



Memo No.: WB/State FMG/266/83

Dated:- 21/04/2025

**NOTICE INVITING E-TENDER FOR SELECTION AND EMPANELMENT OF CONCURRENT AUDITORS  
UNDER NATIONAL HEALTH MISSION FOR WEST BENGAL STATE HEALTH & FAMILY WELFARE  
SAMITI FOR THE F.Y. – 2024-25 AND ONWARD.  
(Submission of Bid through NIC e tender portal)**

The Mission Director, National Health Mission, Health & Family Welfare Department, Government of West Bengal is going for e-tender for selection and empanelment of Concurrent Auditors under National Health Mission for West Bengal State Health & Family Welfare Samiti for the F.Y.-2024-25 and onward.

**General Instructions:**

1. Any bidder willing to take part in the process of e-tendering will have to be enrolled and registered with the Government e-procurement system; through logging on to <https://wbtenders.gov.in> using the option "Click here to Enroll". Possession of a valid Digital Signature Certificate (DSC) in the form of smart card /e-token is a prerequisite for registration and participation in the bid submission activities through this website. Digital Signature Certificate (DSC) can be obtained from the authorized certifying agencies, details of which are available in the website <https://wbtenders.gov.in> under the link - Information about DSC.
2. Intending bidder may download the tender documents free of cost from the website: <https://wbtenders.gov.in> directly with the help of Digital Signature Certificate or from the Health & Family Welfare Department's website [www.wbhealth.gov.in](http://www.wbhealth.gov.in).
3. Both Technical bid and Financial Bid are to be submitted concurrently duly digitally signed by the authorized partner of bidding firm in the website <https://wbtenders.gov.in>. All papers must be submitted in English language with unique page number in all documents.
4. The FINANCIAL BID of the prospective bidder will be opened only if the TECHNICAL BID of the bidder is found qualified by the Authority. The decision of the Authority shall be final and binding in this respect. The name of Qualified Bidder will be displayed in the website.
5. EMD: The bidder has to deposit earnest money of Rs.35,000/- (Rupees thirty five thousand only) online. Bid shall be accompanied by photo copy of payment of earnest money deposit.
6. The Earnest Money of all the unsuccessful bidders, deposited online, shall be refunded in accordance with the Memorandum of the Finance Department issued in this regard.

7. The Earnest Money may be forfeited if; -
- i ) If the Bidder withdraws the Bid during the period of Bid validity.
  - ii) In case of successful Bidder, if the Bidder fails to execute formal agreement within the stipulated time period.
  - iii) During scrutiny, if it is come to the notice of tender inviting authority that the credential or any other document which were uploaded & digitally signed by the Bidder are incorrect /manufactured / fabricated.
8. Audit firms eligible for apply: CA Firm and CMA Firm may only apply for empanelment under this tender. In case of CA Firm who are empanelled with C&AG for the FY 2024-25 may apply for empanelment under this tender. In case of CMA Firm who have completed incorporation for 5 year at the date of issue of this NIT, may apply for empanelment under this tender.
9. Empanelled Audit Firm through this tender may also be engaged for special audit or other professional work of if required during the valid period of empanelment.
10. The empanelment will initially be valid for 03 (years) w.e.f the F.Y. 2024-25. It may be extended for further period if desired by the authority.
11. This NIT has been issued only for empanelment purpose. Allotment of work is as per requirement and discretion of NHM Authority.
12. All successful bidders are required to conduct service agreement with NHM Authority in prescribed format containing terms and condition of providing service.
13. Performance Security: Before allotment of work, the Selected Bidders shall be required to furnish Performance Security (Performance Security) @ 10% of value of work to be allotted for that particular financial year. The performance security shall be required to be issued by any Scheduled Bank drawn in favour of "West Bengal State Health & Family Welfare Samiti (A/c NRHM) in prescribed format.

#### Submission of Tender:

The tender is to be submitted in a 2(Two) Bid System as notified below:

#### **A. Technical Proposal:**

##### **I. "BID A1": - Statutory Documents (in PDF)**

(SINGLE FILE MULTIPLE PAGES SCANNED) The scanned document uploaded should be legible and readable and should not be repetitive. **Uploading of illegible scanned document will not be accepted and will stand for rejection of bid.**

The folder should be named as '**BID A1 Statutory Documents**' and includes the following documents with page number:

Sl No.	Documents to be submitted
A	<b>Form – T-1 : Letter of Transmittal</b> (Form T1 shall be submitted on letter head of Bidder & in the prescribed format which is given below)
B	<b>Form T-2 with Annexure: Details of the Firm</b> (Form T2 duly filled up shall be submitted in prescribed format which is given below)
C	<b>Form U: Letter of Undertaking</b> (Form U: Letter of Undertaking for knowing State Official Language of State, shall be submitted on letter head of Bidder & in the prescribed format which is given below)
D	<b>Copy of Payment acknowledgment</b> (Copy of Payment acknowledgment of EMD for Rs. 35,000/- received from e-tender portal shall be submitted as proof of payment)
E	<b>Copy of NIT signed by the bidder</b> (A copy of this NIT duly signed by bidder shall be submitted for confirmation that all pages of NIT has been read by bidder and terms are accepted )

II. **"BID A" –Non Statutory Technical Documents (in PDF)**

This folder will be named as '**BID A My Document**' and includes the following documents with page numbers.

Sl. No.	Category	Documents to be submitted
A	Certificate & Firms Documents	<ol style="list-style-type: none"> <li>PAN Card of the Firm</li> <li>GST Registration certificate of the Firm</li> <li>Firms Constitution Documents i.e. Partnership Deed etc.</li> <li>Firm's Registration with ICAI / ICMAI (Copy of certificate from ICAI/ ICMAI showing the name &amp; address of Head Office., Branch Office and partners etc.)</li> <li>Empanelment letter with C&amp;AG for F.Y. 2024-25 in case of CA Firm (In case of CMA Firm, Empanelment letter with C&amp;AG for F.Y. 2023-24 is not required)</li> </ol>
B	Experience Credential	1. Proof Assignment in Statutory, Concurrent, & Internal Audit of Public Sector Undertaking, Public Sector Bank & any Govt.

Sl. No.	Category	Documents to be submitted
		<p>Department with criteria mentioned in point 7 of Selection Process. The document of proof will be as follows:</p> <ol style="list-style-type: none"> <li>a) Appointment Letter, and</li> <li>b) Completion Certificate issued by the Auditee or Self declaration for completion</li> </ol> <p>(Last five years' assignment i.e. Audit assignment only for the F.Y. 2019-20, 2020-21, 2021-22, 2022-23 &amp; 2023-24)</p> <p>2. Proof of Assignment in Concurrent / Internal Audit of Govt. Aided Projects in field of Health including NHM, education, livelihood promotion, employment, rural development and other social areas with criteria mentioned in point 7 of Selection Process. The document of proof will be as follows:</p> <ol style="list-style-type: none"> <li>a) Appointment Letter,</li> <li>b) Completion Certificate or Self declaration for completion</li> </ol> <p>(Last five years' assignment i.e. Audit assignment only for the F.Y. 2019-20, 2020-21, 2021-22, 2022-23 &amp; 2023-24)</p>
C	Income Tax, Accounts & Payment Status	<ol style="list-style-type: none"> <li>1. Income Tax Returns of Firm submitted for the Assessment year 2022-23</li> <li>2. Audited Income &amp; Expenditure A/c &amp; Balance Sheet of Firm for the Financial Year 2021-22</li> <li>3. Income Tax Returns of Firm submitted for the Assessment year 2023-24</li> <li>4. Audited Income &amp; Expenditure A/c &amp; Balance Sheet of Firm for the Financial Year 2022-23</li> <li>5. Income Tax Returns of Firm submitted for the Assessment year 2024-25</li> <li>6. Audited Income &amp; Expenditure A/c &amp; Balance Sheet of Firm for the Financial Year 2023-24</li> </ol>
D	Manpower	<ol style="list-style-type: none"> <li>1. A self-certified statement showing Serial No., Name of partner, Date of joining the firm, Membership No., Qualification, Experience in short, their Mobile No. &amp; email-id. (Partners shall be considered only if name mentioned in Firms Card of ICAI/ ICMA)</li> <li>2. A self-certified statement showing Serial No., Name of</li> </ol>

Sl. No.	Category	Documents to be submitted
		<p>qualified &amp; semi qualified staffs, Date of joining the firm, Membership No., Qualification, Experience in short, their Mobile No. &amp; email-id</p> <p>3. Copy of certificate/ mark-sheet of "CA/CS/CMA Final" in case of qualified staff and certificate/mark-sheet of "CA/CS/CMA Intermediate" in case of semi-qualified staff.</p>

Each pages of technical bid shall be marked with page number and page numbers are to be mentioned correctly in "T-2 Form with Annexure". During the inspection of technical bid and documents, the selection committee shall check only the referred page no. mentioned in T-2 Form with Annexure in support of technical criteria claimed by the bidders and marks will be allotted accordingly.

#### B. Financial Proposal

"BID B": FINANCIAL PROPOSAL

**BOQ format which has been provide with NIT.** This will be consolidated amount, charged for the whole assignment. The price will be inclusive of TA and DA and it will be inclusive of all incidental cost related to audit.

Tender Inviting Authority have right to reject the bid in case of non-submission/ incomplete fill up/ no page marking/ not legible/ not in prescribed manner in respect of any Statutory Documents mentioned in Bid A1 above.

#### Terms of Reference (ToR):

1. National Health Mission is a Centrally Sponsored Scheme, funded by Central Govt. and State Govt. in the ratio of 60:40. NHM aims to provide accessible, affordable and quality health care to the people, especially the vulnerable sections. It was first launched by the Government of India in name of National Rural Health Mission (NRHM) on 12th April, 2005 which was later renamed as National Health Mission after incorporation of National Urban Health Mission in year 2013.
2. It also supports for strengthening of primary & secondary health care system which reduces morbidity and mortality at much lower costs and significantly reduces the burden on tertiary care. With the transformation of Sub-Centres into Susasthya Kendras, the ambit of delivery of primary healthcare services widens from selective services like reproductive, maternal, neonatal, infant and adolescent health care to comprehensive primary healthcare services covering entire population. Under NHM, special focus is given to screening and early diagnosis of non-communicable diseases especially Diabetes and Hypertension, basic ophthalmic, ENT, dental, geriatric, mental ailments and emergency care.

3. At present the following Programmes/Schemes are running under the National Health Mission:

**A. NRHM-RCH Flexible Pool:**

- ❖ RCH Flexible Pool including Immunization (RCH)
- ❖ National Iodine Control Programme (NIDDCP)
- ❖ Health System Strengthening/ Mission Flexipool (HSS)

**B. National Urban health Mission (NUHM)**

**C. Flexible Pool for Communicable Disease:**

- ❖ Integrated Disease Surveillance Project (IDSP)
- ❖ National Vector Borne Disease Control Programme (NVBDCP)
- ❖ National Leprosy Eradication Programme (NLEP)
- ❖ National Tuberculosis Eradication Programme (NTEP / Erstwhile RNTCP)
- ❖ National Viral Hepatitis Control Programme (NVHCP)

**D. Flexible Pool for Non-Communicable Disease:**

- ❖ National Programme for Control of Blindness (NPCB)
- ❖ National Mental Health Programme (NMHP)
- ❖ National Programme for Health Care of the Elderly (NPHCE)
- ❖ National Tobacco Control Programme (NTCP)
- ❖ National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)
- ❖ National Programme for Prevention and Control of Deafness (NPPCD)
- ❖ PM National Dialysis Programme (PMNDP)
- ❖ National Rabbits Control Programme (NRCP)
- ❖ National Programme for Prevention and Control of Fluorosis (NPPCF)
- ❖ National Oral Health Programme (NOHP)
- ❖ National Programme for Palliative Care (NPPC)

Apart from above; State Health Societies, District Health Societies and Block Health Societies deal with some other funds such as XV Finance Commission Health Grant, PM-ABHIM Project, M&DP Fund, Covid-19 fund, User charges collected from patient, Jungle Mahal Development Fund(JMDF), Health System Development Initiative(HSDI), Collection related to Medical Education, District Illness Assistance Fund and other health related funds. The auditor has to conduct audit of these funds in addition to the funds under NHM. The auditor is also required to audit any pending units of previous years in addition to audit of current financial year.

**4. Institutional and Funding Arrangements:**

For the implementation of the above programmes, MoH&FW has directed for 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). In West Bengal there are 341 numbers of Block Health Societies which are also registered under Societies Registration Act, 1860 apart from 28 numbers of District Health Societies & one State Health Society.

Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare whereas District Health Societies (DHS) work in coordination with the District Collector and Chief Medical Officer of Health (CMOH). Block Health Societies (BHS) work in coordination with the Block Development Officer and Block Medical Officer of Health (CMOH). Program implementation at Block level is done through its Block Primary Health Centre, Primary Health Centres (PHCs), Sub- Centres (SCs), Rogi Kalyan 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.

#### **Funding & Accounting Arrangements:**

Funds for the various programs are transferred from Pay & Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to SHS through State Treasury on the basis of respective State Programme Implementation Plan (SPIPs) and approved Annual Work Plans which are prepared on the basis of Districts' and Blocks' requirement.

#### **Banking Arrangements & Single Nodal Accounting System:**

As per direction of Ministry of Finance, GoI, regarding new procedure for release of fund under Central Sponsored Scheme- National Health Mission, Single Nodal Account System (SNA) has been implemented in F.Y. 2020-21. The system was stated functioning in all Districts from the F.Y. 2021-22. Under this system, limit based allocation has been transferred to Districts and sub-units through web based system whereas physical fund is remained lying under the custody of State Samiti in Single Nodal Account.

The Accounts at each Unit are being maintained on double entry system and Customized version of Tally ERP9 has been used for maintaining books of Accounts.

#### **5. Objective of audit services:**

The objective of the audit is to implement a system for timely examination of financial transaction on regular basis to ensure accuracy, authenticity, compliance with specified procedure and guidelines. The emphasis under Concurrent Audit is not on test basis but on substantial checking of transaction so that fraud and misappropriation can be identified at initial level.

6. **Standards:** The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit.

7. **Audit firms eligible for apply:** CA Firm and CMA Firm may only apply for empanelment under this tender. In case of CA Firm who are empanelled with C& AG for the FY 2024-25 may apply for empanelment under this tender. In case of CMA Firm who have completed incorporation of Firm for more than 5 year as on date of issue of this NIT, may apply for empanelment under this tender.

8. **Scope & Coverage of audit:** Concurrent Audit of all units are to be conducted on quarterly basis. As per approval competent authority, Concurrent Audit has been extended to the different units of NHM (i.e. SH&FWS, DH&FWS, BH&FWS, ULBs, MCH, DH/SDH/SGH, DFWO, CTO etc.) and scope and coverage of audit is as follows:

**Tier : Municipality Level**

**Approximate Numbers of Units: 91**

**Task :**

1. Study of previous audit report (if any)
2. 100% Vouching
3. Scrutiny of books of accounts and registers
4. Fund reconciliation with District
5. Scrutiny of FMR submitted to District
6. Cash verification
7. Finalizing the Audit Report

Only related to NHM Fund

**Tier : Block/ MCH/ DH/ SDH/ Municipal Corporation Level**

**Approximate Numbers of Units: 445**

**Task :**

1. Study of previous audit report
2. 100% Vouching
3. Scrutiny of books of accounts and registers
4. Fund reconciliation with District/SUDA
5. Scrutiny of FMR
6. Cash verification
7. Checking of Statutory Compliance
8. Finalizing the Audit Report

Only related to NHM in respect of Municipal Corporation

**Tier : District Level/KMC/DFWO/CTO (Nodal Units)**

**Approximate Numbers of Units: 31**

**Task :**

1. Study of previous audit report
2. 100% Vouching
3. Scrutiny of books of accounts and registers
4. Fund Reconciliation with State
5. Scrutiny of FMR
6. Cash verification of all programme
7. Verification of Assets & Stock
8. Checking compliance of different guidelines
9. Checking of Statutory Compliance
10. Taking observation
11. Finalization of audit report & Compilation of audit observations

Only related to  
NHM Fund in  
respect of KMC

**Tier : State Level**

**Approximate Numbers of Units: 01**

**Task :**

1. Study of previous audit report (Concurrent & Statutory Audit)
2. 100% Vouching
3. Scrutiny of books of accounts and registers
4. Fund Reconciliation with Sanction Order Issued by Gol
5. Scrutiny of FMR
6. Cash verification of all programme
7. Checking compliance of different guidelines
8. Verification of Assets & Stock
9. Checking of Statutory Compliance
10. Taking observation
11. Finalization of audit report & Compilation of Audit observations of all tiers
12. Monitoring of Audit Observation of all tires and submit for review
13. Signing of Executive Summary Report

### Points to be considered:

- At least two audit staffs is required to be deputed for conducting audit at Municipality level, Block/ MCH/ DH/ SDH/ Municipal Corporation Level. At least three audit staffs is required to be deputed for conducting audit of District Level/KMC/DFWO/CTO/ State HQ. In case of audit of District Level/KMC/DFWO/CTO/ State HQ, qualified CA/CMA is required to be deputed along-with other audit staff.
- Numbers units mentioned above is approximate which may be increased or decreased time to time.
- Auditor has to submit audit report on quarterly basis for each unit separately in prescribed format. Format of audit report will be shared at time of issue appointment letter.
- Concurrent Auditors appointed for a district will scrutinize the concurrent audit reports of all units under the district and will prepare a summary report on major observations for inclusion in audit report of District.
- Concurrent Auditors appointed for SH&FWS will scrutinize the concurrent audit reports of all units and will prepare a summary report on major observations inclusion in audit report of State HQ.
- Two copies of reports shall have to be submitted in hard copy to the respective units along with soft copy in CD.
- Immediately on submission of the concurrent audit report, one endorsed copy (along with the soft copy in CD) should be submitted by the auditors to the next higher level of unit audited.
- All required work of Concurrent Audit shall be distributed between all emended CA Firm selected through this tender process and work shall be distributed on the basis of location and performance of audit unit. Distribution of work shall be sole discretion of NHM Authority no interference of empanelled Audit Firm shall be allowed.
- Empanelled Audit Firm through this tender may also be engaged for special audit of any units or other professional work if required during the valid period of empanelment. In this case, audit fees will be fixed by authority on basis of man days at the rate of minimum fees prescribed by ICIA/ ICMA.

### 9. Reporting and Timing

The reporting format and timing of reporting will be communicated at time of issue appointment. Though it is time bound programme so assignment shall be completed within time line.

**10. Audit Fees and TA/DA:** The firms those are interested to be appointed, will have to quote audit fees including all expenses on TA/DA and other incidental charges in prescribed format of BoQ. Bidding



Firm should ensure that Audit Team shall have to visit all units and to make 100% vouching. The Audit Fee should be quoted considering all these aspects. In any situation, boarding and lodging charges of audit team shall not be borne by Audit Units and so, it should be included in audit fees quoted by the bidder.

11. Minimum Audit Fees: The selection committee has worked out the minimum audit fees for concurrent audit which are given below.

Sl. No.	Tier	Minimum Audit Fees per unit per quarter
1	Municipality Level	Rs. 2, 000/-
2	Block/ MCH/ DH/ SDH/ Municipal Corporation Level	Rs. 3,000/-
3	District Level/KMC/DFWO/CTO	Rs.17,000/-
4	State Level (Including compilation & monitoring of Audit Observation at all tiers)	Rs.94,500/-

The bid of bidder who will quote less than above mentioned minimum fees, shall be rejected.

12. The Director Finance, NHM is authorized to issue necessary correspondence in respect of this tender.

**Selection Process:**

For the purpose of the empanelment of Audit Firm (i.e. CA / CMA Firm) under NHM for F.Y. 2024-25 and onward, following points shall be taken into account-

- 1) Open advertisement in leading newspapers at State level and National level for inviting proposals from CA/ CMA Firm for Concurrent Audit under NHM has been issued. A copy of the advertisement has also been e-mailed to the ICAI and ICMA for webhosting on their website. Advertisement along with the detailed tender notice shall also to be uploaded on the state's health website.
- 2) A pre-bid conference shall be held (date to be indicated in the advertisement) wherein clarifications that the potential bidders shall be clarified.
- 3) NHM Authority has formed a Selection Committee in this regard with suitable representation from programme and finance wings. The Selection Committee should invariably headed by members as nominated by the Mission Director. The Selection Committee will subsequently monitor the audit process and the follow up on audit paras and Action Taken Reports on those audit paras.
- 4) The selection process of auditor shall be subject to review by Financial Management Group, MOHFW, GOI / Office of Chief Controller of Accounts, MOHFW, GOI / Audit parties of the AG or any authorized person of the Ministry of Health and Family Welfare, Government of India.

- 5) **Audit firms eligible for apply:** CA Firm and CMA Firm may only apply for empanelment under this tender. In case of CA Firm who are empanelled with C& AG for the FY 2024-25 may apply for empanelment under this tender. In case of CMA Firm who have completed incorporation of Firm for more than 5 year as on date of issue of this NIT, may apply for empanelment under this tender.
- 6) **Proficiency in Local Language:** Firms have to give an undertaking that the audit team members are proficient in State's official language (both oral and written).
- 7) The following factors will be considered for scoring on technical bid:

Sl. No.	Factors of Marking	Maximum Marks	Documents shall be considered
1	No. of Years of Firm's Existence	10	Firms Card of ICAI / ICMA
2	Registered Head Office in West Bengal (For not less than Five years)	5	Firms Card of ICAI/ ICMA
3	Turnover of Firm (Average of last three years FY 2021-22, 2022-23 & 2023-24)	15	Audited Accounts along with Income Tax Return
4.	Audit Experience of Firm (Last five years' assignment i.e. Audit assignment only for the F.Y. 2019-20, 2020-21, 2021-22 & 2022-23 & 2023-24)		
a)	<p>Audit Assignment in Statutory, Concurrent, &amp; Internal Audit of Public Sector Undertaking, Public Sector Bank &amp; any Govt. Department with following criteria shall be considered for allotting marks:</p> <ol style="list-style-type: none"> <li>1. Only Statutory, Concurrent and Internal Audit shall be considered. Other types of audit shall not be considered.</li> <li>2. Only Public Sector Undertaking (PSU), Public Sector Bank (PSB, Any Govt. Department and Branch of PSU, PSB and Govt. Department shall be considered but Private Bank &amp; Co-operative Bank and their Branches shall not be considered.</li> <li>3. Audit of complete year shall only be considered as one unit. In case of audit is done for part of the year, marks shall be allotted proportionately.</li> </ol>	20	<ol style="list-style-type: none"> <li>1. Appointment Letter, and</li> <li>2. Completion Certificate/ Self declaration for completion</li> </ol>
b)	<p>Audit Assignment in Concurrent / Internal Audit of Govt. Aided Projects in field of Health including NHM, education, livelihood promotion, employment, rural development and other social areas with following criteria:</p> <ol style="list-style-type: none"> <li>1. Only Concurrent/ Internal Audit shall be considered.</li> </ol>	20	<ol style="list-style-type: none"> <li>1. Appointment Letter, and</li> <li>2. Completion Certificate/ Self declaration for completion</li> </ol>

Sl. No.	Factors of Marking	Maximum Marks	Documents shall be considered
	<p>Statutory &amp; Other types of audit shall not be considered.</p> <p>2. Audit assignment of Govt. entity or entity under direct administrative control of Central/ State Govt. shall only be considered. The function of such entity shall be at least at State or District Level. Audit of any entity the function of which is below the District Level, shall not be considered.</p> <p>3. Audit of Charitable Institutions, NGOs and any private Organization shall not be considered.</p> <p>4. Audit of complete year shall only be considered. In case of audit is done for part of the year, marks shall be allotted proportionately.</p>		
5	<p>HR Strength:</p> <p>1. No. of partner (Only CA / CMA)</p> <p>2. No. of Qualified Staff/Semi Qualified Staff (For qualified and semi qualified, CA/CMA/CS will be considered)</p>	30	<p>1. Firm's Card of ICAI/ ICMA</p> <p>2. Qualification Certificate and Self declaration</p>
	<b>Total Marks</b>	<b>100</b>	

- 8) The Selection Committee shall decide the pattern of marks distribution under each category mentioned at point 7 above.
- 9) The Selection Committee may ask for additional information and further supporting documents at a time evaluation of bid. If required, necessary justification may also be asked during evaluation of bid. In case of non-submission of these documents, the position of bidder may be reduced accordingly.
- 10) The selection will be done considering the Technical and Financial Bid submitted by the bidders. The CA/ CMA firms securing less than cut off marks 50% in technical evaluation will not be qualified in the technical bid and their Financial Bid will not be opened. The firms, who will be qualified in technical bid, are enlisted in website of e-tender.
- 11) Only 11 bidders are selected for empanelment but maximum of fifteen (15) L1 bidders on basis of higher marks in technical bid. In case of less than 11 (fifteen) numbers of L1 bidder, only L1 bidders are selected for empanelment. In case of more than 15 (fifteen) numbers of L1 bidder, fifteen L1 Firms securing higher marks than other bidder, are only selected for empanelment. In case of tie in score of higher technical bid out of fifteen L1 bidders, the selection of successful bidders shall be made as per norms of Order No. 2320-F(Y) dated 07-06-2022 issued by Finance Department, GoWB.
- 12) In case, the bidding firm is found not suitable for audit on any reasonable ground or any information by the MoH&FW/ ICAI/ ACMA/ any Department of State Govt., authority may reject such proposal without giving any reason.

**Important Dates & Information:**

Sn.	Items	Date
1.	Advertisement publication date/Date of uploading of N.I.T. Documents in the e-tender portal of NIC: <a href="https://wbtender.gov.in">https://wbtender.gov.in</a> and in Health website <a href="http://www.Wbhealth.gov.in">www.Wbhealth.gov.in</a>	21-04-2025
2.	Date of starting of downloading of Documents (online)	21-04-2025 after 1.00 PM
3.	Pre BID Meeting at Swasthya Bhawan, GN 29, Sector V, Kolkata-700 091	<del>25</del> -04-2025 at 11:30 AM
4.	Bid Submission Start Date(Online)	29-04-2025 on 1:00 PM
5.	Bid Submission Closing Date (Online) :	13-05-2025 by 2.00 PM
7.	Bid Opening Date (Online) – Technical Bid(A)	<del>19</del> -05-2025 at 3:00 PM (Online)
9.	Date of uploading list for technically qualified bidder (online)	21-05-2025 onwards
10.	Date of opening of financial Bid	To be notified later
11.	Date of uploading of name of successful bidder	To be notified later

1. THE MD, NHM RESERVES THE RIGHT TO CHANGE THE ABOVE SCHEDULE IN CASE OF ANY EXIGENCIES AFTER PUTTING UP A NOTICE IN THE DEPARTMENTAL WEBSITE.
2. Financial bid can be seen & accessed by the bidder through the NIC Portal on line after opening of financial bid on line. No objections in this respect will be entertained raised by any Bidder. No informal tender will be entertained in the Bid further.
4. During the scrutiny, if it comes to the notice to tender inviting authority that the credential or any other paper found incorrect/ manufactured/ fabricated, that bidder would not allowed to participate in the tender and that application will be rejected outright without any prejudice.
5. The MD, NHM reserves to right to cancel the N.I.T. due to unavoidable circumstances and no claim in this respect will be entertained.

**Mission Director, NHM &  
Special Secretary, Dept. of H&FW  
Govt. of West Bengal**

(To be furnished in the Firm's official letter pad with full address and contact No, e-mail address etc.)

**Form T-1**

**Letter of Transmittal**

To,  
The Mission Director,  
National Health Mission  
West Bengal State Health & Family Welfare Samiti  
Swasthya Bhawan, Salt-lake City, Sector-V  
Kolkata -700091

Dear Sir,

We, the undersigned, offer to provide the audit services for **West Bengal State Health & Family Welfare Samiti** in accordance with your Notice Inviting Tender vide no..... dated..... We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

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

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date. Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

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

We understand that West Bengal State Health & Family Welfare Samiti is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

We further understand that this tender has been called for empanelment of audit firm. Allotment of work of work is sole discretion of the NHM Authority.

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

Yours faithfully,

Date:

(Name of Authorised Person)

Designation

Name of Firm

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 Head Office of the Firm:	
	Head Office details	Phone No: Fax No: Name of Head Office In-charge: Mobile No. of Head Office In-charge:
	Date since when is H.O. at the existing Station	
	Branch Office details: (Particulars of branch if any located in West Bengal, to be given)	<u>Branch 1:</u> Address: Phone No: Fax No: Name of Branch Office In-charge: Mobile of each Branch Office In-charge: Date of Establishment of Branch:  <u>Branch 2:</u> Address: Phone No: Fax No: Name of Branch Office In-charge: Mobile of each Branch Office In-charge: Date of Establishment of Branch:
3	Date of establishment of Firm	...../ ...../ ..... (DD/MM/YYYY)
4	Firm's Income Tax PAN	PAN no. : ..... (Copy submitted on page no.....)
5	Firm's GST Registration	GST No.: ..... (Copy submitted on page no.....)

6	Firms Constitution Documents i.e. Partnership Deed	Copy submitted on Page no. ....
7	Firm's Registration with ICAI / ICMAI	Registration No..... (Copy submitted on page no.....)
8	Empanelment No. with C & A G (Not applicable for CMA Firm)	C&AG Empanelment No. .... (Copy submitted on page no.....)
9	a) <u>Audit Experience of the Firm:</u> Number of Assignments in Statutory, Concurrent and Internal Audit of Public Sector Undertaking, Public Sector Bank, Any Govt. Department with criteria mentioned in point 7 of Selection Process	Total Numbers of Assignment in: F.Y. 2019-20: ..... (Nos.) F.Y. 2020-21: ..... (Nos.) F.Y. 2021-22: ..... (Nos.) F.Y. 2022-23: ..... (Nos.) F.Y. 2023-24: ..... (Nos.) (Details are attached in Annexure of T-2 Form)
	b) <u>Audit Experience of the Firm:</u> Number of Assignments of Govt. Aided Project in Concurrent / Internal Audit in field of health including NHM, education, livelihood promotion, employment, rural development and other social area with criteria mentioned in point 7 of Selection Process.	Total Numbers of Assignment in: F.Y. 2019-20: ..... (Nos.) F.Y. 2020-21: ..... (Nos.) F.Y. 2021-22: ..... (Nos.) F.Y. 2022-23: ..... (Nos.) F.Y. 2023-24: ..... (Nos.) (Details are attached in Annexure of T-2 Form)
10	Turnover of the Firm in last three years	Turnover in F.Y. 2021-22: Rs. .... (Copy of Audited Income Expenditure A/c & Income Tax Return submitted on page no. ....)  Turnover in F.Y. 2022-23: Rs. .... (Copy of Audited Income Expenditure A/c & Income Tax Return submitted on page no. ....)  Turnover in F.Y. 2023-24: Rs. .... (Copy of Audited Income Expenditure A/c & Income Tax Return submitted on page no. ....)
11	Details of Partners:	Nos. of Partner as per ICAI/ICMA:..... (A self-certified statement showing Serial No., Name of partner, Date of joining the firm, Membership No., Qualification, Experience in short, their Mobile No. & emailed submitted on Page No.....)

12.	<p>Numbers of Qualified and Semi qualified staffs (The staffs, who have qualified CA/CS/CMA, will be considered as qualified staff)</p>	<p>Nos. of qualified staff: Nos. of Semi-qualified staff:</p> <p>(A self-certified statement showing Serial No., Name of qualified &amp; semi qualified staffs, Date of joining the firm, Membership No., Qualification, Experience in short, their Mobile No. &amp; emailed submitted on page no.....)</p> <p>(Copy of Certificate / mark sheet of qualified &amp; semi-qualified staff submitted on .....</p>
13	<p>Whether all Statutory documents has been submitted or not</p>	<p>Yes/ No.</p>

(To be furnished in the Firm's official letter pad with full address and contact No, e-mail address etc.)

Form U

Letter of Undertaking

To,  
The Mission Director,  
National Health Mission  
West Bengal State Health & Family Welfare Samiti  
Swasthya Bhawan, Salt-lake City, Sector-V  
Kolkata -700091

Dear Sir,

We, the undersigned, offer to provide the audit services for **West Bengal State Health & Family Welfare Samiti** in accordance with your Notice Inviting Tender vide no.....dated..... We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby also give an undertaking that the firm's staffs deputed for the audit are proficient in State's official language, both in oral and written form.

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Yours faithfully,

Date:

(Name of Authorised Person)

Designation

Name of Firm