

अतिमहत्वपूर्ण

सेवा में,

1. जिलाधिकारी/अध्यक्ष, जिला आडिट कमेटी,
जनपद अंबेडकर नगर, बहराइच, विजनौर, सोनभद्र, गोण्डा, लखनऊ, फिरोजाबाद, बलिया, चित्रकूट,
फतेहपुर, भदोही, गाजीपुर, **बदायूँ**, एटा, कानपुर (देहात), श्रावस्ती, सीतापुर, सहारनपुर, मुजफ्फर
नगर, अमेठी, आगरा (21 जनपद)।
2. मुख्य चिकित्साधिकारी/ सचिव, जिला आडिट कमेटी,
(उपरोक्त 21 जनपद)।

पत्र संख्या: एन0एच0एम0/एस0पी0एम0यू0/का.आडिट/2020-21/451/8455-2 दिनांक: 31-03-2021
विषय: वित्तीय वर्ष 2020-21 हेतु 21 जनपद की जिला स्वास्थ्य समिति के कान्क्रेन्ट आडिटर का चयन पुनः टेंडर के
माध्यम से कराये जाने के सम्बन्ध में।

महोदय,

भारत सरकार से प्राप्त Operational Guidelines for Financial Management में जिला आडिट कमेटी (DAC) के गठन का प्रावधान किया गया है, जिसके क्रम में कार्यालय आदेश संख्या एन0आर0एच0एम0/एस0पी0एम0यू0/कांक आडिट/2012-13/174/583 दिनांक 25.06.12 के द्वारा प्रदेश के समस्त जनपदों में जिला आडिट कमेटी (DAC) का गठन किया गया है। Operational Guidelines for Financial Management में जिला आडिट कमेटी (DAC) के कार्यों एवं दायित्वों का पूर्ण उल्लेख किया गया है।

उपर्युक्त के क्रम में प्रमुख सचिव, चिकित्सा स्वास्थ्य एवं परिवार कल्याण/अध्यक्ष राज्य आडिट द्वारा दिनांक 20.04.2020 को समस्त जिला स्वास्थ्य समितियों के मासिक कान्क्रेन्ट आडिट हेतु आडिटर्स के चयन हेतु अनुमोदन प्रदान किया गया था। जिसके क्रम में जनपदों के कान्क्रेन्ट आडिटर के चयन हेतु ई-टेंडर दिनांक 11.05.2020 एवं पुनः ई-टेंडर दिनांक 11.01.2021 को कराया गया था, परन्तु आपके जनपद में अपरिहार्य कारणों से कान्क्रेन्ट आडिटर्स का चयन नहीं किया जा सका था। वित्तीय वर्ष 2020-21 हेतु उपरोक्त जिला स्वास्थ्य समितियों के मासिक कान्क्रेन्ट आडिट हेतु जनपदीय कान्क्रेन्ट आडिटर्स का चयन तीसरी बार ई - टेंडर प्रक्रिया के माध्यम से करना सुनिश्चित करें। जनपद स्तर से की जाने वाली कार्यवाही की महत्वपूर्ण तिथियां निम्नवत है :-

Sl.no	Scheduled	Date	Time
1.	Tender Publishing	02.04.2021	09:00 A.M
2.	Tender Download & Bid Submission OPEN for Bidder	02.04.2021	10:00 A.M
3.	Bid Submission Closed for Bidder	12.04.2021	1.00 P.M.
4.	Bid Opening	12.04.2021	3:00 P.M

भारत सरकार के निर्देशानुसार प्रदेश की समस्त जिला आडिट कमेटी अपने जिला स्वास्थ्य समिति के कान्क्रेन्ट आडिट हेतु आडिटर का चयन निर्धारित प्रक्रिया के अनुरूप नियमानुसार पूर्ण कर अनुमोदन हेतु अपनी संस्तुति राज्य अंकेक्षण समिति के सम्मुख प्रस्तुत करेंगी। राज्य अंकेक्षण समिति के अनुमोदनोपरान्त ही कान्क्रेन्ट आडिटर के चयन की प्रक्रिया पूर्ण होगी। इस पत्र के साथ संलग्न टेंडर प्रपत्र एवं टी०ओ०आर० को जनपद स्तर के अधिकृत दो अधिकारियों के डिजिटल हस्ताक्षर से ई- टेंडर पोर्टल पर निर्धारित तिथि को अवश्य अपलोड करा दें तथा निर्धारित तिथि को बिड डाउनलोड करके मूल्यांकन का कार्य ससमय पूर्ण करा लें।

इस सम्बन्ध में कोई पृच्छा है तो कृपया तत्काल राज्य कार्यक्रम प्रबन्धन इकाई के प्रोक्योरमेंट अनुभाग से समाधान करा लें। चयन प्रक्रिया में आडिटर्स से प्राप्त टेक्निकल बिड के Evaluation हेतु Evaluation Sheet आर०एफ०पी० में संलग्न है। टेंडर प्रपत्र एन0एच0एम0 की वेबसाइट www.upnrhm.gov.in पर टेंडर लिंक के अन्तर्गत

भी उपलब्ध है।

अतः निर्देशित किया जाता है कि जनपदीय कान्करेंट आडिटर के चयन सम्बन्धी कार्यवाही निर्धारित प्रक्रिया के अनुसार पूर्ण कर ससमय अपनी स्पष्ट संस्तुति प्रेषित करने का कष्ट करें। जिससे राज्य ऑडिट कमेटी से अनुमोदन प्राप्त कर जनपदीय कान्करेंट आडिटर के चयन की कार्यवाही पूर्ण की जा सके।

संलग्नक : यथोक्त।

भवदीया,

(अर्पणा उपाध्याय)

मिशन निदेशक, एन0एच0एम0
तददिनांक।

पत्र संख्या: एन0एच0एम0/एस0पी0एम0यू0/का.आडिट/2020-21/451/
प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

1. अपर निदेशक, चिकित्सा स्वास्थ्य एवं परिवार कल्याण, उपरोक्त मण्डल, उत्तर प्रदेश।
2. वित्त नियन्त्रक, एन0एच0एम0 को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
3. वरिष्ठ वित्त एवं लेखाधिकारी/वित्त एवं लेखाधिकारी, कार्यालय मुख्य चिकित्साधिकारी, उपरोक्त जनपद को अनुपालनार्थ प्रेषित।
4. मण्डलीय कार्यक्रम/लेखा प्रबन्धक, मण्डलीय कार्यक्रम प्रबन्धन इकाई, उपरोक्त मण्डल, उत्तर प्रदेश।
5. जिला कार्यक्रम/लेखा प्रबन्धक, जिला कार्यक्रम प्रबन्धन इकाई, उपरोक्त जनपद, उत्तर प्रदेश को निर्देशित किया जाता है कि निर्धारित तिथि पर कार्यवाही कराये।

(एम0के0भट्ट)

वित्त नियन्त्रक, एन0एच0एम0

Signature Not Verified

Digitally signed by GIRISH CHANDRA MAURYA

Date: 2021.04.01 17:55:37 IST

Location: Uttar Pradesh-UP

No. → NHM/SPMU/Con-Audit/2020-21/451/
8455 dt. 31.03.2021

**Request for Proposal (RFP) & Terms of
Reference (TOR) Monthly Concurrent
Audit of District Health Society
under NHM, Uttar Pradesh**

Financial Year 2020-21



National Health Mission

(4) 2 5

**Terms of Reference (TOR) For Monthly Concurrent Audit of
District Health Societies under NHM Uttar Pradesh for FY2020-21**

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LIST OF ABBREVIATIONS

Abbreviations	Full Form
ACS	Additional Chief Secretary
AMG	Annual Maintenance Grant
ASHA	Accredited Social Health Activist
ATR	Action Taken Report
BAM	Block Accounts Manager
BCHC	Block Community Health Centre
BOQ	Bill of Quantity
BPHC	Block Primary Healthcare Centre
BPM	Block Programme Manager
BPMU	Block Programme Management Units
BRS	Bank Reconciliation Statement
CA	Chartered Accountant
CHC	Community Health Centre
CMA	Cost Management Accountant
CMO	Chief Medical Officer
CVC	Central Vigilance Commission
DA	Data Assistant
DAC	District Audit Committee
DAM	District Accounts Manager
DHAP	District Health Action Plan
DHS	District Health Society
DPM	District Programme Manager
DPMU	District Programme Management Unit
FAMS	Finance and Account managements System
FM	Financial Management
FMG	Financial Management Group
FMR	Financial Monitoring Report
GFR	General Financial Rule
Goi	Government of India
GoUP	Government of Uttar Pradesh
HSS	Health System Strengthening
HWC	Health Wellness Centre



ICAI	The Institute of Chartered Accountants of India
ICAI	The Institute of Cost Accountants of India
IDHAP	Integrated District Health Action Plan
IDSP	Integrated Disease Surveillance Programme
IMR	Infant Mortality Rate
JSY	Janani Suraksha Yojna
MAS	Mahila Arogya Samiti
MIS	Management Information System
MMR	Maternal Mortality Rate
MO	Medical Officer
MoHFW	Ministry of Health and Family Welfare
MOU	Memorandum of Understanding
NDCP	National Disease Control Programme
NHM	National Health Mission
NIDDCP	National Iodine Deficiency Disorders Control Programme
NLEP	National Leprosy Control Programme
NMHP	National Mental Health Programme
NOHP	National Oral Health Programme
NPCB	National Programme for Control of Blindness
NPCDCS	National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke
NPF	National Programme for Fluorosis
NPHCE	National Programme for Health Care of the Elderly
NPPC	National Programme for Palliative Care
NPPCD	National Programme for Prevention and Control of Deafness
NRHM	National Rural Health Mission
NTCP	National Tobacco Control Programme
NTEP	National Tuberculosis Elimination Programme
NUHM	National Urban Health Mission
NVBDCP	National Vector Borne Disease Control Programme
NVHCP	National Viral Hepatitis Control Programme
PHC	Primary Health Centre
PIP	Programme Implementation plan
PPI	Pulse Polio Immunization

PS	Principal Secretary
RCH	Reproductive and Child Health
RFP	Request For Proposal
RI	Routine Immunization
RKS	Rogi Kalyan Samiti
RoP	Record of Proceedings
SAC	State Audit Committee
SAM	State Accounts Manager
SC	Sub Centre
SFM	State Finance Manager
SFP	Statement of Fund Position
SHS	State Health Society
SoE	Statement of Expenditure
SPIP	State Project Implementation Plan
SPMU	State Programme Management Unit
Sr. F&O	Senior Finance and Account Officer
TDS	Tax Deducted at Source
ToR	Terms of Reference
UC	Utilization Certificate
VHSNC	Village Health, Sanitation and Nutrition Committees

I. Introduction:

a) Project Background:

The National Health Mission (NHM) has been constituted by GOI to improve the health status of population. The NHM will address the issues relating to low public health expenditure, lack of community ownership, vast regional differences in health indicators, lack of integrated and holistic perspective on health care. The Mission has been constituted to provide effective health care to the rural & urban population throughout the country with special focus on 18 states, which includes Uttar Pradesh and aim to introduce systemic changes in health care delivery system by improving the quality, access and demand aspects of health services. Improved management of health programmes, resulting in higher efficiency and effectiveness levels is the key focus area of this Mission.

The Mission of NHM is to “facilitate an improved health status and quality of life of the urban & rural population, with unequivocal and explicit emphasis on results driven, integrated, decentralized, participatory and innovative approaches to health services”. The NHM is an integrated approach in bringing about a dramatic improvement in health system and the health status of the people. The mission seeks to provide universal access to equitable, affordable and quality health care services, which is accountable and responsive to the need of the people. The program has been launched by GOI on 12th April 2005 and by Government of Uttar Pradesh on 7th September 2005.

To achieve the goals of the programme NHM will

- Facilitate increased access and utilization of quality health services by all.
- Forge a partnership among central, state and the local governments.
- Set up a platform for involving the Panchayati Raj Institutions and community in the management of primary health programmes and infrastructure.
- Provide an opportunity for promoting equity and social justice.
- Establish a mechanism to provide flexibility to the states and the community to promote local initiatives.
- Develop a framework for promoting inter-sectoral convergence for promotive and preventive health care.
- Reduce in Infant Mortality Rate (IMR) and Maternal Mortality Ratio (MMR).
- Universal access to public health services such as Women's health, child health, water, sanitation & hygiene, immunization, and nutrition.
- Prevent and control of communicable and non-communicable diseases, including locally endemic diseases.
- Access to integrated comprehensive primary healthcare
- Population stabilization, gender and demographic balance
- Revitalize local health traditions and mainstream AYUSH
- Promote of healthy life styles



The NHM was conceived as an umbrella program subsuming the existing programs of health and family welfare, including the following programs:-

A. NHM-RCH Flexible Pool:

- a) **RCH Flexible Pool** including Routine Immunization (RI), Pulse Poliimmunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP).
- b) **Health System Strengthening(HSS)** including National Programme for Prevention and Control of Deafness (NPPCD), National Oral Health Programme (NOHP), National Programme for Palliative Care (NPPC), Assistance to State for Capacity building (Burn Injury), National Programme for Fluorosis(NPF).

B. National Urban Health Mission (NUHM) Flexible Pool.

C. Flexible Pool for Communicable Diseases:

- a) National Vector Borne Disease Control Programme (NVBDCP),
- b) National Tuberculosis Elimination Programme (NTEP),
- c) National Leprosy Eradication Programme (NLEP),
- d) Integrated Disease Surveillance Programme (IDSP).
- e) National Viral Hepatics Control Programme(NVHCP)

D. Flexible Pool for Non-Communicable Diseases:

- a) National Programme for Control of Blindness (NPCB),
- b) National Mental Health Programme (NMHP),
- c) National Programme for Health Care of the Elderly (NPHCE),
- d) National Tobacco Control Programme (NTCP),
- e) National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS).

Non NHM Grant including expenses of COVID Package carried out by DHS

A Mission Directorate has been established in the Ministry of Health and Family Welfare (MoHFW) for successful running of the NHM program. It is headed by the Mission Director who is at the level of Additional Secretary to the Government of India. The Mission Director is supported by the Joint Secretary, Directors NHM, Under Secretary, Assistant Director, Section Officer and other staff members at the Center Level.

b) Project Management under National Health Mission:

At the state level State Health Mission has been constituted under the Chairmanship of Honorable Chief Minister while the State Health Society has been constituted under the chairmanship of Chief Secretary of Uttar Pradesh. Similarly at the district level District Health Mission has been constituted under the chairmanship of Honorable Minister In-charge of the district while District Health Society (DHS) has been formed under the Chairmanship of District Magistrate.



For achievement of NHM goals and for effective implementation of NHM activities additional resources and capacities at various levels have been created, viz., State Programme Management Unit (SPMU) – at the state level, District Programme Management Unit (DPMU) at district level and Block Programme management (BPMU) at block level.

c) Project Management Structure of NHM in UP:

The NHM programme is being implemented in the state of UP by a society headed by Mission Director who reports to the Principal Secretary (Health & Family Welfare). GOUP. At the District level, District Programme Management Units (DPMUs) is established and they work as the secretariat for the District Health Societies. The CMO / Deputy CMO are the nodal officer for the DPMUs. A Programme Manager who generally has a background in Rural Management or is an MBA works as the District Programme Manager.

II. Objective of Monthly Concurrent Audit:

- (i) The primary objective of the monthly concurrent audits is to enable the concurrent auditors to examine the accounts pertaining to the National Health Mission programme maintained by the District Health Society on a continuous basis, provide necessary technical and handholding support with a view to ensure timely preparation of accounts and financial Monitoring reports (FMRs), reliability of information, effective monitoring of programme activities and advances, etc. is audit will also enable timely identification of accounting and reporting issues and addressing them expeditiously without allowing them to assume monstrous proportion.
- (ii) One of the main objectives of this exercise is to get the bank & fund balance of each Block administrative units from district and their sub units viz, CHC, PHC, sub center and VHSNC to be reconciled. All differences shall be clearly identified with complete details.
- (iii) Others key objectives:-
 - ◆ To ensure voucher/ evidence based payments to improve transparency,
 - ◆ To ensure accuracy and timeliness in maintenance of books of accounts,
 - ◆ To ensure timeliness and accuracy of periodical financial statements,
 - ◆ To improve accuracy and timeliness of financial reporting especially at sub-district levels ,
 - ◆ To ensure compliance with laid down systems, procedures and policies,
 - ◆ To regularly track, follow up and settle advances on a priority basis,
 - ◆ To assess & improve overall internal control systems,

III. Scope of Monthly Concurrent Audit:

1. There shall be a concurrent audit of the accounts of all the activities carried out by the DHS every month. The audit will cover examining of accounts of District Health Society kept at Chief Medical Officer Office of the district, district male/ female/ joint hospitals, all training centers, Block & other units which have received funds under NHM programme. The scope of audit covers all activities being implemented under NHM, viz., (a) RCH, (b) Health System Strengthening, (c) Immunization (cl) Pulse

Polio, (d) National Disease Control Programme, (e) Inter-sectoral convergence and (f) National Urban Health Mission, (g) any other programme which the GOI/ GOUP may take up under NHM in future. The concurrent auditors are required:

- To review of the DHS Accounts and expenditure incurred by the DHS
- To audit of Financial Statements of DHS
- To certification of the Statement of Expenditure
- To review and analysis of the Age wise and Party wise Advances Report
- To comparison between financial and physical performance and analysis
- To visits to sample blocks and peripheral units District RKS at leastquarterly.
- To filling in the checklist provided
- To vetting of the district ATRs and providing observations thereon
- To evaluate internal/ account control system of DHS ,
 - a. Ensuring that charges to the NHM are proper and supported;
 - b. Managing cash in bank accounts;
 - c. Procuring goods, services and construction activities;
 - d. Managing inventory and receiving functions;
 - e. Managing personnel functions such as timekeeping, salaries, and benefits;
 - f. Managing and disposing of commodities (such as vehicles, equipment, and tools, as well as other commodities) purchased either by the DHS or directly by GOUP/ GOI; and
- To another evaluation work, as desired by the District Audit Committee
- To 100% vouching of DHS at CMO office, DPMU, Block Administrative office and unit visited by auditor.
- To examine and ensure that the books of accounts of DHS are maintained accurately and in are updated in a timely manner as per operational guidelines for financial management.
- To express an opinion on whether the expenditure reported by the DHS to the SPMU/ GOUP for the NHM project through the Financial Management Report (FMR)/ statement of expenditure (SOE), presents fairly and accurately, in all material aspects.
- To evaluate the system with regard to advance tracking with a view to follow up and timely settlement of advances. The auditor should make sure that the advances are excluded from being shown as expenditure in the FMRs/ SOEs.
- To evaluate and obtain a sufficient understanding of DHS's and other implementing unit's internal control structure related to implementation of NHM programmes and payment process, collection and reliability of data used. They are required to evaluate the control environment, the adequacy of the accounting systems, and control procedures. This evaluation must include, but not be limited to the control systems for:
 - a. Ensuring that charges to the NHM are proper and supported;
 - b. Managing cash on hand and in bank accounts;
 - c. Procuring goods, services and construction activities;
 - d. Managing inventory and receiving functions;
 - e. Managing personnel functions such as timekeeping, salaries, and benefits;
 - f. Managing and disposing of commodities (such as vehicles, equipment, and tools, as well as other commodities) purchased either by the SHS or directly by GOUP/ GOI; and
- To perform tests to determine whether the DHS and other implementing units complied, in all material aspects, with the terms, conditions and guidelines laid down

for individual activities and applicable laws and regulations so far as it relate to the NHM project.

- To determine whether the DHS has taken corrective action on prior audit report recommendations.
- All tender/quotation shall be subject to review of Concurrent auditor, work order in respect of tender more than Rs. 10 Lakh shall be issued after verification by the Concurrent auditor. Concurrent auditor should review whether GFR/CVC Guideline/ Procurement manual are complied with or not. In Compliance of that procedure irregularities/unfair practice shall be curtailed. Any irregularities come to notice in the concurrent audit should be reported to The District Magistrate, Mission Director- NHM/Director General, Medical and Health Services, so that advance effective action can be taken.

2. Specific work of Blocks

- Checking of transaction posted by Block Account manager in tally EPR- 9/FAMS.
- Certify the Block trial balance monthly basis.
- Certification of Block Reconciliation Statements (BRS) prepared by block accounts manager on monthly basis.
- Certify the list of advances given to HWC, sub-centre & VHSNC as on 31 March (Once in a year)
- Audit of at least 5 sub-centres and 10 VHSNCs located within the block every month.

A Concurrent auditor is also being appointed to conduct the concurrent audit of the State Health Society (SHS) established under NHM programme. This auditor will function as nodal auditor for the NHM who will oversee the work of all District Concurrent Auditors. For ensuring quality and timely completion of the whole audit exercise, the District Auditors are expected to cooperate and comply with the directions of the nodal auditor as and when given and will provide necessary information when demanded.

IV. Coverage by Concurrent Auditors:

- District concurrent auditor should insure that each block is comprehensively covered under audit at least once in a year.
- For districts having blocks up to 12, the auditor will cover at least one block every month. In case, any district consists of more than 12 blocks then auditor should take up more than one block in a month, so that all blocks are audited at least once in a year.
- The audit plan should include a visit to **100% CHC/PHC, HWC & at least 5 sub-centres and 10 VHSNCs** located within the block covered during month. SHS may decide to increase the scope for the same.
- The audit has to include accounts maintained under RKS and **under various national programme/ scheme including activates covered under COVID care package. In addition, the audit should also cover expenditure made by DHS from non NHM funds.** (wherever applicable)

V. Frequency of Audits and de-briefing:

- a. To concurrent audit will be carried out on monthly basis.
- b. After completion of monthly audit a meeting shall be held under the chairmanship of CMO to discuss the audit findings/observations/deficiencies and audit recommendations / suggestions for future compliance. The meeting shall be compulsorily attended by CMS, MOIC, F&AO, DPM, DAM, BPM, BAM & any other person which the CMO may want to invite.
- c. The all "District Concurrent Auditors" will attend quarterly meeting organized by SPMU to discuss with State Concurrent Auditor and SPMU officials on quality of audit reports and other related issues.

VI. Audit committee:

An audit committee should be constituted at the district level to facilitate and monitor the appointments and overall audit process at district level under guidance of SAC.

Members of DAC

The members of the district audit committee should be the following:

Person	Designation in Committee
District Magistrate	Chairman
Chief Medical Officer	Member-Secretary
Senior Finance & Account Officer / Finance & Account Officer	Member
District Accounts Manager	Member
Representative from NDCP (at least one)	Member

- The DAC should function under the guidance of Director (Finance) or Mission Director, where Director (Finance) is not available at the state level.
- The DAC should meet at least 6 times in a year.

Functions of the DAC

- Selection and appointment of District concurrent auditors (in concurrence with the State Audit Committee)
- Monitoring timely audits at the district level and timely submission of audit reports.
- Discussing the key audit findings with district concurrent auditor and District Accounts Manager and suggest appropriate actions.
- Monitoring whether adequate follow up action is being taken by the District Accounts Manager on the audit observations
- Monitor whether ATR has been prepared by the DAM/ CMO and given to the auditor and whether the same has been vetted and sent by the auditor within the requisite time limit



- Carrying out an assessment of the audits in case the auditors are being considered to be reappointed with intimation to SAC
- Renewal of the auditors' contracts with intimation to SAC

Appointment & Selection of Auditors

- The tender document for the appointment of District Level Auditors will be floated through a central advertisement at the state level.
- Interested firms should upload their bids directly to the concerned district e- tender portal in two parts- Technical and Financial bids.
- The bid documents should be signed on each page before it is uploaded.
- The district audit committee would download the technical bids, uploaded by the bidders from e-Tender Portal. These will be evaluated on the basis of the criteria as prescribed in the guidelines. The audit committee will identify the firms which qualify as per the prescribed minimum qualifying marks. These firms shall be deemed to have technically qualified to undertake the work.
- The committee shall open financial bids of only technically qualified firms. Audit shall be awarded to the lowest bidder (L-1). The bidders are required to fill the rate quoting in BOQ Form available on e-procurement portal. The L-1 cost will be considered based on quote provided in the Consolidated Financial format sheet and not on the basis of break-up sheets filled-in.
- If for some reason the L1 bidder does not agree to undertake the audit work at his quoted rates or the audit committee finds it unfit for the work for any reason (reasons to be recorded in writing), the job may be awarded to the next lowest financial bidder at the rates quoted by L1 firm.
- In case the next lowest bidder also does not agree, then the L1 rates shall be offered to the subsequent lowest bidder. This process will continue till a bidder accepts the offer.
- In case the L1 firm does not take up the audit after award of work without any valid reason acceptable to the committee, the firm shall be black listed & the matter will also be referred to CA/ICWA institute for further action.
- The final appointment will be done only after obtaining the concurrence of State Audit Committee (SAC).
- In case the meeting of SAC gets delayed due to some reason, the auditor shall be appointed with the approval of ACS/PS & post facto-concurrence shall be obtained in the next SAC meeting.
- Chartered Accountant firms and Cost accountant firms who were previously appointed as concurrent auditor in previous years they are required to submit a self declaration that all concurrent audit reports for that financial year has been submitted. This declaration shall be part of the technical bid & the committee examine during technical evaluation.
- Those bidders who were previously appointed as concurrent auditor for any DHS & have not submitted or have submitted incomplete concurrent audit reports for the entire duration will not be considered for technical evaluation.
- The firms which have conducted concurrent audit of any DHS in preceding 2 years shall not be eligible to apply for next three year for the same DHS. However, they may apply for other DHS.

VII. Tender Fee

- The RFP document is available online to registered users. A non-refundable tender submission fee of Rs. 500/- (Rupees Five Hundred Only) shall be payable, apart from gateway and service charges, by each Bidder for their bids to be accepted.
- This amount shall only be paid online. Online payment details are available on the last page of this RFP. The bidder shall upload scan copy of fee payment receipts.

VIII. Remuneration to the Concurrent Auditor

The Remuneration will be decided by DAC (should be lowest) which should not exceed the maximum fee limit if any. Fee should be quoted for District & Block level separately in the form of financial bid and audit fee will be paid quarterly only after receiving of quarterly audit report and Block fees payable on the basis of specific work completed by the audit firm.

IX. Penalties Clause:

- a. The chairman of District Audit Committee may impose penalty up to 10% of the respective month audit fee, if monthly / quarterly concurrent audit report is not submitted by the concurrent auditor in stipulated period.
- b. In case concurrent auditor at District Level fails to complete the work as per TOR or instructions given by the SAC/DAC and further latter on if any major point/ serious irregularities pointed out by the Statutory Auditor/ Divisional / State level Audit Team which the concurrent auditor expected to report in their report, then the chairman of District Audit Committee may recommend the firm for black listing to SAC.
- c. In case of default of above mentioned clause (b) concurrent auditor shall be responsible for legal proceeding.
- d. The chairman of State Audit Committee on suo-motu or on recommendation received from DAC may decide to black list the firm for audit of National Health Mission work for 3 years.

X. Term of appointment of the auditors

- The concurrent auditor shall be initially appointed for the period up to March 2021. The firm can be retained/ reappointed for further one financial year (**maximum total term of Two financial years**) in same district. However, the re-appointment shall depend on satisfactory performance of the firm on recommendations of DAC.

XI. Disqualification of the Auditors / Firms

- a. The bidders may apply only 4 DHS and the bidders can be allotted upto a maximum of 4 DHS. If bidders apply more than 4 DHS, his all DHS bids shall be summarily rejected by SAC. (The firm having common partner/ partners will be counted as single firm).
- b. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organization for poor performance, bad behavior, doubtful integrity,

- etc. [Self attested affidavit on Rs.100/- stamp/e-stamp paper is to be attached in this regard by the authorized person of the firm].
- c. Those bidders who were previously appointed as concurrent auditor for any DHS & have not submitted or have submitted incomplete concurrent audit reports for the entire duration will not be considered for technical evaluation. [Self attested affidavit on Rs.100/- stamp/e- stamp paper is to be attached in this regard by the authorized person of the firm].
 - d. The firm should not be less than three year old as on specified date .For this purpose the constitution certificate issued by Institute (ICAI/ICWAI).
 - e. Subletting of audit after award of work to any individual or any firm is strictly prohibited. Any firm found to have sublet the allotted assignments shall be debarred from the bidding process of any DHS/SHS for 10 years.
 - f. The firms, who were found guilty of any misreporting, unprofessional behavior, making unreasonable demand / favours, etc., shall be debarred from the bidding process of any DHS/SHS for 10 years.

XII. Contents of Audit Reports

Concurrent Audit Report of a "District Health Society" should contain the following financial statements and documents:

- Financial statements as prescribed (ANNEXURE-I) (report prepared on cumulative basis)
 - Audited Receipts & Payments A/c (Qtrly)
 - Audited Income & Expenditure A/c (Qtrly)
 - Audited Statement of Affairs (Balance Sheet) (Qtrly)
 - List of advances &(Qtrly)
 - List of Payment made against Committed Liability (Qtrly)
 - Fund Reconciliation Statement between SHS and DHS (Qtrly)
 - Trial balance of all block all quarter (Qtrly)
 - Audited Trial Balance (Monthly)-IA
 - Bank Reconciliation Statement (Monthly) -IB
 - Audited Statement of Expenditure/FMR with Variances (Monthly) -IC
- Duly filled in Checklist provided in the guidelines (ANNEXURE-II)
- Observations and Recommendations of the auditor (including observations on blocks visited)(ANNEXURE-III)
- Action Taken by District Health Society on the previous audit observations, along with his observations on the same(ANNEXURE-IV)
- List of book of account & register Maintained at CMO office and units visited(ANNEXURE-V)
- Fixed assets verification Detail& comment at CMO office & visited units(ANNEXURE-VI)
- Consumable Stock /other stock verification Detail at CMO office/Store & visited units (ANNEXURE-VII)
- List of fund disbursing to block & peripheral units and Expenses at CMO office without approval of DHS (wherever it was necessary) and SF&AO/F&AO. (ANNEXURE-VIII)

- List of fund disbursing to block & peripheral units and Expenses at CMO office without taking comments on file through proper file movement of SF&AO&F&AO&DAM that file move by program officers. (ANNEXURE-IX)
- Detail of cash withdrawal/ bearer cheque issued at CMO office & other units. - (ANNEXURE-X)
- List of amounts paid to ASHA other than PFMS Portal e- Payment Print Advice. (ANNEXURE-XI)
- Advance variance (ANNEXURE-XII)
- Vetting of concurrent audit ATR (ANNEXURE-XIII)
- Vetting of Statutory audit ATR (ANNEXURE-XIV)

Notes:

1. Soft copy of the district audit report needs to be submitted to Director (finance) at the state level.
2. The Director (Finance) at the Centre may call for the concurrent audit report of any district/ state.
3. The reports at both the state and district level will include consolidated report of RCH, Health System Strengthening, Immunization and NDCPs. In addition, it should also include instances of misappropriation/ unauthorised diversion of funds as noticed during the audit.
4. 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 District Health Society, Block & down below 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, should be reported immediately to The District Magistrate, Mission Director-NHM/Director General, Medical and Health Services, so that advance effective action can be taken.
5. The serious irregularities, if any, noticed shall be covered exhaustively in the monthly concurrent audit report.

XIII. Quarterly Executive Summary

- The District Concurrent Auditor is required to send a Quarterly Executive Summary to the State PMU.
- The executive summary should provide information on various aspects like quality of FMRs, maintenance of books of accounts, advances, compliance of audit observations etc.
- A copy of executive summary along with copy of observations raised during that quarter shall be sent to the Mission Director, SPMU and the Chairman, District Audit Committee of that district..

XIV. Management Letter

- In addition to the audit reports, the concurrent auditor will prepare a "Management Letter", in which the auditor should summarize the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:
- Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- Identify specific deficiencies and area of weaknesses in the system and internal controls and make recommendations for their improvement;
- Report on the level of compliance with the financial internal control, procedures as documented in the financial manual of the project;
- Report any procurement which has not been carried out as per the procurement manual of the individual programmes such as; RCH-II, HSS (NHM-Flexipool), Immunization, Civil Hospitals, Blocks, RNTCP, IDSP, NPCB, NLEP, NIDDCP, NVBDCP, Mental Health, Deafness, Tobacco Control Programme, Non Communicable Disease & all allied Institutes etc.
- Communicate matters that have come to the knowledge during the audit which might have significant impact on the implementation of the project; and
- Bring to Society's attention/notice 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 on the Observations/ recommendations have to be obtained and reported.

XV. Key Timelines

The key timelines which need to be adhered to are summarized below:

Activity	Timeline
Carrying out concurrent audit	Monthly
Submission of Audit Report by Auditor to DHS/CMO	10 th of the next month
Submission of soft copy of district audit report to the Finance Controller at state level by District Concurrent Auditors	10 th of the next month
Submission of District Concurrent audit reports to the Finance Controller at State level by the CMO.	15 th of the next month
Submission of soft copy of quarterly executive summary report with copy of audit observations raised during the quarter to the Mission Director, GOUP and the Chairman, District Audit Committee	Quarterly- by 15 th of the subsequent month
Submission of soft copy of Action Taken Report to the Mission Director, GOUP.	Quarterly- by 45 th day after end of the quarter



XVI. Procedure for Monthly Concurrent Audit

The concurrent auditor must use the following steps as the basis for the concurrent audit programs and the review. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising due professional care and judgment. The audit steps must be modified to fit local conditions and specific program design, implementation procedures, and agreement provisions, which may vary for various activities that are being carried out or are to be taken up in future by the DHS. Any limitations in the scope of work must be communicated as soon as possible to the concerned authorities at SPMU, NHM UP.

1) Pre-Audit Steps:

- a) **An Entry conference will be organized for appointed chartered accountants for concurrent audit of district health society for the F.Y. 2020-21 in the month of April.**
- b) The auditor must make him familiar with the NHM project and various activities being implemented under the programme. The auditor may visit the official website of Ministry of Health and Family Welfare, Government of India and GOUP to find out more about the NHM project and activities involved. He must review the applicable documents/ instructions for implementation considered necessary to perform the audit. A suggestive (not exhaustive) list of such documents is given below.
 - The Programme Implementation Plan (PIP), budgets, terms and conditions specified in the letters of grant, and written procedures approved by GOUP/ GOI, SPMU for implementation of an activity/ use of fund.
 - All guidelines of SPMU, GOI and GOUP and relevant government orders pertaining to implementation of NHM programme.
 - The bye-laws of the society finance and operation guidelines for financial management.
 - The sub-agreements/ MOUs between the district health society and other implementing entities, as applicable.
 - Contracts and subcontracts with third parties, if any.
 - All program financial and progress reports; and statement of accounts, organizational charts; accounting systems descriptions; procurement policies and procedures; distribution procedures for materials, as necessary to successfully complete the required work.
 - Document relating to payments received by district society from GOUP/ GOI.

2) Support in Preparation of Monthly Financial Statement of the DHS:

With a view to ensure accuracy and their timely submission the concurrent auditors are required to provide necessary support to the DPMU and CMO staff in preparation of the monthly accounts and financial reports (FMRs/ SOEs) of the district health society. These include Receipt and Payment Accounts, Income and Expenditure Accounts, Balance Sheet, Statement of Expenditure for every month.



3) Concurrent Audit and Submission of Report:

- a) The concurrent auditors are required to commence their work that include preparation of Monthly financial statement and reports and audit thereof immediately after completion of a month.
- b) The auditors are required to make field visit to all blocks and district/divisional level unit, such as district male/ female/ joint hospital, office of Additional Director, Training center, etc. He will also select at least 5 Sub-centers, 10 VHSNC located in the block taken up in the audit, every month. The auditor will examine the accuracy of accounts maintained and reports generated by them under the NHM programme. The observation of auditors shall be made part of the monthly report.
- c) The monthly concurrent audit shall be conducted and report submitted prescribed format, if the auditors feel that there are other audit observations which do not get adequately reported in the format prescribed, they may use additional rows at the end to raise the audit observations with proposed corrective actions.
- d) The auditors will submit consolidated report for each district for each month from April onwards.
- e) The auditor's report must include all conclusions that a fraud or illegal act either has occurred or is likely to have occurred. In reporting material fraud, illegal acts, or other noncompliance, the auditors must place their findings in proper perspective.
- f) The concurrent audit must determine whether commodities, whether directly procured by DHS or procured and supplied by GOUP/ GOI for the use under NHM programme, exist or were used for their intended purposes in accordance with the agreements. For this the auditors will rely on certificate by the DHS and will conduct test checks.
- g) The concurrent auditor will also highlight the major issues raised in the monthly concurrent audit report and corrective actions proposed for follow up action by SPMU in the separate sheet with highlight. Fund & trial balance for each CHC/PHC and peripheral unit's shall be certified by auditor.

XVII. Composition of Audit Team

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

- a. The audit team should be lead by a qualified chartered accountant with a minimum of 3 years of experience in audit. The anticipated input of the CA/ICWA in a district is about 3 days in a month.
- b. The audit team should include sufficient number of appropriate staff (audit and article clerks, etc.) commensurate with the size and scope of the assignment.

XVIII. Time Frame for Completion of Concurrent Audit and Submission of Report

The auditors will commence the audit immediately end of every month and shall complete the audit including audit of sub-district entities by end of the month. The bank reconciliation statement and FMR/ SOE shall be prepared by 4th of subsequent month. Auditor



will submit audit report in three copies at district level, after signature of district level officers, one copy of the audit report will be submitted by Distt PMU to State PMU.

XIX. Inspection and Acceptance of Audit Work

The Audit department/ personnel of State PMU and State Concurrent Auditor (Nodal Auditor) are responsible for assuring that the work performed by the CA/ ICWA firm complies with the provisions made under the TOR. To accomplish this objective, audit department/ personnel engaged by SPMU may perform desk reviews on audit report selected on random basis and may perform quality control reviews of the working papers of a sample of concurrent audit reports received from the auditors.

For quality control reviews, the audit firm must ensure that all audit records related to NHM project are available to enable SPMU to complete and support their review. If the SPMU rejects the work of an audit firm due to noncompliance with the TOR, the DHS will not release any portion of the audit fee until the SPMU finds the report to be acceptable. If the audit firm fails to make its report acceptable then a different audit firm shall be selected to perform that audit. In such case, the audit firm will not be considered for future audit engagement.

XX. MINIMUM ELIGIBILITY TECHNICAL EVALUATION CRITERIA

- Tender Fee (if not exempted)
- The CA/CMA firm must be three year old as on prescribed date.
- Declaration of Non black listing
- Declaration of submission of previous years Audit Report

XXI. MARKING TECHNICAL EVALUATION CRITERIA

Sl. No.	Mark Indicators	Sub - Marking	Max. Marks
1	No. of Years of Firm's Existence as per ICAI Certificate (01.01.2021)		20
	3 years or more but less than 5 years	10	
	5 years or more but less than 10 years	15	
	10 years or more	20	
2	No. of audit assignments of Concurrent/Statutory Audit of Corporate/PSUs entities/ Government Departments (except Bank/ Insurance Branch Audit, IS Audit Tax audit, TDS Audit, Cost, Stock Audit) in the last 3 years.		30
a.	Statutory Audit of Corporate Sector (Limited Co.)	10	
	i). less than 3 assignments	0	
	ii). 3 to 5 assignments	4	
	iii). 5 or more assignments	7	
	iv). Additional marks for Statutory Audit of Private Hospital	3	
b.	Concurrent/ Statutory Audit of PSU (except Bank /Insurance Branch Audit)	10	

	i). less than 6 assignments	5	
	ii). 6 or more assignments	10	
c.	Concurrent/ Statutory Audit of Government Departments /Govt. Society Audits (except audit of DHS, SHS and RKS)	10	
	i). less than 3 assignments	4	
	ii). 3 or more assignments	7	
	iii). Audit of Govt. Hospital (e.g. PGI/Medical Collage)	3	
3	Turnover of the firm (Average annual in last three financial yrs.) As mentioned in TOR		30
	i). less than 8 lakhs	0	
	ii). 8 lakhs or more but less than 15 Lakhs	10	
	iii). 15 lakhs or more but less than 25 Lakhs	20	
	iv). 25 lakhs or more	30	
4	Other :-		20
	i). More than 3 Partners associated with the firm for not less than 3 years (As per Certificate of ICAI as on 1.1.2021) i.e.	5	
	ii). CAG empanelled firm	5	
	iii). Audit firm Head office or branch office established in Same District Applied for	5	
	iv). SHS/DHS Audit	5	

Notes: - The minimum 50 out of 100 i.e. 50% marks is necessary to be qualified for opening of financial bids.

Bank Account No. details for submission of Tender Fee

- The RFP document is available online to registered users. A non-refundable tender submission fee of Rs. 500/- (Rupees Five Hundred Only) shall be payable, apart from gateway and service charges, by each Bidder for their bids to be accepted.
- This amount shall only be paid online/NEFT. The bidder should upload scan copy of fee payment receipt on e-tender website with tender documents.

Name of Account "DHS/DPMU"	
Account No.	
IFSC Code	
Bank name	
Address of Bank	
Other	



Declaration for non Blacklisting
(On non judicial Rs.100/- Stamp/e - stamp paper)

Undertaking

I / We..... (Name of the partner/proprietor, firm name & address) on behalf of the firm do hereby declare that the above mentioned information are true and correct and I / We also undertake to abide the terms and condition of the contract and would make compliance of terms laid-down in the contract if executed by us with the District Health Society, NHM UP. The firm or any partners of the firm are not black listed by any PSU or Govt. Co. or any other organization in for poor performance, bad behavior, doubtful integrity, etc..

Date:

Place:

Signature
Partner/Proprietor
(With seal)
M.No
Firm Name
Firm Reg. No.



Form D-2

Declaration for submission of Audit Report of previous years or non-previous auditor in any DHS and SHS

(On non judicial Rs.100/- Stamp/e-stamp paper)

I hereby declare that I have completed all audits that were allotted to my firm by SPMU/any DHS of U.P. in past & all audit reports have been submitted at the time of making this declaration. All reports are complete as per TOR & there are no pending issues regarding the quality of audit/ audit reports to the best of my knowledge.

OR

I hereby declare that my firm has never been allotted any audit work by SPMU/any DHS of U.P. in past.

I understand that any discrepancy / wrong declaration will result in rejection of my bid.

Name of CA/CMA firm
Partner/Proprietor name
Membership No.
FRN –



FORMAT FOR FINANCIAL BID

Item or Activity	Fee (Rs.)	DHS/block units	Total fee for the year (Rs.)
1	2	3	4(2X3)
AUDIT FEE inclusive of TA/DA, GST, and Cess on Service tax for District Health Society	Both in Numeric and in Words.		
01. For monthly concurrent audit report from April 2020 onward	01.Rs. _____ /- (Rupees _____)	1 No. Unit	
02. Fess for Block Specific work from April 2020 onward	2.Rs. _____ /- (Rupees _____)	...no. Block units	
Total			

AS PER BOQ UPLOADED ON E-TENDER SITE

Q

22

50

Contract Agreement format

Contract No...../...../...../.....

Date:/...../.....

THIS CONTRACT ("Contract") is entered into this day on , 2021 by and between *Convener, District Health Society, National Health Mission, {name of district}* ("the Client") having its principal office at {Address of District Health Society} and M/s {Name of Chartered /Cost Accountant Firm}, ("the District Concurrent Auditor") having its principal office located at {Address of Chartered Accountant/ Cost Accountant Firm}.

WHEREAS, the the Client (District Health Society) invited bids through SPMU-NHM for concurrent auditor and the auditor has agreed to such engagement upon and subject to the terms and condition appearing below in this contract agreement, and

WHEREAS, the Auditor is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agreed as follows:

- 1. Services**

The District Concurrent Auditor shall perform the services as per the TOR & RFP for the Financial year 2020-21. The TOR & RFP is part of the agreement.
- 2. Service Period**

This agreement is valid for April 2020 to March 2021 or subject to the submission of the last quarter concurrent audit report along with Block Specific work and if audit work will not be started up to -----, 2020 then cancelation of agreement may be done by the DAC
- 3.Extension of Contract**

The concurrent auditor shall be initially award the audit work for the period up to March, 2021. The firm may be renew/ extent for further two financial year (Maximum total term of three financial years), however the extension of term, shall depend on satisfactory performance of the firm on recommendations of DAC. One time extension shall be for only one year.
- 4. Term**

The District Concurrent Auditor shall complete the audit of DHS and its supporting units (CHC/PHC/HWC/Sub Centre/VHSNC) for the financial year 2020-21 & submit concurrent audit reports of DHS (including all District level units) in three copies appending thereto gist of major & serious audit findings of each units along with executive summary in prescribed format and Block Specific work within 10 days of the next month.
- 4. Payment**

A. For Services rendered, Client shall pay to the District Concurrent Auditor an amount not to exceed `...../- (Rupees) [For monthly concurrent audit report from April 20 to March 21 & Block specific work of all blocks of the district] including TA/DA, GST & all other obligations . This amount has been established based on the understanding that it includes all of the Auditor's costs and profits inclusive of TA/DA,

service tax & all other obligations that may be imposed on the Auditor.

B. Payment Conditions

a) The Payment shall be made quarterly after receive of report (i.e. 3 months).

b) The quarterly payment will be made within 30 days after submission of invoices by auditor.

5. Project Administration

Coordinator.

The Client designates *CMO/Convener, District Health Society* as Client's Coordinator; the Coordinator will be responsible for the coordination of activities under this term of the Contract for acceptance and approval of the reports and of other deliverables by the Client and for receiving and approving invoices for the payment.

6. Performance Standards

The Auditor undertakes to perform the Services with the highest standards of professional and ethical competence and integrity in line with the Engagement & Quality Control Standards issued by ICAI. Specific reference is invited to standard (SA 600 – AAS 10- using the work of another auditor) and SA 230 (AAS 3 – Audit documentation). The Auditor shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory and any substitution of staff, if necessary, shall be with a staff of at least the same level of qualifications.

7. Ownership of Material

Any studies reports or other material, graphic, software or otherwise, prepared by the Auditor for the Client under the Contract shall belong to and remain the property of the Client. The Auditor may retain a copy of such documents and software only for records purpose.

8. Assignment

The Auditor shall not assign this Contract or sub-contract or any portion of this agreement.

9. Law Governing Contract and Language

The Contract shall be governed by the laws of Government of India & language will be Hindi & English.

10. Dispute Resolution

Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to from either of the parties to the arbitration in accordance with the laws of the Arbitration and Conciliation Act 1996. If any dispute arises, jurisdiction will be at..... district

11. Termination of contract

DAC shall terminate the contract with prior approval of SAC/ Principal secretary of Health & family welfare of GoUP.



In any case, CA/CMA firm black listed by SAC/ Principal Secretary of Health & family welfare of GoUP, the Contract deemed shall be terminated at date of black listing.

FOR THE CLIENT

Signed by **(Name of CMO)**
Title: Chief Medical Officer
Convener, District Health Society
(Name of District), Uttar Pradesh

FOR THE AUDITOR

Signed by **(Name of CA/CMA)**
Title: Partner: M/s **(Name of CA/CMA Firm)**
(Address & seal of CA/CMA firm)

In witness of:

1-

2-

Check Lists of Bid

S.No.	Particular
A.	<u>Technical Application Form</u>
1	Letter of Transmittal-T1
2	Particular/ Summary details of Firm -T2
3	Details of Full/Part Time Partners/ Proprietor T-3a & T-3b
4	Details of Staff -T-4
5	Experience brief details T-5, T-6, T-7 & T-8
6	Comments and suggestion on the terms of reference T-9
7	Tender fee deposit receipt / evidence of Exemption if claimed
8	Declaration of non black listing
9	Declaration of submission report
10	Firm Constitution Certificate for, date of establishment/ head office & Branch office/ partners information (The position reflected as on prescribed date)
11	Firm Pan Card Photocopy
12	GST Registration Certificate Photocopy (if Applicable)
13	Income tax Return (acknowledgement) of three years
14	Audited Balance Sheet, Profit and loss Account, receipt and payment account of three years.
15	Evidence of Experience for three years. (offer letter & fee charged)
16	C&AG empanelment certificate

B.	<u>Financial Bid</u> (<i>excel sheet in prescribed format as e-tender site</i>)will be uploaded on E-tender site separately).
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Note:-

1. The bidders not fulfill minimum eligible criteria shall not be considered for further process.
2. The bidders not providing documents as mentioned at point no. 01 to 13 above, there bids shall be summarily rejected.
3. All documents, other than affidavits, submitted with the bid documents shall be self-attested.
4. Audit experience claimed by the firm which is not supported by proper appointment letter shall not be considered for marking. (Audit certificate shall not be considered.)

5. If C&AG empanelment status claimed by the firm which is not supported by empanelment letter shall not be considered for marking.
6. The final selection of auditors is subject to review by State Audit Committee & can take necessary decision in the interest of organization for selection of auditor.
7. State Health Society (SHS) reserves the right to accept or reject the tender/ tender process without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization



Application From and Technical & Financial Bid Details for District
Concurrent Audit 2020-21, SPMU-NHM Uttar Pradesh.

Letter of Transmittal

Form T-1

The
CMO
District Health Society,
District.....
Uttar Pradesh.

Dear Sir,

We, the undersigned, offer to provide the audit services for [Name of District Health Society] in accordance with SPMU, NHM, Lucknow Request for Proposal dated [Insert Date]. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification. The prices quoted by us in the Financial Proposal (Form F-1) are valid till six months from the date of submission of the quotation. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor. We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that District Health Society [Insert Name of the District] is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

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

Yours faithfully,



Particular/Details of the Firm

Form T-2

Sl. No.	PARTICULARS	Details
1	Name of the Firm (registration certificate attached)	
2	Head office or Branch office situated at Same District	Yes/No
3	Firm Details:	
3.a	Head Office established date	
3.b	Head Office	Address: Phone No: Fax No: Mobile of Head Office In-charge: Email:
3.c	Branch Office established date	
3.d	Branch Offices (Particulars of each branch to be given)	Address: Phone No: Fax No: Mobile : Email:
4	Income Tax PAN of the firm (Attach copy of PAN card of firm)	
5	GST/Service Tax Registration no. of the firm(Attach copy of Registration)	
6	Registration no. with ICAI (Attach copy of Registration as on 01.01.2021)	
7	C & AG empanelment number (empanelled for 2019-20)	
8	Date of constitution of Firm	
9	Name of Partners/ Proprietor	Details T-3.a & T-3.b
10	No. of Partners/ Proprietor (CA/CMA)in Firm (Separate list attached with certificate of ICAI)	
11	Name of District in which Submit Proposal	01 02 03 04
12	Details of Staff	

12.a	Fully Qualified CA/CMA	Details in T-4	
12.b	Semi Qualified CA/CMA	Details in T-4	
12.c	Article Clerk	Details in T-4	
12.d	Others Audit Staff	Details in T-4	
13	Total Turnover of the Firm in last three years (Attach Balance Sheet, P & L Account and Receipt and Payment Account.)	a. 2019-20	
		b. 2018-19	
		c. 2017-18	
14	Concurrent / Statutory Audit of Corporate Sector (Ltd. Co). Including Health sectors audit during years 2019-20, 2018-19 & 2017-18. (Attach Copy of the Offer Letter & the Fee Charged)	No. of Audits: (Details in T-5)	
15	Statutory Audit of PSU (Except Bank/Insurance Branch) audit during the years 2019-20, 2018-19 and 2017-18. (Attach Copy of the Offer Letter & the Fee Charged.)	No. of Audits: (Details in T-6)	
16	Govt. Dept./ Govt. Societies Audits (Except SHS/DHS/RKS) during the years 2019-20, 2018-19 and 2017-18 (Attach Copy of the Offer Letter & the Fee Charged.)	No. of Audits: (Details in T-7)	
17	SHS/DHS during the years 2019-20, 2018-19 and 2017-18. (Attach Copy of the Offer Letter & the Fee Charged.)	No. of Audits: (Details in T-8)	
18	Whether there are any court / arbitration / any other legal case against the firm (If yes, give a brief note of the case indicating its percent status)		
19	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. [Self attested affidavit on Rs.100/- stamp/e-stamp paper is to be attached in this regard by the authorized person of the firm].	Enclosed -D-1	

20	Chartered Accountant firms and Cost accountant firms who were previously appointed as concurrent auditor for any DHS & have not submitted or have submitted incomplete concurrent audit reports for the entire duration will not be considered for technical evaluation. [Self attested affidavit on Rs.100/- stamp/e-stamp paper is to be attached in this regard by the authorized person of the firm].	Enclosed -D-2
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Form T-3a

Detail of Full Time Partners/Proprietor

(Please provide a self attested copy of Certificate of ICAI as on 1.1.2021)

Sl. no.	Name of Partners/ Proprietor	Member ship no.	Date of Joining of Firm	Qualification	Experience	Contract mobile no. & Email and Full Address
1						

Form T-3b

Detail of Full Time and Part Time Partner/Proprietor of applying firm who are partner/ proprietor of others firm.

(Please provide a self attested copy of Certificate of ICAI as on 1.1.2021)

Partners/ Proprietor details of applying firm			Other firm detail in which applying firm partners/ proprietor are partners/ proprietor		
Sl. no.	Name of Partners/ Proprietor	Member ship no.	Sl. no	Name of Firm	Registration no. with ICAI
1			1		
			2		
			...		
2			1		
			2		
			...		
...					

 22 

Form T-4

Details of Qualified Staff (CA/CMA/CS)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						
...						

Details of Semi Qualified Staff (including Article Clerks etc.)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
Semi Qualified Staff:-						
1						
2						
...						
Article Clerks:-						
1						
2						
...						
Others Audit Staff:-						
1						
2						
...						




Form T-5

**Concurrent / Statutory Audit of Corporate Sector (Ltd. Co), Including
Health Sectors Audit Experience**

S. No.	Name of the Auditee Organization	Type/Natur e of Assignmen t	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization	
				Audit Fee	Attachment Annexure No.
1					
2					
3					
...					

Form T-6

Statutory Audit of PSU (Except Bank / Insurance Branch Audit) Experience

S. No.	Name of the Auditee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	(Proof of the letter of Work or Assignment awarded by the Auditee Organization	
				Audit Fee	Attachment Annexure No.
1					
2					
3					
...					

Form T-7**Govt. Dept./ Govt. Societies Audits (Except SHS/DHS/RKS/HMS) Experience**

S. No.	Name of the Auditee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	(Proof of the letter of Work or Assignment awarded by the Auditee Organization)	
				Audit Fee	Attachment Annexure No.
1					
2					
3					
...					

Form T-8**State Health Society/ District Health Society Audit Experience**

S. No.	Name of the Auditee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	(Proof of the letter of Work or Assignment awarded by the Auditee Organization)	
				Audit Fee	Attachment Annexure No.
1					
2					
3					
...					





Comments and Suggestions on the Terms of Reference

[Firm can present with justifications here, any modifications or improvements to the Terms of Reference which can significantly improve performance in carrying out the assignment (such as deletion of some activity which the firm considers unnecessary, adding other activities of significance, re-organizing the activities, additional human resource required at various levels etc. Such suggestions should be concise and to the point.)]

Handwritten signature and initials in blue ink.

Bank Account No. details for submission of Tender Fee

- The RFP document is available online to registered users. A non-refundable tender submission fee of Rs. 500/- (**Rupees Five Hundred Only**) shall be payable, apart from gateway and service charges, by each Bidder for their bids to be accepted.
- This amount shall only be paid online. The bidder should upload scan copy of fee payment receipt.

Name of Account "DHS/DPMU"

DHS - GHAZIPUR

Account No.

30158346480

IFSC Code

SBIN0000080

Bank name





SBI

Address of Bank

Main Branch, Ghazipur

Other

Mishra Bazar, Ghazipur

  

CNO
20/08/2020