


LIMITED TENDER NOTICE

Sealed tenders for Concurrent Audit of State Health Society UT of Daman & Diu & District Health Society, Daman for the financial year 2014-15 are invited from empanelled Chartered Accountant/ Cost Accountant firms on behalf of the President of India.

The Sealed Tenders duly filled & superscribed –“ **Tender for Concurrent Audit of State Health Society, UT of Daman & Diu & District Health Society, Daman for the financial year 2014-15**” and addressed to Mission Director, NRHM, UT of Daman & Diu, should reach by 05:00p.m of 07 /11/2014, in the office of the Mission Director, (NRHM) State Health Society UT of Daman & Diu, Community Health Centre, Moti Daman-396220. The tenders will be opened on 07/11/2014 at 05:30p.m in the presence of Tenderers, if present.

Detailed information regarding the conditions of the contract, such as, Expression of Interest, Terms of Reference, Eligibility, format for Technical bid (Appendix-V.A) and Financial Bid may be downloaded from the website www.daman.nic.in.


(J. P. Agrawal)
Mission Director,
NRHM

No.NRHM/SHS/DD/CON-AUDIT/2014-15/897

Date:- 17 /10 /2014



Administration of U.T. of Daman & Diu
National Rural Health Mission
State Health Society
UT of Daman & Diu
LIMITED TENDER NOTICE

HIRING SERVICES OF CHARTERED ACCOUNTANT/COST ACCOUNTANT FIRMS FOR CONCURRENT AUDIT OF STATE HEALTH SOCIETY, U.T. DAMAN & DIU AND DISTRICT HEALTH SOCIETY, DAMAN (FOR THE FINANCIAL YEAR 2014-15) UNDER NATIONAL RURAL HEALTH MISSION (NRHM)

The, NRHM, State Health Society, U.T. of Daman & Diu, invites Limited Tender Notice from firms of Chartered Accountants and Cost Accountant firms which meet the condition in the eligibility criteria listed below, for carrying out the concurrent audit of SHS, UT of Daman & Diu & DHS, Daman for the financial year 2014-15 as per the Terms of Reference provided by GOI.

Eligibility Criteria: the firm must (a) be empanelled with C & AG and ICAI (b) have at least 1 (one) full time partners who are fellow members of the ICAI for a period not less than 3 years (as per certificate of ICAI as on 1.1.2014); (b) have an average turnover of Rs.15 lacs p.a. in the last 3 years; (c) have carried out at least 10 Statutory Audit of corporate entities having a turnover of ₹ 10 crores other than Bank Branch Audit and (d) have at least 4 audit assignment in the Social Sector (excluding audit of Charitable Institutions & NGOs) / Externally Aided Projects.

Reporting:-

- (a).Quarterly FMR in GOI Format along with Statement of Expenditure in prescribed format and statement of Fund Position at the end of the month with Bank Reconciliation Statement cover in all Health Institution under the State Health Society within 7 days of the Month.
- (b).Quarterly Income & Expenditure Account, Receipt & Payment Account, Balance Sheet in GOI Format along with Management Letter and Audit Report on accounts within 7 days of the following months.
- (c).Action Taken Report on last Audit Report along with Account.

Submission of Expression of Interest (EOI):

The eligible firm can be a download format for Technical bid (Appendix-V.A) and Financial Bid and submit their Expression of Interest (EOI) by post or courier to the O/o Mission Director (NRHM), State Health Society, Community Health Centre, Moti Daman – 396220 on two cover on or before 07/11/2014 up to 05:00 pm hrs. (Cover-I) should contain all the technical information accordingly to eligibility criteria and submit in Appendix-V.A and (Cover II) should contain Financial Bid. The rates should be quoted including TA/DA etc for monthly basis including all Programmes of NRHM i.e. RCH, MFP, RI, PPIP, NLEP, NPCB, IDSP, RNRCP, NVBDCP, NCD, AYUSH & Other programmes. Both the covers should be inserted in another sealed envelope. The following information should be written on the envelope:-

–“ **Tender for Concurrent Audit of State Health Society, UT of Daman & Diu & District Health Society Daman.**

The State Health Society, U.T. of Daman & Diu reserve the right to accept or reject any Expression of Interest (EOI) without assigning any reason therefore the decision of the committee will be final and binding to all.

Important Dates:

Last date for submission of Proposal to SHS: 07/11 /2014 up to 5:00 PM

Date of opening of technical & Financial bid: 07/11/2014 at 5.30PM

(J.P. Agrawal)
Mission Director, NRHM
SHS, U.T. of Daman & Diu.
Email id: md-dd-nrhm@nic.in
FAX: 0260-2230570 & Phone:-0260-2230470

Terms of Reference (ToR)

Section I – Background

1. National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare was launched on 12th April, 2005 by the Government of India to improve medical facilities in all the rural area in the country. The NRHM seeks to provide accessible, affordable and quality health care to the rural population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 407 to 100 per 1,00,000 live births, Infant Mortality rate (IMR) from 60 to 30 per 1000 live births and the Total Fertility Rate (TFR) from 7. to 2.1 within the 7 year period of the Mission.

One of the visions of the Mission is to increase public spending on health from 0.9% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NRHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) and various National Disease Control Programmes (NDCPs) have been repositioned.

At present the following Schemes come under the National Rural Health Mission:

A. National Disease Control Programmes:

National Vector Borne Disease Control Programme (NVBDCP).
Revised National Tuberculosis Control Programme (RNTCP).
National Leprosy Eradication Programme (NLEP).
National Control of Blindness Programme (NPCB).
National Iodine Deficiency Disorder Control Programme (NIDDCP).
Integrated Disease Surveillance Project (IDSP).
National Programme for Prevention and Control of Deafness (NPPCD)
National Programme for Prevention and Cancer, Diabetes, Cardio-Vascular Diseases and Stroke (NPPCDCS)
AYUSH & Other Programmes.

B. Reproductive and Child Health Programme: (RCH Flexipool) & Additionalities Under NRHM: (Mission Flexipool) & Operating Costs for Routine Immunisation & Injection safety. & Operating Cost for Pulse Polio Immunisation.

4. *Institutional and Funding Arrangements:* For the implementation of the above programmes an MOHFW has required the creation of an Integrated Health Society at State and District levels (registered as a legal entity at the State and District under the national or state societies registration Act). This is against the earlier arrangement of having distinct legal units (societies) for each program/scheme. Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHS) work in coordination with the District Collector and District CMO. Program implementation is done through its District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub- Centres (SCs) and Village Health Sanitation Committees. Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, IEC Bureau, PWD, the Directorate of Health and municipal corporations for the urban health components. In addition funds are also released NGOs and private entities under public private participation arrangements.

Funding & Accounting Arrangements: Funds for the various programs are transferred to the States from the Government of India in the form of Grants-in-Aid to SHS on the basis of respective State Programme Implementation Plan (SPIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAP) of each of the districts in the State. Under the umbrella of the integrated SHS/DHS each program has separate bank accounts, maintains separate books of accounts

and other financial records as required under each program and also submit separate financial activity reports at varying frequencies to the respective monitoring unit in MOHFW (GOI).

5. Financing by Development Partners/ Donors: Some of the programs are supported by development partners such as the World Bank, DFID, UNFPA, GFATM etc for which grant/ 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.

Section II

Objective of concurrent audit services: The objective of the concurrent audit is to ensure that the State Society receives adequate, independent, professional audit assurance that the grant proceeds provided by MOHFW are used for purposes intended in line with approved PIPs and AWP of individual programs and that the 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 focus of concurrent audit initiative will be :-

- 1) Accuracy is ensured in the maintenance of books of accounts and these are maintained on a timely basis.
- 2) Advances are tracked, followed up and settled on a priority basis.
- 3) Exclusion of advances being shown as expenditure in the FMRs.
- 4) Bring accuracy to the quarterly Financial Monitoring Reports based on books of accounts.
- 5) Ensure voucher/evidence based payments to improve transparency.
- 6) Enable timely and accurate submission of FMRs.

Scope of work

- a. Accuracy is ensured in maintenance of books of account and these are maintain on a timely basis;
- b. Advances are tracked, followed up and settle on a priority basis;
- c. Exclude advances being shown as expenditure in the FMRs;
- d. Bring accuracy to the quarterly Financial Monitoring Reports based on books of accounts;
- e. Ensure voucher/evidence based payments to improve transparency;
- f. Enable timely and accurate submission of financial MIS to the management;
- g. Improve the accuracy and timeliness of financial reporting from sub-District levels; and
- h. Improve the internal control systems in the society.
- i. Make field visits to at least two or three blocks in a quarter (depending on the number of blocks in the district) and incorporate the observations in their Quarterly Audit Report.
- j. Age wise and party wise advance report is also required to be prepared.

Auditor has to give Quarterly Audit Report consisting of the following statements:

- Audited Receipts & Payments Account.
- Income and Expenditure Account.
- Audited Balance Sheet.
- Audited S.O.E.
- Age-wise report of Advances.
- Filling of Checklist given.
- Visited Block's Report.
- Comparison of Physical Vs. Financial targets and achievements
- Bank Reconciliation Statement

I. Benefits:

- (1) Reliable Information Accurate Data
- (2) Timely Reports
- (3) Effective Advances Monitoring
- (4) District Monitoring -Activity wise
- (5) District Monitoring -Activity wise
- (6) Decisive in making Disbursements to Districts
- (7) Timely preparation of Reports at State to be sent to Gol

In addition to this a 'Check list cum Guidelines' has been given by GoI for Audit on **Appendix-II.A** for District Health Societies and on **Appendix-II. B** for State & District Health Societies. The auditor has to adhere to those check lists and guidelines.

The concurrent Audit of the following programs/Projects is to be conducted and fees may be quoted in lump-sum. :-

A. National Disease Control Programmes:

National Vector Borne Disease Control Programme (NVBDCP).
Revised National Tuberculosis Control Programme (RNTCP).
National Leprosy Eradication Programme (NLEP).
National Control of Blindness Programme (NPCB).
National Iodine Deficiency Disorder Control Programme (NIDDCP).
Integrated Disease Surveillance Project (IDSP).

C. Reproductive and Child Health Programme: (RCH Flexipool) & Additionalities Under NRHM: (Mission Flexipool) & Operating Costs for Routine Immunisation & Injection safety. & Operating Cost for Pulse Polio Immunisation.

The following clarifications are being issued in this regard :-

1) Technical and Financial Bids will be accepted in separate sealed envelopes super scribed "Technical Bid for Concurrent Audit of State " and "Financial Bid for Concurrent Audit of State " respectively . Only one technical and financial bid is to be provided.

2) NRHM HQ office will evaluate the Technical Bids and the financial bid of only those firm/s found most suitable will be opened and considered. Financial bids of firms not found eligible will be returned without opening.

3) The last date for receiving the Technical Bids is 07.11.2014 at 05:00P.M and the same will be evaluated accordingly. The date of opening of financial bid will be communicated to the eligible firms and will be opened in their presence/ in presence of representatives of the Chartered Accountants/Cost Accountant firms whosoever wish to be present.

The following documents are to be furnished in the absence of which the Technical Bids will not be accepted: -

- 1) Certificate of the Constitution of the Firm issued by ICAI as on January 1st ,2014
- 2) Copy of the latest Income Tax Return duly acknowledged by the Income Tax Department.

GUIDELINES CUMCHECKLIST FOR AUDIT OF STATE/ DISTRICT HEALTH SOCIETIES UNDER NRHM

Here are brief guidelines cum checklist for the Quarterly audit to be conducted at State Health Society. All the auditors are requested to please go through these while conducting the audit so that adequate monitoring at state level can be done in a standardized manner. Also your suggestions or queries on this are most welcomed.

1. The Audit report should comprise of the following
 - a) Audited Trial Balance
 - b) Audited Receipt & Payment A/c
 - c) Income & Expenditure A/c
 - d) Audited Statement of Expenditure (SOE)
 - e) Bank Reconciliation Statements
 - f) List of long outstanding Advances
 - g) Observations and recommendations of Auditors.

2. Also please ensure that the Audit Reports of all the Societies for each Quarter should be submitted by 10th of the next month.

GUIDELINES CUM CHECKLIST FOR AUDIT OF STATE/ DISTRICT HEALTH SOCIETIES, NRHM

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

Sr. No.	Questionnaire	Remarks
A. REPORTING REQUIREMENTS AS PER GOI GUIDELINES		
1.	Whether FMRs are based on the books of accounts?	Yes/ No
2.	Whether advances are shown as expenditure in the FMRs?	Yes/ No
3.	Whether FMRs are being prepared in the format prescribed by GOI?	Yes/ No
4.	Whether FMR reporting is being done on time every quarter?	Yes/ No
5.	Whether the concurrent auditor has audited the quarterly FMR?	Yes/ No
6.	Whether Statement of Fund Position is being sent along with FMRs?	Yes/ No
7.	Whether monthly Bank Balances Position Reports are sent to GOI regularly in the prescribed format?	Yes/ No
8.	Whether the concurrent auditor has audited the Statement of Fund Position?	Yes/ No
9.	Whether Provisional Utilization Certificates for the last financial year has been sent to GOI?	Yes/ No
10.	Whether the Provisional Utilization Certificates sent to GOI have been audited by concurrent auditor?	Yes/ No
11.	Whether statutory annual auditor has been appointed on the due date, i.e., 31" March.	Yes/ No
12.	Whether the appointment of statutory auditor has been intimated to GOI?	Yes/ No
13.	Whether Delegation of Administrative and Financial Power has been done as per the GOI Guidelines?	Yes/ No
14.	Whether Financial and Accounting unification has taken place in the SHS as per GOI notification No. I07/FMG/2005-06 dated 14.12.2006?	Yes/ No
15.	Whether the last annual financial statements were prepared in the format prescribed by GOI?	Yes/ No
16.	Whether the SHS has sent the Action Taken Report (ATR) on the last statutory audit report of the DHS to the SHS?	Yes/ No
B. MAINTENANCE OB BOOKS OF ACCOUNTS		
1.	Whether books of accounts are maintained on computerized software? Note: If accounts are maintained on standard accounting software, strike out the points not applicable in the relevant rows below.	Yes/ No
2.	Whether cash book is being maintained if the format prescribed? (Annexure 'A')	Yes/ No
3.	Whether separate Cash Books with Cash and Bank Balance on Cash System of accounting are being maintained properly for different projects (RCH, NRHM, SIP etc.) and are up-to-date?	Yes/ No
4.	Whether Cash Book is closed daily by 4 p.m. and is authenticated and duly signed by authorized signatory on daily basis?	Yes/ No
5.	Whether the Society is carrying heavy cash balances i.e. exceeding Rs. 5000/-?	Yes/ No
6.	If the answer to above is in positive, please give the no. of cases and the reasons therefore.	Yes/ No
7.	Whether appropriate insurance cover is there for excess cash held by the State Health Societies?	Yes/ No
8.	Does the physical cash tallies with that entered in Cash Book? Give dates on which verified and the cash balance with SHS on that day.	
9.	Whether Petty Cash Book is being maintained properly?	Yes/ No

10.	Whether Cheques issued register is being maintained properly?	Yes/ No
11.	Whether Registers of Bank Drafts received and Bank Drafts Issued are being maintained?	Yes/ No
12.	Whether updated pass book / bank statement is available?	Yes/ No
13.	Whether Bank reconciliation is prepared on a monthly basis as per Annexure-F?	Yes/ No
14.	Whether proper explanation has been given by the persons responsible regarding unreconciled entries? Please give detailed list of unreconciled and unexplained entries	
15.	Are Ledgers being maintained properly?	Yes/ No
16.	Whether Journal register maintained?	Yes/ No
17.	Whether Budget Receipt & Control Register is being maintained in the format given in Annexure 'B'?	Yes/ No
18.	Whether Register for Advances maintained as Advances given - to District Health Societies - to Staff, - to Contractors/suppliers, and - TA/DA advance - NGOs/ Other voluntary agencies	Yes/ No
19.	Whether Register for Staff Payments maintained?	Yes/ No
20.	Whether Stock Registers are being maintained properly for: • Civil Works • Machinery & Equipment • Furniture & Other non-consumable articles • Register for drugs & medicines • Register for consumable articles	Yes/ No
21.	Is register of Investments being maintained properly?	Yes/ No
22.	Whether Dispatch Register maintained properly?	Yes/ No
23.	Whether Office attendance register is there and maintained properly?	Yes/ No
24.	Whether all the files of the Society are systematically numbered and recorded in the File register?	Yes/ No
	C. RECEIPTS & INCOME	
25.	Whether DD received register is being maintained properly?	Yes/ No
26.	Whether all the receipts have been recorded in DD received register and Bank book with date and sanction nos.?	Yes/ No
27.	Whether Grants received have been recorded under proper heads Yes /No according to the purpose for which it was received? eg. towards RCH flexi pool, Pulse polio, EC-SIP, DFID etc.	Yes/ No
	D. PAYMENTS & EXPENDITURE	
28.	Whether there is any significant delay in sending the funds to districts after their receipt from GOI?	Yes/ No
29.	Whether all the vouchers are checked for the payments made? (Check all Vouchers above Rs. 10,000/- and test check remaining vouchers).	Yes/ No
30.	Whether vouchers have been filled properly and complete in all respect?	Yes/ No
31.	Whether all the vouchers are scrolled or not and entered into the Cash/Bank Book properly?	Yes/ No
32.	Whether all vouchers are supported with appropriate documentary evidences?	Yes/ No
33.	Whether necessary approval from appropriate authority has been taken for expenditures made?	Yes/ No
34.	Whether all the approvals are within the sanctioning powers of the	Yes/ No

	sanctioning authority?	
35.	Whether procedure for obtaining the sanctions has been followed? If no, pl specify the no. of cases in which it is not followed?	Yes/ No
36.	Whether expenditures are classified into Capital and Revenue properly?	Yes/ No
37.	Whether expenses are debited to proper activity for which it was given?	Yes/ No
38.	Whether all the payments have been classified into as- - Disbursements out of Grants-in-aid received from a) RCH Flexible Pool b) Mission Flexible Pool c) Routine Immunization d) Pulse Polio Immunization e) NDCPs Programmes such as TB, Malaria, Blindness etc. f) Any other grants.	Yes/ No
39.	Whether the amount is been actually utilized for the purpose for which it was disbursed? If no, pl. give details.	Yes/ No
40.	Whether there is any deviation between the amount of expenses shown as per Income & Expenditure and as per FMRs submitted by State Health Society to GOI?	Yes/ No
41.	If yes, quantify the difference activity wise.	
	E. ASSET SIDE	
42.	Whether fixed assets register has been maintained in the prescribed format? (see Annexure 'C')	Yes/ No
43.	Is the procedure for purchase of Fixed Assets being followed? Report deviations if any.	Yes/ No
44.	Does physical stock tallies with that recorded in register?	Yes/ No
	b) Advances	
45.	Whether Advances are given after following required procedure?	Yes/ No
46.	The purpose for which advance was given comply with the bye-laws?	Yes/ No
47.	Whether Advance tracking register is maintained properly? (format as per Annexure 'D')	Yes/ No
48.	Specify whether an Age analysis of Advances has been maintained as per format given? (Annexure 'E')	Yes/ No
49.	Whether there are huge unadjusted advances (say more than one month)?	Yes/ No
50.	If the answer to above is affirmative please give details of such unadjusted advances and the reasons for not adjusting the same.	Yes/ No
	F. LIABILITIES SIDE	
	a) Grants/ Funds Received	
	Whether grants-in-aid received have been properly classified as that received from Gol towards. • RCH-II Flexi pool • Mission Flexible Pool • Routine Immunization • Pulse Polio • Individual NDCPs • Others (specify)	Yes/ No
	b) Capital Fund	
52.	Whether Capital Fund Account has been created to the extent of fixed assets purchased and capitalized?	Yes/ No
	G. STATUTORY REQUIREMENTS	
	a) Tax Deducted at Source (T.D.S)	

53.	Whether T.D.S has been deducted appropriately wherever required?	Yes/ No
54.	Whether tax has been deducted at source at the rates prescribed? Give list of cases where tax has not been deducted or has been deducted short. (for rates of deduction of tax refer Annexure `F').	Yes/ No
55.	Whether quarterly returns of T.D.S in the form prescribed have been filled in time? If not, state reasons.	Yes/ No
	b) Other requirements	
56.	Whether the Society is registered with Income Tax Authorities for exemption from paying Income Tax under relevant section/s?	Yes/ No

RECEIPTS						PAYMENTS					
Date	Particulars	Party Name	Activity Head	L/f No.	Amount (Rs)	Date	Particulars	Party Name	Activity Head	L/f No.	Amount (Rs)
	Opening Bal. b/f										
	Total Receipts						Total Payments				
	Grand Total						Grand Total				

[illegible][illegible]

ANNEXURE `D'- FORMAT OF ADVANCE TRACKING REGISTER

Date	Particulars	To Whom given	Cheque no & Date	Amount	Adjustment Details		Balance Advances
					Date	Amount Adjusted	
	Activity I						
	Activity II						
	Activity III						

ANNEXURE `E' - AGE ANALYSIS OF ADVANCES

Age	Number of Advances	Advances outstanding (Rs.)
Advances pending for Less than 1 year		
Advance pending for More than 1 year but Less than 2 years		
Advances pending for More than 2 years		

Annexure `F': Bank Reconciliation Statement as on Date: _____

Name of the State/District Health Society: _____

SB A/c No _____

S. No	Particulars			Schedule Reference	Amount (Rs.)
A.	Balance as per <u>Cash Book</u> (as on date.....)				
B.	<u>Add:</u>	i.	Cheques issued but not yet presented for Payments into bank		
		ii.	Credit entries made in the bank Pass book but not shown in the cash BOOK (Such as bank interest)		
		iii.	Other reasons		
			Sub-Total (B)		
C.	<u>Less:</u>	i.	Cheque deposited into Bank but not yet credited into the Saving Bank Account of the SHS / DHS		
		ii.	Bank charges debited in the bank account but not accounted for in the cash book		
		iii.	Other reasons		
			Sub-Total (c)		
	Balance as per Pass Book/Bank Statement (A+B-C)				

Prepared by	Examined by
DAM / SAM	Concurrent Auditor

Date : _____

For State Programme Management Support Unit
(To be compiled by the Quarterly Auditor of the State Health Society)

**FORMAT FOR MONITORING DISTRICT HEALTH SOCIETIES
ON THE BASIS OF MONTHLY CONCURRENT AUDIT REPORTS**

Month/Year _____

Note: This format will be based on district reports received in Appendix-11.

S. No.	Name of the District	Concern areas	Recommended corrective action

N. B:- SHS & DHS, UT OF DAMAN & DIU.

**EXECUTIVE SUMMARY TO BE SUBMITTED TO FMG, MOHFW, GOI BY THE STATE
PROGRAMME MANAGEMENT SUPPORT UNIT, STATE HEALTH SOCIETY**

Name of the State _____

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

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

Part-A: State level:

14. Whether the Quarterly FMRs and Statement of Fund Position are based on books of accounts.
15. Whether the Quarterly FMRs and Statement of Fund Position are audited by the concurrent auditor?
16. Whether books of accounts of SHS are computerized?
17. Whether there is any significant delays in sending the funds to Districts, after their receipt from GOI?
18. Whether the posts of State Finance Manager and State Accounts Manager are filled up? If vacant, since when?
19. List down the advances which are outstanding for more than a year.
20. Whether audit observations of the concurrent auditor and statutory auditor have been complied with?
21. Whether Action Taken Report on statutory audit report has been submitted to GOI?
22. Whether unification of financial and accounting processes as per GOI Notification No. 107/FMG/2005-06 dated 14.12.2006 has been completed?
23. Whether delegation of Administrative and Financial powers have taken place as per GOI guidelines (circulated vide D.O. No. I 18/RCH-Fin/2006-07 dated IS` May, 2007).

Part-A: District level:

- 1 . Name of the Districts where monthly concurrent audit has not taken place.
- i. Name of the Districts where books of accounts are not computerized.
- ii. Name of the Districts where Cash Books are not being maintained/closed on a daily basis.
Name of the Districts where bank reconciliation is not being done on a monthly basis.
5. Name of the Districts which have not submitted the Statement of Fund Position in the last three months.
6. List down the number of advances and total amount involved District-wise which are outstanding for more than a year.
7. Name of the Districts which have not submitted FMRs/SOEs in the last three months.
8. Name of the Districts where the SOEs/FMRs are not being submitted in prescribed format.
9. Number of Rogi Kalyan Samities (district-wise) where last annual audit has not been done.
10. Number of Districts where unification of finance and accounting processes has not taken place as per GOI guidelines.
11. Number of posts of District Accounts Manager which has been vacant for more than 3 months.
12. Number of Districts where unification of financial and accounting processes as per GOI Notification No. 107/FMG/2005-06 dated 14.12.2006 has not taken place.
13. Number of Districts where Delegation of Administrative and Financial powers have not taken place as per GOI guidelines (circulated vide D.O. No. I 18/RCH-Fin/2006-07 dated 15t May, 2007).

Part-C: Pending issues:

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

(S/d.)
CONCURRENT AUDITOR,
STATE/DISTRICT HEALTH SOCIETY

(S/d.)
MISSION DIRECTOR
NRHM

**Standard Evaluation Sheet for Evaluation of the Technical Bids of the Quarterly
Concurrent Auditors (CA Firms) at State Health Societies**

	Criteria	Remarks	Max. Marks	Marks Obtained
1.	No. of partners- FCA/ACA		10	
2.	Years of experience- Partner A + Partner B + Partner C + Partner D +		10	
3.	Years of Partners association with the firm - Partner A + Partner B + Partner C + Partner D +		10	
4.	No. of Staff-			
	i. Qualified		10	
	ii. Semi Qualified		5	
	iii. Others		5	
5.	Nature of experience (giving Turnover/Project Cost/Years of experience of the entities/project audited)			
	i. RCH audit		5	
	ii. Govt. Social Sector Audit		15	
	iii. Other Social Sector Audit		10	
6.	No. of Branches		10	
7.	Total turnover of the firm in last three years		10	
	Total		100	
Note: 1. In the Invitation Letter, CA Firms will be asked to give details of all these criteria while applying. 2. CA firms will also provide their latest Certificate of Firm Constitution as on 1st January of the current year issued by ICAI and their latest Income Tax Return duly acknowledge by IT Department. Firms not able to provide these two documents will not be considered. 3. Each member of the evaluation committee will fill up this form separately. 4. Total marks given by all the members will be totalled and the Audit work will be awarded to the firm obtaining the maximum marks.				
	Name of the Member:		Signature with date:	

**Expression of Interest for short listing Chartered Accountant/
Cost Accountant**

Firms for the audit of the accounts of State/District Health Society on a Quarterly Basis

Status of the Firm	Partnership		Sole Proprietorship	
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1. (a) Name of the firm (in Capital letters) _____
 (b) Address of the Head Office _____
 (Please also give telephone no. _____
 and e-mail address) _____
 (c) PAN No. of the firm _____
2. ICAI Registration No. _____ Region Name _____ Region Code No. _____
3. (a) Date of Constitution of the firm: _____
 (b) Date since when the firms has a full time FCA _____
4. Full-time Partners/Sole Proprietor of the firm as on 1st January, 2014 _____

Sr. No.	Year of Continuous association with the firm	Number of FCA	Number of ACA
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- (a) Less than one year
- (b) 1 year or more but less than 5 years
- (c) 5 year or more but less than 10 years
- (d) 10 year or more but less than 15 years
- (e) 15 year or more

Note: Please attach the copy of Firm's Constitution Certificate issued by ICAI as on 01.01. 2014

5. Number of Part time Partners if any, as on 1st January, _____
6. Number of Full time Chartered Accountant / Cost Accountant as on 1st January, _____
7. Number of audit staff employed full-time with the firm
 (a) Articles/Audit Clerks _____
8. (b) Other Audit Staff (with knowledge of book _____
 keeping and accountancy) _____
 (c) Other Professional Staff (Please specify) _____
8. Number of Branches if any (Please mention _____
 places & locations): _____
9. Whether the firm is engaged in any internal
 or External audit or any other services providing _____ Yes/No
 to any Govt. Company/Corporation
 or co-operative institution etc.
 If 'yes', details may be given on a separate sheet.
10. Whether the firm is implementing quality control _____ Yes/No
 Policies and procedures designed to ensure that
 all audit are conducted in accordance with
11. Whether there are any court/arbitration/any _____ Yes/No
 other legal case against the firm
 (If yes, give a brief note of the case indicating its present status)

UNDERTAKING

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

Date:

Place:

Signature of Proprietor/Solo Partner

FORMAT FOR FINANCIAL BID

Item of Activity	Total Amount (in Rupees)
<p>QUARTERLY AUDIT FEE for all programme under NRHM (Including of TA/DA, Services Tax and cess on Services tax)</p> <p>Note:- Percentage of funds involved shall not be a basis of quoting the Audit fee.</p>	<p>Both in Numeric and in Words.</p> <p>Rs. _____/-</p> <p>(Rupees _____).</p>
<p>Signature of Proprietor/Sole Partner</p>	