



झारखण्ड ग्रामीण स्वास्थ्य मिशन समिति  
स्वास्थ्य चिकित्सा शिक्षा एवं परिवार कल्याण विभाग, झारखण्ड  
नामकुम, राँची।

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पत्रांक:-9/RCH-78/2020 - 445 (MMS)

दिनांक:- 08.02.21

प्रेषक,

अभियान निदेशक,  
राष्ट्रीय स्वास्थ्य मिशन, झारखण्ड  
नामकुम, राँची।

सेवा में,

सभी सिविल सर्जन,  
झारखण्ड।

विषय:- वित्तीय वर्ष 2021-22 के लिए Concurrent Auditor के नियुक्ति के संबंध में।

महाशय,

उपरोक्त विषय के संबंध में कहना है कि वित्तीय वर्ष 2021-22 के लिए जिलों में Concurrent Auditor की नियुक्ति की जानी है। इस हेतु Model Tender Document पत्र के साथ संलग्न कर अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है।

अतः निदेश दिया जाता है कि वित्तीय वर्ष 2020-21 के समाप्ति के पूर्व Concurrent Auditor का चयन प्रक्रिया पूर्ण करते हुए इस आशय की सूचना अधोहस्ताक्षरी को देना सुनिश्चित करेंगे।

अनुलग्नक:- यथोपरोक्त

विश्वासभाजन

(अभियान निदेशक)

पत्रांक: 445 (MMS)

ज्ञपांक:-

दिनांक:- 08.02.21

1. सचिव, स्वास्थ्य चिकित्सा शिक्षा एवं परिवार कल्याण विभाग को सूचनार्थ प्रेषित।
2. निदेशक प्रमुख, स्वास्थ्य सेवाएँ, झारखण्ड को सूचनार्थ प्रेषित।
3. निदेशक वित्त, राष्ट्रीय स्वास्थ्य मिशन, झारखण्ड को सूचनार्थ प्रेषित।

(अभियान निदेशक)

## Request for Proposal

(RFP)

For appointment of Concurrent Auditor for District Health Society (DHS) for Audit of all programmes under NHM including flexible pools of NRHM-RCH, NUHM, NDCP and NCD.

FY 2021-22



**National Health Mission**  
**Jharkhand Rural Health Mission Society, Jharkhand**  
GVI Campus, Tata Road, Namkum Ranchi-10

## Request for Proposal (RFP) for Concurrent Auditor

.....seeks to invite proposals from CA firms meeting the minimum eligibility criteria for the concurrent audit of District Health Society and all Blocks thereunder implementing various programs under the National Health Mission, Jharkhand for the financial year 2021-22.

Interested eligible bidders can submit the proposal with the Office of Civil Surgeon-cum-Chief Medical Officer of the district. The technical & financial evaluation and all selection process shall be done by Office of Civil Surgeon-cum-CMO at district level.

Details w.r.t background of the auditee, units to be covered in audit, scope of work, terms of reference, and the eligibility criteria for selection of the C.A firms are given below:-

### Section I

#### Background

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoH&FW) was launched on 12<sup>th</sup> April, 2005 by the Government of India to improve medical facilities in the country. From 2013-14 onwards the NRHM programme has been subsumed under the umbrella programme of National Health Mission. NHM is overarching NUHM and includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 167 to 100 per 1,00,000 live births, Infant Mortality Rate (IMR) from 40 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 3.0 to 2.1.
2. NHM has provided an umbrella under which the erstwhile Reproductive and Child Health Programme (RCH), various National Disease Control Programmes (NDCPs) and Non-Communicable Disease Programme (NCDs) have been repositioned. National Urban Health Mission (NUHM) has also been added as sub-mission of National Health Mission.
3. At present the following Programmes/Schemes come under the purview of National Health Mission:
  - A. NHM-RCH Flexible Pool:
    - **RCH Flexible Pool** including Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disease Control Programme (NIDDCP)
    - **Health System Strengthening (HSS) under NRHM** 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) etc.

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

C. Flexible Pool for Communicable Diseases:

- National Vector Borne Disease Control Programme (NVBDCP),
- Revised National Tuberculosis Control Programme (RNTCP),
- National Leprosy Eradication Programme (NLEP),
- Integrated Disease Surveillance Project (IDSP).

D. Flexible Pool for Non-Communicable Diseases:

- 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).
- And others

#### 4. Institutional and Funding Arrangements:

For the implementation of the above programmes, MoH&FW has mandated the creation of an Integrated Health Society at State and District level registered as legal entities under Societies Registration Act, 1860. Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and the District Health Societies (DHSs) work in coordination with the District Collector and District Chief Medical Officer (CMO). Program implementation is done through its District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub-Centres (SCs), Rogi Kalyan Samities (RKS) and Village Health Sanitation & Nutrition Committees (VHSNC). Certain activities are 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 Partnership (PPP) arrangements.

#### 5. Funding & Accounting Arrangements:

Funds for the various programs are transferred from Pay & Accounts Office of MoH&FW to the State Treasuries and thereafter from the Treasuries to the SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to the SHS on the basis of respective State Programme Implementation Plan (SPIPs) and approved Annual Work Plans prepared on the basis of District Health Action Plans (DHAP) of each of the districts in the State. Under the umbrella of the integrated SHS/DHS, each program maintains separate bank accounts, books of accounts and other financial records as per the requirements of each program

and also submits separate financial activity reports at varying frequencies to the respective monitoring unit in MoH&FW, GoI.

**6. Financing by Development Partners/ Donors:**

Some of the programs of NHM are also supported by development partners such as the Asian Development Bank(ADB), DFID, UNFPA, GFATM/World Bank 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 upon by the Concurrent Auditors. Copies of the legal agreements and other project documents will be provided to the Auditors, if required, by the SHS/ concerned Programme Division in the State.

**Section II****Objectives of Audit:**

**The objective of Concurrent Audit would be:-**

- a. Ensuring accuracy and timeliness in maintenance of books of accounts;
- b. Tracking of advances, follow up and settlement on priority basis;
- c. Guarding against advances being shown as expenditure in the FMRs;
- d. Ensuring accuracy in the preparation of monthly/quarterly Financial Monitoring Reports, based on books of accounts;
- e. Ensuring voucher/evidence based payments;
- f. Ensuring timely and accurate submission of financial MIS to the management;
- g. Improving accuracy and timeliness of financial reporting from ~~State~~, District & sub-District levels; and
- h. Improving internal control mechanism of the society.

A number of sub-district entities like Block *CHC/PHC*, PHC, RKS, Health Sub-Centre, in the same order of priority, may be selected by the District Health Society for field visit on a monthly / quarterly basis, and its observations would be incorporated in the respective audit report.

**Financial Statements:**

The Auditors shall submit the monthly financial Statements.

### Section III

#### **Minimum Eligibility Criteria:**

- I. The firm must be empanelled with ICAI, without which the proposal of the firm would not be considered.
- II. Intending firms must have Head/Branch Office in the District/State. Firm having office in the district shall be preferred. In case no application is received from a firm having office in the district, firm with office in the state shall be considered.

*Firms not meeting the above minimum criteria need not apply as their proposal shall be summarily rejected.*

#### **Supporting Documents for Eligibility Criteria:**

Following documents must be submitted by the firm along with the technical proposal:

- A. For I & II above, the firms must submit self-attested copy of Certificate issued by ICAI as on 1.1.21 or later.
- D. The firms or any partners of the firms should not be black listed by the Central Govt./any State Govt./any PSU/any other organisation in respect of any assignment or *behaviour/attitude*. Self-attested declaration on letterhead is required to be submitted in this regard by authorised person of the firm.

#### **Non-Eligibility:**

Firms appointed as Concurrent auditors for the years 2019-20 & 2020-21 which did not follow the terms and conditions contained in the RFP/did not visit the blocks of districts/did not submit the audit report timely will not be eligible for appointment for 2021-22.

## Section IV

### **Terms of appointment and selection of the Auditor**

- The concurrent auditor appointed once can be retained / re-appointed for a maximum term of two financial years i.e. current year and next year. However, the Contract would be awarded for only one financial year at a time and may be renewed for the next financial year only on the basis of review of the auditor's performance by the District Office.
- It will be the responsibility of the auditor to assist in preparation of financial statements of the allotted districts on a monthly basis.
- Concurrent Auditor will be required to take care of TDS return preparation & e-filing on a quarterly basis, TDS certificate issuance and other related works in a timely manner.
- A record of the visiting audit team shall be maintained at the concerned facility and a certificate has to be obtained in support of its visit indicating the name & designation of the team members and the date/period of visit, from the head of that facility.
- The audit reports should also cover qualitative issues emerging from the audit other than the financial statements.
- Checklists should be thoroughly filled and each aspect should be adequately elaborated. Observations reported on accounting and internal control issues should be properly detailed and substantiated.
- An executive summary should be incorporated in each report providing information on aspects like quality of FMRs, maintenance of books of accounts, advances, compliance with audit observations etc.

### **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	10th of the next month
Submission of soft copy of the consolidated executive summary & Action Taken Report to the Director, Finance, NHM, Jharkhand	Quarterly- by 20th of the first month of the next quarter

### **Remuneration**

- Audit fee will be paid on quarterly basis by DHS for District Audit only after receipt of monthly audit report and ATRs and on the basis of specific work completed by the audit firm.
- In case the appointment does not happen within the first quarter the fees would be appropriately reduced as per the decided scope and coverage.
- Audit reports should be submitted on a monthly basis. In case of delay in submission of the audit report without adequate justification, 10% of the stipulated monthly fees will be deducted as penalty for each month of delay. Part of a month shall be taken as full month for the purpose of deduction of penalty.



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### Coverage:

- Concurrent Auditor should ensure that the DHS & all blocks thereunder are covered during the year.
- Auditor needs to ensure that all block office (CHC) in the district are physically visited every month and associated records are verified as per the scope.

### Reports

The reports at District level should include consolidated report of RCH, Additionalities under NHM, Immunization and NDCPs. In addition, it should also include instances of misappropriation/unauthorised diversion of funds as noticed during the audit.

Action Taken Report submitted by the District Accounts Manager should be vetted by the concerned Concurrent Auditor and sent along with his observations to the Director (Finance) on a quarterly basis.

### Contents of Audit Report:

**Concurrent Audit Report should contain the following financial statements and documents:**

- Duly filled in Checklist & Executive Summary provided in the guidelines.
- **Financial statements:**
  - Audited Trial Balance
  - Audited Receipts & Payments A/c
  - Audited Income & Expenditure A/c
  - Balance Sheet
  - Audited Statement of Expenditure
- Observations and Recommendations of the auditor (including observations on blocks visited)
- Action Taken by District Health Society on the previous audit observations, along with his observations on the same
  - Bank Reconciliation Statement
  - List of advances
  - Executive summary report.

## Section V

### Guidelines for Submitting the Proposals & Evaluation of Bid:

#### A. General Guidelines:

Eligible firms are required to submit the proposal (RFP) in two separate & sealed cover/envelopes duly super scribed on Top as proposal for.....& Last date.....as per the guidelines and formats detailed out in the following paras:

- i. The Technical Proposal shall be placed in a sealed envelope clearly marked “**TECHNICAL PROPOSAL**”. Similarly, the Financial Proposal shall be placed in a separate sealed envelope clearly marked “**FINANCIAL PROPOSAL**” followed by the name of the assignment and with a warning “**DONOT OPEN WITH THE TECHNICAL PROPOSAL.**” The envelopes containing the Technical and Financial Proposals both shall be placed in another envelope and sealed. This envelope shall bear the address, reference number and title of the Assignment, and be clearly marked “**DONOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED**”. The Society shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked, as instructed. This circumstance may provide a case for Proposal’s/ bid’s rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the proposal non-responsive/ invalid.
- ii. **Association with Other firms & Quality Assurance:** Only single firm is eligible to apply. Association/Joint ventures of two or more firms are not eligible to apply.
- iii. Interested firms should submit their proposals to DHS. The District Audit Committee shall evaluate the Technical proposal and finalize the same for opening of financial bids of eligible firms.
- iv. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- v. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- vi. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- vii. DHS reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.
- viii. *All bid documents should be spiral bind with page no. & signature on each page.*

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**B. Technical Proposal:**

- I Letter of Transmittal (Form T-1)
- II Details of the Firm along with Details of Partners (Form T-2),
- III Brief of relevant experience (Form T-3)

**C. Financial Proposal:**

The financial bid shall be submitted as per Form F-1.

**Minimum Fees:**

In compliance of the guideline issued by ICAI under Guideline No-1-CA(7)/03/2016 dated 7/4/2016 the minimum fees for this assignment is fixed as per Annexure I. The amount is inclusive of all charges except GST which shall be paid extra as applicable. Any bid with a quotation less than the minimum fees shall be rejected.

**Award of Contract:**

Financial Proposals of technically, eligible firms shall be opened in front of the District Audit Committee. The contract would be awarded to the firm declared successful on the basis of financial proposals i.e. on LI basis by DHS. The concerned DHS shall intimate Director (Finance), National Health Mission, Jharkhand regarding compliance of the prescribed procedure in the selection. The firm should execute a Contract with the respective District Health Society (DHS) within 1 week of the award.

In case of tie, the successful bidder shall be selected on the basis of following:-

- Experience of audit of Externally/Internally Aided Projects/Social Sector Projects/Govt organisations (other than Audit of Charitable Institutions & NGOs) in the State of Jharkhand since 1.4.2018- The firm having more experience shall be selected.

If could not be decided on the basis of above, then:-

- Firm's existence (in number of years)-The firm in existence for more number of years shall be selected.

Even if the decision could not be made then:-

- Average annual turnover of the firms during last three years shall be taken into account for selecting the successful firm.

Letter of Transmittal

The  
CS-cum-CMO  
District Health Society

Dear Sir,

We, the undersigned, offer to provide the audit services for *[Name of District Health Society]* in accordance with Expression of Interest dated *[Insert Date]*. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope.

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 *[Insert Name of the State/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. Firm]* to submit the proposal and to negotiate on its behalf.

Yours faithfully,  
  
( )

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Particular/Details of the Firm		
Sl No	PARTICULARS	
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	
	Mobile No. of Head Office In-charge:	
	Details of Branch in Jharkhand (Address, Date of Establishment etc)	
	Mobile of each Branch Office In-charge:	
3	Firm Income Tax PAN No.	
4	Firm GST	
5	Firm's Registration No. with ICAI	
6	No. of Years of Firm's existence & Date of establishment of Firm	
7	Turnover of the Firm in last three years	
8	Details of Partners:	
	Provide following details:	
	• Name of each partner	
	• Date of joining the firm,	
	• Qualification	
	• Experience	
	• Whether the partners are engaged full time or part time with the firm.	
	• Their Contact Mobile No	

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Experience of audit of Externally/Internally Aided Projects/ Social Sector Projects/Govt organisation  
(other than Audit of Charitable Institutions & NGOs) in the State of Jharkhand since 01.04.2018

Sl No.	Name of Organisation	Type of Assignment	Date of Work Order	Proof Submitted

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**FORMAT FOR FINANCIAL BID**

Item or Activity	Total Amount (in Rupees)
<b>Monthly Audit Fee, Inclusive of TA/DA</b>	Both in Numeric and in Words. Rs. _____ (Rupees _____)

Note: Audit fee is exclusive of Taxes, as applicable.

Yours faithfully,

( CA )

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ANNEXURE 1

SL	Name of District	Minimum Audit Fee (Monthly, excluding GST)
1	BOKARO	12,000
2	CHATRA	10,000
3	DEOGARH	12,000
4	DHANBAD	12,000
5	DUMKA	14,500
6	GARHWA	12,000
7	GIRIDIH	17,000
8	GODDA	10,750
9	GUMLA	15,750
10	HAZARIBAGH	14,500
11	JAMTARA	10,000
12	KHUNTI	10,000
13	KODERMA	10,000
14	LATEHAR	10,750
15	LOHARDAGA	10,000
16	PAKUR	10,000
17	PALAMAU	14,500
18	WEST SINGHBHUM	20,750
19	EAST SINGHBHUM	13,250
20	RAMGARH	10,000
21	RANCHI	19,500
22	SAHIBGANJ	10,750
23	SARAIKELLA	12,000
24	SIMDEGA	10,750

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