

Request for Proposal (RFP)

For Appointment of Concurrent Auditor for District Health & Family Welfare Society (DH&FWS) PANCHKULA for Audit of all programmes under NHM & Non NHM for FY 2020-21

[2020-21]



REQUEST FOR PROPOSAL (RFP)

- ✓ District Health & Family welfare Society PANCHKULA seeks to invite Proposal from <u>Chartered Accountant(CA) Firms and Cost and Management Accountant(CMA) Firms meeting the minimum eligibility criteria</u> for conducting the Concurrent audit of District Health & Family Welfare Society PANCHKULA under the National Health Mission for the financial year 2020-21.
- ✓ 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 www.etenders.hry.nic.in
- ✓ Important Dates & Address are as follow:

Start Date & Time of Bid Preparation & Submission Pre Bid Meeting Last Date & Time for Tender	:	06.01.2021 10:30 hours 08.01.2021 11:30 hours 15.01.2021 11:00 hours
Document Fees		Payment of tender document fees Rs.500/- by online in Account of "District Health & Family Welfare Society Panchkula" (non – refundable) + Tender processing fees Rs. 1180/- (Bank Account No. 39222835236, Ifsc Code: SBIN0050708)
Closing Date & Time of Bid Preparation & Submission	:	15.01.2021 13:00 hours
Technical Bid opening	:	15.01.2021 15:00 hours



Particulars	Address					
Place of pre bid conference for the	O/o Civil Surgeon , Panchkula,					
audit of District Health Societies	5 th Floor, A-Block.					
Place for opening of Technical Bids	O/o Civil Surgeon , Panchkula,					
for the Concurrent Audit of District	5 th Floor, A-Block.					
Health Societies.						
Contact number of DH&FWS,	8708718100, 0172-2573907					
Panchkula.						
E-mail ID of DH&FWS	Dam1pkl@gmail.com					

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 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)
 - ✓ Revised National Tuberculosis Control Programme (RNTCP)
 - ✓ 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:

Funds are transferred by the State Health Societies to the District Health Societies under the common pool Grant and funds are further transfer by the Districts to the DH/SDH/CHC/PHC/SC under the common pool, 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
- 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 visit 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 8th of month and then concurrent auditors will start monthly audit between 9th to 12th 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.

SECTION 5: FREQUENCY OF AUDIT

Concurrent Audit will be carried out on a "Monthly basis". Districts shall complied the monthly Financial Reporting(including Tally Data) on or before 8th of month immediately succeeding the relevant month and the concurrent auditor shall visit for the Audit between 9th to 12th 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 12th of month immediately succeeding the reporting month. State level auditors shall visit for audit between 15th to 20th 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:

Person Designation in Committee

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.



<u>Section 9: Terms for appointment of Concurrent Auditors (including</u> 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.

<u>Section 10:Content of Monthly Concurrent Audit Report & Quarterly Executive Summary Report.</u>

(1) Contents

(2) 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 15th 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 monthly concurrent audit report for the month of December 2020 shall be submitted to the state head quarter on or before 15th January 2021. It must further be noted that the soft copy of Monthly Audit Report be submitted at dfa.rhm@gmail.com & also the concern Programme Division mail id



- e.g RNTCP, 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:

Concurrent Audit for the Period April 2020 to December 2020

Activity	Timelines for submission of Concurrent
	Audit Report and Executive summary
	Report
Carrying out Concurrent Audit of State	Submission of Quarterly Concurrent Audit
Health Society for the Period April 2020	Report and Quarterly Executive Summary
to June 2020.	Report by Concurrent Auditor for the
	period April 2020 to June 2020 to District
	Health & Family Welfare Society on or
	before 25.01.2021.
Carrying out Concurrent Audit of State	Submission of Quarterly Concurrent Audit
Health Society for the Period July 2020 to	Report and Quarterly Executive Summary
September 2020.	Report by Concurrent Auditor for the
	period July 2020 to September 2020 to
	District Health & Family Welfare society
	on or before 29.01.2021.
Carrying out Concurrent Audit of State	Submission of Monthly Concurrent Audit



Health Society for the period October	Report by Concurrent Auditor for the
2020 to December 2020.	period October 2020 to December 2020 to
	District Health & Family Welfare Society
	on or before 05.02.2021.

Note: Action taken report for Audit observations for the period April 2020 to December 2020 is required to be submitted to the State Head Quarter on or before 15.02.2021.

Concurrent Audit from the Period January 2021 onwards

Activity	Timelines
Carrying out concurrent audit	Monthly
Submission of Audit Report by Auditor to	15 th of the next month
DHS	
Submission of soft copy of District Audit	On Quarterly basis(on or before 15 th of the
report of previous three month to the	month immediately succeeding the relevant
Director Finance & Accounts at State	quarter)
level	
Submission of Hard Copy of District	On Quarterly basis(on or before 20 th of the
Concurrent audit reports of previous three	month immediately succeeding the relevant
month to the SHS	quarter)
Submission of scanned soft copy(duly	20th of the month immediately succeeding
verified by the Civil Surgeon, Concurrent	the reporting Quarter. e.g the soft copy of
Auditor & DAM) of Quarterly Executive	Quarterly Executive summary for the third
Summary Report of DHS along with the	quarter of Financial year 2020-21 (Oct-
Action taken Report on the Audit Paras of	Dec) along with the Action taken report on
previous three months by the District	the Audit paras of the concurrent audit
Health Societies to the State Head Quarter	report for October, November and
at dfa.rhm@gmail.com	December 2020 shall be submitted to the
	State Head Quarter on or before 20 th of
Cubmission of Hand coming (duly vanified	January 2020.
Submission of Hard copies (duly verified by the Civil Surgeon Consurrent Auditor	25th of the month immediately succeeding
by the Civil Surgeon, Concurrent Auditor & DAM) of Quarterly Executive	the reporting Quarter
summary Report of DHS along with the	
Action Taken report on Audit Para's of	
previous three month by the DHS to the	
State Head quarter at dfa.rhm@gmail.com	
State Tread quarter at dia.mine gman.com	



Submission of soft copy of the Quarterly	25 th of the month immediately succeeding				
Executive summary (SHS & DHS) &	the reporting quarter				
Action taken report of previous three					
month Audit Report by the SHS to the					
Mission Director, MoHFW, GoI					
Submission of Hard copy of the	30 th of the month immediately succeeding				
Quarterly Executive summary (SHS &	the reporting month				
DHS) & Action taken report of previous					
three month Audit Report by the SHS to					
the Mission Director, MoHFW, GoI					

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. Technical bid also submit in *original copy along with all related document*.
- 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 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% 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 audit should be awarded on the basis of Quality cum cost based selection (QCBS) process, 70% weightage would be given to the Technical Evaluation and 30% weightage would be given to the financial bid.
- 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) Distrcit 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

<u>Section 13: DISTRICT WISE DETAIL OF HEALTH</u> INSTITUTIONS UNDER NHM,HARYANA

Detail attached at Appendix D

<u>Section 14: RESPONSIBILITIES OF DISTRICT HEALTH</u> <u>SOCIETIES</u>



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.



<u>SECTION 18: TECHNICAL EVALUATION & SELECTION</u> <u>METHODOLOGY</u>

Attached at Appendix F

<u>SECTION 19: MONTHLY FINANCIAL REPORTING AT</u> <u>DISTRICT LEVEL</u>

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.



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 oder. 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	f the	<i>C.A.</i>	/CMA	<i>Firm</i>]	to s	ubmit	the
proposal and to negotiate on its behalf.									

	-
	Yours faithfully,
()



APPENDIX-A (FINANCIAL REPORTING FOR COMMUNICABLE DISEASE)

Monthly Fund Status of RNTCP Grant

S.no	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21(as per the audited balance sheet)	Fund received during 2020-21(up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020-21(till the end of reporting month	Expenditure incurred during 2020-21(till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	4=1+2+3	5	6=4-5
1	PANCHKULA				0		0
	Total	0	0	0	0	0	0



Monthly Fund Status of NLEP Grant

S.n o	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21(as per the audited balance sheet)	Fund received during 2020-21(up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020- 21(till the end of reporting month	Expendit ure incurred during 2020-21(till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	4=1+2+3	5	6=4-5
1	PANCHKUL A				0		0



Monthly Fund Status of IDSP Grant

S.no	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21(as per the audited balance sheet)	Fund received during 2020- 21(up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020- 21(till the end of reporting month	Expenditure incurred during 2020-21(till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	4=1+2+3	5	6=4-5
1	PANCHKUL A	-			0		0
	Total	0	0	0	0	0	0



Monthly Fund Status of NVBDCP Grant

S.no	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21(as per the audited balance sheet)	Fund received during 2020-21(up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020-21(till the end of reporting month	Expenditure incurred during 2020-21(till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	4=1+2+3	5	6=4-5
1	PANCHKULA				0		0
	Total	0	0	0	0	0	0



APPENDIX-A (FINA NCIAL REPORTING FOR NON- COMMUNICABLE DISEASE)

Monthly Fund Status of NPCDCS Grant

S.no	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21(as per the audited balance sheet)	Fund received during 2020-21(up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020-21(till the end of reporting month	Expenditure incurred during 2020-21(till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	4=1+2+3	5	6=4-5
1	PANCHKULA				0		0
	Total	0	0	0	0	0	0



Monthly Fund Status of NPHCE Grant

S.no	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21(as per the audited balance sheet)	Fund received during 2020- 21(up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020-21 (till the end of reporting month	Expenditure incurred during 2020-21 (till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	4=1+2+3	5	6=4-5
1	PANCHKULA				0		0
					_		
	Total	0	0	0	0	0	0



Monthly Fund Status of NPCB Grant

				riguit	es in Rs.	•	•
S.no	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21 (as per the audited balance sheet)	Fund received during 2020-21(up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020-21 (till the end of reporting month	Expenditure incurred during 2020-21 (till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	1-1+2+2	5	6=4-5
1	PANCHKULA	1	2	3	4=1+2+3 0	5	0
	1	1	l	l	l	l	1



Monthly Fund Status of Mental Health

S.no	Name of District	Opening Balance as on 1/4/20 including interest up to 31/3/21 (as per the audited balance sheet)	Fund received during 2020-21 (up to the end of reporting month)	Interest earned (from 1/4/20 till the end of reporting month)	Total Fund available with Districts during 2020-21(till the end of reporting month	Expenditure incurred during 2020-21(till the end of reporting month)	Closing balance as on the last date of reporting month
		1	2	3	4=1+2+3	5	6=4-5
1	PANCHKULA				0		0
	T-+-1			•			
	Total	0	0	0	0	0	0



APPENDIX-A (FINA NCIAL REPORTING FOR NON- NHM FUNDS)

Monthly Fund Status of ASHA/ANM State Budget

(figure

SR. NO. DISTRICTS NAME Opening Balance As On . 01-04-2020 DISTRICTS NAME Opening Balance As On . 01-04-2020 ASHAs/ANMs out of State Budget . Fix Hon for Asha Fix Hon fo										<u>(figures</u>
1 2 3 4 5 6 7 8		DISTRICTS NAME	Balance As On . 01-04-	by the State Health Society for the payment to ASHAS/ANMS out of State	Fix Hon	Added Incentive	Facilitating Inst	ANMs State Budget	for ANC	Incentive for Immuni
					X.1	X.2	X.3	X.4	X.5	X.6
PANCHKULA			1	2	3	4	5	6	7	8
	1_	PANCHKULA								

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DAM Dy Civil Surgeon Civil surgeon Verified by the Concurrent Auditor



Monthly Fund Status of Districts for IMR Grant

(Figure in Rs)

	1	1	1	ı	1	1	1	in Rs)	1
S.NO.	Name of District	Openi	Funds	Funds transfe	Funds	Interest earned in	Total funds	Expendit	Closi
	District	ng Balanc	Transfer by State	r by	used by the	earned in IMR Bank	available with District	ue incurred	ng balan
		e as on	exclusively	the	Districts	Account(for IMR	for imr	ce as
		01.04.2	for IMR	District	out of	from 1.4.2020	Activities(as	activities	on
		020	Grant(from	s out of	common	till the end of	on the last	during	the
		includi	1.4.2020 till	commo	pools	reporting	date of	2020-21(last
		ng	the end of	n pools	grant for	month)	reporting	from	day
		interes	reporting	bank	making		month)	1.4.2020t	of
		t up to	month)	accoun	payment			ill the	repor
		31.3.20		t to	for IMR			end of	ting
		20(as per		IMR Bank	Activities (i.e			reportin g month)	mont h
		Audite		Accoun	payment			g month)	availa
		d		t(from	made by				ble
		balanc		1.4.202	Districts				with
		e sheet		0 till	out of				Distri
		of		the end	Common				ct
		2019-		of	pool				under
		20)		reporti	bank account				IMR Gran
				ng month)	for IMR				t t
				inontin)	activities)				
					(from				
					1.4.2020				
					till the				
					end of				
					reporting				
		1	2	3	month)	5	6=1+2+3+4+	7	8=6-7
		1	2	3	•	3	5	,	0-0-7
	PANCH								
1	KULA						0.00		0.00
	1	1	1	1	1	1	1	l	

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Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Monthly Fund Status of Districts for Construction worker Grant

(Figure in RS)

								III No)	
S.	Name of	Opening	Funds	Funds	Funds	Interest	Total	Expendit	Closing
NO	District	Balance as on	Transfer	transfer	used by	earned in	funds	ue	balance
		01.04.2020incl	by State	by the	the	the	availab	incurred	as on the
		uding interest	exclusively	Districts	Districts	Constructio	le with	for	last date
		up to	for	out of	out of	n worker	Distric	Constru	of
		31.3.2020(as	Constructi	common	common	Bank	t for	ction	reportin
		per Audited	on worker	pools	pools	Accounts(Constr	worker	g month
		balance sheet	Grant(bank	grant	from	uction	during	availabl
		of 2019-20)	from	account	for	1.4.2020 till	worker	2020-21(e with
			1.4.2020	to	making	the end of	Activiti	from	District
			till the end	Constru	payment	reporting	es(on	1.4.2020	under
			of	ction	for	month)	the last	till the	Constru
			reporting	worker	Constru		day of	end of	ction
			month)	Bank	ction		reporti	reportin	worker
				Account	worker		ng	g month)	Funds
				(from	Activitie		month	,	
				1.4.2020	s (i.e		before		
				till the	payment		expend		
				end of	made by		iture)		
				reportin	Districts		,		
				g	out of				
				month)	Commo				
				<u> </u>	n pool				
					bank				
					account				
					for				
					Constru				
					ction				
					worker				
					Activitie				
					s)(from				
					1.4.20				
					till the				
					end of				
					reportin				
					g				
					month)				



		1	2	3	4	5	6=1+2 +3+4+ 5	7	8=6-7
1	PANCH KULA						0.00		0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Dy Civil Civil Verified by the Surgeon surgeon Concurrent Auditor



Monthly Fund Status of District for HUDA Grant

(Figure in Rs

S.N	Name of	Opening Funds Funds Interest Total funds Expenditue C						
0.	District	Balance	Tranfer by	used by	earned in	available	incurred for	Closing balance
		as on	State	the	the HUDA	with District	HUDA Grant	as on
		01.04.20	exclusively for	Districts	Grant	for HUDA	Activities	the last
		20	HUDA Grant	out of	Bank	Grant	during 2020-	date of
		includin	during 2020-	common	Accounts(Activities	21(up to the	reporti
		g	21(from 1/4/20 till the	pools	from 1/4/20 till		end of	ng
		interest up to	end of	grant for making	the end of		reporting month)	month availabl
		31.3.202	reporting	payment	reporting		inontii)	e with
		0(as per	month)	for	month)			District
		Audited	,	HUDA	,			under
		balance		Grant				HUDA
		sheet of		Activitie				Grant
		2019-20)		s(i.e				
				payment				
				made by Districts				
				out of				
				Common				
				pool				
				bank				
				account				
				for				
				HUDA Grant				
				Activitie				
				s)(from				
				1/4/20 till				
				the end				
				of				
				reportin				
		1	2	g month)	4	5=1+2+3+4	6	7=5-6
	PANCHKU							
1	LA					0.00		0.00
Ī	1	1		1	1	1		



Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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DAM Civil Civil Verified by the Concurrent Surgeon Surgeon Auditor



Monthly Fund Status of Districts for PWD Grant

(Figure in Rs)

							(Figure in Rs)	
S.N O.	Name of District	Opening Balance as on 01.04.20 20 includin g interest up to 31.3.202 0(as per Audited balance sheet of 2019-20)	Funds Tranfer by State exclusively for PWD Activities during 2020- 21(from 1/4/2020 till the end of reporting month)	Funds used by the Districts out of common pools grant for making payment for PWD Grant Activitie s(i.e payment made by Districts out of Common pool bank account for PWD Grant Activitie s)(from 1/4/20 till the end of reportin	Interest earned in the PWD Grant Bank Accounts(from 1/4/20 till the end of reporting month)	Total funds available with District for PWD Grant Activities	Expenditue incurred for PWD Grant Activities during 2020- 21(till the end of reporting month)	Closing balance as on the last date of reporting month available with District under PWD Grant
		1	2	g month)	4	5=1+2+3+4	6	7=5-6
	PANCHKU							
1	LA					0.00		0.00
	1	1	l	1	1	l	İ	I



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APPENDIX-A (FINANCIAL REPORTING FOR PART –A,B,C,POLIO & NUHM)

 $Monthly\ Fund\ Status\ of\ Districts\ \ for\ RCH,\ Mission\ \&\ Routine\ immunization\ activities$

												1	1	1		1
S.	Na	Ope	Fun	Fun	Fun	Fu	Fun	Fu	Fun	Fund	Fund	Interest	Net	Total	Expe	Closi
N	me	ning	ds	ds	ds	nds	ds	nds	ds	S	s	credited in	Fund	funds	nditu	ng
О.	of D:	Bal	rele	tran	use	tra	use	tra	use	trans	used	the bank	available	avail	re	balan
	Di	anc	ased	sfer	d by	nsf	d by	nsf	d by	fer	by	accounts of	with Districts	able	incur	ce as
	str ict	e as on	by Stat	by the	the Dist	er by	the Dist	er by	the Dist	by the	the Distr	A, B and C(Districts,CH	Districts for	with Distr	red by	on the last
	ict	01.0	e to	Dist	rict	the	rict	the	rict	Distr	icts	C/DH/SDH/P	RCH,	ict	Distr	day of
		4.20	Dist	ricts	s	Dis	s	Dis	s	icts	out	HC/SC level)(Mission	for	icts	repor
		20	ricts	out	out	tric	out	tric	out	out	of	from 1.4.2020	and	RCH	for	ting
		incl	und	of	of	ts	of	ts	of	of	com	till the end of	routine		RCH	mont
		udi	er	com	com	out	com	out	com	com	mon	reporting	immuniz	Missi	١,	h
		ng	Co	mon	mo	of	mo	of	mo	mon	pools	month)	ation	on	Missi	availa
		inte	mm	pool	n	co	n	co	n	pools	grant		activities	and	on	ble
		rest	on	s to	pool	mm	pool	mm	pool	to	for		(i. e for	Routi	and	with
		up	pool	NU	s	on	s	on	S	Cons	maki		Part A,	ne	routi	Distri
		to	(HM	gra	poo	gra	poo	gra	truct	ng		B and C	imm	ne	ct
		31.3	fro	ban	nt	ls	nt	ls	nt	ion	pay		Activitie	unzat	imm	under
		.202	m	k	for	to	for	ban	for	work	ment		s) (till	ion	unzat	RCH,
		0(1.4.	acco	ma	Pul	ma	k	ma	er Ponk	for		the end	Activ	ion	Missi
		as	202 0till	unts (kin	se Poli	kin	acc	kin	Bank acco	Cons truct		of reportin	ities(i.e	activi	on and
		per Aud	the	fro	g pay	O	g pay	oun t to	g pay	unts(ion		reportin g month)	for	ties(i.e	ana Routi
		ited	end	m	men	Ba	men	IM	men	from	work		g month)	Part	for	ne
		bala	of	1.4.	t for	nk	t for	R	t for	1.4.2	er			A, B	Part	immu
		nce	repo	202	NU	acc	Puls	Ba	IM	020	Activ			and	A, B	nizati
		shee	rtin	Otill	HM	oun	e	nk	R	till	ities(C	and	on(i.e
		t of	g	the	(i.e	ts(poli	Acc	Acti	the	i.e			Activ	C	for
		201	mon	end	pay	fro	0(oun	vitie	end	pay			ities)(Activ	Part
		9-	th)	of	men	m	i.e	t(s(of	ment			till	ities)(A, B
		20)		repo	t	1.4.	pay	fro	i.e	repo	made			the	from	and C
				rtin	ma	202	men	m	pay	rting	by			end	1.4.2	Activi
				g	de	0	t	1.4.	men	mont	Distr			of	020	ties)
				mon	by	till	ma	201	t	h)	icts			repor	till	
				th)	Dist	the	de	8 till	ma		out of			ting	the	
					rict s	end of	by Dist	the	de by		Com			mont h)	end of	
					out	rep	rict	end	Dist		mon			11)	repor	
					of	orti	s	of	rict		pool				itng	
					Co	ng	out	rep	s		bank				mont	
					mm	mo	of	orti	out		acco				h)	
					on	nth	Co	ng	of		unt				,	
					pool)	mm	mo	Co		for					
					ban		on	nth	mm		Cons					
					k		pool)	on		truct					
					acc		ban		pool		ion					
					oun		k		ban 1-		work					
					t for		acc		k		er					
					NU HM		oun t for		acc oun		activi ties)(
					acti		Puls		t for		from					
					vitie		e		IM		1.40.					
					s)(poli		R		020					
					fro		0		acti		till					
					m		acti		vitie		the					
					1.4.		vitie		s)(end					
1					202		s)(fro		of					
					0		fro		m		repo					
					till		m		1.4.		rting					
					the		1.4.		202		mont					
					end		202		0		h)					
					of		0		till							
					rep		till		the							
1					orti		the end		end of							
					ng mo		of		rep							
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					nth)		rep orti		orti							
							ng		ng mo							
							mo		nth)							
							nth)									
-		1	2	3	4	5	6	7	8	9	10	11	12=2+11	13=1	14	15=13
				3	7	3	U	,	0	,	10	- 11	-	+12	14	-14
													(3+4+5+			
													6+7+8+9			
													+10)			
	То	0.00	0.00	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.00		0.00	0.00	0.00	0.00
		0.00	0.00	0.00		v	0.00		0.00	0.00	V.00	<u> </u>	0.00	0.00	0.00	0.00





Monthly Fund Status of Districts for NUHM Grant

(Figure in Rs

							(Figure in Rs	
S.N O.	Name of District	Opening Balance as on 01.04.2020inclu ding interest up to 31.3.2020(as per Audited balance sheet of 2019-20)	Funds transfer by the Districts out of common pools bank account to NUHM Bank Account(up to reporting month i.e from 1.4.2020 to the end of reporting month)	Funds used by the Districts out of commo n pools grant for making paymen t for NUHM Activitie s(i.e paymen t made by Districts out of Commo n pool bank account for NUHM Activitie s)(from 1.4.2020 till the end of reportin g month)	Interest earned in the NUHM Bank Accounts(from 1.4.2020 till the end of reporting month)	Total funds available with District for NUHM Activities(up to reporting month)	Expenditue incurred for NUHM Activities during 2020-21(from 1.4.2020 till the end of reporting month)	Closin g balanc e at the end of reporting month for NUHM funds
		1	2	3	4	5=1+2+3+4	6	7=5-6
	PANCHK ULA					0.00		0.00
<u> </u>								
<u> </u>								



		_	_				
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Verified by the

DAM Civil Civil Verified by the Concurrent Surgeon surgeon Auditors



Appendix B: Quarterly Executive Summary report of DHS

(To be submitted to FMG wing of State Haryana by the District Audi
Committee, District Health & Family Welfare Society.)
Name of District:
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 Adminstrative & 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________
For the Quarter (due dates: 31st July/31st Oct/31st January/30th 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 (distrct 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 1st 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



APPENDIX-D Detail of Health Institution Under NHM

Sr. No.	Name of District Health Welfare Society	Name of DAM/AA	Phone Number of Dam/AA	Number of CHC	Number of DH	Number of SDH	Number of PHC
1	District Health & Family Welfare Society, PANCHKULA	Mr. MANOJ KUMAR	8708718100	2	1	1	8



Total						
	Total	Total	Total	Total	Total	Total



Appendix F: Technical Evaluation and Selection Methodology

<u> </u>	pendix i. recilincai Evalu	<u> </u>	y Sciection ivi	ctilodology
S.no	Particulars	Notes	Maximum Marks	Marks Obtained
1	No of Partners- FCA/ACA/FCMA/ACMA	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	Nature of Experience (RCH,NRHM,NHM Audit/Government Concurrent Audit	4	20	
5	Branches in State/Districts	5	10	
6	Total Turnover of the firm for previous three years i.e 2016-17, 2017-18 & 2018-19)	6	10	
	Total		70	

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 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.
- 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.

4. RCH,NRHM,NHM Audit/Government Audit

- i) 5 marks for each RCH, NRHM, NHM Complete Concurrent audit subject to maximum 10 Marks.
- ii) 5 marks for each Government Complete Concurrent audit subject to maximum 10 Marks.
- 5. (a) In case of Concurrent audit of District Health Society: 10 marks for CA/CMA Firm having Head Office/Branch in the District where Audit is to be conducted. However, 5 Marks for CA/CMA Firms having Head Office/Branch in the State of Haryana
 - (b) In case of Concurrent audit of State Health Society: 10 marks for CA/CMA Firm having Head Office/Branch in the Tricity (Panchkula, Mohali and Chandigarh). However, 5 Marks for CA/CMA Firms having Head Office/Branch in the State of Haryana
- 6. Average turnover for last Three Years upto 5 Lacs –NIL. 1 Marks for each additions 1 Lacs, subject to maximum of 10 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 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 on the basis of Quality cum cost based selection (QCBS) process, 70% weightage would be given to the Technical Evaluation and 30% weightage would be given to the financial bid.
- 3. 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)

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S r. N	Name of SHS/ DHS/ GH / SDH / CHC / PHC	CA SH BO OK	LED GER	TRIA L BAL ANC E	B R S	STOC K REGI STER	FIXE D ASSE TS REGI STER	ADVA NCE REGI STER	CHE QUE ISSUE REGI STER	SKS MEE TING REGI STER	Miscell aneous Registe r	Fun d Reci ved Regi ster	Sala ry Regi ster	Is entri es are comp leted in Tally Softw are up to reporting mont h?



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 Ca	pital Letters)		
(b) Address of the Head Of	fice		
(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 f	ìrm:		
Note: Please attach the copy of Cost Accountant of India as or		certificate issued by ICA	I/Institute of
4. Number of Full time Charte		January	
Number of audit staff employ	ed full time with the firm		
Articles/Audit Clerks/Traine	es		
Other Audit Staff (With know)	ledge of book keeping & a	ccountancy &	
Other Clarical Staff (Please Sp	ecify)		



राष्ट्रीय स्वास्त्य निरान	
Turnover of the firm during past three years	
2016-17	
2017-18	
2018-19	
(Please provide copy of ITR and Profit and loss S	statement duly verified for the relevant
Financial Year.)	
Number of Branches if any (Please mention Place	ces & Locations)
Whether the firm engaged in any internal Or Ext	ernal (RCH,NRHM,NHM Audit/Government
Concurrent Audit) Yes/No	
(If yes, then please provide detail with documen	ntary evidence)
Whether there are any court/arbitration/any ot	her
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







