" Similarly, the original Financial Proposal shall be placed in 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"
- II. 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, reference number and title of the Assignment, and be clearly marked "DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED. The State AIDS Control Society shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ bid's rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.
 - III. Single Proposal: A firm should submit only one proposal. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
 - IV. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
 - V. 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.

Key Personnel

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:

- (a) The audit team should be led a Chartered Accountant with a minimum of 5 years experience in audit.
- (b) The audit team should include sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.

Form F-1

FORMAT OF FINANCIAL BID

(Please provide the break-up of firm's quoted fees for each work and unit)

PARTICULARS	TOTAL AMOUNT (in INR)
AUDIT FEES	Both in Numeric and in Words.
a. Audit fees _____ (Including cost of TA/DA)	INR _____/- Annually.
b. GST _____	
c. Total Fees _____	(Rupees _____)
Note: Percentage of fund involved shall not be a basis of quoting the audit fees	_____) Annually.

Note: In case of change in the rate of GST the revised GST shall be paid.

Signature of Agency
With Rubber Stamp

Project Director
State AIDS Control Society
Dadra & Nagar Haveli and
Daman & Diu



Committee for Member in Practice (CMP), ICAI

11.02.2020

Revised Minimum Recommended Scale of Fees for the Professional Assignments done by the Chartered Accountants

The Committee for Members in Practice (CMP) of ICAI as a part of its commitment to strengthen the Practitioners has initiated the Revised Minimum Recommended Scale of Fees for the professional assignments done by the members of ICAI. The recommendation is about the fee to be charged as per the work performed for various professional assignments. The fee has been recommended separately for Class A, Class B and Class C cities.

PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
1) ADVISING ON DRAFTING OF DEEDS/AGREEMENTS			
(a) i) Partnership Deed	15,000/- & Above	10,000/- & Above	8,000/- & Above
ii) Partnership Deed (With Consultation & Tax Advisory)	20,000/- & Above	15,000/- & Above	10,000/- & Above
(b) Filling of Forms with Registrar of Firms	7,000/- & Above Per Form	5,000/- & Above Per Form	3,000/- & Above
(c) Supplementary / Modification in Partnership Deed	12,000/- & Above	9,000/- & Above	6,000/- & Above
(d) Joint Development Agreements / Joint Venture Agreements	12000 & Above (See Note-1)	9000 & Above (See Note-1)	6,000/- & Above (See Note-1)
(e) Others Deeds such as Power of Attorney, Will, Gift Deed etc.	5000 & Above	4000 & Above	3,000/- & Above
2) INCOME TAX			
A. Filling of Return of Income			
I) For Individuals/HUFs etc.			
(a) Filling of Return of Income with Salary/Other Sources/Share of Profit	8,000/- & Above	6,000/- & Above	4,000/- & Above
(b) Filling of Return of Income with detailed Capital Gain working			
i) Less than 10 Transactions (For Shares & Securities)	11,000/- & Above	8,000/- & Above	5,000/- & Above
ii) More than 10 Transactions (For Shares & Securities)	17,000/- & Above	12,000/- & Above	8,000/- & Above
(c) Filling on Return of Income for Capital Gain on Immovable property	32,000/- & Above	22,000/- & Above	15,000/- & Above
(d) Filling on Return of Income with Preparation of Bank Summary, Capital A/c & Balance Sheet.	12,000/- & Above	9,000/- & Above	6,000/- & Above
II) (a) Partnership Firms/Sole Proprietor with Advisory Services			
(b) Minor's I.T. Statement	8,000/- & Above	6,000/- & Above	4,000/- & Above
(c) Private Ltd. Company:			
i) Active	25,000/- & Above	18,000/- & Above	12,000/- & Above
ii) Defunct	12,000/- & Above	9,000/- & Above	6,000/- & Above
(d) Public Ltd. Company			
i) Active	65,000/- & Above	45,000/- & Above	30,000/- & Above
ii) Defunct	25,000/- & Above	18,000/- & Above	12,000/- & Above
B. Filling of Forms etc. (Quarterly Fees)			
(a) Filling of TDS/TCS Return (per Form)			
i) With 5 or less Entries	4,000/- & Above	3,000/- & Above	2,000/- & Above
ii) With more than 5 entries	9,000/- & Above	7,000/- & Above	5,000/- & Above

PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
(e) (i) Company's/LLP ROC Work, Preparation of Minutes, Statutory Register & Other Secretarial Work	See Note 1	See Note 1	See Note 1
(ii) Certification (Per Certificate)	15,000/- & Above	11,000/- & Above	8,000/- & Above
(f) Filing Annual Return Etc.	10,000/- & Above per Form	7,000/- & Above per Form	5,000/- & Above
(g) Filing Other Forms Like : F-32, 18, 2 etc.	5,000/- & Above	4,000/- & Above per Form	3,000/- & Above
(h) Increase in Authorised Capital Filing of F-5, F-23, preparation of Revised Memorandum of Association/Article of Association/LLP Agreement	25,000/- & Above	20,000/- & Above	14,000/- & Above
(i) DPIN/DIN per Application	4,000/- & Above	3,000/- & Above	2,000/- & Above
(j) Company Law Consultancy including Petition drafting	See Note 1	See Note 1	See Note 1
(k) Company Law representation including LLP before RD and NCLT	See Note 1	See Note 1	See Note 1
(l) ROC Representation	See Note 1	See Note 1	See Note 1
5) AUDIT AND OTHER ASSIGNMENTS			
Rate per day would depend on the complexity of the work and the number of days spent by each person			
(i) Principal	18,000/- & Above per day	12,000/- & Above per day	8,000/- & Above per day
(ii) Qualified Assistants	10,000/- & Above per day	7,000/- & Above per day	5,000/- & Above per day
(iii) Semi Qualified Assistants	5,000/- & Above per day	4,000/- & Above per day	3,000/- & Above per day
(iv) Other Assistants	3,000/- & Above per day	2,000/- & Above per day	1,000/- & Above per day
Subject to minimum indicative Fees as under:			
(i) Tax Audit	40,000/- & Above	30,000/- & Above	22,000/- & Above
(ii) Company Audit			
(a) Small Pvt. Ltd. Co. (Turnover up to ₹ 2 crore)	50,000/- & Above	35,000/- & Above	25,000/- & Above
(b) Medium Size Pvt. Ltd. Co./ Public Ltd. Co.	80,000/- & Above	55,000/- & Above	35,000/- & Above
(c) Large Size Pvt. Ltd. Co./ Public	See Note 1	See Note 1	See Note 1
(iv) Review of TDS Compliance	25,000/- & Above	18,000/- & Above	12,000/- & Above
(v) Transfer Pricing Audit	See Note 1	See Note 1	See Note 1
6) INVESTIGATION, MANAGEMENT SERVICES OR SPECIAL ASSIGNMENTS			
Rate per day would depend on the complexity of the work and the number of days spent by each person			
(a) Principal	35,000/- & Above + per day charge	25,000/- & Above + per day charge	18,000/- & Above + per day charge
(b) Qualified Assistant	18,000/- & Above + per day charge	12,000/- & Above + per day charge	8,000/- & Above + per day charge
(c) Semi Qualified Assistant	10,000/- & Above + per day charge	7,000/- & Above + per day charge	5,000/- & Above + per day charge

PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
7) CERTIFICATION WORK			
(a) Issuing Certificates under the Income Tax Act i.e. U/s 80IA/80IB/10 A/10B & other Certificates	See Note 1	See Note 1	See Note 1
(b) Other Certificates For LIC/ Passport/Credit Card/Etc.	10,000/- & Above	7,000/- & Above	5,000/- & Above
(c) Other Attestation (True Copy)	3,000/- & Above per form	2,000/- & Above per form	1,000/- & Above
(d) Net worth Certificate for person going abroad	18,000/- & Above	12,000/- & Above	8,000/- & Above
8) RERA			
(a) Audit of Accounts	10,000/- & Above	7,000/- & Above	5,000/- & Above
(b) Appearance Before Appellate Tribunal of Regulatory Authority or Adjudicating Authority	50,000/- & Above	35,000/- & Above	25,000/- & Above
(c) Advisory & Consultation	See Note 1	See Note 1	See Note 1
(d) Certification for withdrawal of amount	See Note 1	See Note 1	See Note 1
9) CONSULTATION & ARBITRATION			
Rate per hour would depend on the complexity of the work and the number of hours spends by each person			
(a) Principal	35,000/- & Above (initial fees) + additional fees @ 8,000/- & Above per hour	25,000/- & Above (initial fees) + additional fees @ 6,000/- & Above per hour	18,000/- & Above (initial fees) + additional fees @ 4,000/- & Above per hour
(b) Qualified Assistant	6,000/- & Above per hour	4,000/- & Above per hour	3,000/- & Above per hour
(c) Semi Qualified Assistant	3,000/- & Above per hour	2,000/- & Above per hour	1,000/- & Above per hour
10) NBFC/RBI MATTERS			
(a) NBFC Registration with RBI	See Note 1	See Note 1	See Note 1
(b) Other Returns	18,000/- & Above	12,000/- & Above	8,000/- & Above
11) GST			
(a) Registration	20,000/- & Above	15,000/- & Above	10,000/- & Above
(b) Registration with Consultation	See Note 1	See Note 1	See Note 1
(c) Tax Advisory & Consultation i.e. about value, taxability, classification, etc.	See Note 1	See Note 1	See Note 1
(d) Challan/Returns	15,000/- & Above + (4,000/- Per Month)	10,000/- & Above + (3,000/- Per Month)	8,000/- & Above + (2,000/- Per Month)
(e) Adjudication/Show Cause notice reply	30,000/- & Above	20,000/- & Above	15,000/- & Above
(f) Filing of Appeal / Appeals Drafting	30,000/- & Above	20,000/- & Above	15,000/- & Above
(g) Furnish details of inward/outward supply	See Note 1	See Note 1	See Note 1
(h) Misc services i.e. refund, cancellation/revocation registration, maintain electronic cash ledger etc.	See Note 1	See Note 1	See Note 1
(i) Audit of accounts and reconciliation Statement	40,000/- & Above	20,000/- & Above	12,000/- & Above
(j) Any Certification Work	10,000/- & Above	7,000/- & Above	5,000/- & Above

PARTICULARS	Revised minimum Recommended scale of Fees		
	Class 'A' Cities (₹)	Class 'B' Cities (₹)	Class 'C' Cities (₹)
12) FEMA MATTERS			
(a) Filing Declaration with RBI in relation to transaction by NRIs/OCBs	35,000/- & Above	25,000/- & Above	18,000/- & Above
(b) Obtaining Prior Permissions from RBI for Transaction with NRIs/OCBs	50,000/- & Above	35,000/- & Above	25,000/- & Above
(c) Technical collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters	See Note 1	See Note 1	See Note 1
(d) Foreign collaboration: Advising, obtaining RBI permission, drafting and preparing technical collaboration agreement and incidental matters (incl. Shareholders Agreement)	See Note 1	See Note 1	See Note 1
(e) Advising on Non Resident Taxation Matters including Double Tax Avoidance Agreements including FEMA	See Note 1	See Note 1	See Note 1
13) PROJECT FINANCING			
(a) Preparation of CMA data	See Note 1	See Note 1	See Note 1
(b) Services relating to Financial sector	See Note 1	See Note 1	See Note 1
14) ACCOUNTANCY SERVICES (New Heading)			
Book Keeping and the preparation of financial statements			See Note 1
Other Services			See Note 1
15) Other Services not listed above			See Note 1

Notes:

- 1) Fees to be charged depending on the complexity and the time spent on the particular assignment.
- 2) The above recommended minimum scale of fees is as recommended by the Committee for Members in Practice (CMP) of ICAI
- 3) The aforesaid table states recommendatory minimum scale of fees works out by taking into account average time required to complete such assignments. However, members are free to charge varying rates depending upon the nature and complexity of assignment and time involved in completing the same.
- 4) Office time spent in travelling & out-of-pocket expenses would be chargeable. The Committee issues for general information the above recommended scale of fees which it considers reasonable under present conditions. It will be appreciated that the actual fees charged in individual cases will be matter of agreement between the member and the client.
- 5) GST should be collected separately wherever applicable.
- 6) The Committee also recommends that the bill for each service should be raised separately and immediately after the services are rendered.
- 7) Classification of Class A, Class B & Class C Cities are given in Annexure 'A'
- 8) The amount charged will be based on the location of the service provider.

S. No	STATES/UNION TERRITORIES	CITIES CLASSIFIED AS "A"	CITIES CLASSIFIED AS "B"	CITIES CLASSIFIED AS "C"
1.	ANDAMAN & NICOBAR ISLANDS	_____	_____	All cities
2	ANDHRA PRADESH	_____	Vijayawada, Greater Visakhapatnam, Guntur, Nellore	Other Cities
3	ARUNACHAL PRADESH	_____	_____	All cities
4	ASSAM	_____	Guwahati	Other Cities
5	BIHAR	_____	Patna	Other Cities
6	CHANDIGARH	_____	Chandigarh	Other Cities
7	CHHATTISGARH	_____	Durg-Bhilai Nagar, Raipur	All cities
8	DADRA & NAGAR HAVELI	_____	_____	All cities
9	DAMAN & DIU	_____	_____	_____
10	DELHI	Delhi	_____	All cities
11	GOA	_____	_____	Other Cities
12	GUJARAT	Ahmedabad	Rajkot, Jamnagar, Bhavnagar, Vadodara Surat Faridabad, Gurgaon	Other Cities
13	HARYANA	_____	_____	All cities
14	HIMACHAL PRADESH	_____	_____	Other Cities
15	JAMMU & KASHMIR	_____	Srinagar, Jammu	Other Cities
16	JHARKHAND	_____	Jamshedpur, Dhanbad, Ranchi, Bokro Stell City	Other Cities
17	KARNATAKA	Bengaluru	Belgaum, Hubli-Dharwad, Mangalore, Mysore, Gulbarga	Other Cities
18	KERALA	_____	Kozhikode, Kochi, Thiruvananthapuram, Thrissur, Malappuram, Kannur, Kollam	Other Cities
19	LAKSHADWEEP	_____	_____	All cities
20	MADHYA PRADESH	_____	Gwalior, Indore, Bhopal, Jabalpur, Ujjain	Other Cities
21	MAHARASHTRA	Greater Mumbai, Pune	Amravati, Nagpur, Aurangabad, Nashik, Bhiwandi, Solapur, Kolhapur, Vasai-Virar City, Malegaon, Nansws-Waghala, Sangli	Other Cities
22	MANIPUR	_____	_____	All cities
23	MEGHALAYA	_____	_____	All cities
24	MIZORAM	_____	_____	All cities
25	NAGALAND	_____	_____	All cities
26	ODISHA	_____	Cuttack, Bhubaneswar, Rourkela	Other Cities
27	PUDUCHERRY	_____	Puducherry/ Pondicherry	Other Cities
28	PUNJAB	_____	Amritsar, Jalandhar, Ludhiana,	Other Cities
29	RAJASTHAN	_____	Bikaner, Jaipur, Jodhpur, Kota, Ajmer	All cities
30	SIKKIM	_____	_____	Other Cities
31	TAMIL NADU	Chennai	Salem, Tiruppur, Coimbatore, Tiruchirappalli, Madurai, Erode	Other Cities
32	TELANGANA	Hyderabad	Warangal	Other Cities
33	TRIPURA	_____	_____	All cities
34	UTTAR PRADESH	_____	Moradabad, Meerut, Ghaziabad, Aligarh, Agra, Bareilly, Lucknow, Kanpur, Allahabad, Gorakhpur, Varanasi, Saharanpur, Noida, Firozabad, Jhansi	Other Cities
35	UTTARAKHAND	_____	Dehradun	Other Cities
36	WEST BENGAL	Kolkata	Asansol, Siliguri, Durgapur	Other Cities