



राजस्थान सरकार  
कार्यालय मुख्य चिकित्सा एवं स्वास्थ्य अधिकारी

स्वास्थ्य भवन, डेडानसर रोड, जैसलमेर-345001

Email : [dpmu-jai-rj@nic.in](mailto:dpmu-jai-rj@nic.in)

क्रमांक / एनएचएम / 2023 / 912-23

दिनांक:- 04/7/2023

--: समवर्ती अकेंक्षक के चयन हेतु प्रस्ताव :-

राष्ट्रीय स्वास्थ्य मिशन के अन्तर्गत वित्तीय वर्ष 2023-24 में जिला स्वास्थ्य समिति जैसलमेर के लेखो के समवर्ती अकेंक्षण करने हेतु अकेंक्षक का चयन करने हेतु दिनांक 17.07.2023 को दोपहर 02 बजे तक प्रस्ताव आमन्त्रित किये जाते हैं। अतः इच्छुक सनदी लेखाकार (स्थानीय को प्राथमिकता) दिनांक 17.07.2023 दोपहर 02 बजे तक अपने प्रस्ताव सदस्य सचिव, जिला स्वास्थ्य समिति जैसलमेर एवं मुख्य चिकित्सा एवं स्वास्थ्य अधिकारी जैसलमेर को (सलंगन आरएफपी में चाहे गये दस्तावेजों के साथ) प्रस्तुत करें। जो कि उसी तिथी को दोपहर 04:00 बजे कमेटी के द्वारा खोला जावेगा। जिसकी अनुमानित कीमत 50 हजार रुपये वार्षिक होगी।

(डॉ. बी.एल.बुनकर)

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प्रतिलिपी :- निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है।

1. श्रीमान् मिशन निदेशक, एनएचएम जयपुर।
2. श्रीमान् जिला कलक्टर एवं अध्यक्ष, जिला स्वास्थ्य समिति जैसलमेर।
3. श्रीमान् वित्त निदेश, एनएचएम जयपुर।
4. उप मुख्य चिकित्सा एवं स्वास्थ्य अधिकारी (पक/स्वा.) जैसलमेर।
5. लेखाधिकारी-एनएचएम जैसलमेर।
6. कौशियर कार्यालय हाजा जैसलमेर।
7. एसपीपीपी पोर्टल पर अपलोड करवाने हेतु।
8. कार्यालय रक्षित पत्रावली।

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## REQUEST FOR PROPOSAL (RFP) FOR CONCURRENT AUDIT OF DISTRICT HEALTH SOCIETY, JAISALMER (RAJ).

The District Health Society Jaisalmer, seeks to invite Proposals from interested entities (CA firms) meeting the minimum eligibility criteria for providing their services for the concurrent audit of including National Disease Control Programmes under NHM for the financial year 2023-24.

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

### Terms of Reference (ToR)

#### Section I - Background

1. National Health Mission (NHM) of the Ministry of Health & Family Welfare was launched on 12<sup>th</sup> April, 2005 by the Government of India to improve medical facilities in rural area in the country. The NHM seeks to provide accessible, affordable and quality health care to the rural 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.
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.
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 (PIPI) & National Iodine Deficiency Disease Control Programme (NIDDCP)
    - **Health System Strengthening** (including National Programme for Prevention and Control of Deafness (NPPCD), National Oral Health Programme (NOHP), National Programme for Palliative Care (NPPC), Assistance to State for Capacity building (Burn Injury), National Programme for Fluorosis(NPF).
  - B. National Urban Health Mission (NUHM).

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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, Injury & Trauma:

- National Programme for Control of Blindness (NPCB)
- National Mental Health Programme (NMHP)
- National Programme for Health Care of the Elderly (NPHCE)
- National Tobacco Control Programme (NTCP)
- National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS).

4. Institutional and Funding Arrangements: For the implementation of the above programmes MOHFW has required the creation of an Integrated Rajasthan State Health Society (RSHS) at State. (Registered as a legal entity at the State under Rajasthan Institutions Registration Act, 1958). The RSHS works in close coordination with the Directorate of Health & Family Welfare, Rajasthan. Program implementation is done through its District Chief Medical Officer's office, Block CMOs, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs) and Village Health Sanitation Committees. Some activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, IEC Bureau, PWD, the Directorate of Health etc. In addition funds are also released to NGOs and private entities under public private participation arrangements.

**Funding & Accounting Arrangements:** Funds for the various programs are transferred to the State from the Government of India in the form of Grants-in-Aid to RSHS on the basis of State Programme Implementation Plan (SPIPs) and approved Annual Work Plan which is prepared on the basis of District Health Action Plans (DHAP) of each of the districts in the State. Under the umbrella of the integrated RSHS/DHS each program has separate bank accounts, maintains separate books of accounts and other financial records as required under each program and also submit separate financial activity reports at prescribed frequencies to the respective monitoring unit in MOHFW (GOI).

5. **Financing by Development Partners/ Donors:** Some of the programs are supported by development partners such as the World Bank, DFID, UNFPA, European Union, GFATM etc for which grant/ credit agreements have been entered into by GoI with the respective development partners. Compliance with specific fiduciary requirements of the development partners will additionally need to be reported by the auditors. Copies of the relevant documents will be provided to the auditor.

## Section II

### Objective of Audit

1. In the initial years of the launch of National Health Mission (NHM), the Mission has consolidated a discernible amount of financial and accounting processes. It has built into the frameworks put in place by programmes like RCH-II & RNTCP and has provided a dependable structure for these processes to operate upon. The main reason of this development can be attributed to the fact that the Mission rather than being just prescriptive was alive to the gaping requirement of management professionals in the health system. The lateral infusion of professionals in the State & District Programme Management Support Units (PMSUs) has helped to a large extent in streamlining the financial and accounting processes.
2. The Mission is gaining momentum with ever spiralling activities under a highly decentralized framework of implementation, the processes, especially the qualitative part of it, are coming under increased pressure. With more and more funds going to the Sub-District level entities like blocks, PHCs, Sub-Centres, ASHA & VHSC, the reporting aspects from these levels have acquired gargantuan proportions. Not only the quantum of reporting has increased, the number of financial transactions at the grassroots levels has gone up significantly due to programmes like Janani Suraksha Yojana, Compensation for Sterilization, untied funds, Medical relief societies, etc. The problem of quality of account keeping and accuracy of financial reporting is not only confined to District level but manifests itself even at the State Health Society level. Even if the books of accounts are maintained, advances remain unadjusted for a long time. The concurrent audit by Chartered Accountant firms can highlight these issues and suggest corrective measures. The finance and accounts personnel appointed in SPMSU are primarily responsible for these aspects. But it is felt that they may be provided with technical support in putting the house in order.
3. To tackle the above issues, it has accordingly been decided that the mechanism of concurrent audit may be implemented at state level under NHM covering all the programmes under the Mission. The District level Auditors (separately appointed by the Districts) are doing the concurrent Audit of Districts Health Societies (DHS).
4. **The concurrent Audit of DRHS inclusive of all programme components is hereby offered through this TOR.**

#### The focus of the initiative will be to see that:

- (1) Accuracy is ensured in maintenance of books of account and these are maintained on a timely basis;
- (2) Advances are tracked, followed up and settles on a priority basis;
- (3) Exclude advances being shown as expenditure in the FMRs;
- (4) Bring accuracy to the monthly/quarterly Financial Monitoring Reports based on books of accounts;
- (5) Ensure voucher/evidence based payments to improve transparency.
- (6) Enable timely and accurate submission of financial MIS to the management;

- (7) Improve the accuracy and timeliness of financial reporting.
- (8) Improve the internal control systems in the society.
- (9) Ensure the bank reconciliation statement are prepared timely.
- (10) Outstanding advances less than six months & six months & more, & special stress on advances more than one year.
- (11) Abnormal expenditure reported should be shown in the report separately.

**Financial Statements:**

The Auditor shall submit the monthly financial Statements. A format of such financial statements and relevant schedules showing the details of report of all the programme is given at appendix-A. All errors should be rectified within the same month.

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### **Section III – Minimum Eligibility Criteria:**

1. The firm must be registered with ICAI as practising firm.
2. The firm must be practising for a minimum of 5 years as on 1/01/2023 and should not be blacklisted by Central/State Government(s)/PSUs or any other organization in respect of any assignment or behaviour.
3. The firms should have head office/branch office in Rajasthan.
4. Firms must qualify following minimum criteria:

Sl. No.	Particulars*	Minimum Criteria
(a)	Turnover of the firm (Average annual in two financial yrs.)	Minimum Rs.5 Lakhs
(b)	No. of Years of Firm's Existence as per ICAI Certificate	5 Yrs.
(c)	No. of audit assignments of Audit of Corporate/PSUs entities in the last 3 years.  Firms having specific experience of the relevant assignment will be given priority.	5

5. Any firm not qualifying on these minimum criteria need not apply as its proposal shall be summarily rejected.

### **Supporting documents for eligibility criteria:**

- 1) For S. No. 1 above, the firm must submit an attested copy of Certificate of ICAI as on 1.1.2023.
- 2) For S. No. 2 the firm is required to submit an affidavit on non Judicial stamp paper of Rs 100/- (duly notarized and signed by the authorised person) specifying that:-
  - a) The firm is practising uninterruptedly for last 5 years as practising CA firm.
  - b) The firm has not been blacklisted by Central/State Government(s)/PSUs or any other organization in respect of any assignment or behaviour.
  - c) The firm's Head office/Branch office is situated at.....(complete postal address, telephone no. Email id.).
- 3) For S. No. 4 (a) copies of Balance sheet for the years 2020-21 & 2021-22 must be enclosed. In the absence of Balance sheet for 2020-21, a certificate to this effect issued by CA to be enclosed.
- 4) Earnest money amounted to Rs. 1,000/- is to be deposited in the form of Demand draft/Banker Check in favour of District Health Society payable at Jaisalmer.

**Note: In absence of the submission of the above documents or the submitted documents not found in order, the offer of the firm will be summarily rejected.**

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## Section IV - Guidelines for Submitting the Proposals:

### A. General Guidelines:

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

- (1) 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. 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 a case for rejection of the proposal. 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.
- (2) **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.
- (3) **Single Proposal:** A firm should submit only one proposal. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
- (4) The firm must comply with the Technical part, General Conditions and Format/Requirements for Technical and Financial proposal.
- (5) 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.
- (6) Financial proposals submitted by the firm should be valid for 3 months from the date of submission of the proposal by the firm.
- (7) Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- (8) All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- (9) District Health Society Jaisalmer reserves the right to accept or reject any application without giving any reason/explanation and change the evaluation criteria as per its requirements in the interest of the organisation.

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(10) The Audit Audited at least 4 block per quarter and all financial year covered all block in District Jaisalmer And submitted to report with audit report

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**(11) Technical Proposal:**

- a) Letter of Transmittal (*Form T-1*)
- b) Details of the Firm along with Details of Partners (*Form T-2*),
- c) Relevant Experience (*Form T-3*),

**(12) Financial Proposal:**

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

**Award of Contract:**

On completion of selection process, the firm selected shall be eligible for award of the contract of concurrent audit of DRHS. The firm to execute a Contract with the District Health Society Jaisalmer within 1 week of the award as per Form C-1. Selected firm has to deposit 5% security deposit as per ordered amount.

Payment will be made on quarterly basis on submission of the required statements acceptable & satisfactory compliance of work awarded by the DRHS.

Security deposit will be refunded on demand of the auditor, after one month of final submission of reports as per Annexure 'A' and their due acceptance by District Health Society Jaisalmer

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Name and address of the firm submitting the proposal.....

**Letter of Transmittal**

To,  
The Member Secretary  
District Health Society Jaisalmer,  
Swasthya Bhavan ,Jaisalmer  
Jaisalmer -321001.

Dear Sir,

We, the undersigned, offer to provide the concurrent audit services for District Health Society Jaisalmer in accordance with the term of RFP. We are hereby submitting our Proposal, which includes Technical Proposal, and Financial Proposal sealed under a separate envelope.

We have enclosed DD. No. \_\_\_\_\_ Date \_\_\_\_Rs. \_\_\_\_\_ against EMD.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misrepresentation contained in it may lead to our proposal disqualified.

The prices quoted by us in the Financial Proposal (Form F-1) are valid for 2 months from the date of submission of the proposal. 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 quoted 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 Jaisalmer 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 legal authority of [.....Insert Name of the C.A. Firm.....] to submit the proposal, to negotiate and to execute the contract on behalf of the firm.

Yours faithfully,

Place:

Date:

( )  
Signature and name of the signatory

P. S.  
you have to ( )  
the

**Details of the Firm along with Details of Partners for the concurrent audit of the accounts of District Health Society Jaisalmer on a Quarterly Basis**

Status of the Firm : Partnership  Sole Proprietorship

1. (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 \_\_\_\_\_
2. ICAI Registration No. \_\_\_\_\_ Region Name \_\_\_\_\_  
Region Code No. \_\_\_\_\_
3. Date of constitution of the firm:.....
4. EMD Amount Rs. \_\_\_\_\_, DD.No. \_\_\_\_\_ Date \_\_\_\_\_
5. Number of Full time Chartered Accountants employed .....
6. Number of audit staff employed (full-time) .....
7. Number of Branches if any (Please mention places & locations):  
\_\_\_\_\_
8. 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.
- 9.. Total turnover of the firm in last two years Rs.....
10. Whether the firm is implementing quality control  
Policies and procedures designed to ensure Yes/No

*Signature*  
Jaisalmer District Health Society  
Jaisalmer

that all audit are 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 on audit matters 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.

Date:

Place:

**Signature of the authorised signatory**

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**Brief of Relevant Experience:**

<b>A. Experience of audit in Commercial Sector/PSUs etc.</b>						
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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**Form F-1**

Name and address of the firm.....

**FORMAT FOR FINANCIAL BID**

Item or Activity	Total Amount (in Rupees)
Concurrent Audit of RSHS for the year 2023-24 as per provisions of RFP (Inclusive of TA/DA, Service Tax and cess on Service tax, as per the break up and all other incidental expenses)	Rupees (in figures) _____/- Rupees (in words)..... .....only
<i>Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.</i>	

Note: 1. DRHS will not pay anything on any account over and above the rate quoted in this financial bid.

Note: 2: Payment will be made on quarterly basis on submission of the required statements acceptable to the DRHS.

Place:

Date:

Full signature and name  
of the authorised signatory

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**SAMPLE CONTRACT FOR AUDIT FIRMS**

THIS CONTRACT ("Contract") is entered into this [insert starting date of assignment], by and between [District HEALTH SOCIETY,] ("the Client") having its principal office at [insert SHS's address], and [insert Firm's/Auditor's name] ("the Auditor") having its principal office located at [insert Firm's/Auditor's address].

WHEREAS, the Client wishes to have the Auditor perform the services hereinafter referred to, and

WHEREAS, the Auditor is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agree as follows:

**1. Services**

- (i) The Auditor shall perform the services as per the RFP & TOR.
- (ii) The Auditor shall provide the personnel "Auditor's Personnel," to perform the Services as per the proposal.
- (iii) The Auditor shall submit to the Client the reports in the form and within the time periods "Auditor's Reporting Obligations."

**2. Term**

The Auditor shall complete the audit of DRHS and consolidation of all financial reports as per EOI/TOR within 15 days of completion of a quarter or such extended time as may be mutually agreed with the client.

After successful and timely completion of audit the contract may be renewed for next financial year on mutually agreed terms.

**3. Payment**

A. Ceiling

For Services rendered pursuant to RFP, the Client shall pay the Auditor an amount not to exceed [insert amount]. This amount has been established based on the understanding that it includes all of the Auditor's costs and profits inclusive of service tax obligations that may be imposed on the Auditor.

B. Schedule of Payments

Payment will be made on quarterly basis on submission of the required statements acceptable to the DRHS.

**4. Project Administration**

A. Coordinator.

The Client designates Mr./Ms. [insert name] as Client's

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Coordinator; the Coordinator will be responsible for the coordination of activities under this Contract.

**5. Performance Standards**

The Auditor undertakes to perform the Services with the highest standards of professional and ethical competence and integrity in line with the Engagement & Quality Control Standards issued by ICAI. Specific reference is invited to standard (SA 600 – AAS 10- relying on work of another auditor) and SA 230 (AAS 3 - Documentation). The Auditor shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory and any substitution of staff, if necessary, shall be with a staff of at least the same level of qualifications.

**6. Ownership of Material**

Any studies reports or other material, graphic, software or otherwise, prepared by the Auditor for the Client under the Contract shall belong to and remain the property of the Client. The Auditor may retain a copy of such documents and software.

**7. Assignment**

The Auditor shall not assign this Contract or sub-contract any portion of it without the Client's prior written consent.

**8. Law Governing Contract and Language**

The Contract shall be governed by the laws of the land and the language of the Contract shall be English.

**9. Dispute Resolution**

Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration. The Arbitrator will be equivalent to the Head of Department to be appointed by the Principal Health Secretary, Government of Rajasthan.

FOR THE CLIENT

FOR THE AUDITOR

Signed by \_\_\_\_\_

Signed by \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Evidence 1.

Evidence 1.

Evidence 2.

Evidence 2.

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The Principal Health Secretary, Government of Rajasthan