



OFFICE OF MISSION DIRECTOR, NATIONAL HEALTH MISSION, UTTARAKHAND

(Uttarakhand Health & Family Welfare Society, Deptt. of MH&FW, Govt. of Uttarakhand)

Danda Lakhond, Sahastradhara Road, Dehradun – 248001

Email:- mdnhmuk@gmail.com , Phone/Fax 0135-2608646



Tender No.: NHMUK/Statutory Audit/2025-26/793

Dated: 04.06.2025

Notice Inviting Tender

The Mission Director, National Health Mission Uttarakhand (Uttarakhand Health and Family Welfare Society), invites tender from bidders for hiring of services of a Chartered Accountants firm for conducting statutory audit of State Health Society (SHS) and District Health society (DHS) for the FY 2024-25 under National Health Mission, Uttarakhand.

The detailed tender document can be viewed and downloaded from website <https://uktenders.gov.in>. All subsequent addendum/corrigendum/cancellation in respect of this tender will be published on aforesaid website only.

For any other queries the bidders are asked to contact through Mail-nhmukprocurement@gmail.com, nrhmfinance@rediffmail.com

**Mission Director,
National Health Mission, Uttarakhand**

Request for Proposal (RFP)

“For Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and COVID”

[2024-25]

*Sgt
Sushma*

A. G. K.
A. G. K.

National Health Mission Tender Schedule

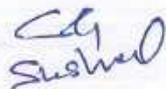
Govt of India (GOI) in partnership with the States is implementing the National Health Mission which comprises various programs, with the objective of improving medical facilities in the areas and seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. 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 Uttarakhand State Health Society, invites "Proposal for audit" from Chartered Accountants firms empanelled with C&AG and eligible for conducting audit of major PSUs for the year 2024-25.

Detailed RFP: Detailed Request for Proposal (RFP) comprising Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be downloaded from the website www.uktenders.gov.in.

Purpose of RFP	For Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission
Tender No. and date of Issue	NHMUK/Statutory Audit/2025-26/ Date of Issue. 05 /06/2025
Tender Fee	1000/- (One thousand rupees only)
Earnest money deposit	12,000/- (Twelve thousand only)
Pre Bid Conference	13 /06/2025 @ 11:00 AM
Last Day and Time for submission	26 /06/2024 till 2.00 PM
Bid Validity	90 days from the date of submission of the bid
Address for Submission of EMD and Tender Fee	Mission Director, National Health Mission, 3rd floor of Director General Health & Family Welfare, Danda Lakhond Sahastradhara Road, Dehradun
Date of opening of technical bid	On the last day of submission of Technical bid at 03:00 PM
Date of opening of financial bid	To be notified later.
Contact for any queries	Mission Director, NHM State Health Society of Uttarakhad. Email id: mdnhmuk@gmail.com , nrhmfinance@rediffmail.com , nhmukprocurement@gmail.com

Note :

- 1- Original DD of EMD and tender fee to be submitted by Indian registered post only or by hand on or before last date and time of submission of bid. Bidders need not to submit bid document in physical format except EMD and Tender fee.
- 2- In the event of the specified date of bid opening being declared a holiday for the office inviting the bid, the bid will be opened at the appointed time on the next working day.
- 3- All related corrigendum/Addendum will be uploaded on website www.uktenders.gov.in only.


Sushant



Mission Director
National Health Mission, Dehradun

REQUEST FOR PROPOSAL (RFP)

State Health Society Uttarakhand, seeks to invite Proposal from the Comptroller & Auditor General of India (C&AG) empaneled Chartered Accountant (CA) firms those are eligible for major Public Sector Undertakings (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.

The details about the background of the auditee, the units to be covered in the audit (State, 13 Districts, 40% of 95 Blocks), scope of work, terms of reference, and eligibility criteria for selection of the CA firm 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 Arogya Mandir" and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and "Ayushman Arogya Mandir" has also been added in National Health Mission.

2.(a) PM-ABHIM

Pradhan Mantri Ayushman Bharat Infrastructure Mission (PM-ABHIM) with an outlay of Rs. 64,180 crores over 6 years has been launched on 25th October-2021. The scheme would develop capacities of primary, secondary, and tertiary care health systems, strengthen existing national institutions, and create new institutions, to cater to detection and cure of new and emerging diseases.

2.(b) 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)

*Se
Ajay Singh*

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 audited expenditures reported for the period.

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

a) **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

b) PM-ABHIM

c) National Tele Mental Health Programme

d) 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: -

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 require 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), Sub District Hospital (SDH) ,“Ayushman Arogya Mandir”- Primary Health Centres (AAM-PHCs), “Ayushman Arogya Mandir”-Sub- Centres (AAM-SCs), Rogi Kalyan Samities (RKS) 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.

CA

Dy. Secy.

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 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, SNA bank account at SHS and all zero balance subsidiary accounts will have allocated drawing limites to be decided by the SNA concerned 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 limit get reduced by the extent of utilization as per DOE letter of Ministry of Finance dated 23.03.2021 for State 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 requirements of each scheme and also submit separate financial activity reports at varying frequencies to the respective monitoring units in MoHFW(GOI).

5. Financing by Development Partners/ Donors:

Some of the programs of NHM and PM-ABHIM 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.

6. Objective of audit services:

The objective of the audit is to ensure that MoHFW receives adequate, independent, professional audit assurance that the grant proceeds provided by MoHFW are used for purposes intended in line with approved PIPs and 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.

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 (FMR and PFMS Expenditure) 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:-

CG

d.j.

(1) 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.

(2) The funds were utilized for the purposes for which they were provided, and

(3) 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 SHSs, DHSs and other participating implementing units such as Blocks, CHC, SDH, "Ayushman Arogya Mandir"- Primary Health Centres (AAM-PHCs), "Ayushman Arogya Mandir"-Sub- Centres (AAM-SCs), Village Health Nutrition and Sanitation Committees (VHNSCs) etc. 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.

7. Standards:

The audit will be carried out in accordance with **Engagement & Quality Control Standards (Standards on Auditing)** 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.

8. Criteria for Selection of Auditors

Firms must qualify following minimum criteria:

S. No.	Particulars
1.	The firm must be empaneled with C&AG and must be listed as major PSU audit firm by C&AG for financial year 2024-25 (The firm must submit self-attested copy of Certificate of C&AG for the firm listed as major PSU audits for financial year 2024-25.)
2.	The firm must have Head Office / Local Branch Office within the state capital of the state i.e. in Dehradun for not less than 3 years. (The firm must submit an attested copy of Constitution Certificate issued by ICAI as on 01/04/2022 and 01/04/2025).
3.	The CA firm should have their team members proficient in states official language (both oral and written) for which undertaking duly stamped and signed to be submitted. All the teams should be headed by CA on regular basis

Any firm not qualifying all above-mentioned minimum criteria need not apply as its proposal shall be summarily rejected.

Apart from above mentioned minimum eligibility criteria the CA firms have to submit the following documents: -

SA

D.K.

- a) The financial statements for last 3 financial years i.e. 2021-22, 2022-23 & 2023-24 duly certified by external statutory auditors (having UDIN NO. there upon) to know the average turnover of the firm during last 3 years
- b) No. of audit assignments of Government audit including externally added project / Social Sector Projects governed/run by government, Statutory Audit of PSU entities during last 5 financial years i.e. 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24 (Except Bank and Branch Audit, Revenue audit, Stock audit, Books writing or consulting assignments etc.) The firm must submit a copy of the offer letter/ work order/ work completion certificate stating that, the assignments are completed satisfactorily from the auditee organizations. (Bank and Branch Audit of any Bank shall not be considered while taking into account the total number of assignments).
- c) The originals of all supportive documentary evidences may be furnished as and when called for its verification in case of selection to ensure about its authenticity & genuinely.

9. The other major points related to Statutory Audit are as follows:

- a) To ensure timely completion of audit, authority shall direct the districts and blocks to facilitate the auditor.
- b) In the pre-bid conference participating firms shall clearly explain about the requirement of the audit so that a quality audit is not compromised.
- c) After the completion of audit, State should organize an exit conference of the auditors to discuss the audit observations.
- d) Audit Report as per appendices of the RFP has to be submitted triplicate with spiral binding along with the soft copy (PDF/Scanned) mailed to: mdnhmuk@gmail.com, nrhmfinance@rediffmail.com.

9. Scope & Coverage of audit:

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

- a) An assessment of 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;
- b) 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 funds was provided. Counterpart contribution from State Government, where required has been provided.

SL

SL

c) 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, auditor must satisfy that all expenditure, including 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.

d) All necessary supporting documents, records and accounts have been kept in respect of the project.

e) 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, AAM- Primary Health Centres (PHCs) (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 "Ayushman Arogya Mandir"-Primary Health Centres (AAM-PHCs), 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 facility (DH, CHC, "Ayushman Arogya Mandir"- Primary Health Centres (AAM-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. "Ayushman Arogya Mandir"-Primary Health Centres (AAM-PHCs), CHC and DH.

11. Project Financial Statements

A format of such financial statements and relevant schedules showing the consolidation of all the programmes shall be (*APPENDIX A - FORMAT of FINANCIAL STATEMENTS*) available on the website of MoHFW at www.nhm.gov.in (<https://www.nhm.gov.in/index4.php?lang=1&level=0&linkid=269&lid=335>).

Project Financial Statement (SHS, DHS and Consolidated) shall include the following:

- i. Audit Opinion as per *APPENDIX-C*.
- ii. Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any.
- iii. Income & Expenditure account for the year ending on 31st March 2025.
- iv. Receipt and Payment Account for the year ending on 31st March 2025.
- v. Other Schedules to the Balance sheet as appropriate, but which shall include
 - Statement of Fixed Assets in the form of a Schedule,
 - Schedule of Loans and Advances (Age-wise analysis),
 - Schedule of all Cash & Bank Balances (supported by bank reconciliation statements),
 - Program wise statement of expenditure.

SA

Chh.

- vi. 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.
- vii. 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.
- viii. Auditor shall have to certify the delay status of funds transferred from State Treasury to SNA A/C of SHS from FY 2024-25 as per prescribed format at Appendix E- 4 .
- ix. 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.
- x. The comparison between audited expenditure and expenditure reported in the FMR of 2024-25 along with the reason for variations.
- xi. Sanction wise 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 and PM –ABHIM needs to be issued by the auditor.**
- xii. Action Taken Report on the previous year's audit observations.
- xiii. Reconciliation of the FMR Expenditures of the last quarter i.e. 31stMarch 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.
- xiv. **Representation by Management:** The DHS and SHS management should sign the financial statements and provide a written acknowledgment 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.
- xv. **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.
- xvi. **Separate chapter for PM-ABHIM** is attached on Appendix- "G".

12. Financial Management Reports (FMR)

In addition to the primary opinion on the financial statements, the auditor is required to audit last quarter FMR (quarter ending March) submitted to MoHFW. The auditor should apply such tests as

CG

Di.

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.

In addition to the audit reports, the auditor will prepare a "Management Letter" as per *Appendix-D*, in which the auditor should summaries the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under: -

- a) Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- b) Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
- c) Report on the level of compliance with the financial internal control;
- d) Report procurement 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.
- e) Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- f) Bring to Society's attention any other matter that the auditor considers pertinent.

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.

13. Reporting and Timing

- a) The final Audit Report should be submitted Timely. Therefore, the auditors should plan the audit program in such manner that, the audit is completed by 31 AUG 2025 & the consolidated report (Balance Sheet with All annexures) to be submitted by 06 Sep 2025.

- b) **Penal provision on failure to complete the Audit on time:**

In order to ensure timeliness on the part of the Auditor, if the State feels that in spite of providing all information, documents, and updated books of accounts, there was delay in submission of Audit Report from the auditor, the *State may deduct the audit fees @ 5% per month from the due date of completion of audit*. However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the Mission Director (NHM) of the State has the right to waive off the penalty. Further, before imposing penalty, the firm may be given an opportunity to be heard.

CA

[Signature]

14. Additional Instructions to Auditors

- a. Audit Report of the SHS shall include audit of all the transactions at the State as well as DHSs level.
- b. Audit for the financial year will include all the components under NHM and PM-ABHIM.
- c. The auditor appointed shall be **required to issue Consolidated Audit Report for the State and each District, comprising all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission and PM-ABHIM.**
- d. Financial Statements and relevant schedules shall be prepared in accordance with the format provided by Ministry of Health and Family Welfare, GOI (**APPENDIX-A -FORMAT of FINANCIAL STATEMENTS**). 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.
- e) Auditor shall certify all the UCs in the prescribed format (Form 12C of GFR, 2017) of GOI for programmes of NHM. The UCs shall be furnished sanction-wise and should be signed by the ACS/Principal Secretary(Health) /Secretary (Health), Mission Director, Finance Controller and the Auditor.
- f) The auditor shall also append the Checklist (**APPENDIX-B-CHECKLIST FOR AUDITOR**)
- g) 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.
- h) Audit Opinion as per the Model Format provided at **APPENDIX-C**.
- i) Management Letter as per **APPENDIX-D** along with the comments/reply of the Mission Director, SHS.
- J) 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.
- k) 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 check the Internal control is adequate to ensure these payment are evidence based.
- l) 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.

SA



- m) 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.
- n) 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.

15. Re-appointment of Auditor:

The auditor once appointed can continue for only two more years, subject to the satisfaction of the performance by the State. In case where extension/continuation of same auditor is sought for this extended duration beyond the initial year of appointment, yearly approval of Executive Committee shall be taken after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which the firm is being re-appointed. In no case shall continuation beyond this additional period of 2years be granted. Further, any comments/remarks/observation of the Ministry in this regard shall have to be taken into account while re-appointing the same auditor.

16. A firm cannot undertake the audit assignments of more than three states in a year, against which applicant C.A. firm should submit their declaration on a latter head duly signed & stamped by authorized partner of C.A. firm.

The auditor shall be given access to any information relevant for the purpose of 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, project appraisal document should be made available to the auditors.

Guidelines for Submitting the Proposals:

Agencies are required to submit the proposal as per the guidelines and formats detailed out as follows:-

This invitation does not constitute an offer and is issued with no commitment. NHM/ UKHFWS reserves the right to modify, expands, restrict, scrap, re-float or cancel the advertisement/ invitation at any stage without assigning any reasons. Responses received after the stipulated time period or not in accordance with the specified format will not be considered.

Tender document can be downloaded from the website www.uktenders.gov.in. Interested bidders will have to submit Tender fees and EMD in the form of Demand Draft in favour of "UAHFWS – Security Tender Fee etc A/c", payable at Dehradun in hard copy before/ on the last date and time of submission of bid. EMD can also be deposited in the form of FDR drawn in favour of "UAHFWS – Security Tender Fee etc A/c", payable at Dehradun for the period of validity of Tender.

Performance bank guarantee:- Successful bidder will have to submit a security deposit of 10% of the bid amount in the form of Bank Guarantee /FDR for the period of 90 days after the period contract. Security deposit will be forfeited if the firm fails to perform as per the terms and conditions of the contract.

Rates of Services shall be quoted in BOQ/ Financial Format uploaded only on website www.uktenders.gov.in

SA

Dil.

1. The Bidder is required to submit the Technical Bid clearly subjected as "Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programs under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission" and Financial Bid on the BOQ, so uploaded on the website. The Bidder is required to upload the scanned copies (in .pdf format) of the Technical Bid on the e-procurement portal. The bidder must be careful in filling the specific prescribed format only; any discrepancy shall result in rejection of the bid/proposal.

2. Technical Bids will be opened as per schedule in Tender Notice. Bidder(s) interested may participate as a token of acceptance of all the terms and condition mentioned in this document, the bidder is required to sign all pages of this document and submit the same along with their bid. The financial bid of only those bidders will be opened whose bid qualify in technical evaluation

3. Bidders have to submit their bids on www.uktenders.gov.in following the guidelines and procedures for e-tendering available on website.

All the forms/Appendixes /formats as mentioned in RFP shall be available on the website: www.nhm.gov.in (<https://www.nhm.gov.in/index4.php?lang=1&level=0&linkid=269&lid=335>).

4. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.

5. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm,

6. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in dot pen.

7. State Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.

8. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.

9. A firm cannot undertake the audit assignments of more than three states in a year. The audit assignment must be opted for as awarded by States chronologically i.e. on First come first served basis. If a CA Firm appointed in more than 3 States, then they must withdraw their name to keep it up to 3 States/UTs only. As a State may opt to appoint multiple auditors, therefore, if a firm appointed for audit of a group of districts in any State, then for the purpose of ceiling of 3 States, group of Districts shall be taken as a State.

10. Firm shall have to depute appropriate no. of teams for timely submission of Audit Report and to attain quality of audit.

11. Each team shall have to be headed by a qualified chartered accountant.

Technical & Financial Proposal will consist:

i) Letter of Transmittal (*Form T-I*) along with Tender fees of Rs. 1000.00 and Earnest Money Deposit of Rs. 12000.00 in the form of Demand Draft in favor of UAHFWS- Security Tender Fees, etc. A/c, Payable at Dehradun.

SA



- ii) Technical Proposal format (*Form T-2*) - Details of the Firm along with details of partners, detail of Experience etc.
- iii) Turnover Certificate (Form T-3) with UDIN number duly stamped and signed by external CA.
- iv) Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.
- v) Undertaking of presence of HO/Branch offices in State (Form U)

Following documents in hard copy to be submitted before the Bid closing date and time these documents are essential for qualifying the technical bid

- a. Power of attorney in hard copy in Rs 100 stamp paper for the person signing the document
- b. The applicant has not been debarred / blacklisted in last five years by the Government of Uttarakhand and/or other state of India including Government of India for any project and the same subsists on the day of submission of Bid. Declaration duly Notarized needs to be submitted by the applicant in 100/- rupee stamp paper essential.
- c. Bidder shall submit a Tender fee of Rs 1000/- and EMD of Rs 12000/- as Demand Draft in the name of MD, NHM, Uttarakhand from nationalized Bank, payable at Dehradun in hard copy valid for 90 days.
- d. The bidder should submit the self-declaration notarized affidavit of Rs 100, undertaking the team members are proficient in the State's official language (both oral and written).
- e. Financial Bid format (Form F-1) to be submitted online only, if submitted in hard copy then the bid shall be rejected.
- f. The firm has to quote consolidated audit fees giving a break up of professional (audit) fees including out of pocket expenses like Boarding / Lodging, TA / DA etc. This audit fee shall be exclusive of the taxes as applicable.
- g. Percentage (or proportion) of funds involved/turnover shall not be basis for quoting the audit fee, and in such case the proposal shall be rejected**
- h. The estimated cost for the said assignment is expected to Rs.3,71,700/- including taxes and all out of pocket expenses like lodging, boarding, traveling, food etc. Any proposal quoting unreasonably lower rates than above estimated cost may be rejected, if found to be unviable
- i. In case the 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) A Firms having more experience of Government and PSU statutory audit (ii) Higher average turnover of the firm last three years (2021-22,2022-23 & 2023-24).
- j. The selection will be done by selecting the firm having lowest quotation in Financial Bid (L-1) after finalizing the technical proposal.

SA



Letter of Transmittal

To,

The Mission Director,
State Health Society-Uttarakhand,
O/o The Mission Director-NHM,
Dte. Of MH&FW, Near Rajeev Gandhi Krida Sthal,
Sahastradhara Road, Dehradun
Uttarakhand.

Sir,

We, the undersigned, offer to provide the audit services for SHS Uttarakhand in accordance with your Request for Proposal dated [Insert Date]. We are here by submitting our Proposal, having details about the firm and proposed audit fees.

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

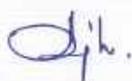
The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

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

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

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



Yours faithfully,

()

Format for Technical Proposal

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No:
		Fax No:
		Mobile No. of Head Office In-charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No:
		Fax No:
		Mobile of each Branch Office In-charge:
	Mention the date of establishment of each branch offices since when existed at the existing place	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST and TAN Registration No	Attach copy of Registration
5	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
6	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2024-25) confirming that the firm is eligible for major PSU audits.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of constitution certificate issued by ICAI as on 01/04/2025
8	Turnover of the Firm in last three years (i.e. 2021-22, 2022-23 & 2023-24)	Attach a copy of Balance Sheet and P & L Account of the last three years duly certified by external statutory auditors having its UDIN number there on along with separate Turnover Certificate in prescribed format (form T-3) duly stamped, signed by external CA firm along with UDIN number there on.

89

01/1

9	Audit Experience of the Firm Number of Assignments in Government & PSU audits for financial year 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24	Copy of the Offer Letter/work order/work Completion certificate. Note: If the submitted documents are not legible and readable, they will not be considered.
10	Details of Partners: Provide following details: <input type="checkbox"/> Number of Full Time Fellow Partners associated with the firm <input type="checkbox"/> Name of each partner <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Date of becoming ACA and FCA <input type="checkbox"/> <input type="checkbox"/> Date of joining the firm <input type="checkbox"/> Membership No. <input type="checkbox"/> Qualification <input type="checkbox"/> <input type="checkbox"/> Experience <input type="checkbox"/> Whether the partners is engaged full time or part time with the firm <input type="checkbox"/> Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI as on date of advertisement.	Attested copy of Certificate of ICAI as on 01/04/2025

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




FORMAT FOR FINANCIAL BID**(Please provide the break-up of Firm's quoted fees for each work and unit)**

Particulars	Total Amount (in Rupees)
AUDIT FEE a. Annual Audit fess----- (Including cost of TA/DA) b. GST Tax----- c. Total Fees----- Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee.	Both in Numeric and in Words. Rs. _____/- (Rupees _____).

Note1 :In case of change in the rate of GST the revised GST shall be paid.

Note 2 : In case of discrepancy in numeric & words, the amount mentioned in words will be treated as valid.

SA

Sh.

(Letter of undertaking for having the local office in the State)

To,
The Mission Director,
State Health Society-Uttarakhand,
O/o The Mission Director-NHM,
Dte. Of MH&FW, Near Rajeev Gandhi Krida Sthal,
Sahastradhara Road, Dehradun
Uttarakhand

Sir,

We, the undersigned offer to provide the audit services for state health society Uttarakhand in accordance with your Request for Proposal dated [*insert advertisement date*]. We hereby submit our Proposal, having details about the firm and proposed audit fees.

We hereby declare that our firm is having Head/ Branch offices in the State of Uttarakhand and is situated at address proof (photocopy of letter for incorporation of firm/ICAI constitution certificate/ Firm card etc.) of this office in the State is enclosed herewith.

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

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

Yours faithfully

()

Encl:

- 1.....
- 2.....



(On letter head of external CA firm)
ANNUAL TURNOVER CERTIFICATE

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

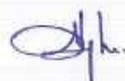
Sr.No.	Financial Year	Turnover in Rupees
1	2021-22
2	2022-23
3	2023-24
AVERAGE OF 3 YEARS	

Signature of Auditor/
Chartered Accountant

Name (in capital letters)

Date:

Seal:

Selection Process of the Auditor:

A pre-bid conference shall be held wherein clarifications that the potential bidders may have shall be clarified.

A two-stage procedure shall be adopted in evaluating the proposals. The selection will be done using Least Cost Method.

First Stage:

- 1) Only Technical Proposals shall be opened first for all the firms.
- 2) Thereafter, a technical evaluation shall be carried out as per the evaluation parameters in "Eligibility Criteria" of the RFP.
- 3) The proposals which are fulfilling eligibility criteria only will be considered for technical evaluation for which technical score/ marks will be given. A proposal shall be rejected at this stage if it does not respond to important aspects of the RFP, and particularly the Terms of Reference.
Supporting Documents must be submitted duly signed by the firm along with the technical proposal.

Second Stage:

- 1) Least Cost Method shall be followed.
- 2) The SHS reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organization.

On completion of selection process, the firm selected shall be awarded the contract of audit of SHS & DHS by issuing the Letter of Award (LOA). The firm should execute a Contract with the SHS within 1 week of the award of the issuance of LOA. The firm shall enter into an agreement on a stamp paper with the SHS in this regard.

The bidder shall bear the cost of stamp duty on agreement cost as per the Indian Stamp Duty Act (1995 or any latest revision) provision applicable during the contract period at the rates applicable at the time of acceptance of bid. However, in case of amendment in law, the same would be applicable.



Experience of Government audit and statutory Audit of PSUs entities in last 5 financial years (Except Bank and Branch audit)					
Sr. No.	Name of the Auditee Organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Copies of Appointments letter/ Work order/ work completion certificate related to Government audits/PSUs assignments of auditee organizations

Sp
S. G. S. S. S.

Sp.

Name of The Firm :

Check List

Forms duly filled in & Documents related to Technical evaluation		
Sr. No.	Description	Enclosed on Pg. No.
1	FormT-1 Letter of Transmittal	
2	Demand draft for tender fees Rs.1,000/- in favor of UAHFWS – Securities tender fees etc. payable at Dehradun	
3	Demand draft for EMD Rs.12,000/- in favor of UAHFWS – Securities tender fees etc. payable at Dehradun	
4	FormT-2-Details of firms/partners	
5	FormT-3-Turnover Certificate certified by external CA having UDIN No.	
6	FormT-4 –Details of Experience	
7	FormU– In support of Headquarter/Branch in Dehradun	
8	Undertaking for proficiency in Hindi & English language on letter head	
9	Certificate of C&AG as major audit listed firm 2024-25	
10	Firm card issued by ICAI not before 01/01/2025	
11	Constitution certificates issued by ICAI as on 01/04/2022 and 01/04/2025	
12	Copies of Financial statements of the bidder duly certified by external statutory auditor in support of turnover	2021-22
		2022-23
		2023-24
13	Copies of Appointments letter/ Work order/ work completion certificate related to Government audits/PSUs assignments of auditee organizations	2019-20
		2020-21
		2021-22
		2022-23
14	Undertaking regarding no more than 3 states assignments on letter head	2023-24
Affidavit related to firm not black listed on stamp paper of Rs. 100/-		
Forms duly filled in & documents related to Financial Bid		
Form F-1 duly stamped and signed in prescribed format		





Name of Authorized signatory

Authorized Signatory (Signature)