



# **Request for Proposal (RFP)**

**For Appointment of Concurrent Auditor for District Health & Family Welfare Society (DH&FWS) Rohtak for Audit of all programmes under NHM & Non NHM for FY 2024-25**

**[2024-25]**



## REQUEST FOR PROPOSAL (RFP)

- ✓ District Health & Family welfare Society(DH&FWS), Rohtak seeks to invite Proposal from **Chartered Accountant(CA) Firms and Cost and Management Accountant(CMA) Firms meeting the minimum eligibility criteria** for conducting the Concurrent audit of District Health & Family Welfare Society, Rohtak under the National Health Mission for the financial year 2024-25.
- ✓ This appointment will be for one year & can be renewable for next year subject to the satisfactory performance of Concurrent Auditors.
- ✓ A complete set of RFP specifying eligibility criteria, and other terms and conditions applicable for the above said assignment can be downloaded from Website <https://etenders.hry.nic.in/nicgep/app>
- ✓ Important Dates & Address are as follow:

|   |   |                      |
|---|---|----------------------|
| Start Date & Time of Bid Preparation & Submission                     | : | 26/11/2024           |
| Pre Bid Meeting   | : | 02/12/2024           |
| Last Date & Time for Tender Document Fees deposit ( non – refundable) | : | 12.30 PM, 09/12/2024 |
| Closing Date & Time of Bid Preparation & Submission                   | : | 1.00 PM, 09/12/2024  |
| Technical Bid opening   | : | 3.00 PM, 09/12/2024  |

| Particulars   | Address                  |
|---|--------------------------|
| Place of pre bid conference for the audit of District Health Societies                    | O/o Civil Surgeon Rohtak |
| Place for opening of Technical Bids for the Concurrent Audit of District Health Societies | O/o Civil Surgeon Rohtak |
| Contact number of DH&FWS  | 9896004141               |
| E-mail ID of DH&FWS   | dhs.csrtk@hry.nic.in     |



## **Terms of Reference (ToR)**

### **Following Sections must be read carefully:**

Section 1: Introduction of Concurrent Audit

Section 2: Background of National Health Mission

Section 3: Object of Concurrent Audit

Section 4: Scope & Coverage of Concurrent Audit of District Health Societies

Section 5: Frequency of Concurrent Audit

Section 7: District Audit Committee

Section 8: Auditing Standards to be followed by the CA/CMA Firms

Section 9: Terms for appointment of Concurrent Auditors (including maximum numbers of District Health Societies by one CA/CMA Firm)

Section 10: Content of Concurrent Audit Report & Executive Summary Report

Section 11: Key Timelines

Section 12: Appointment & Selection of Concurrent Auditors (including guidelines for submission of proposal)

Section 13: District wise detail of Health Institutions Under NHM, HARYANA

Section 14: Responsibility of District Health Societies.

Section 15: Facilitation of the Audit

Section 16: Some important Issues

Section 17: Monitoring & Evaluation

Section 18: Technical evaluation & selection methodology.

Section 19: Monthly Financial Reporting at District level.

Section 20: Penalty Clause

Section 21: Scope and Coverage of Concurrent Audit of Institutions working under PPP Mode at District Health Societies, Haryana



## **SECTION 1: INTRODUCTION OF CONCURRENT AUDIT**

Concurrent Audit is a systematic examination of financial transactions on 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. Independent Chartered Accountant firms/Cost and Management Accountant Firms are needed to be appointed at District level to undertake monthly audit National Health Mission( NHM) & Non NHM Programmes.

## **SECTION 2: BACKGROUD OF NATIONAL HEALTH MISSION**

1. National Rural Health Mission (NRHM)( at present known as National Health Mission) of the Ministry of Health & Family Welfare was launched on 12th April, 2005 by the Government of India to improve medical facilities in all the area in the country. 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 407 to 100 per 1,00,000 live births, Infant Mortality rate (IMR) from 60 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 3.0 to 2.1 within the 7 year period of the Mission. It has now been termed as National Health Mission (NHM). NHM is overarching NUHM also and includes Non-Communicable Diseases (NCD) as well.
2. One of the visions of the Mission is to increase public spending on health from 0.9% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) and various National Disease Control Programmes (NDCPs) have been repositioned. National Urban Health Mission (NUHM) has also been added as submission of National Health Mission.
3. 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 (PPIP) & National Iodine Deficiency Disease Control Programme (NIDDCP)
- Health System Strengthening (including AYUSH, National Programme for Prevention and Control of Deafness (NPPCD), National Oral Health Programme (NOHP), National Programme for Palliative Care (NPPC), Assistance to State for Capacity building (Burn Injury), National Programme for Fluorosis(NPF).

B. National Urban Health Mission (NUHM).



C. Flexible Pool for Communicable Disease:

- ✓ National Vector Borne Disease Control Programme (NVBDCP)
- ✓ National Tuberculosis Elimination Programme (NTEP)
- ✓ National Leprosy Eradication Programme (NLEP)
- ✓ Integrated Disease Surveillance Project (IDSP)

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 control of Deafness
- ✓ National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)

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:

- (1) HUDA Grant
- (2) Construction worker Grant
- (3) IMR Grant
- (4) TFC/PWD Grant
- (5) ASHA/ANM State Budget

**4. Funding & Accounting Arrangements:**

The limit has been transferred by the State Health Society to the District Health Societies under the Single Nodal Account (SNA) and the limits are further transfer by the Districts to the DH/SDH/CHC/PHC/SC under the Single Nodal Account (SNA), however NHM funds are to be utilized as per approved RoP of respective District and Non NHM funds are to be utilized as per the guidelines of the respective Programme.



## **5. Constitutions of State Health Societies and District Health Societies:**

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

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

### **SECTION 3: OBJECTIVE OF CONCURRENT AUDIT**

- (i) The primary objective of the monthly concurrent audits is to enable the concurrent auditors to examine the accounts pertaining to the National Health Mission programme & Non NHM funds maintained by the State Health Societies & District Health Societies on a continuous basis, provide necessary technical and hand holding support with a view to ensure timely preparation of accounts and financial Monitoring reports (FMRs), reliability of information, effective monitoring of programme activities and advances, etc.
- (ii) Inter unit reconciliation
- (iii) Verification of Monthly Financial Reporting (as per Appendix A).
- (iv) Others key objectives:-
  - ◆ To ensure voucher/ evidence based payments to improve transparency,
  - ◆ To ensure accuracy and timeliness in maintenance of books of accounts,
  - ◆ To ensure timeliness and accuracy of periodical financial statements,



- ◆ To improve accuracy and timeliness of financial reporting especially at sub-district levels ,
- ◆ To ensure compliance with laid down systems, procedures and policies,
- ◆ To regularly track, follow up and settle advances on a priority basis,
- ◆ To access & improve overall internal control systems.

#### **SECTION 4: SCOPE OF CONCURRENT AUDIT**

1. The scope of audit covers all activities being implemented by the District Health Societies, viz.
  - RCH Flexipool
  - Mission Flexipool( including AYUSH)
  - Routine immunization
  - Pulse Polio
  - NUHM
  - RNTCP
  - NLEP
  - IDSP
  - NVBDCP
  - NPCDCS
  - NPHCE
  - NPCB
  - NMHP
  - NPCD
  - HUDA Grant
  - IMR Grant
  - TFC/PWD Grant
  - Construction worker Grant
  - COVID-19 Emergency Response and Health Systems Preparedness Project
  - 15<sup>th</sup> Finance Commission
  - Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)
  - ASHA/ANMs State Budget





## 2. The concurrent auditors are required:

- To review of the Books of Accounts of District Health Societies and expenditure incurred by the DHS
- To audit of Financial Statements of DHS
- To conduct Concurrent Audit of Expenditure under the COVID-19 Package.
- To verification of the Monthly Financial Reporting of District Health Societies ( as per Appendix A)
- To review and analysis of the Age wise and Party wise Advances Report.
- To comparison between financial and physical performance and analysis
- To filling in the checklist provided.
- To vetting of the District ATRs and providing observations thereon
- To examine and ensure that the books of accounts of DHS are maintained accurately and in are updated in a timely manner as per operational guidelines for financial management.
- To express an opinion on whether the expenditure reported by the DHS to the higher authorities for the NHM project through the Financial Management Report (FMR)/ statement of expenditure (SOE), presents fairly and accurately, in all material aspects.
- To any other evaluation work, as desired by the Audit committee.

## 3. Specific work of CHCs/PHCs/SDH/DH

District Concurrent auditor shall visits to sample CHCs/PHCs/SDH/DH/FRUs/DTC (in a way to cover all CHCs/PHCs/SDH/DH/FRUs/DTC in a year). Following is essential works of CHCs/PHCs/SDH/DH

- Checking of transaction posted by Accounts Assistant in tally EPR- 9 customized software.
- Audit of at least 2 sub-centres located within the CHC every month.
- Verification of Mandatory books of accounts( Yes/No format as mentioned at Appendix G)

**Important Note: (1) Concurrent auditor of state health society will function as nodal auditor for the NHM who will oversee the work of all District**



**Concurrent Auditors. For ensuring quality and timely completion of the whole audit exercise, the District Auditors are expected to cooperate and comply with the directions of the nodal auditor as and when given and will provide necessary information when demanded.**

**(2) It must be noted first of all the District Health Society shall compiled the expenditure report of all health institution on or before 8<sup>th</sup> of month and then concurrent auditors will start monthly audit between 9<sup>th</sup> to 12<sup>th</sup> of each month.**

**(3) Concurrent auditors of District Health Societies shall start audit between 15 to 20 of every month subject to exception as mentioned in the notes of key timelines section.**

**(4) The Concurrent auditor of state health society will function as nodal auditor for the NHM who will oversee the work of all District Concurrent Auditors. Hence, the firm appointed as Concurrent Auditor of State Health Society, Haryana will not be selected as Concurrent Auditor of any District Health & Family Welfare Society of Haryana State.**

## **SECTION 5: FREQUENCY OF AUDIT**

Concurrent Audit will be carried out on a “Monthly basis”. Districts shall compiled the monthly Financial Reporting( including Tally Data) on or before 8<sup>th</sup> of month immediately succeeding the relevant month and the concurrent auditor shall visit for the Audit between 9<sup>th</sup> to 12<sup>th</sup> of month immediately succeeding the reporting month. After the completion of Audit and after making rectification entries as recommended by the Concurrent Auditors, DHS shall send the monthly FMR to the SHS on or before 12<sup>th</sup> of month immediately succeeding the reporting month. State level auditors shall visit for audit between 15<sup>th</sup> to 20<sup>th</sup> of every month subject to the exception mentioned in the notes of key timelines.

## **SECTION 7: DISTRICT AUDIT COMMITTEE**

(1) Formation of District Audit Committee



- (2) Functions of District Audit Committee  
(1) Formation of District Audit Committee

A District audit committee should be constituted at each District for monitoring and evaluation of Concurrent audit. The member of audit committee should be the following:

| <b>Person<br/>Committee</b>                 | <b>Designation in</b> |
|---|-----------------------|
| Civil Surgeon                               | Member Secretary      |
| Deputy Civil surgeon (NHM)                  | Member                |
| Deputy Civil surgeon (NCD)                  | Member                |
| Deputy Civil surgeon (Communicable disease) | Member                |
| District Accounts Manager                   | Member                |
| District programme Manager                  | Member                |
| District ASHA Coordinator                   | Member                |

The District audit committee should function under the guidelines of Director Finance and Accounts at State level. The District audit committee should meet at least 6 times in a year.

## (2) Functions of District Audit Committee

- Selection and appointment of District Concurrent auditors (in concurrence with the state Audit Committee).



- Monitoring timely audits at District level and timely submission of audit reports.
- As per D.O. Letter No. Z-18015/19/2020-NHM-II-Part (I) dated 06.08.2020 issued by MoH&FW, GoI, the District Audit Committee must ensure that the auditor engaged for Concurrent Audit of NHM also conducts Concurrent Audit of Expenditure under the COVID-19 Package.
- DPM & DAC shall be responsible for providing the physical data to the Auditors on or before their schedule so that the physical data may be match with the financial data and auditors may report on the same.
- Monitoring whether adequate follow up action is being taken on the audit observations.
- Monitor whether ATR (Action taken report) has been prepared and given to the auditors and whether the same has been vetted
- Carrying out an assessment of audits in case the auditors are being considered to be reappointed with intimation to State audit committee.
- Renewal of the Concurrent Auditors contracts with intimation to State Audit committee.

### **Section 8: Auditing Standards to be followed by the CA/CMA Firms**

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.

### **Section 9: Terms for appointment of Concurrent Auditors (including maximum numbers of District Health Societies by one CA Firm)**

#### **District level**

1. At the District level, the concurrent auditor appointed once can be retained/ reappointed for a maximum total term of two financial years i.e. current year and next year.
2. However, the contract awarded should be for one year at a time and should be renewed next year on the basis of auditor's performance review.
3. A CA/CMA Firm may take the audit of maximum *three Districts* subject to approval of State Audit Committee.

### **Section 10: Content of Monthly Concurrent Audit Report & Quarterly Executive Summary Report**

#### **(1) Contents of Monthly Concurrent Audit Report & Quarterly Executive Summary Report for District level Auditors**



It may be noted that the Concurrent Audit Report of a District Health Society is required to be submitted on monthly basis and the Executive Summary Report of District Health Society is required to be submitted on quarterly basis.

(a) Content of Monthly Concurrent Audit Report of DHS

(b) Content of Quarterly Executive Summary Report of DHS

(a) Content of monthly concurrent audit report of DHS

The monthly Concurrent Audit report of DHS should contain the following reports and documents:

- Audited Trail Balance of DHS
- Audited Monthly FMR
- Age wise List of Advances of DHS
- Bank Reconciliation Statement of all the banks(NHM & Non NHM) of DHS
- Audited Monthly Financial Reporting( as per Appendix A)
- Mandatory Books of Accounts Status(Yes/No format as per Appendix G)
- Observations and Recommendations of the auditor(including observations on CHCs/PHCs/SDH/DH/DTC/FRUs visited)
- Action taken by District Health Society on the previous audit observations, along with his observations on the same.

### **Important Notes:**

- The District level Concurrent Auditors shall submit their monthly concurrent audit report ( both soft and hard copies) to the District Health Society on or before 15<sup>th</sup> of month immediately succeeding the reporting



month and District Health Society shall submit the soft copy of Concurrent Audit Report to State head quarter on quarterly basis i.e the concurrent audit report for the period April to June 2022 shall be submitted to the state head quarter on or before 15<sup>th</sup> July 2022 . It must further be noted that the soft copy of Monthly Audit Report be submitted at [dfa.rhm@gmail.com](mailto:dfa.rhm@gmail.com) & also the concern Programme Division mail id e.g NTEP, NLEP, NPCB, NVDBCP, IDSP, NPCDCS,NPHCE, Ayush etc *on quarterly basis*.

- The Audit observations & recommendations must be classified into the following categories so that the same may be monitor by the concerned Programme Officer:

- i) RCH Flexipool, Mission Flexipool( including AYUSH). Routine immunization, Pulse Polio and Non NHM Grant.
- ii) Non Communicable Disease.
- iii) Communicable Diseases.
- iv) NUHM

(b) Content of Quarterly Executive Summary Report of DHS

Attached at Appendix B

## **SECTION 11: KEY TIMELINES**

The Key Timelines which need to be adhered to are summarized below:

| Activity   | Timelines   |
|--|---|
| Carrying out concurrent audit  | Monthly   |
| Submission of Audit Report by Auditor to DHS   | 15 <sup>th</sup> of the next month  |
| Submission of soft copy of District Audit report of previous three month to the Director Finance & Accounts at State level | On Quarterly basis( on or before 15 <sup>th</sup> of the month immediately succeeding the relevant quarter) |
| Submission of Hard Copy of District Concurrent audit reports of previous three month to the SHS                            | On Quarterly basis( on or before 20 <sup>th</sup> of the month immediately succeeding the relevant quarter) |
| Submission of scanned soft copy( duly  | 20th of the month immediately succeeding  |



|  |  |
|--|--|
| verified by the Civil Surgeon, Concurrent Auditor & DAM) of Quarterly Executive Summary Report of DHS along with the Action taken Report on the Audit Paras of previous three months by the District Health Societies to the State Head Quarter at dfa.rhm@gmail.com       | the reporting Quarter. e.g the soft copy of Quarterly Executive summary for the Quarter-1 of Financial year 2022-23 ( April to June) along with the Action taken report on the Audit paras of the concurrent audit report for the period April to June 2022 shall be submitted to the State Head Quarter on or before 20 <sup>th</sup> of July 2022. |
| Submission of Hard copies ( duly verified by the Civil Surgeon, Concurrent Auditor & DAM) of Quarterly Executive summary Report of DHS along with the Action Taken report on Audit Paras of previous three month by the DHS to the State Head quarter at dfa.rhm@gmail.com | 25 <sup>th</sup> of the month immediately succeeding the reporting Quarter   |
| Submission of soft copy of the Quarterly Executive summary (SHS & DHS) & Action taken report of previous three month Audit Report by the SHS to the Mission Director, MoHFW, GoI   | 25 <sup>th</sup> of the month immediately succeeding the reporting quarter   |
| Submission of Hard copy of the Quarterly Executive summary (SHS & DHS) & Action taken report of previous three month Audit Report by the SHS to the Mission Director, MoHFW, GoI   | 30 <sup>th</sup> of the month immediately succeeding the reporting month   |

**Section 12: APPOINTMENT & SELECTION OF CONCURRENT AUDITOR( INCLUDING GUIDELINES FOR SUBMISSION OF PROPOSAL)**

**District level Auditors**

- Appointment and selection of the District level concurrent auditors will be done by the respective District Audit Committee. The advertisement for e-





Tender Should be made by the respective District.

- Interested Firms should upload their bids directly to the concerned district e-tender portal in two parts –Technical and Financial bids. The Bidders should submit the **original copy of Technical Bids along with all related documents** in sealed envelopes to respective districts Tender Box kept at O/o Civil Surgeons ,respective districts. This should be opened in meeting of the District Audit Committee.
- The Bidder should upload to signed bids documents (all page) technical and financial bids.
- The Technical Proposal shall be marked “ORIGINAL” or “COPY” as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- The Financial Bid must be uploaded exclusively on the e-tender portal. There is no need to send a hard copy of the financial bid along with the Technical Bid. If any CA/CMA Firm submits a hard copy of the Financial Bid either with the Technical Bid or directly to the Office of the Mission Director, NHM, Haryana, their bid will be rejected and will not be considered for Technical evaluation.
- The District Audit Committee would first download the technical bids from e-Tender portal and evaluate them on the basis of the criteria as prescribed in the guidelines. The base minimum figures/threshold will be 70% i.e. 70 Marks and CA/CMA 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 and audit should be awarded to the firm who quotes lowest bid in financial bid (L-1).
- In the event that two or more firms quote the same fees (L-1), the contract for concurrent audit work for FY 2024-25 will be awarded to the firm that has the highest score in the technical bids among those firms.



- CA/CMA Firms shall have to depute one dedicated team consisting of at least one Qualified Chartered Accountant/Qualified CMA and at least one Semi Qualified Chartered Accountant/Assistant/Trainees of CMA for successful completion of Concurrent audit as per the requirement of RFP.
- The bids will be opened by the District Audit Committee as per Date and time mentioned above in the presence of the authorized representatives of the bidders. The representatives attending the bid opening proceedings must bring an authorization letter from the bidders.

**Important note: (1) District Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation after taking approval from State Audit Committee and State Health Society, Haryana can change the evaluation criteria as per its requirements in the interest of the organization.**

**(2) If the required constitution of the team is not deployed or Audit is not performed as per guidelines of RFP, the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.**

- 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 eligible bidder if the firm agrees to undertake the job. However, the work may only be awarded to a technically qualified bidder (the firms which are above the base minimum figure of the technical evaluation)
- The firm or any partners of the firm should not be black listed by any PSUs or Government. Company or any other organization in respect of any assignment or behavior. [Self attested affidavit on Rs.100/- stamp paper to be given in this regard by the authorized person of the firm].
- The final appointment will be done only after obtaining the concurrence of State Audit Committee and Director Finance in the prescribed format.
- Chartered Accountant Firms and Cost Accountant firms are eligible for



participating in tender.

**Technical & Financial Proposal will consist:**

- i. Letter of Transmittal ( *Form T-1*) – format attached below
- ii. Details of the Firm along with Details of Partners (*Form T-2 attached at Appendix H*)
- iii. Financial Bid (*Form F-1*) attached below

**Section 13: DISTRICT WISE DETAIL OF HEALTH INSTITUTIONS UNDER NHM, HARYANA**

Detail attached at Appendix D

**Section 14: RESPONSIBILITIES OF DISTRICT HEALTH SOCIETIES**

- Compliance of Audit Observations

The members of District Audit Committee shall be responsible for compliance of audit observations made in the audit report within the limit prescribed.

- Timely Closure of Books of Accounts

District Health Societies' finance personnel need to ensure timely closure of books of accounts. All the relevant records belong to the section of content of Audit Report should be prepared and kept ready. This will facilitate in commencing audit quickly.

- Production of relevant documents for Audit



DHS along with CHCs/PHCs and other RCH Programme implementing agencies shall be under obligation to provide the following:

- Books of Accounts
- Prescribed registers
- Files regarding purchase of all types of goods/items
- Files of Construction works
- Any other document requested by auditor in support/ reference of the above. The responsibility for the same shall lie with District Audit Committee at the District level.

### **SECTION 15: FACILITATION OF THE AUDIT**

The following arrangements need to be made for the auditors by the District Audit Committee:

- To provide proper space for sitting during conduct of audit.
- To provide requisite explanations & documents on the queries raised by the auditor during audit.
- To provide auditors with ATRs on previous audit observations without any delay.
- To arrange payments to the auditor on Quarterly basis after fulfillment of conditions as mentioned in section 13.

### **SECTION 16: SOME IMPORTANT ISSUES**

- In case of districts/ blocks visited during the audit, the audit report should contain a separate checklist for each unit covered and respective observations should also be included.



- The audit report should also cover qualitative issues emerging from the audit other than the financial statements.
- The District Audit Committee Shall meet atleast 6 times in a year ( i.e. once every 2 months) for follow up on the observations made by the auditor.

### **SECTION 17: MONITORING & EVALUATION**

- In order to ensure follow up of observations at the CHC/PHC/SDH/DH level, discussion on the audit observation and the way forward should be carried out during the monthly meeting convened by the CMO held at the district in the presence of District accounts Manager.
- In order to effectively handle the audit observations, they should be classified as ‘material’ and ‘non- material’ based on their impact. Observations related to system deficiency should also be separately noted for system improvements.

### **SECTION 18: TECHNICAL EVALUATION & SELECTION METHODOLOGY**

Attached at Appendix F

### **SECTION 19: MONTHLY FINANCIAL REPORTING AT DISTRICT LEVEL**

Attached at Appendix A



## **SECTION 20: PENALTY CLAUSE**

- a. The State Audit Committee/ District Audit Committee may impose penalty up to 10% of the respective month audit fee, if monthly / quarterly concurrent audit report is not submitted by the concurrent auditor in stipulated period.
- b. In case concurrent auditor at District Level fails to complete the work as per RFP/TOR or instructions given by the District Audit Committee or latter on if any major point/ serious irregularities pointed out by the Statutory Auditor/ Divisional / State level Audit Team which the concurrent auditor expected to report in their report, then State Audit Committee on suomotu or on recommendation received from the District Audit Committee may decide to black list the firm for the audit of National Health Mission work for three years.

## **Section 21: Scope and Coverage of Concurrent Audit of Institutions working under PPP Mode at District Health Societies, Haryana**

### **Scope & coverage of Concurrent Audit :**

1. The concurrent Auditor are required to audit the institutions (MRI/CT Scan/ Cath Lab/ Dialysis centre) run under Public Private Partnership ( PPP) Mode in District Health Societies of State Haryana for their respective district.
2. The Concurrent Auditor are required to check and report whether all obligations/ responsibilities etc. as mentioned in Memorandum of Understanding (MoU) taken place between Concessionaire and District Health Society has been properly followed or not.
3. The Auditor are required to issue a Separate Audit Report on any observations/ discrepancies noticed during the Audit.





**Form T-1**

**Letter of Transmittal**

To,  
The Civil Surgeon  
District Health Society( as applicable)

Dear Sir/Madam,

We, the undersigned, offer to provide the audit services for District Health Society ( as applicable) in accordance with your Request for Proposal dated [*Insert Date*]. 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 for 1 Year from date of award of work order. 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, Haryana 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. /CMA Firm*] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

( )





**APPENDIX-A (FINANCIAL REPORTING FORMAT)**

**Format for Districts Rohtak**

**Statement Showing SNA Reconciliation as on \_\_\_\_\_**

| Name of Districts       |   | Amount in Rupees   |    |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   |   |
|-------------------------|---|--|----|---|----|---|----|---|---|---|---|--|--|--|--|--|--|---|---|
| SR. NO                  | INSTITUTION NAME ( DH, SDH, GH, CHC,PHC, OTHER) | if show Any Interest in SNA Pass                             | 17 |   |    |   |    |   |   |   |   |  |  |  |  |  |  | 0 |   |
|                         |   | Difference in Exp. (if any)                                  | 1  | 9 | =  | 1 | 3  | 1 | 5 |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Exp. as per Tally  | 15 |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | closing Balance of advances                                  | 14 | = | 10 | - | 12 |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Total Exp. Per Books Statement (Direct+Indirect)             | 13 | = | 4  | + | 1  | 2 |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Exp. Booked Against Advance                                  | 12 |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Total of Net Advance & Net Direct Exp. AS per Bank Statement | 11 | = | 1  | + | 2  | 3 | + | 6 | 7 |  |  |  |  |  |  |   | 0 |
|                         |   | Total Advances   | 10 | = | 5  | + | 6  | 7 | + | 8 | 9 |  |  |  |  |  |  |   | 0 |
|                         |   | Interest ( Sub Centre & HWC)                                 | 9  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Refund of Advances in Non -Nhm Account                       | 8  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Reversal of Advance in SNA account during the year           | 7  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Advances Given during the year                               | 6  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Opening Advances as on 1.4.2023                              | 5  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Total  | 4  | = | 1  | + | 2  | 3 |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Reversal of Direct Expenses                                  | 3  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Bank charges   | 2  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
|                         |   | Total Direct Expenses paid out of bank                       | 1  |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   | 0 |
| SNA Bank Account Number |   |  |    |   |    |   |    |   |   |   |   |  |  |  |  |  |  |   |   |
| TOTAL                   |   |  |    |   |    |   |    |   |   |   |   |  |  |  |  |  |  | 0 |   |



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

**(To be submitted to FMG wing of State Haryana by the District Audit Committee, District Health & Family Welfare Society.)**

**Name of District: Rohtak.**

For the Quarter ended.....

### **Question no 1 to 4 related with Coverage of Audit**

Question no 1: Whether monthly Concurrent Audit has been taken?

Question no 2: Mentioned the name of SKS where field visit made by the Concurrent Auditors during this quarter ?

Question no 3: Mentioned the number of SKS where filed visit not made by Auditors.

Question no 4: Mentioned the list of SKS where mandatory books of Accounts not maintained as per the MoHFW, Guidelines and where no audit has been done in the previous year.

### **Question no 5 to 9 related with Books of Accounts:**

Question no 5: Name of DHS/CHC/DH and SDH where books of Accounts not maintained in Tally ERP 9 Customized software.

Question no 6: Name of Health Institution (DHS/CHCs/PHCs/DH/SDH/FRUs) where Manual Cash book is not being maintained.

Question no 7: Name of Health Institution ( DHS/CHCs/PHCs/DH/SDH/FRUs) where BRS is not maintained on monthly basis.

Question no 8: Name of Health Institutions( DHS/CHCs/PHCs/DH/SDH/FRUS) where ledger is not maintained properly.

Question no 9: Name and number of Health Institutions( DHS/CHCs/PHCs/SDH/DH/FRUs) where trail balance is not maintained on monthly basis.

### **Questions no 10 to 13 related with Reporting requirement & guidelines**

Question no 10: Name of Health Institutions ( CHCs/PHCs/SDH/DH/FRUs) that have not submitted the monthly financial reports.

Question no 11: Whether audit report has been submitted by the concurrent auditor within the prescribed time limit, if no then mentioned the extent of delay along with reasons.

Question no.12: Provide CHC/PHC list of Advances which are outstanding for more than a year.

Question no. 13: Whether delegation of Administrative & Financial powers have been taken place as per the instruction of State Health Society?

### **Question no 14 related with District Level Audit Committee**

Question no 14: Mentioned the number of meeting held by District level audit Committee during the current financial year.

DAM

Dy Civil Surgeon

Civil Surgeon

Concurrent Auditor





## **ANNEXURE Executive Summary**

**(To be submitted to FMG, MoHFW, GoI by the State Programme Management Support Unit, State Health Society)**

**Name of the District Rohtak**

**For the Quarter (due dates: 31<sup>st</sup> July/31<sup>st</sup> Oct/31<sup>st</sup> January/30<sup>th</sup> April)/ Year**

**Note: Based on the three monthly reports, this report has to be submitted along with the Quarterly Financial Monitoring Report**

**Part:-A District level issues:**

### **Coverage**

1. Name of the Districts where monthly concurrent audit has not taken place. (specify the reason)
2. Number of districts where all the blocks have not been covered at least once in the course of audit. (indicate the numbers in each district)
3. Number of blocks (district wise) where the peripheral units have not been visited.
4. Number of Rogi Kalyan Saminites (district wise) where last annual audit has not been done.

### **Book of Accounts**

5. Name of the Districts where books of accounts are computerized. Provide a district wise breakup of health facilities for the same.
6. Name of the Districts where Cash Books are not being maintained/closed on a daily basis. Provide a district wise breakup of health facilities for the same.
7. Name of the Districts where bank reconciliations is not being done on a monthly basis Provide a district wise breakup of health facilities for the same.

### **Reporting**

8. Name of the Districts which have not submitted the Statement of Fund Position in the last three months.



9. Name of districts that have not submitted their concurrent audit reports on time. Also mention the extent of delay.
10. Name of the Districts which have not submitted FMRs/SOEs in the last three months.
11. Name of the Districts where the SOEs/FMRs are not being submitted in prescribed format.
12. Whether the SOE/FMR submitted by the districts includes the SOE from all the Blocks/CHC/PHC etc. on regular basis and on the basis of the Books of Accounts only? Report the exceptions to the same.
13. Provide a list of advances and total amount involved District- wise which are outstanding for more than a year. Mention the follow up action taken for the same.

#### **Audit Committee**

14. Number of districts where audit committee has not been constituted/ is not meeting at regular intervals (Indicate names).

#### **Others**

15. Number of Districts where unification of finance and accounting processes has not taken place as per GOI guidelines.
16. Number of districts where posts of District Accounts Manager has been vacant for more than 3 months.
17. Number of Districts where Delegation of Administrative and Financial powers have not taken place as per GOI guidelines (circulated vide D.O. No 118/RCH-Fin 2006-07 dated 1<sup>st</sup> may, 2007)

#### **Part-B: Pending issues:**

Whether the issues raised in the last Quarterly Executive Summary have been addressed? List down the details of major pending issues.

**CONCURRENT AUDITOR,  
DISTRICT HEALTH & FAMILY WELFARE SOCIETY**

**DISTRICT ACCOUNTS MANAGER  
DISTRICT HEALTH & FAMILY WELFARE SOCIETY**



| <b><u>APPENDIX-D</u>      <u>Detail of Health Institution Under NHM</u></b> |   |                       |                               |
|---|---|-----------------------|-------------------------------|
| <b>Sr. No.</b>  | <b>Name of District Health Welfare Society</b>          | <b>Name of DAM/AA</b> | <b>Phone Number of Dam/AA</b> |
| 1   | District Health & Family Welfare Society , Ambala       | Mr. Kunal             | 7015996787                    |
| 2   | District Health & Family Welfare Society , Bhiwani      | Mr. Parveen           | 7015996576                    |
| 3   | District Health & Family Welfare Society , CharkhiDadri | Mr. Bharat Bhushan    | 7015999136                    |
| 4   | District Health & Family Welfare Society , Faridabad    | Mr. Sandeep Jain      | 7015996584                    |
| 5   | District Health & Family Welfare Society , Fathehabad   | Mr. Arun Bansal       | 9315611999                    |
| 6   | District Health & Family Welfare Society , Gurgaon      | Mrs. Jyoti            | 7015996587                    |
| 7   | District Health & Family Welfare Society , Hissar       | Mr. Amit Garg         | 7015999138                    |
| 8   | District Health & Family Welfare Society , Jhajjar      | Mr. Pankaj Verma      | 7015997456                    |
| 9   | District Health & Family Welfare Society , Jind         | Mr. Hemant            | 7015996591                    |
| 10  | District Health & Family Welfare Society , Kaithal      | Mrs. Reena (AA)       | 9466829830                    |
| 11  | District Health & Family Welfare Society , Karnal       | Mr. Ranbeer           | 9896730808                    |
| 12  | District Health & Family Welfare Society , Kurukshetra  | Mr. Dinesh Saini      | 9541131086                    |
| 13  | District Health & Family Welfare Society , Narnaoul     | Ms. Pooja yadav       | 7015999077                    |
| 14  | District Health & Family Welfare Society , Mewat        | Ms. Pooja             | 9728783578                    |
| 15  | District Health & Family Welfare Society , Palwal       | Mr. Jatinder          | 8930024765                    |
| 16  | District Health & Family Welfare Society , Panipat      | Mrs. Yogita           | 9729745110                    |



|           |   |                         |                   |
|-----------|---|-------------------------|-------------------|
| <b>17</b> | <b>District Health &amp; Family Welfare Society , Panchkula</b>   | <b>Mr. Manoj Bansal</b> | <b>8708718100</b> |
| <b>18</b> | <b>District Health &amp; Family Welfare Society , Rewari</b>      | <b>Mrs. Radha</b>       | <b>7015999094</b> |
| <b>19</b> | <b>District Health &amp; Family Welfare Society , Rohtak</b>      | <b>Mr. Ajay Dhingra</b> | <b>7015996596</b> |
| <b>20</b> | <b>District Health &amp; Family Welfare Society , Sirsa</b>       | <b>Mr. Anshu Munjal</b> | <b>7015996604</b> |
| <b>21</b> | <b>District Health &amp; Family Welfare Society , Sonapat</b>     | <b>Ms. Supriya</b>      | <b>7015999146</b> |
| <b>22</b> | <b>District Health &amp; Family Welfare Society , Yamunanagar</b> | <b>Mrs. Sunita</b>      | <b>7015999148</b> |



## Appendix F: Technical Evaluation and Selection Methodology

| S.no | Particulars  | Notes | Maximum Marks | Marks Obtained |
|------|--|-------|---------------|----------------|
| 1    | No of Partners-<br>FCA/ACA/FCMA/ACMA   | 1     | 10            |                |
| 2    | Year of experience( Partner<br>A+ Partner B+ Partner C and<br>more)                        | 2     | 10            |                |
| 3    | No of Staff (Qualified CA)   | 3     | 10            |                |
| 4    | Nature of Experience<br>a.RCH,NRHM, NHMAudit<br>b. Government Concurrent<br>Audit          | 4     | 20            |                |
| 5    | Head Office/Branches in<br>State/Districts   | 5     | 30            |                |
| 6    | Total Turnover of the firm for<br>previous three years i.e 2020-<br>21, 2021-22 & 2022-23) | 6     | 20            |                |
|      | <b>Total</b>   |       | <b>100</b>    |                |

**Note: 1.**All the relevant documents must be attached with the Technical Proposal so that Audit committee may analysis the proposal

**Note2:** Minimum Eligible marks : 70 % may be treated as minimum qualifying marks i.e. 70 Marks for opening financial bids.





Notes:

1. 3 marks for each FCA/FCMA partner and 2 marks for each ACA/ACMA Partner, subject to maximum of 10 marks. In case of Sole Proprietorship – 3 marks in case of FCA/FCMA and 2 marks in case of ACA/ACMA. Please attach the copy of the Firm's constitution certificate issued by ICAI/Institute of Cost Accountant of India as on 01.01.2024. The partner of firm exist in Firm Constitution certificate as on 01.01.2024 will only been considered for providing marks.
2. 1 marks for each 1 completed year 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 experience, subject to maximum 5 marks.
3. 5 marks for each Qualified CA/CMA subject to maximum 10 marks. Please attach the copy of the Firm's constitution certificate issued by ICAI/Institute of Cost Accountant of India as on 01.01.2024. The partner of firm exist in Firm Constitution certificate as on 01.01.2024 will only been considered for providing marks.
4. RCH,NRHM,NHM Audit/Government Audit
  - i) 5 marks for each RCH,NRHM,NHM Complete Concurrent audit subject to maximum 10 Marks. The Firm Shall submit the Letter of Award / Appointment letter for work allotted and work completion certificate issued by the Dept./ institution etc. The work allotted for FY 2024-25 will not been considered for providing marks.
  - ii) 5 marks for each assignment in Complete Concurrent Audit of Government contracts (Govt. managed and controlled entities) subject to maximum 10 Marks. The Firm Shall attach the list of Government contracts duly certified by concerned authority along with the Letter of Award / Appointment letter for work allotted or work completion certificate issued by the Dept./ institution etc. The work allotted for FY 2024-25 will not been considered for providing marks.

**\*Government Contract:-** For considering the past experience of Government contracts , the Concurrent Audit of Government contracts of only those entities/ departments/ boards/ corporations/ institutions etc. are considered which is managed and controlled by Govt. whether Central Govt./ State Govt.
5. 30 marks for CA/CMA Firm having Head Office/Branch in the District where Audit is to be conducted. However, 10 Marks for CA/CMA Firms having Head Office/Branch in the State of Haryana. In case, Head Office/Branch is not in the State of Haryana then Nil



Marks. The Head Office / Branch mentioned in the GST Registration Certificate (Form GST Reg -06) of CA/CMA Firms will only be considered for providing marks. The Firm shall submit the GST Registration Certificate (Form GST Reg -06) duly signed by concerned authority.

6. Average turnover for last Three Years upto 10 Lacs –NIL. 1 Marks for each additions 1 Lacs , subject to maximum of 20 marks. (*Note: Fractions should be ignored*)

**Important notes:**

1. The base minimum figures/threshold will be 70% and CA firms scoring above the base minimum figure i.e. 70 marks would be deemed to be considered as technically qualified to undertake the job.
2. Financial bids of only technically qualified firms would be opened by the committee and audit should be awarded to firm who quotes lowest bid (L-1) in financial bid.
3. In the event that two or more firms quote the same fees (L-1), the contract for concurrent audit work for FY 2024-25 will be awarded to the firm that has the highest score in the technical bids among those firms.
4. All the relevant documents duly verified by Firms must be attached with the proposal so that the Audit committees can analysis the proposal of Firms.



## Appendixe- G(Yes/No )

|  |  | - |  |  |  |  |  |
|--|--|---|--|--|--|--|--|
|  | Is entries are completed in Tally Software up to reporting month ? |   |  |  |  |  |  |
|  | Salary Register  |   |  |  |  |  |  |
|  | Fund Received Register   |   |  |  |  |  |  |
|  | Miscellaneous Register   |   |  |  |  |  |  |
|  | SKS MEETING REGISTER   |   |  |  |  |  |  |
|  | CHEQUE ISSUE REGISTER  |   |  |  |  |  |  |
|  | ADVANCE REGISTER   |   |  |  |  |  |  |
|  | FIXED ASSETS REGISTER  |   |  |  |  |  |  |
|  | STOCK REGISTER   |   |  |  |  |  |  |
|  | BRS  |   |  |  |  |  |  |
|  | TRIAL BALANCE  |   |  |  |  |  |  |
|  | LEDGER   |   |  |  |  |  |  |
|  | CASH BOOK  |   |  |  |  |  |  |
|  | Name of SHS/DHS/ GH / SDH / CHC / PHC                              |   |  |  |  |  |  |
|  | Sr. No   |   |  |  |  |  |  |



## Appendix:H

**Expression of Interest for short listing of Chartered Accountant Firms/Cost & Management Accountant Firms for the audit of accounts of State Health Societies and District Health Societies on Monthly basis.**

Status of Firm Partnership  Sole Proprietorship

1. (a) Name of the Firm (in Capital Letters) \_\_\_\_\_

(b) Address of the Head Office \_\_\_\_\_

(With Telephone no. & e-mail address) \_\_\_\_\_

\_\_\_\_\_

(c) PAN of the Firm \_\_\_\_\_

2. ICAI/CMA Registration No. \_\_\_\_\_ Region Name \_\_\_\_\_

Region Code \_\_\_\_\_

3. Date of constitution of the firm: \_\_\_\_\_

**Note: Please attach the copy of the Firm's constitution certificate issued by ICAI/Institute of Cost Accountant of India as on 01.01.2024**

4. Number of Full time Chartered Accountant as on 1st January

2024.....

Number of audit staff employed full time with the firm

Articles/Audit Clerks/Trainees \_\_\_\_\_

Other Audit Staff (With knowledge of book keeping & accountancy & Tally) \_\_\_\_\_

Other Clerical Staff (Please Specify) \_\_\_\_\_



**Turnover of the firm during past three years**

**2020-21** \_\_\_\_\_

**2021-22** \_\_\_\_\_

**2022-23** \_\_\_\_\_

**(Please provide copy of Profit and loss Statement duly verified by competent authority for the relevant Financial Year/ A certificate indicating turnover detail for last 3 FY i.e. 2020-21, 2021-22 and 2022-23 duly certified by Chartered Accountant)**

**Number of Branches if any (Please mention Places & Locations)**

\_\_\_\_\_  
\_\_\_\_\_

**Whether the firm engaged in any internal Or External (RCH,NRHM,NHM Audit/Government Concurrent Audit)                      Yes/No**

**(If yes, then please provide detail with documentary evidence)**

**Whether there are any court/arbitration/any other**

**legal case against the firm?**

**Yes/No**

**(If yes, give a brief note of the case indicating its present status)**



## **Undertaking**

**I/We do hereby declare that the above mentioned information are true & correct and I/We also undertake to aid the terms & conditions of the contract and would make the compliance of term laid down in the contract if executed by us with the State Health Society (NHM)/District Health & Family welfare Society.**

**Date:**

**Signature of Partner/**

**Place:**

**Sole Proprietor with stamp**









