



Government of Chhattisgarh



Request for Proposal (RFP)

**For Appointment of Concurrent Auditor for Chhattisgarh State Health Society (SHS) and District Health Societies (DHS)- for Audit of all programmes under NHM including FC-XV & Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)
(For the Financial Year 2022-23)**

Ref. No.: RFP/RT/CA-S/01/2022-23

Date of Issue: 07- September, 2022

Issued by:

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**Selection of Concurrent Auditor(s) for the Financial Year 2022-23
For the all programmes implemented under NHM-CG
including FC-XV& PM-ABHIM**

Request for Proposal (RFP) for Concurrent Auditor:

State Health Societies, Chhattisgarh seeks to invite Proposal from interested entities (CA/CMA firms) meeting the minimum eligibility criteria for providing their services for the concurrent audit for the financial year 2022-23 of State Health Society and District Health Societies and its implementing various programs under the National Health Mission including FC-XV& Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM).

Proposals are invited for **State Health Society NHM Chhattisgarh (Including its Implementing agency)** and District Health Society- **Bastar, GPM (Gaurela Pendra Marwahi), Kabirdham, Kondagaon, Korba, Mungeli, Raigarh, Surajpur.**

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and the minimum eligibility criteria for selection of the C.A./CMA firms are given in the following paragraph.

Terms of Reference (ToR)

- I. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare was launched on 12th April 2005 by the Government of India to improve medical facilities in the country. From 2013-14 onwards the NRHM programme has been subsumed under the umbrella programme of National Health Mission. NHM is overarching NUHM and includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 160 to 100 per 1,00,000 live births, Infant Mortality Rate (IMR) from 38 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 3.0 to 2.1.
- II. One of the visions of the Mission is to increase public spending on health from 1.3% 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), various National Disease Control Programmes (NDCPs) and Non-Communicable Disease Programme (NCDs) have been repositioned. National Urban Health Mission (NUHM) has also been added as Submission of National Health Mission.
- III. At present the following Programmes/Schemes fall under the National Health Mission:

There are Five Pool and the Eleven sector under the National Health Mission. Details of Such are:

A. Details of Pool:

1. **RCH** including Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disease Control Programme (NIDDCP)
2. **National Disease Control Programme:**
 - i. Integrated Disease Surveillance Programme (IDSP).
 - ii. National Vector Borne Disease Control Programme (NVBDCP).

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- iii. National Leprosy Eradication Programme (NLEP),
- iv. National Tuberculosis Elimination Programme (NTEP)
- v. National Viral Hepatitis Control Program (NVHCP).
- vi. National Rabies Control Programme (NRCP).
- vii. Implementation of Programme for Prevention and Control of Leptospirosis (PPCL).

3. Non-Communicable Diseases Flexible Pool:

- i. National Programme for Control of Blindness & Vision Impairment. (NPCB&VI),
- ii. National Mental Health Programme (NMHP),
- iii. National Programme for Health Care for the Elderly (NPHCE),
- iv. National Tobacco Control Programme (NTCP),
- v. National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS).
- vi. Pradhan Mantri National Dialysis Programme (PMNDP).
- vii. Implementation of National Program for Climate Change and Human Health (NPCCHH)
- viii. National Oral Health Programme (NOHP)
- ix. Implementation of National Programme on Palliative Care (NPPC)
- x. Implementation of National Programme for Prevention and Control of Fluorosis (NPPCF).
- xi. National Programme for Prevention and Control of Deafness (NPPCD)
- xii. National programme for Prevention and Management of Burn & Injuries (NPPMPI)

4. (a) Health System Strengthening (HSS). -Urban

4. (b) Health System Strengthening (HSS). -Rural

5. Infrastructure Management.

Details of Sectors:

- 1. Direct Benefit Transfer (DBT)
- 2. Infrastructure - Civil works (Infrastructure & Construction)
- 3. Equipment (Including Furniture, Excluding Computers)
- 4. Drugs and supplies
- 5. Diagnostics (Consumables, PPP, Sample Transport)
- 6. Capacity building incl. training
- 7. ASHA incentives
- 8. Others including operating costs (OOC)

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9. IEC & Printing
10. Planning & M&E
11. Surveillance, Research, Review, Evaluation (SRRE)

Other Programmes:

1. 15th Finance Commission
2. Prime Minister Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)

IV. Institutional and Funding Arrangements:

For the implementation of the above programmes, Ministry of Health and Family Welfare (MOHFW) has required the creation of an Integrated Health Society at State and District levels (registered as a legal entity at the State and District under Societies Registration Act, 1860). Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHSs) work in coordination with the District Collector and District Chief Medical Officer (CMO). Program implementation is done through its District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs), Rogi Kalyan Samities (RKS) and Village Health Sanitation & Nutrition Committees (VHSNC). Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, CGMSC, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components. In addition, funds are also released from SHS/ DHS to NGOs and private entities under public private participation (PPP) arrangements.

V. Funding & Accounting Arrangements:

Funds for the various programs are transferred from Pay & Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to SHS on the basis of respective State Programme Implementation Plan (SPIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAP) of each of the districts in the State. Under the umbrella of the integrated SHS/DHS all the financial operation are carried out through SNA (Single Nodal Account) bank accounts and grants provided by SHS to DHS as virtual limit for all the programmes of NHM other than FC-XC, PM-ABHIM and others and maintained the books of accounts and other financial records as per the requirements of SHS/DHS and also submit separate financial activity reports at varying frequencies to the respective monitoring unit in MOHFW (GOI).

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VI. Financing by Development Partners/ Donors:

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

VII. Audit & Assurance Standards:

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

Objective of Audit & Audit Service: -

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

- a. The Separate and Consolidated financial statements give a true and fair view of the Financial Position of the SHS, DHS at the end of each fiscal year and of the funds received and expenditure incurred for that accounting period.
- b. The funds were utilized for the purposes for which they were provided, and
- c. Where programs are financed by development partners, the respective program expenditures are eligible for financing under the relevant grant/ credit agreement.

The books of accounts as maintained by the State Health Societies, District Health Societies and other participating implementing units such as District Hospital, Blocks, CHC, PHCs, Sub Centres, Village Health Nutrition and Sanitation Committees (VHNSCs) etc. shall form the basis for preparation of the Separate DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

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The key objectives to engage audit firms for conducting concurrent audit services are as follows:

- a) 100% Vouching will be covered at all levels.
- b) To give a true and fair view of the Financial Position at end of each fiscal year for funds received and expenditure incurred by individual setups/ units.
- c) To certify whether funds were utilized for the purposes for which they were provided or not.
- d) To prepare Separate and Consolidated Financial Statements of SHS & DHS (**for all programme under NHM including FC-XV and PM-ABHIM**) along with relevant accounting policies, notes to accounts and schedules.
- e) To ensure presence of voucher's/ evidence's based on payment to improve transparency.
- f) To ensure accuracy and timeliness in maintenance of book of accounts.
- g) To Improve the accuracy and timeliness of financial reporting & Submission of MIS to the Management at all levels i.e., State, Districts & sub-District.
- h) To ensure compliance with laid down systems, procedures and policies.
- i) To regularly track, follow up and settle advances on a priority basis.
- j) To asses & improve overall internal control systems.
- k) To help in accounting entries at all level State, Districts & sub-District.

A number of sub-district entities like Block, CHC/PHC, RKS, Sub-Centre, in the same order of priority, may be selected by the District Health Society for field visit by the auditor on monthly / quarterly basis and auditor should be incorporate the audit observation in the audit report.

Validity of this tender document: -

Validity of the Tender document will be for **6 months** from the date of opening of tender.

Appointing & Selection authority: -

Bid of the district offices shall have to be submitted in the respective district offices, selection process will be done at respective offices. Bid of the State office shall have to be submitted in the State office. Address & Contact Number is given in the **Annexure-I**.

Non-Eligibility for Concurrent Audits:

The awarded CA/CMA firm shall not sublet the work. Such cases if brought into notice/found at any point of time before/after selection the concerned firms will be deferred from bidding process for next 3 years and contract will be cancelled along with the penalty.

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The firms who were selected as auditors of SHS/DHS for the last Financial Year 2021-22 and found that the selected auditor did not follow all the conditions mentioned in the RFP for that Financial Year or the department not satisfied with the work done by selected auditor , SHS/DHS reserve right to not to entertain the bid of such firm.

Minimum Eligibility Criteria: -

Minimum Eligibility Criteria for the State Health Societies:

S. No	Minimum Criteria	Remarks
1.	The Chartered Accountant firms registered under ICAI	-
2.	The Cost Accountants firms registered under ICAI	-
3.	Turnover of the CA/CMA firm (Average annual in consecutive last three financial years)	Minimum Rs.50 Lakhs
4.	Minimum Number of Partners	Minimum 3 Partner*
5.	No. of Years of Firm Existence (Minimum)	5 Years
6.	<u>No. of assignments:</u> (Experience of audit of Externally / Internally Aided Projects / Social Sector Projects (Other than Audit of Charitable Institutions & NGOs).	Minimum 10

* For the purpose of counting number of partners, Partner who joins on or after 01-01-2022 will not be considered.

Any firm not qualifying the above minimum criteria need not apply as their proposal shall be summarily rejected.

Supporting Documents for Eligibility Criterions: Following supporting documents must be submitted by the firm along with the technical proposal: -

- i. For S. No. 1 above, the firm must submit a self-attested copy of certificate of ICAI.
- ii. For S. No. 2 the firm must submit a self-attested copy of certificate of ICAI.
- iii. For S. No. 3, the firm must submit **audited** financial statements for consecutive last three financial years.
- iv. For S. No. 4 & 5 the firm must submit a copy of the latest constitution certificate from ICAI/ ICAI.
- v. For S. No. 6 the firm must submit appointment letters from the organization.

A. The Bidder(s) shall not have been debarred / blacklisted by any Central Govt. /State Govt. / Public Sector Undertaking / any other local Body or body established under or in the control of the Central or state Government and till completion of the Selection Process under this RFP. *[Self-attested affidavit on Rs.100/- stamp paper to be given in this regard by the authorised person of the firm].*

B. Latest Income Tax return of the firm duly acknowledged by the IT Department for the FY 2020-21.

C. Copy of GST registration Certificate.

D. Firm must have at least one branch in Chhattisgarh.

E. **Tender Fee: Rs 1000/- only (Rs. One Thousand Only) (non-refundable) by way of DD in favour of "State Health Society NHM Chhattisgarh", payable at Raipur, shall be required to be submitted by each Bidder along with the technical proposal.**

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- F. **Earnest Money Deposit:** Rs 5000/- only (Rs. Five thousand only) (refundable after completion of process of Auditor) by way of DD in favour of “**State Health Society NHM Chhattisgarh**”, payable at Raipur, shall be required to be submitted by each Bidder along with the technical proposal.
EMD amount of unselected bidder shall be returned after the grant of the Work Order or execution of the Contract by the Selected Bidder (whichever is later) or when the Selection Process is cancelled by the department. EMD amount of Selected Bidder's shall be returned after acceptance of the Work Order or executing the Contract (whichever is later) and after furnishing the Performance Security in accordance with provision of the RFP and Work Order.

The amount of EMD may be forfeited by the department in the following cases:

- Any breach of terms and/or condition of the RFP and/or contract; or.
- If a Bidder engages in a corrupt, fraudulent, coercive, undesirable or restrictive practice as envisaged under RFP; or,
- In the case of the Selected Bidder, if the Selected Bidder fails to accept the Work Order or execute the Contract or fails to furnish the Performance Security within the specified time limit; or,

Note: No interest shall be payable on EMD amount.

- G. **Performance Security Deposit:** Rs.20000/- only (Rs. Twenty thousand only) shall be required to be submitted by selected bidder (**H1**) within 15 days from the receipt of award of work (refundable after successful completion of Audit process as per the term & condition mentioned on RFP) by way of DD in favour of “**State Health Society NHM Chhattisgarh**”, payable at Raipur.

The Selected firm after completion of work shall be required to submit a request in writing to SHS for the return of Performance Security deposit. On receipt of such letter SHS shall process the request and return the Performance Security upon being satisfied that there has been due performance of the obligations of the Selected firm under the Contract. However, no interest shall be payable on the Performance Security.

Department may forfeit the amount of Performance Security Deposit if the selected bidder fail to execute and complete the contract as the term and/or condition mentioned in the RFP and contract.

Note: If less than three firms' bids are submitted at SHS, then department reserved the rights to extent the validity of tender , no -new advertisement/re-tender will be carried out or decision of audit committee if any other in favour of department.

**(Information for extension of tender/any updation will be uploaded on official website:
<http://www.cghealth.nic.in>)**

Kindly visit the official website regularly for the any update.

Minimum Eligibility Criteria for the District Health Societies:

S No.	Minimum Criteria	Remarks
1.	The Chartered Accountant firms registered under ICAI	-
2.	The Cost Accountants firms registered under ICMAI	-
3.	Turnover of the CA/CMA firm (Average annual in consecutive last three financial years)	Minimum Rs.10 Lacs
4.	Minimum Number of Partners	Minimum 2 Partner*

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5.	No. of Years of Firm Existence (Minimum)	2 Years
6.	No. of assignments: (Experience of audit of Externally / Internally Aided Projects / Social Sector Projects (Other than Audit of Charitable Institutions & NGOs).	Minimum 2

* For the purpose of counting number of partners, Partner who joins on or after 01-01-2022 will not be considered.

Any firm not qualifying the above minimum criteria need not apply as their proposal shall be summarily rejected.

Supporting Documents for Eligibility Criteria: Following supporting documents must be submitted by the firm along with the technical proposal: -

- i. For S. No. 1 above, the firm must submit a self-attested copy of certificate of ICAI.
- ii. For S. No. 2 the firm must submit a self-attested copy of certificate of ICAI.
- iii. For S. No. 3, the firm must submit **audited** financial statements for consecutive last three financial years.
- iv. For S. No. 4 & 5 the firm must submit a copy of the latest constitution certificate from ICAI.
- v. For S. No. 6 the firm must submit appointment letters from organization.

- A. The Bidder(s) shall not have been debarred / blacklisted by any Central Govt. /State Govt. / Public Sector Undertaking / any other local Body or body established under or in the control of the Central or state Government and till completion of the Selection Process under this RFP. **[Self-attested affidavit on Rs.100/- stamp paper to be given in this regard by the authorised person of the firm].**
- B. Latest Income Tax return of the Firm duly acknowledged by the IT Department for the FY 2020-21.
- C. **Copy of GST registration Certificate.**
- D. **Firm must have at least one branch in Chhattisgarh.**
- E. **Tender Processing Fee:** Rs 1000/- only (Rs. One Thousand Only) (non-refundable) by way of DD in favour of "District Health Society, District Chhattisgarh", payable at '**name of the district where you want to submit your proposal**' shall be required to be submitted by each Bidder along with the technical proposal.
- F. **Earnest Money Deposit:** Rs 5000/- only (Rs. Five thousand only) (refundable after selection of Auditor) by way of DD in favour of "District Health Society, District Chhattisgarh", payable at '**name of the district where you want to submit your proposal**' shall be required to be submitted by each Bidder along with the technical proposal.

EMD amount of unselected bidder shall be returned after the grant of the Work Order or execution of the Contract by the Selected Bidder (whichever is later) or when the Selection Process is cancelled by the department. EMD amount of Selected Bidder's shall be returned after acceptance of the Work Order or executing the Contract (whichever is later) and after furnishing the Performance Security in accordance with provision of the RFP and Work Order.

The amount of EMD may be forfeited by the department in the following cases:

- Any breach of terms and/or condition of the RFP and/or contract; or.
- If a Bidder engages in a corrupt, fraudulent, coercive, undesirable or restrictive practice as envisaged under RFP; or,

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- In the case of the Selected Bidder, if the Selected Bidder fails to accept the Work Order or execute the Contract or fails to furnish the Performance Security within the specified time limit; or,

Note: No interest shall be payable on EMD amount.

- G. **Performance Security Deposit:** Rs.20000/- only (Rs. Twenty thousand only) shall be required to be submitted by selected bidder (**H1**) within 15 days from the receipt of award of work (refundable after successful completion of Audit) by way of DD in favour of "District Health Society, District Chhattisgarh", payable at '***name of the district where you want to submit your proposal***'

The Selected firm after completion of work shall be required to submit a request in writing to DHS for the return of Performance Security deposit. On receipt of such letter DHS shall process the request and return the Performance Security upon being satisfied that there has been due performance of the obligations of the Selected firm under the Contract. However, no interest shall be payable on the Performance Security

Department may forfeit the amount of Performance Security Deposit if the selected bidder fail to execute and complete the contract as the term and/or condition mentioned in the RFP and contract.

Note: If less than three firm's bids are submitted at DHS, then department reserved the rights to extent the validity of tender ,no -new advertisement/re-tender will be carried out or decision of audit committee if any other in favour of department.

(Information for extension of tender/retender/ short tender any updation will be uploaded on official website only i.e.: <http://www.cghealth.nic.in>)

Kindly visit the official website regularly for the any update.

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Terms of appointment of the Auditor:

State Offices: -

- At the State office level, the concurrent auditor appointed once can be retained / reappointed for_a maximum total term of **three (3) Financial Years i.e., current year and next two Financial Year** on the basis of auditor's performance.
- Audit will be conducted on monthly basis at State office and quarterly basis of its implementing agencies. It will be responsibility of the auditor to prepared financial statement on monthly, quarterly and annual basis as the case may be.
- Concurrent auditor will have to file **Quarterly TDS and Monthly GST returns** on the basis data provided by State office on or before due date. In respect of the GST Returns, it will be responsibility of the auditor to generate E-Challan from the GST portal. No separate fee will be paid for **Quarterly TDS and Monthly GST returns**.
- There is no bar on the auditor from applying for the audit of a different district along with the State, provided total number of audit assignment does not exceed the **03** districts including State as one unit. Firm who is already having audit assignment for any districts that will be considered for calculating for the overall number of audit assignments.
- It may be noted that a record of the team shall be maintained at the facility visited and team has to collect a certificate of their attendance giving their name, designation and date of visit etc. from the head of that facility.
- Penalty @ 5% per month** of order value shall be deducted for delay in submission of audit report. (Refer Key of timelines). In case auditor does not submit audit report continuously for 03 month then his contract is automatically terminated.

District Offices: -

- At the District office level, the concurrent auditor appointed once can be retained / reappointed for_a maximum total term of **three (3) Financial Years i.e., current year and next two Financial Year** on the basis of auditor's performance review.
- It will be responsibility of the auditor to prepare financial statements on monthly, quarterly and annual basis as the case may be.
- Audit will be conducted on monthly basis at district level including districts hospital and blocks. Coverage of all the blocks are as follows: -

Month (In Any Quarter)	Coverage of the Blocks
In First Month	Minimum 40% of all the blocks
In Second Month	Further 40% of all the blocks
In Third Month	Further 20% of all the blocks

- District concurrent auditor will have to file **Quarterly TDS and Monthly GST returns** on the basis data provided by district office on or before due date. In respect of the GST Returns, it will be responsibility of the auditor to generate E-Challan from the GST portal. No separate fee will be paid for **Quarterly TDS and Monthly GST returns**.

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- There is no bar on the auditor from applying for the audit of a different district along with the State, provided total number of audit assignment does not exceed the **03** districts including State as one unit. Firm who is already having audit assignment for any district/s that will be considered for calculating for the overall number of audit assignments
- It may be noted that a record of the team shall be maintained at the facility visited and team has to collect a certificate of their attendance giving their name, designation and date of visit etc. from the head of that facility.
- **Penalty @ 5% per month** of order value shall be deducted for delay in submission of audit report. **(Refer Key of timelines). In case auditor does not submit audit report continuously for 03 month then his contract is automatically terminated.**

Key Timelines: -

The key timelines which need to be adhered to are summarized below:

Activity	State & implementing agencies	District	Blocks
Carrying out concurrent audit	State Unit - Monthly Implementing agencies – Quarterly	Monthly	In First Month- Minimum 40% of all the blocks In Second Month- Further 40% of all the blocks In Third Month- Further 20% of all the blocks The audit report of the District Hospital will be given on Quarterly basis.
Preparation of Financial Statement	State Unit - Monthly Implementing agencies – Quarterly	Monthly	Quarterly
Submission of Audit Report (Hard & Soft Copies) by Auditor to SHS/ DHS/Agencies	State Unit - Within 25 days from end of the respective Months. Agencies - Within 25 days from end of the respective Quarters.	Within 25 Days from end of the respective Months.	Within 25 Days from end of the respective Quarters.
Consolidation	Annual	Annual	Annual

- Name of blocks with its districts is attached (**Annexure-II**).
- Format for Reports for DHS is attached (**Annexure-III**).
- Format for Reports for SHS is attached (**Annexure-III-A**).

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Guidelines for Submitting the Proposals:

A. General Guidelines:

- i. Firms are required to submit the proposal (RFP) (in two separate & sealed cover/envelops) duly writing on Top as proposal for _____ & Last date _____ as per the guidelines and formats detailed out in the following paras:
- ii. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked **"TECHNICAL PROPOSAL"** SIMILARLY, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked **"FINANCIAL PROPOSAL"** followed by the name of the assignment, and with a warning **"DO NOT OPEN WITH THE TECHNICAL PROPOSAL."** The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked **"DO NOT OPEN, EXCEPT IN PRESENCE OF THE STANDING COMMITTEE FOR AUDIT"**. The Society shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this will constitute grounds for declaring the Proposal non-responsive.
- iii. **Association with Other firms & Quality Assurance:** Only single firm is eligible to apply. Association with other firms or Joint ventures of two or more firms are not allowed.
- iv. The interested firm should submit the proposal form separately for State and Health Society office for the respective District Health Society office for which they intend to do the Audit work. The Chief Medical & Health Office (CM&HO) of the respective District shall evaluate the technical proposal and finalize the same for opening of financial bids of eligible firms. The CM&HO shall be the appointing authority of concurrent auditors and the same evaluation process will be followed at through state level authorities.
- v. **Single Proposal:** A firm should submit only one proposal for one District. If a firm submits more than one proposal at one place, all such proposals shall be disqualified. However, a firm can submit the multiple proposals for multiple locations (viz more than one Districts/ and/ or/ State) but in any case, the firm should assign the work maximum **03** assignments (SHS and DHS). Firm who is already having audit assignment for any districts that will be considered for calculating for the overall number of audit assignments.
- vi. Firm must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- vii. 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.
- viii. Financial proposals submitted by the firm should be valid for **6 months** from the date of submission of the proposal by the firm.
- ix. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.

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- x. State /District Health Society reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organisation.
- xi. In case if two or more firm get the equal highest marks (H-1) then revised **Financial Bid (F-2)** shall be called upon from all those firms. Revised Financial Bid shall not be the higher than the earlier **Financial Bid (F-1)**. Figure quoted in revised financial bid shall not be in fraction.
- xii. If any further amendment in RFP or corrigendum notices require, then that shall be uploaded in the website - <http://www.cghealth.nic.in/> only and no any publication shall be done in the news paper and hence firms are kindly requested to check our official website time to time.
- xiii. The detailed scheduled with regard to the tendering process shall be as under-

Date of Advertisement: 7- September ,2022

Date of Pre-Bid Meeting: 21- September ,2022 (Time: 12 PM)

Last Date for collection of RFP: 26- September ,2022

Last date for submission of Proposal to SHS/DHS: 27-September ,2022 (Time: 5.30 PM)

Date for opening of Technical & Financial Bid: 28-September ,2022
(Time:11.00 AM & 5.00 PM)

Mode of Submission of Proposal (Technical & Financial Bid): At concerned office address directly or through registered Speed Post.

“Keep in touch with our official website time to time for any Update.”

A. Technical Proposal:

- i. Letter of Transmittal (**Form T-1**)
- ii. Details of the Firm along with Details of Partners (**Form T-2**)
- iii. Details of Firms, Partners, Branches, Turnover etc (**Form T-2A**)
- iv. Brief of the relevant experience (**Form T-3**),

B. Financial Proposal:

- i. The financial bid shall be submitted as per **Form F-1**.
- ii. The revised financial bid shall be submitted as per **Form F-2**.
- iii. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee.

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ELIGIBILITY CRITERIA & TECHNICAL EVALUATION:

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical proposal evaluation shall be based on the following parameters: -

State Office:

Sl. No.	Particulars	Max Marks	State Office
1.	Number of Partners*	20	3 to 5 Partners = 10 marks 6 to 8 Partners = 15 marks More than 8 Partners = 20 marks
2.	Turnover of the firm (Average annual in three financial years.)	10	50 to 75 Lakhs= 4 marks ">75" to 100 Lakh = 6 marks above 100 Lakhs = 10 marks
3.	No. of assignments: Experience of audit in relation to Social Sector. **	20	Assignments 10 to 15 = 10 marks, Assignments 16 to 20 = 15 marks, Assignments more than 20 = 20 marks
	Qualification of Key Professionals staff: Nos of qualified, Support staff Member, no of year experience in Govt sector and Existence of firms HQ.	50	<p>1) Qualified Key Professionals staff (10 Marks) CA/CMA staff 1 to 2= 4 marks CA/CMA staff 3 to 5= 7 marks CA/CMA staff 6 or more= 10 marks</p> <p>2) Support Staff Member (Inter [CA/CMA]/M. Com/MBA-Fin) (5 Marks) No of staff 5 to 10 = 2 marks No of staff 11 to 15 = 3 marks No of staff more than 15 = 5 marks</p> <p>3) No of year experience in Govt sector (5 Marks). No of year experience in Govt 10 to 15 = 2 marks No of year experience in Govt 16 to 20 = 3 marks No of year experience in Govt more than 20 = 5 marks</p> <p>4) No of year experience in NHM sector (10 Marks). No of year experience in NHM 1 to 3= 5 marks No of year experience in NHM more than 3=10 marks</p> <p>5) Existence of the firm (8 marks). Firms existing 5 to 10 year = 3 marks, Firms existing 11 to 15 year = 5 marks, Firms existing more than 15 year = 8 marks,</p> <p>6) Firm having Branch Office / HQ (12 Marks). Head office within the state = 6 marks Branch office within state = 3 marks Head office/Branch office within applying unit = 3 marks</p>

- * For the purpose of counting number of partners, Partner who joins **on or after 01-01-2022** will not be considered.

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- **Counting of number of assignments will be done according to party wise and not the year wise.
- For semi qualified/qualified staff a proof (mark sheet/certificate) should be attached along with the bid documents. For article assistant only those who have passed Intermediate/IPCC/PCC/CMA -Inter will be considered.
- In case of CA firm, Chartered accountant qualified staff shall be taken from ICAI constitution certificate only & if the CA firm is having CMA qualified staff, then the firm must attach a qualification certificate of that staff along with a declaration that such CMA staff is in full time employment of the firm.
- In case of CMA firm, Cost accountant qualified staff shall be taken from CMA I constitution certificate only & if the CMA firm is having CA qualified staff, then the firm must attach a qualification certificate of that staff along with a declaration that such CA staff is in full time employment of the firm.
- The firm must achieve **at least 65%** of the above marks to qualify on technical parameters.
- **In case after the technical evaluation, if less than three firms did not achieve the minimum 65% marks then department reserved the rights to extent the validity of tender , no -new advertisement/re-tender will be carried out or decision of audit committee if any other in favour of department.**

(Information for extension of tender/any updation will be uploaded on official website: <http://www.cghealth.nic.in>)

Districts Office:

Sl. No.	Particulars	Max Marks	District Office
1	Number of Partners*	20	2 to 4 Partners = 10 marks 5 to 7 Partners = 15 marks More than 7 Partners = 20 marks
2.	Turnover of the firm (Average annual in three financial years.)	10	10 to 25 Lakhs= 4 marks ">25" to 40 Lakh = 6 marks above 40 Lakhs = 10 marks
3.	No. of assignments: Experience of audit in relation to Social Sector. **	20	Assignments 2 to 5 = 10 marks, Assignments 6 to 9 = 15 marks, Assignments more than 9 = 20 marks

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4	Qualification of Key Professionals staff, Nos of qualified, Support staff Member, no of year experience in Govt sector and Existence of firms HQ.	50	<p>1) Qualified Key Professionals staff (10 Marks) CA/CMA staff 1 to 2= 4 marks CA/CMA staff 3 to 5= 7 marks CA/CMA staff 6 or more= 10 marks</p> <p>2) Support staff Member (Inter [CA/CMA]/M. Com/MBA-Fin) (5 Marks) No of staff 5 to 10 = 2 marks No of staff 11 to 15 = 3 marks No of staff more than 15 = 5 marks</p> <p>3) No of year experience in Govt sector (5 Marks). No of year experience in Govt 2 to 5 = 2 No of year experience in Govt 6 to 8 = 3 No of year experience in Govt more than 8 = 5</p> <p>4) No of year experience in NHM sector (10 Marks). No of year experience in NHM 1 to 3 = 5 No of year experience in NHM more than 3 = 10</p> <p>5) Existence of the firm (8 marks). Firms existing 2 to 4 year = 3 marks, Firms existing 5 to 8 year = 5 marks, Firms existing more than 8 year = 8 marks.</p> <p>6) Firm having Branch Office / HQ (12 Marks). Head Office within the state = 6 marks Branch office within state = 3 marks Branch office within applying unit = 3 marks</p>
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- * For the purpose of counting number of partners, Partner who joins **on or after 01-01-2022** will not be considered.
- **Counting of number of assignments will be done according to party wise and not the year wise.
- For semi qualified/qualified staff a proof (mark sheet/certificate) should be attached along with the bid documents. For article assistant only those who have passed Intermediate/IPCC/PCC/CMA -Inter will be considered.
- In case of CA firm, Chartered accountant qualified staff shall be taken from ICAI constitution certificate only & if the CA firm is having CMA qualified staff, then the firm must attach a qualification certificate of that staff along with a declaration that such CMA staff is in full time employment of the firm.
- In case of CMA firm, Cost accountant qualified staff shall be taken from CMA I constitution certificate only & if the CMA firm is having CA qualified staff, then the firm must attach a qualification certificate of that staff along with a declaration that such CA staff is in full time employment of the firm.
- The firm must achieve **at least 65%** of the above marks to qualify on technical parameters.
- **In case after the technical evaluation, if less than three firms did not achieve the minimum 65% marks then department reserved the rights to extent the validity of tender , no -new advertisement/re-tender will be carried out or decision of audit committee if any other in favour of department.**

(Information for extension of tender/any updation will be uploaded on official website: <http://www.cghealth.nic.in>)

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Selection Process of the Auditor:

A two-stage procedure shall be adopted in evaluating the proposals. The selection will be done using 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.

First Stage:

- i. Only Technical Proposals shall be opened first for all the firms.
- ii. Thereafter, a technical evaluation shall be carried as per the evaluation parameters provided in the "Eligibility Criteria & Technical Evaluation" section.
- iii. The technical proposal scoring at least **65%** of the marks shall be considered as "Qualified on Technical Parameters". A Proposal shall be rejected at this stage if it does not respond to important aspects of the RFP, and particularly the Terms of Reference.

Second Stage:

- i. Financial proposals shall be opened only for those firms who have Qualified on Technical Parameters (i.e., secured at least 65% of maximum marks on evaluation criteria). Financial Proposals of the firms which have not qualified on technical parameters shall be returned unopened after the completion of selection process.
- ii. In case after the technical evaluation, if **less than three firms** did not achieve the minimum 65% marks then department reserved the rights to extent the validity of tender ,no -new advertisement/re-tender will be carried out or decision of audit committee if any other in favour of department.
- iii. Quality cum Cost Based (QCBS) process shall be followed as under:

Once the Technical points have been allotted and finalised **70%** of such points shall be allotted to the respective bidding firm and after opening of the Financial Bid the amount of quoted Audit Fee shall be mentioned against the respective C.A./CMA firms. **100 Marks shall be allotted to the firm quoting the minimum Financial Bid and the rest will be awarded points on proportionate basis.**

- iv. Then taking the financial score and technical score **H-1 Firm** will be selected for selection of the auditor.

Award of Contract:

On completion of selection process, the firm selected shall be eligible for award of the contract of audit of SHS/DHS. The firm should execute a Contract with the State Health Society (SHS) /District Health Society (DHS) within **1 week** of the award. The firm shall enter into an agreement with the SHS & DHS.

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Form T-1

Letter of Transmittal

To,

Chief Medical & Health Officer/Mission Director
District Health Society
Name & Address of State

Dear Sir,

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

We are submitting our Proposal in association with (Name of Firm). We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The prices quoted by us in the Financial Proposal (Form F-1) are valid till six months from the date of submission of the quotation. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that District Health Society [Insert Name of the District] is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,

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National Health Mission, Chhattisgarh

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Form T-2

Details of the Firm and Partners

- (a) Name of the firm (in Capital letters) _____
- (b) Address of the Head Office _____
- (Please also give telephone no. _____
- and e-mail address) _____
- (c) PAN No. of the firm _____
- (d) GSTIN Number _____

2. ICAI/ICMAI Registration No. _____ Region Name _____

Region Code No. _____

3. (a) Date of constitution of the firm: _____
- (b) Date since when the firms have a full time FCA/FCMA _____

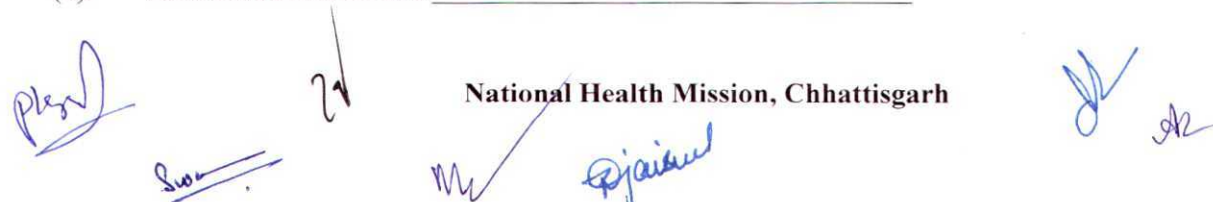
4. Full-time Partners of the firm

S. No.	Years of continuous association with the firm	Number of FCA/FCMA	Number of ACA/ACMA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 year or more but less than 10 years		
(d)	10 year or more but less than 15 years		
(e)	15 year or more		

Note: Please attach the latest copy of Firm's Constitution Certificate issued by ICAI/ICMAI.

5. Number of Part time Partners if any, _____
6. Number of Full time Chartered Accountant _____
7. Number of audit staff employed full-time with the firm _____
- (a) Articles/Audit Clerks _____

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- (b) Other Audit Staff (with knowledge of book _____
Keeping and accountancy)
- (c) Other Professional Staff (Please specify) _____
8. Number of Branches if any (Please mention _____
Places & locations):
9. Whether the firm is engaged in any internal
or External audit or any other services Yes/No
Providing to any Govt. Company/Corporation
or co-operative institution etc.
If 'yes', details may be given as per form T-3.
10. Whether the firm is implementing quality control
Policies and procedures designed to ensure Yes/No
that all audit is conducted in accordance with
Statements on **Standard Auditing Practices**.
(If yes, a brief note on the procedure adopted is to be enclosed)
11. 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 percent status)

Undertaking

I/We do hereby declare that the above mentioned in formations are true & correct and I /We also undertake to abide the terms & condition of the contract and would make compliance of terms laid down in the contract if executed by us with the State/District.

Date:

Place:

Signature of Partner

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National Health Mission, Chhattisgarh

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Form T-2A

Details of Firms, Partners, Branches, Turnover etc

	Criteria	Details	Remarks
1.	No. of partners – FCA/FCMA /ACA/ACMA		
2.	Years of experience- Partner A + Partner B + Partner C + Partner D +		
3.	Years of Partners association with the firm – Partner A + Partner B + Partner C + Partner D +.		
4.	No. of Staff –		
	i. Qualified		
	ii. Semi Qualified		
	iii. Others		
5.	Nature of experience (Giving Turnover/Project Cost/ Years of experience of the entities/projects audited)		
	i. NHM Audit		
	ii. Govt. Social Sector Audit		
	iii. Other Social Sector Audit		
6.	No. of Branches		
7.	Total turnover of the firm in consecutive last three years		
Note: 1. CA/CMA firms will also provide their latest Certificate of Firm Constitution issued by ICAI/ICMAI			
	Name of the Member:	Signature with date:	

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National Health Mission, Chhattisgarh

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Form T-3

Brief of Relevant Experience:

A. Experience of audit in relation to Externally Aided projects/ Social Sector Projects (Excluding the audit of Charitable Institutions and NGOs).						
S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

B. Experience of audit in Commercial Sector/PSUs etc.						
S. No.	Name of the Auditee Organization	Turnover of the Auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

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Signature

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National Health Mission, Chhattisgarh

Signature

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Form F-1

FORMAT FOR FINANCIAL BID

Item or Activity	Total Amount (in Rupees)
AUDIT FEE (Inclusive of TA/DA, and all taxes as per the breakup mentioned below) *	Both in Numeric and in Words. Rs. _____/- (Rupees _____).

*** Breakup of the Audit Fee quoted above must be provided as per following format: ***

S. No.	Particulars	Amount
1	Audit of State/District Headquarter and implementing units	
2	Consolidation Financial Statements of State /District Health Societies.	
3	TA/DA	
4	Taxes	
	TOTAL	

(Authorised signatory)

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Form F-2

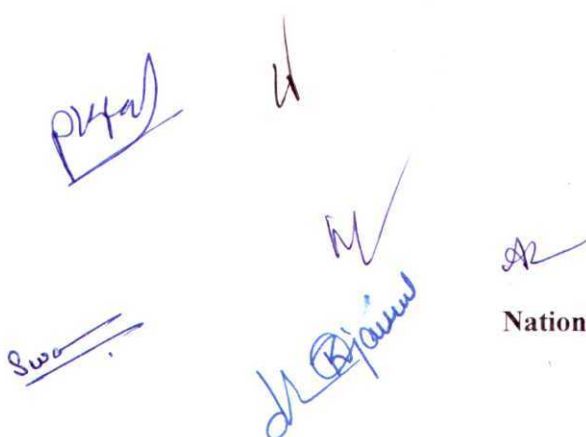
FORMAT FOR REVISED FINANCIAL BID

Item or Activity	Total Amount (in Rupees)
AUDIT FEE (Inclusive of TA/DA, and all taxes as per the breakup mentioned below) *	Both in Numeric and in Words. Rs. _____/- (Rupees _____).

*** Breakup of the Audit Fee quoted above must be provided as per following format: ***

S. No.	Particulars	Amount
1	Audit of State/District Headquarter and implementing units	
2	Consolidation Financial Statements of District Health Societies.	
3	TA/DA	
4	Taxes	
	TOTAL	

(Authorised signatory)



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