

**EOI DOCUMENT FOR**

**“Empanelment of eligible Chartered Accountants for concurrent Audit of State and District Health Societies Accounts (NHM) in State of Himachal Pradesh under NHM Programme.” for FY 2024-25 and FY 2025-26.**



**National Health Mission,  
Swasthya Sadan, SDA Complex,  
Block No. 6, Kasumpti, Shimla-9,  
Himachal Pradesh.**

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**National Health Mission, H.P.****File no.****Dated Shimla-9, the****NOTICE INVITING EOI**

1. The Mission Director, National Health Mission, H.P. invites expression of interest for empanelment of eligible Chartered Accountant firms registered with ICAI to conduct concurrent audit of State & District Health Societies in the State of Himachal Pradesh under NHM Programme.
2. The EOI document may be downloaded from website <https://hptenders.gov.in> w.e.f. **10<sup>th</sup> Feb, 2025-** against the payment of **Rs. 500/-** in shape of DD in favour of Mission Director, National Health Mission, H.P. However, the last date of submission of bids is **24<sup>th</sup> Feb, 2025 upto 05:00 PM.**
3. Each prospective Firm shall submit their EOI-cum-bid on the e-Tender Portal i.e. <https://hptenders.gov.in> complete in all respects as per terms and conditions of this EOI and the instructions available on the said e-Tender Portal.
4. Any communication regarding the EOI shall be made only on the address & contact details mentioned below.
5. The undersigned reserves the right to accept or reject any EOI-cum-bid without assigning any reason thereof.

Mission Director  
Swasthya Sadan, Block No. 6,  
Kasumpti, Shimla-9, H.P.  
Cont. No. 0177-2625029  
email-id:-[fmqnrhmhp@gmail.com](mailto:fmqnrhmhp@gmail.com)

**SECTION I – DATA SHEET****1. Schedule o Events**

<b>Project title</b>	Concurrent Audit
<b>Submissions required</b>	Technical & Financial Bid
<b>Pre-bid conference</b>	Queries, if any can only be submitted through email fmgnrhmp@gmail.com
<b>Contact details for all queries</b>	Designation: Joint Controller (HPF& AS) Address: Swasthya Sadan, Block No.6, Kasumpti, Shimla-9 Contact Number: 0177-2625029 Email: <a href="mailto:fmgnrhmp@gmail.com">fmgnrhmp@gmail.com</a>
<b>Language of bid</b>	English
<b>Currency of bid</b>	Indian National Rupees (INR)
<b>Eligibility to bid</b>	For the purpose of this EOI Document, eligible Firm shall mean Firm which fulfils the eligibility criteria as per the Section IV of the EOI document.
<b>Contract period</b>	Term of contract/ empanelment will be initially for a period of two years (FY 2024-25 and FY 2025-26) and the same can be extended for another one year i.e. 2026-27 on the basis of Satisfactory performance.
<b>Validity of the bids</b>	180 days from last date for submission of the bid documents.
<b>Address for submission of bid</b>	<a href="https://hptenders.gov.in">https://hptenders.gov.in</a>
<b>Important Dates:</b>	
Date of publishing of EOI/Tender	10 <sup>th</sup> Feb, 2025
Bid submission start date	10 <sup>th</sup> Feb, 2025
<b>Last date of bid submission</b>	24 <sup>th</sup> Feb, 2025. till 05:00 PM.
<b>Last date of physical Submission of DD towards payment of Tender cost and EMD</b>	in the O/o Joint. Controller (HPF&AS), NHM, H.P. EMD (Rs. 10,000/-) and Tender Document Cost Rs 500/- (Nonrefundable) both in the shape of DD in favour of Mission Director National Health Mission, H.P. by 24 <sup>th</sup> Feb, 2025. till 05:00 PM in the office of Joint. Controller (HPF&AS), National Health Mission, H.P.
<b>Date and time of technical bid evaluation</b>	After last date of bid submission  Venue: Conference Hall O/o Mission Director, National Health Mission, H.P.
<b>Date and time of Financial Bid opening</b>	After technical Evaluation
<b>Acceptance of Letter of Award</b>	Within two days of issue of LOA
<b>Signing of Contract</b>	Within 7 days of acceptance of Letter of Award.

## SECTION II - PREAMBLE

### 1. Context

**“Empanelment of eligible Chartered Accountants for concurrent Audit of State & District Health Societies Accounts (NHM) in State of Himachal Pradesh under NHM Programme.”**

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

Through proposed concurrent audit, NHM intends to get the audit of the offices / Implementing Agencies as per the detail given below:

<b>1</b>	<b>State Head Quarter</b>	<b>1</b>	
<b>S. No.</b>	<b>Name of District</b>	<b>Total No. of IAs</b>	<b>Name of IAs</b>
2	Bilaspur	6	District Health Society, Medical Superintendent and 4 no. of Blocks
3	Chamba	9	District Health Society, Medical College and 7 no. of Blocks
4	Hamirpur	8	District Health Society, Medical College and 6 no. of Blocks
5	Kangra	19	District Health Society, Medical College, 3 no. of Medical Superintendents, Training Centre Chebb and 13 no. of Blocks
6	Kinnaur	4	District Health Society, and 3 no. of Blocks
7	Kullu	7	District Health Society, Medical Superintendent and 5 no. of Blocks
8	Lahaul & Spiti	3	District Health Society and 2 no. of Blocks
9	Mandi	14	District Health Society, Medical College, Medical Superintendent and 11 no. of Blocks
10	Shimla	19	District Health Society, 2 no. of Medical Colleges, Dental College, Training Centre Parimahal and 10 no. of Blocks.
11	Sirmour	8	District Health Society, Medical College and 6 no. of Blocks
12	Solan	8	District Health Society, Medical Superintendent, TBS Dharampur and 5 no. of Blocks
13	Una	7	District Health Society, Medical Superintendent and 5 no. of Blocks.
	<b>Total</b>	<b>113</b>	

Single Auditor can quote the rate for conducting of Concurrent Audit for any number of districts and SHQ. **However, the L-1 shall be decided for each district and SHQ separately.** The Auditor is required to conduct the audit on monthly basis and submit the report quarterly not later than the end of first month of the next quarter.

**Note: For the financial year 2024-25, the report of concurrent audit for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarter should be submitted within one month from the date of award of work and report for last quarter by 30.04.2025 positively.**

For the FY 2025-26, the quarterly report should be submitted within 30 days from the date of closing of quarter concerned.

### **SECTION III - SCOPE OF WORK UNDER THE CONTRACT**

#### **3. Scope / TORs (Terms of Reference)**

3.1 National Health Mission (NHM) of the Ministry of Health & Family Welfare, Govt was launched in May, 2013 with the subsuming of National Rural Health Mission (NRHM launched on 12<sup>th</sup> April, 2005) and National Urban Health Mission (NUHM) to improve medical facilities in the country. The NHM seeks to provide accessible, affordable and quality health care to the vulnerable sections.

3.2 At present the following Schemes with code come under the National Health Mission:

- i. Flexible pool for RCH, Health System Strengthening and National Health Programmes and Urban Health Mission under NHM [4063]
- ii. India COVID-19 Emergency Response and Health System preparedness package Phase-I & II [3892]
- iii. Pradhan Mantri Ayushman Bharat Health Infrastructure Mission {PMABHIM-[3991]}.
- iv. Tele-Mental Health Programme [4126]
- v. XVth Finance Commission [HP-200]

(Note: - There are total 113 implementing Agencies (IAs) in the State.)

**3.3 Funding & Accounting Arrangements:** Funds for the various programs are transferred to the States from the Government of India in the form of Grants-in-Aid to HP State Health Society on the basis of Programme Implementation Plan (PIP). Under the umbrella of the integrated HP STATE HEALTH SOCIETY / DISTRICT HEALTH SOCIETY, the State Health Society has Single Nodal Account (SNA) and each IAs have ZBAs (Zero Balance Accounts) & holding accounts to meet out the statutory deductions under NHM & PM ABHIM, CNA for Tele-Mental Health program, separate bank accounts for other schemes viz ECRP I & II and XVth Finance Commission, maintains separate books of

accounts and other financial records as required under each scheme and also submit separate financial activity reports at varying frequencies to the respective monitoring unit in MOHFW (GOI).

**3.4 Objective of audit services:** The objective of the audit is to ensure that MOHFW receives adequate, independent, professional audit assurance that the grant proceeds provided by MOHFW are used for purposes intended in line with approved PIPs and that the annual financial statements are free from material mis-statements. The objective of the audit of the financial statements is to enable the auditor to express a professional opinion as to whether (1) the financial statements give a true and fair view of the Financial Position of the individual DISTRICT HEALTH SOCIETY,HP STATE HEALTH SOCIETY at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended.(2) the funds were utilized for the purposes for which they were provided as well as preparation of Financial Statements of the State and District Health Societies i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules (Bank Reconciliation Statements & Funds Position, and other statements as stated in guidelines) The books of accounts maintained by the State Health Society and other participating implementing units (Blocks, PHCs, sub centers and CMOs/MSs/ Principals etc.) shall form the basis for preparation of the financial statements for the state as a whole.

### **3.5 Contents of Audit Report**

3.5.1 Concurrent Audit Report of a "**State Health Society**" should contain the following financial statements and document:

- (i) Duly filled in Checklist provided in the guidelines.
- (ii) Financial statement as prescribed.
- (iii) Audited Trial Balance
- (iv) Audited Receipt & Payment A/c
- (v) Audited Income & Expenditure A/c
- (vi) Balance sheet
- (vii) Audited SOE
- (viii) Bank Reconciliation Statement
- (ix) List of outstanding advances - Activity wise & Age-wise
- (x) Observation and Recommendation of Auditor - particularly covering the

Following aspects:

- Deficiencies noticed in internal control
- Suggestions to improve the internal control
- Extent of non-compliance with Guidelines issued by GOI
- Action Taken by State Health Society on the previous audit observation, alongwith his observation on the same.

3.5.2 Concurrent Audit Report of a "**District Health Society**" should contain the following financial statements and documents

- i. Duly filled Checklist provided in the guidelines
- ii. Financial statements as prescribed
- iii. Audited Trial Balance
- iv. Audited Receipts & Payments A/c
- v. Audited Income & Expenditure A/c
- vi. Balance Sheet
- vii. Audited Statement of Expenditure
- viii. Bank Reconciliation Statement
- ix. List of outstanding advances - Activity wise & Age-wise
- x. Observations and Recommendation of the auditor (including observation on blocks visited)
- xi. Action Taken by District Health Society on the previous audit observations along with his observation on the same.

The Concurrent Audit report must cover the following points as per the checklist & annexure provided:

Checklist	Annexure
A) Reporting requirements as per GOI guidelines	A) Cash Books/ Ledgers
B) Maintenance of Books of Accounts	B) Budget Control Register
C) Receipt & Incomes	C) Assets Register
D) Payments & Expenditure	D) Advance tracking register
E) Asset side	E) Age wise analysis of advances
F) Liability side	F) Reconciliation of Zero Balance Accounts with PFMS & Bank Reconciliation Statement

### 3.5.3 The scope of work of State Concurrent Auditors" is as follows:-

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 "State Concurrent Auditor" is as follows:**

- i. Audit of the SHS accounts and expenditure incurred by SHS
- ii. Verification of Quarterly FMRs with Books of Accounts
- iii. Audit of Advances at the SHS level
- iv. Audit of the Provisional Utilization Certificates sent to Gol
- v. Monitoring timely submission of the District concurrent audit reports
- vi. Detailed analysis and compilation of the District concurrent audit reports
- vii. Vetting of the State Action Taken Reports and providing observations thereon
- viii. Follow-up & monitoring over the ATRs prepared by districts on the observations made in the audit
- ix. Preparation of Quarterly Executive summary to be sent to Gol in the prescribed format
- x. Any other evaluation work, as desired by the State Audit Committee

**3.5.4 The scope of work of District Concurrent Audit" is as follows-**

- i. Audit of the District accounts and expenditure incurred by District Health Society.
- ii. Verification of Quarterly FMRs with Books of Accounts.
- iii. Audit of advance at the district level.
- iv. Monitoring timely submission of the District concurrent audit reports
- v. Detailed analysis and compilation of the District concurrent audit reports
- vi. Follow-up & monitoring over the ATRs prepared by district on the observations made in the audit.
- vii. Preparation of Monthly and Quarterly Executive summary for further transmission to HP STATE HEALTH SOCIETY in the prescribed format.
- viii. Any other evaluation work, as desired by the State Audit Committee
- ix. Review of the DISTRICT HEALTH SOCIETY Account and expenditure incurred by the DISTRICT HEALTH SOCIETY
- x. Audit financial Statement of DISTRICT HEALTH SOCIETY
- xi. Certification of the statement of Expenditure
- xii. Comparison between financial and physical performance and analysis
- xiii. Visit to sample blocks (in a way to cover all blocks in a year) and peripheral units, Principals Medical Colleges and MS Offices.
- xiv. Filling in the checklist provided.
- xv. Vetting of the district ATRs and providing observation thereon.
- xvi. Any other evaluation works, as desired by the District Audit Committee
- xvii. Concurrent Audit will be carried out on "monthly basis".

### 3.5.5 Coverage

3.5.4.1 District containing up to 4-16 blocks, it needs to be ensured that all blocks should be covered in a year.

3.5.4.2 The audit plan should include a visit to at least 50% PHCs/CHCs, 3 sub-centers and 3 VHSNCs located within the block selected for visit.

3.5.4.3 The audit has to include accounts maintained under RKS in respect of NHM funds on test basis. In conducting the audit, special attention should be paid to the following:

- a) **Funds have been spent in accordance with the condition laid down by the MoHFW, Government of India from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.**
- b) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI/HPFR as the case may be. **All necessary supporting documents, records and accounts have been kept in respect of the project.**
- c) The auditors are requested to put up the outputs in the Appendix enclosed.

**General:** The auditor should be given access to any information relevant for the purpose of conducting the audit. This will normally include the Resource Envelope (RE) and MOU signed, instructions issued by HP STATE HEALTH SOCIETY, regarding scheme guidelines, administrative orders including cost norms etc.

**SECTION IV-****Eligibility Criteria for Participation in the EOI**

Sr. No.	Particulars
1.	Applicant should be a registered Member of ICAI and should be either a partnership firm or sole proprietorship firm having Chartered Accountant(s) as partner(s)/ proprietor. The details of the same to be provided by downloading from the website of ICAI as on <b>01.01.2025</b> and not later than last date of submission of tender
2.	The firm should have its registered office located in State of Himachal Pradesh. <b>(Supporting document as per ICAI registration certificate should be uploaded)</b>
3.	Firm must have an experience of minimum three years consecutively for the last three Financial Years (2021-22, 2022-23 & 2023-24) in the area of auditing, Taxation, project financing, book keeping, GST related works etc. in Government/autonomous bodies/ boards/ corporations which are wholly or substantially owned and controlled by the Government.
4.	Firm should have an average annual turnover of Rs. 5 lacs in the last three years; 2021-22, 2022-23 & 2023-24.
5.	Firm should have a valid GST registration and valid PAN.
6.	The Firm should not have been blacklisted/debarred/de-Registered / bankrupt by any Government /institution. (Undertaking on affidavit value Rs.100/-).
7.	Human Resource profile including the names and profile of the Auditor(s).
8.	The Firm should upload Income Tax Return for last three year 2021-22, 2022-23 & 2023-24.
9.	Firm should upload Tender cost of Rs. 500/-(Non-refundable) & EMD of Rs. 10,000/- only in shape of DD in favour of Mission Director, National Health Mission, HP payable at Shimla.
10	The firms should submit a Self-Declaration for participation of Districts and State Head Quarter (SHQ). <b><u>“Clearly mentioning the name of Districts and SHQ for which participating”</u></b>

## SECTION V - GENERAL CONDITIONS OF CONTRACT (GCC)

### 5.1 Confidentiality

The Tender Documents, and all other documents and information that are provided by the Mission Director, National Health Mission, H.P. are and shall remain the property of the National Health Mission, H.P. and are provided to the Firm/ Chartered Accountants solely for the purpose of preparation and the submission of their Bids in accordance with the Tender Documents. The Firm/ Chartered Accountants are to treat all information as strictly Confidential and are not to use such information for any purpose other than for preparation and submission of their Bids.

The firm/ Chartered Accountants shall not be required to return any Bid or part thereof or any information provided along with the Bid to the Firm/ Chartered Accountants, other than in accordance with provisions set out in these Tender Documents.

The Firm/ Chartered Accountant shall not divulge any information relating to examination, clarification, evaluation and selection of the Successful Firm/ Chartered Accountant to any person who is not officially concerned with the Bidding Process.

### 5.2 Performance Security

The successful firm/ Chartered Accountant shall furnish performance security in favour of the Mission Director, National Health Mission; H.P. @ 10 % contract value only in the shape of Bank Guarantee/FDR duly pledged which shall be retained as performance security for the entire period of contract. The validity of performance security will be for a period up to Ninety (90) days after completion of all contractual obligations.

In the event of any failure/default of the firm/ Chartered Accountant with or without any quantifiable loss to the department, the amount of the performance security shall be forfeited.

Subject to sub-clause mentioned above, the Society will release the Performance Security without any interest to the firm on completion of the firm/ Chartered Accountant's all contractual obligations including the warranty obligations.

**5.3 Audit Fees and TA/DA:** The firms who are interested to be appointed as auditor may quote rates for minimum one district OR maximum all the districts and SHQ. The rates should be quoted including all expenses and Taxes.

**However, the L-1 shall be decided separately for each district and State Head Quarter.**

**5.4 Re-appointment of Auditor:** The auditor once appointed can continue for one more year i.e. FY 2026-27 on same rates, terms and conditions subject to the satisfaction of the performance by the Society after the approval of the Executive Committee and obtaining of the consent of the auditor.

## 5.5 Terms and Mode of Payment

Payment shall be made subject to recoveries, if any, by way of liquidated damages or any other charges as per terms & conditions of contract in the following manner.

Payment shall be made in Indian Rupees as specified in the contract in the following manner: 100% payment of all Districts will be released by the State H.Qrs. against final Bill submitted after completion of audit and submission of report. The Payment will be done by way of PFMS only. The firm/ Chartered Accountant shall not be entitled to any interest on payments under the contract. Where there is a statutory requirement for tax deduction at source, such deduction towards income tax and other tax as applicable will be made from the bills payable to the firm / Chartered Accountants at rates as notified from time to time.

## 5.6 Delay in the firm's performance

**Penal provision on failure to complete the Audit on time:** In order to ensure timeliness on the part of the Auditor, if the District Health Society feels that in spite of providing all information, documents, and updated books of accounts, there is delay in submission of Audit Report from the auditor, the State may deduct the audit fees @ 5% of payment due for concerned quarter for per week delay proportionately from the due date of submission of quarterly report. A clause in this regard should be incorporated by the State in the agreement. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the Mission Director (NHM) of the State has the right to waive off the penalty. Further, before imposing penalty, notice will be issued to the firm and also be given an opportunity to be heard.

## 5.7 Termination for default

- The auditee, without prejudice to any other contractual rights and remedies available to it (the purchaser), may, by written notice of default sent to the firm/ Chartered Accountant, terminate the contract in whole or in part, if the firm fails to deliver any or all of the goods or fails to perform any other contractual obligation(s) within the time period specified in the contract, or within any extension thereof granted by the Society pursuant to clause 'Delay in the Firm's Performance' or any such clauses as incorporated in General Conditions of Contract.
- In the event of the Society terminates the contract in whole or in part, pursuant to GCC sub-clause above, the Society may procure services similar to those cancelled, with such terms and conditions and in such manner as it deems fit and the firm shall be liable to the Society for the extra expenditure, if any, incurred by the Society for arranging such procurement.

- Unless otherwise instructed by the auditee, the firm/ Chartered Accountant shall continue to perform the contract to the extent not terminated.

### **5.8 Termination for insolvency**

- If the firm becomes bankrupt or otherwise insolvent, the Society reserves the right to terminate the contract at any time, by serving written notice to the firm without any compensation, whatsoever, to the
- Firm, subject to further condition that such termination will not prejudice or affect the rights and remedies which have accrued and / or will accrue thereafter to the purchaser.

### **5.9 Force Majeure**

Notwithstanding the provisions contained in GCC clauses pertaining to delay in performance, liquidated damages and termination or any other relevant clauses of this document, the firm shall not be liable for imposition of any such sanction so long the delay and/or failure of the firm in fulfilling its obligations under the contract is the result of an event of Force Majeure.

For purposes of this clause, Force Majeure means an event beyond the control firm and not involving the firm's fault or negligence and which is not foreseeable and not brought about at the instance of , the party claiming to be affected by such event and which has caused the non – performance or delay in performance. Such events may include, but are not restricted to, acts of the Society either in its sovereign or contractual capacity, wars or revolutions, hostility, acts of public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restrictions, strikes excluding by its employees, lockouts excluding by its management, and freight embargoes.

- If a Force Majeure situation arises, the firm shall promptly notify the Society in writing of such conditions and the cause thereof within seven days of occurrence of such event, specifically mentioning invocation of this clause. Unless otherwise directed by the Society in writing, the firm shall continue to perform its obligations under the contract as far as reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. In event of any dispute as to the inclusion of any event within the ambit of force majeure, the interpretation of the Society shall prevail.
- If the performance in whole or in part or any obligation under this contract is prevented or delayed by any reason of Force Majeure for a period exceeding sixty days, either party may at its option terminate the contract without any financial repercussion on either side.
- In case due to a Force Majeure event the Society is unable to fulfill its contractual commitment and responsibility, the Society will notify the firm accordingly and subsequent actions taken on similar lines described in above sub-paragraphs.

### **5.10 Termination for convenience**

- The Society reserves the right to terminate the contract, in whole or in part for its (purchaser's) convenience, by serving written notice on the firm at any time during the currency of the contract. The notice shall specify that the termination is for the convenience of the purchaser. The notice shall also indicate inter alia, the extent to which the firm's performance under the contract is terminated, and the date with effect from which such termination will become effective.
- The goods and services which are complete and ready in terms of the contract for delivery and performance within thirty days after the firm's receipt of the notice of termination shall be accepted by the Society following the contract terms, conditions and prices. For the remaining goods and services, the Society may decide.

### **5.11 Governing language**

The contract shall be written in English language. All correspondence and other documents pertaining to the contract, which the parties exchange, shall also be written English only.

### **5.12 Notices**

- Notice, if any, relating to the contract given by one party to the other, shall be sent in writing through registered post or facsimile or email and confirmed in writing. The procedure will also provide the sender of the notice, the proof of receipt of the notice by the receiver. The addresses of the parties for exchanging such notices will be the addresses as incorporated in the contract.
- The effective date of a notice shall be either the date when delivered to the recipient or the effective date specifically mentioned in the notice, whichever is later.

### **5.13 Resolution of disputes**

- If dispute or difference of any kind shall arise between the Society and the firm in connection with or relating to the contract, the parties shall make every effort to resolve the same amicably by mutual consultations.
- If the parties fail to resolve their dispute or difference by such mutual consultation within twenty- one days of its occurrence, then, such dispute or difference shall be referred to the Additional Chief Secretary (Health)/ Principal Secretary (Health) to the Govt. of H.P.
- Venue of Arbitration: The venue of arbitration shall be subject to the civil jurisdiction of Municipal limits of Shimla Town, Shimla, and H.P. only.

### **5.14 Applicable Law**

- The contract shall be governed by and interpreted in accordance with the laws in force within the State of Himachal Pradesh. The Bidding Process, the Tender Documents and the Bids shall be governed by, and construed in accordance with, the laws in force within the State of Himachal Pradesh and the competent courts at State capital Shimla shall have exclusive jurisdiction over all disputes arising under, pursuant to and/or in connection with the Bidding Process.

## SECTION VI

### INSTRUCTIONS TO FIRM/ CHARTERED ACCOUNTANTS, EVALUATION OF BIDS AND SELECTION OF SUCCESSFUL FIRM/ CHARTERED ACCOUNTANT

#### 6.1 Grounds for Rejecting the Bid

##### **Fraud and Corruption**

Each Firm/ Chartered Accountant and its officers, employees, agents and advisers shall observe the highest standards of ethics during the Bidding Process. Without prejudice to the rights of the firm/ Chartered Accountant , if a Firm/ Chartered Accountant is found by the Mission Director, National Health Mission, H.P. to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice and / or restrictive practice during the Bidding Process, such Firm/ Chartered Accountant shall not be eligible to participate in any tender or bid process conducted by the National Health Mission, H.P. for a period of three years from the date that such an event occurs.

#### 6.2 **Misrepresentation by the Firm/ Chartered Accountant**

The Mission Director, NHM, HP shall have the right to reject any bid if:

- at any time, a material misrepresentation is made by the Firm/ Chartered Accountant; or
- The Firm/ Chartered Accountant does not provide, within the time specified by the Mission Director, NHM, HP, any additional information sought by the Mission Director, NHM, HP for the purposes of evaluating the Bid.

**6.3** The Mission Director, NHM, HP has the right to reject any Bid without assigning any reason OR if it is found that during the evaluation or at any time before signing the Contract or after its execution and during the period of subsistence thereof , the Firm/ Chartered Accountant, in the opinion of the Mission Director, NHM, HP, has made a material misrepresentation or has given any materially incorrect or false information, the Firm/ Chartered Accountant shall be disqualified forthwith, if not yet selected as the Successful Firm/ Chartered Accountant by issuance of the Letter of Award (LOA). If the Firm/ Chartered Accountant has already been issued the LOA or it has entered into the Contract, as the case may be, the same shall, notwithstanding anything to the contrary contained therein or in this Tender Document, be liable to be terminated, by a communication in writing by the Mission Director, NHM, HP to the Firm/ Chartered Accountant, without the Mission Director, NHM, HP being liable in any manner

Whatsoever to the Firm/ Chartered Accountant.

#### Mission Director, NHM, HP's Right to Evaluate Eligibility

The Mission Director, NHM, HP reserves the right to require a Firm/ Chartered Accountant to submit documentary evidence, in the form and manner that the Mission Director, NHM, HP deems appropriate, to prove that it continues to satisfy the Eligibility Criteria at any time:

- after the last date of bid submission; or
- Prior to or after the issuance of the LOA or execution of the Contract, if such a Firm/ Chartered Accountant is selected as the Successful Firm/ Chartered Accountant.

The Mission Director, NHM, HP reserves the right to verify all statements, information and documents submitted by Firm/ Chartered Accountants in response to the Tender Document. Any such verification or lack thereof by the Mission Director, NHM, HP will neither relieve the Firm/ Chartered Accountants of their obligations or liabilities nor affect any rights of the Mission Director, NHM, HP under this Tender Document. If the Mission Director, NHM, HP is of the opinion that the Firm/ Chartered Accountant does not satisfy the Qualification Criteria, then the Mission Director, NHM, HP shall have the right to:

- a.) disqualify the Firm/ Chartered Accountant and reject its Bid; or
- b.) revoke the LOA or terminate the Contract after acceptance of its Bid by issuing a written notice to the Firm/ Chartered Accountant.

The Mission Director, NHM, HP's determination of a Firm/ Chartered Accountant's eligibility shall be final and binding. The Mission Director, NHM, HP shall not be liable, in any manner whatsoever, to the Firm/ Chartered Accountant for a rejection of its Bid, the revocation of the LOA issued to it or the termination of the Contract executed with it.

## 6.4 Preparation of Bids

### Interpretation of Tender Documents

The entire Tender Document with all its sections must be read as a whole.

If the Firm/ Chartered Accountant find any ambiguity or lack of clarity in the Tender Documents, the Firm/ Chartered Accountant must inform the Mission Director, NHM, HP at the earliest and under any circumstances not later than the last date for receiving queries mentioned in the Datasheet. The Mission Director, NHM, HP may issue directions to the Firm/ Chartered Accountants regarding the interpretation of the Tender Documents wherever it deems fit.

## 6.5 Cost of Bidding

Firm/ Chartered Accountants shall bear all direct and indirect costs associated with the preparation of their respective Bids, carrying out their independent assessments, due diligence and

Verification of information provided by the Mission Director, NHM, HP.

The Mission Director, NHM, HP shall not be responsible or liable for any direct or indirect cost, regardless of the outcome of the Bidding Process, including cancellation of the Bid Process by the Mission Director, NHM,HP for any reason whatsoever.

## **6.6 Due Diligence by the Firm/ Chartered Accountant**

The Firm/ Chartered Accountant is expected to examine all instructions, forms, terms, specifications and other information in the Tender Documents at its own cost.

The Mission Director, NHM, HP shall not be liable to the Firm/ Chartered Accountant for any consequences pursuant to the Firm/ Chartered Accountant's failure to undertake its own due diligence and reliance solely on the information provided in this Tender Document.

## **6.7 Validity of Bids**

Each Bid shall remain valid for a period of 180 days from the last date of bid submission (excluding the last date of bid submission).

## **6.8 Instructions for e-tendering**

Each Firm/ Chartered Accountant shall submit his bid on the e-tender portal specified by the **<https://hptenders.gov.in>** as per the guidelines specified in this Tender Document and the instructions available on the said e-tender portal.

The Bid shall contain no alterations, omissions or additions. Any interlineations, erasures, or overwriting will be valid only if they are signed by the authorized signatory of the Firm/ Chartered Accountant.

As a legal requirement, Class 2 and Class3 certificate (preferably with token) is required to access the e-tender portal. Interested firm/ Chartered Accountants shall need to procure Signing certificate. Signing certificate will be used for Logging in and Bid submission. Firm/ Chartered Accountants may approach a Certifying Authority in India for obtaining Digital Signature Certificates, details of which can be accessed from the Controller of Certifying Authorities of the Ministry of Electronics and Information Technology, Government of India at [www.cca.gov.in](http://www.cca.gov.in)

The firm/ Chartered Accountants should register on website <https://hptenders.gov.in> & obtain User-ID and Password before tendering.

Entire tender process will be carried out on line through the above mentioned website. Firm/ Chartered Accountants are advised to procure E-Token / Digital Signing Certificate from suitable vendors or from any authorized agency.

Before submission of online bids, firm/ Chartered Accountants must ensure that scanned copies of all necessary documents have been uploaded with the bid.

Firm/ Chartered Accountants are advised to check/see website <https://hptenders.gov.in> regularly to check for any amendment/corrigendum in the tender document. All subsequent notifications/amendments/notices shall be published only on the aforesaid website only.

The bids shall be opened on the date and time mentioned in the Tender Notice/E- tender schedule in the presence of firm/ Chartered Accountants who opt to be present.

Firms intending to participate in the rate contract should first ensure that they fulfill all the eligibility criteria as prescribed under the terms and conditions; otherwise the tenders will be summarily rejected.

The Mission Director, National Health Mission, H.P reserves the right to waive minor infirmity in a Bid. The decision of the Mission Director, National Health Mission, H.P in this regard shall be final and binding on the firm/ Chartered Accountants.

Firm/ Chartered Accountants are requested to complete the process of online bid submission well before the closing date and time for bid uploading, in order to safe guard their own interests. It will be the sole responsibility of the firm/ Chartered Accountant to scan and upload clear and legible documents for assessment failing which the tender will be liable for rejection. In case date for opening of tender is declared a holiday, the tenders shall be opened on the next working day at the same time and venue as fixed for the original date for this purpose.

Mission Director, National Health Mission, H.P reserves the right to accept or reject any or all tenders in part or whole without assigning any reason, what so ever. The bid should be complete with all documents duly signed by an authorized person.

At any time prior to the date of submission of the Bid, Tender Inviting Authority may either on its own initiative or in response to a clarification requested by a prospective Firm/ Chartered Accountant, modifies any of the conditions in the Tender documents by issuing an amendment in writing. Such amendments will be binding on the firm/ Chartered Accountants.

Tenders sent through email/Fax shall be out rightly rejected.

## **6.9 Bid submission:**

Bid submission shall be a single stage exercise with 2 steps, the two being:

### **Technical Bid and Financial Bid.**

The bidder/firms should submit a self-declaration for participation of districts and State Head Quarter "Clearly mentioning the name of Districts and SHQ for which participating" in separate declaration under Qual-4-8 and shall submit technical and financial bid accordingly.

**6.9.1 Technical Bid**

It shall contain scanned copies of Annexure and all requisite documents, certificates etc. which establish the eligibility as specified in Tender document Section-IV duly filled in and digitally signed. All the documents must be scanned and uploaded in PDF format with 100 dpi with black and white option. The uploaded documents should be legible and clear.

Firm/ Chartered Accountants shall only submit the Technical Bid in the format set out below:

Firm/ Chartered Accountants shall not include any other documents as part of the Technical Bid except the documents specified above.

**6.9.2 Financial Bid Submission**

The Firm/ Chartered Accountants shall submit its financial bid in .xls format only in form Fin-1. Financial bid submitted in any other form shall make the bid non responsive and shall be rejected. Financial bid shall not be accepted in physical form.

No other document except the format set out at Form Fin-I shall be submitted at the time of submission of Financial Bid. The currency in the financial bid shall be Indian National Rupees (INR).

Bids, where prices are quoted in any other currency shall be treated as non -responsive and rejected.

**Signing of the Bid**

Each Bid should be signed by the authorized signatory of the Firm/ Chartered Accountant.

**Bid Submission Due Date**

The Bid shall be submitted on or before the last date of bid submission as specified in the Data Sheet. After the specified time on the last date of bid submission, the e-tender portal shall not be able to accept any bid submissions and all such provisions on the said portal shall be disabled.

The Mission Director, NHM, HP may, at its discretion, extend the last date of bid submission for all Firm/ Chartered Accountants by issuing an Addendum in accordance with procedure prescribed as per this tender document.

**Withdrawal / modification of Bids**

A Firm/ Chartered Accountant may withdraw or substitute its Bid after submission but prior to the specified time on the last date of bid submission on the e-portal. Latest bid shall be considered.

No Bid may be substituted or withdrawn after the specified time on the last date of bid submission.

## 6.10 Opening of Bids

The Finance Wing of the Mission Director, NHM, HP shall open the bids at the date and time indicated in the Data Sheet as per the time that is displayed from the server clock at the top of the e-tender Portal.

Only authorized representative (s) of the firm/ Chartered Accountant (s) can attend the bid opening.

After opening of the Bids by the Mission Director, NHM, HP, all Firm/ Chartered Accountants whose Bids have been successfully received on the e-tender portal shall receive a mail notification informing the details such as the Bid has been opened by the official, department and date and time of opening.

Once all the Technical Bids have been opened online through e tendering procedure, they will be evaluated for responsiveness and to determine whether the Firm/ Chartered Accountants will qualify for the opening of the Financial Bids.

The name of the selected firm/ Chartered Accountant shall be declared upon completion of selection process subject to approval of the competent authority of the State and the results of the Financial Bids all of Firm/ Chartered Accountants shall also be made available on the e-Tender Portal immediately after the completion of opening process.

Any information contained in a Bid will not in any manner be construed as binding on the Mission Director, NHM, HP, its agents, successors or assignees; but will be binding on the Firm/ Chartered Accountant, in the event that the Contract is subsequently awarded to it on the basis of such information.

## 6.11 Evaluation of Bids and Selection of Successful Firm/ Chartered Accountant

### Stage I: Evaluation of the Technical Bid

The Technical Bids will first be evaluated for responsiveness to the Tender Documents and evidences for fulfillment of the qualification criteria based on the following parameters:

- a) The Bid is complete in all respects and in the prescribed formats.
- b) It contains no material alterations, conditions, deviations or omissions.

- c) All documents required as specified in the Tender Documents and submitted by the Firm/ Chartered Accountant are appropriate and valid.
- d) All undertakings required under this Tender Document are in the prescribed format and unconditional.
- e) Based on the review of documents the Mission Director, NHM, HP comes to the conclusion, beyond any reasonable doubt, that the Firm/ Chartered Accountant fulfils the minimum qualification criteria.
- f) The application is unconditional in all respects.

Technical Bids not meeting any of the criteria mentioned above shall be liable to be rejected. In order to determine whether the Firm/ Chartered Accountant is eligible and meets the qualification criteria, the Mission Director, NHM, HP will examine the documentary evidence of the Firm/ Chartered Accountant's qualifications submitted by the Firm/ Chartered Accountant and any additional information which the Mission Director, NHM, HP receives from the Firm/ Chartered Accountant upon request by the Mission Director, NHM, HP.

After completion of the evaluation of the Technical Bids, the Mission Director, NHM, HP will open the financial bids as per the particulars mentioned in the data sheet. The Financial Bids of those Firm/ Chartered Accountants who are not declared as Eligible Firm/ Chartered Accountants will not be opened.

### **Stage II: Evaluation of Financial Bids**

The financial bids will be evaluated separately for each district and State Head Quarter upon opening of the Financial Bids of the Eligible Firm/ Chartered Accountants, they will first be evaluated for responsiveness to the Tender Documents. If: (i) any Financial Bid is not complete in all

respects; or (ii) any Financial Bid is not in the prescribed formats; and(iii) any Financial Bid contains material alterations, conditions, deviations, omissions, overwriting, interlineations, then such Financial Bid shall be deemed to be substantially non-responsive. Such Financial Bid that is deemed to be substantially non-responsive shall be rejected.

No change in the rates quoted or any change to substance of any Bid shall be sought, offered or permitted.

If during the preliminary examination, the Society finds any minor infirmity and/or irregularity and/or non-conformity in a tender, the Society may waive the same provided it does not constitute any material deviation and financial impact and, also, does not prejudice or affect the ranking order of the firm/ Chartered Accountants. Wherever necessary, the Society will convey its observation on such 'minor' issues to the firm/ Chartered Accountant by registered/speed post/email etc. asking the firm/ Chartered Accountant to respond by a specified date. If the firm/ Chartered Accountant does not reply by the specified date or gives evasive reply without clarifying the point at issue in clear terms, that tender will be liable to be ignored.

**Note: - The firms should submit their financial bids in Financial Bid Format (strictly as per BOQ) only failing which the bids will be rejected straightway.**

**Stage III: Selection of the Successful Firm/ Chartered Accountant** In selecting the Successful Firm/ Chartered Accountant, the objectives of the Mission Director, NHM, HP are to select a Firm/ Chartered Accountant that:

- a) is an Eligible Firm/ Chartered Accountant;
- b) has submitted a Financial Bid complete in all respects; and
- c) has quoted the lowest price for each scope of work.

**Note:**

**In case two or more firms/ Chartered Accountants have quoted the similar rates (rounded off to two decimal points), the firm having more experience (as per documents uploaded under QUAL-3) will be given preference.**

## **6.12 Execution of Contract**

Letter of Award

Upon selecting the Successful Firm/ Chartered Accountant in accordance with the procedure as laid down in above mentioned clauses, the Mission Director, NHM, HP shall issue Letter of Award (LOA) to the Successful Firm/ Chartered Accountant:

The Firm/ Chartered Accountant declared as the Successful Firm/ Chartered Accountant:

- a) Confirm acceptance within two days of issue of LOA and sign agreement within the stipulated period.
- b) Performance security @10% of contract value in the shape of bank guarantee/FDR in favour of Mission Director NHM, HP at the time of signing of Agreement to be submitted by concerned L-1. Separate Agreement for each district and State Head Quarter shall be signed with concerned L-1 firm.

If the Firm/ Chartered Accountant to whom the LOA has been issued, fails to comply the above clauses, the Mission Director, NHM, HP shall disqualify the Firm/ Chartered Accountant selected as the Successful Firm/ Chartered Accountant including debarring the Firm/ Chartered Accountant from participating in any future Tenders in State NHM for period of three consecutive years from such date and the EMD shall stand forfeited.

### **6.13 Execution of the Contract**

The successful firm/ Chartered Accountant shall start the work within 7 days from the date of acceptance of LOA from Mission Director, National Health Mission, H.P.

#### **Rights of the Mission Director, NHM,HP**

The Mission Director, NHM, HP reserves the right, in its sole discretion and without any liability to the Firm/ Chartered Accountants, to:

- a) accept or reject any Bid or annul the Bidding Process or reject all Bids at any time prior to the award of the Contract, without thereby incurring any liability to the affected Firm/ Chartered Accountant(s);
- b) suspend and/or cancel the Bidding Process and/or amend and/or supplement the Bidding Process or modify the dates or other terms and conditions relating thereto;
- c) Independently verify, disqualify, reject and / or accept any and all submissions or other information and/or evidence submitted by or on behalf of any Firm/ Chartered Accountant.

## Appendix - I

### GUIDELINES CUM CHECKLIST FOR AUDIT OF DISTRICT HEALTH SOCIETIES UNDER NRHM

**Note: If the answer for any of the item below is adverse (i.e. "NO"), please give details on a separate sheet.**

Sr. No.	Questionnaire	Remarks (To be indicated as Yes/No by auditor in his /her own handwriting)
<b>A. REPORTING REQUIREMENTS AS PER GOI GUIDELINES</b>		
1.	Whether FMRs /SOEs are based on the books of accounts?	
2.	Whether advances are shown as expenditure in the FMRs/SOEs? If yes, give details.	
3.	Whether FMRs/SOEs are being prepared in the format prescribed by GOI?	
4.	Whether FMRs/SOE reporting is being done on time every month?	
5.	Whether the concurrent auditor has audited the quarterly FMR/SOE?	
6.	Whether statement of Fund Position is being set along with FMRs/SOE?	
7.	Whether FMR and Advances tallied with the PFMS portal?	
8.	Whether Cashbook tallied with ZBA account & holding Account?	
9.	Whether amount deposited in ZBA account shown as refund to State Head Quarter in the books of accounts?	
10.	Whether the concurrent auditor has audited the Statement of Fund position?	
11.	Whether Utilization Certificate for the last financial year has been set to HP STATE HEALTH SOCIETY?	
12.	Whether Utilization Certificate for the last financial year has been audited by concurrent auditor?	
13.	Whether The DISTRICT HEALTH SOCIETY has sent Action Taken Report (ATR) on the last statutory audit report of the DISTRICT HEALTH SOCIETY to the HP STATE HEALTH SOCIETY?	
14.	Whether all the Rogi Kalyan Samities (RKSs) in the District have been audited as per last due date? If not, list shown the RKSs which have been audited.	

<b>B. MAINTENANCE OF BOOKS OF ACCOUNTS</b>		
1.	Whether cash book is maintained if the format prescribed? (Annexure -A)	
2.	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?	
3.	Whether Cash Book is closed daily by 4 p.m. and is Authenticated and duly signed by authorized signatory on dally basis?	
4.	Whether the Society is carrying heavy cash balances i.e. exceeding Rs. 5000/-?	
5.	If the answer to above is in positive, please give the no. of cases and the reasons therefore.	
6.	Whether appropriate insurance cover is there for excess cash held by the District Health Societies?	
7.	Does the physical cash tallies with that entered in Cash Book? Give dates on which verified and the cash balance with DISTRICT HEALTH SOCIETY on that day.	
8.	Whether Petty Cash Book is being maintained properly?	
9.	Whether Cheques issued register is being maintained properly?	
10.	Whether Registers of Bank Drafts received and Bank Drafts Issue dare being maintained?	
11.	Whether updated pass book/ bank statement is available?	
12.	Whether Bank reconciliation is prepared on a quarterly basis as per Annexure-F?	
13.	Whether proper explanations has been given by the persons responsible regarding un-reconciled entries / Please give detailed list of un-reconciled and unexplained entries.	
14.	Are Ledgers being maintained properly?	
15.	Whether Journal register maintained?	
16.	Whether Budget Receipt & Control Register is being maintained in the format given in Annexure "B"?	
17.	Whether Register for advances maintained as Advances given <ul style="list-style-type: none"> <li>▪ To Staff?</li> <li>▪ To Contractors/suppliers /CHCs/PHCs, and TA/DA advance</li> </ul>	
18.	Whether Register for Staff Payments maintained?	

19.	Whether Stock Registers are being maintained properly for: <b>0</b> Civil Work <b>0</b> Machinery & Equipment <b>0</b> Furniture & Other non-consumable articles <b>0</b> Register for drugs & medicines <b>0</b> Register for consumable articles	
20.	Is there a separate register for Advances to NGOs other voluntary agencies implementing RCH-II Prog.?	
21.	Is register of Investments being maintained properly?	
22.	Whether Dispatch Register maintained properly?	
23.	Whether Office attendance register is there and maintained properly?	
24.	Whether all the files of the Society are systematically numbered and recorded in the File Register?	
<b>C. RECEIPTS &amp; INCOME</b>		
25.	Whether DD received register is being maintained properly?	
26.	Whether all the receipts have been recorded in DD received register and Bank book with date and sanction nos.?	
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, DFID etc.	
<b>D. PAYMENTS &amp; EXPENDITURE</b>		
28.	Whether all the vouchers are checked for the payments made? (Check all Vouchers above Rs. 2,000/- and test check remaining vouchers).	
29.	Whether vouchers have been filled properly and complete in all respect?	
30.	Whether all the Vouchers are scrolled or not and entered into the Cash/Bank Book Properly?	
31.	Whether All vouchers are supported with appropriate documentary evidences?	
32.	Whether necessary approval from appropriate authority has been taken for expenditures made?	
33.	Whether all the approvals are within the sanctioning powers of the sanctioning authority?	
34.	Whether procedure for obtaining the sanctions has been followed? If no, pl specify the no. of cases in which it is not followed?	

35.	Whether expenditures are classified into capital and Revenue Properly?	
36.	Whether expenses are debited to proper activity for which it was given?	
37.	Whether all the payments have been classified into as- Disbursements out of Grants-in-aid received from a) GoI/HP STATE HEALTH SOCIETY b) HP State Govt. c) others	
38.	Whether the amount is been actually utilized for purpose for which it was disbursed? If no, pl. give details.	
39.	Whether there is any deviation between the amount of expenses shown as per Income & Expenditure and as per SOEs submitted by District Health Society to the State?	
41.	Whether fixed assets register has been maintained in the prescribed format? (see Annexure 'C')	
42.	Is the procedure for purchase of Fixed Assets being followed? Report deviations if any.	
43.	Does physical stock tallies with that recorded in register?	
44.	Whether Advances are given after following required procedure?	
45.	The purpose for which advance was given comply with the bye-laws?	
46.	Whether Advance tracking register is maintained properly? (Format as per Annexure 'D')	
47.	Specify whether an Age analysis of Advances has been maintained as per format given? (Annexure 'E')	

48.	Whether there are huge unadjusted advances (say more than one month)?	
49.	If the answer to above is affirmative please give details of such unadjusted advances and the reason for not adjusting the same.	
<b>F. LIABILITIES SIDE</b>		
<b>a) Grants/Funds Received</b>		
50.	Whether grants-in-aid received have been properly classified as that received from GoI towards- <ul style="list-style-type: none"> <li>■ RCH - II Flexi Pool</li> <li>■ Pulse Polio</li> <li>■ EC-SIP</li> <li>■ Area Project</li> <li>■ Others (specify)</li> </ul>	
<b>b) Capital Fund</b>		
51.	Whether Capital fund Account has been created to the extent of fixed assets purchased and Capitalized?	
<b>G. OTHER STATUTORY REQUIREMENTS</b>		
<b>a) Tax Deducted at Source (T.D.S.)</b>		
52.	Whether T.D.S. has been deducted appropriately wherever required?	
53.	Whether tax has been deducted at source at the rate prescribed? Give list of cases where tax has not been deducted or has been deducted short. (for rates of deduction of tax refer Annexure- 'F')	
54.	Whether quarterly returns of T.D.S. in the form prescribed have been filled in time? If not, state reasons.	
<b>b) Other requirements</b>		
55.	Whether the Society is registered with Income Tax Authorities for exemption from paying Income Tax under relevant section/s?	



## SECTION-VII, QUAL

S.No	Document	Qual
1)	Bid Application Cover Letter and undertakings	Qual-1
3)	Annual Turnover Statement 2021-22, 2022-23 & 2023-24	Qual-2
4)	Work Experience Firm must have an experience of minimum three years consecutively for the last three Financial Years(2021-22, 2022-23 & 2023-24) in the area of auditing, Taxation, project financing, book keeping, GST related works etc. in Government/autonomous bodies/ boards/ corporations which are wholly or substantially owned and controlled by the Government. <b><u>(Supporting documents to be attached)</u></b>	Qual- 3
5)	Certificate of incorporation under the Companies Act/Agreement/partnership deed (as applicable).	Qual-4-1
6)	The firm should have its registered office located in Himachal Pradesh. <b><u>(supporting document to be attached as per ICAI registration certificate)</u></b>	Qual-4-2
7)	Last three (3) years' Income Tax Returns i.e. 2021-22, 2022-23 & 2023-24.	Qual-4-3
8)	GST Registration Certificate.	Qual-4-4
9)	Permanent Account Number (PAN) of firm.	Qual-4-5
10)	The firm should not have been black listed / debarred / de-registered by any Government/ Institution (Undertaking on affidavit value Rs. 100)-	Qual-4-6
11)	Human Resource profile including the names and profile of the auditor(s)	Qual-4-7
12)	The firm should submit a Self-Declaration for participation of Districts and State Head Quarter (SHQ). <b><u>"Clearly mentioning the name of Districts and SHQ for which participating"</u></b>	Qual-4-8
13)	EMD amounting to Rs.10, 000/-in the shape of DD in favour of Mission Director.	Qual-4-9
14)	Tender Document Cost - Rs 500/- in the shape of DD in favour of Mission Director, National Health Mission, H.P. payable at Shimla.	Qual-4-10
15)	Checklist for Qualification of Bids	Qual-5

## Qual-1

### Bid Application Cover Letter and Undertakings

[On the letterhead of the Firm/ Chartered Accountant]

Date:

From:

To

Mission Director

Swasthya Sadan, Block No. 6, SDA Complex,  
Kasumpti, Shimla-9, Himachal Pradesh

Sir,

**Sub: Appointment of Chartered Accountant firms registered with ICAI to conduct concurrent audit of State & District Health Societies in the State of Himachal Pradesh under NHM Programme.**

With reference to our Tender Documents dated, we,

\_, wish to submit our Technical Bid for the award of the Contract(s)

We hereby submit our Technical Bid, which is unconditional and unqualified. We have examined the Tender Documents issued by the Mission Director, NHM, HP.

1. We acknowledge that the Mission Director, NHM, HP or any other person nominated by the Government of Himachal Pradesh will be relying on the information provided in our Technical Bid and the documents accompanying such Technical Bid for selection of the Eligible Firm/ Chartered Accountants for the evaluation of Financial Bids, and we certify that all information provided in the Technical Bid is true and correct. Nothing has been omitted which renders such information misleading and all documents accompanying such Technical Bid are true copies of their respective originals.
2. We shall make available to the Mission Director, NHM, HP any clarification that it may find necessary or require to supplement or authenticate our Technical Bid.
3. We acknowledge the right of the Mission Director, NHM, HP to reject our Technical Bid or not to declare us as the Eligible Firm/ Chartered Accountant, without assigning any reason or otherwise and we hereby waive, our right to challenge the same on any account whatsoever.
4. Our details are as follows:
  - A. Details of the Entity:
    - a. Name:
    - b. Address of the headquarters:
    - c. Identification Number of entity:
    - d. PAN

- e. Date of Incorporation
- f. Date of commencement of business:
- g. Address and contact numbers of its branch office in the State/UT, if any:
- h. Name and contact details of Branch Head in the State/UT:
- B. Details of the individual who will serve as the point of contact / communication for the purposes of this tender:
  - a. Name:
  - b. Designation:
  - c. Company:
  - d. Address:
  - e. Telephone Number:
  - f. Mobile number:
  - g. E-mail address:
  - h. Fax Number:
- C. Particulars of the Authorized Signatory of the Firm/ Chartered Accountant:
  - a. Name:
  - b. Designation:
  - c. Company:
  - d. Address:
  - e. Telephone Number:
  - f. Mobile number:
  - g. E-mail Address:
  - h. Fax Number:
5. We undertake that:
  - a. We satisfy the Qualification Criteria and meet all the requirements as specified in the Tender Documents.
  - b. We agree and release the Mission Director, NHM, HP and their employees, agents and advisors, irrevocably, unconditionally, fully and finally from any and all liability for claims, losses, damages, costs, expenses or liabilities in any way related to or arising from the Tender Documents and/or in connection with the Bidding Process, and any and all rights and/or claims I/we may have in this respect, whether actual or contingent, whether present or in future.
6. We represent and warrant that:
  - a. We have examined the Tender Documents and have no reservations to the same, including all Addenda issued by the Mission Director, NHM,HP
  - b. We unconditionally accept the terms of the Contract that will be signed after selection and shall seek no material deviation from or otherwise seek to materially negotiate the terms of the draft main Contract or the draft Supplementary Contract, if declared as the Successful Firm/ Chartered Accountant.
  - c. We hold valid certifications and approvals for execution of the project as on the date of submission of this Bid.

- d. We have not and will not undertake any canvassing in any manner to influence or to try to influence the process of selection of the Successful Firm/ Chartered Accountant.
  - e. The Tender Documents and all other documents and information that are provided by the Mission Director, NHM, HP to us are and shall remain the property of the Mission Director, NHM, HP and are provided to us solely for the purpose of preparation and the submission of this Bid in accordance with the Tender Documents. We undertake that we shall treat all information received from or on behalf of the Mission Director, NHM, HP as strictly confidential and we shall not use such information for any purpose other than for preparation and submission of this Bid.
  - f. The Mission Director, NHM, HP shall not return the Technical Bid or any part thereof or any information provided along with the Technical Bid, other than in accordance with provisions set out in the Tender Documents.
  - g. We have made a complete and careful examination of the Tender Documents and all other information made available by or on behalf of the Mission Director, NHM, HP.
  - h. We have satisfied ourselves about all things, matters and information, necessary and required for submitting an informed Bid and performance of our obligations under the Contract.
  - i. Any inadequacy, lack of completeness or incorrectness of information provided in the Tender Documents or by or on behalf of the Mission Director, NHM, HP or ignorance of any matter related thereto shall not be a basis for any claim for compensation, damages, relief for non-performance of its obligations or loss of profits or revenue from the Mission Director, NHM, HP or a ground for termination of the Contract.
  - j. Our Bid shall be valid for a period of 180 days from the last date of bid submission, i.e., until.
7. We undertake that if there is any change in facts or circumstances during the Bidding Process, or if we become subject to disqualification in accordance with the terms of the Tender Documents, we shall inform the Mission Director, NHM, HP of the same immediately.
8. We are submitting with this Letter, the documents that are listed in the checklist set out in Qual 6 of tender document.
9. We undertake that if we are selected as the Successful Firm/ Chartered Accountant we shall:
- a. Sign and return an original copy of the Letter of Award (LOA) to the Mission Director, NHM, HP within two days of issuance of the LOA, as confirmation of our acceptance of the LOA. Otherwise, our bid shall stand disqualified.
  - b. Not seek to materially negotiate or seek any material deviations from the final drafts of the Contract provided to us by the Mission Director, NHM, HP.
10. We hereby irrevocably waive any right or remedy which we may have at any stage at law or howsoever arising to challenge the criteria for evaluation of the Technical Bid or question any decision taken by the Mission Director, NHM, HP in connection with the evaluation of the Technical Bid, declaration of the Eligible Firm/ Chartered Accountants, or in connection with the Bidding Process itself, or in respect of the Contract(s) to execute the project in the State of Himachal Pradesh.
11. We hereby undertake and explicitly agree that if we are selected as the Successful Firm/ Chartered Accountant, we shall adhere to and unconditionally comply with the terms as set out in the Tender Documents and the Contract.
12. We hereby declare and undertake that we have not been black-listed by any Government Organization anywhere in India, by Central, any state or local Government.



**QUAL-2****Annual Turnover Statement**

The annual Turnover of M/s..... for the past three financial years are given below and certified that the statement is true and correct.

Sr. No.	Financial Year	Turnover in Lakhs(Rs.)
1.	2021-22	
2.	2022-23	
3.	2023-24	

Total Rs .....Lakhs.

Average turnover per annum Rs ..... Lakhs

Signature of Chartered Accountant

(Name in Capital)  
Membership No.  
UDIN  
Date  
Seal

Signature of Firm/ Chartered Accountant:

Name:

Designation:

Seal:

**Qual-3:****CLIENT WORK EXPERIENCE****(On letterhead of firm/ Chartered Accountant)**

To,

The Mission Director,  
National Health Mission, Swasthya Sadan  
SDA Complex Shimla-9

Subject: - Details of Work Experience

Sir,

We have conducted audit of following for Government/semi government/PSUs/Boards/in Himachal Pradesh in last three years i.e. 2021-22, 2022-23 & 2023-24.

S.No.	Name of Organization	Order / No & dt. If any	Amount of which work executed

We are attaching the work orders for your perusal.

Place:

Date :

(Signature of the Firm/ Chartered Accountant)

Name &amp; Designation Seal

## Qual 4-1 to 4-9

### Supporting documents to be submitted

S. No.	Document	Qual
1.	Certificate of incorporation under the Companies Act/Agreement/partnership deed (as applicable).	Qual-4-1
2.	The firm should have its registered office located in Himachal Pradesh.  <b><u>“Supporting document as per ICAI registration certificate should be uploaded”</u></b>	Qual-4-2
3.	Last three (3) years' Income Tax Returns i.e. 2021-22, 2022-23 & 2023-24.	Qual-4-3
4.	GST Registration Certificate.	Qual-4-4
5.	Permanent Account Number (PAN) of firm.	Qual-4-5
6.	The firm should not have been black listed / debarred / de-registered by any Government/ Institution (Undertaking on affidavit value Rs. 100)-	Qual 4-6
7.	Human Resource profile including the names and profile of the auditor(s)	Qual-4-7
8.	The firms should submit a self-declaration for participation of Districts and State Head Quarter (SHQ).  <b><u>“Clearly mentioning the name of Districts and SHQ for which participating”</u></b>	Qual-4-8
9.	EMD amounting to Rs.10, 000/-in the shape of DD in favour of Mission Director.	Qual-4-9
10.	Tender Document Cost - Rs 500/- in the shape of DD in favour of Mission Director, National Health Mission, H.P., payable at Shimla.	Qual-4-10

### QUAL 5: Checklist

S. No	Document	Qual	Submitted (Yes/No) with Page Numbering
1)	Bid Application Cover Letter and undertakings	Qual-1	
3)	Annual Turnover Statement 2021-22, 2022-23 & 2023-24	Qual-2	
4)	Work Experience Firm must have an experience of minimum three years consecutively for the last three Financial Years(2021-22 2022-23 & 2023-24) in the area of auditing, Taxation project financing, book keeping, GST related works etc in Government/autonomous bodies/ boards corporations which are wholly or substantially owned and controlled by the Government. <b><u>(Supporting documents to be attached)</u></b>	Qual- 3	
5)	Certificate of incorporation under the Companies Act/Agreement/partnership deed (as applicable).	Qual-4-1	
6)	The firm should have its registered office located in Himachal Pradesh. <b><u>(Supporting document to be attached as per ICAI registration certificate)</u></b>	Qual-4-2	
7)	Last three (3) years' Income Tax Returns i.e. 2021-22, 2022-23 & 2023-24.	Qual-4-3	
8)	GST Registration Certificate.	Qual-4-4	
9)	Permanent Account Number (PAN) of firm.	Qual-4-5	
10)	The firm should not have been black listed / debarred de-registered by any Government/ Institution (Undertaking on affidavit value Rs. 100)-	Qual-4-6	
11)	Human Resource profile including the names and profile of the auditor(s)	Qual-4-7	
12)	The firm should submit a self-declaration for participation of Districts and State Head Quarter (SHQ). <b><u>"Clearly mentioning the name of Districts and SHQ for which participating "</u></b>	Qual-4-8	
13)	EMD amounting to Rs. 10, 000/- in the shape of DD in favour of Mission Director.	Qual-4-9	
14)	Tender Document Cost - Rs 500/- in the shape of DD in favour of Mission Director, National Health Mission H.P., payable at Shimla.	Qual-4-10	
15)	Checklist for Qualification of Bids	Qual-5	

**Fin-1 Financial bid (Name of Districts/ State Head Quarter)**

As per BoQ

**Note:**

1. The rates should be quoted for one financial quarter (3 months) inclusive of all taxes and expenses.
2. The firms should submit their financial bids in Financial Bid Format (Strictly as per BOQ) only failing which the bid will be rejected straightway.