



राज्य स्वास्थ्य समिति, बिहार



Fourth Floor, Swasthya Bhawan, Sheikhpura, Patna-14

Government of Bihar
Department of Health

E-tender (NIT) Reference No.: - 06/SHSB/Statutory Audit/2025-26

Notice Inviting Tender (NIT) for appointment of Statutory Auditor for the Financial Year (FY) 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s) in all the 38 districts, 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission (NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), PM-ABHIM-PMU, 15th Finance Commission for Health Sector Grant (XV-FC) and other non-NHM schemes in the State

e-Procurement Mode Only

<https://eproc2.bihar.gov.in>

FINANCE MANAGER
HEALTH SOCIETY, BIHAR

Additional Director (Finance)
State Health Society, Bihar

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ACRONYMS

ACA	Associate Chartered Accountant
BE	Budgeted Envelope
C&AG	Comptroller & Auditor General of India
DH	District Hospital
DHIS	District Health Information Software
DSC	Digital Signature Certificate
COP	Certificate of Practice
FCA	Fellow Chartered Accountant
FMR	Financial Management Report
FMIS	Financial Management Information System
FY	Financial Years
GoB	Government of Bihar
Gol	Government of India
GST	Goods and Services Tax
ICAI	The Institute of Chartered Accountants of India
LCS	Least Cost Selection
MCH	Medical College & Hospital
MoHFW	Ministry of Health and Family Welfare
NHM	National Health Mission
NIT	Notice Inviting Tender
PSU	Public Sector Units
RE	Resource Envelope
PIP	Programme Implementation Plan
PPP	Public Private Partnership
RoP	Record of Proceedings
RH	Referral Hospital
RoC	Registrar of Companies
SDH	Sub-Divisional Hospital
SHSB	State Health Society, Bihar
SOE	Statement of Expenditure
PoA	Power of Attorney
TPF	Tender Processing Fee
UC	Utilization Certificate


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
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NOTICE INVITING TENDERS

1. The State Health Society, Bihar (SHSB), Patna intends to appoint Statutory Auditor for the Financial Year (FY) 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts and 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission (NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), PM-ABHIM (PMU), 15th Finance Commission for Health Sector Grant (XV-FC) and other non-NHM schemes in the state.
2. The State Health Society, Bihar (SHSB) invites proposal from the Comptroller & Auditor General of India (C&AG) empaneled-Chartered Accountant (CA) firms those who are eligible for major Public Sector Undertaking (PSU) audits for the year 2024-25 for conducting the statutory audit of State and District Health Societies under the National Health Mission for the FY 2024-25.
3. To participate in the e-tendering process, the bidder/agency are required to get themselves registered with Bihar Government Centralized e-Procurement portal at <https://eproc2.bihar.gov.in>. For assistance with registration or any technical support, bidders may contact the helpdesk at the following address, "Mjunction Services Limited, RJ Complex, 2nd Floor, Canara Bank Campus, Khajpura, Ashiana Road, P.S. - Shastri Nagar, Patna 800014, Bihar, e-mail id: eproc2support@bihar.gov.in, Toll Free Number- 18005726571 (Working Hours: 8AM to 7PM, All days in week except Sunday and few selected state holidays)".

4. Schedule of Events

S.no.	Event Description	Timeline
4.1	Bid Submission Start Date & Time	29/04/2025 (Tuesday) from 5:00 PM, on e-Procurement Portal (https://eproc2.bihar.gov.in)
4.2	Last date & time for submission (upload) of online bidding document.	20/05/2025 (Tuesday) till 05:00 PM, on e-Procurement Portal (https://eproc2.bihar.gov.in)
4.3	Last date & time for submission of EMD (Online Mode)	20/05/2025 (Tuesday) till 05:00 PM
4.4	Time, Date of opening of Technical Bid	21/05/2025 (Wednesday) at 11:00 AM on e-Procurement Portal (https://eproc2.bihar.gov.in)
4.5	Time, Date of opening of Financial Bid	To be announced later on the e-Procurement Portal (https://eproc2.bihar.gov.in)
4.6	Pre-bid meeting (Date & time)	07/05/2025 (Wednesday) at 11:00 AM
4.7	Pre- bid meeting venue	Conference Hall, State Health Society, Bihar, 4 th Floor, Swasthya Bhawan, Sheikhpura, Patna-800014

Note :- i) Interested bidders may obtain further information about this Notice Inviting Tender (NIT) from the office of State Health Society, Bihar.

ii) No tender will be accepted after the closing date and time in any circumstances.

5. The bidders may also download the tender documents (a complete set of documents is available on website) from e-Procurement Portal (<https://eproc2.bihar.gov.in>) and submit its tender by using the downloaded document.
6. The State Health Society, Bihar (SHSB), shall be following Least Cost Selection (LCS) method for selection of Statutory Auditor for the financial year (FY) 2024-25.

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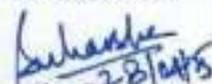
Additional Director (Finance)
State Health Society, Bihar

7. The tender shall be accompanied by Earnest Money Deposit (EMD) of Rs. 50,000/- (Fifty Thousand Rupees only) transferred through e-Payment mode (i.e. NEFT-RTGS, Internet Banking, Credit/Debit Card) on the link mentioned in the e-procurement portal (<https://eproc2.bihar.gov.in>). No bidder is exempted from submitting the EMD as mentioned in the tender document.
8. Tender Processing Fee (TPF) amount for the sum of Rs. 590/- (Five hundred Ninety rupees) to be paid by the bidder through e-Payment mode (i.e. NEFT-RTGS, Internet Banking, Credit / Debit Card) only, to the agency empaneled by Government of Bihar for centralized e-Procurement.
9. The technical and financial bids must be submitted through e-Procurement Portal (<https://eproc2.bihar.gov.in>) before the date and time specified in the NIT. The SHSB will not take any responsibility for the delay / Non-Submission of Tender / Non-Reconciliation of online Payment caused due to Non-availability of Internet Connection, Network Traffic/ Holidays or any other reason.
10. The bidders shall submit their eligibility and qualification details, certificates as mentioned in the tender document, in the online standard formats given in e-Procurement Portal (<https://eproc2.bihar.gov.in>) at the respective stage(s) only.
11. The bidders shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria / technical bids and other certificate /documents in the e-Procurement Portal (<https://eproc2.bihar.gov.in>).
12. The Bidding documents shall be submitted in the mode as mentioned below:

(1) Earnest Money Deposit (EMD)	Online Mode
(2) Technical Bid	Online (Cover-Technical Stage)
(3) Financial Bid	Online (Cover-Cost Bid Stage)

13. The technical bids will be opened (in e-mode/online) on the date **21/05/2025 (Wednesday) at 11:00 AM**. In the event of any day mentioned in Clause-4 above being declared a holiday/closed day for the State Health Society, Bihar (SHSB), such event will be held on the next working day at the same scheduled time.
14. The bids must be uploaded (e-mode/online) at the e-Procurement Portal (<https://eproc2.bihar.gov.in>).
15. All prospective bidders may attend the Pre-Bid meeting. The venue, date and time are indicated in Schedule of Events as in **Clause-4** above.
16. The minimum payable audit fee for the audit work should not be less than **INR 3,80,000/- (Three Lakh Eighty Thousand Rupees only)** including TA/DA but excluding GST as applicable. This minimum payable audit fees worked out on the basis of average audit fees paid over the past three financial years. Any bid received lower than the specified minimum shall be deemed non-responsive and will not be considered for further evaluation or selection process.
17. The SHSB reserves the right to accept or reject any or all tender or change the terms and condition of NIT or cancel the NIT without assigning any reasons at any stage and time.
18. For further enquiry and information, please contact the following officer(s) during office hours 10:00 AM to 6:00 PM.:
Shri Brinda Lal, Director Finance, SHSB (+91-9470003137)
19. All further notifications/Corrigendum/Addendum, if any shall be posted on e-Procurement Portal (<https://eproc2.bihar.gov.in>).

Disclaimer: Please note, in the "Estimated value box" on the e-Procurement Portal (<https://eproc2.bihar.gov.in>), "Zero" has been mentioned, by State Health Society, Bihar (SHSB). The actual value of the project depends on the rate decided by this tender and therefore due to this, it has been mentioned "Zero". However, the bidders will be required to do financial estimations on their own and quote the bids based on the terms and conditions mentioned in the tender document.


Executive Director
State Health Society, Bihar


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

INSTRUCTIONS TO BIDDER (ITB)**1. General Instructions**

- 1.1 The bidder should prepare and submit its offer as per the instructions given in this section.
- 1.2 For this tender, the words Agency, Applicant, Bidder, Service Provider, Tenderer, Statutory Auditor, Chartered Accountant firm shall all mean the same, if not stated otherwise.
- 1.3 Instructions/ Guidelines for tenders for electronic submission of bids online have been mentioned below for assisting the prospective bidders to participate in e-tendering.
- 1.3.1 **Registration of Bidders:** To participate in the e-tendering process, the bidder/agency are required to get themselves registered with Bihar Government Centralized e-Procurement portal at <https://eproc2.bihar.gov.in>. For assistance with registration or any technical support, bidders may contact the helpdesk at the following address, "Mjunction Services Limited, RJ Complex, 2nd Floor, Canara Bank Campus, Khajpura, Ashiana Road, P.S. - Shastri Nagar, Patna 800 014, Bihar, e-mail id: eproc2support@bihar.gov.in, Toll Free Number- 18005726571 (Working Hours: 8AM to 7PM, All days in week except Sunday and few selected state holidays)".
- 1.3.2 **Digital Signature Certificate (DSC):** Each bidder is required to obtain a class-II or Class-III Digital Signature Certificate (DSC).
- 1.3.3 The bidder can search & download NIT & Tender Documents electronically from computer once he logs on to the e-Procurement portal <https://eproc2.bihar.gov.in> using the Digital Signature Certificate. This is the only mode of submission of Tender Documents.
- 1.3.4 **Submission of bids:** Bids are to be submitted through online mode to the e-Procurement Portal <https://eproc2.bihar.gov.in> at a time for following activities –one while uploading documents for submission of technical bid & the other at the time of submission of Financial bid before the prescribed date & time as mentioned in **Clause 4** in Notice Inviting Tender (NIT) using the Digital Signature Certificate (DSC). The documents will become encrypted (transformed into non-readable formats) after submission.
- 1.3.5 Before preparing the tender and submitting the same to the SHSB, the bidder should read and go through all the terms & conditions, instructions, checklist etc. contained in the Tender Documents. Failure to provide the required information or to comply with the instructions incorporated in these Tender Documents may result in rejection of tender(s) submitted by bidders.
- 1.3.6 The tenders submitted only for a portion of the components of the job /service shall not be accepted. (The tenders /bids should be for all components of the job /service.)
- 1.3.7 The prices quoted for the audit assignment shall be firm and inclusive of all costs, including but not limited to salaries of the manpower appointed and deployed by the agency for the project, Travelling Allowances (TA), Dearness Allowance (DA), all other statutory payments related to the project, and all applicable taxes and duties, **excluding Goods and Services Tax (GST)**. The financial quote must be submitted online only. For details regarding the Financial Bid, please refer to '**Annexure-B**'. GST (if applicable) shall be paid by the State Health Society (SHSB) at the prevailing rates, as per applicable rules.
- 1.3.8 The minimum payable audit fee for the audit work should not be less than **INR 3,80,000/- (Three Lakh Eighty Thousand Rupees only)** including TA/DA but excluding GST as applicable. This minimum payable audit fees worked out on the basis of average audit fees paid over the past three financial years. Any bid received lower than the specified minimum shall be deemed non-responsive and will not be considered for further evaluation or selection process.
- 1.3.9 The bid, comprising both technical and financial components, along with the Earnest Money Deposit (EMD), must be submitted on or before the timeline specified in **Clause-4 of the Notice Inviting Tender (NIT)**.

2. Visit to Site

An interested bidder may visit the locations where the services are to be rendered during 10.00 AM to 5.00 PM on all working days, till the last date of bid submission as given in the tender schedule. The State Health Society Bihar (SHSB) shall not be liable for any expenditure incurred in such inspection or in the preparation of the bid(s).


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3. Tendering Expense

The bidder shall bear all costs and expenditure incurred and/or to be incurred by it in connection with its tender including preparation, mailing and submission of its tender and subsequently processing the same. The State Health Society, Bihar (SHSB) will, in no case be responsible or liable for any such cost, expenditure etc. regardless of the conduct or outcome of the tendering process.

4. Language of the tender

The tender submitted by the bidder and documents relating to the tender shall be written in the English language. However, the language of any printed literature furnished by the bidder in connection with its tender may be written in any other language provided the same is accompanied by an English translation and, for purposes of interpretation of the tender, the English translation shall prevail. However, if the language of any of the printed document(s) submitted by the bidder is/are in "Hindi" language, then there is no need for providing an English translation of the same document, for interpretation.

5. Amendments to Tender Documents

- 5.1 At any time prior to the deadline for submission of tenders, the SHSB may, for any reason deemed fit by it, modify the Tender Documents by issuing suitable amendment(s) to it.
- 5.2 Such an amendment will be notified on eProcurement Portal <https://eproc2.bihar.gov.in> and the same shall be binding to all prospective Bidders.
- 5.3 Any bidder who has downloaded the tender document should watch for amendment, if any, issued on the above eProcurement Portal <https://eproc2.bihar.gov.in> and the SHSB will not issue separate communication to them. The SHSB shall not be responsible in any manner if prospective bidders miss any notifications relating to the NIT concerned placed on mentioned e-Procurement Portal <https://eproc2.bihar.gov.in>.

6. Pre-Bid Meeting

- 6.1 In order to provide a response to any doubt regarding terms and conditions, scope of work and any other matter given in the tender document, a pre-bid meeting has been scheduled to be held in the office of SHSB as per details given hereunder:

Date & Time:	07/05/2025 (Wednesday) at 11:00 AM
Venue:	Conference Hall, State Health Society, 4 th Floor, Swasthya Bhawan, Sheikhpura, Patna
Contact persons:	Shri Brinda Lal, Director Finance, SHSB, Mob. – (+91-9470003137)

- 6.2 During the pre-bid meeting, the clarification sought by representative of prospective bidders shall be responded appropriately. However, they shall clarify and will be asked to submit their written request by close of office next day. The State Health Society, Bihar (SHSB) shall upload written response on the eProcurement Portal <https://eproc2.bihar.gov.in> to such requests for clarifications, without identifying its source. In case required, amendments, in terms of Para 5, Section II above shall be issued, which shall be binding on all prospective bidders.

7. Clarifications to Tender Documents

- 7.1 Prospective bidders seeking any clarification regarding the terms, conditions, technical specifications, or any other details provided in the Tender Documents may submit a request in writing only for clarifications to **Shri Brinda Lal, Director Finance, SHSB**, Contact no. 9470003137, e-mail ID: auditcellshsb@gmail.com, within 1 (one) day of date of pre-bid meeting. All correspondence with respect to this tender must be conducted exclusively through this email ID only.
- 7.2 In the event of the above-mentioned day being declared as a holiday/closed day for the State Health Society, Bihar (SHSB), the prospective bidders can submit written request for clarifications, by 1800 hrs. on the next working day.
- 7.3 All the prospective bidders will be notified of response to clarifications only through eProcurement Portal <https://eproc2.bihar.gov.in>. Any bidder who has downloaded the tender document should watch for clarifications, if any, issued on the above-mentioned website and SHSB will not issue separate communication to them.
- 7.4 The SHSB shall not be responsible in any manner if a prospective bidder fails to notice any notifications relating to the present NIT placed on the eProcurement Portal <https://eproc2.bihar.gov.in>.


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8. Earnest Money Deposit (EMD)

- 8.1 The tender shall be accompanied by **Earnest Money Deposit (EMD)** of Rs. 50,000/- (Fifty Thousand Rupees only) transferred through e-Payment mode (i.e. NEFT-RTGS, Internet Banking, Credit/Debit Card) on the link mentioned in the e-procurement portal (<https://eproc2.bihar.gov.in>). No bidder is exempted from submitting the EMD as mentioned in the tender document.
- 8.2 It may be noted that no bidder is exempted from the deposit of EMD. Tenders submitted without EMD shall be summarily rejected, which shall be at the risk of agency, avoiding any unwarranted litigation.
- 8.3 The EMD of unsuccessful bidder will be returned to them without any interest, after conclusion of the resultant contract. The EMD of the successful bidder will be returned without any interest, after receipt of performance security as per the terms of contract.
- 8.4 Earnest money is required to protect the SHSB against the risk of the Bidder's conduct, which would warrant the forfeiture of the EMD.
- 8.5 The EMD/ Bid Security shall be forfeited by the SHSB hereunder or otherwise, under the following conditions:
- 8.5.1 If a Bidder engages in a corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice.
- 8.5.2 If a Bidder withdraws its Bid during the period of bid validity as specified in this RFP and as extended by the SHSB from time to time;
- 8.5.3 In the case of Selected Bidder, if it fails within the specified time limit:
- To sign the contract and/or
 - To furnish the Performance Security (PS), before signing the contract agreement, within the period prescribed in the Letter of Intent (LoI)

9. Preparation of Tender

- 9.1 The Bidding documents shall be submitted in the mode as mentioned below: -

(1) Earnest Money Deposit (EMD)	Online Mode
(2) Technical Bid	Online (Cover-Technical Stage)
(3) Financial Bid	Online (Cover-Cost Bid Stage)

- 9.2 Bidders are requested not to submit the hard copy of Financial Bid. In case the hard copy of financial bid is submitted the tender shall be straight away rejected. Also, uploading of the financial bid in pre-qualification bid, or technical bid will result in rejection of the tender.
- 9.3 The tender shall be duly signed by the authorized person duly approved by the appropriate authority in terms of **Annexure-2**, at the appropriate places as indicated in the tender documents and all other pages of the tender including printed literature, if any shall be initialed by the same person(s) signing the tender. The tender shall not contain any erasure or overwriting, except as necessary to correct any error made by the bidder, and if there is any such correction; the same shall be initialed by the person(s) signing the tender. The entire document being part of tender document should be page numbered. The Authorization Letter shall be furnished along with the tender as per **Annexure-2**.
- 9.4 A person signing (manually or digitally) the tender form or any documents forming part of the contract on behalf of another shall be deemed to warranty that he has authority to bind such other persons and if, on enquiry, it appears that the persons so signing had no authority to do so, the SHSB shall, without prejudice to other civil and criminal remedies, cancel the contract and hold the signatory liable for all cost and damages thereof.
- 9.5 Prices are to be quoted in the financial Bid format in online mode only. The financial bid submitted in any other format will be treated as non-responsive. The bidder will be required to download the financial bid file from e-tendering portal and quote the prices in the prescribed format before uploading it. The bidder shall quote prices in all necessary formats. All blue areas of the financial bid sheet shall be filled by the bidder. The white areas of the financial bid shall not be modified/edited by the bidder. The bidder(s) shall not rename the financial bid files downloaded.
- 9.6 Following required evaluation criteria must be submitted through online mode on eProcurement Portal <https://eproc2.bihar.gov.in> :
- 9.6.1 Technical Proposal Covering Letter, as per "Annexure-1".

- 9.6.2 Authorization Letter for signing of proposal/tender in favour of signatory to tender documents as per "Annexure-2".
- 9.6.3 Assignments of Audit successfully completed, as per "Annexure-3"
- 9.6.4 Particulars of the bidders, as per "Annexure-4"
- 9.6.5 A duly notarized declaration from the bidder in the format given in the "Annexure-5" to the effect that the firm has neither been declared as defaulter or black-listed nor declared ineligible.
- 9.6.6 Self-attested copy of Partnership Deed, Certificate of CISA/DISA and Firm Card, Member Card of all Partners & Firm Constitution Certificate issued by Institute of Chartered Accountants of India (ICAI) as on the date of RFP or as on/before the date of submission of bid, evidencing the required eligibility criteria as mentioned under Clause 1.2, 1.3 and 1.4 in Section-V
- 9.6.7 Self-attested copy of the empanelment certificate issued by Comptroller & Auditor General of India for the financial year (FY) 2024-25.
- 9.6.8 Self-attested copy of financial statement (must be mentioned Membership No., UDIN No. & Date) for the financial years **FY 2021-22, FY 2022-23 & FY 2023-24** i.e. Audited Balance Sheet, and Audited Profit & Loss Account/Income & Expenditure Account.
- 9.6.9 Self-attested copy of the Income Tax Returns (ITR) for three assessment years (AY) i.e., **2022-23, 2023-24 and 2024-25.**
- 9.6.10 Self-attested copy of the PAN and GST registration certificate.
- 9.6.11 Self-attested copy of the experience certificate/work order/ agreement for each successful assignment, ascertaining the bidders/agency's having at least 10 assignments experience of conducting Statutory Audit for Government Department / Government aided scheme and PSU (other than Bank).
- 9.6.12 CVs of all the prospective key personnel (Chartered Accountants and Team Members), where membership number of Chartered Accountants must be mentioned in their CVs.

10. Tender Submission

- 10.1 The State Health Society, Bihar (SHSB) will open the tenders at the date and time as indicated in **Clause 4 of the Notice Inviting Tender (NIT)**. In case the specified date of tender opening falls on / is subsequently declared a holiday or closed day for the State Health Society, Bihar (SHSB), the tenders will be opened in online mode, on the next working day.
- 10.2 Technical evaluation of the bid will be done on the basis of technical qualification criteria and documents mentioned (Technical Bid) in Mandatory Documents Link present in the e-Procurement Portal <https://eproc2.bihar.gov.in> failing which the bid will not be considered for technical evaluation.
- 10.3 The technical evaluation shall be done only on the basis of required documents/papers submitted by the bidder on e-Procurement Portal <https://eproc2.bihar.gov.in>. Therefore, the bidder must ensure that uploaded documents should be in readable format and should not be corrupted. If any document found not to be in readable format or in prescribed format or without page number and signature of authorized person with seal in all the bidding documents or SHSB unable to download the uploaded document from e-procurement portal, due to corrupt file/format, in such cases that particular documents will not be considered for the Technical Evaluation and SHSB will proceed the Technical Evaluation with available readable and downloaded documents and the decision of the technical committee will be final.
- 10.4 The financial bids of bidders whose technical bids are found technically responsive and comply with the bid documents will only be considered for financial evaluation. The date of opening of financial bids shall be communicated to such bidders who are technically qualified.
- 10.4.1 No bidder can place more than one bid in any form.
- 10.4.2 The Bidder has to give a single bid taking into consideration all the conditions as laid down in this tender document.
- 10.5 The date fixed for opening of financial bids, if subsequently declared as holiday by the SHSB, the revised date of schedule will be notified on the e-Procurement Portal <https://eproc2.bihar.gov.in>. However, in absence of such notification, the bids will be opened on next working day, time and venue remaining unaltered.

EVALUATION OF TENDERS**1. Scrutiny of Tenders**

The tenders will be scrutinized by the selection committee appointed by the SHSB to determine whether they are complete and meet the essential and important requirements, conditions and whether the bidder is eligible and qualified as per criteria laid down in the tender documents. The bids, which do not meet the aforesaid requirements are liable to be treated as non-responsive and may be ignored. The decision of the SHSB as to whether the bidder is eligible and qualified or not and whether the bid is responsive or not shall be final and binding on the bidders. Financial bids of only those bidders, who qualify on technical bid, will be considered and opened.

2. Infirmary/Non-Conformity

The SHSB may waive minor infirmity and/or non-conformity in a tender, provided it does not constitute any material deviation. The decision of the SHSB as to whether the deviation is material or not, shall be final and binding on the bidders.

3. Discrepancies in Prices

- 3.1 If there is a discrepancy between the amount expressed in words and figures, the amount in words shall prevail.
- 3.2 If, as per the judgment of the SHSB, there is any such arithmetical discrepancy in a tender, the same will be suitably conveyed to the bidder by speed post/e-mail. If the bidder does not agree to the observation of the SHSB, the tender is liable to be ignored/rejected.

4. Bidder's capability to perform the contract

The SHSB, through the above process of tender scrutiny and evaluation will determine to its satisfaction whether the bidder, whose tender has been determined as the lowest evaluated responsive bidder, is eligible, qualified and capable in all respects to perform the contract satisfactorily. In such conditions, the decision of the SHSB shall be final and binding on the bidders.

5. Contacting the State Health Society, Bihar (SHSB)

- 5.1 From the time of submission of the tender to the time of awarding the contract, if a bidder needs to contact the SHSB for any reason relating to its tender, it should do so only in writing.
- 5.2 In case a bidder attempts to influence the SHSB, on the SHSB's decision on scrutiny, comparison & evaluation of tenders and awarding the contract, the tender of the bidder shall be liable for rejection, and it may also lead to appropriate administrative and coercive actions being taken against that bidder, as deemed fit by the SHSB.

6. Bid Clarification

- 6.1 To facilitate evaluation of Proposals, the SHSB may, at its sole discretion, seek clarifications in writing from any Bidder regarding its Proposal. Notwithstanding anything contained in the NIT, the SHSB reserves the right not to take into consideration any such clarifications sought for evaluation of the Proposal.
- 6.2 At any point in time during the bidding process, if required by the SHSB, it is the Bidders' responsibility to provide required evidence of their eligibility as per the terms of the NIT, to the satisfaction of the SHSB. If no response is received, the SHSB shall evaluate the offer as per available information. The technical evaluation committee in the SHSB can verify the facts and figures quoted in the proposal. The SHSB reserves the right to conduct detailed due diligence of the information provided by the Bidders for qualification and financial evaluation.

7. Fraud and Corrupt Practices

- 7.1 The Applicants and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the Selection Process. Notwithstanding anything to the contrary contained herein, the SHSB may reject an application without being liable in any manner whatsoever to the Applicant if it determines that the Applicant has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in the Selection Process.


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- 7.2 Without prejudice to the rights of the SHSB herein above, if an Applicant is found by the SHSB to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the Selection Process, such Applicant shall not be eligible to participate in any tender or RFP issued by the SHSB during a period of 5 (Five) years from the date such Applicant is found so by the SHSB.
- 7.3 For the purposes of this Clause, the following terms shall have the meaning hereinafter respectively assigned to them:
- 7.3.1 "Corrupt practice" means (i) the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the Selection Process (for avoidance of doubt, offering of employment to, or employing, or engaging in any manner whatsoever, directly or indirectly, any official of the SHSB who is or has been associated in any manner, directly or indirectly, with the Selection Process.
- 7.3.2 "Fraudulent practice" means a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the Selection Process.
- 7.3.3 "Coercive practice" means impairing or harming or threatening to impair or harm, directly or indirectly, any person or property to influence any person's participation or action in the Selection Process.
- 7.3.4 "Undesirable practice" means (i) establishing contact with any person connected with or employed or engaged by the SHSB with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the Selection Process; or (ii) having a Conflict of Interest, and
- 7.3.5 "Restrictive practice" means forming a cartel or arriving at any understanding or arrangement among Applicants with the objective of restricting or manipulating a full and fair competition in the Selection Process.

8. Award of Contract

- 8.1 The State Health Society, Bihar (SHSB) reserves the right to accept any tender, in whole or in part, or to reject any or all tenders without assigning any reason whatsoever. SHSB also reserves the right to cancel or annul the entire tendering process at any stage prior to the award of the contract, without incurring any liability or obligation to the affected bidder(s) or any other party.
- 8.2 The final selection of the bidder/CA Firm shall be as per the Least Cost Selection (LCS) method, and the contract will be awarded to the bidder/CA Firm whose financial bid is the lowest (L1) rate, subject to all the conditions as laid down in the tender document, provided the bidder meets the eligibility criteria as per Section V.
- 8.3 In case L1 price is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise):-
- Past experience in handling Government Contracts for Statutory Audit, and
 - Turnover of the firm: The bidder/CA Firm with highest average turnover for last three financial years (FY 2021-22, FY 2022-23 & FY 2023-24).

Illustration: -

Weightage of both the above parameters shall be considered for the selection of CA firm. Past experience of the CA firm for conducting Statutory Audit in Government sectors will be given 100 marks and Average Turnover of last three financial years will be given 100 marks for calculating the weightage. The criterion for computation of weightage of each bidder is mentioned below as an example only.

Name of the Bidder	No. of Govt. Audit	Weightage on no. of Govt. Audit* (A)	Average Turnover for last 3 Financial Year	Weightage on Turnover** (B)	Total Weightage (A+B)	Rank of Bidder
A	25	62.50	400	88.88	151.38	2
B	30	75.00	250	55.55	130.55	4
C	40	100.00	300	66.66	166.66	1
D	20	50.00	450	100.00	150.00	3

$$\text{* Weightage on no. of Govt. Audit} = \frac{(\text{No. of Audit of the Bidder})}{(\text{Highest no. of audit amongst the bidder})} \times 100$$

$$\text{** Weightage on Turnover} = \frac{(\text{Turnover of the Bidder})}{(\text{Highest Turnover amongst the bidder})} \times 100$$

The bidder/CA Firm securing the highest total weightage shall be selected and awarded the contract for statutory audit. In the above example the bidder 'C' securing the highest total weightage of 166.66 shall be considered as the selected bidder.

- 8.4 In case, the shortlisted bidder denies/fails to honour the Letter of Intent (LoI)/Contract agreement, the SHSB shall be at the freedom to negotiate with the bidder, with the next lowest financial value L2, L3....(in this order) with their consent to enter into an agreement with SHSB, at L1 rate.
- 8.5 The SHSB will notify the successful bidder(s) in writing by issuing a Letter of Intent (LoI), that its tender has been accepted, briefly indicating there in the essential details like description of services and corresponding prices accepted, subject to the contract agreement to be signed between the parties "floated from this NIT" having the terms and conditions etc., therein.
- 8.6 The bidder shall within 7 days of issue of the Letter of Intent (LoI), give his acceptance.
- 8.7 The SHSB reserves the right at the time of Contract award and/or during validity of contract, to increase or decrease the scope of services without any change in unit price or other terms and conditions.
- 8.8 The contract agreement floated from this NIT, between State Health Society, Bihar and the selected service provider will be required to be signed within 7 days of the issue of the Letter of Intent (LoI). The stamp duty and registration charges, if any, payable on the Agreement will be borne by the selected service provider.
- 8.9 In case the bidder, is not able to fulfill the obligations under the contract agreement, the SHSB shall inform to 'The Institute of Chartered Accountants of India (ICAI)', and recommend for strict action, as necessary shall be taken against the bidder, including blacklisting.


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SCOPE OF THE WORK

1. **National Health Mission (NHM) formerly known as National Rural Health Mission (NRHM)** of the Ministry of Health & Family Welfare was launched on 12th April, 2005 by the Government of India to improve medical facilities in the country. NHM is overarching National Urban Health Mission (NUHM) and also includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable, and quality health care to the population, especially the vulnerable sections.
2. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) (including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP)), Health System Strengthening under NRHM (including Other Health System Strengthening, "Ayushman Arogya Mandir" or "Health & Wellness Centre (AB-HWC)" and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and "Ayushman Arogya Mandir" or "Health & Wellness Centre (AB-HWC)" has also been added in National Health Mission.
3. **Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)** (Loan no. L4032) : PM-ABHIM for the health sector focus on developing capacities of health systems and institutions across the continuum of care at all levels, primary, secondary and tertiary, to prepare health systems in responding effectively to cater to detection and cure of new and emerging diseases. Under the project, expenditure incurred for the Strengthening Comprehensive Primary Healthcare in Urban Areas are eligible for financing. The State Health Societies will submit the separate annexure with the audit reports outlining the major activities covered in the project.
4. **COVID-19:** National Health Mission is one of the implementing agency of the India COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP) in the States/UTs through State Health Societies (SHS). The Project seeks to prevent, detect and respond to the threat posed by COVID-19 and strengthen health system preparedness. Under the project, only actual expenditures incurred (including mobilization advances paid to contractors/vendors as per the terms of agreement) by the implementing agencies will be eligible for financing by the World Bank. The implementing agencies will submit separate IUFRR/s reporting the actual expenditure for the Project during such period for reimbursement by the Bank. The same will be subject to reconciliation with the audited expenditure reported for the period. Details of the Financial Management and procurement arrangements for the project are available in the Project Implementation Manual (PIM).
5. At present the following Programmes/Schemes fall under the National Health Mission:
 - A. **Till FY 2024-25, fund release under NHM was as under the following (5) pools/components:**
 - (i) NRHM-RCH Flexible Pool
 - a) RCH Flexible Pool
 - b) Health System Strengthening under NRHM
 - (ii) National Urban Health Mission-Flexible Pool
 - (iii) Flexible Pool for Communicable Diseases
 - (iv) Flexible Pool for Non-Communicable Diseases, injury & Trauma
 - (v) Infrastructure Maintenance
 - B. With a view to provide more flexibility to States/UTs and improve financial utilization, Dept. of Expenditure w.e.f. FY 2022-23 has **approved the merger of pools**. The present arrangement of pools: -
 - (i) Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission
 - (ii) Infrastructure Maintenance
 - (iii) Strengthening of National Programme Management Unit
 - C. Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)

6. Institutional and Funding Arrangements:

For the implementation of the above programmes, MOHFW has required the creation of an Integrated Health Society at State and District levels (registered as a legal entity at the State and District under Societies Registration Act, 1860). Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHSs) work in coordination with the District Collector and District Chief Medical Officer (CMO). Program implementation is done through its District Chief Medical Officer's office, District Hospital (DH), Sub-Divisional Hospital (SDH), Referral Hospital (RH) Community Health Centre's (CHCs), Primary Health Centre's (PHCs), "Ayushman Arogya Mandir" or "Health & Wellness Centre (AB-HWC)", Additional Primary Health Centre's (APHCs), Health Sub-Centre's (HSCs), Rogi Kalyan Samities (RKS), Village Health Sanitation & Nutrition Committees (VHSNC) and Medical Colleges & Hospitals. Certain activities may be managed at the State level such as drug procurement, Information Education and Communication (IEC), civil works, training using specialized entities such as State Institute of Health and Family Welfare (SIHFW), Information Education and Communication (IEC) Bureau/IPRD, Bihar Medical Services Infrastructure Corporation Ltd. (BMSICL), Public Works Department (PWD), the Directorate of Health and Municipal Corporations for the urban health components. In addition, funds are also released from SHS/ DHS to Non-Government Organizations (NGOs) and private entities under public private participation (PPP) arrangements.

7. Funding & Accounting Arrangements

Funds for the various programs under NHM and PM-ABHIM are transferred from the Pay & Accounts Office of MoHFW to the State Treasuries and then from the Treasuries to the Single Nodal Account of State Health Society, Bihar (SHSB). The government of India transfers funds in the form of Grants-in-Aid to State treasuries through RBI on the basis of respective State Programme Implementation Plans (SPIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAPs) of each of the districts in the State. Under the umbrella of the integrated NHM, SNA bank account at SHS and all Zero balance subsidiary accounts will have allocated drawing limits to be decided by the SHSB from time to time and will draw on real time basis from Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limits get reduced by the extent of utilization as per DOE letter of Ministry of Finance dated 23.03.2021 for States for procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds release, and further revised procedure dated 20.10.2023 for flow of funds to UTs without Legislature. Separate books of accounts and other financial records as per the requirement of each scheme and also submit separate financial activity reports at varying frequencies to the respective monitoring units in MoHFW (GOI). In March 2025 the scheme PM-ABHIM on boarded on the SNA-SPARSH Platform i.e. "Just-in-Time" release of CSS funds through e-kuber platform of RBI.

State level: at the state level, State Health Society, Bihar has been formed and staffed with a team of dedicated development professionals. The society are headed by the Executive Director.

RPMU level: at the regional level, the Regional Program Management Unit, has been formed. The Regional Additional Director, Health Services, heads the RPMU with primary responsibility of coordinating and monitoring with their respective District Health Society, Bihar, FRU and blocks for effective implementation and convergence with ongoing NHM program.

District level: at the district level, the District Health Society, has been formed. The Civil Surgeon cum member secretary, heads the Society with primary responsibility of coordinating and monitoring with their respective FRU and blocks for effective implementation and convergence with ongoing NHM program.

FRU level: at the FRU level namely district (Sadar) hospital, sub-divisional hospital and referral hospital. The superintendent/deputy superintendent/MOIC heads the FRU and is responsible for implementing the NHM program in concern FRU.

Block level: the MOIC heads the PHC and is responsible for implementing the NHM programme.

Medical College & Hospital level: The Superintendent heads the Medical College & Hospital and is responsible for implementing the NHM programme.

8. Financing by Development Partners/ Donors:

Some of the programs of NHM and PM-ABHIM may also be supported by development partners such as the Asian Development Bank (ADB), Department of International Development (DFID), United Nations Population Fund (UNFPA), European Union, and The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)/ World Bank


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etc. for which credit agreements have been entered into by GoI with the respective development partners. Compliance with specific fiduciary requirements of the development partners will additionally need to be reported by the auditors. Copies of the legal agreements and other project documents will be provided to the auditors, if needed, by SHS/ concerned Programme Division in the State.

9. Objective of Audit Services:

- 9.1 The objective of the audit is to ensure that State and MoHFW (GoI) receives adequate, independent, professional audit assurance that the grant proceeds provided by MoHFW are used for purposes intended in line with approved PIPs and Annual Work Plan (AWP) of individual programs and that the annual financial statements are free from material mis-statements and the terms of the credit/ loan agreements of the development partners are complied with in all material respects.
- 9.2 The objective of the audit of the financial statements of State and District Health Society as well as the Consolidated Financial Statements of the State and District as a whole i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules, Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR) is to enable the auditor to express a professional opinion as to whether:
- a) The financial statements give a true and fair view of the Financial Position of the individual District Health Societies (DHSs), State Health Societies (SHSs) and Consolidated District and State Health Societies at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2025. The program financial statements are free from misstatements.
 - b) the funds were utilized for the purposes for which they were provided
 - c) Where programs are financed by development partners, the respective program expenditures are eligible for financing under the relevant grant/ credit agreement. The books of accounts as maintained by the SHSB, DHSs and other participating implementing units such as MCH, DH, SDH, RH, CHC, PHC, Ayushman Arogya Mandir or Health & Wellness Centre (AB-HWC), Additional Primary Health Centre's (APHCs), Health Sub-Centre's (HSCs), Rogi Kalyan Samity (RKS) and Village Health Sanitation & Nutrition Committees (VHSNC) shall form the basis for preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.
 - d) The books of accounts provide the basis for the preparation of Financial Statements and adequate internal controls and supporting documentation are done for the transactions.
 - e) The objective of the audit of SHS financial statements is to enable the auditors to express an independent professional opinion on the financial position of funds released to the States/UTs for ERHSPP and to ensure that the funds utilized to project activities have been used for their intended purposes.
 - f) The books of accounts provide the basis for preparation of Financial Statements. Proper books of accounts as required by law have been maintained by SHS and also maintain adequate internal controls and supporting documentation for the transactions.
 - g) Audit of all schemes (including Non-NHM) will be undertaken along with the Annual Audit being done at present for all other activities under NHM by the same auditor.
 - h) The audit will be carried out in accordance with the Accepted Indian Auditing Standards and will include tests and verification procedures as the auditors deem necessary.
 - i) External Auditors to verify all funds have been used in accordance with the established rules and regulations of the project and only for the purposes for which the funds were provided.
 - j) Goods and services financed are in adherence to the Bank's guidelines for procurement (under Components 2 to 6) and/or Government's rules and regulations and as per the established rules and procedures & guidance note issued by the Ministry.

- k) Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented.
- l) Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.
- m) Express an opinion as to reasonableness of the financial statements in all material respects.
- n) Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
- o) To give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.
- p) Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
- q) Report on the implementation status of recommendations pertaining to previous period audit reports.
- r) Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
- s) Auditors will verify the Procurements under Component 1 (Emergency COVID-19 Response) which require to be carried out as per Government rules and procedures (Refer procurement Chapter of PIM). In addition, auditors will also verify that anti-corruption undertakings of the World Bank and AIB have been signed by the seller/contractor/consultant as per the format enclosed with the PIM.
- t) The auditor will carry out detailed audit of 10% of procurements (numbers) samples under Component 1 (samples would be preferably taken from higher valued procurements covering goods and services both) and representative of methods/agencies to be checked for adherence to prescribed guidelines.
- u) Auditors will have to certify the Statement of expenditures as per the FMR Codes designated for the project and its reconciliation with unaudited quarterly FMR submitted to GOI depicting the differences.
- v) The auditor will issue a management letter specifying the weaknesses, if any, on matters requiring the attention of the management.
- w) Audit observations other than auditors' reservation for a qualified audit opinion highlighting the deficiencies noted relating to accounting and internal controls including internal control environment, Ayushman Bharat – Health & Wellness Centres and PM-ABHIM shall be given separately in form of a management letter
- x) Procurement audit reports in line with scope.
- y) Auditor shall Certify status of funds received, utilized and unspent balances along with a statement that all procurement procedures have been followed as per WB and AIB while also certifying that undertaking for Anti-corruption have been signed for all contracts amounting for more than Rs. 3,00,000/- as per the guidance note issued by the Ministry time to time.
- z) Auditor to issue Audit Opinion as per the revised format of Audit Opinion

10. Standard

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. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.


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11. Scope of the Statutory Audit

The scope of statutory audit covers all activities being implemented by the State Health Society, Bihar. Besides, programmes covered under the umbrella of NHM, various Non-NHM Grants i.e. State Govt. Yojana/Scheme are also handled by the State Health Society, Bihar (SHSB) as well as District Health Societies (DHS). List of such schemes being implemented by SHSB/DHS/MCH are given below for reference:

Sl. No.	Name of Scheme	Type of Scheme/Yojna
1.	National Health Mission (including all disease control programmes)	Central Sponsored Scheme
2.	ECRP-I	Central Sector Scheme
3.	ECRP-II	Central Sponsored Scheme
4.	PM-ABHIM & PM-ABHIM (PMU)	Central Sponsored Scheme
5.	XV-FC for Health Grant	Central Sector Scheme
6.	Mukhymatri Kalazar Rahat Yojna	State Govt. Scheme
7.	Mukhaymantri Kanya Utthan Yojna & Sampurna Tikakarn Yojna	State Govt. Scheme
8.	Atal Vayo Abhuday Yojna (SAPSRc)	Central Sponsored Scheme
9.	NTMHP (TELE-MANAS)	Central Sponsored Scheme
10.	Any other Yojna Scheme implemented by State Health Society, Bihar from time to time such as Bal Hridya Yojna, Top-up fund for AYUSH Doctors etc.	State Govt. Scheme/Central Sponsored Scheme

12. The Statutory Audit will be done for the Financial Year (FY) 2024-25. The auditors should prepare their financial proposal figures, based on the volume of work, the list of key personnel and their required qualification & experience as stated below:

Sr. No.	Key Professional	Description of services to be provided	Qualification & Experience	Nos. of persons	Total Expected Man Days
01	Managing Partner(s)	Overall coordination, & planning, team leadership, reporting, liaison with client	Qualified CA with at least five (05) years' experience as a partner with expertise in the area of Statutory/ Internal/ Statutory audit planning, execution and reporting.	01	45
02	Team Leader (Audit)	Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices and report writing and finalization	Qualified CA with minimum one year's experience.	10	160
03	Team Member - Statutory Audit	Audit of SHSB and District level audit of DHS, DH, SDH, RH, PHC, UPHC, Medical College & Hospital, RPMU, etc.	CA(Inter)/ICWA(Inter)/B.COM /M.COM/MBA (Finance)/CA Articles with experience in Accounting, audit and report writing.	40	640
Total Expected Man Days					845

12.1 The Audit firm will ensure minimum expected man days for audit, as mentioned above.

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- 12.2 The statutory auditor must constitute a minimum of 10 teams and each team headed by a Chartered Accountant will visit the offices of the State/District Health Societies (DHS)/RPMU/MCH to ensure the completion of audit as per the desired timelines mentioned in Clause-17 under Section-IV of the tender document. However, keeping in mind timely audit report Submission, the constitution of team Leader and/or team members may be increased/decreased by the auditor with the consultation of SHSB.
- 12.3 The agency shall submit audit cum travel plan of their constituted teams to the SHSB before 3 days from visiting of audit-cum-tour plan, which shall be monitored by the SHSB.
- 12.4 The key personnel for the above-mentioned positions must be available on the date of commissioning of the project.
- 12.5 The bidders need to submit CVs of all the prospective Key Personnel (Chartered Accountants and Team Members) at the time of submitting the tender. The membership number of CAs must be mentioned in their CVs. If for any reason the same personnel/candidate is not deployed, the bidder shall have to replace the key personnel with having equal or higher experience and qualification, with the consultation of SHSB.
- 12.6 The total no. of unit(s)/Health Institution(s)/Offices are mentioned in **Annexure-7**.

13. Sample Coverage of units Statutory Audit:

- 13.1 Statutory Audit will cover State health society, Bihar (SHSB)
- 13.2 Statutory Audit will cover all District Health Societies (DHSs) each being a legally registered society, all Regional Program Management Unit (RPMU), all Medical College & Hospital.
- 13.3 Statutory Audit will cover at least 40% of the Block Level CHC/PHC/UPHC/RH (at least 50% of such blocks should be new and remaining may be those covered in the audit of last year).
- 13.4 The sample shall be selected in a manner that Block level PHC/CHC in each district is included in the sample coverage.
- 13.5 All the vouchers pertaining to the health facilities will be available at the respective health facility (DH/SDH/RH/CHC/PHCs/UPHCs) for the purpose of audit. Audit shall also cover audit of expenses related to NHM incurred through Rogi Kalyan Samities (RKs) at each level i.e. UPHC/PHC/CHC/DH/RH/SDH.

14. In conducting the audit special attention should be paid to the following:

- 14.1 An assessment of the adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually as part of the management letter.
- 14.2 Funds have been spent in accordance with the condition laid down by the Department of Health & Family Welfare, 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 the State Government, where required has been provided.
- 14.3 Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GOI/ State Government. However, for various programmes, special attention must be paid to the requirements of the agreement between GOI and Development Partners (NTEP, IDSP and NVBDCP etc.). Such requirements are available within the State/District's concerned Program Officers. For such externally funded programmes, auditors must satisfy that all expenditure, including the procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions of GOI and have all the necessary supporting documentation.
- 14.4 All necessary supporting documents, records and accounts have been kept in respect of the project.

14.5 **Sample Coverage of sub district Implementing Units:** Audit will cover 100% District Health Societies (DHSs) each being a legally registered society and at least 40% of the Block Level CHC/PHC (at least 50% of such blocks should be new and remaining may be those covered in the audit of last year). The sample shall be selected in a manner that Block level PHC/CHC in each district is included in the sample coverage. All the vouchers pertaining to the health facilities will be available at the respective health facilities (DH, CHC/PHCs) for the purpose of audit. Audit shall also cover audit of expenses related to NHM incurred through Rogi Kalyan Samities (RKSs) at each level i.e. PHC/ CHC/ DH.

14.6 The Statutory Auditor may review the concurrent audit reports / quarterly executive summaries and may consider material observations / findings while forming his opinion on overall internal control and truth & fairness of accounts/financial statements.

15. **Project Financial Statements:** A format of such financial statements and relevant schedules showing the consolidation of all the programmes under the NHM shall be provided by SHSB. Project Financial Statement (SHS, DHS and Consolidated) shall include the following:

15.1 Audit Report i.e. Financial Statement (Balance Sheet, Income & Expenditure, Receipt & payment, Schedule of Unspent Balance, Schedule of Advance and other report etc.) as per the format given at 'Appendix-A'.

15.2 Audit Opinion as per 'Appendix -C'.

15.3 Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any.

15.4 Income & Expenditure account for the year ending on 31st March 2025.

15.5 Receipt and Payment Account for the year ending on 31st March 2025.

15.6 Other Schedules to the Balance sheet as appropriate, but which shall include:

a. Statement of Fixed Assets in the form of a Schedule

b. Schedule of Loans and Advances (Age-wise analysis),

c. Schedule of all Cash & Bank Balances (supported by bank reconciliation statements),

d. Program wise statement of expenditure and statement of fund position

15.7 Notes on Accounts showing the accounting policies followed in the preparation of accounts in the SHSs and DHSs and any other significant observation of the auditor.

15.8 Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.

15.9 The auditor shall have to certify the delay status of funds transferred from the State Treasury to SNA A/C of SHSB from FY 2021-22, 2022-23, 2023-24 and 2024-25 as per the prescribed format at **Appendix E-1, 2, 3 & 4**.

15.10 The Auditor has to disclose whether the State has received any interest on delayed transfer of funds from State Treasury to SNA bank account of SHS as per Ministry of Finance letter dated 18/19 December 2024 for interest compliances..

15.11 The comparison between audited expenditure and expenditure reported in the FMR of 2024-25 along with the reason for variations.

15.12 Sanction wise Utilization Certificates (UCs) as per Form 12-C of GFR 2017; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) [Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]. A separate UC for state share contribution needs to be issued by the auditor and separate UCs for "Emergency Covid-19 Response Package

for Health Systems Preparedness ECRP-I, ECRP-II, PM –ABHIM and other schemes needs to be issued by the auditor.

- 15.13 Action Taken Report on the previous year's audit observations.
- 15.14 Reconciliation of the FMR Expenditures of the last quarter i.e. 31st March 2025 with expenditure as per the Annual Audited Financial Statements in the FMR format only for the financial year covered by audit period identifying the variance and the reasons for the same. This has to be certified by the auditor.
- 15.15 **Representation by Management:** The SHSB and DHS Management shall sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.
- 15.16 Separate chapter for Covid-19 Emergency Response and Health System Preparedness (ECRP-I and II) is attached on '**Appendix-F**'. Release of funds under ECRP Phase-I is 100% centrally funded. Release of funds under ECRP Phase-II is as per the approved Centre-State funding under NHM.
- 15.17 Separate chapter for PM-ABHIM is attached on '**Appendix-G**'.

16. Financial Monitoring Reports (FMR)

- 16.1 In addition to the primary opinion on the financial statements, the auditor is required to audit last quarter FMR (quarter ending March) submitted to MoHPW. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. Where ineligible expenditures are identified as having been included in the financial reports, these should be separately noted by the auditors. The audit report should include a separate paragraph commenting on the accuracy and propriety of expenditures included in the financial statements and FMRs including whether procurement procedures have been followed and the extent to which the GOI can rely on Quarterly FMRs.
- 16.2 In addition to the audit reports, the auditor shall prepare a "Management Letter" as specified in '**Appendix-D**' in which the auditor should summarise the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under: -
- Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
 - Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
 - Report on the level of compliance with the financial internal control;
 - Report procurements which have not been carried out as per the procurement manual/ guidelines of the State for the individual programmes such as; RCH-II, NTEP, IDSP etc.;
 - Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
 - Bring to Society's attention any other matter that the auditor considers pertinent.
- 16.3 The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments/ response on the Observations/ recommendations have to be obtained and reported along with the Audit report.

17. Reporting and Timing

- 17.1 The Final Audit Report in all respects should be submitted within 2 (two) months from the date of execution of agreement in hard, soft and scanned copy along with the duly final Utilization Certificates.
- 17.2 Submission of the Statutory Audit Report by the prescribed date is a Record of Proceedings (ROP) conditionality for release of funds to the State beyond 75% of Cash allocation which ultimately ensures



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smooth implementation of the Mission and leads to better outcomes as funds are expended when needed by the State.

- 17.3 The State shall make sure that complete cash book, ledgers, vouchers and other financial statements are ready at the time of visit of auditors.
- 17.4 Schedule of submission of Statutory Audit Reports of DHS, RPMU, MCH and SHS for the F.Y. 2024-25 are as per below:

Particulars	Timeline
Commencement of Audit of all the Health Institutions across Bihar under NHM, ECRP Phase-I & II, PM-ABHIM, 15 th Finance Commission for Health Sector Grant (XV-FC) and other non-NHM scheme as specified in Clause 11 above	Audit shall be commenced by all the team by visiting the facilities within 07 days from the date of signing of the agreement and shall be completed within 47 days from the date of signing of the agreement.
Submission of consolidated Draft Audit Report for all the schemes	Within 52 days from the date of signing of the agreement
Submission of final consolidated Audit Report along with Utilization Certificates and Audit Report of State, District, RPMU and Medical Colleges for NHM, ECRP Phase-I & II, PM-ABHIM, 15 th Finance Commission for Health Sector Grant (XV-FC) and other non-NHM scheme as specified in Clause 11 (Section- IV) above.	Within 60 days from the date of signing of the agreement

- 17.5 The final Audit Report of all programmes/Schemes should be submitted to the SHSB in strict compliance of above time line, where the hard copy of the report should be in 3 copies with spiral binding. The soft copy of Audit Report in MS Excel / MS Word format and Scanned (Both) must be sent through mail to SHSB and handed over through pen drive along with the final Utilization Certificates.

18. Additional Instructions to Auditors

- 18.1 Audit Report of the SHSB shall include audit of all the transactions at the State Health Society, Bihar (SHSB), Regional Program Management Unit (RPMU), Medical College & Hospital, District Health Society (DHS) and all their respective units.
- 18.2 Audit for the financial year will include all the components under NHM and PM-ABHIM
- 18.3 The auditor appointed shall be required to issue separate Consolidated Audit Report for the State and each SHSB/DHS/RPMU/MCH, comprising all programmes under NHM, ECRP- Phase I & II, PM-ABHIM, 15th Commission for Health Sector Grant (XV-FC) and non-NHM schemes as mentioned in clause 11 (Section- IV) .
- 18.4 State level report shall have to be issued in three sets (Two sets for MoHFW and one set for State). Consolidated Report is to be sent to NHM-Finance Division and individual reports of all the individual programmes along with UCs to the respective Programme divisions of the Ministry).
- 18.5 Financial Statements and relevant schedules shall be prepared in accordance with the format provided by Ministry of Health and Family Welfare, GOI (**Appendix-A**). However, specific programme requirements (in accordance with the agreement with the GOI and Development Partners) may also be incorporated in the separate schedule of the programme.
- 18.6 DHS/RPMU/MCH level report shall have to be issued in three sets (one set for concerned DHS/RPMU/MCH, one set for concerned RPMU and one set for SHSB).
- 18.7 The auditor shall be responsible to examine the funds, that have been spent through Single Nodal Agency (SNA) for implementing Centrally Sponsored Schemes (CSS) in the state in accordance with procedure laid down by the Department of Expenditure, Ministry of Finance, Government of India (GoI) under notification

issued vide letter no. 'F.No.1 (13)/PFMS/FCD/2020' dated 23.03.2021, and Letter no. 'Z.28015/1/2021-22/NHM' dated 14.04.2021.

- 18.8 Auditor shall certify all the UCs in the prescribed format (Form 12C of GFR, 2017) of GOI for all programmes of NHM. The Auditor shall furnish sanction wise UCs to SHSB and that should be signed by the ACS/Pr. Secretary (Health/Secretary (Health), Executive Director and the Auditor.
- 18.9 The auditor shall also append the Checklist as given in the **Appendix-B**.
- 18.10 The auditor shall certify the FMR on the basis of audited expenditures with all the line activities for the last quarter (quarter ending March 2025) showing cumulative and head wise expenditure for the complete financial year along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR and as per Audit Report. Auditor must also document the reason for variances between the FMR figures and audited figures in cases where the variances are significant e.g. more than 15% from the audited figures at each component level.
- 18.11 Audit Opinion as per the Model Format provided at **Appendix-C**.
- 18.12 Management Letter as per the '**Appendix-D**' along with the comments/reply of the Executive Director, SHSB.
- 18.13 The Ministry of Finance issued guidelines for implementation for Centrally Sponsored Scheme time to time. Statutory Auditor should give their comments on the follow-up these guidelines by the States and UTs during the FY 2024-25 for implementation for NHM and PM-ABHIM Scheme.
- 18.14 Auditor should examine the status of timely Direct Beneficiary Transfer (DBT) under JSY, JSSK, ASHA, Family Planning and Nikshay-NTEP etc. and checked the implemented these components by the State for making DBT payments and Auditor should checked the internal control is adequate to ensure these payment are evidence based.
- 18.15 The programme financial Statements to disclose expenditures on procurement from non-ADB member countries and on new building construction for 13 ADB supported States for PM-ABHIM.
- 18.16 Auditor needs to disclose the valuation and disclosure as per Indian Government Accounting Standard-2 (IGAS-2) for Grant received in Kind by 13 ADB support States for PM-ABHIM.
- 18.17 Auditor needs to disclose that the annual financial statements should include a note stating "These financial statements were approved by [insert governing body] on [insert date]" for 13 ADB supported State for PM-ABHIM.
- 18.18 After the completion of audit, SHSB shall organize an exit conference with the auditors to discuss the audit observations.
- 18.19 A copy of working papers of the auditors shall be retained by the Director (Finance) in the State.
- 18.20 The State shall ensure that the Auditor must be appointed for all the disease control programmes under NHM and the Uniform Accounting System is followed.
- 18.21 The auditor shall be given access to any information relevant for conducting the audit, in addition to all financial and procurement records, SPIPs, AWP, MOU/LOU signed between MoHFW and the State/ SHS, instructions issued by MoHFW regarding scheme guidelines (e.g. JSY etc.), administrative orders issued by the SHS/ DOHFW/ Directorate of Health including cost norms etc. Where programs are financed by Development Partners, copies of the legal agreement and project appraisal document should be made available to the auditors.


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ELIGIBILITY CRITERIA

1. The eligibility criteria and Supporting Documents to be submitted by the bidders are as follows: -

S.no.	Eligibility criteria for Bidders	Mandatory Documents
1.1	Chartered Accountant (CA) firms those are empaneled with Comptroller & Auditor General of India (C&AG) for the year 2024-25 and eligible for conducting major Public Sector Undertaking (PSU) audit, only will be eligible for the audit.	Attach proof of empanelment with C&AG for the year under Audit (2024-25) confirming that the firm is eligible for major PSU audits.
1.2	CA firm should be a partnership firm having its Head/Branch office in Bihar.	Self-attested copy of the following documents shall be furnished in support of the information required under Clause 1.2, 1.3 & 1.4:
1.3	CA firm Should have experience of minimum 5 years	
1.4	Audit Firm should be registered with the Institute of Chartered Accountant of India (ICAI) with the following requirement: - a) At least Eleven (11) partners must be Members of the ICAI. b) Five FCA must have at least 5 years of continuous association with bidding firm as a partner as per ICAI record. c) One Partner must have CISA (Certified Information Systems Auditor)/DISA (Diploma in Information Systems Audit) qualification and have at least two years continuous association with bidding firm as a partner as per ICAI record, and d) CA Firm must have one Article trainee as on date of publication of RFP as per ICAI record.	
1.5	The bidder must have an annual average turnover of Rs. 1 Crore in last three financial years (FY 2021-22, FY 2022-23 & FY 2023-24), as evidenced by the audited accounts of the bidder.	Self-attested copies of the following Financial Statement (must be mentioned Membership No., UDIN No. & Date) for the financial years FY 2021-22, FY 2022-23 & FY 2023-24: 1. Audited Balance Sheet, and 2. Statement of Profit & loss account, or Income & Expenditure account
1.6	The bidder should be having at least 10 assignment experience of Statutory Audit with the Government Department/ Govt. Aided Scheme and PSU (other than Bank)	Self-attested copy of Experience Certificates/Work Order/agreement for each successful assignment.

S.no.	Eligibility criteria for Bidders	Mandatory Documents
1.7	The bidder must provide self-attested copies of (i) PAN Card, (ii) Income Tax Returns (ITR) of three assessment years AY 2022-23, AY 2023-24 & AY 2024-25 (iii) Registration Certificate of GST	Self-attested copies of 1) PAN Card 2) Copy of Tax Audit Report and Income Tax Return filed and submitted by the bidder for three assessment years AY 2022-23, AY 2023-24 & AY 2024-25. 3) Registration Certificate of GST
1.8	(i) The bidder must not be Blacklisted / banned / convicted by any court of law for any criminal or civil offences/ declared ineligible by any entity of any State Government or Govt. of India or any local Self-Government body or public sector undertaking in India for participation in future bids for unsatisfactory performance, corrupt, fraudulent or any other unethical business practices or for any other reason, as on date of submission (upload) of online bidding document. (ii) Any disciplinary action/pending cases ICAI/GoB/ any state govt /Gol/ over the firm/partner may be disqualified. A declaration is required to be submitted by the firm	Affidavit sworn before Public Notary/Executive Magistrate as per "Annexure-5".

- Any CA firm, not qualifying the above specified minimum eligibility criteria need not apply as their proposal shall be summarily rejected.
- CA firm who has conducted Concurrent Audit for State Health Society, Bihar and/or District Health Society in Bihar for National Health Mission for the Financial Year 2024-25 will not be eligible to apply for the Statutory Audit for the FY 2024-25.
- CA Firm should not have the assignment of audit under NHM for more than three (3) States for the FY 2024-25. A certificate in this regard shall have to be submitted by the bidders before entering into contract.
- The Technical proposals of all bidders which meet the above eligibility criteria, and basic requirements (i.e. timely submission, sealing of application etc.), will move to the next stage of evaluation.


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TERMS AND CONDITIONS

1. Use of contract documents and information

- 1.1 The Service Provider shall not, without the SHSB's prior written consent, disclose the contract or any provision thereof or any information furnished by or on behalf of the SHSB in connection therewith, to any person other than the person(s) employed by the Service Provider in the performance of the contract emanating from this Tender Document. Further, any such disclosure to any such employed person shall be made in confidence and only so far as necessary for the purposes of such performance for this contract.
- 1.2 Further, the Service Provider shall not, without the SHSB's prior written consent, make use of any document or information mentioned in sub-clause 1.1 above except for the sole purpose of performing this contract.
- 1.3 Except the contract issued to the Service Provider, each and every other document mentioned in sub-clause 1.1 above shall remain the property of the SHSB and, if advised by the SHSB, all copies of all such documents shall be returned to the SHSB on completion of the Service Provider's performance and obligations under this contract.

2. Intellectual Property Rights

The Service Provider shall, at all times, indemnify and keep indemnified the SHSB, free of cost, against all claims which may arise in respect of goods & services to be provided by the Service Provider under the contract for infringement of any intellectual property rights or any other right protected by patent, registration of designs or trademarks. In the event of any such claim in respect of alleged breach of patent, registered designs, trademarks etc. being made against the SHSB, and the SHSB shall notify the Service Provider of the same and the Service Provider shall, at his own expense, take care of the same for settlement without any liability to the SHSB.

3. Insurance

- 3.1 The Service Provider shall be responsible for insuring all its manpower, etc. for accident, theft, damage, burglary etc.
- 3.2 The SHSB shall not be responsible for damages of any kind or for any mishap/injury/accident caused to any personnel/property of the bidder while performing duty in the SHSB's/DHS/RPMU/MCHs/any Health Institutions. All liabilities, legal or monetary, arising in that eventuality shall be borne by firm/ agency.

4. Project Duration

- 4.1 The Statutory Audit for the Financial Year (FY) 2024-25, is a fixed term contract, and the service provider is required to mandatory submit the final reports for state and the districts within 60 days from the date of Contract Agreement. Re-appointment of the statutory auditor shall be considered, thereby the contracts of statutory audits may be awarded to the "service provider" at the same rate, subject to the conditions, as mentioned below:
 - 4.1.1 The auditor once appointed may continue for next one year or maximum 2 years, subject to the satisfactory performance of work done by the agency. To re-appoint the same auditor beyond one year term, SHSB will seek the approval of the Executive Committee after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which the firm is being re-appointed.
 - 4.1.2 For re-appointment, the concerned auditor(s) will also have to submit every year a declaration duly notarized as per the format "Annexure-O" to declare that the firm is not being blacklisted/banned/convicted by any court of law for any criminal or civil offences/ declared ineligible by any entity of any State Government or Govt. of India or any local Self-Government body or public sector undertaking in India for participation in future bids for unsatisfactory performance, corrupt, fraudulent or any other unethical business practices or for any other reason. Further, any


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comments/remarks/observation of the Ministry in this regard shall have to be taken into account while re-appointing the same auditor.

4.1.3 The firm is in the panel of C&AG and eligible for conducting audits of major PSUs for the concerned year, for which the firm, is re-awarded/appointed.

4.1.4 It is also certified that "No auditor can take the assignment of more than three (3) audit under NHM. A certificate in this regard may be obtained from the auditor."

4.1.5 Satisfactory performance of work done by the agency and

4.1.6 Any other conditions mutually agreed by the service provider and SHSB. However, any extension shall not be the right of the agency.

4.2 The Service Provider will be obliged to establish, manage and operate the Project in accordance with the provisions of the Contract Agreement and terms and conditions therein, failing which the service provider will be liable for consequential action in terms of the contract and even this will lead to its termination also.

5. Payments

5.1 The prices quoted by the agency/bidder shall include all applicable taxes and duties, **excluding Goods & Services Tax (GST)**. If applicable, GST will be paid by the State Health Society (SHSB), as per the prevailing rates.

5.2 The payment will be made to the agency by the SHSB, against the invoices (as prescribed under GST Act) raised by the agency.

5.3 Within 20 days of the submission of the final statutory Audit Report ((3 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) *in mail or CD along with the final Utilisation Certificates*) of the state as well as the districts (all 38 districts), the service provider, shall be required to raise its invoices (as prescribed under GST Act).

5.4 The payments will be made through PFMS or any other mode as directed by SHSB, after necessary verifications within 30 days from the date of submission of invoice. If there is a delay, because of any reason, then 80% payment of the invoice value shall be made on acceptance/approval of the submitted final statutory audit report to the State Health Society, Bihar (SHSB), and the remaining 20% of the payment shall be made upon acceptance/approval of the submitted statutory audit report to Ministry of Health & Family Welfare (MoHFW), GOI after deducting penalty (if any).

5.5 Payments of 80% of the total invoice value will be made on the basis of acceptance/approval of Audit Report submitted by the agency to the SHSB. In case the submitted audit report is not acceptable/approved by the SHSB, CA Firm shall be allowed to submit the revised audit report within next 15 days from the date of issue of non-acceptance information/letter, and in such cases these 15 days period will not be counted for imposing the penalty.

5.6 The payment will be subject to TDS as per Income Tax Rules/GST Act (if applicable) and other statutory deductions as per applicable laws.

6. Performance Review, Incentives & Penalty provisions.

6.1 Agency performance would be evaluated based upon identified Key Performance Indicators (KPIs) listed below and other as mentioned in the contract agreement based on the scope of work as mentioned in the tender documents. The parameters will be used to assess the performance of the Service Provider. In case of non-adherence to the prescribed timeline for commencement of audit and submission of report, SHSB shall impose penalty as mentioned below.

6.2 Besides other consequential action, penalty shall be imposed for each occurrence as per details mentioned in the sub-identified Key Performance Indicators (KPIs) listed below and deducted from the bills of audit fees of the Firm.


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Cluses	deduction
1) Failure to commence the Statutory Audit within 07 days from the date of signing of the agreement	Rs.1000/- per day of delay
2) Failure/Delay in submission of final consolidated Audit Report along with Utilization Certificates and Audit Report of State, District, RPMU and Medical Colleges for NHM, ECRP Phase-I & II, PM-ABHIM, Fifteen 15 th Finance Commission for Health Sector Grant (XV-FC) and other non-NHM scheme as specified in Clause 11 under Section-IV within 60 days of signing of agreement	Penalty shall be imposed @ 1% (one percent) of invoice value for each day of delay subject to a maximum of 25% of the invoice value.
3) Failure in providing report(s) of statutory audit for NHM, ECRP Phase-I & II, PM-ABHIM, 15 th Finance Commission for Health Sector Grant (XV-FC) and other non-NHM schemes as specified in Clause 11 under Section-IV, beyond 30 days of the prescribed timelines and/or on defaults of the contractual obligations.	The contract may be terminated, including blacklisting as decided by SHSB and recommendation to ICAI for disciplinary action.

6.3 If the selected agency fails to perform the services as per the performance indicators mentioned above, the penalties would be imposed accordingly for each occurrence. However, the maximum penalty shall not exceed more than 25% of the respective invoice value.

6.4 Further, before imposing the penalty, the firm may be given an opportunity to be heard by SHSB, but not as a matter of right. However, in case of delay due to reasonable cause or due to unforeseen circumstances, the Executive Director, SHSB shall have the right to waive off the penalty as decided by them.

7. Signing of the contract

The contract agreement between SHSB and the selected agency/bidder should be executed within 07 days of the issue of the Letter of Intent (LoI). Non-fulfilment of this condition will result in cancellation of the award and with consequential action if SHSB so desires.

8. Start of the services

8.1 The service provider shall be required to start the statutory audit for the concerned assignment(s) within 07 days from the date of signing of the agreement, otherwise a penalty of Rupees 1000/- per day may be imposed.

8.2 If the delay in deployment of manpower in SHSB, is due to genuine reasons and there is no negligence on the part of the agency, the SHSB shall consider the matter on submission of written application by the agency and shall pass appropriate order regarding reducing /waiving the penalty.

8.3 If the service provider fails to start the services from within 07 days from the date of signing of the agreement, due to lapses on its own part of the agency, the contract may be terminated in whole or in part and suitable action against the agency.

9. Sub-Contracts

Sub-letting/Sub-contracting of the contract would not be allowed under any circumstances and contract may be terminated in case the service provider sublets or sub-contracts its liabilities/responsibilities/obligation to other. Penal action may also be taken against the service provider.

10. Modification to Contract

The contract when executed by the parties shall constitute the entire contract between the parties in connection with the jobs / services and shall be binding upon the parties. Modification, if any, to the contract shall be in writing and with the mutual consent of the parties.

11. Performance Security

11.1 The successful bidder shall have to furnish a performance security Rs. 1,00,000/- (One Lakh Rupees only), in the shape of a Bank Guarantee issued by a scheduled Bank in favour of SHSB. The Bank guarantee shall be as


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per proforma at "Annexure-6" and remain valid for a period of six months beyond the date of expiry of the contract. Performance Security will be returned to the bidder, upon validation of completion of all contractual obligations including warranty.

- 11.2 The performance security should be submitted before executing the contract /signing of the contract document positively.
- 11.3 If the agency/bidder violates any of the terms and conditions of contract floated from this NIT in any manner, the Performance Security shall be liable for forfeiture, wholly or partly, as decided by the SHSB and the contract may also be cancelled/terminated. Further, the agency may be blacklisted for a reasonable period as decided by SHSB.

12. Tax Deduction at source

Income tax and GST deduction at source and other taxes shall be made at the prescribed rates from the bidder's bills under the prevailing law(s).

13. Termination of Contract

- 13.1 Any bidder found to be involved in fraudulent practices (misrepresentation or omission of facts or suppression/hiding of facts or disclosure of incomplete facts), in order to secure eligibility to the bidding process during the submission of bid or after release of Letter of Intent (LoI) or agreement formalization, shall be liable for punitive action amounting to blacklisting of the bidder also. The service provider shall be given an opportunity to be heard by SHSB, however not a matter of right.
- 13.2 The SHSB, without prejudice to any other contractual rights and remedies available to it, may, by written notice of default sent to the Service Provider, terminate the contract in whole or in part, if the Service Provider fails to perform services as specified in the present contract read with the terms of the contract agreement or any other contractual obligations within the time period specified in the contract or for any breach of the contract, suitable action will be taken against the service provider including the blacklisting of the agency.
- 13.3 In the event the SHSB terminates the contract in whole or in part, the SHSB may carry out risk purchase of services similar to those cancelled, with such terms and conditions and in such manner as it deems fit and the Service Provider shall be liable to the SHSB for the extra expenditure, if any, incurred by the SHSB for arranging such services.

14. Termination for Insolvency

If the Service Provider becomes bankrupt or otherwise insolvent, it will inform to the SHSB with the 30 days written notice to terminate the contract. The SHSB reserves the right to terminate, without any compensation, whatsoever, to the Service Provider.

15. Termination by Mutual Consent

In the event the SHSB & Service Provider mutually agrees to terminate the contract for any appropriate reason whatsoever it may be, either party shall give 30 days' written notice to the other party and after the consent of both parties' agreement may be terminated.

16. Force Majeure

- 16.1 Notwithstanding the provisions contained in clauses 13 and 14 the Service Provider shall not be liable for imposition of any such sanction so long the delay and/or failure of the Service Provider in fulfilling its obligations under the contract is the result of an event of Force Majeure.
- 16.2 For purposes of this clause, Force Majeure means an event beyond the control of the Service Provider and not involving the Service Provider'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 and will not be limited to 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.
- 16.3 If a Force Majeure situation arises, the Service Provider shall promptly notify the SHSB in writing of such conditions and the cause thereof within twenty-one days of occurrence of such event. Unless otherwise directed by the SHSB in writing, the Agency shall continue to perform its obligations under the contract as far


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as reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

16.4 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.

16.5 In case due to a Force Majeure event the SHSB is unable to fulfil its contractual commitment and responsibility, the SHSB will notify the Service Provider accordingly and subsequent actions taken on similar lines described in above sub-paragraphs.

17. Notices

Notice, if any, relating to the contract given by one party to the other, shall be sent in writing or by e-mail or facsimile or post. The addresses of the parties for exchanging such notices will be the addresses as incorporated in the contract.

18. Resolution of disputes

18.1 Any dispute or difference or claim arising out of or in relation to this Agreement, will be settled by reaching a mutual understanding between the parties.

18.2 If any further dispute arises between the parties thereupon, the same will be settled as per the existing law of land through the competent court of law under the territorial jurisdiction of Patna only.

19. Applicable Law

The contract shall be governed by and interpreted in accordance with the laws of India for the time being in force.

20. Third Party Assessment

The SHSB, at its own cost, may conduct third party assessment of services rendered and conduct of Agency during project period. The Agency will be informed about such assessment. The SHSB may take action on the basis of the findings of the third-party assessment. Third party assessment may be done on a yearly basis or as & when felt necessary by SHSB.


Executive Director
28/10/15
State Health Society Bihar


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TECHNICAL PROPOSAL COVERING LETTER

[On the Letter head of the Bidder]

Date:

To

The Executive Director,
State Health Society, Bihar (SHSB),
4th Floor, Swasthya Bhawan, Sheikhpura, Patna.

Re: Tender for appointment of Statutory Auditor for the FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15th Commission for Health Sector Grant (XV-FC) and non-NHM in the state.

Dear Sir / Madam,

We, the undersigned, offer to provide the services for appointment of Statutory Auditor for the financial year (FY) 2024-25, for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15th Commission for Health Sector Grant (XV-FC) and non-NHM in the state, in accordance with your Request for Proposal vide Ref NodatedWe are hereby submitting our Proposal for the same.

We are submitting our proposal and do 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.

Our proposal is binding upon us and subject to the modifications resulting from project specific contract and contract negotiations.

We understand that the SHSB, may cancel the selection process at any time and that you are neither bound to accept any proposal you receive nor to select the agency, without incurring any liability to the bidders. We acknowledge the right of SHSB to reject our bid without assigning any reason or otherwise and hereby waive our right to challenge the same on any account whatsoever.

We shall make available to SHSB any additional information it may find necessary or require to supplement or authenticate the proposal.

We certify that in the last five years, we have neither failed to perform on any contract, as evidenced by imposition of a penalty or a judicial pronouncement or arbitration award, nor been expelled from any project or contract nor have had any contract terminated for breach on our part.


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We declare that:

- a. We have examined and have no reservations to the tender Documents, including any Addendum issued by SHSB;
- b. We have not directly or indirectly or through an executive engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in respect of any tender or request for proposal issued by or any contract entered into with SHSB or any other public-sector enterprise or any government, Central or State; and
- c. We hereby certify that we have taken steps to ensure that no person acting for us or on our behalf will engage in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice.
- d. We declare that We/any member of the company, are/is not a member of a/any other company applying for selection.
- e. We certify that we have not conducted Concurrent Audit for State Health Society, Bihar and/or District Health Society in Bihar for National Health Mission for the financial Year 2024-25.
- f. We certify that we have not engaged for statutory Audit for any of the last three financial years (2021-22, 2022-23 & 2023-24).
- g. We certify that we do not have assignment of audits under NHM in more than three (3) states in a year.
- h. We certify that in regard that we have not been convicted by a court of law.
- i. We hereby irrevocably waive any right which we may have at any stage at law or howsoever otherwise arising to challenge or question any decision taken by SHSB and / or the Government of Bihar in connection with the selection of agency or in connection with the selection process itself in respect of the abovementioned project.
- j. We agree and understand that the proposal is subject to the provisions of the tender document. In no case, I/We shall have any claim or right of whatsoever nature if the assignment is not awarded to me/us or our proposal is not opened.
- k. We agree to keep this offer valid for 180 days from the proposal due date specified in tender.
- l. A Power of Attorney (PoA) in favour of the authorized signatory to sign and submit this Proposal and documents is also attached herewith.
- m. In the event of my/our being selected, I/We agree to enter into a contract for the project awarded to us by the SHSB.
- n. We agree and undertake to abide by all the terms and conditions of the tender Document. In witness thereof, I/we submit this proposal under and in accordance with the terms of the tender document.

Yours sincerely,

Authorized Signature [In full and initials]:

Name and Title of Signatory:

Name of Company:



FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR



Additional Director (Finance)
State Health Society, Bihar

AUTHORIZATION LETTER FOR SIGNING OF PROPOSAL

(On Non – judicial stamp paper of Rs.1000/- attested by notary public)
POWER OF ATTORNEY

Know all men by these present, we _____ [name and address of the registered office of the Single Entity] do hereby constitute, appoint and authorize Mr. / Ms. _____ R/o _____ [name and address of residence] who is presently employed with us and holding the position of _____ as our authorized representative, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to the bid of the firm/ organization, _____ for "for appointment of Statutory Auditor for the FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15th Commission for Health Sector Grant (XV-FC) and non-NHM in the state.", (the "Project"), including signing and submission of all documents and providing information / responses to State Health Society Bihar (SHSB), representing us in all matters in connection with our bid for the said Project. We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid attorney shall and shall always be deemed to have been done by us. Dated this the Day of 2025.

For
 (Name, Designation and address)

Accepted
 (Signature)
 (Name, title and address of the Attorney)

Date:

Note: - The mode of execution of the Power of Attorney (PoA) should be in accordance with the procedure, if any, laid down, by the applicable law and the charter documents of the executants and when it is so required the same should be under common seal affixed in accordance with the required procedure.


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

ASSIGNMENT OF AUDIT SUCCESSFULLY COMPLETED

1. Attach users' certificates (in original) regarding Successful completion of assignments.

Sl. No.	Name of the Organization of Auditee(s)	Type of organization of Auditee (s) i.e. Govt. Dept./ PSU (other than Bank)	Nature of the assignment (Statutory Audit)	Financial Year of Assignment	Attach copy of experience certificates/ work order/ agreement for each successful assignment (Yes/No)	If 'Yes' please mention Reference no., Date of Work Order/ Experience Certificates/ Agreement for each successful Assignment	If 'Yes' please mention the page no. in Bidding document to Verify
1.							
2.							
3.							
4.							
5.							

Note: Attach extra sheet for the above Performa if required.

We certify that all the above details are correct in my knowledge and further confirm that we are aware that, our application for the captioned scope of work defined in this tender document would be liable for rejection in case any material misrepresentation is made or discovered at any stage of the Bidding Process or thereafter during the contract period and the amounts paid till date shall stand forfeited without further intimation, including forfeiture of EMD/Performance Security other suitable action may be taken against the bidder.

Signature:

For and on behalf of CA Firm. _____

Name & Address of the Bidder/CA Firm:


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

PARTICULARS OF THE BIDDER'S ORGANISATION

(To be submitted by all tenderers / bidders)

Sl. No.		
1	Name:	
2	Address of the firm:	
3	Address of Head Office (HO):	
4	Date of the establishment of the firm:	
5	Date since when is H.O. at the existing Station:	
6	Address of each Branch office:	1. 2. 3.
7	Firm Registration No. (FRN) with ICAI	
8	Firm Empanelment No. with C&AG for the FY 2024-25:	
9	No. of Years of Firm Existence & Date of Establishment of Firm:	
10	Total No. of Partner(s):	
11	Total No. of FCA Partners:	
12	Total No. of Article Trainees:	
13	Date from which it is continuing as a Partnership firm :	
14	Date of Establishment of the firm :	
15	No. of Audit/Article assistants :	
16	Email id :	
17	Phone/Mobile no :	
18	Details of partner(s)/ Chartered Accountants as per Firm Constitution certificate issued by ICAI :	

S.no.	Name of Partners	Date of Admission	Membershi p No.	CISA/DISA Qualified (Yes/No)	FCA/ACA/ CMA /CWA	Contact No. & Email ID
1						
2						
3						

1. Details of the Turnover for FY 2021-22, FY 2022-23 & FY 2023-24:

S.no	Financial Year	Turnover in Rs.
(1)	FY 2021-22	
(2)	FY 2022-23	
(3)	FY 2023-24	

DM
FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR

DM
Additional Director (Finance)
State Health Society, Bihar

2. Registration, Nos.

(a) GST : [Attach self-attested copy of Registration]

(b) PAN No. : [Attach self-attested copy of Registration]

3. Attached Last 3 Assessment year ITR (Yes/No):

4. Audit Experience of the Firm

Type of Audit	Total no. of Assignment successfully completed
1. Number of Assignments in Commercial/ Statutory Audit:	
2. Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions & NGOs:	
3. Experience in the NHM audit:	

5. Brief write-up about the firm / company. (use extra sheet if necessary)

Signature of Bidders

Name:

Date:

Place:



FINANCE MANAGER *Additional Director (Finance)*
STATE HEALTH SOCIETY BIHAR *State Health Society, Bihar*

DECLARATION BY BIDDER

Format for Affidavit certifying that Entity/Promoter(s) / Director(s)/Members of Entity are not Blacklisted (On a Stamp Paper of INR 100)

Affidavit

I, M/s., (the names and addresses of the registered office) hereby certify and confirm that we or any of our promoter(s) / director(s) are not blacklisted/banned/convicted by any court of law for any criminal or civil offences/declared ineligible by State Health Society Bihar(SHSB)/District Health Society (DHS) or any other entity of GoB or any entity of state government or Govt. of India, or any local self-government body or public undertaking in India for participating in future/any bids for unsatisfactory performance, corrupt, fraudulent or any other unethical business practices or for any other reasons, and no any disciplinary action/pending cases ICAI/GoB/ any state govt/GoI/ over the firm/partner as on date of submission(upload) of online bidding document Request for Proposal vide Ref. No. dated

And that we are hereby, declaring all ongoing litigations where our promoter(s)/director(s) are involved in with any government agency/state/central department/PSU, and as mentioned below:

- 1.
- 2.
- 3.
- 4.

We further confirm that we are aware that, our Application for the captioned Project would be liable for rejection in case any material misrepresentation is made or discovered at any stage of the Bidding Process or thereafter during the contract period and the amounts paid till date shall stand forfeited without further intimation.

Dated this..... Day of....., 20__

Name of the Bidder/agency.....

Signature of the Authorized Person...

Name of the Authorized Person...

Designation of the Authorized Person...


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

FORMAT FOR PERFORMANCE BANK GUARANTEE

(To be stamped in accordance with Stamp Act)

Ref: Bank Guarantee No.:

Date:

To

The Executive Director,
State Health Society, Bihar (SHSB),
4th Floor, Swasthya Bhawan, Sheikhpura, Patna

Dear Sir,

WHEREAS..... (Name and address of the Service Provider) (Hereinafter called "the Service provider" has undertaken, in pursuance of Lol/Contract dated..... (Herein after "the contract") to fulfill the contractual obligation against Tender Notice..... for appointment of Statutory Auditor for the Financial Year(FY) 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts and 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15th Commission for Health Sector Grant (XV-FC) and non-NHM in the state of Bihar.

AND WHEREAS it has been stipulated in the said contract that the service provider shall furnish a Bank Guarantee (" the Guarantee") from a scheduled bank for the project/ performance of "Conducting Statutory Audit for the Financial Year(FY) 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts and 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15th Commission for Health Sector Grant (XV-FC) and non-NHM in the state", as per the contract. WHEREAS we ("the bank", which expression shall be deemed to include its successors and permitted assigns) have agreed to give the State Health Society, Bihar (SHSB) the Guarantee:

THEREFORE, the Bank hereby agrees and affirms as follows:

1. The Bank hereby irrevocably and unconditionally guarantees the payment of Rs..... (As applicable), to the State Health Society, Bihar (SHSB), under the terms of the contract, on account of full or partial non-performance /non-implementation and/or delayed or defective performance/implementation. Provided, however, that the maximum liability of the Bank towards SHSB, under this Guarantee shall not, under any circumstances, exceed the aggregate.
2. In pursuance of the Guarantee, the Bank shall, immediately upon the receipt of a written notice from SHSB, stating full or partial non-implementation and/or delayed and/or defective implementation, which shall not be called in question, in that behalf and without delay/demur or set off, pay to SHSB any and all sums demanded by SHSB under the said demand notice, subject to the maximum limits specified in Clause-1 above. A notice from SHSB to the Bank shall be sent by Registered Post (Acknowledgement Due) at the following address: Attention Mr.(Mention the official address of the bidder).
3. The Guarantee shall come into effect immediately upon execution and shall remain in force for a period of 30 months from the date of execution of the contract.



FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR



Additional Director (Finance)
State Health Society, Bihar

4. The liability of the Bank under the terms of this Guarantee shall not, in any manner whatsoever, be modified, discharged or otherwise affected by:
- Any change or amendment to the terms and conditions of the contract or the execution of any further contracts/Agreements
 - Any breach or non-compliance by the bidder with any of the terms and conditions of any contracts/credit arrangement, present or future, between the bidder and the bank.
5. The Bank also agrees that the SHSB at its option, shall be entitled to enforce this Guarantee against the Bank as a Principal Debtor, in the first instance without proceeding against agency and not withstanding any security or other guarantee that SHSB may have in relation to the bidder's liabilities.
6. The Bank shall not be released of its obligations under these presents by reasons of any act of omission or commission on the part of the SHSB or any other indulgence shown by SHSB or by any other matter or thing whatsoever which under law would, but for this provision, have the effect of relieving the Bank.
7. This guarantee shall be governed by the laws of India and only the courts of Patna, shall have exclusive jurisdiction in the adjudication of any dispute which may arise hereunder.

Date this the Day of..... 2025.

Witness 1:

Name :

(Signature)

Witness 2:

Name :

(Signature)


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

District wise Total no. of Unit(s)/Health Institution(s)/Auditee office

S.no.	District name	DH	RH	SDH	No. of PHC	MCH	PPMU	DHS	District wise total no of units
1	East Champaran	1	1	3	27			1	33
2	Sheohar	1	1		5			1	8
3	Arwal	1			5			1	7
4	Gaya	1	2	2	24	1	1	1	32
5	Patna		4	4	23	3	1	1	36
6	Sheikhpura	1	1		6			1	9
7	Madhubani	1	3	3	21			1	29
8	Saharsa	1		1	10		1	1	14
9	Munger	1		1	9		1	1	13
10	Nalanda	1	3	3	20			1	28
11	Jamui	1	3		7			1	12
12	Samastipur	1	1	4	20			1	27
13	Jahanabad	1	2		10			1	14
14	Saran	1	3	1	20		1	1	27
15	Aurangabad	1	3	1	11			1	17
16	Rohtas	1	2	2	19			1	25
17	Darbhanga		2	1	18	1	1	1	24
18	Madhepura	1		1	13			1	16
19	Lakhisarai	1	1		6			1	9
20	Siwan	1	3	1	19			1	25
21	Gopalganj	1	3	1	14			1	20
22	West Champaran	1	2	2	18			1	24
23	Begusarai	1	1	2	18			1	23
24	Khagaria	1	1		7			1	10
25	Kishanganj	1	1		7			1	10
26	Sitamarhi	1	1	1	17			1	21
27	Buxar	1		1	11			1	14
28	Muzaffarpur	1	1		16	1	1	1	21
29	Bhagalpur	1	3	2	16	1	1	1	25
30	Bhojpur	1	2	1	14			1	19
31	Araria	1	2	1	9			1	14
32	Katihar	1	1	2	16			1	21
33	Vaishali	1	3	1	16			1	22
34	Banka	1	3		11			1	16
35	Purnia	1	2	2	14		1	1	21
36	Supaul	1	2	1	11			1	16
37	Kaimur	1	2	1	11			1	16
38	Nawada	1	2	1	14			1	19
39	State Health Society, Bihar	NA	NA	NA	NA	NA	NA	NA	NA

FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR

Additional Director (Finance)
State Health Society, Bihar

INFORMATION REGARDING FINANCIAL BID

1. An indicative format of the financial bid (available on <https://eproc2.bihar.gov.in>) is given below:

Description of Services	Rs. (In figures)	Rs. (In words)
Audit Fees for Statutory Audit for the Financial Year (FY) 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Aayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15 th Commission for Health Sector Grant (XV-FC) and other non-NHM schemes in the state		

- The prices quoted for audit, shall be firm and inclusive of all the factors like salaries of the manpower appointed by the agency and deployed in the project, Travelling Allowances (TA) / Dearness Allowance (DA), timely submission of audit report, and all other statutory payments related to the project, all applicable taxes and duties, excluding Goods & Services Tax (GST).
- The minimum payable audit fee for the audit work should not be less than **INR 3,80,000/- (Three Lakh Eighty Thousand Rupees only)** including TA/DA but excluding GST as applicable. This minimum payable audit fees worked out on the basis of average audit fees paid over the past three financial years. Any bid received lower than the specified minimum shall be deemed non-responsive and will not be considered for further evaluation or selection process.
- If there is a discrepancy between the amount expressed in words and figures, the amount in words shall prevail.
- The final selection of the bidder/CA Firm shall be as per the Least Cost Selection (LCS) method, and the contract will be awarded to the bidder/CA Firm whose financial bid is the lowest (L1) rate, subject to all the conditions as laid down in the tender document, provided the bidder meets the eligibility criteria as mentioned in the tender document.


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

Features of Annual Financial Statement

Sr. No.	Particulars
1.	The format has been designed to consolidate the audited balance sheet of all the programs for the respective state and all districts of the state.
2.	Any amount released from the state to district is to be treated as advances given for the implementation of the programme.
3.	In the balance sheet, a fixed assets reserve fund has to be created by the state as well as districts for the amount of fixed assets purchased out of the grant received during the year. Accordingly, unspent grant of the respective programme will get reduced by the amount of fixed assets purchased.
4.	In the Income & Expenditure a/c, in the income side grant received is to be shown equivalent to the amount of expenditures for each programme separately.
5.	Grant in aid released/sanctioned by the Govt. of India at the fag end of the year are to be shown as grant received during the year and if not received during the same year, the same is to be shown as grant in aid/remittance in transit.
6.	Any formats/instructions issued by any programme division like RNTCP are to be strictly followed in accordance with these formats.
7.	Heads of Expenditures in Schedule I-A, B, C..... are to be given as per the latest Financial Management Report (FMR)
8.	Name of State Health Society, given in the format is only an indicative .
9.	In Schedule-II-A of Fixed Assets - only those assets are to be shown which are purchased for use in the office of the SHS/DHS like Computers, Furniture's, and Laptop etc. Other fixed assets which are purchased for the programme and transferred to the State or District Authorities like Mobile Medical Van, Ambulance, Microscope etc. purchased under any programme of RNTCP, Additionalities under NRHM, IDSP etc. are to be booked as expenditure of the relevant programme and not to be included in the Schedule of Fixed Assets.


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

Format of Balance Sheet

STATE HEALTH SOCIETY							
Balance Sheet as on 31-03-2025							
Previous Yr. At 31-03-24	Liabilities	Sch. Ref.	Current Yr. At 31-03-25	Previous Yr. At 31-03-24	Assets	Sch. Ref.	Current Yr. At 31-03-25
	Reserve & Surplus						
	Opening Balance (Surplus)	I			Fixed Assets	IA	
	Add/Less Surplus/Deficit for the year	I	Total		Attach head wise schedule (Should be equal to Capital)		
	Balance in Grant Fund after deducting expenditure						
	Unspent Grant						
Figure A of Sch.	RCH-I	IA		Figure A of Sch.	RCH-I	IV-A	Figure E of Sch.
Figure A of Sch.	EC SIP	IA		Figure A of Sch.	EC SIP	IV-C	Figure E of Sch.
	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission				Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission		
Figure A of Sch.	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	IB		Figure A of Sch.	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	IV-B	Figure E of Sch.
	Non-NHM Funds	IC			Non-NHM Funds	IV-D	Figure E of Sch.
Figure A of Sch.	Fixed Assets Reserves Fund A/C		Figure D of Sch.		Created to the extent of assets capitalised		
					Other Current Assets	V	
Figure A of Sch.	Current Liabilities	II	Figure D of Sch.	Figure A of Sch.	Closing Balances :	VI	Figure C of Sch.
					Cash in Hand	VI	Figure D of Sch.
					Bank Balance	VI	Figure A of Sch.
					Cheques/Draft in Hand	VII	
1	Total		0	1	Total		0

Place :
Date :

Chartered Accountants

State Finance Officer

Mission Director

FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR

Additional Director (Finance)
State Health Society, Bihar

Income & Expenditure for the Year Ending 31-03-2025

STATE HEALTH SOCIETY							
Income & Expenditure For The Year Ending 31-03-2025							
Previous Yr. At 31-03-24	Expenditure	Sch. Ref.	Current Yr. At 31-03-25	Previous Yr. At 31-03-24	Income	Sch. Ref.	Current Yr. At 31-03-25
					Grant Received		
	RCH-I	I-A	Figure Col. 3c.		HLMI		
	EC SIP	I-E					To be shown only to the extent of grant amount utilized during the year
	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission				Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission		
	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	I-B	Figure Col. 3c.		Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	I-B	Figure Col. 3c.
	Non-NHM Funds	I-T			Non-NHM Funds	I-T	
	Others (Please specify)						
	Income Over Expenditure (Surplus)				Interest Earned	VIII	Figure Col. 3c.
					Expenditure Over Income (Deficit)		
1	Total		0	0	Total		0

Place :
Date :

Chartered Accountants

State Finance Officer


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

Receipts & Payments Account for the Year Ended 31-03-2025

Amount in Rupees

RECEIPTS											
Opening Balance					Grant-in-aid received during the year (including cheques received or to be received from GOI)	Other Grants	State Contribution	Misc. Receipts (includes refund of EMD/SD)	Amount of Advances refunded/adjusted against exp during the year	Interest	Grand Total
S. No.	Name of the district	Cash	Bank	Sub-Total							
1	2	3	4	5	6	7	8	9	10	11	
State Level:											
District Level:											
1	District A										
2	District B										
3	District C										
4	District D										
		Grand Total									

PAYMENTS										
							Closing Balance			
S. No.	Name of the district	Funds utilized/expenses during the year (other than fixed assets) as shown in the Income & Expenditure a/c	Purchase of fixed assets	Advances given during the year	Refund of EMD/SD/Interest	Grant Refunded to GOI	Cash	Bank	Cheques/ Draft in Hand	Total
1	2	3	4	5	6	7	8	9	10	11
State Level:										
District Level:										
1	District A									
2	District B									
3	District C									
4	District D									
		Grand Total								


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


 Additional Director (Finance)
 State Health Society, Bihar

Schedule I

STATE HEALTH SOCIETY

SCHEDULE OF RESERVE & SURPLUS FUND As on 31-03-2025

PARTICULARS	AMOUNT
OPENING BALANCE AS ON 1.4.2024	
ADD/LESS:	
SURPLUS/DEFICIT FOR THE YEAR AS PER INCOME & EXPENDITURE A/C	
CLOSING BALANCE AS ON 31.3.2025	


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

SCHEDULE OF EXPENDITURE, UNSPENT BALANCE UNDER RCH-I AS ON 31-03-2025

Schedule I-A

STATE HEALTH SOCIETY

SCHEDULE OF EXPENDITURE, UNSPENT BALANCE UNDER RCH-I AS ON 31-03-2025

In Rs.

S.No.	Name of Scheme	Opening Balance 01-04-2024	Fund Received during Year (including Funds in Transit)	Expenditure as per State Level	Expenditure as per District Level	Total Expenditure at State & District Level	Refunded to GOI	Unspent Balance as at 31-03-2025
1	24 hrs Delivery							
2	Salary to Lab Tech.							
3	MTP Training							
4	NSVT							
5	Urban Health Project							
6	Urban Parivar Kalyan							
7	IEC							
8	Salary to ANM							
9	Computer Assistant							
10	Major Civil Work							
11	EAG Activities							
12	Minilap							
13	MNGO							
14	Others (Please specify)							
Total		Figure A	Figure B			Figure C	Figure D	Figure E

Note: Please reconcile the balance of RCH-I with District as well as State Level, and refer to GOI

Chartered Accountants

State Finance Officer

Mission Director

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	Total						


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission AS ON 31-03-2025

Schedule I-B

STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission AS ON 31-03-2025

					Amount (In
					Figure A
A) Opening Balance as on 01-04-2024					
B) Fund Received During The Year :					
	Date	Sanction No	Amount		
					Figure B
C) Total Fund Available For Spending (A+B)					Sub-total
D) EXPENDITURE DURING THE YEAR					
S.NO	Major Head	State Level	Districts Level	Total	
	As per chart given below		As Per Chart given below		
NOTE: Detailed sub-head wise expenditure is also required to be given as an Annexure.					
Sub Total			Figure C Of Sch IV-B	Figure C	Total
Purchase of Fixed Assets:			as per schedule IV A,B,....	Figure C1	
					Figure D
E) REFUNDED TO GOI					
F) Unspent Balance as on 31-03-2025 (C-C1-D-E)					Figure E
Chartered Accountants		State Finance Officer		Mission Director	


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Activity - 4	Activity - 5	Total
1	District A						
2	District B						
3	District C						
4	District D						
5	District E						
6	District F						
7	District G						
8	District H						
9	Total						

STATE HEALTH SOCIETY

DI BIFURCATED EXPENDITURE DURING THE YEAR (SUB HEAD WISE)

S.NO	Sub Head (As per PMR)	State Level	Ongrnt level	Total
1	Flexible Pool for RCH & Health System Strengthening, National Health programme and National Urban Health Mission			
	Maternal Health			
RCH	RCH (Including RI, IPPL, NIDDCP)	√	√	√
1	Maternal Health (excluding Planning & M&E)	√	√	√
2	PC & PNDT Act (excluding Planning & M&E)			√
3	Child Health (excluding Planning & M&E)		Like these other sub heads will also come here as per requirements	
4	Immunization (excluding Planning & M&E)	√	√	√
5	Adolescent Health (excluding Planning & M&E)	√	√	√
6	Family Planning (excluding Planning & M&E)	√	√	√
7	Nutrition (excluding Planning & M&E)	√	√	√
8	Implementation of National Iodine Deficiency Disorders Control Programme (NIDDCP) (excluding Planning & M&E)	√	√	√
9	Implementation of Integrated Disease Surveillance Programme (IDSP) (excluding Planning & M&E)	√	√	√
10	National Vector Borne Disease Control Programme (NVBDCP) (excluding Planning & M&E)	√	√	√
11	National Leprosy Eradication Programme (NLEP) (excluding Planning & M&E)	√	√	√
12	National Tuberculosis Elimination Programme (NTEP) (excluding Planning & M&E)	√	√	√
13	National Viral Hepatitis Control Programme (NVHCP) (excluding Planning & M&E)	√	√	√
14	Implementation of National Rabies Control Programme (NRCP) (excluding Planning & M&E)	√	√	√
15	Implementation of Programme for Prevention and Control of Leptospirosis (PPCL) (excluding Planning & M&E)	√	√	√

FINANCE MANAGER
STATE HEALTH SOCIETY, BIHAR

DM
Additional Director (Finance)
State Health Society, Bihar

16	Implementation of State specific Initiatives and Innovations (excluding Planning & M&E)	✓	✓	✓		
NCD	Non-Communicable Disease Control Programme (NCD)	✓	✓	✓		
17	National Program for Control of Blindness and Vision Impairment (NPCB+VI) (excluding Planning & M&E)	✓	✓	✓		
18	National Mental Health Program (NMHP) (excluding Planning & M&E)	✓	✓	✓		
19	National Programme for Health Care for the Elderly (NPHCE) (excluding Planning & M&E)	✓	✓	✓		
20	National Tobacco Control Programme (NTCP) (excluding Planning & M&E)	✓	✓	✓		
21	National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) (excluding Planning & M&E)	✓	✓	✓		
22	Pradhan Mantri National Dialysis Programme (PMNDP) (excluding Planning & M&E)	✓	✓	✓		
23	National Oral Health Programme (NOHP) (excluding Planning & M&E)	✓	✓	✓		
24	Implementation of National Programme on Palliative Care (NPPC) (excluding Planning & M&E)	✓	✓	✓		
25	Implementation of National Programme for Prevention and Control of Fluorosis (NPPCF)	✓	✓	✓		
26	National Programme for Prevention and Control of Deafness (NPPCD) (excluding Planning & M&E)	✓	✓	✓		
27	National programme for Prevention and Management of Burn & Injuries (excluding Planning & M&E)	✓	✓	✓		
HSS(U)	Health System Strengthening (HSS) - Urban	✓	✓	✓		
28	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	✓	✓	✓		
29	Community Engagement (excluding Planning & M&E)	✓	✓	✓		
30	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	✓	✓	✓		
31	Quality Assurance (excluding Planning & M&E)	✓	✓	✓		
32	Human Resources for Health	✓	✓	✓		
33	Program and Technical Assistance	✓	✓	✓		
34	Access (excluding Planning & M&E)	✓	✓	✓		
35	State specific Programme Innovations and Interventions	✓	✓	✓		
36	Untied Fund	✓	✓	✓		

HSS(R)	Health System Strengthening (HSS) Rural	✓	✓	✓			
37	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	✓	✓	✓			
38	Blood Services & Disorders (excluding Planning & M&E)	✓	✓	✓			
39	Community Engagement (excluding Planning & M&E)	✓	✓	✓			
40	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	✓	✓	✓			
41	Referral Transport (excluding Planning & M&E)	✓	✓	✓			
42	Quality Assurance (excluding Planning & M&E)	✓	✓	✓			
43	Other Initiatives to improve access (excluding Planning & M&E)	✓	✓	✓			
44	Inventory Management (excluding Planning & M&E)	✓	✓	✓			
45	Human Resources for Health	✓	✓	✓			
46	Enhancing HR (excluding Planning & M&E)	✓	✓	✓			
47	Program and Technical Assistance	✓	✓	✓			
48	IT Interventions and Systems (excluding Planning & M&E)	✓	✓	✓			
49	State specific Programme Innovations and Interventions	✓	✓	✓			
50	Untied Fund	✓	✓	✓			
51	Prevention, control and management of snake bite	✓	✓	✓			
	Grand Total						
					Mission Director		


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Non NHM Funds as on 31-03-2025

Schedule I-C

STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER Non NHM Funds AS ON 31-03-2025

			Amount (In Rs.)
A) Opening Balance as on 01-04-2024			Figure A
B) Fund Received During The Year :			
	<i>UNICEF</i>		
	<i>DFID</i>		
	<i>USAID</i>		
	<i>IPP Global</i>		
	<i>HRP</i>		
	<i>Any other</i>		
Date	Sanction No	Amount	
C) Total Fund Available For Spending (A+B)			Figure B Sub-total

D) EXPENDITURE DURING THE YEAR

S.NO	Major Head	State Level	Districts Level	Amount
1	<i>UNICEF</i>			
2	DFID		As Per Chart given below	
3	USAID			
4	IPP Global			
5	HRP			
Total				
Purchase of Fixed Assets:			as per schedule IV A,B,....	Figure C1
Sub Total				Figure C Total

E) REFUNDED Figure D

F) Unspent Balance as on 31-03-2025 (C-C1-D-E) Figure E

DFID			
USAID			
IPP Global			
HRP			

Chartered Accountants State Finance Officer Mission Director


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER EC - SIP AS ON 31-03-2025

Schedule I-D

STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER EC - SIP AS ON 31-03-2025

				Amount (In Rs.)
A) Opening Balance as on 01-04-2024				Figure A
B) Fund Received During The Year :				
Date	Sanction No	Amount		
				Figure B
C) Total Fund Available For Spending (A+B)				Sub-total
D) EXPENDITURE DURING THE YEAR				
S.NO	Major Head	State Level	Districts Level	Total
1	-			
2	-			
3	-			
4	-			
5	-		As Per Chart given below	
6	-			
7	-			
8	-			
9	-			
10	-			
	Purchase of Fixed Assets:		as per schedule IV A,B,....	Figure C1
	Sub Total			Figure C
E) REFUNDED TO GOI				Figure D
F) Unspent Balance as on 31-03-2025 (C-C1-D-E)				Figure E

Chartered Accountants

State Finance Officer

Mission Director

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Activity - 1	Activity - 2	Activity - 3	Total
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	Total				


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

Schedule-II

STATE HEALTH SOCIETY			
SCHEDULE OF FIXED ASSETS RESERVE FUND As on 31-03-2025			
PARTICULARS	AT STATE	AT DISTRICT	TOTAL
OPENING BALANCE AS ON 1.4.2024			
ADD:			
ASSETS AQUIRED DURING THE YEAR			
LESS:			
ASSETS SOLD / DISCARDED DURING THE YEAR			
CLOSING BALANCE AS ON 31.3.2025			


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

SCHEDULE OF FIXED ASSETS As on 31-03-2025

Schedule II-A

STATE HEALTH SOCIETY

SCHEDULE OF FIXED ASSETS As on 31-03-2025

S.No.	Assets	LIST (Detail of individual assets)	Opening Balance 01-04-2024	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-25	Balance as on 31.03.25 at District level	Total as on 31.03.25
A	RCH-1 STATE LEVEL	A						
	Sub Total						List B	
T	Others (please Specify) STATE LEVEL	A						
	Total (A to T)		Figure A	Figure B	Figure C	Figure D		

Chartered Accountants

Mission Director

LIST - A

Name of the Programme: RCH-1/Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission
(Separate Schedule for each programme)

Sl. No.	Name of the Assets	Opening Balance 01-04-2024	Purchased During the Year	Disposed off During the Year	Closing Balance 31-03-2025
1	Air Condition				
2	Computers				
3	Furnitures & Fixtures				
	Total				

LIST - B

Sl. No.	Name of the Districts	Air Condition as on 31.03.2025	Computers as on 31.03.2025	Furnitures & Fixtures as on 31.03.2025	Total Balance 31-03-2025
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
8	H				
	Grand Total				


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

Schedule-III

SCHEDULE OF Current Liabilities as on 31-03-2025

Schedule III							
STATE HEALTH SOCIETY							
SCHEDULE OF Current Liabilities as on 31-03-2025							
S.No.	Particular	Opening Balance 01-04-2024	Addition	Settled	Balance As on 31-03-2025	Balance at Districts As on 31-03-2025 (as per chart below)	TOTAL
A	RCH						
	Add detail (Such as TDS Payable)						
	Sub Total						
	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban						
B	Health Mission						
	Add detail						
	Sub Total						
F	EC SIP						
	Add detail						
	Sub Total						
T	Others (please Specify)						
	Add detail						
Total (A to K)		Page A	Page B	Page C	Page D		
Chartered Accountants		State Finance Officer		Mission Director			

CHART OF Closing Balance of Current Liabilities as on 31.03.2025 AT DISTRICT LEVEL.

S.No.	Name of District	RCH	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	EC SIP
1	District A									
2	District B									
3	District C									
4	District D									
5	District E									
6	District F									
7	District G									
8	District H									
Total										


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

Schedule IV-A

Schedule of Advances lying at State & Districts under RCH-I as on 31-03-2025

Schedule IV-A

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under RCH-I as on 31-03-2025

Sl. No.	Name of Districts	RCH-Phase I					Closing Balance (A+B-C-D)
		Opening Balance (A)	Advance Given during the year (B)	Expenditure during the year (C)		Refunded during the year (D)	
				Revenue	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
At State level:							
1	Name of Agencies etc.						
2							
3							
4							
	Total	Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer

Mission Director

For more clarity and details
another similar kind of chart.

Sl. No.	Name of District	Name of Blocks	Particulars of Rev. Exp.	Amount of Rev Exp (Rs.)
1	D1	B1		
		B2		
		B3		
		B4		
		B5		
Total revenue Expenses of the district D1				
2	D2	B1		
		B2		
		B3		
		B4		
		B5		
Total revenue Expenses of the district D2				
SUM TOTAL OF REVENUE EXPENSES OF THE DISTRICTS				✓


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

Schedule of Advances lying at State & Districts under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission as on 31-03-2025

Schedule IV-B

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission as on 31-03-2025

SL. NO.	Name of Districts/Agencies	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission					
		Opening Balance	Fund Release	Expenditure		Refund	Balance
				Revenue	Capital		
		(A)	(B)	(C)		(D)	(A+B-C-D)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
At State level							
1	Name of Agencies etc.						
2							
3							
4							
	Total	Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

Schedule of Advances lying at State & Districts under Flexipool, Immunization as on 31-03-2025

Schedule IV-C

STATE HEALTH SOCIETY

Schedule of Advances lying at State & Districts under Flexipool, Immunization as on 31-03-2025

SL. NO.	Name of Districts/Agencies	EC-SIP					Balance (A+B-C-D)
		Opening Balance (A)	Fund Release (B)	Expenditure (C)		Refund (D)	
				Revenue	Capital		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
At State level							
1	Name of Agencies etc.						
2							
3							
4							
Total		Figure A	Figure B	Figure C		Figure D	Figure E

Chartered Accountants

State Finance Officer


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

SCHEDULE OF Advance Given to Staff at State & District Level

Schedule IV- D
STATE HEALTH SOCIETY

SCHEDULE OF Advance Given to Staff at State & District Level

S.No.	PARTICULAR	Opening Balance 01-04-2024	Given During 2024-25	Refunded/ Settled	Balance as on 31-03-2025
State Level:					
1	Name of Staff etc.				
District Level: (as per chart below)					
	Total		Figure B		Figure E

CHART OF EXPENSES AT DISTRICT LEVEL

S.No.	Name of District	Opening Balance 01-04-2024	Given During 2024-25	Refunded/ Settled	Balance as on 31-03-2025
1	District A				
2	District B				
3	District C				
4	District D				
5	District E				
6	District F				
7	District G				
8	District H				
9	Total				


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

SCHEDULE OF OTHER Current ASSETS As on 31-03-2025

STATE HEALTH SOCIETY				Schedule V
SCHEDULE OF OTHER Current ASSETS As on 31-03-2025				
S.No.	PARTICULAR	State Level	District Level (as per chart below)	Balance District + State as on 31-03-2025
A	RCH-I Add detail (Such as Security deposit)			
	Sub Total			
B	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission Add detail			
	Sub Total			
F	EC SIP Add detail			
	Sub Total			
T	Others (please Specify) Add detail			
	Sub Total			
Total (A to T)		Figure A	Figure B	Figure D
Chartered Accountants		State Finance Officer		

CHART OF Closing Balance of Current Assets as on 31.03.2025 AT DISTRICT LEVEL

S.No.	Name of District	RCH4	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission	EC SIP					
1	District A								
2	District B								
3	District C								
4	District D								
5	District E								
6	District F								
7	District G								
8	District H								
Total									


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

Schedule of Cash & Bank Balance AS ON 31-03-2025

Schedule VI					
STATE HEALTH SOCIETY					
Schedule of Cash & Bank Balance AS ON 31-03-2025					
Sl. No.	Particular of Bank/Cash	Opening Balance as on 01.04.24		Closing Balance as on 31 03-2025	
		Cash	Bank	Cash	Bank
A	RCH-I				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
	Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban				
B	Health Mission				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
F	EC SIP				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
T	Others (please Specify)				
	State Level				
	District Level	AS PER LIST A			
	Sub Total				
	Total (A to K)	Figure A	Figure B	Figure C	Figure D
Chartered Accountants		State Finance Officer		Mission Director	

Name of the Programme: RCH-1/RCH Flexible Pool/Immunization/NRHM/any NDCPs Programme
(Separate Schedule for each programme)

List of District wise Opening & Closing balances of Cash & Bank

List A

Sl. No.	Name of the Districts	Opening Balance as on 01.04.2024		Closing Balance as on 31 03-2025	
		Cash	Bank	Cash	Bank
1	A				
2	B				
3	C				
4	D				
5	E				
6	F				
7	G				
	Grand Total				

NOTE: District Bank Balances may be merged with the Advances to the Districts.


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

Schedule of Cheques/DD in Hand AS ON 31-03-2025

Schedule VII

STATE HEALTH SOCIETY

Schedule of Cheques/DD in Hand AS ON 31-03-2025

Sl. No.	Cheque/DD No	Date	Received From	Amount (Rs.)
At State Level:				
At District Level:				
1	District-A			
2	District-B			
3	District-C			
4	District-D			
5	District-E			
	Total			Total A

Chartered Accountants State Finance Officer

Mission Director


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

SCHEDULE OF AUDIT FEE FOR STATE & DISTRICTS FOR THE YEAR ENDING on 31-03-2025

Schedule IX	
STATE HEALTH SOCIETY	
SCHEDULE OF AUDIT FEE FOR STATE & DISTRICTS FOR THE YEAR ENDING on 31-03-2025	
PARTICULARS OF AUDITOR: NAME ADDRESS AND PHONE NO.	AMOUNT (Rs.)


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

Checklist for Auditors of State Health Society

Sl. No.	PARTICULARS	YES	NO	REMARKS
1.	Whether Audit Opinion is in the prescribed format giving the World Bank Credit No.			
2.	Whether the Annual Financial Statements (AFS) are in the prescribed format for Balance Sheet, Income & Expenditure Account and Receipt & Payment Account			
3.	Whether the Financial Statements include the Bank Reconciliation Statement as on last day of the year			
4.	Whether Financial Monitoring Report for the last quarter has been certified by the auditors and forms part of Annual Financial Statements			
5.	Confirm that no advances to Agency are shown as expenditure			
6.	Are there advances outstanding for long (greater than 6 months)			
7.	Whether the Utilisation Certificate for all the Sanctions has been attached			
8.	Are the Utilisation Certificates are signed by the Mission Director and countersigned by Principal Secretary or any other authorized person, Program Manager and by the Auditor			
9.	Whether auditor has certified that the amount of utilisation in the Utilisation Certificate is tallied with the Income & expenditure Account of the relevant period			
10.	Confirm that the Consolidated Annual Financial Statements include all the district's annual statements based on the books maintained by them and have been duly audited by the same auditor or any other auditor			
11.	Whether Management Letter has been prepared by the Auditors			
12.	Whether Management has offered its comments on the observations of the Auditor in the Management Letter			
13.	Whether the Annual Financial Statements are consolidated on the basis of audited districts accounts and not on the basis of expenditures reported by the districts			


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


 Additional Director (Finance)
 State Health Society, Bihar

14.	Have you ensured that the Annual Financial Statements have been consolidated for Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission			
15.	Whether Accounting Policies and Notes on Accounts have been appended to the AFS			
16.	Are you sure that none of expense of any activity has been merged with that of any other activity			
17.	Are you sure that all the expenses have been properly reflected as per the Heads of Accounts as shown in the FMR for each programme			
18.	Whether the accounts finalisation instructions issued by each Programme Division has been followed or not			
19.	Whether a confirmation certificate regarding the inclusion of all bank accounts of SHS etc. duly signed by Mission Director and Director Finance has been obtained and attached with the Report			
20.	Whether the SHS has claimed interest in delay of transfer of funds (30 days) from State Treasury to SNA A/C of SHS in case of Central Grants from the date of receipt of funds by the State			
21.	Whether the auditor has ascertained the delay in transfer of Central Government Grants (30 days) from State Treasury to SNA A/C of State Health Society			
22.	Status on laying down of previous year Audit Reports in the Governing Body meeting for acceptance.			
23	SNA Implementation: 1. Status on implementation and operationalization of Single Nodal Agency (SNA) and Single Nodal Account in the State in view of DoE's OM dated 23.03.2021. Revised procedure dated 20.10.2023 for flow of funds to UTs without Legislature 2. Status on transfer of Central Grant from State to SNA.			
24	DBT Payment: 1. Status on timely Direct Beneficiary Transfer (DBT) under JSY, JSSK, ASHA, FP and NTEP etc. 2. Checked implemented by the State for making DBT payments. 3. Internal control is adequate to ensure the payment are evidence based.			


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

25	<p>Delay on transfer of funds for programme implementation:</p> <p>1. Status on time taken in receiving of funds from State Treasury to Single Nodal Account</p> <p>2. Whether the central funds and matching state share is transferred to Single Nodal Account within the mentioned timeline as per DOE's letter dated 23.03.2021, 23.03.2022 and 16.02.2023.</p> <p>3. If delay is more than the mentioned timeline, the efforts undertaken by the Single Nodal Agency.</p>			
26	<p>SNA: SPARSH:</p> <p>1. As per DoE guidelines, Whether the State is to be on boarded under SPARSH SNA for PM-ABHIM?</p> <p>2. Has the State on boarded NHM and PM-ABHIM under SNA - SPARSH.</p> <p>3. Has the State Closed the erstwhile SNA bank account of NHM & PM-ABHIM?</p> <p>4. Has the State refunded the unspent central share of erstwhile SNA account to Consolidated Funds of India?</p> <p>5. Has the State started sending the daily payment files under SNA SPARSH?</p>			



FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR



Additional Director (Finance)
State Health Society, Bihar

FORMAT OF AUDIT REPORT

To,

**The Executive Director,
State Health Society, Bihar**

.....

Introduction

We have audited the accompanying expenditure statements / financial statements of the Flexible Pool for RCH and Health System Strengthening National Health Programme and Urban Health Mission implemented through the State Health Society, as of 31st March, 2025.

Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion we have relied upon the audit findings / observations in(nos.) District Health Society/ State Health Society's financial statements, which have been audited by other auditors. We believe that our audit provides a reasonable basis for our opinion.

Opinion

- a. The statements of account dealing with this report include funds received from **GFATM under RNTCP (Global Fund Grant No. IND-T-CTD 1620)**.
- b. We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- c. In our opinion, proper books of account have been kept by the State Health Society, so far as appears from our examination of the books.
- d. The statements of account dealt with this report are in agreement with the books of account.
- e. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.
- f. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the State and District Societies, gives the information in the manner so required and give a true and fair view:-
 1. In the case of the balance sheet, of the State of affairs of the Society as at 31st March, 2025.



FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR



Additional Director (Finance)
State Health Society, Biha

2. In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.
 3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.
- g. In addition, with respect to FMR/SOEs, adequate supporting documentation has been maintained to support claims to the GFATM for reimbursements of expenditures incurred;
- h. The expenditures so claimed are eligible for financing under the Credit Agreement; and
- i. Procurement of goods and services has been carried out as per the Procurement manual by Central TB Division and other concerned division of the Govt. of India.

Place:

Date:

Signature of Auditor (s)

Notes:-

1. In case, a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
2. Audit Report to be accompanied by:
 - a) Management Letter
 - b) Reconciliation of Expenditure as per FMR/SOEs claims with the actual expenditure as reported in the audited financial statements.
3. Matters which have been underlined needs proper attention of the auditor.


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

FINANCIAL MANAGEMENT LETTER*(Format to be incorporated as part of the Audit Report)***Name of the State:**

S. No.	Item	Remarks/ Response
1	<p>Accounting and Funds flow</p> <p>a. Are District Units legally registered entities under the Societies Registration Act?</p> <p>b. Status in respect of guidelines issued in March 2012 on financial, accounting, auditing, funds flow & banking arrangements at State & district Level.</p> <p>c. Are the books being maintained as suggested in the Finance and Accounts Manual? (please list the books of accounts maintained at the State and District level)</p> <p>d. In the General Ledger, are the ledger accounts (at a minimum) as per the activity heads in the Financial Reporting Formats? If not how are financial reports compiled?</p> <p>e. Is there a clear understanding on the nature of expenditure to be charged under each account Head?</p> <p>f. What is the basis of recording expenditure at State and District level i.e. is it based on actual expenditure reported by Districts/ sub district units or are transfers recorded as expenditures?</p> <p>g. In case transfers are recorded as expenditures, is there a system of monitoring the expenditures reported against the transfers and eliminating inter unit transfers, while submitting consolidated Financial Report of the State to MOHFW?</p> <p>h. Is any computerized accounting system in use and if yes, what are the outputs?</p> <p>i. Are there any delays in receiving funds from the centre to states and states to districts? Has the Project or any component been out of funds in the last one year?</p> <p>j. Are funds approval limits have been provided by State Health Society from SNA Bank Account to District Societies for utilization of Funds.</p> <p>k. Whether the fund transfer by State to Districts is being done pool wise like RCH flexible pool or does the State carry out activity wise fund transfer to the districts.</p> <p>l. What is the average frequency of fund transfer in a year?</p> <p>m. To what extent have financial powers been delegated at the state, district and block levels?</p> <p>n. Are they aware of the new draft guidelines Circulated by the centre for delegation of Administrative /financial powers under NRHM?</p> <p>o. Problems being faced/ outstanding issues on accounting or fund management or banking arrangements.</p>	


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S. No.	Item	Remarks/ Response
2	<p>Internal Control</p> <p>a. Are Financial Management Indicators being compiled regularly? Copy of latest indicators may be requested</p> <p>b. How are FM Indicators being used or followed up?</p> <p>c. Has SPMU been carrying out field checks on basic financial controls (appendix 13 A of Manual)</p> <p>d. Is there a system of recording, monitoring and settlement of advances at all levels i.e. State, District and sub districts?</p> <p>e. Is there an ageing of the advance and are there old unsettled advances with staff and others?</p> <p>f. Are further advances provided without settlement of old advances?</p> <p>g. What steps are being taken to settle old advances, if any?</p> <p>h. Does the project follow the system of single signatory or joint signatories? Who are the signatories to the bank account (s)?</p> <p>i. How many Bank accounts are being maintained and are Bank reconciliations carried out on a monthly basis?</p> <p>j. Problems being faced/ outstanding issues on internal controls.</p> <p>k. Report any procurement which has not been carried out as per the procurement manual of the Individual programmes such as; RCH-II, RNTCP, IDSP etc.</p>	
3	<p>Financial Reports:</p> <p>a. Are States familiar with the guidelines for preparation of Revised FMR</p> <p>b. Are the reporting heads in the FMR aligned with the AWP and with the ledger accounts in the General Ledger (to check both at the State and District units)</p> <p>c. Are monthly FMRs submitted by the districts to states on a regular basis? Has the state consolidated the monthly FMRs from the districts for the first quarter of the FY? If so, has it been sent to the Centre and when? (a copy of the last financial report sent may be requested)</p> <p>d. Statement of Fund Position: Whether prepared or not? (Verify the figures from the books of accounts for any quarter as a cross-check measure).</p> <p>e. Do the FMRs go to FMG and programme divisions</p> <p>f. What are the checks being exercised while preparing FMRs?</p> <p>g. Is physical progress being captured in time and consistently?</p> <p>h. Is physical progress is reported in the FMR along with the financial progress.</p> <p>i. Problems being faced/ outstanding issues on financial reporting</p>	

S. No.	Item	Remarks/ Response
4	<p>Audit:</p> <p>External:</p> <p>a. Is there a TOR for external auditors and is it as per the TOR provided in the FM Manual/ RFP?</p> <p>b. Has the auditor(s) been appointed for State and District Societies for the year 2024-25?</p> <p>c. If yes/no, what was the process of selection of auditors? For 2024-25 were they from the shortlist circulated by FMG?</p> <p>d. Was a tendering processes were followed /will follow to appoint the Auditors?</p> <p>e. Are the bids evaluated for contracting auditors based on technical inputs or are they cost based?</p> <p>f. What are the fee rates, the coverage and the time period for which auditors have been contracted?</p> <p>g. Has a single audit firm been appointed or have districts been divided amongst firms?</p> <p>h. Is there a concept of lead auditor to quality assure the audit?</p> <p>i. Has SPMU received the model audit report sent by FMG?</p> <p>j. Have the audit observations on the audit report for previous FY been shared by the FMG?</p> <p>k. What is the practice for follow up on audit observations?</p> <p>l. Did the auditor visit the districts or districts officials were called at the State along with the records?</p> <p>Internal:</p> <p>m. Does the State have a system of internal/ concurrent audit?</p> <p>n. Does State plan to have internal or concurrent audit on monthly or quarterly basis?</p> <p>o. Are internal audit observations being received regularly and being acted upon?</p> <p>p. Please elaborate on effectiveness and implementation of Concurrent Audit existed in the</p> <p>i. State</p> <p>ii. Districts</p> <p>Concurrent audit:</p> <p>q. Is the state has appointed concurrent auditor for audit of state and all districts?</p> <p>r. Is the concurrent auditor has been appointed as per the guidelines of the Ministry?</p> <p>s. Is the concurrent auditor has submitting concurrent audit report regularly?</p> <p>t. Is the action taken report (ATR) has been submitted by the district to the state and follow up has been taken by the state?</p> <p>u. Is the State has submitted executed summery to the Ministry?</p> <p>v. Concurrent audit is being done monthly or quarterly?</p>	

Delay in transfer of funds (in Days) for 2021-22

(Annexure E-1)

S. No.	State	RCH Flexible Pool	HSS	NHM	NDCP	NCD	RBI to State Treasury	Transfer from State Treasury to SHS	Still Parked with Treasury	Date of Crediting by RBI to State Treasury	Date of Crediting into SHS A/C	Difference of days in Crediting from Trans. To SHS	Total No. of Days Lapsed till date(31.03.22)

Delay in transfer of funds (in Days) for 2022-23

(Annexure E-2)

S. No.	State	RCH Flexible Pool	HSS	NHM	NDCP	NCD	RBI to State Treasury	Transfer from State Treasury to SHS	Still Parked with Treasury	Date of Crediting by RBI to State Treasury	Date of Crediting into SHS A/C	Difference of days in Crediting from Trans. To SHS	Total No. of Days Lapsed till date(31.03.23)

Delay in transfer of funds (in Days) for 2023-24

(Annexure E-3)

S. No.	State	RCH Flexible Pool	HSS	NHM	NDCP	NCD	RBI to State Treasury	Transfer from State Treasury to SHS	Still Parked with Treasury	Date of Crediting by RBI to State Treasury	Date of Crediting into SHS A/C	Difference of days in Crediting from Trans. To SHS	Total No. of Days Lapsed till date(31.03.24)

Delay in transfer of funds (in Days) for 2024-25

(Annexure E-4)

S. No.	State	RCH Flexible Pool	HSS	NHM	NDCP	NCD	RBI to State Treasury	Transfer from State Treasury to SHS	Still Parked with Treasury	Date of Crediting by RBI to State Treasury	Date of Crediting into SHS A/C	Difference of days in Crediting from Trans. To SHS	Total No. of Days Lapsed till date(31.03.25)

FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR

Additional Director (Finance)
State Health Society, Bihar

FMR FORMAT FOR REPORTING EXPENDITURE UNDER COVID-19 PROJECT(ECRP-I/-II) FOR FY 2024-25

FMR FORMAT FOR REPORTING EXPENDITURE UNDER COVID-19 PROJECT(ECRP-I/-II) FOR FY 2024-25					
					Amount in Rs.
Sl.	As per New COVID FMR Codes			Total Provisional Expenditure (As Reported in FMR/SoE)	Variation, if any
No	FMR Codes	Name of Activity	Audited Expenditure for the FY 2024-25 (w.e.f. 01.4.2024 to 31.03.2025)		
1	2	3	4	5	6
	B.31	COVID 19 (Grand Total)			
1	B.31.1	Diagnostics including sample Transport (Total)			
	B.31.1(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.1)			
2	B.31.2	Drugs and supplies including PPE and masks (Total)			
	B.31.2(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.2)			
3	B.31.3	Equipment/facilities for patient- care including support for ventilators etc. (Total)			
	B.31.3(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.3)			
4	B.31.4	HR (Existing and Additional) including incentives for Community health Volunteers (Total)			
5	B.31.5	surveillance & mobility Support (Total)			
	B.31.5(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.5)			
6	B.31.6	IT systems including Hardware and software etc. (Total)			
	B.31.6(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.6)			
7	B.31.7	IEC/BCC (Total)			
	B.31.7(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.7)			
8	B.31.8	Training (Total)			
	B.31.8(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.8)			
9	B.31.9	Miscellaneous (Total)			
	B.31.9(a)	Exp.on procurements of value less than Rs. 3.00 lakh (out of B31.9)			
TOTAL EXPENDITURE					
Unspent balance as on 01/04/2024					
Funds Received From GOI during the Year					
UNSPENT BALANCE WITH STATE as on 31/03/2025					
SIGNATURE BY STATE MISSION DIRECTOR			SIGNATURE BY STATE DIRECTOR FINANCE	STATE AUDITOR	SIGNATURE BY
PLACE					
DATED					


FINANCE MANAGER
 HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

FORMAT OF AUDIT REPORT/OPINION

To,

The Mission Director,

..... State Health Society,
.....**Introduction**

We have audited the accompanying expenditure statements / financial statements of the society under National Health Mission [partly financed for India COVID-19 Emergency Response and Health Systems Preparedness Project under World Bank Credit No. 9086-IN & Asian Infrastructure Investment Bank (AIIB) Loan No. AIIB C1660 [COFN]] implemented through theState Health Society, as of 31st March, 2025.

Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In forming our opinion we have relied upon the audit findings / observations in ... (nos.) District Health Society/ State Health Society's financial statements, which have been audited by other auditors. We believe that our audit provides a reasonable basis for our opinion.

Opinion

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- b. In our opinion, proper books of account have been kept by the State Health Society, so far as appears from our examination of the books.
- c. The statements of account dealt with this report are in agreement with the books of account.
- d. The statements of account dealing with this report include funds received from **World Bank under NHM for COVID-19 (Cr. No. 9086-IN) & Asian Infrastructure Investment Bank (AIIB) Loan No. AIIB C1660 (COFN) and We have audited the accompanying expenditure statements / financial statements for the India COVID-19 Emergency Response and Health Systems Preparedness Project, under IBRD Loan 9086-IN, implemented by this Society.**

*In addition, (a) with respect to FMR/SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; (b) the expenditures so claimed are eligible for financing under the Legal Agreement; and (c) Procurements under Component 1 (**Emergency COVID-19 Response**) have been carried out as per the agreed procurement procedures.'*


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Additional Director (Finance)
State Health Society, Bihar

With respect to certification (c) above, it is clarified that all procurements of goods/services/works under Component-1 are carried out as per the Government rules and procedures. It is further confirmed that the Anti-corruption undertaking of the World Bank has been signed by the seller/contractor/consultant and is enclosed in the contract file. Further (a) Sample of 10% of procurements under Component 1 based on value (rather than number of contracts) and representative of methods/agencies to be checked for adherence to prescribed guidelines; and (b) In the report the value of contracts (in the reporting period) under Component 1 in the State have been mentioned.

- e. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.
- f. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the State and District Societies, gives the information in the manner so required and give a true and fair view:-
1. In the case of the balance sheet, of the State of affairs of the Society as at 31st March, 2025.
 2. In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.
 3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.
- g. In addition with respect to FMR/SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred;
- h. The expenditures so claimed are eligible for financing under the Credit Agreement; and
- i. Procurements have been carried out as per the Program Implementation/ Procurement Manual by NHM and other concerned Division(s) of the Govt. of India.

Place:

Date:

Signature of Auditor (s)

Notes:-

1. In case, a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
2. Audit Report to be accompanied by:
 - a) Management Letter stating the status of implementation of Program and response on the remarks of the auditors.
 - b) Reconciliation of Expenditure as per FMR/SOEs claims with the actual expenditure as reported in the audited financial statements.
3. Matters which have been underlined/ italics need proper attention of the auditor.



FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR



Additional Director (Finance)
State Health Society, Bihar

Auditors' Opinion (PM-ABHIM)

To,
The Mission Director,
 State Health Society,

Report on the Project Financial Statements

We have audited the accompanying audited project financial statements (APFS) comprising a balance sheet as at 31 March 2025, income and expenditure statement for the period ended 31 March 2025, related cash flow statement also for the same period ended and other related statements of the State Health Society which is implementing a project partly financed **by ADB Loan 4032-IND:Strengthening Primary Health Care in Urban Areas Program** under Pradhan Mantri – Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) program, Result Based Lending (RBL) for the year ended 31st March, 2025.

These statements are the responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

Scope and Basis for Opinion

We have conducted our audit in accordance with standards of auditing (SA) issued by the Institute of Chartered Accountants of India (ICAI) and as per scope provided in applicable terms of reference (TOR). The audit standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We are independent of the Society, in accordance with the code of ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Society and also under the terms of program agreement signed between ADB and the Ministry of Health and Family Welfare (MOHFW) dated 23 November 2021 section 2.08 (a), (b) and (c). We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a reasonable basis for our opinion.

Opinion

In our opinion, the accompanying financial statements give a true and fair view, in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at 31 March 20XX, {profit} or {loss} from the statement of income and expenditure and its cash flows for the year ended on that date [OR] give a true and fair view subject to observations as listed below [OR]do not give a true and fair view [OR] we do not express an opinion on the accompanying financial statements of the society. Because of the significant matters described on basis for disclaimer of opinion, we have not been able to obtain sufficient and appropriate evidences to provide a basis for an audit opinion on these financial statements.

Additionally, in our opinion:

1. Proceeds of the loan from ADB loan 4032-IND have been utilized for the purposes as per ADB Loan and program agreement. We further confirm that total eligible expenditure incurred INR XXXXXX till 31 March 20XX are as per these audited financial statements.


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

2. Financial covenants in the ADB loan 4032-IND loan agreement have been complied with.
3. We confirm that the Disbursement Linked Indicators (DLI) has been fully achieved under the DLI verification protocol.
4. Financial Statements of the State is the consolidated Financial Statements of the State and District Societies.

Additional observations on internal control deficiencies are presented at Annexure -A in form of a management letter (to be attached to highlight observations under Ayushman Bharat – Health & Wellness Centres and PM-ABHIM) or In absence of any internal control deficiencies observed during our course of audit, no separate management letter has been issued.

Place:

Date:

Signature of Auditor (s)
UDIN No.


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

**Statement of Eligible Expenditure under Strengthening of Comprehensive Primary Healthcare in Urban Areas
(PM-ABHIM)**

Statement of Eligible Expenditure under Strengthening of Comprehensive Primary Healthcare in Urban Areas						
S.No.	FMR Codes	Name of Activity	Audited Expenditure for the FY 2024-2025 (w.e.f. 01.04.2024 to 31.03.2025)	Amount in Rs. Crore		
				Provisional Expenditure as per FMR	Variance %	Reasons for variance
I.	PM-ABHIM					
	To be filled in	Ayushman Bharat - Urban health and wellness centres (UHCs)				
II.	NUHM (excluding capital expenditure)					
	To be filled in	Planning & Mapping				
	To be filled in	Programme Management				
	To be filled in	Training & Capacity Building				
	To be filled in	Strengthening of Health Services				
	To be filled in	Regulation & Quality Assurance				
	To be filled in	Community Processes				
	To be filled in	Innovative Actions & PPP				
	To be filled in	Monitoring & Evaluation				
	To be filled in	Other, if any (Please specify)				
		Total Expenditure				
	Signature of State Auditor		Signature of Director Finance	Signature of Mission Director		


FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
State Health Society, Bihar

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER PM-ABHIM AS ON 31-03-2025**Schedule.....**

STATE HEALTH SOCIETY

DETAIL OF EXPENDITURE, UNSPENT BALANCE UNDER PM-ABHIM AS ON 31-03-2025

			Amount (In Rs.)
			Figure A
A) Fund Received During The Year :			
Date	Sanction No	Amount	
		-	
		-	
B) Total Fund Available For Spending (A+B)			Figure B Sub-total
C) EXPENDITURE DURING THE YEAR			
S.NO	Major Head	Total Expenditure	
1	Buildingless SHC (AAM) in rural areas in seven High Focus States (Bihar, Jharkhand, Odisha, Punjab, Rajasthan, Uttar Pradesh and West Bengal) and three NE States (Assam, Manipur and Meghalaya).		
2	Ayushman Arogya Mandir (AAM) in Urban areas		
3	Block Public Health Units in 11 High Focus States/UTs (Assam, Bihar, Chhattisgarh, Himachal Pradesh, UT- Jammu and Kashmir, Jharkhand, Madhya Pradesh, Odisha, Rajasthan, Uttar Pradesh and Uttarakhand).		
4	Integrated District Public Health Laboratory		
5	Critical Care Hospital Blocks		
6.	PMU Cost		
	Grand Total PM Ayushman Bharat Health Infrastructure Mission		
	Sub Total		Total
D) REFUNDED TO GOI			
E) Unspent Balance as on 31-03-2025			

Chartered Accountants**State Finance Officer****Mission Director**


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

Financial Management Report to be submitted by the States (PM-ABHIM)

Financial Management Report to be submitted by the States PM-ABHIM (Pradhan Mantri Ayushman Bharat Health Infrastructure Mission) State Health Society - FINANCIAL REPORT FOR							
Rs. In Lakhs							
New FMR Code	STRATEGY/ACTIVITIES	Reporting Monthly			Cumulative		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
ABHIM.1	Infrastructure support for Buildingless Sub Health Centres in 7 High Focus States and 3 NE States ¹ . No. of SHCs sanctioned for Capital expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.2	Urban health and wellness centres (UWCs)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.2.1	No. of Urban UWCs, being established in the ULB or other government or rented premises	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.2.2	No. of urban health facilities (UHCs / Urban CHCs) where specialist services are to be provided / Poly Clinics	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.3	Block Public Health Units in 11 High Focus States/UTs	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.3.1	No. of BPH units sanctioned for capital works	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.3.2	No. of BPH units supported for recurring expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.4	Integrated Public Health Labs (IPLs) in all the Districts	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.4.1	No. of District IPLs established newly-Support for non-recurring expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.4.2	No. of District IPLs established newly - Support for recurring expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.4.3	No. of Existing District IPLs Strengthened - Support for non-recurring expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.4.4	No. of Existing District IPLs Strengthened - Support for recurring expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5	Critical Care Hospital Blocks	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.1	Critical Care Hospital Block/Wing (100 Bedded at District Hospitals)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.1.1	No. of CCBs (100 bedded) established at District Hospitals-support for capital works	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.1.2	No. of CCBs (100 bedded) established at District Hospitals-support for recurring expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.2	Critical Care Hospital Block/Wing (50 Bedded at District Hospitals)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.2.1	No. of CCBs (50 bedded) established at District Hospitals-support for capital works	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.2.2	No. of CCBs (50 bedded) established at District Hospitals-support for recurring expenditure	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.3	Critical Care Hospital Block/Wing (50 Bedded at Government Medical Colleges)	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5.3.1	No. of CCBs (50 bedded) established at GMCs- support for capital works	-	-	#DIV/0!	-	-	#DIV/0!
ABHIM.5 PMU	PMU	-	-	#DIV/0!	-	-	#DIV/0!
PM-ABHIM	Grand Total	-	-	#DIV/0!	-	-	#DIV/0!


FINANCE MANAGER
 STATE HEALTH SOCIETY BIHAR


Additional Director (Finance)
 State Health Society, Bihar

Financial Management Report to be submitted by the States/UT Health Society to Centre on Monthly basis

Financial Management Report to be submitted by the States/UT Health Society to Centre on Monthly basis							
National Health Mission (NHM)							
State Nodal Agency _____							
FINANCIAL REPORT FOR THE MONTH OF _____ (FY 2024-25)							
							(Rs. in Lakhs)
Codes	Scheme/ Activity	Reporting Month			April to Reporting Month (Cumulative)		
		Financial Progress			Financial Progress		
		Budget Allotted as per ROP	Actual Expenditure	Variance %	Budget Allotted as per ROP	Actual Expenditure	Variance %
1	Flexible Pool for RCH & Health Sysytem Strengthening, National Health programme and National Urban Health Mission	-	-				
RCH	RCH (including RI, IPPI, NIDDCP)	-	-				
	Maternal Health (excluding Planning & M&E)	-	-				
1	Village Health & Nutrition Day (VHND)						
2	Pregnancy Registration and Ante-Natal Checkups						
3	Janani Suraksha Yojana (JSY)						
4	Janani Shishu Suraksha Karyakram (JSSK) (excluding transport)						
5	Janani Shishu Suraksha Karyakram (JSSK) - transport						
6	Pradhan Mantri Surakshit Matritva Abhiyan (PMSMA)						
7	Surakshit Matritva Aashwasan (SUMAN)						
8	Midwifery						
9	Maternal Death Review						
10	Comprehensive Abortion Care						
11	MCH wings						
12	FRUs						
13	HDU/ICU - Maternal Health						
14	Labour Rooms (LDR + NBCCs)						
15	LaQshya						

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16	Implementation of RCH Portal/ANMOL/MCTS					
17	Other MH Components					
18	State specific Initiatives and Innovations					
	PC & PNDT Act (excluding Planning & M&E)	-	-			
19	PC & PNDT Act					
20	Gender Based Violence & Medico Legal Care For Survivors Victims of Sexual Violence					
	Child Health (excluding Planning & M&E)	-	-			
21	Rashtriya Bal Swasthya Karyakram (RBSK)					
22	RBSK at Facility Level including District Early Intervention Centers (DEIC)					
23	Community Based Care - HBNC & HBYC					
24	Facility Based New born Care					
25	Child Death Review					
26	SAANS					
27	Paediatric Care					
28	Janani Shishu Suraksha Karyakram (JSSK) (excluding transport)					
29	Janani Shishu Suraksha Karyakram (JSSK) - transport					
30	Other Child Health Components					
31	State specific Initiatives and Innovations					
	Immunization (excluding Planning & M&E)	-	-			
32	Immunization including Mission Indradhanush					
33	Pulse polio Campaign					
34	eVIN Operational Cost					
	Adolescent Health (excluding Planning & M&E)	-	-			
35	Adolescent Friendly Health Clinics					
36	Weekly Iron Folic Supplement (WIFS)					
37	Menstrual Hygiene Scheme (MHS)					
38	Peer Educator Programme					


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39	School Health And Wellness Program under Ayushman Bharat						
40	Other Adolescent Health Components						
41	State specific Initiatives and Innovations						
	Family Planning (excluding Planning & M&E)	-	-				
42	Sterilization - Female						
43	Sterilization - Male						
44	IUCD Insertion (PPIUCD and PAIUCD)						
45	ANTARA						
46	MPY(Mission Parivar Vikas)						
47	Family Planning Indemnity Scheme						
48	FPLMIS						
49	World Population Day and Vasectomy fortnight						
50	Other Family Planning Components						
51	State specific Initiatives and Innovations						
	Nutrition (excluding Planning & M&E)	-	-				
52	Anaemia Mukh Bharat						
53	National Deworming Day						
54	Nutritional Rehabilitation Centers (NRC)						
55	Vitamin A Supplementation						
56	Mother's Absolute Affection (MAA)						
57	Lactation Management Centers						
58	Intensified Diarrhoea Control Fortnight						
59	Eat Right Campaign						
60	Other Nutrition Components						
61	State specific Initiatives and Innovations						
62	Implementation of National Iodine Deficiency Disorders Control Programme (NIDDCP) (excluding Planning & M&E)						
NDCP	National Disease Control Programmes (NDCP)	-	-				
63	Implementation of Integrated Disease Surveillance Programme (IDSP) (excluding Planning & M&E)						

	National Vector Borne Disease Control Programme (NVBDCP) (excluding Planning & M&E)	-	-				
64	Malaria						
65	Kala-azar						
66	AES/JE						
67	Dengue & Chikungunya						
68	Lymphatic Filariasis						
	National Leprosy Eradication Programme (NLEP) (excluding Planning & M&E)	-	-				
69	Case detection and Management						
70	DPMR Services: Reconstructive surgeries						
71	District Awards						
72	Other NLEP Components						
	National Tuberculosis Elimination Programme (NTEP) (excluding Planning & M&E)	-	-				
73.1	Drug Sensitive TB (DSTB)						
73.2	Treatment Supporter Honorarium (Rs 1000)						
73.3	Treatment Supporter Honorarium (Rs 5000)						
73.4	Incentive for Informants (Rs 500)						
74	Nikshay Poshan Yojana						
75.1	PPP						
75.2	Private Provider Incentive						
76	Latent TB Infection (LTBI)						
77	Drug Resistant TB(DRTB)						
78	TB Harega Desh Jeetega Campaign						
79.1	State specific Initiatives and Innovations						
79.2	Tribal Patient Support and transportation charges						
79.3	National Viral Hepatitis Control Programme (NVHCP) (excluding Planning & M&E)	-	-				
80	Prevention						
81	Screening and Testing through facilities						
82	Screening and Testing through NGOs						
83	Treatment						


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84	Implementation of National Rabies Control Programme (NRCP) (excluding Planning & M&E)						
85	Implementation of Programme for Prevention and Control of Leptospirosis (PPCL) (excluding Planning & M&E)						
86	Implementation of State specific Initiatives and Innovations (excluding Planning & M&E)						
NCD	Non-Communicable Disease Control Programme (NCD)	-	-				
	National Program for Control of Blindness and Vision Impairment (NPCB+VI) (excluding Planning & M&E)						
87	Cataract Surgeries through facilities						
88	Cataract Surgeries through NGOs						
89	Other Ophthalmic Interventions through facilities						
90	Other Ophthalmic Interventions through NGOs						
91	Mobile Ophthalmic Units						
92	Collection of eye balls by eye banks and eye donation centres						
93	Free spectacles to school children						
94	Free spectacles to others						
95	Grant in Aid for the health institutions, Eye Bank, NGO, Private Practitioners						
96	Other NPCB+VI components						
	National Mental Health Program (NMHP) (excluding Planning & M&E)	-	-				
97	Implementation of District Mental Health Plan						
98	State specific Initiatives and Innovations						
	National Programme for Health Care for the Elderly (NPHCE) (excluding Planning & M&E)	-	-				
99	Geriatric Care at DH						
100	Geriatric Care at CHC/SDH						
101	Geriatric Care at PHC/SHC						
102	Community Based Intervention						


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103	State specific Initiatives and Innovations						
	National Tobacco Control Programme (NTCP) (excluding Planning & M&E)	-	-				
104	Implementation of COTPA - 2003						
105	Implementation of ToEFI guideline						
106	Tobacco Cessation						
	National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) (excluding Planning & M&E)	-	-				
107	NCD Clinics at DH						
108	NCD Clinics at CHC/SDH						
109	Cardiac Care Unit (CCU/ICU) including STEMI						
110	Other NPCDCS Components						
111	State specific Initiatives and Innovations						
	Pradhan Mantri National Dialysis Programme (PMNDP) (excluding Planning & M&E)	-	-				
112	Haemodialysis Services						
113	Peritoneal Dialysis Services						
114	Implementation of National Program for Climate Change and Human Health (NPCCHH)						
	National Oral Health Programme (NOHP) (excluding Planning & M&E)	-	-				
115	Implementation at DH						
116	Implementation at CHC/SDH						
117	Mobile Dental Units/Van						
118	State specific Initiatives and Innovations						
119	Implementation of National Programme on Palliative Care (NPPC) (excluding Planning & M&E)						
120	Implementation of National Programme for Prevention and Control of Fluorosis (NPPCF)						
	National Programme for Prevention and Control of Deafness (NPPCD) (excluding Planning & M&E)	-	-				
121	Screening of Deafness						

122	Management of Deafness						
123	State Specific Initiatives						
	National programme for Prevention and Management of Burn & Injuries (excluding Planning & M&E)	-	-				
124	Support for Burn Units						
125	Support for Emergency Trauma Care						
126	Implementation of State specific Initiatives and Innovations						
HSS(U)	Health System Strengthening (HSS) - Urban	-	-				
	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	-	-				
127	Development and operations of Health & Wellness Centers - Urban						
128	Wellness activities at HWCs- Urban						
129	Teleconsultation facilities at HWCs-Urban						
	Community Engagement (excluding Planning & M&E)	-	-				
130	ASHA (including ASHA Certification and ASHA benefit package)						
131	MAS						
132	JAS						
133	RKS						
134	Outreach activities						
135	Mapping of slums and vulnerable population						
136	Other Community Engagement Components						
	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	-	-				
137	Urban PHCs						
138	Urban CHCs and Maternity Homes						
	Quality Assurance (excluding Planning & M&E)	-	-				
139	Quality Assurance Implementation & Mera Aspataal						
140	Kayakalp						

141	Swachh Swasth Sarvatra						
	Human Resources for Health	-	-				
142.1	Remuneration for all NHM HR-SD						
142.2	Remuneration for all NHM HR-PM						
143	Incentives (Allowance, Incentives, staff welfare fund)						
144	Incentives under CPHC						
145	Costs for HR Recruitment and Outsourcing						
	Program and Technical Assistance	-	-				
146	Planning and Program Management						
	Access (excluding Planning & M&E)	-	-				
147	PPP						
148	State specific Programme Innovations and Interventions						
149	Untied Fund						
HSS(R)	Health System Strengthening (HSS) Rural	-	-				
	Comprehensive Primary Healthcare (CPHC) (excluding Planning & M&E)	-	-				
150	Development and operations of Health & Wellness Centers - Rural						
151	Wellness activities at HWCs-Rural						
152	Teleconsultation facilities at HWCs-Rural						
153	CHO Mentoring						
	Blood Services & Disorders (excluding Planning & M&E)	-	-				
154	Screening for Blood Disorders						
155	Support for Blood Transfusion						
156	Blood Bank/BCSU/BSU/Thalassemia Day Care Centre						


FINANCE MANAGER

CHIEF FINANCIAL OFFICER

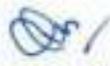

Additional Director (Finance)
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157	Blood collection and Transport Vans					
158	Other Blood Services & Disorders Components					
	Community Engagement (excluding Planning & M&E)	-	-			
159	ASHA (including ASHA Certification and ASHA benefit package)					
160	VHSNC					
161	JAS					
162	RKS					
163	Other Community Engagements Components					
	Public Health Institutions as per IPHS norms (excluding Planning & M&E)	-	-			
164	District Hospitals					
165	Sub-District Hospitals					
166	Community Health Centers					
167	Primary Health Centers					
168	Sub-Health Centers					
169	Other Infrastructure/Civil works/expansion etc.					
170	Renovation/Repair/Upgradation of facilities for IPHS/NQAS/MUSQAN/SUMAN Compliance					
	Referral Transport (excluding Planning & M&E)	-	-			
171	Advance Life Saving Ambulances					
172	Basic Life Saving Ambulances					
173	Patient Transport Vehicle					
174	Other Ambulances					
	Quality Assurance (excluding Planning & M&E)	-	-			
175	Quality Assurance Implementation & Mera Aspataal					
176	Kayakalp					
177	Swacch Swasth Sarvatra					
	Other Initiatives to improve access (excluding Planning & M&E)	-	-			
178	Comprehensive Grievance Redressal Mechanism					

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179	PPP						
180	Free Drugs Services Initiative						
181	Free Diagnostics Services Initiative						
182	Mobile Medical Units						
183	State specific Programme Interventions and Innovations						
	Inventory Management (excluding Planning & M&E)	-	-				
184	Biomedical Equipment Management System and AERB						
	Human Resources for Health						
185.1	Remuneration for all NHM HR-SD						
185.2	Remuneration for all NHM HR-PM						
186	Incentives(Allowance, Incentives, staff welfare fund)						
187	Remuneration for CHOs						
188	Incentives under CPHC						
189	Costs for HR Recruitment and Outsourcing						
190	Human Resource Information Systems (HRIS)						
	Enhancing HR (excluding Planning & M&E)	-	-				
191	DNB/CPS courses for Medical doctors						
192	Training Institutes and Skill Labs						
	Program and Technical Assistance	-	-				
193	SHSRC / ILC (Innovation & Learning Centre)						
194.1	Planning and Program Management						
194.2	Planning & M&E under other heads						
	IT Interventions and Systems (excluding Planning & M&E)	-	-				
195	Health Management Information System (HMIS)						
196	Implementation of DVDMS						
197	eSanjeevani (OPD+HWC)						


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198	State specific Programme Innovations and Interventions						
199	Untied Fund						
200	Prevention, control and management of snake bite	-	-				
200.1	State Level Training						
200.2	District Level Training						
200.3	Meeting/Office Expenses (State Level)						
200.4	Meeting/Office Expenses (District Level)						
200.5	Surveillance and Monitoring (State Level)						
200.6	Surveillance and Monitoring (District Level)						
II	Infrastructure Maintenance	-	-				
1	Direction & Administration						
2	Sub-Centres						
3	Urban Family Welfare Centres (UFWCs)						
4	Urban Revamping Scheme (Health Posts)						
5	Basic Training for ANM/LHVs						
6	Maintenance and Strengthening of Health & FW Training Centres (HFWTCs)						
7	Basic Training for MPWs (Male)						
	Grand Total	-	-				

State Finance Manager/State Account Manager

Director Finance

MISSION DIRECTOR (NHM)



FINANCE MANAGER
STATE HEALTH SOCIETY BIHAR



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State Health Society, Bihar

Financial Management Report to be submitted by the States/UT Health Society to Centre on Monthly basis

National Health Mission Estimates of Fund Flows for the F.Y. 2014-15 (Part: Public Agency)																								
Scheme	Opening Balance as 31/3/2014				Total	Receipts						Expenditure			Total	Closing Balance as 31/3/2015 (Rs. Lakhs)								
	Balance per Cash Book	Advances including Advances in Disburse & other approved	Fund-in-transit	Cash in Hand		GDR			Loan Grant		Bank Interest		Actual Expenditure incurred during the Month	Proposed Expenditure		Borrowed	Subsidy	Total	Balance per Cash Book	Advances including Advances in Disburse & other approved	Fund-in-transit	Cash in Hand	Total	
						Received in USA Account	Fund-in-hand	Programs (including Fund-in-transit)	During the period	Proposed	During the period	Capital												Interest
						(1)	(2)	(3)	(4)	(5)	(6)	(7)												(8)
Health Plan for MHA Health Systems																								
Overall Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		


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