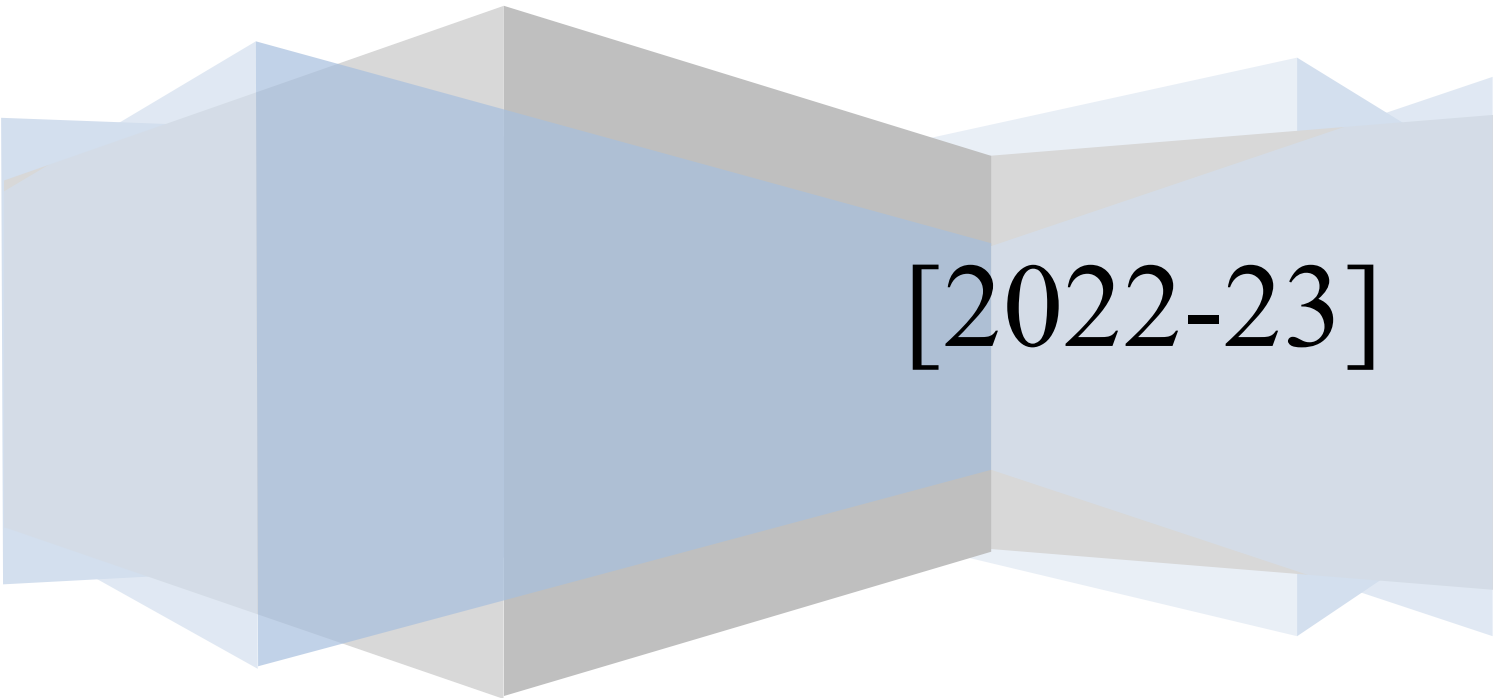


# **Request for Proposal (RFP)**

**For Appointment of Concurrent Auditor for  
State Health Society (SHS) and District Health  
Societies (DHSs)**



**[2022-23]**

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**REQUEST FOR PROPOSAL (RFP) –**

State Health Society, Punjab, seeks to invite Proposal from Chartered Accountants firms meeting the minimum eligibility criteria for providing their services for the concurrent audit of **the financial year 2022-23 of State Health Society, Punjab and 23 District Health Societies of the State implementing various programs** under the National Health Mission. This appointment is for one year & can be renewable for next year subject to the satisfactory performance of Concurrent Auditor.

1. The details about the background of the auditee, objective, standard, scope, coverage, Contents of Audit, Reporting and Timings, eligibility criteria, Procedure regarding selection and appointment of Concurrent Auditors and General guidelines for submission of bids are given in the following paragraphs.
2. A complete set of RFP specifying eligibility criteria, and other terms and conditions applicable for the above said assignment may be obtained from O/o Mission Director, National Health Mission (Punjab), Prayaas Building, 5<sup>th</sup> Floor, Sector 38,Chadigarh from 09:00 AM to 5:00 p.m. on any working day, Alternatively RFP can be downloaded from Website <https://nhm.punjab.gov.in/nhmwebsite/tender.php>.
3. Financial bids of only technically qualified firms would be opened by the committee and audit should be awarded on the basis of Quality cum cost based selection (QCBS) process i.e. 70% weightage would be given to the Technical Evaluation and 30% weightage would be given to the financial bid.
4. The Bids invited will be received till **12:00 PM of 23.09.2022** and will be opened by the Audit Committee in the O/o State Health Society on the same day i.e. **23.09.2022 at 3:00 PM** in presence of the authorized representatives of the bidders in case they wish to be present. The representatives attending the bid opening proceedings must tender an authorization letter from the bidders.
5. The interested Chartered Accountant Firms applying for the Audit of SHS and DHS should submit their application in the O/o Mission Director, National Health Mission (Punjab), PRAYAS Building, 5th Floor, Sector 38 B, Chandigarh.

## **Section I-Terms of Reference (ToR)**

### **Background**

1. National Rural Health Mission (presently known as National Health Mission) is a mission of Government of India which was launched on 12<sup>th</sup> April, 2005 to improve the health facilities in the country. The scope of programme was later enhanced to cover the urban area by launching a new submission National Urban Health Mission (NUHM) in 2013. Both the Urban and Rural Mission were integrated to form National Health Mission. NHM envisages achievement of universal access to equitable, affordable & quality health care services that are accountable and responsive to people's needs.
2. At present the following Programmes/Schemes falls under the National Health Mission:

#### **A. NHM-RCH Flexible Pool:**

- RCH Flexible Pool (including Routine Immunization (RI), Pulse Polio Immunization Programme (PIIP) & National Iodine Deficiency Disease Control Programme (NIDDCP)

#### **B. Health System Strengthening (including AYUSH)**

#### **C. NDCP Flex pool**

- National Vector Borne Disease Control Programme (NVBDCP).
- National Leprosy Eradication Programme (NLEP).
- National Tuberculosis Elimination Programme (NTEP).
- National viral Hepatitis Control Programme (NVHCP).
- National Rabies Control Programme (NRCP).
- Integrated Disease Surveillance Programme.

#### **D. NCD Flexi pool**

- National Programme for Control of Blindness and Vision Impairment (NPCB &VI)
- National Mental Health Programme (NMHP)
- National Programme for Health Care and the Elderly (NPHCE).
- National Tobacco Control Programme (NTCP).
- National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS).
- Pradhan Mantri National Dialysis Programme (PMND).
- National Programme for Climate Change and Human Health (NPCCHH).
- National Oral Health Programme (NOHP).
- National Programme on Palliative Care (NPPC).
- National Programme for Prevention and Control of Fluorosis (NPPCF)
- National Programme for Prevention and Control of Deafness (NPPCD).

#### **E. Covid 19**

#### **F. NUHM Flexi pool.**

- In addition to the above programmes covered under the umbrella of NHM, the following Non NHM Grants are also handled by the State as well as District Health Societies:  
ASHA State Budget

2. ***Institutional and Funding Arrangements:*** For the implementation of the above programmes, State and Districts Health Societies registered under Societies Act 1860 has been created. State Health Society (SHS) works in close coordination with the Directorate of Health & Family

Welfare, District Health Societies (DHSs) and other implementing agencies. Districts Health Societies work in coordination with District Hospital, Community Health Centres, Primary Health Centre, Sub Centre and other implementing agencies under Chairmanship of the District Collector. Implementation of various programmes is done through District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs) and Village Health Sanitations & Nutrition Committees (VHSNCs). Certain activities such as Drug procurement, IEC, Civil works, training are done at State Head Quarter using specialized entities such as Punjab Health Systems Corporation Mohali (PHSC Mohali), State Institute of Health and Family Welfare (Mohali), IEC Bureau, PWD, the Directorate of Health and Family Welfare, Municipal corporations for the urban health components. In addition, funds are also released to NGOs and private entities under public private participation arrangements.

3. ***Funding & Accounting Arrangements:*** Funds for the various programs are transferred to the States from the Government of India in the form of Grants-in-Aid to SHS on the basis of respective State Programme Implementation Plan (SIPs) which is prepared on the basis of District Health Action Plans (DHAP) of each of the district in the State. State Health Societies further transfer these funds to Bank Account of District Health Societies on the basis of District Annual Implementation Programme. Each programme at State and District Health Society has separate Bank account, maintains separate books of accounts and other financial records as required under each program and also submit separate financial activity reports at varying frequencies to the respective monitoring units at State Health Society which further submit to Programme divisions in MoHFW (GOI).
4. ***Financing by Development Partners/ Donors:*** Some of the programs are supported by development partners such as the World Bank, UNDP etc for which grant/ 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.

## Section II

**Objective, Scope and Reporting of audit:** Concurrent audit is a systematic examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines. The emphasis under concurrent audit is not on test checking but on substantial checking of transactions. The key objectives of the concurrent Audit include:-

- To ensure that the grants provided by MoHFW and State Government are used for purposes intended in line with approved PIPs and as per guidelines of MoHFW and State Government. 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 financial statements give a true and fair view of the Financial Position of the State Health Society and all District Health Societies for the accounting period ended March 31, 2023.
  - 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.
5. **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.
6. **Scope & Coverage of audit:** In conducting the audit special attention should be paid to following:
- a) Funds have been spent in accordance with the conditions laid down by MoHFW GoI 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.
  - b) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the MoHFW GoI and State Government. However, for various programmes, special attention must be paid to the requirements of the agreement between GoI and development partners (such as World Bank, UNDP etc.). 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 MoHFW GoI, State Health Society Punjab as well as State Government and have all the necessary supporting documentation.
  - c) All necessary supporting documents, records and accounts have been kept in respect of the project
  - d) Accuracy is ensured in maintenance of books of account and these are being maintained on timely basis;
  - e) Advances are tracked, followed up and settles on priority basis;
  - f) Exclude advances being shown as expenditure in the FMRs;

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- g) Bring accuracy to the monthly/quarterly Financial Monitoring Reports based on books of accounts;
- h) Ensure voucher/evidence based payments to improve transparency;
- i) Enable timely and accurate submission of financial MIS to the management;
- j) Improve the accuracy and timeliness of financial reporting from sub-District levels; and
- k) Improve the internal control systems in the society.
- l) Make field visits to all the Blocks in the district and incorporate the observations in their Audit Report for each quarter.

**The scope of work for Concurrent Auditor is as follows: -**

- The audit of State Health Society will cover all the programmes being run by State Health Society.
- The audit of District Health Society will cover all the programmes being run at District and Blocks.

**For State Health Society**

- Audit of the SHS accounts covering all the programmes and expenditure incurred by SHS.
- Audit of cash Book, vouchers, all other records maintained by SHS under various programmes.
- Verification of monthly FMRs with Books of Accounts.
- Audit of Advances at the SHS level and various Programmes.
- Audit of the Provisional Utilization Certificates sent to GoI.
- Comparison between financial and physical performance and analysis.
- Vetting of the State ATRs and providing observations thereon.
- Preparation of Quarterly Executive Summary to be sent to GoI in the prescribed format ( Appendix A)
- Submission of Consolidated Audit Report of State covering all the programmes.
- Audit of statutory compliance i.e. TDS, GST etc. and labour law.
- Submission of report regarding maintaining of accounts in the Tally ERP9 Software and PFMS Software.
- Any other evaluation work, as desired by the State Health Society.

**For District Health Society: -**

- Monitoring timely submission of the District Concurrent Audit reports covering all the programme.
- Detailed analysis and compilation of the District Concurrent Audit reports.
- Vetting of District and Blocks ATRs and providing observations thereon.
- Audit of procurement done by District Health Society and Blocks including all programmes.
- Audit of Books of Accounts maintained by District Health Societies and Blocks. Audit of all receipts and expenditures accounted for by the DHS and Blocks in their books of accounts covering all the programmes.
- Audit of Financial Statements of DHS and Blocks covering all the programmes.
- Preparation of Quarterly Executive Summary of District Health Societies covering all the programme (Appendix B).
- Review and analysis of the Age wise and Party wise Advances Report at District and block level.
- Comparison between financial and physical performance and provide analysis.
- Visits to sample blocks (in a way to cover all blocks in a year) and peripheral units.
- Audit of statutory compliance i.e. TDS, GST etc. and labour law compliances of District Health Society and Blocks.

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- Submission of report regarding maintaining of accounts in the Tally ERP9 Software and PFMS Software.
- Any other evaluation work, as desired by the District Health Society.

**Coverage of blocks:-**

For block level audit the auditor should conduct the audit as follows:-

- For districts containing upto 5 blocks, it is mandatory to cover One block of that district every month. For districts consisting of more than 5 blocks, it is mandatory to cover 2 blocks of that district every month.
- The audit plan should include a visit to atleast 50 % PHCs/CHCs, 3 sub centres and 3 VHSNCs located within the block selected for visit.

**7. Contents of Audit**

Concurrent Audit Report of a “State Health Society” should contain the following financial statements and documents: -

- Duly filled in Checklist provided in the guidelines (Annexure I)
- Financial statements as prescribed
- Monthly Audited and certified SoE of State Health Society.
- Monthly Bank Reconciliation Statement of State Health Society.
- List of outstanding advances of State Health Society.
- Observations and Recommendations of Auditor – particularly covering the following aspects:
- Deficiencies noticed in internal control
- Suggestions to improve the internal control
- Extent of non-compliance with Guidelines issued by GOI & State.
- Action Taken by State Health Society on the previous audit observations, along with Auditor observations on the same

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

- Duly filled in Checklist provided in the guidelines (Annexure II)
- Financial statements as prescribed
- Monthly Audited and certified SoE of DHS and Blocks.
- Monthly Bank Reconciliation Statement of DHS and Blocks.
- List of outstanding advances of DHS and Block.
- Observations and Recommendations of Auditor – particularly covering the following aspects:
- Deficiencies noticed in internal control
- Suggestions to improve the internal control
- Extent of non-compliance with Guidelines issued by GOI & State.
- Action Taken by State/District Health Society as the case may be on the previous audit observations along with auditor observations on the same.

**8. Reporting and Timing**

The Concurrent Audit of SHS and DHS will be carried on monthly basis. The monthly Audit Report of SHS and DHS should be submitted by the Auditor by 15th of following month in the O/o State Health Society and District Health Society both in Hard and Soft copy along with audited SOE of the respective level.



**Section – III****Eligibility Criteria:**

- I. The firm must be empanelled with C & AG and ICAI for the FY 2022-23(bidder to submit certificate).
- II. Firms must qualify following minimum criteria:

<b>Technical Evaluation and Selection Methodology</b>				
<b>S.no</b>	<b>Particulars</b>	<b>Notes</b>	<b>Maximum Marks</b>	<b>Marks Obtained</b>
1	No of Partners-FCA/ACA	1	10	
2	Year of experience( Partner A+ Partner B+ Partner C and more)	2	10	
3	No of Staff(Qualified CA)	3	10	
4	Experience of Government Audit	4	10	
5	Experience of Listed Companies-	5	10	
6	Branches in State/Districts	6	10	
7	Total Turnover of the firm for previous three years i.e 2018-19,2019-20 &2020-21)	7	10	
	<b>Total</b>		<b>70</b>	

- III. The firm or any partners of the firm should not be black listed or removed by any PSUs or Government, Company or any other organisation in respect of any assignment or behaviour
- IV. The firm submitting their proposal for Concurrent audit at SHS/DHS should not hold any other assignment in the State Health Society or District Health Society of punjab.
- V. EMD amounting to Rs.50,000/- is to be deposited with Technical proposal by Demand Draft in favour of State Health Society Punjab.

**Supporting Documents along assessment criteria(Important notes) pertaining to Eligibility Criterion** Following supporting documents must be submitted by the firm along with the technical proposal:

- I. For eligibility condition II, the marks criteria will be as follows:-

**Note 1).** 3 marks for each FCA partner and 2 marks for each ACA Partner, subject to maximum of 10 marks. In case of Sole Proprietorship–3 marks in case of FCA and 2 marks in case of ACA

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Please attach the copy of the Firm's constitution certificate issued by ICAI on 01.01.2022. The partners of firm existing in Firm Constitution certificates as on 01.01.2022 will only be considered for providing marks.

**Note 2).** 1 Mark for each 1 completed year of experience of each partner with maximum 5 marks for each partner, subject to overall limit of 10 marks for all partners. In case of sole proprietorship 1 marks for each 1 completed year of experience, subject to maximum of 5 marks.

**Note 3).** 5 marks for each Qualified CA subject to a maximum of 10 marks. Please attach the copy of the Firm's constitution certificate issued by ICAI as on 01.01.2022. The partners of firm existing in Firm Constitution certificate as on 01.01.2022 will only be considered for providing marks.

**Note 4).** 5 Marks for one complete assignment of statutory/Internal/concurrent audit of Government Undertakings/Government Department/Society/Corporations/Boards in the last three preceding Financial Year i.e. 2019-20 to 2021-22 subject to maximum of 10 marks. The work allotted for FY2022-23 will not be considered for providing marks.

**Note 5).** 5 Marks for one complete assignment of statutory/internal/Concurrent audit of listed companies having an annual turnover of Rs. 200 crores or more in the last three preceding years 2019-20 to 2021-22 i.e. subject to a maximum of 10 marks. The work allotted for FY 2022-23 will not be considered for providing marks.

**Note 6).** In case of Concurrent audit of State Health Society: 10 marks for CA Firm having Head Office/Branch in the Tricity (Panchkula, Mohali and Chandigarh). However, 5 Marks for CA Firms having Head Office/Branch in the State of Punjab. In case, Head Office/Branch is not in the State of Punjab then Nil Marks.

**Note 7.** Average turnover for last Three Years upto Rs.10 Lacs–NIL. 1 Marks for each additional Rs.1Lac, subject to a maximum of 10 marks. (Note: Fractions shall be ignored)

**Important notes:**

- The base minimum figures/threshold will be 70% and CA firms scoring above the base minimum figure would be deemed to be considered as technically qualified to undertake the job.
- Financial bids of only technically qualified firms would be opened by the committee and audit should be awarded on the basis of Quality cum cost based selection (QCBS) process, 70% weight age would be given to the Technical Evaluation and 30% weight age would be given to the financial bid.

Example:-

Name of Firm	Technical Marks scored	Weight	Weight age of Technical Marks(X)	Financial Bid	Marks	Weight	Weight age of Financial Bid (Y)	Total Marks (X+Y)	Ranking
A	70	70%	49	5000	100	30%	30	79	1
B	60	70%	42	10000	50*	30%	15	57	2
C	50	70%	35	20000	25	30%	7.5	42.50	3

Note: \*100% marks will be given to firm who quotes minimum bid and marks shall be proportionately reduced for other firms e.g. Financial marks of Firm B in the above example:-

Lowest Bid Amount	=	5000	
-----x100		-----	x100=50 marks
Bid Amount of Firm		10000	

3. All the relevant documents duly verified by Firms must be attached with the proposal so that the Audit committee can analyze the proposal of Firms.

II. For eligibility condition no.III, the firm should submit self certified undertaking (format provided at T-8).

III. For eligibility condition no. IV, the firm should submit an undertaking in form T-9.

**Note-incomplete /conditional Bids will be summarily rejected.**

#### **Selection Methodology for appointment and selection of Auditor.**

- Appointment and selection of the concurrent auditor will be done by the State Audit Committee through Open Tender System. The tender document would be advertised through a central advertisement at the state level.
- Interested firms should submit their bids in two parts- Technical and Financial bids. Both the bids should be submitted in two separate sealed envelopes, which should be opened in meeting of the audit committee.
- The audit committee would first open the technical bids and evaluate them on the basis of the criteria as prescribed in the guidelines.
- Financial bids of only technically qualified firms would be opened by the committee and audit should be awarded on the basis of Quality cum cost based selection (QCBS) process i.e.70% weightage would be given to the Technical Evaluation and 30% weightage would be given to the financial bid.
- If the lowest financial bidder does not agree to undertake the audit work within the prescribed audit fee or the audit committee deems it unfit for any reason (reasons to be recorded in writing), the job may be awarded to the next lowest financial bidder if the firm agrees to undertake the job. However, the work may only be awarded to a technically qualified bidder.

#### Section IV - Guidelines for Submitting the Proposals:

##### A. General Guidelines:

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

- i. Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL" Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked "FINANCIAL PROPOSAL FOR THE F/Y 2022-23" followed by the name of the assignment, and with a warning "**DO NOT OPEN WITH THE TECHNICAL PROPOSAL.**" The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked "**DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED.**" The Society shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection. If the Financial Proposals are not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.
- ii. Team Composition & Number of Teams for the assignment: As there are a large number of districts and implementing entities below a district, a minimum sample coverage and time bound completion schedule, more than one team will need to be constituted for the audit. The team(s) for the assignment (including those for audit of district & sub district level implementing units) must be headed by atleast a semi-qualified Chartered Accountant with one support staff (Junior Auditor). The number of teams may be constituted in a manner that each team does not have responsibility for audit of more than 2 Blocks in a District and 6 districts in the State. The technical proposal must clearly elaborate on the team composition for the audit separately as given in T-4.
- iii. Single Proposal: A firm should submit only one proposal. If a firm participates or submits more than one proposal, all such proposals shall be disqualified.
- iv. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- v. The Technical Proposal shall be marked "Original" as appropriate.
- vi. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- vii. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- viii. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- ix. State Health Society (SHS) reserve the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organisation.
- x. The Chartered Accountant Firms applying for the Audit has to submit their application in the O/o Mission Director, PRAYAS Building, 5th Floor, Sector 38 B. Appointment for the Audit of State Health Society will be done by the SHS.
- xi. Audit assignments or other assignment like consultancy assignment, Accounting work assignment etc. other than Statutory Audit/Internal Audit/Concurrent audit will not be considered in the Technical Evaluation.
- xii. Proposal should be properly tagged/bind with proper indexing and page numbering. Loose proposal or proposal without paging will be straight forward rejected.
- xiii. EMD of Rs.50,000/- will be returned to Successful bidder after receipt of Performance Security.

**B. Technical Proposal:**

- i. Letter of submission of proposal along with acceptance of all terms and condition of Tender (Form T-1)
- ii. Details of the Firm along with Details of Partners (Form T-2),
- iii. Details of Qualified Staff & Semi-qualified Staff (Form T-3),
- iv. Details of the Team Composition for audit (Form T-4): Firm must provide the structure and composition of the teams which shall be deputed (see point ii of the general guidelines above) for conducting the audit in the SHS and DHS. Firm should provide the Curriculum Vitae of the key personnel (experts) who would be leading the individual audit teams and the overall audit assignment
- v. Description of Approach, Methodology & Work Plan for performing the Audit of SHS & DHS (Form T-5)
- vi. Brief of the relevant experience (Form T-6)
- vii. Comments & suggestions on the TOR (Form T-7)
- viii. Self-Certified undertaking of Non Blacklist (Form T-8)
- ix. EMD of Rs.50,000/- by Demand Draft in favour of State Health Society Punjab.

**C. Financial Proposal:**

- i. The financial bid shall be submitted only for the professional (audit) fee to be charged by the firm for the audit in a sealed envelope. This audit fee shall be inclusive of the TA/DA and taxes as applicable. The Financial Bid shall be submitted as per Form F-1.
- ii. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee.

**Section V-Performance Security.**

- The successful bidder needs to deposit Performance Security of Rs. 1,00,000/- within seven days from the receipt of award in form of Demand Draft in favour of State Health Society Punjab. Failing which the EMD will be forfeited. This performance security amount will be refunded after satisfactory completion of contract period. The performance security amount will not carry any interest.
- If firm fails to perform the contract as per terms and conditions of contract the entire Performance Security will be forfeited.

**Section VI-PENALTY CLAUSE**

- A. The State Audit Committee may impose any amount of penalty in the monthly audit fees if monthly / quarterly concurrent audit report is not submitted by the concurrent auditor in stipulated time period except under some unavoidable circumstances/ event beyond control for such delay. Such reason must be communicated in writing.
- B. In case Concurrent auditor at State Level fails to complete the work as per RFP/TOR or instructions given by the State Audit Committee or latter on, if any major/serious irregularity pointed out by the Statutory Auditor/ O/o Comptroller & Accountant General of India or any Audit party which the concurrent auditor is expected to report in their audit report, then State Health Society Punjab may bar or black list the firm for undertaking audit or any assignment of State/District Health Society and it's implementing agencies for three years. The performance security laying with SHS will be forfeited.

**Section VII: Important Dates for submission of Proposal**

<b>RFP can be obtained from O/o MD NHM or downloaded from website of NHM Punjab :</b>	<b>08.09.2022</b>
<b>Last date for availability of RFP Document from O/o MD NHM :</b>	22.09.2022 (upto 5:00 PM) from State Head Quarter NHM Punjab.
<b>Pre Bid Conference (Date/Time and Venue).</b>	on 15.09.2022 at 11:00 AM Committee Room, NHM, 5 <sup>th</sup> Floor, Paryaas Building, Sec-38 B, Chandigarh.
<b>Last date &amp; time for receipt of Bids :</b>	23.09.2022 (upto 12:00 PM)
<b>Date of opening of Technical bid :</b>	23.09.2022 at 3:00 PM
<b>Date of opening of Financial Bid :</b>	27.09.2022 at 12:00 PM
<b>Place for opening of bids :</b>	Committee Room, NHM, 5 <sup>th</sup> Floor, Paryaas Building, Sec-38 B, Chandigarh. Mission Director, State Health Society, Punjab, NHM, 5 <sup>th</sup> Floor, Paryaas Building, Sec 38-B, Chandigarh.
<b>Address for submission of Proposal and communication/enquiry</b>	Contact person Mr. Sorabh, Account Officer, Phone NO- 8872094900

**Section VIII- Abbreviations**

<b>Sr.No.</b>	<b>List</b>
1	<i>ATR- Action Taken Report.</i>
2	<i>C&amp;AG- Comptroller and Auditor General of India</i>
3	<i>DHS/DHSs-District Health Society/Districts Health Societies.</i>
4	<i>EMD-Earnest Money Deposit.</i>
5	<i>FMR-Financial management Reporting</i>
6	<i>GoI-Government of India</i>
7	<i>GST-Good and Service Tax.</i>
8	<i>ICAI-Institute of Chartered Accountant of India.</i>
9	<i>IEC-information, Education and Communication</i>
10	<i>MIS- Management Information System.</i>
11	<i>MoHFW-Ministry of Health and Family Welfare.</i>
12	<i>NCD-National Communicable Disease .</i>
13	<i>NDCP-National Diseases Control Programme.</i>
14	<i>NGO-Non Government Organization.</i>
15	<i>NHM-National Health Mission</i>
16	<i>PFMS-Public Finance Management System.</i>
17	<i>NUHM-National Urban Health Mission</i>
18	<i>PSU-Public Sector undertaking</i>
19	<i>PWD-Public Works Department.</i>
20	<i>PIP-Programme Implementation Plan.</i>
21	<i>RCH-Reproductive and Child Health.</i>
22	<i>SHS-State Health Society</i>
23	<i>SoE-Statement of Expenditure.</i>
24	<i>TDS-Tax Deducted at Source</i>
25	<i>TA/DA-Travelling Allowance/Dearness Allowance.</i>
26	<i>TOR-Terms of Reference.</i>
27	<i>UNFPA-United Nations Development Plan.</i>



Section IX-Forms, Annexure and AppendixForm T-1Letter for submission of proposal for appointment and selection Concurrent Auditor 2022-23

To,

Mission Director  
State Health Society

Dear Sir,

We, the undersigned, offer to provide the audit services for [*Insert title of assignment*] in accordance with your Request for Proposal dated [*Insert Date*]. We accept all terms and conditions of tender floated for the appointment and selection of Concurrent Audit 2022-23. 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 State Health Society 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 Agency/Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

( )

**Form T-2****Particulars/Details of the Firm**

<b>SN</b>	<b>PARTICULARS</b>	<b>Information required along with supporting documents.</b>
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Complete Address, email id, contact person, Phone no/Mobile no.
	Branch Office 1,2,3..... (Particulars of each branch to be given)	Complete Address, email id, contact person, Phone no/Mobile no. Of all branches
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST No.	Attach copy of Registration
5	Registration No. with ICAI	Attach copy of certificate
6	Empanelment No. with C & A G	Attach proof of empanelment with C&AG for FY 2022-23.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed and Copy of ICAI Certificate.
8	Turnover of the Firm in last three years	Attach balance sheet of the last three years i.e. FY 2019-20 to FY 2021-22.
9	Detail of each partner	Complete detail of each partner along with residential address

**Form T-3****A. Details of Qualified Staff (Chartered Accountants)***(Please provide attested copy of Certificate of ICAI as on 01.01.2022 for each qualified staff*

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						

**B. 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	Relevant Experience	Remarks
<b>Semi Qualified Staffs:</b>						
1						
2						
..						
<b>Article Clerks:</b>						
1						
2						
..						
<b>Others</b>						
1						
2						
..						

Form T-4**Details of Structure & Composition of Team and Task Assignments – DEPLOYED FOR Proposed Assignment**

Each team will constitute of minimum 2 members with qualifications as below:

<b>Name</b>	<b>Position/ Team Number</b>	<b>No's (Minimum)</b>	<b>Educational Qualification</b>	<b>Key Responsibilities or Task Assigned</b>	<b>Relevant Experience</b>	<b>Number of Man days estimated for task completion</b>
Semi- Qualified (CA Inter)	Individual District Team Leader	1				
Support Staff (Jr Auditors)	Support to District/ State team lead	1				

**Description of Approach & Work Plan for performing the Audit of SHS & DHS**

A. **Technical Approach** : the firm should explain the understanding the objectives of the assignments, approach to the services, methodology for the carrying out the activities and obtaining the expected output, and the degree of the detail of such output.

B. **Work Plan**: The firm should propose the main activities of the assignment, their content and duration, phasing and inter-relations, milestones (including interim approval by the SHS), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach showing understanding of the TOR and ability to translate them in to a feasible working plan.

**Brief of Relevant Experience:**

<b>A. Experience of audit in relation to Government assignment.</b>						
S. No	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment (statutory/Concurrent/Internal audit)	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the completion letter/ certificate of completion of audit) assignment from Auditee organization)

<b>B. Experience of audit in list companies having turnover annual turnover of 200 crore or more</b>						
S. No	Name of the Auditee Organization	Turnover of the Auditee organization	Type/Nature of Assignment (statutory/Concurrent/Internal audit)	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the completion letter/ certificate of completion of audit) assignment from Auditee organization)

**Form T-7****Comments and Suggestions on the Terms of Reference**

[Firm can present and justify 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, and incorporated in the proposal]

**Form F-1****FORMAT FOR FINANCIAL BID for Audit of State Health Society and 23 Districts:-**

<b>Item or Activity</b>	<b>Total Amount (in Rupees)</b>
<p>AUDIT FEE (Inclusive of TA/DA and GST) for the F/Y 2022-23 (Monthly Audit).</p> <p><b><u>Note:</u> Percentage of funds involved shall not be a basis of quoting the Audit Fee.</b></p>	<p>Both in Numeric and in Words.</p> <p>Rs. _____/-</p> <p>(Rupees _____).</p>



**Certificate of Non blacklist**

It is certified that our (Name of Firm) or any partner of our firm (Name of firm) is not blacklisted or removed by any PSU, Government Department, Company or any other organization on account of any assignment or Bad conduct.

**Authorized Signatory**  
**(Signature along with firm seal)**

FormT-9

**Certificate of Not Holding any assignment with SHS or any DHS**

It is certified that our firm (Name of Firm) is not holding any assignment i.e. Concurrent Audit/Internal Audit/Statutory Audit or other kind of assignment at State or any District Health Society among 23 Districts Health Societies in the state of Punjab.

**Authorized Signatory  
(Signature along with firm seal)**

**Checklist of State Health Society**

Sr.No.	Check Points	Compliance (Yes/No) along with Recommendation or Remarks of auditor
1	Whether Cash Book is maintained on double entry cash system under various programmes at State Head Quarter	
2	Whether Accounts are being maintained in Tally ERP 9 Software	
3	Whether Ledger is being maintained	
4	Whether procured items are properly entered in the stock register/Fixed assets register and stock register/Fixed Asset Register is properly maintained or not?	
5	Procurement guidelines are being followed?	
6	Bank Reconciliation Statement maintained on monthly basis	
7	Closing Balances of Cash book/Bank Ledger is matched with closing balance of monthly SOE.	
8	Advances are tracked and settled with specified time period.	
9	Vouchers are having supporting documents	
10	All Statutory Compliance i.e deduction and depositing of Tax, EPF, GST are on time. Filing of TDS returns, GST Returns and EPF returns are on time.	
11	Expenditures are as per Guidelines set out by NHM MoHFW GoI and State Government.	
12	Action Taken Report in respect of previous Audit observation and settlement of	
13	Matching of Expenditures booked in FMR with physical vouchers.	
14	Any other Check point as desired by State Health Society Punjab or auditor think necessary for effective internal control mechanism	

**Checklist of District Health Society, Blocks and implementing agencies**

Sr.No.	Check Points	Compliance (Yes/No) along with Recommendation or Remarks of auditor
1	Whether Cash Book is maintained on double entry cash system under various programmes at State Head Quarter	
2	Whether Accounts are being maintained in Tally ERP 9 Software	
3	Whether Ledger is being maintained	
4	Whether procured items are properly entered in the stock register/Fixed assets register and stock register/Fixed Asset Register is properly maintained or not?	
5	Procurement guidelines are being followed?	
6	Bank Reconciliation Statement maintained on monthly basis	
7	Closing Balances of Cash book/Bank Ledger is matched with closing balance of monthly SOE.	
8	Advances are tracked and settled with specified time period.	
9	Vouchers are having supporting documents	
10	All Statutory Compliance i.e deduction and depositing of Tax, EPF, GST are on time. Filing of TDS returns, GST Returns and EPF returns are on time.	
11	Expenditures are as per Guidelines set out by NHM MoHFW GoI and State Government.	
12	Action Taken Report in respect of previous Audit observation and settlement of	
13	Checking of benefit/incentive Given to Beneficiary/ASHA under various Health Scheme (on sample basis)	
14	Whether Districts/Blocks distribute the funds to implementing agencies on time.	
15	Matching of Expenditures booked in FMR with physical vouchers.	
16	Any other Check point as desired by District Health Society Punjab or auditor think necessary for effective internal control mechanism	

**Appendix A: Quarterly Executive Summary report of SHS**

- Question no 1: Name of Programme at State Head Quarter NHM Punjab where concurrent audit has not been conducted along with reason?
- Question no 2: Mention the list of Programmes at State Head Quarter NHM Punjab where Book of Accounts are not being maintained as per MoHFW GoI Guidelines.
- Question no 3: Mention the list of Programmes at State Head Quarter NHM Punjab where there is any non-compliance of statutory obligations i.e. deduction, deposit and filing of returns on time in respect of TDS, GST, EPF.
- Question no 4: Mention the list of Programmes at State Head Quarter NHM Punjab where Books of Account are not being maintained in the Tally ERP 9 software.
- Question no.5: Mention the list of Programmes at State Head Quarter NHM Punjab where there are advances pending for more than three months.
- Question no.6: Mention the list of Programmes at State Head Quarter NHM Punjab where Procurement rules are not being followed.
- Question no.7: Mention the list of Programmes at State Head Quarter NHM Punjab where mandatory Books of Accounts i.e; Cash Book and Ledger is not being maintained.
- Question no.8: Mention the list of Programmes at State Head Quarter NHM Punjab where Stock/Fixed Assets register is not maintained.
- Question no.9: Mention the list of Programmes at State Head Quarter NHM Punjab which has not maintained BRS on monthly basis.
- Question no.10: Mention the list of Programmes at State Head Quarter NHM Punjab monthly FMR is not prepared.
- Question no.11: Mention the list of Programmes at State Head Quarter NHM Punjab where Closing Balance as per FMR and Closing Balance as per Cash/Bank Ledger is not matched.
- Question no.12: Mention the list of Programmes at State Head Quarter NHM Punjab where no compliance has been made in regard to previous audit observations.

**Appendix B: Quarterly Executive Summary report of DHS**

Question no 1: Name of District where concurrent audit has not been conducted along with reason?

Question no 2: Mention the list of district, Block where Book of Accounts are not being maintained as per MoHFW GoI Guidelines.

Question no 3: Mention the list of Districts and Blocks where there is any non-compliance of statutory obligations i.e. deduction, deposit and filing of returns on time in respect of TDS, GST, EPF.

Question no 4: Mention the list of Districts and Blocks where Books of Account are not being maintained in the Tally ERP 9 software.

Question no.5: Mention the list of District and Blocks where there are advances pending for more than three months.

Question no.6: Mention the list of Districts and Blocks where Procurement rules are not being followed.

Question no.7: Mention the list of District and Blocks where mandatory Books of Accounts i.e; Cash Book and Ledger is not being maintained.

Question no.8: Mention the list of Districts and Blocks where Stock/Fixed Assets register is not maintained.

Question no.9: Mention the list of Districts and Blocks which has not maintained BRS on monthly basis.

Question no.10: Mention the list of Districts and Blocks monthly FMR is not prepared.

Question no.11: Mention the list of Districts and Blocks where Closing Balance as per FMR and Closing Balance as per Cash/Bank Ledger is not matched.

Question no.12: Mention the list of Districts and Blocks where no compliance has been made in regard to previous audit observations.