



Government of West Bengal
Health & Family Welfare Department
West Bengal State Health & Family Welfare Samiti
Swasthya Bhawan, Salt Lake, Kolkata - 700091
Phone No (033) 2333-0112



Memo No.: WB/ state FMG/ 393

Dated:- 10-07-2024

**NOTICE INVITING E TENDER FOR SELECTION OF STATUTORY AUDITOR FOR STATE
HEALTH SOCIETY, DISTRICT HEALTH SOCIETIES AND BLOCK HEALTH SOCIETIES UNDER
NATIONAL HEALTH MISSION FOR THE F.Y.- 2023-24.**
(Submission of Bid through NIC e tender portal)

The Mission Director, National Health Mission, Health & Family Welfare Department, Government of West Bengal is going for e-tender for selection of Statutory Auditors for State Health Society, 28 numbers of District Health Societies and 341 numbers of Block Health Societies for the F.Y.-2023-24.

General Instructions:

1. Any bidder willing to take part in the process of e-tendering will have to be enrolled and registered with the Government e-procurement system; through logging on to <https://wbtenders.gov.in> using the option "Click here to Enroll". Possession of a valid Class II Digital Signature Certificate (DSC) in the form of smart card /e-token is a prerequisite for registration and participation in the bid submission activities through this website. Digital Signature Certificate (DSC) can be obtained from the authorized certifying agencies, details of which are available in the website <https://wbtenders.gov.in> under the link - Information about DSC.
2. Intending bidder may download the tender documents free of cost from the website: <https://wbtenders.gov.in> directly with the help of Digital Signature Certificate or from the Health & Family Welfare Department's website www.wbhealth.gov.in.
3. Both Technical bid and Financial Bid are to be submitted concurrently duly digitally signed by the authorized partner of firm in the website <https://wbtenders.gov.in>. All papers must be submitted in English language with unique page number in all documents.
4. The FINANCIAL BID of the prospective bidder will be opened only if the TECHNICAL BID of the bidder is found qualified by the Authority. The decision of the Authority shall be final and binding in this respect. The name of Qualified Bidder will be displayed in the website.
5. EMD: The bidder has to deposit earnest money of Rs.57,800/- (Rupees fifty seven thousand eight hundred only) online. Bid shall be accompanied by photo copy of payment of earnest money deposit.

Submission of Tender:

The tender is to be submitted in a 2(Two) Bid System as notified below:

A. Technical Proposal:

I. "BID A1" : - Statutory Documents (in PDF)

(SINGLE FILE MULTIPLE PAGES SCANNED) The scanned document uploaded should be legible and readable and should not be repetitive. **Uploading of illegible scanned document will not be accepted and will stand for rejection of bid.**

The folder should be named as '**BID A1 Statutory Documents**' and includes the following:

Sl. No.	Particulars
A	Form – T-1 : Letter of Transmittal (Form T1 shall be submitted on letter head of Bidder & in the prescribed format which is given below)
B	Form T-2 : Details of the Firm (Form T2 duly filled up shall be submitted in prescribed format which is given below)
C	Copy of NIT signed by the bidder (A copy of this NIT duly signed by bidder shall be submitted for confirmation that all pages of NIT has been read by bidder and terms are accepted)
D	Copy of Payment acknowledgment (Copy of Payment acknowledgment of EMD for Rs. 57,800/-received from e-tender portal shall be submitted as proof of payment)
E	Form U: Letter of Undertaking (Form U: Letter of Undertaking for knowing State Official Language of State, shall be submitted on letter head of Bidder & in the prescribed format which is given below)
F	Form –X: Checklist of documents submitted (Form –X: Checklist of submitted documents shall be submitted in prescribed format which is given below and page nos. are to be mentioned correctly)

II. "BID A" –Non Statutory Technical Documents (in PDF)

This folder will be named as '**BID A My Document**' and includes the following

Sl. No.	Category	Sub Category	Sub Category Description
A	CERTIFICATES	CERTIFICATES	PAN Card of the Firm
			GST Registration certificate of the Firm

B.	Firm's Details	FIRM'S DETAILS 1	Partnership Deed of Firm
			Firm's Registration with ICAI (Copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.)
		FIRM'S DETAILS 2	Proof of empanelment with C&AG confirming that the firm is eligible for major PSU audits for 2023-24.
C.	CREDENTIAL	CREDENTIAL 1	Proof Assignment in Statutory Audit of PSU as given below: 1. Appointment Letter, and 2. Completion Certificate issued by the Auditee or Self declaration for completion (Last five years' assignment i.e. Audit assignment only for the F.Y. 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23)
		CREDENTIAL 2	Proof of Assignment in Statutory Audit of Govt. Aided Projects in field of Health including NHM, education, livelihood promotion, employment, rural development and other social areas with criteria mentioned in point 8 of Selection Process. The document of proof will be as follows: 1. Appointment Letter, and 2. Completion Certificate or Self declaration for completion, and 3. Extract from Annual Report or Financial Statement or other valid proof of annual turnover and expenditure of Govt. Aided Projects fulfilling the condition mentioned at serial no. 4 (b) of point no.8 of Selection process (Last five years' assignment i.e. Audit assignment only for the F.Y. 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23)
D.	FINANCIAL INFORMATION	PAYMENT CERTIFICATE -1 (INCOME TAX RETURN)	Income Tax Returns of Firm submitted for the Assessment year 2021-22
			Income Tax Returns of Firm submitted for the Assessment year 2022-23
			Income Tax Returns of Firm submitted for the Assessment year 2023-24

Q.

		PAYMENT CERTIFICATE -2 (P/L A/C & BALANCE SHEET)	Audited Income & Expenditure A/c & Balance Sheet of Firm for the Financial Year 2020-21
			Audited Income & Expenditure A/c & Balance Sheet of Firm for the Financial Year 2021-22
			Audited Income & Expenditure A/c & Balance Sheet of Firm for the Financial Year 2022-23
E.	MANPOWER	TECHNICAL PERSONNEL-1 PARTNER	Details of Partners 1. A self-certified statement showing Serial No., Name of partner, FCA/ACA, Date of joining the firm, Membership No., Qualification, Experience in short, Their Mobile No., E-mail Id and Full Address, and 2. Firm's Card downloaded from ICAI website.
		TECHNICAL PERSONNEL-2 STAFF	Details of Qualified and Semi Qualified Staff 1. A self-certified statement showing Serial No., Name of Staff, Qualification (CA/CS/CMA), Date of joining the Firm, Membership No., Contract No. and 2. Copy of Certificate of CA/CFA/CMA Final in case of qualified staff and Certificate of CA/CFA/CMA Intermediate in case of semi-qualified staff

Each pages of technical bid shall be marked with unique page number and page numbers are to be mentioned correctly in Form-X (Checklist of documents submitted). During the inspection of technical bid and documents, the selection committee shall check only the referred page no. mentioned in Form-X in support of technical criteria claimed by the bidders.

B. Financial Proposal

"BID B": FINANCIAL PROPOSAL

BOQ format which has been provide with NIT. This will be consolidated amount, charged for the whole assignment. The price will be inclusive of TA and DA and it will be inclusive of all incidental cost related to audit.

Terms of Reference (ToR):

1. National Health Mission is a Centrally Sponsored Scheme, funded by Central Govt. and State Govt. in the ratio of 60:40. NHM aims to provide accessible, affordable and quality health care to the people, especially the vulnerable sections. It was first launched by the Government of India in name of National Rural Health Mission (NRHM) on 12th April, 2005 which was later renamed as National Health Mission after incorporation of National Urban Health Mission in year 2013.

2. It also supports for strengthening of primary & secondary health care system which reduces morbidity and mortality at much lower costs and significantly reduces the burden on tertiary care. With the transformation of Sub-Centres into Susasthya Kendras, the ambit of delivery of primary healthcare services widens from selective services like reproductive, maternal, neonatal, infant and adolescent health care to comprehensive primary healthcare services covering entire population. Under NHM, special focus is given to screening and early diagnosis of non-communicable diseases especially Diabetes and Hypertension, basic ophthalmic, ENT, dental, geriatric, mental ailments and emergency care

3. At present the following Programmes/Schemes are running under the National Health Mission:

A. NRHM-RCH Flexible Pool:

- ❖ RCH Flexible Pool including Immunization (RCH)
- ❖ National Iodine Control Programme (NIDDCP)
- ❖ Health System Strengthening/ Mission Flexipool (HSS)

B. National Urban health Mission (NUHM)

C. Flexible Pool for Communicable Disease:

- ❖ Integrated Disease Surveillance Project (IDSP)
- ❖ National Vector Borne Disease Control Programme (NVBDCP)
- ❖ National Leprosy Eradication Programme (NLEP)
- ❖ National Tuberculosis Eradication Programme (NTEP / Erstwhile RNTCP)
- ❖ National Viral Hepatitis Control Programme (NVHCP)

D. Flexible Pool for Non-Communicable Disease:

- ❖ National Programme for Control of Blindness (NPCB)
- ❖ National Mental Health Programme (NMHP)
- ❖ National Programme for Health Care of the Elderly (NPHCE)
- ❖ National Tobacco Control Programme (NTCP)
- ❖ National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)
- ❖ National Programme for Prevention and Control of Deafness (NPPCD)
- ❖ PM National Dialysis Programme (PMNDP)
- ❖ National Rabies Control Programme (NRCP)
- ❖ National Programme for Prevention and Control of Fluorosis (NPPCF)
- ❖ National Oral Health Programme (NOHP)
- ❖ National Programme for Palliative Care (NPPC)

Apart from above; State Health Societies, District Health Societies and Block Health Societies deal with some other funds such as XV Finance Commission Health Grant, PM-ABHIM Project, MsDP Fund, Covid-19 fund, User charges collected from patient, Jungle Mahal Development Fund(JMDF), Health System Development Initiative(HSDI), Collection related to Medical Education, District Illness Assistance Fund and other health related funds. The auditor has to conduct audit of these funds in addition to the funds under NHM. The auditor is also required to audit any pending units of previous years in addition to audit of current financial year.

4. Institutional and Funding Arrangements:

For the implementation of the above programmes, MoH&FW has directed for creation of an Integrated Health Society at State and District levels (registered as a legal entity at the State and District under Societies Registration Act, 1860). In West Bengal there are 341 numbers of Block Health Societies which are also registered under Societies Registration Act, 1860 apart from 28 numbers of District Health Societies & State Health Society.

Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare whereas District Health Societies (DHS) work in coordination with the District Collector and Chief Medical Officer of Health (CMOH). Block Health Societies (BHS) work in coordination with the Block Development Officer and Block Medical Officer of Health (CMOH). Program implementation at Block level is done through its Block Primary Health Centre, Primary Health Centres (PHCs), Sub- Centres (SCs), Rogi Kalyan Samities and Village Health & Nutrition Sanitation Committees. Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components. In addition funds are also released from SHS/ DHS to NGOs and private entities under public private participation (PPP) arrangements.

Funding & Accounting Arrangements:

Funds for the various programs are transferred from Pay & Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to SHS through State Treasury on the basis of respective State Programme Implementation Plan (SPIPs) and approved Annual Work Plans which are prepared on the basis of Districts' and Blocks' requirement.

Banking Arrangements & Single Nodal Accounting System:

As per direction of Ministry of Finance, GoI, regarding new procedure for release of fund under Central Sponsored Scheme, Single Nodal Account System (SNA) has been implemented in F.Y. 2020-21. The system was stated functioning in all Districts from the F.Y. 2021-22. Under this system, limit based allocation has been transferred to Districts and sub-units through system and physical fund is lying under the custody of State Samiti in Single Nodal Account.

The Accounts at each Unit are being maintained on double entry system and Customized version of Tally ERP9 has been used for maintaining books of Accounts.

Financing by Development Partners/ Donors:

Some of the programs of NHM are also supported by development partners such as the World Bank, DFID, UNFPA, European Union, and GFATM etc. for which credit agreements have been entered into by GoI with the respective development partners. Compliance with specific fiduciary requirements of the development partners will additionally need to be reported by the auditors. Copies of the legal agreements and other project documents will be provided to the auditors, if needed, by SHS/ concerned Programme Division in the State.

5. Objective of audit services:

The objective of the audit is to ensure that MOHFW receives adequate, independent, professional audit assurance that the grant fund provided by MOHFW are used for purposes intended in line with approved PIPs and AWP of individual programs and that the annual financial statements are free from material mis-statements and the terms of the credit/ loan agreements of the development partners are complied with in all material respects.

The objective of the audit of the financial statements - individual financial Statements of State District and Block Health Society as well as the Consolidated Financial Statements of the State and District Societies as a whole i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules (Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR) is to enable the auditor to express a professional opinion as to whether:-

(1) the financial statements give a true and fair view of the Financial Position of the individual SHS, DHS and BHS and Consolidated Financial Position of District and State Health Societies at the end of financial year and of the funds received and expenditure incurred for the accounting period ended March 31, 2024.

(2) the funds were utilized for the purposes for which they were provided, and

(3) where programs are financed by development partners, the respective program expenditures are eligible for financing under the relevant grant/ credit agreement. The books of accounts as maintained by the State, District & Block Health Societies and other participating implementing units (MCH, DH, SDH, SGH, ULB, CHCs, PHCs and Sub-centers etc) shall form the basis for preparation of the individual BHS, DHS and SHS's financial statements as well as the consolidated financial statements for the state as a whole.

6. Standards: The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

7. CA firms eligible for audit: Chartered Accountants firms those are empanelled with C& AG and eligible for doing major PSU audits for 2023-24 will only be eligible for the audit of the NHM programme and be eligible for participating in tender process.



- 8. Audit Fees and TA/DA:** The firms those are interested to be appointed will have to quote consolidated audit fees including all expenses on TA/DA and other incidental charges. The firm quoting the minimum consolidated fees will be awarded the work of audit subject to qualification in technical bid and fulfillment of other terms as notified in NIT. Bidding Firm should ensure that Audit Team shall have to visit 100% Districts and 100% Blocks under each district. Audit shall also be required to visit other Units i.e. MCH, DH, SDH, SGH, ULB, CHCs, PHCs and Sub-centers etc. on sample basis if required. The Audit Fee should be quoted considering all these aspects. In any situation, boarding and lodging charges of audit team shall not be borne by Audit Units and so, it should be included in consolidated audit fees quoted by the bidder.
- 9. Minimum Audit Fees:** The selection committee has worked out the minimum audit fees for whole assignment following the guidelines of Ministry of Health & Family Welfare, Govt. of India and minimum audit fees recommended by the ICAI. The minimum consolidated audit fees for whole assignment will be Rs. 28,90,000/- (including all expenses on TA/DA and other incidental charges but excluding applicable taxes). All bidders who will quote the price less than this minimum price, shall be rejected.
- 10. Scope & Coverage of audit:** In conducting the audit, following points should be considered:
- i. An assessment of adequacy of the project financial systems, including financial controls shall be done. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually as part of the management letter;
 - ii. It is to assessed that funds have been spent in accordance with the condition laid down by the Department of Health & Family Welfare, Government of India from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.
 - iii. Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI/ State Government. However, for various programmes, special attention must be paid to the requirements of the agreement between GoI and development partners (RNTCP, IDSP and NVBDCP etc.). Such requirements are available within the State/ District's concerned Program Officers. For such externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions of GoI and have all the necessary supporting documentation.
 - iv. All necessary supporting documents, records and accounts have been kept in respect of the project.

- v. **Coverage of Units:** Audit will cover all programme at State level, 100% District Health Societies (DHSs) i.e. 28 numbers of DHSs and 100% Block Health Societies i.e. 341 numbers of BHSs, each being a legally registered society. The audit will be completed in three phase:
- A. **First at Block level:** The audit team has to visit office of all 341 Block Health societies. The team may also visit the office of Primary Health Centre (PHC) and Sub-Centre (SC) attached to each Block on sample basis.
 - B. **Second at District level:** The audit team has to visit office of all 28 District Health societies. The team may also visit the office of District Hospital (DH), Sub-divisional Hospital (SDH), State General Hospital (SGH), Municipal Corporation, Municipalities, NGOs and other executive agencies at District level on sample basis.
 - C. **Finally at State Level:** The audit team has to visit all programme wings at State Samiti. The team may also visit the office of Medical College & Hospitals, Kolkata Municipal Corporations, SUDA, NGOs and other executive agencies at State level on sample basis.
- vi. The Statutory Auditor shall review the concurrent audit reports and may consider material observations / findings while forming his opinion on overall internal control and truth & fairness of accounts/financial statements.
- vii. The SHS, DHS & BHS also deal with the fund which are not provided under NHM for example Covid-19 Fund, Jangal Mahal Development Fund(JMDF), User charges collected from patient, , Health System Development Initiative(HSDI), Collection related to Medical Education, District Illness Assistance Fund and other health related funds. The auditor has to conduct audit of these fund in addition to the funds under NHM.
- viii. During the course of audit at State Samiti, Districts Samiti and Block Samiti, the following tasks, as applicable, are to be performed in addition to other statutory requirements:-
- Study of quarterly concurrent audit report
 - Study of Statutory audit report of last financial year
 - Fund Reconciliation
 - Scrutiny of FMR & U.C. of all programmes.
 - Verifying whether FMR is based on books of accounts
 - Vouching of all programme on sample basis
 - Scrutiny of books of accounts and registers
 - Cash verification of all programme
 - Verifying Fixed Assets & stocks
 - Checking compliance of different guide lines
 - Compliance of last year's Stat. Audit observations
 - Taking programme wise audit observation & finalization of programme wise audit report

- Scrutiny of Annual accounts
- Preparing consolidated audit report, financial management report & management report
- Signing of Balance Sheet, & Audit Report (03 sets of Annual Accounts)
- Signing of variance report, statement of reimbursable expenditure & utilization certificates

ix. The financial volume of State Samiti including District Samities and Block Samities is approx. Rs. 4,000/- crore.

11. Project Financial Statements

A format of such financial statements and relevant schedules showing the consolidation of all the programmes is given at (IN PRESCRIBED FORMAT of FINANCIAL STATEMENTS).

Project Financial Statement (For SHS, DHSs, BHSs and Consolidated Financial Statement at State & Districts level) shall include the following:

- Audit Opinion as per *format prescribed by GoI*.
- Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any as on 31st March 2024,
- Income & Expenditure account for the year ending on 31st March 2024,
- Receipt and Payment Account for the year ending on 31st March 2024,
- Other Schedules to the Balance sheet as appropriate, but which shall include
 - Statement of Fixed Assets in the form of a Schedule,
 - Schedule of Loans and Advances (Age-wise analysis)
 - Schedule of all Cash & Bank Balances (Supported by bank reconciliation statements)
 - Program wise statement of expenditure
 - Schedule of Current liabilities
 - Schedule of Interest Earned and Reserve & Surplus
- Notes on Accounts showing the accounting policies followed in the preparation of accounts in the State Health Society, District Health Societies and Block Health Societies and any other significant observation of the auditor.
- Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.

- viii. Auditor shall have to certify the delay status of funds transferred from State Treasury to SHS for relevant periods as per prescribed format at Appendix E for all the programmes under NHM.
- ix. The Auditor has to disclose whether the State has received any interest on delayed transfer of funds from State Treasury to SHS bank account.
- x. Sanction wise Utilization Certificates (UCs) as per GFR12C; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) [Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]. A separate utilization certificate for state share contribution has to be issued.
- viii. Action Taken Report on the previous year's audit observations.
- ix. Reconciliation of the FMR Expenditures of the last quarter i.e 31st March with expenditure as per the Annual Audited Financial Statements in the FMR format only for the financial year covered by audit period identifying the variance and the reasons for the same. This has to be certified by the auditor. In case DHS and BHS the final FMR has to be certified by the Auditors.
- x. **Representation by Management:** The BHS, DHS and SHS management should sign the financial statements and provide an acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.
- xi. In addition to annual reports in NHM format, auditor has to sign annual accounts of some programme in special format as prescribed by the respective programme wings, if required.

12. Financial Management Reports (FMR)

In addition to the primary opinion on the financial statements, the auditor is required to audit FMR (quarter ending March) submitted to MOHFW. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. Where ineligible expenditures are identified as having been included in the financial reports, these should be separately noted by the auditors. The audit report should include a separate paragraph commenting on the accuracy and propriety of expenditures included in the financial statements and FMRs including whether procurement procedures have been followed, and the extent to which the GoI can rely on Quarterly FMRs.

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



- 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 weakness in the system and internal controls and make recommendations for their improvement;
- Report on the level of compliance with the financial internal control.
- Report procurements which has not been carried out as per the procurement manual/ guidelines of the state for the individual programmes such as; RCH-II, RNTCP, IDSP etc.
- Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- Bring to Society's attention any other matter that the auditor considers pertinent.

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

13. Reporting and Timing

The final Audit Report should be submitted by **31stAugust**, (i.e. within five months of the end of the financial year), to the State Health Society in three (3) copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) is also to be submitted in mail or CD. In view of the above following measures shall be taken the State: -

- a) The State should make sure that complete cash book, ledgers, vouchers and other financial statements are ready at the time of visit of auditors.
- b) Penal provision on failure to complete the Audit on time: if the State feels that in spite of providing all information, documents, and updated books of accounts, there was delay in submission of Audit Report from the auditor, the State may deduct the audit fees @ 5% per month or part of month from the due date of completion of audit. A clause in this regard should be incorporated by the State in the agreement. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the Mission Director (NHM) of the State has the right to waive off the penalty. Further, before imposing penalty, the firm shall be given an opportunity to be heard.

14. Additional Instructions to Auditors

- a. Audit Report of the State Health Society (SHS) shall include audit of all the transactions at the State level as well as all the transactions in the District Health Societies (DHS) and Block Health Societies (BHS) within the State.
- b. Audit for the financial year will include all the components under NHM.

- c. The auditor shall be required to issue:
- i) **Consolidated Audit Report for the SHS**
 - ii) **Consolidated Audit Report for DHSs**
 - iii) **Stand- alone report of SHS**
 - iv) **Stand- alone report of DHS**
 - v) **Separate audit report for BHS and RKS at Block level**
 - vi) **Programme-wise Audit report at State level**

In case of general observation, the auditor has to provide list of units where such instance is noticed.

- d. All report shall have to be issued in three sets.
- e. Financial Statements and relevant schedules shall be prepared in accordance with the format provided by Ministry of Health and Family Welfare, GoI (***In prescribed format***). However, specific programme requirements (in accordance with the agreement with the GoI and Development Partners) may also be incorporated in the separate schedule of the programme.
- f. Auditor shall certify all the Utilization Certificates in the prescribed format (Form 12C of GFR) for GOI for all programmes of NHM. The Utilization Certificate shall be furnished sanction wise and Utilization Certificate shall be issued for each sanction issued during the respective financial year. The Utilization Certificates should be jointly signed by the Mission Director, Director Finance and the Auditor.
- g. The auditor shall also append the Checklist (***In prescribed format***)
- h. The auditor shall certify the FMR on the basis of audited expenditures with all the line activities for the year ended on March 2024 showing cumulative and head wise expenditure for the complete financial year along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR reported before audit and as per Audit Report. Auditor must also document the reason for variances between the FMR figures and audited figures in cases where the variances are significant e.g. more than 15% from the audited figures at each component level.
- i. Audit Opinion as per the Model Format provided as prescribed by GoI.
- j. Management Letter (***In prescribed format***) along with the comments/reply of the Mission Director, State Health Society.

- k. After completion of audit of any unit, audit team shall collect signed copy of Annual Financial Statements duly rectified and Auditor shall submit Audited Accounts to audit unit alongwith Audit Report and other prescribed documents within 10 days from the receipts of Signed Annual Accounts. The cost of collection of Signed Annual Accounts and submission of Audited Financial Statement shall also be borne by the Auditor.
15. **Re-appointment of Auditor:** As the auditor once appointed can continue for two more years, subject to the satisfaction of the performance by the state and the State which wishes to re-appoint the same auditor shall have to seek the approval of the Executive Committee after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting major PSU audits for the year for which firm is being re-appointed. Further, any comments/remarks/observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor. Any CA Firm shall be eligible for conducting audit through fresh appointment/reappointment for maximum of three continuous years.
16. No auditor can take audit assignment of more than three (3) States under NHM. A certification in this regard shall be submitted from the bidder Firm.
17. **General Provision:** The State should ensure that the Auditor must be appointed for all the disease control programmes under NHM and Uniform Accounting system is being followed for all the disease control programmes under NHM. The State should also ensure that the auditor should follow the latest formats given in the appendix.
- The auditor shall be given access to any information relevant for the purpose of conducting the audit, in addition to all financial and procurement records, SPIPs, AWP, MOU/LOU signed between MOHFW and the State/ SHS, instructions issued by MOHFW regarding scheme guidelines (e.g. JSY etc.), administrative orders issued by the SHS/ DOHFW/ Directorate of Health including cost norms etc. Where programs are financed by Development Partners copies of the legal agreement, project appraisal document should be made available to the auditors.
18. The relevant appendix has been provided with this NIT Documents which is indicative to the work to be performed. These are not required to submit with tender documents. Please go through the appendix to understand the scope of work.
19. The Director Finance, NHM is authorized to issue necessary correspondence in respect of this tender.

Selection Process:

For the purpose of the appointment of the statutory auditor for 2023-24, following points shall be taken into account-

- 1) Open advertisement in leading newspapers at State level and National level for inviting proposals from CAG empanelled Chartered Accountant firms for statutory audit of State, District and Block Health Societies has been issued. A copy of the advertisement has also been e-mailed to the Institute of Chartered Accountants of India (ICAI) for webhosting on ICAI website at secretary@icai.in & secretary@icai.org. Advertisement along with the detailed tender notice shall also to be uploaded on the state's health website.
- 2) A pre-bid conference shall be held (date to be indicated in the advertisement) wherein clarifications that the potential bidders shall be clarified.
- 3) The State Health Society has formed a Selection Committee in this regard with suitable representation from programme and finance wings. The Selection Committee should invariably headed by members as nominated by the Mission Director. The Selection Committee will subsequently monitor the audit process and the follow up on audit paras and Action Taken Reports on those audit paras. After the selection of auditor by committee the same shall also have to be approved in the meeting of Executive Committee of the SHS.
- 4) The selection process of auditor shall be subject to review by Financial Management Group, MOHFW, GOI / Office of Chief Controller of Accounts, MOHFW, GOI / Audit parties of the AG or any authorized person of the Ministry of Health and Family Welfare, Government of India.
- 5) C&AG empanelled major CA firms: A firms those are empanelled with C&AG for the year 2023-24 and eligible for conducting audit of PSUs only will be eligible for participation in bid.
- 6) Concurrent Auditor not eligible: The CA Firm who have conducted Concurrent Audit for State Health Society, District Health Societies and Block Health Societies under NHM in West Bengal for the F.Y. 2023-24, shall not be eligible for participating in tender.
- 7) The selection will be done considering the Technical and Financial Bid submitted by the bidders. The CA firms securing less than cut off marks 50% in technical evaluation will not be qualified in the technical bid and their Financial Bid will not be opened. The firms, who will be qualified in technical bid, are enlisted in website of e-tender.
- 8) The following factors will be considered for scoring on technical bid:

Sl. No.	Factors of Marking	Maximum Marks	Documents shall be considered
1	No. of Years of Firm's Existence	10	Firms Card of ICAI
2	Registered Head Office in West Bengal	5	Firms Card of ICAI

Sl. No.	Factors of Marking	Maximum Marks	Documents shall be considered
	(For not less than three years)		
3	Turnover of Firm (Average of last three years)	15	Audited Accounts along with Income Tax Return
4.	Audit Experience of Firm (Last five years' assignment i.e. Audit assignment only for the F.Y. F.Y. 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23)		
a)	Number of Assignments in Statutory Audit of PSU including Public Sector Bank areas with with following criteria: 1. Only Statutory Audit / Audit of Annual Financial Statement shall be considered for allotting marks 2. Audit assignment of PSU and Public Sector Bank shall be considered for allotting marks. Co-operative Banks and Private Bank shall not be considered for allotting marks.	15	1. Appointment Letter, and 2. Completion Certificate/ Self declaration for completion
b)	Number of Assignments in Audit of Govt. Aided Projects in field of Health including NHM, education, livelihood promotion, employment, rural development and other social areas with following criteria: 1. Audit assignment of Govt. entity or entity under direct administrative control of Central/ State Govt. shall only be considered. Audit of Charitable Institutions, NGOs and any private Organization shall not be considered. 2. Audit assignment in nature of Statutory Audit/ Audit of Annual Financial Statement shall only be considered for allotting marks. 3. Only those single Audit assignment shall be considered, where the volume of grant received or grant expended of auditee organization is more than Rs. 100 crore in year of audit.	25	4. Appointment Letter, and 5. Completion Certificate or Self declaration for completion, and 6. Extract from Annual Report or Financial Statement or other valid proof of annual turnover and expenditure of Govt. Aided Projects fulfilling the condition mentioned at serial no. 4 (b) of point no.8 of Selection process.
5	HR Strength No. of partner No. of Qualified Staff/Semi Qualified Staff (For qualified and semi qualified, CA/CMA/CS will be considered)	30	1. Firm's Card of ICAI 2. Qualification Certificate and Self declaration
	Total Score	100	

- 9) The Selection Committee may ask for additional information and further supporting documents at a time evaluation of bid. If required, necessary justification may also be asked during evaluation of bid. In case of non-submission of these documents, the position of bidder may be reduced accordingly.
- 10) Proficiency in Local Language: Firms have to give an undertaking that the audit team members are proficient in State's official language (both oral and written) and will be headed by a Chartered Accountant on regular basis.
- 11) The selection will be done by selecting the firm being L1 bidder of financial bid subject to fulfillment of other terms and condition mentioned in this NIT. In case of more than one L1 bidders, the bidder who will obtain highest marks among them in technical bid, shall be considered as successful bidder for awarding contract. In case of more than one L1 bidders obtain highest mark in technical bid i.e. tie in score of highest technical bid out of L1 bidders, the selection of successful bidder shall be made as per norms of Order No. 2320-F(Y) dated 07-06-2022 issued by Finance Department, GoWB.
- 12) On completion of selection process, the firm selected shall be awarded the contract of audit of SHS, DHS & BHS by issuing the Letter of Appointment (LOA). After getting LOA the firm should submit his acceptance execute a Contract with the State Health Society (SHS) within 2 weeks of the award of the issuance of LOA.
- 13) The audit of SHS, DHS & BHS is time bound programme and so the work of audit shall be started immediately after contract between SHS and auditors. The work of audit will be started from lower tier i.e. BHS. At least 20 audit teams comprising of 2 members, is required to complete the audit of Block Samiti in due time. After completing Block audit, District Audit will be started. At least 10 audit teams comprising of 4 members is required to complete the audit of District Samiti in due time. At least 4 audit teams comprising of 5 members is required to complete the audit of State Samiti in due time. During the audit of State & District Samities, each team shall be headed by either qualified staff or by partner of the Firm.
- 14) In case, the bidding firm is found not suitable for audit on any reasonable ground or any information by the Ministry/ ICAI/ any State etc. State may reject such proposal without giving any reason.



Important Dates & Information:

Sn.	Items	Date
1.	Advertisement publication date/Date of uploading of N.I.T. Documents in the e-tender portal of NIC: https://wbttender.gov.in and in Health website www.Wbhealth.gov.in	10-07-2024
2.	Date of starting of downloading of Documents (online)	11-07-2024 after 2.00 PM
3.	Pre BID Meeting at Swasthya Bhawan, GN 29, Sector V, Kolkata- 700 091	15-07-2024 at 11:00 AM
4.	Bid Submission Start Date(Online)	17-07-2024 on 1:00 PM
5.	Bid Submission Closing Date (Online) :	27-07-2024 by 5.00 PM
7.	Bid Opening Date (Online) – Technical Bid(A)	29-07-2024 at 1:00 PM (Online)
9.	Date of uploading list for technically qualified bidder (online)	02-08-2024 onwards
10.	Date of opening of financial Bid	05-08-2024 onwards
11.	Date of uploading of name of successful bidder	To be notified later

1. THE MD, NHM RESERVES THE RIGHT TO CHANGE THE ABOVE SCHEDULE IN CASE OF ANY EXIGENCIES AFTER PUTTING UP A NOTICE IN THE DEPARTMENTAL WEBSITE.
2. Financial bid can be seen & accessed by the bidder through the NIC Portal on line after opening of financial bid on line. No objections in this respect will be entertained raised by any Bidder. No informal tender will be entertained in the Bid further.
4. During the scrutiny, if it comes to the notice to tender inviting authority that the credential or any other paper found incorrect/ manufactured/ fabricated, that bidder would not allowed to participate in the tender and that application will be rejected outright without any prejudice.
5. The MD, NHM reserves to right to cancel the N.I.T. due to unavoidable circumstances and no claim in this respect will be entertained.



**Mission Director, NHM &
Special Secretary, Dept. of H&FW
Govt. of West Bengal**

Letter of Transmittal

To,
The Mission Director,
National Health Mission
West Bengal State Health & Family Welfare Samiti
Swasthya Bhawan, Salt-lake City, Sector-V
Kolkata -700091

Dear Sir,

We, the undersigned, offer to provide the audit services for **West Bengal State Health & Family Welfare Samiti** in accordance with your Notice Inviting Tender vide no..... dated..... We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

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 Fees quoted by us is valid till six months from the date of submission of the proposal. 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 West Bengal State Health & Family Welfare Samiti 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 C.A. Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

Date:

(Name of *Authorised Person*)

Designation

Name of Firm

Details of the Firm

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Head Office of the Firm:	
	Head Office details	Phone No: Fax No: Name of Head Office In-charge: Mobile No. of Head Office In-charge:
	Date since when is H.O. at the existing Station	
	Branch Office details: (Particulars of branch if any located in West Bengal, to be given)	<u>Branch 1:</u> Address: Phone No: Fax No: Name of Branch Office In-charge: Mobile of each Branch Office In-charge: Date of Establishment of Branch: <u>Branch 2:</u> Address: Phone No: Fax No: Name of Branch Office In-charge: Mobile of each Branch Office In-charge: Date of Establishment of Branch:
3	Firm's Income Tax PAN No.	
4	Firm's GST Registration No.	
5	Firm's Registration No. with ICAI	
6	Empanelment No. with C & A G	
7	No. of Years of Firm Existence & Date of establishment of Firm	

8	Turnover of the Firm in last three years	Turnover in: F.Y. 2020-21: Rs. F.Y. 2021-22: Rs. F.Y. 2022-23: Rs.
9	<p>Audit Experience of the Firm:</p> <p>1. Number of Assignments in Statutory Audit of PSU including Public Sector Bank.</p> <p>2. Nos. of Statutory Audit Assignment of Govt. Aided Projects in field of Health including NHM, education, livelihood promotion, employment, rural development and other social areas with criteria mentioned in point 8 of Selection Process</p> <p>(Last five years' assignment i.e. Audit assignment only for F.Y. 2018-19, F.Y. 2019-20, F.Y. 2020-21, F.Y. 2021-22 & F.Y. 2022-23 shall be submitted)</p>	<p>1. Numbers. of Assignment in Statutory Audit of PSU including public sector bank conducted in: F.Y. 2018-19: (Nos.) F.Y. 2019-20: (Nos.) F.Y. 2020-21: (Nos.) F.Y. 2021-22: (Nos.) F.Y. 2022-23: (Nos.)</p> <p>2. Nos. of Statutory Audit Assignment of Govt. Aided Projects in field of Health including NHM, education, livelihood promotion, employment, rural development and other social areas with criteria mentioned at serial no. 4 (b) of point no.8 of Selection process in F.Y. 2018-19: (Nos.) F.Y. 2019-20: (Nos.) F.Y. 2020-21: (Nos.) F.Y. 2021-22: (Nos.) F.Y. 2022-23: (Nos.)</p>
10	Numbers of Partners:	<p>Nos. of FCA Partners:</p> <p>Nos. of ACA Partners:</p>
11.	<p>Numbers of Qualified and Semi qualified staffs</p> <p>(The staffs, who have qualified CA/CS/CMA, will be considered as qualified staff)</p>	<p>Nos. of qualified staff:</p> <p>Nos. of Semi-qualified staff:</p>
12	EMD details	EMD for Rs. 57,800/- is paid online
13	Whether Audit team members are proficient in State's official language i.e. Bengali (Both oral and written).	Yes

Letter of Undertaking

To,
The Mission Director,
National Health Mission
West Bengal State Health & Family Welfare Samiti
Swasthya Bhawan, Salt-lake City, Sector-V
Kolkata -700091

Dear Sir,

We, the undersigned, offer to provide the audit services for **West Bengal State Health & Family Welfare Samiti** in accordance with your Notice Inviting Tender vide no.....dated..... We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby also give an undertaking that the firm's staffs deputed for the audit are proficient in State's official language, both in oral and written form.

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard

Yours faithfully,

Date:

(Name of *Authorised Person*)

Designation

Name of Firm

Checklist of documents submitted with the bid

Name of Bidder:

Sl No.	Name of Documents	Submitted (Yes/No)	Page No. if Yes
1.	Form –T1		Page No..... of BID A1
2.	Form – T2		Page No..... of BID A1
3.	Copy of NIT signed by the bidder		Page No..... of BID A1
4.	Copy of Payment acknowledgment for EMD		Page No..... of BID A1
5.	Form U: Letter of Undertaking		Page No..... of BID A1
6.	Checklist of Documents		Page No..... of BID A1
7.	PAN Card of Firm		Page No..... of My document
8.	GST Registration Certificate		Page No..... of My document
9.	Partnership Deed of Firm		Page No..... of My document
10.	Firm's Registration Certificate with ICAI		Page No..... of My document
11.	Proof of empanelment with C&AG for PSU audit		Page No..... of My document
12.	Proof of Assignments in Statutory Audit of PSU including public sector bank (Appointment letter & completion certificate / Self declaration for completion)		Page No..... of My document
13.	Proof of Statutory Audit Assignment of Govt. Aided Projects in field of Health including NHM, education, livelihood promotion, employment, rural development and other social areas with criteria mentioned at serial no. 4 (b) of point no.8 of Selection process. (Appointment letter, completion certificate / Self declaration for completion and Valid proof of annual turnover of Govt. Aided Projects)		Page No..... of My document
14.	Income Tax Return of Firm for A.Y. 2021-22, A.Y. 2022-23 & A.Y. 2023-24		Page No..... of My document
15.	Audited Income & Expenditure A/c & Balance Sheet for F.Y. 2020-21, F.Y. 2021-22 & F.Y. 2022-23		Page No..... of My document
16.	Details of Partners along with Firms Card of ICAI		Page No..... of My document
17.	Details of qualified & Semi-qualified staff along with qualification certificate		Page No..... of My document
18.	Any Other documents related to Bid (if submitted)		Page No..... of My document
19.	Financial Bid in BOQ Format		Page no. not applicable