

**बिड दस्तावेज़ / Bid Document**

<b>बिड विवरण/Bid Details</b>	
<b>बिड बंद होने की तारीख/समय /Bid End Date/Time</b>	15-06-2026 17:00:00
<b>बिड खुलने की तारीख/समय /Bid Opening Date/Time</b>	15-06-2026 17:30:00
<b>बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)</b>	180 (Days)
<b>मंत्रालय/राज्य का नाम/Ministry/State Name</b>	Ministry Of Health And Family Welfare
<b>विभाग का नाम/Department Name</b>	Department Of Health And Family Welfare
<b>संगठन का नाम/Organisation Name</b>	National Rural Health Mission (2005-12)
<b>कार्यालय का नाम/Office Name</b>	Ut Ladakh
<b>वस्तु श्रेणी /Item Category</b>	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
<b>अनुबंध अवधि /Contract Period</b>	1 Year(s)
<b>उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service</b>	3 Year (s)
<b>इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required</b>	Yes
<b>एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover</b>	No
<b>स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover</b>	No
<b>विक्रेता से मांगे गए दस्तावेज़/Document required from seller</b>	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
<b>क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?</b>	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

**बिड विवरण/Bid Details**

बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / <b>Minimum number of bids required to disable automatic bid extension</b>	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / <b>Estimated Bid Value in INR (Inclusive of all taxes)</b>	75000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

**ईएमडी विवरण/EMD Detail**

आवश्यकता/Required	No
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**ईपीबीजी विवरण /ePBG Detail**

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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**एमएसई खरीद वरीयता/MSE Purchase Preference**

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
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सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15
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1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

3. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Number of Years of firm/company's existence as per ICAI certificate:**As per the RFP

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:**As per the RFP

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**As per the RFP

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**As per the RFP

**Number of XX fulltime CA's required and YY professional audit staff:**As per the RFP

**Pre Bid Detail(s)**

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
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01-06-2026 12:00:00

Office of the Mission Director, NHM UT Ladakh

## Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )

### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	As per the RFP
Type of Industries/Functions	AS per the RFP
Frequency of Progress Report	As per the RFP
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per the RFP
State	NA
District	NA
<b>एडऑन /Addons</b>	
Post Financial Audit Support	NA

### क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

### प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Stanzin Chosdon	194101,New Bus Stand, Nimoling, Behind Radio Station, Leh , Ladakh.	Project / Lumpsum Based	N/A

## क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/**Buyer Added Bid Specific Terms and Conditions**

1. Experience Certificate for the supply of the same to any Govt/ PSU/ any renowned private organisation along with Supply/ Purchase Order.
2. If the agency is registered under MSME or NSIC, then EMD exemption certificate needs to be enclosed.
3. **Generic**

OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

4. **Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

5. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

## अस्वीकरण/**Disclaimer**

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless

otherwise allowed by the applicable GeM GTC.

13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.**

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

**The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:**

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

**All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.**

**This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.**

**However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.**

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---



THE ADMINISTRATION OF UNION TERRITORY OF LADAKH  
OFFICE OF THE MISSION DIRECTOR, NATIONAL HEALTHMISSION  
(Email Id: mdnhmladakh@gmail.com)



## 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 ECRP-I &II; ABDM and AB-PMJAY under State Health Agency.”**

[2025-26]

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THE ADMINISTRATION OF UNION TERRITORY OF LADAKH  
OFFICE OF THE MISSION DIRECTOR, NATIONAL HEALTHMISSION  
(Email Id: mdnhmladakh@gmail.com)



The State Health Society, and State Health Agency A UT Ladakh invites proposals from Chartered Accountant (CA) firms empanelled with the *Comptroller & Auditor General of India (C&AG) and eligible to conduct audits of major Public Sector Undertakings (PSUs) for the year 2025–26*. The selected firm(s) will be responsible for conducting the statutory audit of the State and District Health Societies under the National Health Mission, ABDM and PMJAY under State Health Agency for the financial years 2025-26.

2. Details regarding the background of the auditee, the units to be covered under the audit, the scope of work, the terms of reference, and the eligibility criteria for selection of the CA firm are provided in the following paragraphs.

Terms of Reference (ToR)

1. **NHM (National Health Mission)**

- 1) National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched by the Government of India (GoI) on 12 April 2005 with the objective of improving healthcare facilities across the country. With effect from the financial year 2013–14, the NRHM has been subsumed under the umbrella programme of the National Health Mission (NHM). The NHM encompasses the National Urban Health Mission (NUHM) and covers Communicable and Non-Communicable Diseases (NCDs). The mission aims to provide accessible, affordable, and quality healthcare services to the population, with special emphasis on vulnerable sections of society.
- 2) NHM provides an overarching framework under which existing programmes such as the Reproductive and Child Health (RCH) Programme—including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI), and the National Iodine Deficiency Disorders Control Programme (NIDDCP)—have been repositioned. It also includes Health System Strengthening initiatives under NRHM, such as Ayushman Arogya Mandir and the ASHA Benefit Package (ABP), including facilitator payments. In addition, various National Disease Control Programmes (NDCPs) and Non-Communicable Disease (NCD) initiatives are covered. The National Urban Health Mission (NUHM), comprising Ayushman Arogya Mandir, has also been integrated into the National Health Mission.  
2.1 PM-ABHIM: Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), with a total outlay of ₹64,180 crore over a period of five years, was launched on 25 October 2021. The mission aims to develop and strengthen capacities at the primary, secondary, and tertiary levels of healthcare, reinforce existing national institutions, and establish new institutions to support the detection and management of new and emerging diseases.  
2.2. ECRP I & II: National Health Mission is one of the implementing agencies for the India COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP) in States and Union Territories through the State Health Societies (SHS). The project seeks to prevent, detect, and respond to threats posed under ECRP–I and ECRP–II, while also strengthening health system preparedness. Further, release of funds under ECRP-II is as per the approved Centre-State funding under NHM.
- 3) 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: -



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- a) Flexible Pool for RCH, Health System Strengthening, National Health Programmes, and Urban Health Mission (Scheme Code: 4063)
- b) Infrastructure Maintenance (Scheme Code: 4064)
- c) Strengthening of National Programme Management Unit (Scheme Code: 4065)

In addition, Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) is implemented under the National Health Mission framework (Scheme Code: 3991)

- 4) **Institutional and Funding Arrangements:** For the implementation of the above programmes, the Ministry of Health & Family Welfare (MoHFW) has mandated the establishment of an Integrated Health Society at both the State and District levels. These societies are registered as legal entities under the Societies Registration Act, 1860, at the respective State and District levels. The Integrated State Health Society (SHS) functions in close coordination with the Directorate of Health & Family Welfare, while the District Health Societies (DHSs) operate in coordination with the District Collector and the District Chief Medical Officer (CMO). Programme implementation is carried out through the offices of the District Chief Medical Officer, Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir – Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir – Sub-Centres/ Sub-Health Centres (AAM-SCs/SHC), Rogi Kalyan Samities (RKS), and Village Health, Sanitation and Nutrition Committees (VHSNCs).

Certain activities are managed at the State level, including drug procurement, Information, Education and Communication (IEC) activities, civil works, and training. These activities are undertaken through specialized entities such as the State Institute of Health and Family Welfare (SIHFW), IEC Bureau, Public Works Department (PWD), Directorate of Health, and Municipal Corporations for urban health components.

**4.1 Funding & Accounting Arrangements:** Rule 232(v) of the General Financial Rules (GFR) prescribes the release of funds to State Governments and the monitoring of fund utilization through the Public Financial Management System (PFMS). To enhance monitoring of fund availability and utilization under Centrally Sponsored Schemes (CSS) and to reduce fund float, the Department of Expenditure, vide Office Memorandum No. 1(13) PFMS/FCD/2020 dated 23 March 2021, issued guidelines for a revised procedure for the flow of funds under CSS.

Further, in accordance with Rule 230(7) of the General Financial Rules (GFR), 2017, which mandates the application of the principle of “just-in-time release” for payments to the extent possible, and with a view to enhancing cash management efficiency at both the Central and State levels, an alternative fund flow mechanism known as SNA-SPARSH (System for Payment, Accounting and Reconciliation through a Single Nodal Agency in Real Time) has been introduced.



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This mechanism facilitates the transfer of funds under CSS through an integrated framework comprising the PFMS, the State Integrated Financial Management Information System (IFMIS), and the e-Kuber platform of the Reserve Bank of India (RBI), implemented in a phased manner.

The adoption of the SNA-SPARSH platform has been notified by the DoE vide O.M. dated 04<sup>th</sup> September 2023 and 04<sup>th</sup> October 2024 for PM-ABHIM and NHM respectively.

Under the SNA-SPARSH mechanism, the Ministry provides drawing limits for the Central share to the States through PFMS known as Mother Sanction. Based on this, the State Treasury issues consolidated drawing limits (Central share and State share) to the Single Nodal Agency (SNA) known as Master Sanction. Thereafter, the implementing agencies initiate payment files. Upon submission of payment files, the Ministry releases the Central share, followed by the addition of the State share, and the full payment is transferred directly to the bank accounts of vendors or beneficiaries through the RBI platform.

Further, a revised procedure for the Single Nodal Agency (SNA), dated 20 October 2023, has been prescribed for the flow of funds to UT without a Legislature. Under this procedure, separate books of accounts and other financial records are required to be maintained for each scheme. Additionally, separate financial and activity reports must be submitted at prescribed frequencies to the respective monitoring units of the MoHFW, GoI.

**5) Financing by Development Partners/ Donors:** Some programmes under the NHM and PM-ABHIM are also supported by development partners, such as the Asian Development Bank (ADB) and the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)/World Bank, for which credit agreements have been executed by the GoI with the respective development partners. Auditors will be required to report on compliance with the specific fiduciary requirements of these development partners. Copies of the legal agreements and other relevant project documents will be provided to the auditors, if required, by the State Health Society (SHS) or the concerned programme division in the State.

**2. ABDM (Ayushman Bharat Digital Mission)**

1) National Health Authority launched the Ayushman Bharat Digital Mission (ABDM) on 27<sup>th</sup> September 2021 to create an integrated digital health ecosystem across the country. Ladakh was among the first Union Territories where the ABDM pilot was implemented. The mission aims to provide every citizen with a digital health identity (ABHA), enable secure digital health records, strengthen hospital digitalization, and improve continuity of care through interoperable digital platforms.

2) Funding Arrangements



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ABDM is a Central Sector Scheme funded by the Government of India through the National Health Authority (NHA), Ministry of Health and Family Welfare. In UT Ladakh, funds under ABDM are received in the form of a Letter of Authorization (LoA) for various components such as Human Resources (HR), Administrative Expenses, and IEC/Capacity Building (IEC/CB) activities. These funds are utilized for implementation of ABDM activities including engagement of manpower, administrative and operational support, and awareness generation, training programmes, and strengthening of digital health infrastructure across health facilities in the UT.

The expenditure under ABDM in UT Ladakh is incurred through the Treasury Mode system. Since the Drawing and Disbursing Officer (DDO) powers for the programme lie with the Director Health Services (DHS), the release and expenditure of funds are processed through the DHS office with approval of MD, ABDM Ladakh.

**3. AB-PMJAY (Ayushman Bharat – Pradhan Mantri Jan ArogyaYojna)**

1) AB-PMJAY has been launched by Ministry of Health & Family Welfare, Government of India on 23rd September 2018 to provide health insurance coverage under the SECC data 2011. The objective of AB-PMJAY is to provide protection to poor beneficiaries or households from financial liabilities arising out of health-related shocks that involve hospitalization. The beneficiaries under AB-PMJAY (12120 families of UT Ladakh covered) are entitled to hospitalization coverage up to Rs. 500,000/- (Rupees 5 lakhs) Per Annum for most of diseases that require hospitalization. Pre-existing diseases/conditions are covered from day one and there is no age limit. The coverage for all family members and there is no limit of family member. The UT Administration subsequently introduced a Universal Health Coverage (UHC) scheme in 2020 to cover the leftover families of UT Ladakh in convergence with PMJAY.

**2) Institutional Arrangements in UT Ladakh**

AB-PMJAY being a centrally sponsored scheme, As Ladakh being UT without legislation, 100% of fund is sponsored by central government through NHA.

Universal Health Coverage (UHC) being a State-sponsored scheme, 100% of fund is sponsored by UT Ladakh. At UT Level SHA Ladakh act as implementing agency for both PMJAY and UHC Schemes.

**3) Funding Arrangements**

1, AB-PMJY- Ministry of Health & Family Welfare through NHA releases funds for AB-PMJAY scheme under two heads- 1. Admin fund (To cover the salary component of SHA, office expenses as well IEC & CB components) 2. Implementation fund to cover the hospital's claim amounts incurred for treatments of beneficiaries under AB-PMJAY Scheme, in the form of LOA through treasury mode and funds are maintained in two separate escrow accounts by SHA Ladakh.

2. UHC- UT Ladakh releases funds for the UHC Scheme only under one head – implementation to cover the hospital's claim amounts incurred for treatments of beneficiaries under UHC Scheme. UHC fund from UT Ladakh is maintained in separate escrow account by SHA Ladakh.

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4. **Objective of Audit Services:** The objective of the audit is to provide the MoHFW/NHA with adequate, independent, and professional assurance that the grant proceeds provided by MoHFW/NHA have been utilized for their intended purposes in accordance with the approved Programme Implementation Plans (PIPs) and Annual Work Plans (AWPs) of the respective programmes and Mission guidelines. The audit also seeks to ensure that the annual financial statements are free from material misstatements and that the terms of the credit/loan agreements with development partners are complied with in all material respects.

The audit of the financial statements of the State, District Health Societies and ABDM and SHA, as well as the Consolidated Financial Statements of the State, District Health Societies and ABDM and SHA as a whole i.e. including Balance Sheet, Income & Expenditure Statement, Receipt & Payment Statement, relevant accounting policies, notes to accounts, schedules, Bank Reconciliation Statements, Statement of Funds Position, and Reconciliation of Expenditures (FMR and PFMS expenditure) is intended to enable the auditor to express a professional opinion on the following:

- True and Fair View:** Whether the financial statements present a true and fair view of the financial position of the individual District Health Societies (DHSs), State Health Societies (SHSs), ABDM, SHA and the consolidated District and State Health Societies as at the end of the fiscal year, and of the funds received and expenditures incurred for the accounting period ending 31 March 2026.
- Proper Utilization of Funds:** Whether the funds were utilized for the purposes for which they were provided.
- Compliance with Development Partner Requirements:** Where programmes are financed by development partners, whether the respective programme expenditures are eligible for financing under the relevant grant or credit agreements.

The books of accounts maintained by the SHSs, DHSs, and other implementing units i.e. including Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir – Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir – Sub-Centres/Sub Health Centres (AAM-SCs/SHCs), Village Health, Nutrition and Sanitation Committees (VHNSCs), etc.—shall form the basis for the preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

6. **Standards:** The audit will be conducted in accordance with the *Engagement and Quality Control Standards (Standards on Auditing)* issued by the Institute of Chartered Accountants of India (ICAI).

The auditor is required to consider materiality when planning and performing the audit (except where a minimum coverage of implementing units is specifically prescribed) to reduce audit risk to a level that is acceptable and consistent with the objectives of the audit.

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In addition, the auditor must specifically assess and address the risk of material misstatements in the financial statements arising from fraud and take appropriate measures to identify and respond to such risks during the audit process.

**7. Criteria for Selection of Auditors:**

- 7.1 C&AG-Empanelled Major Audit Firms: Only firms empaneled with the Comptroller & Auditor General of India (C&AG) for the year 2025-26 and eligible to conduct audits of major Public Sector Undertakings (PSUs) shall be eligible to audit the NHM programmes. Firms are required to submit details as per **Form T-2**.
- 7.2 **Selection through Open Tender:** The selection of auditors should be conducted on an open tender basis to ensure transparency and competitiveness.
- 7.3 Preference for Firms with Head Office/Local Branch in State Capital: Firms having a Head Office or local branch in the State capital for which the proposal is given preference during the finalization of the financial bid. Such offices must have existed in the State for at least three years, as certified by the Institute of Chartered Accountants of India (ICAI). *Note: For North Eastern (NE) States or Union Territories (UTs) where qualified auditors are in scantiness, proposals from firms located in neighboring States may be considered.*
- 7.4 Language and Team Requirements: Firms must provide an undertaking that the audit team members are proficient in the State's official language (both oral and written) and that the team will be headed by a Chartered Accountant on a regular basis.
- 7.5 Eligibility and Additional Weightage: CA firms empanelled with C&AG for the year 2025-26 and eligible to conduct audits of major PSUs are eligible to audit NHM programmes. Firms with Head Office/Branch offices in the designated State may be given additional weightage during the evaluation of the technical proposal. In NE States/UTs, proposals from neighbouring States may be considered if auditors are infrequent. The auditor will be finalized based on financial bids after the technical proposal is cleared. Details of the firm must be submitted as per Form T-2.
- 7.6 Disclosure of Minimum Fees in RFP: States may fix the minimum audit fees in the tender document, taking into account resources involved, the number of districts (100%) and blocks (40%) to be covered, and minimum days required for audit completion. States may refer to the ICAI guidelines no.1-CA(7)/03/2016 dated 7/4/2016 for indicative minimum fees. The State may also consider the average audit fees paid over the last three years.
- 7.7 **Audit Fees and TA/DA:** Firms must quote consolidated audit fees, including expenses on TA/DA and applicable taxes. If the audit team requests stay arrangements, the cost will be adjusted against the quoted fees. The audit team is required to visit 100% of districts and at least 40% of blocks within each district. The Audit fees should be quoted considering these requirements.
- 7.8 **Re-appointment of Auditor:** An auditor, once appointed, may continue for a maximum of two additional years, subject to satisfactory performance. Yearly approval of the Executive Committee is required, along with confirmation that the firm remains on the C&AG panel and eligible for conducting PSU audits. No continuation beyond this extended period will be permitted. Any observations from the Ministry must be considered before re-appointment. *It is also clarified that "No auditor can take the assignment of more than three (3) audits under NHM. A certification in this regard may be obtained from the auditor."*

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7.9 Maximum Number of Audits under NHM: No auditor may take up audits for more than three States in a year. A certificate confirming this must be provided by the auditor.

7.10 Tie-Breaker for Same Audit Fee: If two or more firms quote the same audit fee, selection shall be based on the following priority-wise criteria:

- Past experience in handling Government contracts and conduct of the firm.
- Turnover of the firm.

**8. Other Major Points Related to Statutory Audit:**

- 8.1 Timely Preparation of Accounts: To ensure timely completion of the audit, the State should ensure that the books of accounts are ready at all locations prior to the commencement of the audit. Additionally, timely availability of required information to the auditors must be ensured to facilitate completion of the audit within the stipulated timelines.
- 8.2 **Pre-Bid Conference Clarifications:** During the pre-bid conference, participating firms should be clearly informed about the audit requirements, including the number of districts and blocks to be covered, physical visits by audit teams to each location, and the number of implementing agencies from which Utilization Certificates (UCs)/Statements of Expenditure (SOEs) are received and incorporated into the Annual Financial Statements, to ensure the quality of the audit is not compromised.
- 8.3 **Standing Committee for Auditor Selection:** The State should constitute a Standing Committee, headed by the Mission Director (NHM), for the selection of auditors, as well as for follow-up and implementation of compliance for audit observations from previous years.
- 8.4 **Exit Conference:** Upon completion of the audit, the State should organize an exit conference with the auditors to discuss audit observations.
- 8.5 **Retention of Working Papers:** A copy of the auditors' working papers shall be retained by the Director (Finance)/State Finance Manager (SFM) in the State.
- 8.6 **Timeline for Appointment of Auditor:** The process of auditor appointment has to be completed within timelines, and intimation of the appointed auditor, along with the fees fixed and the evaluation sheet, must be submitted to the Ministry by within timelines.
- 8.7 **Completion of District Audits:** The audit of all District Health Societies should be completed by 05 June 2026, and the respective Audit Reports issued before 30 June 2026.
- 8.8 **Consolidation of Audit Reports at State Level:** The consolidation of audit reports from all districts, along with all necessary components such as Accounting Policies, Notes to Accounts, and Management Letter, to be completed by the State and the final consolidated report submitted by 31 July 2026.
- 8.9 **Submission of Audit Report:** The Audit Report, as per the Appendices of the RFP, to be submitted in triplicate with spiral binding, along with a soft copy (PDF/Scanned) emailed to [pk.singh72@nic.in](mailto:pk.singh72@nic.in), by 31 July 2026.
- 8.10 **Compliance with Audit Observations:** Compliance reports addressing audit observations must be submitted to the Ministry of Health & Family Welfare within six months of audit completion.

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**9. Scope and Coverage of Audit:** In conducting the audit, special attention should be paid to the following areas:

9.1 **1 Assessment of Financial Systems and Controls:** The auditor to assess the adequacy of the project's financial systems, including financial and operational controls. This assessment to cover:

- 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 for remedying weak controls; and
- Verification of assets and liabilities.

A specific report on these aspects to be provided annually as part of the **Management Letter**.

9.2 **Utilization of Funds:** The auditor to verify that funds have been utilized in accordance with conditions laid down by the MoHFW, GoI, ensuring due attention to economy, efficiency, and effectiveness, and that funds were used only for their intended purposes. The auditor to also confirm that any required State counterpart contributions have been provided.

9.3 **Procurement of Goods and Services:** The auditor to ensure that goods and services financed under each scheme have been procured in accordance with the relevant procurement guidelines issued by the Government of India/State Government. For programmes supported by development partners, such as NDCPs, the auditor shall verify compliance with the terms of agreements between GOI and the respective development partners, as well as adherence to programme-specific procurement manuals and guidelines issued by the Programme Divisions of MoHFW. All expenditures must have complete supporting documentation.

9.4 **Maintenance of Records:** The auditor to verify that all necessary supporting documents, records, and accounts have been properly maintained for the project.

9.5 **Utilization of State Share:** The auditor to ensure that the matching State share against Commodity and Infrastructure Maintenance grants has been utilized in accordance with the 0:100 (Central Share: 0, State Share: 100) SLS (State Linked Scheme) as per DoE guidelines dated 27 June 2025.

9.6 **Sample Coverage of Sub-District Implementing Units:** Audit to cover 100% of District Health Societies (DHSs), each being a legally registered society. Audit to cover at least 40% of Block-level CHCs and AAM-Primary Health Centres (PHCs). At least 50% of these blocks should be newly selected, with the remaining possibly from the previous year's audit. The sample to ensure inclusion of Block-level CHCs and AAM-PHCs in each district. All vouchers pertaining to health facilities should be made available at the respective facility (DH, CHC, AAM-PHC) for audit. Further, audit to also cover expenditures incurred through Rogi Kalyan Samities (RKSSs) at DH, CHC, and AAM-PHC levels.

9.7 **Review of Concurrent Audit Reports:** The statutory auditor may review concurrent audit reports and quarterly executive summaries and consider material observations or findings while forming an opinion on the overall internal control environment and truth and fair view of accounts/financial statements.

9.8 **Refund of SNA Account Balances:** After implementation of SNA-SPARSH under NHM and PM-ABHIM, the State to ensure that any erstwhile SNA account balances are refunded to the Consolidated Fund of India, in accordance with DoE guidelines dated 16 January 2024.

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9.9 **Compliance with DoE Guidelines:** The auditor may review the State's compliance with all guidelines issued by the DoE with respect to the implementation of NHM and PM-ABHIM.

9.10 **Reconciliation of Expenditures:** The statutory auditor to reconcile the Financial Monitoring Report (FMR) expenditure with SNA-SPARSH expenditure to ensure accuracy and completeness of financial reporting.

**10. Project Financial Statements:** The format of the Project Financial Statements (PFS) and relevant schedules, consolidating all programmes, is provided at **APPENDIX A** – Format of Financial Statements, and is also available on the MoHFW website at [www.nhm.gov.in](http://www.nhm.gov.in).

The Project Financial Statements, prepared at the State Health Society (SHS), District Health Society (DHS), and Consolidated State level, to include the following:

10.1 Audit Opinion: As per **APPENDIX C**.

10.2 Balance Sheet: Showing accumulated project funds, balances, other assets, and liabilities (if any).

10.3 Income & Expenditure Account: For the year ending 31 March 2026.

10.4 Receipt & Payment Account: For the year ending 31 March 2026.

10.5 Other Schedules to the Balance Sheet:

- Statement of Fixed Assets (as a schedule).
- Schedule of Loans and Advances (with age-wise analysis).
- Programme-wise Statement of Expenditure.

10.6 Notes on Accounts: Accounting policies followed in the preparation of accounts for SHSs and DHSs. Any other significant observations of the auditor.

11.7 **Auditor's Observations:** Significant observations, including internal control weaknesses for each programme, specifying the institution concerned to facilitate follow-up action.

11.8 **Certification of Fund Transfers:** Auditor to certify the delay status of funds transferred from State Treasury to SNA account of SHS for FY 2024-25 and 2025-26, as per the prescribed format (Appendix E-1 and E-2).

11.9 **Interest on Delayed Transfers:** Auditor to disclose whether the State has received any interest on delayed transfer of funds from the State Treasury to the SNA account of SHS, as per Ministry of Finance letters dated 18/19 December 2024.

11.10 **Lapse of Drawing Limits:** Auditor to specify any lapse of drawing limits against the mother sanction issued by the Ministry.

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**11.11 Comparison with FMR Expenditure:** Auditor to compare audited expenditure with expenditure reported in the FMR for 2025-26, highlighting reasons for variations.

**11.12 Utilization Certificates (UCs):**

- Sanction-wise UCs as per Form 12-C of GFR 2017 (amended time to time), reconciled with the Income & Expenditure account and capitalized fixed asset expenditures.
- Separate UC for State share contribution.
- Separate UCs for Emergency COVID-19 Response Packages (ECRP-I & ECRP-II) and PM-ABHIM.

**11.13 Action Taken Report:** Auditor to review and report on action taken on previous year's audit observations.

**11.14 Reconciliation of FMR Expenditures:** Auditor to reconcile FMR expenditures of the last quarter (31 March 2026) with audited annual financial statements, identify variances, and provide reasons.

**11.15 Management Representation:** DHS and SHS management should sign the financial statements and provide written acknowledgment of their responsibility for preparation and fair presentation of accounts, affirming that project funds were expended as intended.

**11.16 Separate Chapter for COVID-19 Emergency Response:** A dedicated chapter for ECRP-I to be included (Appendix F). Funds under ECRP-I are 100% centrally funded. Release of funds under ECRP-II is as per the approved Centre-State funding under NHM.

**11.17 Separate Chapter for PM-ABHIM:** A dedicated chapter for PM-ABHIM to be included (Appendix G).

**12. Financial Management Reports (FMR):** In addition to forming an opinion on the financial statements, the auditor is required to audit the last quarter FMR (quarter ending March, 2026) submitted to MoHFW. The auditor to apply such tests as deemed necessary to satisfy the audit objectives. Any ineligible expenditures identified in the financial reports must be separately noted. The audit report to include a separate paragraph commenting on:

- the accuracy and propriety of expenditures included in the financial statements and FMRs.
- whether procurement procedures have been followed.
- the extent to which the GoI can rely on the quarterly FMRs.

In addition to the audit report, the auditor to prepare a Management Letter as per **Appendix D**, summarizing observations on internal control issues not materially affecting the financial statement opinion.

**The Management Letter to include:**

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- a) Comments and observations on the accounting records, systems, and internal controls examined during the audit.
- b) Identification of specific deficiencies and weaknesses in the system and controls, with recommendations for improvement.
- c) Reporting on the level of compliance with financial internal controls.
- d) Reporting of procurement not carried out in accordance with the procurement manual/guidelines of the State for individual programmes (e.g., RCH-II, NTEP, IDSP, etc.).
- e) Communication of matters that might have significant impact on project implementation.
- f) Bringing to the attention of the Society any other pertinent matters observed during the audit.

**The observations in the Management Letter must include implications of the observations, Auditor's recommendations, and Management comments/responses, which must be obtained and reported along with the Audit Report.**

**13. Reporting and Timing:**

**13.1 Submission of Audit Report:**

- The final Audit Report to be submitted by 31 July 2026 (i.e., within four months of the end of the financial year) to the SHS.
- The SHS to promptly forward three spiral-bound copies and a soft copy in MS Excel/MS Word, as well as a scanned PDF, along with the final Utilization Certificates (UCs) signed by both the State and Auditor, to the GoI, including any comments from the State.

**13.2 Multiple Auditors for District Groups:**

- If multiple auditors are appointed for a group of districts, each auditor shall issue a separate audit report for each district, including a soft copy (Word/Excel).
- Audit reports for all districts must be issued by 30 June 2026 to ensure the State consolidated report is issued by 31 July 2026.

**13.3 Conditionality of Fund Release:**

- Timely submission of the statutory audit report is a Record of Proceedings (ROP) condition for release of funds to the State beyond 75% of cash allocation, ensuring smooth mission implementation.

**13.4 Timelines for appointment of auditor and furnishing of record and reports:**

- 1) Complete the auditor appointment process within timelines, and submit details of the appointed auditor, fees, and evaluation sheet to the Ministry within timelines. Timely provision of information to the auditor must be strictly ensured.
- 2) Ensure that cash books, ledgers, vouchers, other financial statements, and IFMIS/SPARSH reports are ready at the time of auditor visits.

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13.5 Penal Provisions for Delay:

- If the auditor fails to submit the report on time despite all required information being provided, the State may deduct 5% per month from the audit fees.
- The State to include a clause regarding this penalty in the auditor agreement.
- **Exceptions:** Penalty may be waived by the Mission Director (NHM) in case of delays due to unforeseen circumstances (e.g., floods, earthquakes, elections).
- Prior to imposing a penalty, the auditor must be given an opportunity to be heard.

**14. Additional Instructions to Auditors:**

- a) The Audit Report of the State Health Society (SHS) shall include audit of all transactions at both State and District Health Society (DHS) levels.
- b) The audit for the financial year will cover all components including Flexible Pool for RCH & Health System Strengthening, National Health Programmes, Urban Health Mission, PM-ABHIM, and ECRP-I & II, ABDM and AB-PMJAY.
- c) The appointed auditor shall issue a Consolidated Audit Report for the State as a whole and for each District, covering all programmes under NHM, PM-ABHIM, ABDM and AB-PMJAY.
- d) **Submission of Reports:**
  - All State-level reports shall be issued in three sets (two sets for MoHFW and one set for the State).
  - The Consolidated Report shall be sent to NHM-Finance Division, and individual programme reports, along with Utilization Certificates (UCs), shall be sent to the respective programme divisions of the Ministry.
- e) **Financial Statements and Schedules:**
  - Shall be prepared in accordance with the format provided by the MoHFW, GoI (**APPENDIX-A – Format of Financial Statements**).
  - Specific programme requirements, as per the agreements with the GoI and Development Partners, shall also be incorporated in separate schedules for the respective programmes.
- f) **Utilization Certificates (UCs):**
  - Auditor shall certify all UCs in the prescribed format (*Form 12C of GFR, 2017 amended time to time*) for NHM programmes.
  - UCs shall be sanction-wise, and signed by ACS/Principal Secretary (Health)/Secretary (Health), Mission Director, State Programme Officers, and the Auditor.
- g) The auditor shall append the Checklist provided in **APPENDIX-B**.
- h) **Financial Management Reports (FMRs):**
  - Auditor shall certify the FMR based on audited expenditures for all line activities of the last quarter (quarter ending March 2026), showing cumulative and head-wise expenditure for the full financial year.

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- Auditor shall certify a comparative statement showing expenditure as per FMR and audited accounts, documenting reasons for significant variances (e.g., more than 15% at each component level).
- i) **Management Letter:** Shall be prepared as per **APPENDIX-D**, along with comments/replies from the **Mission Director, SHS**.
- j) Auditor to comment on the compliance with DoE guidelines for the implementation of Centrally Sponsored Schemes (CSS) by States/UTs during FY 2025-26, specifically for NHM and PM-ABHIM.
- k) Auditor to examine the status of timely DBTs under schemes such as JSY, JSSK, ASHA, Family Planning, and Nikshay-NTEP through the APBS/SNA-SPARSH platform and assess whether internal controls are adequate to ensure these payments are evidence-based.
- l) Programme financial statements to disclose expenditures on:
  - Procurement from non-ADB member countries, and
  - New building construction for the 13 ADB-supported States under PM-ABHIM.
- m) Auditor to provide valuation and disclosure as per Indian Government Accounting Standard-2 (IGAS-2) for grants received in kind for the 13 ADB-supported States under PM-ABHIM.
- n) Auditor to ensure that the annual financial statements include a note stating: "These financial statements were approved by [insert governing body] on [insert date]" for the 13 ADB-supported States under PM-ABHIM.

**15. General Provisions and Guidelines for Submission of Proposals**

**15.1 General Provision:**

- 1) The State should ensure that the Auditor is appointed for all disease control programmes under NHM and that the Uniform Accounting System is followed. Auditors must follow the latest formats prescribed in the RFP.
- 2) The auditor shall be given access to all information relevant for the audit, including but not limited to:
  - a) Financial and procurement records, SPIPs, AWP.
  - b) MoU/LOU signed between MoHFW and the State/SHS.
  - c) Instructions issued by MoHFW regarding scheme guidelines (e.g., JSY, JSSK).
  - d) Administrative orders issued by SHS/DOHFW/Directorate of Health, including cost norms.
  - e) For programmes financed by Development Partners, copies of legal agreements and project appraisal documents shall be made available.

**15.2 Guidelines for Submitting the Proposals:**

- a) Sealing and Labeling of Proposals:

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- Original and copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICAL PROPOSAL".
  - The Financial Proposal to be placed in a separate sealed envelope clearly marked "FINANCIAL PROPOSAL", followed by the name of the assignment and the warning: "DO NOT OPEN WITH THE TECHNICAL PROPOSAL."
  - Both envelopes to be placed in an outer envelope, sealed, and marked with the submission address, reference number, and title of the assignment, with the instruction: "DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED."
  - Failure to comply may result in misplacement, loss, or premature opening, which could constitute grounds for rejection of the proposal.
  - If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute ground for declaring the Proposal non-responsive/ invalid.
- b) **Single Proposal/Multiple Firms:** In case the State decides to appoint more than one CA firm, a bidding firm may submit proposals for the State as a whole or for one group of districts.
- c) Agencies must comply with the Technical Specifications, General Conditions, and formats/requirements for Technical and Financial Proposals.
- d) Technical Proposals to be marked "ORIGINAL" or "COPY" as appropriate; discrepancies between copies and original to be resolved in favor of the original.
- e) **Validity of Financial Proposal:** Financial proposals must remain valid for **6 months from the date of submission.**
- f) **Authorization:** Each page, form, annexure, and appendix of the Technical and Financial Proposal must be signed by the authorized signatory.
- g) All blank spaces in the Financial Proposal must be completely filled, either typed or written in ink.
- h) **The State Health Society (SHS) reserves the right to accept or reject any proposal without explanation and may change evaluation criteria in the interest of the organization.**
- i) If the required team composition is not deployed, the State may take appropriate action, including blacklisting, after keeping the Ministry informed.
- j) A firm cannot undertake audits of more than three States/UTs in a year. Assignments must be accepted chronologically on a first-come, first-served basis. If a firm is appointed for more than three States, it must withdraw to comply with the limit. As a State may opt to appoint multiple auditors, therefore, if a firm appointed for audit of a group of district in any State then for the purpose of ceiling of 3 States, group of Districts shall be taken as a State.
- k) Firms must give an undertaking that all team members are proficient in the State's official language (oral and written) and have a Head Office/Branch Office in the allotted State (Form U). For NE States/UTs with limited availability, proposals from neighbouring States may be considered.

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*dyf*



**THE ADMINISTRATION OF UNION TERRITORY OF LADAKH**  
**OFFICE OF THE MISSION DIRECTOR, NATIONAL HEALTHMISSION**  
(Email Id: mdnhmladakh@gmail.com)



- l) Firms must depute an appropriate number of teams to ensure timely submission and high-quality audit.
- m) Each audit team must be headed by a qualified Chartered Accountant.

**Components of Technical and Financial Proposal:**

- 1) Letter of Transmittal: **Form T-1**
- 2) Technical Proposal Format: **Form T-2**
- 3) Financial Bid Format: **Form F-1**
- 4) Undertaking of HO/Branch Office in State: **Form U**

*Pran*

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**Form T-1**

**Letter of Transmittal**

To,

The Mission Director,  
State Health Society,  
Name & Address of State

**Subject: Submission of Proposal for Statutory Audit of [Name of State Health Society]**





Sir,

We, the undersigned, hereby offer to provide audit services for [Name of State Health Society] in accordance with your Request for Proposal (RFP) dated [Insert Date]. We are submitting our proposal, including details about our firm and the proposed audit fees.

2. We hereby declare that all information and statements provided in this proposal are true and accurate, and we understand that any misrepresentation may lead to disqualification.
3. We confirm that the fees quoted by us are valid for six months from the date of submission and that this proposal will remain binding upon us and may be accepted at any time before the expiry date.
4. We affirm that the prices quoted have been arrived at independently, without consultation, communication, agreement, or understanding with any competitor for the purpose of restricting competition.
5. We also agree to bear all costs incurred in connection with the preparation and submission of this proposal and any further pre-contract costs.
6. We understand that the State Health Society [Insert Name of State] is not bound to accept the lowest or any proposal, and is not required to give any reason for the award or rejection of any proposal.
7. I confirm that I have the authority of [Insert Name of the C.A. Firm] to submit this proposal and negotiate on its behalf.

Yours faithfully,

( )



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**Form T-2**

**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:	
2.1	Head Office	Phone No:
2.2		Fax No:
2.3		Mobile No. of Head Office In-charge:
2.4	Date of establishment of the firm	
2.5	Date since when is H.O. at the existing Station	
2.6	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:
2.7	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 Registration No.	Attach copy of Registration
5	Firm TAN Registration No	Attach copy of Registration
6	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.
7	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2025-26) confirming that the firm is eligible for major PSU audits.
8	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
9	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.

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*dyf*



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10	<p>Audit Experience of the Firm:</p> <ol style="list-style-type: none"><li>1. Number of Assignments in Commercial/Statutory Audit</li><li>2. Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions &amp;NGOs</li><li>3. Experience in the NHM audit</li></ol>	<p>Copy of the Offer Letter &amp; the Fee Charged for each assignment. (Relevant evidences to be given of the turnover and fee)</p>
11	<p><b>Details of Partners:</b> <b>Provide following details:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Number of Full Time Fellow Partners associated with the firm</li><li><input type="checkbox"/> Name of each partner</li><li><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Date of becoming ACA and FCA</li><li><input type="checkbox"/> <input type="checkbox"/> Date of joining the firm</li><li><input type="checkbox"/> Membership No.</li><li><input type="checkbox"/> Qualification</li><li><input type="checkbox"/> <input type="checkbox"/> Experience</li><li><input type="checkbox"/> Whether the partners is engaged full time or part time with the firm</li><li><input type="checkbox"/> Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2026)</li></ul>	<p><b>Attested copy of Certificate of ICAI not before 01.01.2026</b></p>

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

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*



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Form F-1

**FORMAT FOR FINANCIAL BID**

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

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

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

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*



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**Form U**

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

To

The Mission Director,  
State Health Society,  
[Name & Address of the State]

Sir,

We, the undersigned, hereby offer to provide audit services for the [Name of State Health Society] in accordance with your Request for Proposal dated [insert date]. We submit our proposal containing the details of our firm along with the proposed audit fees.

2. We hereby declare that our firm has its Head Office / Branch Office in the State of [name of State], located at the following address:  
[complete address].

3. The address proof of the said office (photocopy of the Certificate of Incorporation of the firm, lease agreement, telephone connection, electricity connection, etc.) is enclosed herewith.

4. We further undertake that the staff deputed by our firm for conducting the audit are proficient in the local language of the State/UT, both in oral and written communication.

5. We understand that if any information furnished herein is found to be false or misleading, the same to be treated as fraud, and appropriate action may be taken in this regard.

Yours faithfully,

( )

Encl:

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

*[Handwritten signatures]*

*[Handwritten signature]*

*[Handwritten signature]*



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**Selection Process of the Auditor:**

For the purpose of the appointment of the statutory auditor for 2025-26, following points should be taken into account-

- 1) Open advertisement (as per Format for Advertisement as at Form-A) in leading newspapers at State level and National level for inviting proposals from CAG empanelled Chartered Accountant firms for statutory audit of State and District Health Societies should be issued first. A copy of the advertisement shall also be e-mailed to the Institute of Chartered Accountants of India (ICAI) for web hosting on ICAI website at secretary@icai.in & secretary@icai.org. (Format of the advertisement is enclosed) – A copy of the advertisement shall have to be sent to Financial Management Group (FMG)-US (NHM-Finance) in MoHFW. Advertisement along with the detailed RFP shall also to be uploaded on the State's NHM website.
- 2) A pre-bid conference shall be held (date to be indicated in the advertisement) wherein queries/doubts of the potential bidders shall be clarified.
- 3) The Executive Committee of the SHS will form a Standing Committee on Audit (SCA) with suitable representation from programme and finance wings. The SCA should invariably be headed by the Director-Finance or other person nominated by the Mission Director. This SCA will also act as the Selection Committee for the selection of auditors. The SCA will subsequently monitor the audit process and the follow-up on audit paras and Action Taken Reports on those audit paras. After the selection of auditor by SCA, the same will have to be approved in the meeting of Executive Committee of the SHS.

The detailed scheduled with regard to the tendering process shall be as under:

- **Date of pre-bid conference:** Time and Venue as per the GeM Bid Document.
- **Last date and time for submission of Proposal:** As per GeM bid document.
- **Date and time of opening of Tender:** As per the GeM bid document.

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The selection process of the auditor shall be subject to review by the FMG, MoHFW, GoI; the Office of the Chief Controller of Accounts, MoHFW, GoI; audit parties of the AG; or any other authorized person of the MoHFW, GoI.

At the time of selection of the Statutory Auditor, the State must ensure that the firm was not engaged as a Concurrent Auditor of the State during the year for which the auditor is being appointed, including the financial year 2025-26.

The selection will be carried out by choosing the firm quoting the lowest financial bid (L-1) after finalization of the technical proposal. While finalizing the audit firms, preference may be given to firms having their Head Office or Local Branch Office in the State capital of the same State for which the proposal has been submitted. Such office must have existed within the State for not less than three years, as certified by the ICAI. Accordingly, a firm quoting the second-lowest financial bid (L-2) may be considered for appointment as Statutory Auditor if it has a Head Office or Local Branch Office in the concerned State.

Upon completion of the selection process, the selected firm shall be awarded the audit contract of SHS and DHS through issuance of a Letter of Award (LOA). The firm should execute a contract with the SHS within two weeks from the date of issuance of the LOA.

In case a bidding firm is found unsuitable for audit on any reasonable grounds, such as adverse information received from the Ministry, ICAI, or any State authority, the State may reject the proposal without assigning any reason.

*[Handwritten signatures and dates]*

*[Handwritten signature]*



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Form – A (Format of Advertisement)

Government of .....

Health & Family Welfare Department

State Health Society

SELECTION OF AUDITORS - REQUEST FOR PROPOSAL

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY

AUDIT OF STATE HEALTH SOCIETY (SHS) & DISTRICT HEALTH SOCIETY (DHS)  
- (FOR THE FINANCIAL YEAR 2025-26) under National Health Mission (NHM)

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 ..... (Name of State) State Health

Society, invites "Proposal for audit" from **firms of Chartered Accountants empanelled with**

**C& AG and eligible for conducting audit of major PSUs for the year 2025-26.**

**Minimum payable fees will be worked out as per the norms of ICAI.**

**Detailed RFP:** Detailed Request for Proposal (RFP) comprising Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be either downloaded from the State's website [www.nhm.gov.in](http://www.nhm.gov.in) or this can be collected from the O/o Mission Director.....SHS between ..... and .....

**Important Dates:**

- Last date for collection of RFP from Office of SHS: As per GeM document.
- Date for pre-bid conference: As per GeM document.
- Last date for submission of Proposal to SHS: As per GeM document.
- Date of opening of financial bid As per GeM document.
- Venue for Pre-bid Conference: Pre-bid Conference would be held As per GeM document.

Mission Director,  
State Health Society.....

**Address:**

Mission Director,  
SHS of ....., Government of .....,  
Email id:  
FAX: & Phone:



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Dr. Phunchok Norboo  
Director, ABDM  
UT Ladakh

Dr. Rinchen Angmo  
MCH, Consultant  
NHM, UT Ladakh

Ms. Lobzang Chorol  
Accounts Officer/DDO  
NHM, UT Ladakh

Mr. Stanzin Namgail  
State Law Officer  
NHM, UT Ladakh

Ms. Kunzang Dolma Siri  
State Accountant (NTEP)  
NHM, UT Ladakh