



GOVERNMENT OF KARNATAKA
National Health Mission

Karnataka State Health & Family Welfare Society®
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F.No. HFWS-NCFO00THR(OTHR)/1/2021-CFO-NHM
(e-581521)

Date: 30.11.2024

SHORT TERM TENDER NOTIFICATION
SELECTION OF AUDITORS – REQUEST FOR PROPOSAL
HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR CONCURRENT AUDIT OF
31 DISTRICT HEALTH & FAMILY WELFARE SOCIETIES (DHSs) and ONE CITY HEALTH
AND FAMILY WELFARE SOCIETY IN THE STATE OF KARNATAKA (FOR THE
FINANCIAL YEAR 2024-25) under National Health Mission

The Karnataka State Health & Family Welfare Society ®, invites Request for Proposal from firms of Chartered Accountants which meet all the conditions in the eligibility criteria listed in the RFP, for carrying out the Concurrent audit of the District Health & Family Welfare Societies in the State of Karnataka, for the financial year 2024-25 as per the Terms of Reference provided in the Request for Proposal (RFP).

Interested firms should submit their bids directly to the concerned district in two parts - Technical and Financial bids. Both the bids should be submitted in two separate sealed envelopes.

Detailed Request for Proposal: Detailed Request for Proposal (RFP) can be downloaded from the website <https://nhm.karnataka.gov.in> between 30.11.2024 to 14.12.2024 For further information contact District/City Health & Family Welfare Society as per contact person list enclosed with RFP.

Important Dates:

- Last date for collection of RFP: From 30.11.2024 to 14.12.2024.
- Last date for submission of Proposal to DHS: 16.12.2024 by 4.00 P.M.
- Date of opening of Technical bid: 18.12.2024 at 4.30 P.M
- Date of opening of Financial bid : 20.12.2024 at 4.30 P.M


Project Director (RCH) 29.11.
National Health Mission

Request for Proposal

**For appointment of Concurrent Auditor for
31 District Health & Family Welfare Societies
(DH&FWS) and One City Health and family
Welfare society in the State of Karnataka for
audit of all programmes under NHM, PM
ABHIM, XV-FC, ECRP-I and II for the
Financial year 2024-25**

[2024-25]

National Health Mission

The National Health Mission (erstwhile NRHM) is being implemented in the State of Karnataka since April 2005. The goal of the mission is to provide accessible, affordable and quality health care to the rural population especially the vulnerable sections. The key functions in the State includes making public health delivery system fully functional and accountable to the community, working in a mission mode, decentralized planning, delegation of power, Human Resource Management, Community Involvement, rigorous monitoring and evaluation against standards, Convergence of health-related programmes and flexible financing. It is designed to galvanize the various components of primary health system like preventive, primitive and curative care, diagnostic services, logistic management, disease management, surveillance data management system for improved service delivery. **District Health & Family Welfare Society and City Health and Family Welfare Society is a Society registered under the provisions of Karnataka Societies Registration Act, 1960, for implementing Govt. of India sponsored flagship programme of National Health Mission (NHM).** Details about the background of the auditee, units to be covered under audit, scope of work, terms of reference are given in the following paragraphs.’

Background

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched on 12th April, 2005 by the Government of India (GOI) to improve medical facilities in the country. Since 2013-14 onwards the NRHM programme has been subsumed under the umbrella programme of the National Health Mission (NHM). NHM is overarching NUHM and also 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.

2. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) (including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP)), Health System Strengthening under NRHM (including Other Health System Strengthening, Ayushman Bharat –Health & Wellness Centre (AB-HWC) now “Ayushman Arogya Mandir” and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and Ayushman Bharat –Health & Wellness Centre (AB-HWC) now “Ayushman Arogya Mandir” has also been added in National Health Mission.

3. At present the following Programmes/Schemes are implementing at the District Health and Family Welfare Societies:

- i. Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission (National Health Mission).
- ii. PM-Ayushman Bharat Health Infrastructure Mission (PM-ABHIM).
- iii. XV-Finance Commission Health Sector Grants.
- iv. Emergency CoVID-19 Response Plan I and II funds.
- v. Any other schemes as and when notified by the State Government.

4. Institutional and Funding Arrangements: For implementation of the above programmes, MOHFW has required the creation of an Integrated Health Society at State and District levels (registered as legal entity at the State and District under the National or State Society Registration Act). This is against the earlier arrangement of having distinct legal units (societies) for each program/scheme. 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 CMO. Program implementation is done through the District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub Centres (SCs) and Village Health Sanitation Committees (VHSCs). Certain 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, Directorate of Health and Municipal Corporations for the urban health components. In addition, funds are also released to NGOs and private entities under the Public Private Participation arrangements.

5. Funding & Accounting Arrangements: For the implementation of the above programmes, 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 (DHS) 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), Arogya Raksha Samities and Village Health & Nutrition Sanitation Committees. Certain 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 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. SHS transfers funds to DHS/CHS for programme implementation and in turn, DHS release funds to field establishments/units like PHC, CHC, VHSC, ARS etc., and Monthly SoEs from the various implementation units are consolidated at the taluk level for onward submission to DHS. At DHS, SoEs received from the taluks are consolidated along with expenditure incurred by the DHS for onward transmission to SHS. At SHS, SoEs received from the DHSs are consolidated along with expenditure incurred by the SHS for onward transmission to GoI.

6. Criteria for selection of auditors:

A. Eligibility Criteria:

- I. The firm should be registered with Institute of Chartered Accountants of India. The particulars of the Firm Head Office, Branch Office and Partners and paid Chartered Accountants should match with the certificate issued by ICAI as on 1st January, 2024, without which the application of the firm would not be considered. In this regards firm have to submit the details about the firm as per Form T-2.
- II. The firms should have H.O/branches within the state of Karnataka. Further the firms having HO/branches at District Headquarters for which the proposal is given may be given preference. (Such head office/branch should be existed within the District for not less than three years as per the ICAI certificate).
- III. The firm should have a minimum average annual turnover of Rs 50 Lakhs & above for the last three financial years. (Average annual turnover in last three financial year's i.e FY 2021-22, FY 2022-23 and FY 2023-24). The firm must submit a copy of the Audited Balance Sheet & Profit & Loss Account for the last three years otherwise a Certificate issued by any other C.A. Firm may also be provided in this regard.
- IV. The firm should be empanelled with the CAG for the FY 2024-25. The Acknowledgment of empanelled with the CAG to be submitted.
- V. The firm should be in existence for not less than three (3) years as on 01.01.2024. (Certificate issued by ICAI in this regard showing the details date of establishment).
- VI. Experience:
 - a. The firm should have carried out at least statutory audit of one Public Sector undertaking corporate entity which is registered under Companies Act 2013 (erstwhile Companies Act 1956) in last three years. Copies of appointment letters in proof of experience in the audit assignment need to be submitted. (The Branch Audit of Banks will not be considered for the above purpose)
 - b. The firm should have carried out at least two audit assignments in the state/central social sector (excluding Audit of Charitable Institutions & NGOs). Copies of appointment letters in proof of experience in the audit assignment need to be submitted.
- VII. The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organisation in respect of any assignment or behaviour. [Self-attested affidavit on Rs.100/- stamp paper is to be given in this regard by the authorised person of the firm].
- VIII. Firms have to be given an undertaking that the audit team members are proficient in State's official language (both oral and written) and will be headed by a Chartered Accountant on regular basis.

- IX. The CA firm engaged for the concurrent audit of District for the FY 2023-24 not eligible to participate in the tender for such respective district.**
- X. The CA firm can apply for more than one district or for all except for the district referred in point No.IX. The maximum number of districts can be allotted to CA firm is 8 or as decided by State Health Society.
- XI. Any firm not qualifying on these minimum criteria need not apply as its proposal shall be summarily rejected.
- XII. Disclosure of Minimum Fees in the RFP document:** The States are allowed to fix the minimum fees for audit firms in the Tender document keeping in view the resources involved, to be covered during the course of Audit and minimum number of days required for completion of audit. The States may refer the website of “The Institute of Chartered Accountants of India (ICAI)” to decide the minimum fees. This is in compliance with the Guideline No-1-CA(7)/03/2016 dated 7/4/2016 issued by “The Institute of Chartered Accountants of India”. **The Minimum Audit fees per District Inclusive of the GST would be Rs 1,50,000. Any firm quoted the Audit fees lesser than minimum audit fees will be rejected.**
- XIII. **Audit Fees and TA/DA:** The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA and Taxes.
- XIV. **Re-appointment of Auditor:** The auditor once appointed can continue for only two more years (1+2) subject to the satisfaction of the performance by the DHS. In case where extension/continuation of same auditor is sought for this extended duration beyond the initial year of appointment, yearly approval of Executive Committee shall be taken after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for which firm is being re-appointed.
- XV. In case same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise): -
- a. Past Experience in handling Government Contracts & Conduct of the firm; and
 - b. Turnover of the firm.

B. Penalty for non-performance/non satisfactory:

If the services were not performed as per the ToR prescribed in the RFP, the fees to such portion of non-carrying/non-performance of work may be deducted from the contract value. If there is any professional negligence is observed by the state health society in carrying out the work by the chartered accountant firms, the name of such firms will be referred to Central Government, State Government, and Institute of Chartered Accountants of India for taking suitable Disiplinary actions against those firms.

CONCURRENT AUDIT

Terms of Reference

Concurrent audit is a systematic examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines. The emphasis under concurrent audit is not on test checking but on substantial checking of transactions. It is an on-going appraisal of the financial health of an entity to determine whether the financial management arrangements (including internal control mechanisms) are effectively working and identify areas of improvement to enhance efficiency.

Independent Chartered Accountant firms are needed to be appointed at District Level to undertake periodical audits and report on vital parameters which would depict the true picture of financial and accounting health of the program.

Objective

The key objectives of the concurrent Audit include:

- To ensure voucher/ evidence-based payments to improve transparency
- To ensure accuracy and timeliness in maintenance of books of accounts
- To ensure timeliness and accuracy of periodical financial statements
- To improve accuracy and timeliness of financial reporting especially at sub-district levels
- To ensure compliance with laid down systems, procedures and policies
- To regularly track, follow up and settle advances on a priority basis
- To assess & improve overall internal control systems

Scope of Audit

The responsibilities of the concurrent auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines.

The scope of work of “District Concurrent Auditor” is as follows:

- Review of the District Health Society (DHS) Accounts and expenditure incurred by the DHS
- Audit of Financial Statements of DHS
- Certification of the Statement of Expenditure
- Review and analysis of the Age wise and Party wise Advances Report
- Comparison between financial and physical performance and analysis
- Visits to sample blocks (in a way to cover all blocks in a year) and peripheral units
- Filling in the checklist provided
- Vetting of the district ATRs and providing observations thereon
- Any other evaluation work, as desired by the District Audit Committee

Frequency

- Concurrent Audit will be carried out on a “monthly basis”.

Coverage

- The District Concurrent Auditor should ensure that all the blocks are covered over the entire year.
- For districts containing upto 12 blocks, it needs to be ensured that at least one block is covered every month. For districts consisting of more than 12 blocks, it needs to be ensured that every block is covered at least once during the year.
- The audit plan should include verifying at least 100% DH/PHCs/ CHCs (VHSNCs and Sub-centers expenditure records maintained at PHCs) located within the block selected for visit.

Audit Committee

An audit committee should be constituted at the district level to facilitate and monitor the appointments and overall audit process at district level.

District Level

Members

The members of the district audit committee (DAC) shall be the following:

| Person | Designation in Committee |
|--|--------------------------|
| Chief Executive Officer | Chairperson |
| District Health & Family Welfare Officer | Vice Chairperson |
| Reproductive Child Health Officer | Member Secretary |
| District Accounts Manager (DAM) | Member |
| Representative from NDCP (at least one) | Member |

The City Health Society Audit Committee (CAC) shall be the following:

| Person | Designation in Committee |
|---|--------------------------|
| Chief Commissioner-BBMP | Chairperson |
| Chief Health Officer | Vice Chairperson |
| City Project Monitoring Officer | Member Secretary |
| City Accounts Manager | Member |
| Representative from NDCP (at least one) | Member |

Functions of the DAC/CAC

- Selection and appointment of District concurrent auditors (in concurrence with the State Audit Committee).
- Monitoring timely audits at the district level and timely submission of audit reports.
- Discussing the key audit findings with district concurrent auditor and district accounts manager and suggest appropriate actions.
- Monitoring whether adequate follow up action is being taken by the district accounts manager on the audit observations.
- Monitor whether Action Taken Report (ATR) has been prepared by the DAM/ CMO and given to the auditor and whether the same has been vetted and sent by the auditor within the requisite time limit
- Renewal of the auditors' contracts with intimation to Chief Finance officer, NHM.
- Carrying out an assessment of the audits in case the auditors are being considered to be reappointed with intimation to Chief Finance officer, NHM, Member secretary to State Audit Committee (SAC).

Appointment & Selection of Auditors

District level Auditors

- The tender document for the appointment of District Level Auditors will be floated through a central advertisement at the state level.
- Interested firms should submit their bids directly to the concerned district in two parts- Technical and Financial bids. Both the bids should be submitted in two separate sealed envelopes, which should be opened in meeting of the district audit committee.
- The district audit committee would first open the technical bids and evaluate them.
- Financial bids of only technically qualified firms should be opened by the committee and audit should be awarded to the lowest bidder.
- If the lowest financial bidder does not agree to undertake the audit work within the prescribed audit fee or the audit committee deems it unfit for any reason (reasons to be recorded in writing), the job may be awarded to the next lowest financial bidder if the firm agrees to undertake the job. However, the work may only be awarded to a technically qualified bidder.
- The final appointment will be done only after obtaining the concurrence of Chief Finance Officer, NHM in the prescribed format.

Remuneration

- The fee structure for the concurrent auditor should be decided keeping in mind overall scope and coverage of audit. However actual fees for district level audits should be decided through competitive bidding process.
- The respective audit committees can take a view on the rationalization of fees before approving the same and can also make suitable modifications to limits for the audit fee taking into account factors such as, inflation.
- The decision on remuneration should be judicious and balanced.

- If the services were not performed as per the ToR prescribed, the fees to such portion of non-carrying/non-performance of work may be deducted from the contract value.

Term of appointment of the Auditor

District Level

- At the district level, the concurrent auditor appointed once can be retained/reappointed for a maximum total term of three financial year's i.e. current year and two financial years (1+2).
- However, the contract awarded should be for one year at a time and should be renewed next year based on auditor's performance review.

Contents of Audit Report

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

- Duly filled in Checklist provided in the guidelines
- Financial statements as prescribed
 - Audited Trial Balance
 - Audited Receipts & Payments A/c
 - Audited Income & Expenditure A/c
 - Balance Sheet
 - Audited Statement of Expenditure
 - Bank Reconciliation Statement
 - List of advances
- Observations and Recommendations of the auditor (including observations on blocks visited)
- Action Taken by District Health Society on the previous audit observations, along with his observations on the same.

Notes:

1. Soft copy of the district audit report needs to be submitted to Chief Finance Officer at the state level.
2. The Director Finance (NHM) at the Centre may call for the concurrent audit report of any district/ state.

The Audit reports should also include instances of misappropriation/ unauthorised diversion of funds as noticed during the audit.

3. Quarterly Executive Summary

- The state is required to send a **Quarterly Executive Summary** to the Centre by compiling the observations from the State as well as District Concurrent Audits (**Format** attached as *Annexure*).
- The executive summary should provide information on aspects like quality of FMRs, maintenance of books of accounts, advances, compliance with audit observations etc.
- It shall be signed by both the concurrent auditor and the DHO

Key Timelines

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

| Activity | Timeline |
|--|--|
| Carrying out concurrent audit | Monthly |
| Submission of Audit Report by Auditor to DHS/SHS | 10 th of the next month |
| Submission of Scanned signed version of district audit report and soft copy of Audit report to the chief finance officer at state level. | 10 th of the next month |
| Submission of Scanned signed version and soft copy of the consolidated executive summary & Action Taken Report to the Chief Finance Officer , NHM | Quarterly - by 20 th of the first month of the next quarter |
| Submission of the executive summary report by the SHS to Centre | Quarterly – by 25 th of the first month of the next quarter |

Monitoring and evaluation

- An Action Taken Report submitted by District/City Accounts Manager (and in case the DAM's post is vacant, the DPM) should be vetted by the district concurrent auditor and sent along with his observations to the Chief Finance Officer, NHM of the state within 30 days of completion of audit. Senior Audit Officers/ Audit officers should compile the ATRs of the state and districts and submit it to the Chief Finance Officer of the State at the end of every quarter.
- These reports will indicate the actions to be taken emerging from the latest audit reports including responsibility of implementation and timelines as well as provide the current status on action taken on the past observations.
- The Quarterly Consolidated ATRs of all the districts consolidated by the Senior audit officers needs to be placed before the Chief Finance Officer, NHM.
- The auditor's fees shall be released only after ATR has been received by Chief Finance Officer of the state.

Indicative format of ATR is as follows:

| SL. No | Observation | Action to be taken | Responsibility to Implement | Timeline agreed | Current Status |
|--------|-------------|--------------------|-----------------------------|-----------------|----------------|
| | | | | | |
| | | | | | |
| | | | | | |

- In order to ensure follow up of observations at the Block 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.

Responsibilities of DHS

- **Compliance of Audit Observations**

District Accounts Manager (along with Chief Medical Officer at District level) for compliance of audit observations made in the audit report within the time limit prescribed.

- **Timely Closure of Books of Accounts**

DHS finance personnel need to ensure timely closure of books of accounts. Draft trial balance, income and expenditure a/c and balance sheet should be prepared and kept ready. This will facilitate in commencing audit quickly.

- **Production of relevant documents for Audit**

The District/City Health Society and its programme units, along with CHCs/ PHCs and other Programme implementing agencies shall be under obligation to provide the following:

- Books of Accounts
- Prescribed Registers
- Files regarding purchases 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 Accounts Manager at the District Level.

The documents shall be handed over to the auditors and receipt should be obtained of any such record which shall be returned to the in-charge of the audit party once the records are given back.

- **Facilitation of the Audit**

The following arrangements need to be made for the auditors:

- 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 at the agreed times

- **Provide Relevant Guidelines issued by GoI to Auditors**

All relevant guidelines issued by GoI should be provided to the auditors before the audit work starts.

Few Important points – things to remember

- Audit Reports should be submitted on a monthly basis. Sometimes, districts tend to submit audit reports together for few months (e.g. submission of 3 reports at the end of the quarter even if monthly audit is being carried out). This practice should be strongly discouraged.
- 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.
- Checklists should be thoroughly filled and each aspect should be adequately elaborated. Observations reported on accounting and internal control issues should be properly detailed and substantiated.
- The District Audit Committee shall meet at least 6 times in a year (i.e. once every 2 months) for follow up on the observations made by the auditor.
- Compliance status on the observations made in the previous audits should be properly reported and an Action Taken Report should be sent to the audit committee by the DAM (or CMO at the state level, where DAM's post is vacant)

Section IV - Guidelines for Submitting the Proposals:

A. General Guidelines:

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

- i. The Technical Proposal shall be placed in a sealed envelope clearly marked “**TECHNICAL PROPOSAL**”. Similarly, the 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 OFFICIAL APPOINTED.** The Society shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal’s/ bid’s rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute grounds for declaring the Proposal non-responsive/ invalid.

The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written).

- ii. **Single Proposal:** A firm should submit only one proposal for one District. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
- iii. The Technical Proposal shall be marked appropriately.
- iv. Financial proposals submitted by the firm should be valid for six months from the date of submission of the proposal by the firm.
- v. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorised signatory of the firm.
- vi. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- vii. State Health Society/District Health Society (DHS) reserves the right to accept or reject any application without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organisation.

B. 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 Qualified Staff & Semi-qualified Staff (*Form T-3*),
- iv. Details of the Team Composition (*Form T-4*) : Firm must provide the structure and composition of the team/teams which shall be deputed for conducting the audit in the DHS & PIUs. Firm should provide the Curriculum Vitae of the key personnel (experts) who would be leading the individual audit teams and the overall audit assignment.
- v. Brief of the relevant experience (*Form T-6*)

C. Financial Proposal:

- i. The financial bid shall be submitted for the professional (audit) fee to be charged by the firm and the TA/DA. The taxes, as applicable (Goods & Service Tax), shall be paid by State Health Society/District Health Society (DHS) on submission of final bill by the audit firm. The financial bid shall be submitted as per *Form F-1*.
- ii. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee, and in such case the proposal shall be rejected.

Form T-2
Particulars/Details of the Firm

| Sl. No. | PARTICULARS | Supporting Documents required to be submitted along with this Form |
|---------|---|--|
| 1 | Name of the Firm | |
| 2 | Addresses of the Firm: | |
| | Head Office | Phone No: Fax No: Mobile No. of Head Office In-charge: |
| | Date of establishment of the firm | |
| | Date since when is H.O./Branch at the existing Station | |
| | Branch Office 1,2,3..... (Particulars of each branch to be given) | Phone No: Fax No: Mobile of each Branch Office In-charge: |
| | Mention the date of each branch offices since when existed at the existing place | |
| 3 | Firm Income Tax PAN No. | Attach copy of PAN card |
| 4 | Firm GST Registration No. | Attach copy of Registration |
| 5 | Firm's Registration No. with ICAI | |
| 7 | No. of Years of Firm Existence & Date of establishment of Firm | |
| 8 | Turnover of the Firm in last three years | Attach balance sheet and P&L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received. |
| 9 | Annual Average Turnover | |
| 10 | Audit Experience of the Firm: 1. Number of Assignments in Statutory Audit of PSUs (other than bank Branch Audit) 2. Number of Assignments in State' Social Sector Audits (Other than audit of Charitable Institutions) 3. Experience in the relevant assignment. | Copy of the Offer Letter & the Fee Charged. Copy of the Offer Letter & the Fee Charged |
| 11 | Details of Partners: Provide following details: <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Experience • Whether the partners is engaged full time or part time with the firm. • Their Contact Mobile No., email and full Address | Attested copy of Certificate of ICAI as on 1.1.2024. |

Form T-3

A. Details of Qualified Staff (Chartered Accountants)

(Please provide a self-attested copy of Certificate of ICAI as on 1.1.2024 for each qualified staff)

| Sl. No. | Name of Staff | Length of Association with the Firm (in years) | Educational Qualifications | Area of Key Expertise | Membership No. | Relevant Experience |
|---------|---------------|--|----------------------------|-----------------------|----------------|---------------------|
| 1 | | | | | | |
| 2 | | | | | | |
| | | | | | | |

B. Details of Semi-qualified Staff (including Article Clerks etc)

| Sl. No. | Name of Staff | Length of Association with the Firm (in years) | Educational Qualifications | Area of Key Expertise | Relevant Experience | Remarks |
|-------------------------------|---------------|--|----------------------------|-----------------------|---------------------|---------|
| Semi Qualified Staffs: | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| .. | | | | | | |
| Article Clerks: | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| .. | | | | | | |
| Others | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| .. | | | | | | |

Form T-4

**Details of Structure & Composition of Team and Task Assignments –
DEPLOYED FOR Proposed Assignment**

| Name | Position/ Team Number | No's (Mini mum) | Educational Qualification | Key Responsibilities or Task Assigned | Relevant Experience and period of association with the firm | Number of Man days estimated for task completion (Monthly basis) |
|------------------------------|-------------------------------|-----------------------|------------------------------|---|---|--|
| Chartered Accountant | Team Leader | | | | | |
| Semi-Qualified (CA Inter) | Individual District Team Lead | | | | | |
| Support Staff (Jr. Auditors) | Support to District Team lead | | | | | |

The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).

Form T-6

Brief of Relevant Experience:

| A. Experience of audit in relation to externally Aided projects/ State's 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 Statutory audit in 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) And Mention the Fee Received |
| | | | | | | |

Form F-1

FORMAT FOR FINANCIAL BID

| Item or Activity | Total Amount (in Rupees) |
|---|--|
| | Both in Numeric and in Words. |
| AUDIT FEE (Inclusive of TA/DA and Goods and Service tax) | Audit fees and TA/DA- Rs...../-P.A GST-Rs...../-P.A Total-Rs...../-P.A |
| <u>Note:</u> Percentage of funds involved shall not be a basis of quoting the Audit Fee. | (Rupees _____)/-P.A |

Award of Contract:

On completion of selection process, the firm selected shall be awarded the contract of audit of District Health Society by issuing the Letter of Award (LOA). The firm should execute a contract with the District Health Society (DHS) within 1 week of the award of the issuance of LOA. The firm shall enter in to an agreement with the DHS as per Form C-1.

SAMPLE CONTRACT FOR AUDIT FIRMS

CONTRACT

THIS CONTRACT (“Contract”) is entered into this *[insert starting date of assignment]*, by and between *[name of DISTRICT HEALTH SOCIETY,]* (“the Client”) having its principal office at *[insert DHS’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.
 - (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 Audit Firm shall perform the Services during the period commencing *[insert starting date]* and continuing through *[insert completion date]*, or any other period as may be subsequently agreed by the parties in writing.

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 exclusive of Goods and Service tax obligations that may be imposed on the Auditor. The Goods and Service tax obligations shall be paid by the Client separately as applicable.

B. Schedule of Payments

The schedule of payments is specified below:

The Auditor’s fee shall be paid upon the Client's receipt of the final report, acceptable to the Client.

C. Payment Conditions

Payment shall be made in *Rupees*, no later than 30 days following submission by the Audit Firm of invoices in duplicate to the Coordinator designated in paragraph 4.

4. **Project Administration**

A. Coordinator.

The Client designates Mr./Ms. *[insert name]* as Client's Coordinator; the Coordinator will be responsible for the coordination of activities under this Contract, for acceptance and approval of the reports and of other deliverables by the Client and for receiving and approving invoices for the payment.

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 Government of India 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 in accordance with the laws of the Government of India.

FOR THE CLIENT

FOR THE AUDITOR

Signed by _____ Signed by _____

Title: _____ Title: _____

Executive Summary

(To be submitted to FMG, SHS from Programme Management Support Unit, District Health Society)

Name of the District _____

For the Quarter (due dates: 31st July / 31st Oct/31st Jan/30th April/Year

NOTE : Based on the three monthly reports, this report has to be submitted along with the quarterly Finance Monitoring Report

Part-A: District Level issues:

Books of Accounts

1. Whether books of accounts of DHS are computerized? If yes, whether any ERP system has been implemented?
2. Whether registers related to budget receipt and control, advances, staff payments, stock, investments etc. are being maintained properly?
3. Whether the Quarterly FMRs and Statement of Fund Position are based on books of accounts and prepared in the prescribed format?
4. Whether the Quarterly FMRs and Statement of Fund position are audited by the concurred auditor?
5. Name of the PIU where Cash Books are not being maintained/ closed on a daily basis.
6. Name of the PIUs where bank reconciliation is not being done on a monthly basis.

Reporting

7. Are the FMRs/SOEs being submitted regularly? Are they being submitted in prescribed format?
8. Is the Statement of Fund Position being submitted regularly?
9. Where the SOE/FMR submitted by the district includes the SOE from all Blocks/CHC/PHC etc. on regular basis and on the basis of the Books of Accounts only? Report the exceptions to the same
10. Are concurrent audit reports submitted on time? Also mention the extent of delay.

Coverage

11. Whether all the blocks have been covered at least once in the course of audit (indicate the numbers in the district)
12. Number of blocks where the peripheral units have not been visited
13. Number of Arogya Raksha Samithis where last annual audit has not been done

Disbursement and utilization of funds

14. Provide a list of advances and total amount involved which are outstanding for more than a year. Mention the follow up action taken for the same
15. Whether there is any significant delay in disbursing the funds to Programme Implementing Units, after their receipt from SHS?
16. Whether the post of District Accounts Manager is filled up? If vacant, since when?

Monitoring & evaluation

- 17. Whether the District audit committee has been meeting at regular intervals? (Indicate the number of meetings held during the period)
- 18. Whether audit observations of the concurrent auditor have been complied with?
- 19. Whether Action Taken Report on observations has been submitted regularly?
- 20. Whether the DHS has sent the Action Taken Reports (ATR) on the last concurrent audit report of the DHS to the SHS?

Others

- 21. Whether unification of financial and accounting processes as per GOI Notification No.107/FMG/2005-06 dtd:14.12.2006 has been completed?
- 22. Whether delegation of Administration and Financial powers have taken place as per GOI guidelines (circulated vide D.O. No.118/RCH-Fin/2006-07, dtd: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

(S/d)

Concurrent auditors

District Health Society,.....District

(S/d)

District Health & Family Welfare Officer

District Health Society,District

GUIDELINES CUM CHECKLIST FOR AUDIT OF DISTRICT HEALTH SOCIETY, NRHM

Note: If the answer to any of the item below is adverse (i.e., 'No'), please give details on a separate sheet

| Sl. No | Questionnaire | Remarks |
|--|--|----------|
| A. REPORTING REQUIREMENTS AS PER GOI GUIDELINES | | |
| 1 | Whether FMRs/SOEs are based on the books of accounts? | Yes / No |
| 2 | Whether advances are shown as expenditure in the FMRs/SOEs? | Yes / No |
| 3 | Whether FMRs/SOEs are being prepared in the format prescribed by SHS/GOI ? | Yes / No |
| 4 | Whether FMRs/SOE reporting is being done on time every month ? | Yes / No |
| 5 | Whether the concurrent auditor has audited the monthly SOE/Quarterly FMR? | Yes / No |
| 6 | Whether Statement of Fund Position is being sent along with FMRs/SOEs? | Yes / No |
| 7 | Whether monthly bank balances position reports are sent to SHS regularly in the prescribed format? | Yes / No |
| 8 | Whether the concurrent auditor has audited the Statement of Fund Position? | Yes / No |
| 9 | Whether Utilization Certificates for the last financial year has been sent to SHS? | Yes / No |
| 10 | Whether the Utilization Certificates sent to SHS have been audited by concurrent auditor? | Yes / No |
| 11 | Whether statutory annual auditor has been appointed by the State Health Society for the period ended 31st March? | Yes / No |
| 12 | Whether the appointment of statutory auditor has been informed to DHS? | Yes / No |
| 13 | Whether delegation of administration and financial power has been done as per the GOI guidelines? | Yes / No |
| 14 | Whether financial and accounting unification has taken place in SHS as per GOI notification No.107/FMG/2005-06, dated: 14.12.2006? | Yes / No |
| 15 | Whether the last annual financial statements were prepared in the format prescribed by SHS/GOI? | Yes / No |
| 16 | Whether the DHS has sent the Action Taken Report (ATR) on the last statutory audit report of the DHS to the SHS? | Yes / No |

| B. MAINTENANCE OF BOOKS OF ACCOUNTS | | Yes / No |
|-------------------------------------|---|----------|
| 1 | Whether books of accounts are maintained on computerized software? | Yes / No |
| 2 | Whether cash book is maintained in the format prescribed? | Yes / No |
| 3 | Whether separate Cash Books with Cash and Bank Balance on Cash System of accounting are being maintained properly for different projects (RCH, NRHM, SIP etc.) and are up-to-date ? | Yes / No |
| 4 | Whether Cash Book is closed daily by 4 p.m. and is authenticated and duly signed by authorized signatory on daily basis? | Yes / No |
| 5 | Whether the Society is carrying heavy cash balances i.e. exceeding Rs. 10000/- | Yes / No |
| 6 | If the answer to above is in positive, please give the no. of cases and the reasons therefore. | Yes / No |
| 7 | Whether appropriate insurance cover is there for excess cash held by the District Health Society ? | Yes / No |
| 8 | Does the physical cash tally with that entered in Cash Book? Give dates on which verified and the cash balance with DHS on that day. | Yes / No |
| 9 | Whether Petty Cash Book is being maintained properly? | Yes / No |
| 10 | Whether cheques issued register /PPA Register is being maintained properly? | Yes / No |
| 11 | Whether Registers of Bank Drafts Issued are being maintained? | Yes / No |
| 12 | Whether updated Pass book/bank statement is available? | Yes / No |
| 13 | Whether Bank reconciliation is prepared on a monthly basis? | Yes / No |
| 14 | Whether proper explanation has been given by the persons responsible regarding unreconciled entries? Please give detailed list of unreconciled and unexplained entries. | Yes / No |
| 15 | Are Ledgers being maintained properly? | Yes / No |
| 16 | Whether Journal register maintained? | Yes / No |
| 17 | Whether Budget Receipt & Control Register is being maintained in the format prescribed? | Yes / No |

| | | | |
|--------------------------|--|------------|----------|
| 18 | Whether Register for Advances maintained as Advances given -to District Health Societies to Staff, -to Contractors/suppliers/CHCs/PHCs, and -TA/DA advance - NGOs/Other voluntary agencies | - | Yes / No |
| 19 | Whether Register for Staff Payments maintained? | | Yes / No |
| 20 | Whether Stock Register are being maintained properly for: Civil Works - Machinery & Equipment - Furniture & Other non-consumable articles - Register for drugs & medicines Register for consumable articles | - - | Yes / No |
| 21 | Is register of Investments being maintained properly? | | Yes / No |
| 22 | Whether Dispatch Register maintained properly? | | Yes / No |
| 23 | Whether Office attendance register is there and maintained properly? | | Yes / No |
| 24 | Whether all the files of the Society are systematically numbered and recorded in the File register? | | Yes / No |
| C. RECEIPTS & INCOME | | | Yes / No |
| 25 | Whether DD received register is being maintained properly? | | Yes / No |
| 26 | Whether all the receipts have been recorded in DD received register and Bank book with date and sanction nos? | | Yes / No |
| 27 | Whether Grants received have been recorded under proper heads according to the purpose for which it was received? Eg. Towards RCH flexi pool, Pulse polio, EC-SIP, DFI etc. | | Yes / No |
| D. PAYMENT & EXPENDITURE | | | |
| 28 | Whether there is any significant delay in sending the funds to districts after their receipt from GOI | | Yes / No |
| 29 | Whether all the vouchers are checked for the payments made? (Check all Vouchers above Rs. 10,000/- and test check remaining vouchers) | | Yes / No |
| 30 | Whether Vouchers have been filled properly and complete in all respect? | | Yes / No |
| 31 | Whether all the vouchers are scrolled or not and entered into the Cash/Bank Book properly? | | Yes / No |
| 32 | Whether all vouchers are supported with appropriate documentary evidences? | | Yes / No |

| | | |
|----------------------|---|----------|
| 33 | Whether necessary approval from appropriate authority has been taken for expenditures made? | Yes / No |
| 34 | Whether all approvals are within the sanctioning powers of the sanctioning authority? | Yes / No |
| 35 | Whether procedure for obtaining the sanctions has been followed? If no, pl specifies the no. of cases in which it is not followed? | Yes / No |
| 36 | Whether expenditures are classified into Capital and Revenue properly? | Yes / No |
| 37 | Whether expenses are debited to proper activity for which it was given? | Yes / No |
| 38 | Whether all the payments have been classified into as- -Disbursements out of Grants-in-aid received from a) RCH Flexible Pool b) Mission Flexible Pool c) Routine Immunisation d) Pulse Polio Immunisation e)NDCP's Programmes such as TB, Malaria, Blindness etc. f) Any other grants | Yes / No |
| 39 | Whether the amount has been actually utilized for the purpose for which it was disbursed? If no, pl. give details. | Yes / No |
| 40 | Whether there is any deviation between the amount of expenses shown as per Income & Expenditure and as per FMRs submitted by State Health Society to GOI? | Yes / No |
| 41 | If yes, quantify the difference activity wise. | Yes / No |
| E. ASSET SIDE | | |
| a) Fixed Assets | | |
| 42 | Whether fixed assets register has been maintained in the prescribed format? | Yes / No |
| 43 | Is the procedure for purchase of Fixed Assets being followed? Report deviations if any. | Yes / No |
| 44 | Does physical stock tally with that recorded in register ? | Yes / No |
| b) Advances | | |
| 45 | Whether Advances are given after following required procedure? | Yes / No |
| 46 | The purpose for which advance was given comply with the bye-laws? | Yes / No |

| | | |
|-----------------------------------|--|----------|
| 47 | Whether Advance tracking register is maintained properly? | Yes / No |
| 48 | Specify whether an Age analysis of Advances has been maintained as per prescribed format. | Yes / No |
| 49 | Whether there are huge unadjusted advances (say more than one month)? | Yes / No |
| 50 | If the answer to above is affirmative please give details of such unadjusted advances and the reasons for not adjusting the same. | Yes / No |
| F. LIABILITIES SIDE | | |
| a) Grants/Funds Received | | |
| 51 | Whether grants-in-aid received have been properly classified as that received from GoI towards- - RCH-II Flexi Pool - Mission Flexible Pool - Routine Immunization - Pulse Polio - Individual NDCPs - Others (specify) | Yes / No |
| b) Capital Fund | | |
| 52 | Whether Capital Fund Account has been created to the extent of fixed assets purchased and capitalized? | Yes / No |
| G. STATUTORY REQUIREMENTS | | |
| a) Tax Deducted at Source (T.D.S) | | |
| 53 | Whether T.D.S has been deducted appropriately wherever required? | Yes / No |
| 54 | Whether tax has been deducted at source at the rates prescribed? Give list of cases where tax has not been deducted or has been deducted short. | Yes / No |
| 55 | Whether quarterly returns of T.D.S. in the form prescribed have been filled on time? If not, state reasons. | Yes / No |
| b) Other requirements | | |
| 56 | Whether the Society is registered with Income Tax Authorities for exemption from paying Income Tax under relevant sections? | Yes / No |
| 57 | Whether Statutory obligations relating to the Professional Tax, Annual Registration of Society have been adhered to? | Yes / No |

The Names and addresses of the District Health & Family Welfare Societies and City Health & Family Welfare Societies and the details of the contact persons at the Districts in the State of Karnataka are as follows:

| Sl. No | Name Of The District | Address For Communication And For Submission Of Proposals | Designation And Telephone Numbers Of The Contact Persons | | |
|--------|----------------------|--|--|------------|--------------------------|
| | | | DHO | RCHO | DAM |
| 1 | Bagalkote | #128, DHO Office, District Administrative Bhavan, Near Bus Stand, Navanagar, Bagalkote-587102 | 9449843041 | 9449843186 | 9449843096 |
| 2 | Bangalore Rural | District Health and Family Welfare Office, #207, 2 nd Floor, District Administration Building, Chapparakallu, Beerasandra Village, Kunadana Hobli, Devanahalli Taluk Bangalore Rural-562110 | 9449843038 | 9449843183 | 9449843458 |
| 3 | Bangalore Urban | District RCH Office, Old TB Hospital Premises , old Madras Road , Indiranagar - 38 | 9449843037 | 9449843182 | 8277892426 |
| 4 | Belgaum | District Health and Family Welfare Office, Belagavi Railway 2 nd gate, Vaccine Depot, Tilakawadi, Belagavi Pin Code- 590006 | 9449843039 | 9449843184 | 9449843459 9449843460 |
| 5 | Bellary | District Health & Family Welfare Society, Ballari. DHO Office, District Hospital Compound, Ananthapura Road, Ballari-583101 | 9449843042 | 9449843187 | 9449843461 |
| 6 | Bidar | Dist health And Family Welfare Office, Opp: Prayavi Hospital, Near Pannalal Hiralal School, Bidar – 585401 | 9449843040 | 9449843185 | 9449843462 |
| 7 | Bijapur | District RCH Officer, District Health And FW Office, Near Shivaji Circle, Old Civil Hospital Campus Athani road Vijayapur - 586101 | 9449843043 | 9449843188 | 9060585040 |

| | | | | | |
|----|------------------|--|------------|------------|------------|
| 8 | Chikballapur | DHO Office, GB-3, DC Office, Shidlaghatta Post, Chikballapur-562101 | 9449843046 | 9449843191 | 9620009229 |
| 9 | Chikmagalur | District Health & Family Welfare office near Zilla Panchayath Jyothi Nagar Post Chikmagalur -577102 | 9449843045 | 9449843189 | 9449843465 |
| 10 | Chitradurga | District Health & Family Welfare office, BD ROAD Chitra Durga – 577501 | 9449843044 | 9449843190 | 9449843466 |
| 11 | Chamarajanagar | District Health and Family Welfare Officer, # 312, 3 rd Floor, District | 9449843047 | 9449843192 | 9449843464 |
| 12 | Dakshina Kannada | DPMU DISTRICT HEALTH AND FAMILY WELFARE OFFICE PWD BUILDING OPP.NEHARU MAIDAN MANGALORE 575001 | 9449843050 | 8296417555 | 9449843468 |
| 13 | Davanagere | District Health and Family Welfare Officer, District Health and Family Welfare Office, Room no: 1, Behind SSIMS and RC Hospital, Sriram Nagar, Davanagere – 577005 | 9449843051 | 9449843195 | 9449843467 |
| 14 | Dharwad | District Health and Family Welfare Office, Haliyal Road, Near KC Park. Dharwad - 580003 | 9449843049 | 8277332970 | 9449843469 |
| 15 | Gadag | District Health and Family Welfare office, Room No:101, District Administrative Building, Hubli Road, Gadag-582101 | 9449843052 | 9449843196 | 9449843470 |
| 16 | Gulbarga | DISTRICT HEALTH AND FAMILY WELFARE OFFICE NEAR GOVERNMENT DISTRICT HOSPITAL BESIDE JAYADEVA HOSPITAL KALABURAGI-585104 | 9449843053 | 9449843197 | 9449843112 |

| | | | | | |
|----|---------|--|------------|------------|---------------------------|
| 17 | Hassan | District RCH Officer, District Health & Family Welfare Office, 2nd Floor, Salagame Road Beside Indoor Stadium, Hassan- 573201 | 9449843055 | 9449843200 | 9449843472 |
| 18 | Haveri | District Health & F W Society Haveri District Health & F W Office Haveri No.21 “B” Block zill Adalith Bhavan Devagiri Haveri -581110 | 9449843054 | 9449843198 | 9449843473 |
| 19 | Kodagu | District RCH Officer, DHO Office, Near Omkareshwara Temple Road, Madikeri, Kodagu District-571201 | 9449843058 | 9449843203 | 9986892447 |
| 20 | Kolar | DISTRICT HEALTH AND FAMILY WELFARE SOCIETY KNTB SANITORIUM HOSPITAL CAMPUS BANGARPET ROAD, KOLAR-563102 | 9449843057 | 944984320 | 9449843474 |
| 21 | Koppal | DISRICT HEALTH AND FAMILY WELFARE OFFICE, 1 ST FLOOR, DC PREMISES, DC COMPOUND, HOSPET ROAD, KOPPAL 583213 | 9449843056 | 9449843201 | 7337745796/ 8277892427 |
| 22 | Mandya | District RCH Office, Mandya District health and family welfare office Compound, District Vaccine Store 1st floor, Mandya- 571401. | 9449843059 | 9449843204 | 9449843475 |
| 23 | Mysore | District Health & Family Welfare Society, Opp NPC Hospital, Nazarbad, Mysore – 570 010 | 9449843060 | 9449843205 | 9449843476 |
| 24 | Raichur | RCHO Office District Health and Family Welfare Office, Ek Minar Rd, | 9449843062 | 9449843207 | 9449843477 |

| | | | | | |
|----|--|--|---------------------|--------------------------|--------------------------|
| | | Androon Quilla, near blood bank Raichur- 584101 | | | |
| 25 | Ramanagar | RCHO Office District Health and Family Welfare Office Post Office Road, Ramanagara-562159 | 9449843061 | 9449843206 | 9449843478 |
| 26 | Shimoga | DIST HEALTH AND FAMILY WELFARE office, 2nd Floor, DHO Office Campus , Opp scout Bhavana, BH Road, Shimoga -577201 | 9449843063 | 9449843093 | 9449843479 |
| 27 | Tumkur | DIST HEALTH AND FAMILY WELFARE SOCIETY,OPP AMANIKERE PARK ,NEAR DC OFFICE ,TUMKUR 572101 | 9449843064 | 9449843094 | 9449843480 8277892424 |
| 28 | Uttara Kannada | District Health and Family welfare officer, District Health and Family Welfare Society, old civil hospital compound, kajubag road, karwar, Uttara Kannada - 581301 | 9449843065 | 9449843212 9448842797 | 9449843485 8277892425 |
| 29 | Udupi | District Health and Family welfare officer, District Health & Family Welfare Office Ajjarkad Udupi-576101 | 9449843066 | 9449843213 | 9449843484 |
| 30 | Yadgir | District Health And family Welfare office Yadgir Near Sapna Ground Yadgir Pincode-585201 | 9449843067 | 9449843382 | 9972464042 |
| 31 | Bangalore City Health & Family Welfare Society | City Programme Management Unit, #304, Annexure - 3 Building , 3 Floor, NR Square BBMP Office, Bangalore - 560002 | CHO - 9448140924 | CPMO- 9480685620 | CAM - 9449843350 |
| 32 | Vijayanagar District Health and Family Welfare Society | RCHO office, MCH Hospital Campus Hospet, Beside to Church, Hospete-583201 | 9448173272 | RCHO- 7019956759 | DPM- 7892724423 |

The CA firms may contact the following with related to queries of RFP:

Chief Finance Officer-9449843007, Senior Audit Officer, NHM- 9448750815, Financial Consultant NHM, Mobile No. 9449843022 Email: cfonhmkar@gmail.com.

