

F. 3(5-705)-FWPM/SHFWS/Audit(C)/2023

Dated,/...../2025

SELECTION OF AUDITORS - Expression of Interest

The State Health & Family Welfare Society, Tripura invites Proposals from CAG empanelled Chartered Accountant firms having ICAI registration and which meet all the minimum conditions as per the eligibility criteria given in Request for Proposal (RFP), for carrying out the concurrent audit of the State Health & Family Welfare Society and the District Health & Family Welfare Societies for the financial year 2024-25 on monthly basis commencing from 1st April 2024.

Detailed Request for Proposal (RFP), Minimum Audit Fees, Important Dates and other information can be downloaded from the e-Tender website tripuratenders.gov.in from 03/06/2025 to 24/06/2025.

Government of Tripura
Office of the Mission Director
National Health Mission
State Health & Family Welfare Society
Palace Compound, Agartala, West Tripura.

F. 3(5-705)-FWPM/SHFWS/Audit(C)/2023

Dated,/...../2025

SELECTION OF AUDITORS - Expression of Interest

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR CONCURRENT AUDIT OF STATE HEALTH & FAMILY WELFARE SOCIETY AND DISTRICT HEALTH & FAMILY WELFARE SOCIETY, TRIPURA (FOR THE FINANCIAL YEAR 2024-25) UNDER NATIONAL HEALTH MISSION (NHM)

Govt. of India (GoI) in partnership with the States is implementing the National Health Mission which comprises of various programs, with the objective of improving medical facilities seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable section. To facilitate implementation of NHM, State and District level entities (Health Societies) have been registered which work under the administrative control of the Department of Health & Family Welfare. The State Health & Family Welfare Society, Tripura invites Proposals from **CAG empanelled Chartered Accountant firms having ICAI registration** and which meet all the minimum conditions as per the eligibility criteria given in Request for Proposal (RFP), for carrying out the concurrent audit of the State Health & Family Welfare Society and District Health & Family Welfare Societies for the financial year 2024-25 on monthly basis commencing from 1st April 2024.

The minimum monthly audit fees (including cost of TA/DA and taxes) for the State Health & Family Welfare Societies would be as follows:

Sl. No.	Name	Audit Fees per Month (in Rs.)	Sl. No.	Name	Audit Fees per Month (in Rs.)
A.	State	20,417/-	4	Khowai	17,818/-
B.	District:		5	West Tripura	15,450/-
1	North Tripura	13,767/-	6	Sepahijala	17,110/-
2	Unakoti	18,172/-	7	Gomati	18,172/-
3	Dhalai	15,400/-	8	South Tripura	15,340/-

Detailed Request for Proposal (RFP) comprising Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be downloaded from the State's website w.w.w.tripuratenders.gov.in between 03/06/2025 to 24/06/2025 upto 04.00 PM.

N.B.: Interested CA firms are also requested to update themselves regarding any modification/ corrigendum issued with the RFP by visiting the e-tender website from time to time.

Mission Director
National Health Mission
Govt. of Tripura

Critical Dates:

1	Date of Publishing	02/06/2025
2	Document download start date	From 03/06/2025 to 24/06/2025 upto 04.00 PM
3	Pre-Bid Conference	06/06/2025, Time 11.30 AM
4	Place of Pre-Bid Conference	Office of the Mission Director Palace Compound, Agartala-799001, Tripura
5	Last date of clarification (Letter submit through e-mail)	06/06/2025, Time 11.30 AM (no clarification will be allowed after above mentioned date & time)
6	Bid submission start date	03/06/2025, Time 11.00 AM
7	Bid submission end date	24/06/2025, Time 04.00 PM
8	Bid opening date	26/06/2025, Time 11.00 AM if possible
9	Place of opening bids	Office of the Mission Director Palace Compound, Agartala-799001, Tripura

Notes: All the above mentioned time are as per clock time of e-procurement website <https://tripuratenders.gov.in>

Signed by

Prashant Badal Negi

Date: 27-05-2025 15:24:18

Mission Director
National Health Mission
Govt. of Tripura

Request for Proposal (RFP)

For Appointment of Monthly Concurrent Auditor for State Health & Family Welfare Society (SH&FWS) & District Health & Family Welfare Societies (DH&FWS) for Audit of all programmes and funds under National Health Mission and Urban Health Mission.

[2024-25]

REQUEST FOR PROPOSAL (RFP)

State Health & Family Welfare Society, Tripura seeks to invite proposals from Firms of Chartered Accountants **registered with ICAI as on 01.01.2025 (CAG empanelled Chartered Accountants firms)** meeting the minimum eligibility criteria for providing their services for Monthly Concurrent Audit of State Health Society and District Health Societies for Financial year **2024-25**.

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

Terms of Reference (ToR)

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched on 12th April, 2005 by the Government of India (GOI) to improve medical facilities in the country. Since 2013-14 onwards the NRHM programme has been subsumed under the umbrella programme of the National Health Mission (NHM). NHM is overarching NUHM and also includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections.
2. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) (including RCH, Routine Immunization (RI), Pulse Polio Immunization(PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP)), Health System Strengthening under NRHM (including Other Health System Strengthening, Ayushman Bharat –Health & Wellness Centre (AB-HWC) and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and Ayushman Bharat – Health & Wellness Centre (AB-HWC) has also been added in National Health Mission.
3. At present the following Programmes/Schemes fall under the National Health Mission:
 - Till FY 2021-22, fund release under NHM was as under the following (5) pools/components:
 1. NRHM-RCH Flexible Pool
 - A. RCH Flexible Pool
 - B. Health System Strengthening under NRHM
 2. National Urban Health Mission-Flexible Pool
 3. Flexible Pool for Communicable Diseases
 4. Flexible Pool for Non-Communicable Diseases, injury & Trauma
 5. Infrastructure Maintenance
 - With a view to provide more flexibility to States/UTs and improve financial utilization, Dept. of Expenditure w.e.f. FY 2024-25 has approved the merger of pools. The present arrangement of pools: -
 1. Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission
 2. Infrastructure Maintenance

3. Strengthening of National Programme Management Unit
4. **Institutional and Funding Arrangements:**
 For the implementation of the above programmes, MoHFW has required the creation of an Integrated Health Society at the 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, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs), Rogi Kalyan Samities (RKS), Jana Arogya Samities (JAS) and Village Health Sanitation & Nutrition Committees (VHSNC). Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components.
5. **Funding & Accounting Arrangements:**
 Funds for the various programs under NHM are transferred from the Pay & Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the Single Nodal Account of Single Nodal Agencies of SHS functioning in the State. Government of India transfer 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 SHS/DHS each program has separate bank account, separate books of accounts and other financial records as per the requirements of each program and also submit separate financial activity reports at varying frequencies to the respective monitoring units in MoHFW (GOI).
6. **Financing by Development Partners/ Donors:**
 Some of the programs of NHM are also supported by development partners such as the Asian Development Bank (ADB), The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) /World Bank, 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.
7. **Objective**
 The key objective of the concurrent Audit includes:
- i. To ensure voucher/evidence based on payment to improve transparency
 - ii. To ensure accuracy and timeliness in maintenance of book of accounts
 - iii. To ensure timeliness and accuracy of periodical financial statements
 - iv. To improve accuracy and timeliness of financial reporting specially at sub-district levels.
 - v. To ensure compliance with laid down systems, procedures and policies
 - vi. To regularly track, follow up and settle advances on a priority basis
 - vii. To asses & improve overall internal control systems
8. **Scope of audit**
 The responsibilities of the concurrent auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transaction, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines.

The concurrent audit should be carried out both at State as well as District level.

The scope of work of "**State Concurrent Auditors**" is as follows:

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

The scope of work of "**District Concurrent Auditors**" is as follows:

- i. Review of the DHS Account and expenditure incurred by the DHS
- ii. Audit financial Statement of DHS
- iii. Certification of the statement of Expenditure
- iv. Review and analysis of the Age wise and Party wise Advances Report
- v. Comparison between financial and physical performance and analysis
- vi. Visit to sample blocks (in a way to cover all blocks in a year) and peripheral units
- vii. Filling in the checklist provided
- viii. Vetting of the district ATRs and providing observation thereon.
- ix. Any other evaluation works, as desired by the District Audit Committee

9. **Coverage**

1. The state Concurrent Auditor should ensure coverage of all the districts and the District Concurrent Auditor should ensure that all State Hospital, District Hospital, SDH, CHC & PHC are covered over the entire year.
2. For district containing upto 12 blocks, it needs to be ensured that at least one block is covered every month. For districts consisting of more than 12 blocks, it needs to be ensured that every block is covered atleast once during the year.
3. The audit plan should include a visit to 4 sub-centres and 4 VHSNCs located within the block selected for visit. The states may decide to increase the scope for the same.
4. The audit has to include accounts maintained under RKS / JAS (wherever applicable)

10. **Frequency**

Concurrent Audit will be carried out on a "monthly basis".

11. **Contents of Audit Report**

(A) Concurrent Audit Report of a "**State Health Society**" should contain the following financial statement and document.

- a. Duly filled in Checklist provided in the guidelines (**attached as Annexure –I**)
- b. Financial statement as prescribed
 - Audited Trial Balance
 - Audited Receipt & Payment A/c
 - Audited Income & Expenditure A/c
 - Balance sheet

- Audited SOE
 - Bank Reconciliation Statement
 - List of outstanding advances - Activity wise, Institution wise & Age-wise
- c. Observation and Recommendation of Auditor - particularly covering the following aspects :
- Deficiencies noticed in internal control
 - Suggestions to improve the internal control
 - Extent of non-compliance with Guidelines issued by GOI
- d. Action Taken by State Health Society on the previous audit observation, along with his observation on the same.
- e. Reconciliation of Allocation of Approved RoP 2024-25 with that of Annual Expenditure 2024-25 and comment thereof.

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

- a. Duly filled Checklist provided in the guidelines (**attached as Annexure –II**)
- b. Financial statements as prescribed
 - Audited Trial Balance
 - Audited Receipts & Payments A/c
 - Audited Income & Expenditure A/c
 - Balance Sheet
 - Audited Statement of Expenditure
 - Bank Reconciliation Statement
 - List of outstanding advances - Activity wise, Institution wise & Age-wise
- c. Observations and Recommendation of the auditor (including observation on blocks visited)
- d. Action Taken by District Health Society on the previous audit observations. Along with his observation on the same.
- e. Reconciliation of Allocation of Approved RoP 2024-25 with that of Annual Expenditure 2024-25 and comment thereof.

Notes:

1. Soft copy of the district audit report needs to be submitted to Director (finance) / State Accounts Manager at the state level.
2. The Director (Finance) / State Accounts Manager at the Centre may call for the concurrent audit report of any district/state.
3. The reports at both the state and district level will include consolidated report of all fund. In addition, it should also include instances of misappropriation/ unauthorised diversion of funds as noticed during the audit.

12. Quarterly Executive Summary

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

13. Reporting & Timing: The Monthly & Consolidated Audit report of DHS should be submitted within the 60 (sixty) days from the issuance of LOA. The Audit report of SHS should be submitted within the 75 (seventy-five) days from the issuance of LOA. **Penalty clause for non-submission of concurrent audit report within scheduled time will be as follows:**

- a. **Imposition of 5% penalty for each month of delay.**

b. Delay beyond three months, contract may be terminated and 2nd lowest from the list may be appointed.

Concurrent Auditor needs to work minimum 36 working days for District Office & Health Facilities with minimum two Audit Persons (including Auditor) and 48 working days for State Office with minimum three Audit Persons (including Auditor). This needs to be verified/ authenticated by the responsible office in charge. However, working period can increase as per State or District requirement.

14. **Re-appointment of Auditor:** The concurrent auditor appointed once can be retained/ reappointed for a maximum of two financial years i.e. current year and next year. However, the contract awarded should be for one year at a time and should be renewed next year on the basis of review of auditor's performance.

Few important points for auditors-

- Audit Reports must be submitted on a monthly basis.
- In case of districts/ blocks visited during the audit, the audit report should contain a separate checklist for each unit covered and respective observations should also be included.
- The audit report should also cover qualitative issues emerging from the audit other than the financial statements.
- Checklists should be thoroughly filled and each aspect is to be adequately elaborated. Observations reported on accounting and internal control issues should be properly detailed and substantiated.
- Financial statement of all fund should be included in the consolidated accounts and audit report.
- **State Health Society (SHS)/DHS reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of organization.**
- Certification of Audit Team Visit in health institutions are to be submitted in an **Annexure-IV** along with the audit report.
- Auditors will have to give accompany to the SHS/DHS during the period of Statutory Audit for the same year.

15. **Eligibility Criteria for State Health Society & District Health Society:** The firm must be
- (a) empanelled with C&AG for the year 2024-25 and registered with ICAI not before 01.01.2025;
 - (b) have at least 1(one) fellow members of the ICAI;
 - (c) have an average turnover of ` 20 lacs p.a. in the last three year;
 - (d) Firm must have an experience of more than five years in govt. accounting & auditing.

16. Guidelines for Submitting the Proposals:

- a) The original and all copies of the Technical Proposal shall be uploaded on the e-tender website (<https://tripuratenders.gov.in>). The tender documents will have to be downloaded from the website (<https://tripuratenders.gov.in>).
- b) Appointment and selection of the state level as well as district level concurrent auditors will be done by the State.
- c) The audit committee will fix up the base mark to consider the audit firm qualified in the technical bids. The financial bids of only technically qualified firms will be opened by the audit committee and audit should be awarded to the lowest bidder.
- d) If the lowest financial bidder does not agree to undertake the audit work within the prescribed audit fee or the audit committee deems it unfit for any reason (reasons to be recorded in

writing), the job may be awarded to the next lowest financial bidder if the firm agrees to undertake the job. However, the work may only be awarded to a technically qualified bidder.

- e) In case same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise):-
(i) Score of technical evaluation,
(ii) Last three years average turnover of the firm.
- f) There is no bar on the auditor from applying for the audit of a different district in the state. But selection for audit will not exceed the limit of 30% of the districts, or 2(two) districts, whichever is lower.
- g) Financial proposals submitted by the firm should be valid for 6(six) months from the date of submission of the proposal by the firm.
- h) Each page, Form, Annexure and Appendices of the Technical Proposal must be signed by the Authorised signatory of the firm.

Technical & Financial Proposal will consist:

- i. Letter of Transmittal (**Form T-1**)
- ii. Details of the Firm along with Details of Partners (**Form T-2**)
- iii. Bill of Quantity (**BOQ**)

Technical Documents:

List of documents to be scanned and uploaded:

Documents to be kept in “My Document” folder of Bidder:- The following documents as per standard format detailed in bid document, or as per standard dictated by Regulatory/ Statutory bodies, shall be scanned and uploaded along with the bid document as per requirements.

Sl No.	Name of the Documents
1	Form T-1
2	Form T-2 & T-2a
3	Latest Certificate of Firm Constitution as on 1 st January of the current year issued by ICAI
4	Letter of CAG empanelled for the year 2024-25
5	Latest Income Tax Return duly acknowledged by IT Department
6	Latest GST Return
7	Last three years of audited balance sheet (2021-22, 2022-23 & 2023-24)

Other Important Documents:

Sl No.	Name of the Documents
1	PAN Card
2	GST Registration
3	Firm’s Staff Details (Form T-3a & Form T-3b)
4	Work order/Appointment letters from the auditee organizations (Form T-4, Form T-5 & Form T-6)

For each above mentioned document, the bidders shall scan in **100 dpi resolution** into PDF and upload them.

Financial Documents:

BOQ (Bill of Quantity)

Mission Director
National Health Mission
Govt. of Tripura

Form T-2

**Expression of Interest for short listing Chartered Accountant Firms
for the audit of the accounts of State Health & Family Welfare
Society and District Health & Family Welfare Societies on a
Monthly Basis**

Status of the Firm **Partnership** _____ **Sole Proprietorship**

1. (a) Name of the firm (in Capital letters)

(b) Address of the Head Office

(Please also give telephone no.
and e-mail address)

(c) PAN No. of the firm

(d) GST Registration No.

2. ICAI Registration No. _____ Region Name _____

Region Code No. _____

3. (a) Date of constitution of the firm:

(b) Date since when the firms has a full time FCA:

4. Full-time Partners/Sole Proprietor of the firm as on 1st January, 2025:

S. No.	Years of continuous association with the firm	Number of FCA	Number of ACA
a)	Less than one year		
b)	1 year or more but less than 5 years		
c)	5 year or more but less than 10 years		
d)	10 year or more but less than 15 years		
e)	15 year or more		

Note: Please attach the copy of Firm's Constitution Certificate issued by ICAI as on 01.01.2025

5. Number of Part time Partners if any, as on 1st January, 2025

6. Number of Full time Chartered Accountant as on 1st January, 2025

7. Number of audit staff employed full-time with the firm:

a) Qualified (Qualified CA in addition to partners) _____

b) Semi-Qualified (CA inter) _____

- c) Other Professional Staff (B.com graduate or equivalent) _____
8. Number of Branches if any (Please mention _____
places & locations):
9. Total Average Annual Turnover of the firm in last three years _____
10. Whether the firm is engaged in any internal
or External audit or any other services _____ Yes/No
providing to any Govt. Company/Corporation
or co-operative institution etc.
(If yes, details may be given on a separate sheet)
11. Whether the firm is implementing quality control
Policies and procedures designed to ensure _____ Yes/No
that all audit are conducted in accordance with
Statements on **Standard Auditing Practices**.
(If yes, a brief note on the procedure adopted is to be enclosed)
12. Whether there are any court/arbitration/any
other legal case against the firm. _____ Yes/No
(If yes, give a brief note of the case indicating its present status)

Undertaking

I/We do hereby declare that the above mentioned information are true & correct and I /We also undertake to abide the terms & condition of the contract and would make compliance of terms laid-down in the contract if executed by us with the State SCOVA.

Date:

Place:

Signature of Proprietor/Sole Partner

Form T-2a**Details of Partners/Proprietor***(Please provide a self attested copy of Certificate of ICAI as on 1.1.2025)*

Sl. no.	Name of Partners/Proprietor	Date of becoming ACA	Date of becoming FCA	Membership no.	Date of Joining of Firm	Qualification	Experience	Whether the Partner/Proprietor is engaged full time or part time with the firm	Contract mobile no., Email & Address
1									
2									
3									
4									
5									
...									

Form T-3a**Details of Qualified Staff (Qualified CA in addition to partners)**

(Please provide a self attested copy of Certificate of ICAI as on 1.1.2025 for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						
...						

Form T-3b**Details of Semi Qualified and Other Professional Staff**

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No. (if any)	Relevant Experience
Semi Qualified Staff (CA inter):-						
1						
2						
...						
Other Professional Staff (B.Com graduate or equivalent):-						
1						
2						
...						

Form T-4Audit Experience of the Firm in Concurrent / Statutory Audit of **RCH/NHM Audit**

S. No.	Name of the Audittee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Audittee Organization	
				Audit Fee	Attachment Annexure No.
1					
2					
3					
...					

Form T-5Audit experience of **Commercial/Statutory Audit** (except Bank /Insurance Branch Audit)

S. No.	Name of the Audittee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Audittee Organization	
				Audit Fee	Attachment Annexure No.
1					
2					
3					
...					

Form T-6Audit experience of **Externally Aided Projects/Social Sector Project** (excluding audit of charitable Org./Institutions & NGOs)

S. No.	Name of the Audittee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Audittee Organization

				Audit Fee	Attachment Annexure No.
1					
2					
3					
...					

TECHNICAL EVALUATION SHEET

The audit committee has to evaluate the bids submitted by interested firms on the following parameters:

Sl No	Criteria	Remarks	Max Marks	Marks Obtained
1	No. of Partner (FCA/ACA)	3 marks for each FCA partner and 2 marks for each ACA Partner, subject to maximum of 5 marks. In case of Sole Proprietorship – 3 marks in case of FCA and 2 marks in case of ACA.	5	
2	Years of Partners Experience	1 mark for each 1 completed year of experience of each partner with maximum 5 marks for each partner, subject to overall limit of 5 marks for all partners. In case of sole proprietorship 1 mark for each 1 completed year experience, subject to maximum 5 marks.	5	
3	Years of Partners associated with the firm	1 mark for each 1 completed year of experience of each partner with maximum 5 marks for each partner, subject to overall limit of 5 marks for all partners. In case of sole proprietorship 1 mark for each 1 completed year experience, subject to maximum 5 marks.	5	
4	No. of Staff- i. Qualified (Qualified CA's in addition to partners) ii. Semi-Qualified (CA inter) iii. Others (B.com graduate or equivalent)	i) 5 marks for each Qualified CA subject to maximum 15 marks. ii) 3 marks for each Semi-Qualified (CA inter) subject to maximum 5 marks. iii) 1 mark for each other's (B.com graduate or equivalent) subject to maximum 5 marks.	15 5 5	

5	Nature of Experience- i. RCH/NHM Audit ii. Commercial/Statutory Audit iii. Externally Aided Projects/Social Sector Project (excluding audit of charitable Org./Institutions & NGOs)	i) 5 marks for each RCH/NHM completed Concurrent/Statutory audit subject to maximum 20 Marks. ii) 1 mark for each Commercial/Statutory completed Audit subject to maximum 15 Marks. ii) 1 mark for each Externally Aided Projects/Social Sector Project completed Audit subject to maximum 10 Marks.	20 15 10	
6	Head office in Tripura	20 marks for CA Firm having Head Office in the State.	5	
7	Total turnover of the firm in last 3 years	Average turnover for last Three Years upto Rs. 20 Lacs – 3 Marks. 1 Mark for each addition 2 Lacs, subject to maximum of 10 marks. <i>(Note: Fractions should be ignored)</i>	10	
Total marks			100	

Supporting Documents for Eligibility Criteria: Following supporting documents must be submitted by the firm along with the technical proposal:

For S. No. 1, 2, 3 & 6, the firm must submit an attested copy of Certificate of ICAI as on 01.01.2025.

For S. No. 4, the firm must give details of the staff.

For S. No. 5, the firm must submit a copy of the appointment letters from the auditee organizations.

For S. No. 7, the firm must submit a copy of the audit report for the last three years and copy of GST return.

Annexure – I

GUIDELINES CUM CHECKLIST FOR AUDIT OF STATE HEALTH
SOCIETIES, NRHM

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

Sr. No	Questionnaire	Remarks
A. REQUIREMENTS AS PER GOI GUIDELINES		
1	Whether FMRs are based on the books of accounts?	YES/NO
2	Whether advances are shown as expenditure in the FMRs?	YES/NO
3	Whether FMRs are being prepared in the format prescribed by GOI?	YES/NO
4	Whether FMR reporting is being done on time every quarter?	YES/NO
5	Whether the concurrent auditor has audited the quarterly FMR?	YES/NO
6	Whether Statement of Fund Position is being sent along with FMRs?	YES/NO
7	Whether monthly Bank Balances Position Reports are sent to GOI regularly, in the prescribed format?	YES/NO
8	Whether the concurrent auditor has audited the Statement of Fund Position?	YES/NO
9	Whether Provisional Utilization Certificates for the last financial year has been sent to GOI?	YES/NO
10	Whether the Provisional 1 Utilization Certificates sent to GOI have been audited by concurrent auditor	YES/NO
11	Whether statutory annual auditor has been appointed on the due date, i.e., 31 st March	YES/NO
12	Whether the appointment of statutory auditor has been intimated to GOI?	YES/NO
13	Whether Delegation of Administrative and Financial Power has been done as per the GOI Guidelines?	YES/NO
14	Whether Financial and Accounting unification has taken place in the SHS as per GOI notification No. 107/FMG/2005-06 dated 14.12.2006?	YES/NO
15	Whether the last annual financial statements were prepared in the format prescribed by GOI?	YES/NO
16	Whether the SHS has sent the Action Taken Report (ATR) on the last statutory audit report of the DHS to the SHS?	YES/NO
B. MAINTENANCE OF BOOKS OF ACCOUNTS		
1	Whether books of accounts are maintained on computerized software? <i>Note: If accounts are maintained on standard accounting software, strike out the points not applicable in the relevant rows below.</i>	YES/NO
2	Whether cash book is being maintained in the format prescribed?	YES/NO
3	Whether separate Cash Books with Cash and Bank Balance on Cash System of accounting are being maintained properly for different projects (RCH, NRHM, SIP etc.) and are up-to-date?	YES/NO

4	Whether Cash Book is closed daily by 4 p.m. and is authenticated and duly signed by authorized signatory on daily basis?	YES/NO
5	Whether the Society is carrying heavy cash balances i.e. exceeding Rs. 5000/-?	YES/NO

6	If the answer to above is in positive, please give the no. of cases an the reasons therefore	YES/NO
7	Whether appropriate insurance cover is there for excess cash held by the State Health Societies'?	YES/NO
8	Does the physical cash tallies with that entered in Cash Book? Give dates on which verified and the cash balance with SHS on that day	
9	Whether Petty Cash Book is being maintained properly?	YES/NO
10	Whether Cheques issued register is being maintained properly?	YES/NO
11	Whether Registers of Bank Drafts received and Bank Drafts Issued are being maintained?	YES/NO
12	Whether updated pass book / bank statement is available?	YES/NO
13	Whether Bank reconciliation is prepared on a monthly basis as per Annexure-F	YES/NO
14	Whether proper explanation has been given by the persons responsible regarding unreconciled entries'? Please give detailed list of unreconciled and unexplained entries.	YES/NO
15	Are Ledgers being maintained properly.	YES/NO
16	Whether Journal mister maintained?	YES/NO
17	Whether Budget Receipt & Control Register is being maintained in the format given in Annexure 'B'?	YES/NO
18	Whether Register for Advances maintained as Advances given - to District Health Societies - to Staff, - to Contractors/suppliers, and - TA/DA advance - NGOs/ Other voluntary agencies	YES/NO
19	Whether Register for Staff Payments maintained?	YES/NO
20	Whether Stock Registers are being maintained properly for: • Civil Works • Machinery & Equipment • Furniture & Other non-consumable articles • Register for drugs & medicines • Register for consumable articles	YES/NO
21	Is register of Investments being maintained properly?	YES/NO
22	Whether Dispatch Register maintained properly?	YES/NO
23	Whether Office attendance register is there and maintained properly?	YES/NO
24	Whether all the files of the Society are systematically numbered and Yes / No recorded in the File register?	YES/NO
C. RECEIPTS & INCOME		
25	Whether DD received register is being maintained properly?	YES/NO
26	Whether all the receipts have been recorded in DD received register and Bank book with date and sanction nos.?	YES/NO

27	Whether Grants received have been recorded under proper heads according to the purpose for which it was received? eg. towards RCH flexi pool. Pulse polio, EC-SIP, DFID etc.	YES/NO
D. PAYMENTS & EXPENDITURE		
28	Whether there is any significant delay in sending the funds to districts after their receipt from GOI?	YES/NO
29	Whether all the vouchers are checked for the payments made? (Check all Vouchers above Rs. 10,000/- and test check remaining vouchers).	YES/NO
30	Whether vouchers have been filled properly and complete in all respect?	YES/NO
31	Whether all the vouchers are scrolled or not and entered into the Cash/Bank Book properly?	YES/NO
32	Whether all vouchers are supported with appropriate documentary evidences?	YES/NO
33	Whether necessary approval from appropriate authority has been taken for expenditures made?	YES/NO
34	Whether all the approvals are within the sanctioning powers of the sanctioning authority?	YES/NO
35	Whether procedure for obtaining the sanctions has been followed? If no, please specify the no. of cases in which it is not followed	YES/NO
36	Whether expenditures are classified into Capital and Revenue properly?	YES/NO
37	Whether expenses are debited to proper activity for which it was given?	YES/NO
38	Whether all the payments have been classified into as- Yes / No - Disbursements out of Grants-in-aid received from a) RCH Flexible Pool b) Mission Flexible Pool c) Routine Immunization d) Pulse Polio Immunization e) NDCPs Programmes such as TB, Malaria, Blindness etc. f) Any other grants	YES/NO
39	Whether the amount is been actually utilized for the purpose for which it was disbursed? If no, please, give details:	YES/NO
40	Whether there is any deviation between the amount of expenses shown as per Income & Expenditure and as per FMRs submitted by State Health Society to GOI?	YES/NO
41	If yes, quantify the difference activity wise.	YES/NO
E. ASSET SIDE		
a) Fixed Assets		
42	Whether fixed assets register has been maintained in the prescribed format? (see Annexure 'C')	YES/NO
43	Is the procedure for purchase of Fixed Assets being followed? Reports deviations if any.	YES/NO

44	Does physical stock tallies with that recorded in register`	YES/NO
b) Advances		
45	Whether Advances are given after follows required procedures	YES/NO
46	The purpose for which advance was given comply with the bye-laws?	YES/NO
47	Whether Advance tracking register is maintained properly? (format as per Annexure 'D')	YES/NO
48	Specify whether an Age analysis of Advances has been maintained as per format given? (Annexure E)	YES/NO
49	Whether there are huge unadjusted advances say more than one month)?	YES/NO
50	If the answer to above is affirmative please give details of such unadjusted advances and the reasons for not adjusting the same.	YES/NO
F. LIABILITIES SIDE		
a) Grants/ Funds Received		
	Whether grants-in-aid received have been properly classified that received from GOI towards- <ul style="list-style-type: none"> • RCH-11 Flexi pool • Mission Flexible Pool • Routine Immunization • Pulse Polio • Individual NDCPs • Others (specify) 	YES/NO
b) Capital Fund		
52	Whether Capital Fund Account has been created to the extent of fixed asset purchased and capitalized?	YES/NO
G. STATUTORY REQUIREMENTS		
a) Tax Deducted at Source (T.D.S)		
53	Whether T.D.S has been deducted appropriately wherever required?	YES/NO
54	Whether tax has been deducted at source at the rates prescribed? Give list of cases where tax has not been deducted or has been deducted short. (for rates of deduction of tax refer Annexure 'F').	YES/NO
55	Whether quarterly returns of T.D.S in the form prescribed have been filled in time? If not, state reasons.	YES/NO
b) Other requirements		
56	Whether the Society is registered with Income Tax Authorities for exemption from paying Income Tax under relevant section/s?	YES/NO

Annexure – II

**GUIDELINES CUM CHECKLIST FOR AUDIT OF DISTRICT
HEALTH SOCIETIES, NRHM**

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

Sr. No	Questionnaire	Remarks
A. REQUIREMENTS AS PER GOI GUIDELINES		
1	Whether FMRs are based on the books of accounts?	YES/NO
2	Whether advances are shown as expenditure in the FMRs?	YES/NO
3	Whether FMRs/SOES are being prepared in the format prescribed by GUI?	YES/NO
4	Whether FMR/SOE reporting is being done on time every month?	YES/NO
5	Whether the concurrent auditor has audited the monthly FMR/SOE?	YES/NO
6	Whether Statement of Fund Position is being sent along with FMR/SOE?	YES/NO
7	Whether the concurrent auditor has audited the Statement of Fund Position?	YES/NO
8	Whether utilization Certificates for the financial year has been sent to SHS?	YES/NO
9	Whether the utilization Certificates sent to SHS have been audited by concurrent auditor	YES/NO
10	Whether the DHS has sent the Action Taken Report (ATR) on the last statutory audit report of the DHS to the SHS?	YES/NO
11	Whether all the Rogi Kalyan Samities (RKSS) / Jana Arogya Samities (JAS) in the District have been audited as per last due date? If not, list down the RKSS / JASs which have not been audited.	YES/NO
B. MAINTENANCE OB BOOKS OF ACCOUNTS		
1	Whether cash books are maintained in the format prescribed? (Annexure A)	YES/NO
2	Whether separate Cash Books with Cash and Bank Balance on Cash System of accounting are being maintained properly for different projects (RCH, NRHM, SIP etc.) and are up-to-date?	YES/NO
3	Whether Cash Book is closed daily by 4 p.m. and is authenticated and duly signed by authorized signatory on daily basis?	YES/NO
4	Whether the Society is carrying heavy cash balances i.e. exceeding Rs. 5000/-?	YES/NO
5	If the answer to above is in positive, please give the no. of cases and the reasons therefore	YES/NO
6	Whether appropriate insurance cover is there for excess cash held by the District Health Societies'?	YES/NO
7	Does the physical cash tallies with that entered in Cash Book? Give dates on which verified and the cash balance with SHS on that day	
8	Whether Petty Cash Book is being maintained properly?	YES/NO
9	Whether Cheques issued register is being maintained properly?	YES/NO

10	Whether Registers of Bank Drafts received and Bank Drafts Issued are being maintained?	YES/NO
11	Whether updated pass book / bank statement is available?	YES/NO
12	Whether Bank reconciliation is prepared on a monthly basis as per Annexure-F	YES/NO
13	Whether proper explanation has been given by the persons responsible regarding unreconciled entries? Please give detailed list of unreconciled and unexplained entries.	YES/NO
14	Are Ledgers being maintained properly?	YES/NO
15	Whether Journal register maintained?	YES/NO
16	Whether Budget Receipt & Control Register is being maintained in the format given in Annexure 'B'?	YES/NO
17	Whether Register for Advances maintained as Advances given - to Staff, - to Contractors/suppliers, and - TA/DA advance	YES/NO
18	Whether Register for Staff Payments maintained?	YES/NO
19	Whether Stock Registers are being maintained properly for: • Civil Works • Machinery & Equipment • Furniture & Other non-consumable articles • Register for drugs & medicines • Register for consumable articles	YES/NO
20	Is there a separate register of advances to NGOs and other voluntary agencies implementing RCH-II Prog.?	YES/NO
21	Is Register of investment being maintained properly?	YES/NO
22	Weather dispatch register is maintained properly?	
23	Whether Office attendance register is there and maintained properly?	YES/NO
24	Whether all the files of the Society are systematically numbered and recorded in the File register?	YES/NO
C. RECEIPTS & INCOME		
25	Whether DD received register is being maintained properly?	YES/NO
26	Whether all the receipts have been recorded in DD received register and Bank book with date and sanction nos.?	YES/NO
27	Whether Grants received have been recorded under proper heads according to the purpose for which it was received? eg. towards RCH flexi pool. Pulse polio, EC-SIP, DFID etc.	YES/NO
D. PAYMENTS & EXPENDITURE		
28	Whether all the vouchers are checked for the payments made? (Check all Vouchers above Rs. 2 0,000/- and test check remaining vouchers).	YES/NO

29	Whether vouchers have been filled properly and complete in all respect?	YES/NO
30	Whether all the vouchers are scrolled or not and entered into the, Cash/Bank Book properly?	YES/NO
31	Whether all vouchers are supported with appropriate documentary evidences?	YES/NO
32	Whether necessary approval from appropriate authority has been taken for expenditures made?	YES/NO
33	Whether all the approvals are within the sanctioning powers of the sanctioning authority?	YES/NO
34	Whether procedure for obtaining the sanctions has been followed? If no, pl specify the no. of cases in which it is not followed	YES/NO
35	Whether expenditures are classified into Capital and Revenue properly?	YES/NO
36	Whether expenses are debited to proper activity for which it was given?	YES/NO
37	Whether all the payments have been classified into as- Yes / No - Disbursements out of Grants-in-aid received from a) GOI b) WHO c) NIHFW d) OTHERS	YES/NO
38	Whether the amount is been actually utilized for the purpose for which it was disbursed? If no, pl, give details:	YES/NO
39	Whether there is any deviation between the amount of expenses shown as per Income & Expenditure and as per SOEs submitted by District Health Society to the state?	YES/NO
40	If yes, quantify the difference activity wise.	YES/NO
E. ASSET SIDE		
a) Fixed Assets		
41	Whether fixed assets register has been maintained in the prescribed format? (see Annexure 'C')	YES/NO
42	Is the procedure for purchase of Fixed Assets being followed? Reports deviations if any.	YES/NO
43	Does physical stock tallies with that recorded in register?	YES/NO
b) Advances		
44	Whether Advances are given after follows required procedures	YES/NO
45	The purpose for which advance was given comply with the bye-laws?	YES/NO
46	Whether Advance tracking register is maintained properly? (format as per Annexure 'D')	YES/NO
47	Specify whether an Age analysis of Advances has been maintained as per format given? (Annexure E)	YES/NO
48	Whether there are huge unadjusted advances say more than one month)?	YES/NO
49	If the answer to above is affirmative please give details of such unadjusted advances and the reasons for not adjusting the same.	YES/NO

F. LIABILITIES SIDE		
a) Grants/ Funds Received		
50	Whether grants-in-aid received have been properly classified that received from Gol towards- <ul style="list-style-type: none"> • RCH-11 Flexi pool • Pulse Polio • IBC-SIC • Area Projects Others (specify)	YES/NO
b) Capital Fund		
51	Whether Capital Fund Account has been created to the extent of fixed asset purchased and capitalized?	YES/NO
G. OTHER STATUTORY REQUIREMENTS		
a) Tax Deducted at Source (T.D.S)		
52	Whether T.D.S has been deducted appropriately wherever required?	YES/NO
53	Whether tax has been deducted at source at the rates prescribed? Give list of cases where tax has not been deducted or has been deducted short. (for rates of deduction of tax refer Annexure 'F').	YES/NO
54	Whether quarterly returns of T.D.S in the form prescribed have been filled in time? If not, state reasons.	YES/NO
b) Other requirements		
55	Whether the Society is registered with Income Tax Authorities for exemption from paying Income Tax under relevant section/s?	YES/NO

Annexure – III

Executive Summary

(To be submitted to FMG, MoHFW, GoI by the State Programme Management Support Unit, State Health Society)

Name of the State _____

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

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

Part-A: State level issues:**Books of Accounts**

1. Whether books of accounts of SHS are computerized? If yes, whether any ERP system has been implemented?
2. Whether registers related to budget receipt and control, advances, staff payments, stock, investments etc. are being maintained properly?
3. Whether the Quarterly FMRs and Statement of Fund Position are based on books of accounts. and prepared in the prescribed format?
4. Whether the Quarterly FMRs and Statement of Fund Position are audited by the concurrent auditor?

Disbursement & utilization of funds

5. Provide a list of advances and total amount involved which are outstanding for more than a year. Mention the follow up action taken for the same.
6. Whether the Provisional Utilization Certificates sent to GOI have been audited by the concurrent auditor?
7. Whether there is any significant delay in disbursing the funds to Districts, after their receipt from GOI?
8. Whether the posts of State Finance Manager and State Accounts Manager are filled up? If vacant, since when?

Monitoring & evaluation

9. Whether the state audit committee has been meeting at regular intervals? (Indicate the number of meetings held during the period)
10. Whether audit observations of the concurrent auditor have been complied with?
11. Whether Action Taken Report on observations has been submitted regularly?
12. Whether the SHS has sent the Action Taken Report (ATR) on the last concurrent audit report of the DHS to the GOI?

Others

13. Whether unification of financial and accounting processes as per GOI Notification No. 107/FMG/2005-06 dated 14.12.2006 has been completed?

14. Whether delegation of Administrative and Financial powers have taken place as per GOI guidelines (circulated vide D.O. No.118/RCH-Fin/2006-07 dated 1st May, 2007).

Part-B: District level issues:

Coverage

15. Name of the Districts where monthly concurrent audit has not taken place. (specify the reason)
16. Number of districts where all the blocks have not been covered at least once in the course of audit. (indicate the numbers in each district)
17. Number of blocks (district wise) where the peripheral units have not been visited
18. Number of Rogi Kalyan Samities / Jana Arogya Samities (district-wise) where last annual audit has not been done.

Books of Accounts

19. Name of the Districts where books of accounts are not computerized. Provide a district wise breakup of health facilities for the same.
20. Name of the Districts where Cash Books are not being maintained/closed on a daily basis. Provide a district wise breakup of health facilities for the same.
21. Name of the Districts where bank reconciliation is not being done on a monthly basis. Provide a district wise breakup of health facilities for the same.

Reporting

22. Name of the Districts which have not submitted the Statement of Fund Position in the last three months.
23. Name of districts that have not submitted their concurrent audit reports on time. Also mention the extent of delay.
24. Name of the Districts which have not submitted FMRs/SOEs in the last three months.
25. Name of the Districts where the SOEs/FMRs are not being submitted in prescribed format.
26. Whether the SOE/ FMR submitted by the districts includes the SOE from all the Blocks/ CHC/PHC etc. on regular basis and on the basis of the Books of Accounts only? Report the exceptions to the same.
27. Provide a list of advances and total amount involved District-wise which are outstanding for more than a year. Mention the follow up action taken for the same.

Audit Committee

28. Number of districts where audit committee has not been constituted/ is not meeting at regular intervals (Indicate names)

Others

29. Number of Districts where unification of finance and accounting processes has not taken place as per GO1 guidelines.
30. Number of districts where posts of District Accounts Manager has been vacant for more than 3 months.
31. Number of Districts where Delegation of Administrative and Financial powers have not taken place as per GOI guidelines (circulated vide D.O. No.118/RCH-Fin2006-07 dated 1st May, 2007).

Part-C: Pending issues:

32. Whether the issues raised in the last Quarterly Executive Summary have been addressed? List down the details of major pending issues.

(S/d.)

(S/d.)
CONCURRENT AUDITOR, DIRECTOR (FINANCE & ACCOUNTS)/

MISSION DIRECTOR)

State Health Society

State Health Society

Validate

Print

Help

Item Wise BoQ

Tender Inviting Authority: Department of Health and Family Welfare, National Health Mission, Government of Tripura

Name of Work: Hiring Services of Chartered Accountant Firm for Concurrent Audit of State Health & Family Welfare Society (SH&FWS) and District Health & Family Welfare Societies (DH&FWS), Tripura for the F.Y. 2024-25 under National Health Mission, Tripura

TENDER REF: No.F. 3(5-705)-FWPM/SHFWS/Audit(C)/2023 Dt./...../2025

Bidder Name :

PRICE SCHEDULE**(This BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Bidder Name and Values only)**

NUMBER #	TEXT #	NUMBER #	NUMBER #	NUMBER #	TEXT #
Sl. No.	Item Description	BASIC RATE PER MONTH In Figures To be entered by the Bidder in Rs. P	GST Amount in INR Rs. P	TOTAL AMOUNT Rs. P	TOTAL AMOUNT In Words
1	2	3	4	5	6
1	MONTHLY AUDIT FEE (including cost of TA/DA)				
1.1	SH&FWS			0.00	INR Zero Only

1.2	DH&FWS (West)				0.00	INR Zero Only
1.3	DH&FWS (South)				0.00	INR Zero Only
1.4	DH&FWS (North)				0.00	INR Zero Only
1.5	DH&FWS (Dhalai)				0.00	INR Zero Only
1.6	DH&FWS (Khowai)				0.00	INR Zero Only
1.7	DH&FWS (Sepahijala)				0.00	INR Zero Only
1.8	DH&FWS (Gomati)				0.00	INR Zero Only
1.9	DH&FWS (Unakoti)				0.00	INR Zero Only