

STATE HEALTH SOCIETY, BIHAR



Pariwar Kalyan Bhawan, Sheikhpura, Patna-14

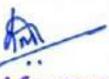
GOVERNMENT OF BIHAR.
DEPARTMENT OF HEALTH

e-tender (NIT) Reference No.: -SHSB/FA/959/2024/ 09

Notice Inviting Tender (NIT) for appointment of Concurrent Auditor for the Financial Year(FY) 2023-24 and FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) for Concurrent Audit of all Programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and Non-NHM in the state of Bihar

e-Procurement Mode Only

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


Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

ACRONYMS

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

NOTICE INVITING TENDERS

1. The State Health Society, Bihar(SHSB), Patna intends to appoint assignment-wise Concurrent Auditor(s) for the Financial Year FY 2023-24 & FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts and 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) for concurrent audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and non-NHM components in the state of Bihar.
2. There are total of 20 assignments, where districts have been divided into 19 assignments (Each assignment comprising of two districts) for the purpose of concurrent Audit, and the SHSB shall be considered as a single assignment. The details of the assignments are as follows: Assignment -I (East Champaran & Sheohar), Assignment-II (Arwal & Gaya), Assignment-III (Patna & Sheikhpura), Assignment-IV (Madhubani & Saharsa), Assignment-V (Munger & Nalanda), Assignment-VI (Jamui & Samastipur), Assignment-VII (Jehanabad& Saran), Assignment-VIII (Aurangabad & Rohtas), Assignment-IX (Darbhanga &Madhepura), Assignment-X (Lakhisarai & Siwan), Assignment-XI (Gopalganj &West Champaran), Assignment-XII (Begusarai & Khagaria), Assignment-XIII (Kishanganj &Sitamarhi), Assignment-XIV (Buxar & Muzaffarpur), Assignment -XV (Bhagalpur & Bhojpur), Assignment -XVI (Araria &Katihar), Assignment-XVII (Vaishali & Banka), Assignment-XVIII (Purnia& Supaul), Assignment-XIX (Kaimur& Nawada), and Assignment -XX (State Health Society, Bihar).
3. The Bidder/CA Firm shall be selected for single assignment, but if the total number of technically qualified bidders is less than 20, then the selected bidder for one assignment shall be awarded the contract for additional one or more assignment.
4. The contract agreement with the selected bidder/CA Firm will be signed with SHSB.
5. To participate in the e-tendering process, the bidder/agency are required to get themselves registered with Bihar Government Centralized e-Procurement portal, i.e., <https://eproc2.bihar.gov.in>, shall contact the helpdesk at the following address, "Mjunction Services Limited, RJ Complex, 2nd Floor, Canara Bank Campus, Khajpura, Ashiana Road, P.S. - Shastri Nagar, Patna 800 014, Bihar, e-mail id: eproc2support@bihar.gov.in, Toll Free Number- 18005726571 (Working Hours: 8AM to 7PM, All days in week except Sunday and few selected state holidays)".

6. Schedule of Events

| S.no. | Event Description | Timeline |
|-------|--|---|
| 6.1 | Last date & time of downloading the RFP | Till 30/01/2024 (Tuesday) up to 05:00 PM, on the e-Procurement Portal https://eproc2.bihar.gov.in . |
| 6.2 | Last date & time for submission (upload) of online bidding document. | 31/01/2024 (Wednesday) till 05:00 PM, on the e-Procurement Portal (https://eproc2.bihar.gov.in) |
| 6.3 | Time, Date of opening of Technical Bid | 01/02/2024 (Thursday) at 11:00 AM on the e-Procurement Portal https://eproc2.bihar.gov.in |
| 6.4 | Time, Date of opening of Financial Bid | 09/02/2024 (Thursday) at 11:00 AM on the e-Procurement Portal https://eproc2.bihar.gov.in |
| 6.5 | Pre -Bid meeting (Date & Time) | 17/01/2024 (Wednesday) at 11:00 AM |
| 6.5 | Pre-Bid meeting venue | Conference Hall, State Health Society, Bihar, 4 th Floor, Swasthya Bhawan, Sheikhpura, Patna-800014 |

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



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

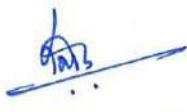
7. Tenderer may also download the tender documents (a complete set of documents is available on website) from e-Procurement Portal (<https://eproc2.bihar.gov.in>) and submit its tender by using the downloaded document.
8. The State Health Society, Bihar (SHSB), shall be following Least Cost Selection (LCS) method for selection of concurrent Auditor, for each assignment.
9. The tender shall be accompanied by Earnest Money Deposit (EMD) of Rs. 25,000/- (Twenty-Five Thousand Rupees only) transferred through e-Payment mode (i.e. NEFT-RTGS, Internet Banking, Credit/Debit Card) on the link mentioned in the e-procurement portal (<https://eproc2.bihar.gov.in>). No bidder is exempted from submitting the EMD as mentioned in the tender document.
10. Tender Processing Fee (TPF) amount for the sum of Rs. 590/- (Five hundred Ninety rupees) to be paid by the bidder through e-Payment mode (i.e. NEFT-RTGS, Internet Banking, Credit / Debit Card) only, to the agency empaneled by Government of Bihar for centralized e-Procurement.
11. The technical and financial bids must be submitted through e-Procurement Portal (<https://eproc2.bihar.gov.in>) before the date and time specified in the NIT. The SHSB doesn't take any responsibility for the delay/Non-Submission of Tender/Non-Reconciliation of online Payment caused due to non-availability of Internet connection, Network Traffic/Holidays, or any other reason.
12. The bidders shall submit their eligibility and qualification details, Certificates as mentioned in the tender document, in the online standard formats given in e-Procurement Portal (<https://eproc2.bihar.gov.in>) at the respective stage(s) only.
13. The bidders shall upload the scanned copies of all the relevant certificates, documents etc., in support of their eligibility criteria/technical bids and other certificate/documents in the e-Procurement Portal (<https://eproc2.bihar.gov.in>).
14. The Bidding documents shall be submitted in the mode as mentioned below:

| | |
|---------------|--------------------------------|
| Technical Bid | Online (Cover-Technical Stage) |
| Financial Bid | Online (Cover-Cost Bid Stage) |

15. The technical bids will be opened (in e-mode/online) on the date 01/02/2024 (Thursday) at 11:00 AM. In the event of any of the above-mentioned days being declared a holiday/closed day for the State Health Society, Bihar (SHSB), the bids will be opened on the next working day at the scheduled time.
16. The bids must be uploaded (e-mode/online) at the e-Procurement Portal (<https://eproc2.bihar.gov.in>).
17. The SHSB reserves the right to accept or reject any or all tender or change the terms and condition of NIT or cancel the NIT without assigning any reasons at any stage and time.
18. For further enquiry and information, please contact to the following officer(s) during office hours 9:30 AM to 6:00 PM- Sri Manoj Kumar Safi, State Accounts Manager (SAM), SHSB – (+91-9473191939)
19. All further notifications/Corrigendum/Addendum, if any shall be posted on e-Procurement Portal (<https://eproc2.bihar.gov.in>)

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


Executive Director
State Health Society, Bihar


Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

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

- 1.1 The bidder should prepare and submit its offer as per instructions given in this section.
- 1.2 For this tender, the words Agency, Bidder, Service Provider, Tenderer, Concurrent Auditor, Chartered Accountant firm shall all mean the same, if not stated otherwise.
- 1.3 Instructions/ Guidelines for tenders for electronic submission of bids online have been mentioned below for assisting the prospective bidders to participate in e-tendering.
 - 1.3.1 **Registration of Bidders:** To participate in the e-tendering process, the bidder/agency are required to get themselves registered with Bihar Government Centralized e-Procurement Portal, i.e., <https://eproc2.bihar.gov.in>, shall contact the helpdesk at the following address, "Mjunction Services Limited, RJ Complex, 2nd Floor, Canara Bank Campus, Khajpura, Ashiana Road, P.S. - Shastri Nagar, Patna 800 014, Bihar, e-mail id: eproc2support@bihar.gov.in, Toll Free Number- 18005726571 (Working Hours: 8AM to 7PM, All days in week except Sunday and few selected state holidays)".
 - 1.3.2 **Digital Signature Certificate (DSC):** Each bidder is required to obtain a class-II or Class-III Digital Signature Certificate (DSC).
 - 1.3.3 The bidder can search & download NIT & Tender Documents electronically from computer once he logs on to the e-Procurement Portal <https://eproc2.bihar.gov.in> using the Digital Signature Certificate. This is the only mode of collection of Tender Documents.
 - 1.3.4 **Submission of bids:** Bids are to be submitted through online mode to the e-Procurement Portal <https://eproc2.bihar.gov.in> at a time for following activities – one while uploading documents for submission of technical bid & the other at the time of submission of Financial bid before the prescribed date & time as mentioned in **Clause 6** in Notice Inviting Tender (NIT) using the Digital Signature Certificate (DSC). The documents will get encrypted (transformed into non-readable formats).
 - 1.3.5 Before preparing the tender and submitting the same to the SHSB, the bidder should read and examine all the terms & conditions, instructions, checklist etc. contained in the Tender Documents. Failure to provide required information or to comply with the instructions incorporated in these Tender Documents may result in rejection of tender(s) submitted by bidders.
 - 1.3.6 The tenders submitted only for a portion of the components of the job /service shall not be accepted. (The tenders /bids should be for all components of the job /service.)
 - 1.3.7 The Bidder/CA Firm shall have to quote the financial bid for the assignment(s) in online mode only. The bidder shall have to follow the below guidelines while quoting the financial bid: -
 - a) The bidders who were appointed as Concurrent Auditors for FY 2021-22 & FY 2022-23 for the assignment(s) shall not be eligible to submit their financial bid for the same assignment(s), however they shall have to submit the financial bid for remaining assignments where they were not appointed.
 - b) If a bidder who was appointed as Concurrent Auditor for FY 2021-22 & FY 2022-23 for the assignment(s) and submit the financial bid for the same assignment(s), such bid will not be considered, and their bids shall be rejected outright, and bidder will be declared disqualified for this tender process.
 - c) The bidders/CA firms who were not appointed as Concurrent Auditor for the financial years FY 2021-22 & FY 2022-23 for any assignment shall have to quote the financial bid for all the assignments in online mode, and if they do not quote the Financial Bid for any assignment(s) in online format, their tender shall be rejected.
 - d) *For Example: - CA Firm "A" who was appointed as Concurrent Auditor for "Assignment-I (East Champaran & Sheohar)" for the FY 2021-22 & FY 2022-23 shall not submit the financial bid for the*

same assignment "Assignment-I (East Champaran & Sheohar)" in this tender, whereas for the remaining assignments financial bid shall have to be submitted, otherwise their bids will not be considered, and their bids shall be rejected outright, and bidder will be declared disqualified for this tender process.

- 1.3.8 The Bidder/CA Firm shall be selected for single assignment, but if the total number of technically qualified bidders is less than 20, then the selected bidder/agency for one assignment shall be awarded the contract for additional one or more assignment. Please refer to clause 8.3, 8.4 & 8.5 under section-III of the tender document for details.
- 1.3.9 The prices quoted (*Annual Audit Fee for conducting Concurrent Audit*) for each assignment, shall be firm and inclusive of all the factors like salaries of the manpower appointed by the agency and deployed in the project as mentioned under scope of work (Section-IV) of tender documents, Travelling Allowances (TA)/Dearness Allowance (DA) and all other statutory payments related to the project, all applicable taxes and duties, **excluding Goods & Services Tax (GST)**. This shall be quoted in the online mode only. GST (if applicable) will be paid by State Health Society (SHSB) as per the prevailing rates/rules. (Refer: Appendix-H: Instruction for Financial Bid)
- 1.3.10 The bids (technical and financial details of the bidder/agency) shall be submitted till the last date of submission in online mode only. Tenders submitted after the stipulated date & time (closing date and time for uploading the tender as mentioned in **Clause 6, Notice Inviting Tender (NIT)**) shall not be considered and would be summarily rejected.

2. Visit to Site

The interested bidder may visit the locations in the state where the services are to be rendered, from 10:00 AM TO 5:00 PM on all working days till the last date of sale of tender as given in the tender schedule. The State Health Society Bihar (SHSB) shall not be liable for any expenditure incurred in such inspection or in the preparation of the bid(s).

3. Tendering Expense

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

4. Language of the Tender

The tender submitted by the bidder and documents relating to the tender shall be written in the English language. However, the language of any printed literature furnished by the bidder in connection with its tender may be written in any other language provided the same is accompanied by an English translation and, for purposes of interpretation of the tender, the English translation shall prevail.

However, if the language of any of the printed document(s) submitted by the bidder is/are in "Hindi" language, then there is no need for providing an English translation of the same document, for interpretation.

5. Amendments to Tender Documents

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

6. Pre-Bid Meeting

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

| | |
|------------------|--|
| Date & Time: | 17/01/2024 (Wednesday) at 11:00 AM |
| Venue: | Conference Hall, State Health Society, Bihar, 4 th Floor, Swasthya Bhawan, Sheikhpura, Patna-800014 |
| Contact persons: | Sri Manoj Kumar Safi, State Accounts Manager (SAM), SHSB, Mob. No.-9473191939 |

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

7. Clarifications to Tender Documents

- 7.1 A prospective bidder requiring any clarification regarding terms & conditions, technical specifications etc. given in the Tender Documents may submit written request for clarifications to Sri Manoj Kumar Safi, State Accounts Manager, by post/email ID: samshsbihar@gmail.com within 1 (one) day of date of pre-tender meeting.
- 7.2 In the event of the above-mentioned day being declared as a holiday/closed day for the State Health Society, Bihar (SHSB), the prospective bidders can submit written request for clarifications, by 1800 hrs. on the next working day.
- 7.3 All the prospective bidders will be notified of response to clarifications only through e-Procurement Portal <https://eproc2.bihar.gov.in>. Any bidder who has downloaded the tender document should watch for clarifications, if any, issued on the above-mentioned website and SHSB will not issue separate communication to them.
- 7.4 The SHSB shall not be responsible in any manner if a prospective bidder fails to notice any notifications relating to the present NIT placed on the eProcurement Portal <https://eproc2.bihar.gov.in>.

8. Earnest Money Deposit (EMD)

- 8.1 The tender shall be accompanied by **Earnest Money Deposit (EMD)** of Rs. 25,000/- (Twenty-Five Thousand Rupees only) transferred through e-Payment mode (i.e. NEFT-RTGS, Internet Banking, Credit/Debit Card) on the link mentioned in the e-procurement portal (<https://eproc2.bihar.gov.in>). No bidder is exempted from submitting the EMD as mentioned in the tender document.
- 8.2 It may be noted that no bidder is exempted from the deposit of EMD. Tenders submitted without EMD shall be summarily rejected, which shall be at the risk of agency, avoiding any unwarranted litigation.
- 8.3 The EMD of unsuccessful bidder will be returned to them without any interest, after conclusion of the resultant contract. The EMD of the successful bidder will be returned without any interest, after receipt of performance security as per the terms of contract.
- 8.4 Earnest money is required to protect the SHSB against the risk of the Bidder's conduct, which would warrant the forfeiture of the EMD.
- 8.5 The EMD/ Bid Security shall be forfeited by the SHSB hereunder or otherwise, under the following conditions:
 - 8.5.1 If a Bidder engages in a corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice.
 - 8.5.2 If a Bidder withdraws its Bid during the period of bid validity as specified in this RFP and as extended by the SHSB from time to time;


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State Accounts Manager
State Health Society, Bihar

8.5.3 In the case of Selected Bidder, if it fails within the specified time limit:

- to sign the contract and/or
- to furnish the Performance Security (PS), before signing the contract agreement, within the period prescribed in the Letter of Intent (LoI)

9. Preparation of Tender

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

| | |
|-------------------|--------------------------------|
| (1) Technical Bid | Online (Cover-Technical Stage) |
| (2) Financial Bid | Online (Cover-Cost Bid Stage) |

9.2 Bidders are requested not to submit the hard copy of Financial Bid. In case the hard copy of Financial Bid is submitted by any bidder, it shall be straight away rejected, and their bids will not be considered for further evaluation. Also, uploading of the financial bid in prequalification bid or technical bid will result in rejection of the tender.

9.3 The tender shall be duly signed by the authorized person duly approved by the appropriate authority in terms of **Appendix B**, at the appropriate places as indicated in the tender documents and all other pages of the tender including printed literature, if any shall be initialed by the same person(s) signing the tender. The tender shall not contain any erasure or overwriting, except as necessary to correct any error made by the bidder and, if there is any such correction; the same shall be initialed by the person(s) signing the tender. The entire document being part of tender document should be page numbered. The Authorization Letter shall also be furnished along with the tender, as per **Appendix-B**.

9.4 A person signing (manually or digitally) the tender form or any documents forming part of the contract on behalf of another shall be deemed to warranty that he has authority to bind such other persons and if, on enquiry, it appears that the persons so signing had no authority to do so, the SHSB shall, without prejudice to other civil and criminal remedies, cancel the contract and hold the signatory liable for all cost and damages thereof.

9.5 Prices are to be quoted in the financial Bid format in online mode only. The financial bid submitted in any other format will be treated as non-responsive. The bidder will be required to download the financial bid file, from e-tendering portal and quote the prices in prescribed format before uploading it. The bidder shall quote prices in all necessary formats. All blue areas of the financial bid sheet shall be filled by the bidder. The white areas of the financial bid shall not be modified/edited by the bidder. The bidder(s) shall not rename the financial bid files downloaded.

9.6 Following required evaluation criteria must be submitted through online mode on e-Procurement Portal <https://eproc2.bihar.gov.in> :

- Technical Proposal Covering Letter, as per "**Appendix A**".
- Authorization Letter for signing of proposal/tender in favour of signatory to tender documents as per "**Appendix B**".
- Assignments of similar nature, as per "**Appendix C**"
- Particulars of the bidders, as per "**Appendix D**"
- Self-attested copy of Partnership Deed, Firm Card, Member Card of all Partners, Certificate of CISA/DISA and Firm Constitution Certificate issued by Institute of Chartered Accountants of India (ICAI) as on the date of RFP.
- Self-attested copy of the empanelment certificate issued by Comptroller & Auditor General of India for the FY 2023-24 and FY 2024-25 (if issued by C&AG).
- Self-attested copy of audit report (must be mentioned Membership No., UDIN No. & Date) for the financial years FY 2020-21, FY 2021-22 & FY 2022-23 i.e. Audited Profit & Loss Account/ Income & Expenditure Account along with audited balance sheet, as mentioned in the Eligibility criteria along with all Appendix's as mentioned in the tender document, for the last 3 financial years (FY) 2020-21, 2021-22 and 2022-23.

- h) Self-attested copy of the Income Tax Returns (ITR) for three assessment years (AY) i.e. 2021-22, 2022-23 and 2023-24.
- i) Self-attested copy of the PAN
- j) Self-attested copy of the GST registration certificate.
- k) A duly notarized declaration from the bidder in the format given in the "Appendix-E" to the effect that the firm has neither been declared as defaulter or black-listed or declared ineligible.
- l) Self-attested copy of the work order/experience certificate/agreement evidencing the bidders/agency's required experience mentioned in eligibility criteria under **Section-V** and details provided in **Appendix-C**.

10. Tender Submission

- 10.1 The State Health Society, Bihar (SHSB) will open the tenders at the date and time as indicated in **Clause 6** of the **Notice Inviting Tender (NIT)**. In case the specified date of tender opening falls on / is subsequently declared a holiday or closed day for the State Health Society, Bihar (SHSB), the tenders will be opened in online mode, on the next working day.
- 10.2 Technical evaluation of the Bid will be done on the basis of technical qualification criteria and documents mentioned (TECHNICAL BID) in Mandatory Documents Link present in the eProcurement Portal <https://eproc2.bihar.gov.in> failing which the bid will not be considered for technical evaluation.
- 10.3 The technical evaluation shall be done only on the basis of required documents/papers submitted by the bidder on e-Procurement Portal <https://eproc2.bihar.gov.in>. Therefore, the bidder must ensure that uploaded documents should be in readable format and should not be corrupted. If any document found not to be in readable format or in prescribed format or without page number and signature of authorised person with seal in all the bidding documents or SHSB unable to download the uploaded document from e-procurement portal, due to corrupt file/format, in such cases that particular documents will not be considered for the Technical Evaluation and SHSB will proceed the Technical Evaluation with available readable and downloaded documents and the decision of the technical committee will be final.
- 10.4 The financial bids of bidders whose technical bids are found technically responsive and comply with the bid documents will only be considered for financial evaluation. The financial bids shall be opened for those bidders, who are technically qualified.
 - 10.4.1 No bidder can place more than one bid in any form.
 - 10.4.2 The bidder has to give a single bid taking into consideration all the conditions as laid down in this tender document.
- 10.5 The date fixed for opening of financial bids, if subsequently declared as holiday by the SHSB, the revised date of schedule will be notified on the e-Procurement Portal <https://eproc2.bihar.gov.in>. However, in the absence of such notification, the bids will be opened on the next working day, time and venue remaining unaltered.


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 State Accounts Manager
 State Health Society, Bihar

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

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

2. Infirmity/Non-Conformity

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

3. Discrepancies in Prices

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

4. Bidder's capability to perform the contract

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

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

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

6. Bid Clarification

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

7. Fraud and Corrupt Practices

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

7.2 Without prejudice to the rights of the SHSB hereinabove, if a bidder is found by the SHSB to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the Selection Process, such bidder shall not be eligible to participate in any tender or RFP issued by the SHSB during a period of 5 (Five) years from the date such bidder is found by the SHSB to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

7.3 For the purposes of this Clause, the following terms shall have the meaning hereinafter respectively assigned to them:

- (a) "Corrupt practice" means (i) the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the Selection Process (for avoidance of doubt, offering of employment to, or employing, or engaging in any manner whatsoever, directly or indirectly, any official of the SHSB who is or has been associated in any manner, directly or indirectly, with the Selection Process.
- (b) "Fraudulent practice" means a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the Selection Process.
- (c) "Coercive practice" means impairing or harming or threatening to impair or harm, directly or indirectly, any person or property to influence any person's participation or action in the Selection Process.
- (d) "Undesirable practice" means (i) establishing contact with any person connected with or employed or engaged by the SHSB with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the Selection Process; or (ii) having a Conflict of Interest, and
- (e) "Restrictive practice" means forming a cartel or arriving at any understanding or arrangement among Applicants with the objective of restricting or manipulating a full and fair competition in the Selection Process.

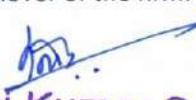
8. Award of Contract

8.1 The SHSB reserves the right to accept in part or in full any tender or reject any tender(s) without assigning any reason or to cancel the tendering process and reject all tenders at any time prior to award of contract, without incurring any liability, whatsoever to the affected bidder(s).

8.2 The selection of the bidder/CA Firm per assignment shall be as per the Least Cost Selection (LCS) method, and the contract will be awarded to the bidder/CA Firm for a particular assignment whose financial bid is the lowest (L1) rate, subject to all the conditions as laid down in the tender document, provided the bidder meets the eligibility criteria as per Section V.

8.3 In case, L1 price is quoted by two or more CA firms, the selection of auditor for particulars assignment shall be done considering the following factors (priority-wise):-

- i) Past experience in handling Government Contracts (Concurrent/Internal/Statutory Audit), and
- ii) Turnover of the firm: The bidder/CA Firm with average turnover for last three financial years



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

| Name of the Bidder | No. of Govt. Audit | Weightage on no. of Govt. Audit* (A) | Average Turnover for last 3 Financial Year | Weightage on Turnover** (B) | Total Weightage (A+B) | Rank of Bidder |
|--------------------|--------------------|--------------------------------------|--|-----------------------------|-----------------------|----------------|
| A | 25 | 62.00 | 400 | 88.88 | 150.88 | 2 |
| B | 30 | 75.00 | 250 | 55.55 | 130.55 | 4 |
| C | 40 | 100.00 | 300 | 66.66 | 166.66 | 1 |
| D | 20 | 50.00 | 450 | 100.00 | 150.00 | 3 |

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

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

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

8.4 The financial bids of technically qualified bidders shall be opened in chronological order/assignment-wise, and it will be scrutinized and confirmed that the bidder who had been appointed as Concurrent Auditor for FY 2021-22 & FY 2022-23 has not submitted its financial bid for the same assignment, otherwise their bids shall be summarily rejected, and bidder will be declared disqualified from this tender process.

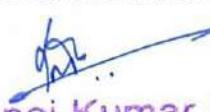
8.5 The Bidder/CA Firm shall be selected for single assignment, but if the total number of technically qualified bidders is less than 20, then the selected bidder/agency for one assignment shall be awarded the contract for additional one or more assignment. The basis for selection of agency/CA Firm is mentioned below:

A. Case-I: Number of technically qualified bidders are more than 20

The financial bid for the assignments shall be opened in chronological order and the bidder quoting the lowest (L1) rate shall be selected for that assignment. Once a bidder(s) selected for an assignment, their financial bid shall not be considered for remaining assignment(s). In the same manner, bidder(s) shall be selected for the remaining assignments. The bidder shall be selected for single assignment, but in a situation of lesser number of bidders participation/technical qualification, the selected bidder firm through LCS shall be awarded the contract for additional one or more assignment.

B. Case-II: Number of technically qualified bidders are 20

The financial bid for the assignments shall be opened in chronological order and the bidder quoting the lowest (L1) rate shall be selected for that assignment. Once a bidder(s) selected for an assignment, their financial bid shall not be considered for remaining assignment(s). In case, if there are total 20 bidders who have submitted their bids and are technically qualified, and selection of bidders upto 19 assignments have already been finalized, then the last assignment (Assignment-XX) shall be awarded to last bidder by default.


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C. Case-III: Number of technically qualified bidders are less than 20

(i) The financial bid for the assignments shall be opened in chronological order and the bidder quoting the lowest (L1) rate shall be selected for that assignment. Once a bidder(s) selected for an assignment, their financial bid shall not be considered for remaining assignment(s). In case, the total number of technically qualified bidders is less than 20 for example only 15 bidder technically qualified and contract is awarded to them, then for awarding the contract for remaining non-selected assignments, the financial bid value received for 15 assignments shall be arranged in ascending order and non-selected assignment shall be arranged in chronological order and the bidder with the lowest financial bid value shall be awarded one additional assignment for non-selected assignment in chronological order. In case, the total number of technically qualified bidders is less than 10, the bidder will be awarded additional one or more assignments following the same above-mentioned guidelines.

Illustration: - Suppose 15 bidders (B1, B2, B3....., B15) technically qualified and selected for fifteen assignments at below rate following the Least Cost Selection (LCS) method:

| Assignment | Bidder Name | Financial Bid Value / Annual Audit Fee |
|------------------|-------------|--|
| Assignment- I | B-1 | 1000 |
| Assignment- II | B-2 | 2000 |
| Assignment- III | B-3 | 1500 |
| Assignment- IV | B-4 | 1200 |
| Assignment- V | B-5 | 1400 |
| Assignment- V | B-6 | 1700 |
| Assignment- VII | B-7 | 1800 |
| Assignment- VIII | B-8 | 1300 |
| Assignment- IX | B-9 | 1250 |
| Assignment- X | B-10 | 1150 |
| Assignment- XI | B-11 | 1050 |
| Assignment- XII | B-12 | 1350 |
| Assignment- XIII | B-13 | 1450 |
| Assignment- XIV | B-14 | 1600 |
| Assignment- XV | B-15 | 1900 |

For remaining Assignments, the contract agreement will be awarded as follows:

| Assignment | Bidder Name | Financial Bid Value / Annual Audit Fee |
|-------------------|-------------|--|
| Assignment- XVI | B-1 | 1000 |
| Assignment- XVII | B-11 | 1050 |
| Assignment- XVIII | B-10 | 1150 |
| Assignment- XIX | B-4 | 1200 |
| Assignment- XX | B-9 | 1250 |

(ii) In case, the agency selected for an assignment denies/fails to honour the Letter of Intent (LoI) / Contract agreement for additional assignment(s), the SHSB shall be at freedom to negotiate with next lowest financial value L2, L3....(in this order) with their consent to enter into an agreement with SHSB.

8.6 The SHSB will notify the successful bidder(s) in writing by issuing a Letter of Intent (LoI), that its tender has been accepted, briefly indicating there in the essential details like description of services and



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corresponding prices accepted, subject to the contract agreement to be signed between the parties "floated from this NIT" having the terms and conditions etc., therein.

- 8.7 The bidder shall within 7 days of issue of the Letter of Intent (LoI), give his acceptance.
- 8.8 The SHSB reserves the right at the time of Contract award and/or during validity of contract, to increase or decrease the scope of services without any change in unit price or other terms and conditions.
- 8.9 The contract agreement floated from this NIT, between State Health Society, Bihar and the selected Concurrent Auditor will be required to be signed within 21 days of the issue of the Letter of Intent (LoI). The stamp duty and registration charges, if any, payable on the Agreement will be borne by the selected service provider.
- 8.10 In case the bidder, is not able to fulfill the obligations under the contract agreement, the SHSB shall inform The Institute of Chartered Accountants of India (ICAI), and strict action as necessary shall be taken against the bidder, including blacklisting.



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SCOPE OF THE WORK

- Concurrent Audit Assignment Package:** Districts have been divided into 19 assignments (Each assignment comprising of two districts) for the purpose of Concurrent Audit for the financial year 2023-24 and FY 2024-25. However, the SHSB shall be considered as a single assignment only. The details of the assignments areas below: Assignment-I (East Champaran & Sheohar), Assignment-II (Arwal & Gaya), Assignment-III (Patna & Sheikhpura), Assignment-IV (Madhubani & Saharsa), Assignment-V (Munger & Nalanda), Assignment-VI (Jamui & Samastipur), Assignment-VII (Jehanabad & Saran) Assignment-VIII (Aurangabad & Rohtas), Assignment-IX (Darbhanga & Madhepura), Assignment-X (Lakhisarai & Siwan), Assignment-XI (Gopalganj & West Champaran), Assignment-XII (Begusarai & Khagaria), Assignment-XIII (Kishanganj & Sitamarhi), Assignment-XIV (Buxar & Muzaffarpur), Assignment-XV (Bhagalpur & Bhojpur), Assignment-XVI (Araria & Katihar), Assignment-XVII (Vaishali & Banka), Assignment-XVIII (Purnia & Supaul), Assignment-XIX (Kaimur & Nawada), and Assignment-XX (State Health Society, Bihar).

It is to be noted that audit firm to whom a district is allotted will conduct audit of District Hospital, Sub divisional Hospital, Referral Hospital, Primary Health Centre, Urban Primary Health Centre, Medical college & Hospital and Regional Program Management Unit, other District Level Officer's office, other Health Institution, etc. situated in that district.

- Need for Concurrent Audit:**

- Lack of timely/ periodical closure of books of accounts
- Lack of follow up on Statutory audit observations leading to repetition of observations and hence lack of improvement in the systems.
- Focus of statutory audit - mainly on finalization of financial statements.
- Need for continuous handholding support to the finance staff in improvement of financial management and accounting systems.
- To improve Low quality of book/ account keeping & lack of accuracy of financial reports specially at SHSB to sub district level.
- High amount of unadjusted advances and lack of periodical follow up carried to settle outstanding advances.

- The key objectives of the Concurrent Audit include:**

- To ensure voucher/evidence based on payments to improve transparency.
- To ensure accuracy and timeliness in maintenance of books of accounts
- To examine books of accounts, records, and registers to ensure that they are maintained in accordance with the prescribed systems.
- To ensure timeliness and accuracy of periodical financial statements
- To improve accuracy and timeliness of financial reporting especially at sub-district levels
- To ensure compliance with laid down systems, procedures, and policies.
- To ascertain whether sanction for advances and expenditures is taken from competent authority.
- To regularly track, follow-up and settle advances on a priority basis.
- To strengthen of Financial Management.
- To assess and report any inefficiency & improve overall internal control systems.

- Scope of Audit:**

The responsibilities of the concurrent Auditor s should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines issued from time to time. The concurrent audit should be carried out both at State as well as District level and shall include all the components under NHM and Non-NHM.

5. The scope of concurrent audit covers all activities being implemented by the State Health Society, Bihar viz.:

- National Health Mission (NHM) formerly known as National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare was launched on 12th April, 2005 by the Government of India to improve medical facilities in the country. NHM is overarching National Urban Health Mission (NUHM) and also includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable, and quality health care to the population, especially the vulnerable sections.
- The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) (including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP)), Health System Strengthening under NRHM (including Other Health System Strengthening, Ayushman Bharat –Health & Wellness Centre (AB-HWC) and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and Ayushman Bharat –Health & Wellness Centre (AB-HWC) has also been added in National Health Mission.

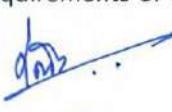
6. At present the following Programmes/Schemes fall under the National Health Mission: With a view to provide more flexibility to States/UTs and improve financial utilization, Dept. of Expenditure w.e.f. FY 2022-23 has approved the merger of pools. The present arrangement of pools: -

- (i) Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission
- (ii) Infrastructure Maintenance
- (iii) Strengthening of National Programme Management Unit

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

8. Funding & Accounting Arrangements

Funds for the various programs under NHM are transferred from the Pay & Accounts Office of MoHFW to the State Treasuries and then from Treasuries to the Single Nodal Account of Single Nodal Agencies of SHS functioning in the State. Government of India transfer funds in the form of Grants-in-Aid to State treasuries through RBI on the basis of respective State Programme Implementation Plans (SPIPs) and approved Annual Work Plans which are prepared on the basis of District Health Action Plans (DHAPs) of each of the districts in the State. Under the umbrella of the integrated SHS/DHS each program has separate bank account, separate books of accounts and other financial records as per the requirements of each program and also submit separate financial activity reports at varying



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

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

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

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

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

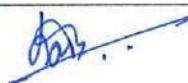
Medical College & Hospital level: The Superintendent heads the Medical College & Hospital and is responsible for implementing the NHM programme.

9. Financing by Development Partners/ Donors:

Some of the programs of NHM are also supported by development partners such as the World Bank, United Nations Population Fund (UNFPA), European Union, and The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) etc. for which credit agreements have been entered into by GoI with the respective development partners. Compliance with specific fiduciary requirements of the development partners will additionally need to be reported by the auditors. Copies of the legal agreements and other project documents will be provided to the auditors, if needed, by SHS/concerned Programme Division in the State.

(a) In addition to the above programmes covered under the umbrella of NHM, the following Non-NHM Grants i.e. Central Sector Scheme & Central Sponsored Scheme and/or Bihar State Govt. Yojna/Scheme are also handled by the State Health Society, Bihar (SHSB) as well as District Health Societies (DHS) and mentioned below for reference:

| SI. No | Name of Scheme | Type of Scheme/Yojna |
|--------|---|--|
| 1. | National Health Mission | Central Sponsored Scheme |
| 2. | ECRP-I | Central Sector Scheme |
| 3. | ECRP-II | Central Sponsored Scheme |
| 4. | PM-ABHIM | Central Sponsored Scheme |
| 5. | XV-FC for Health Grant | Central Sector Scheme |
| 6. | Mukhyamantri Kalazar Rahat Yojna | State Govt. Scheme |
| 7. | Mukhyamantri Kanya Utthan Yojna | State Govt. Scheme |
| 8. | Any other Yojna Scheme implemented by State Health Society, Bihar from time to time | Govt. of India/ State Govt. Scheme (s) |



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10. The concurrent Auditor must physically visit each Healthcare facilities/offices of the state/District Health Societies (DHS)/other unit(s), as per the requirement(s), listed in the tender document, and needs of the Concurrent Audit for each financial year. The auditors should prepare their financial proposal figures, based on the volume of work, the list of key personnel and their required qualification & experience as stated below:

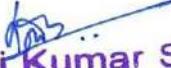
| Sr. No. | Key Professional | Qualification & Experience | Nos. of persons | Total Expected Man Days |
|--------------|---|--|-----------------|-------------------------|
| 01 | Chartered Accountants for DHS/RPM/MCH level | Qualified Chartered Accountant with expertise in the area of Concurrent/ Internal/Statutory audit planning, execution, and reporting. | 02 | 60 |
| 02 | Team Leader (Audit) for Units Level | Qualified Semi Chartered Accountants / Semi Cost & works Accountants /Semi CS/ M.Com/MBA/Article trainee with experience in Concurrent/ Internal/ Statutory audit with ability to lead the team & expertise in the area of Concurrent/ Internal /Statutory audit planning, execution, and reporting. | 8 | 240 |
| 03 | Team Member – Audit for Unit Level | Qualified Semi Chartered Accountants/ Semi Cost & works Accountants/ Semi-CS /B.Com /MBA-Finance/Article trainee | 8 | 240 |
| Total | | | | 540 |

11. The auditor must constitute above mentioned team headed by a Chartered Accountant (for District level) and headed by a Team Leader (for Units Level) will visit the offices of the State/District Health Societies (DHS) and their units to ensure the completion of audit as per the desired timelines mentioned in the tender document. However, the constitution of team and team members may be increased/decreased by the auditor based on requirement of project and scope of work and timely submission of Audit Report.

12. The key personnel for above mentioned positions must be available on date of commissioning of the project. The bidders need to submit CVs of all the prospective Key Personnel (Chartered Accountants and Team Members) at the time of submission of audit visit plan. The membership number of CAs must be mentioned in their CVs. If for any reason the same personnel/candidate is not deployed, the bidder shall have to replace the key personnel with having equal or higher experience and qualification.

13. The Concurrent Auditor will submit audit cum travel plan and schedule to the Additional Director-Finance/State Accounts Manager, SHSB within 3 days of signing the contract and 3 days before from schedule of visit, which will be monitored by the SHSB.

14. Before the start of the audit, the Concurrent auditor will issue Identity Card to every member of the Audit team who have been proposed by the Auditors in the tour/visit plan. The replaced member should be of similar or higher qualification and experience. Any change in team without informed to SHSB will not be eligible for the audit.


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15. Assignment wise Total no. of Unit(s)/Health Institution(s)/Offices details are mentioned in APPENDIX-G.

16. Concurrent Auditor should ensure:-

- (i) Vouching of all Financial transactions (in cloud-based Tally prime software if SHSB Implemented Tally) on the basis of Cash Book/Cheque/SNA Register and link to books of accounts as well as FMR/budget and financial statement.
- (ii) Vouching of all Beneficiary payment (i.e. JBSY, Asha Incentive, Mother Payment, etc.) and link to Concern Register, Claim Form, books of accounts as well as FMR & Financial Statement.
- (iii) Auditor(s) must check all expenditures, vouchers, and report accordingly.
- (iv) The Auditor should ensure that audit of all financial transactions incurred during the financial year must be completely covered under concurrent audit. And also ensure all distribution centres in a district must be covered in every quarter, audit of 25% VHSNCs at Block level at must be covered in every quarter.
- (v) Checking of all entries made (in Tally/other software if available) at all levels, on the basis of Cash Book/Register/SOE/UC/Books of accounts.
- (vi) Scrutiny of FMR submitted to district and SHSB.
- (vii) Verification of Monthly/Quarterly Financial Management Report (FMR), Statement of Expenditure (SOE) & Statement of Financial Position (SOFP) with Books of Accounts & registers/UC/SOE
- (viii) Scrutiny of all books of accounts and registers/UC/SOE
- (ix) Fund reconciliation with District and SHSB

17. Additional Instructions to Concurrent Auditor:

- (i) In case of Special task given by the State health Society, Bihar/ District Health Society, the Auditor shall submit special audit report within time period given by SHSB/DHS, no extra fees shall be payable for special task.
- (ii) If any expenditure founds exceeding from its budget, then its detail scrutiny should be done by auditor and reason for the same should be reported specifically.
- (iii) The audit has to include accounts maintained under Rogi Kalyan Samiti's (RKS) (wherever applicable).
- (iv) The concurrent audit activities should include payment audit as well as independent appraisals of the financial, operational and control activities of the Programme.
- (v) The responsibilities of the concurrent Auditor should include reporting on the adequacy of internal controls, the accuracy and propriety of transaction, the extent to which assets are accounted for and safe guarded, and the level of compliance with financial norms and State Government procedures.
- (vi) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which funds are provided.
- (vii) Generally accepted accounting principles are followed by all entities that are authorized to incur expenditure.
- (viii) Goods and services have been procured in accordance with relevant provisions of the procurement Procedure prescribed for the purpose. Proper documents namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills, etc., are maintained and linked to the transactions.

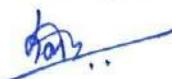


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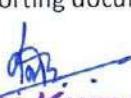
- (ix) All necessary supporting documents, records and accounts have been kept in respect of all program expenditure. Clear linkages should exist between the books of accounts and Financial Statements presented to the Government of India as well as to the State government/SHSB.
- (x) Expenditure incurred is strictly in accordance with the prescribed financial norms as per guidelines issued time to time. The expenditure statements/ financial statements are drawn from the books of accounts and reporting proper utilization of funds as per the prescribed norms and in the best interest of the program.
- (xi) Verification of approval of competent authority in case, actual expenditures exceed, the budget allocation sanctioned.
- (xii) Funds are used efficiently and economically for the purpose which they are provided with.
- (xiii) Ensure the monthly bank reconciliation of all the bank accounts at all levels.
- (xiv) The Auditor shall submit necessary details as required by the State Health Society, Bihar from time to time.
- (xv) The Auditor has to ensure that each item of expenditure has been covered by a sanction, either general or specific, accorded by competent authority, authorizing such expenditure. The audit of sanction is directed both in respect of ensuring that the expenditure is properly covered by a sanction and also to satisfy that the authority sanctioning it is competent for the purpose by virtue of powers vested in it.
- (xvi) It is required to be examined that the expenditure is incurred with due regard to the broad and general principle of financial propriety. The Auditor needs to bring out the cases of improper, avoidable, or in-fructuous expenditure even though the expenditure has been incurred in conformity with the existing rules and regulations. The Auditor is required to secure a reasonably high standard of public morality by looking into the wisdom, faithfulness, and economy of transactions.
- (xvii) Further, the Auditor is expected to analyze the various programmes, schemes and projects run by the concerned district/block where large financial expenditure has been incurred are being run properly and are yielding results as expected of them.
- (xviii) The Concurrent Auditor shall be responsible to examine the funds, that have been spent through Single Nodal Agency (SNA) for implementing Centrally Sponsored Schemes (CSS) in the state in accordance with procedure laid down by the Department of Expenditure, Ministry of Finance, Government of India (GoI) under notification issued vide letter no. 'F.No.1(13)/PFMS/FCD/2020' dated 23.03.2021, and Letter no. 'Z.28015/1/2021-22/NHM' dated 14.04.2021.

18. Following are specific points which should be specially looked into by Concurrent Auditor while conducting the concurrent audit: -

- (i) The books of accounts kept by the state/district/sub-district/block are maintained as per Financial/operation guideline. Similarly, while procurement: state procurement rules must be followed strictly.
- (ii) Expenditure must not exceed from available budget.
- (iii) The discrepancies regarding accounts, procurements and bank reconciliation should be covered in the report.
- (iv) It should be seen that separate accounts are prepared for NDCP (NVBDPC, RNTCP, and NLEP) and other programmes separately at state as well as district level and proper authentic vouchers are kept by every office whose accounts have been audited.
- (v) As per instructions given by SHSB from time to time should be followed.


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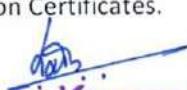
- (vi) Interest accrued in the bank account should be calculated and accounted for in the accounts and interest amount will be refunded to SHSB/GOI.
- (vii) As per direction of SHSB, all payments are made through PFMS only. Payment through cheque(s) strictly prohibited.
- (viii) Verify whether payment of any liability that is time barred i.e. unpaid for a period of more than 30 days has the approval of competent authority.
- (ix) Carry Forward of Opening Balance on 1st April of each financial year correctly.
- (x) Checking of Cash/ Bank book totals including carried forwards.
- (xi) Vouching of receipts and payment with supporting documents.
- (xii) Whether sanctioned amount of all vouchers is tallying with Cash/Bank Book and Tally software?
- (xiii) Checking of Cash-Bank Contra entries.
- (xiv) Verify all vouchers entered in the Cash/Bank Book duly sanctioned/attested by concerned officer in charge.
- (xv) Physical Cash Verification-Random (if any)
- (xvi) Checking of Bank Reconciliation Statements
- (xvii) Checking monthly expenditures incurred & entered in MIS/Tally/PFMS on daily basis submitted along with supporting documents.
- (xviii) Ledger scrutiny, accounting transactions are correctly accounted for in the respective Accounts Heads
- (xix) Check calculation of salary payments, EPF/TDS payments and entry for the salary payments.
- (xx) Check that payment to government, other departments and to HO towards TDS, GST (If any) etc. are made timely.
- (xxi) Verification of different deductions against the staff advance (if any)
- (xxii) Ensure Compliance of Statutory Acts timely, i.e. EPF liability, TDS, GST.
- (xxiii) Checking of TDS has been deducted as per the provisions of the income tax /GST act and Deposit and filling of return within prescribed time period.
- (xxiv) To check credits for interest on bank with bank statements/bank reconciliation statement & its proper treatment as per financial/operational guidelines. Check irregularities in payments on the following counts (if applicable).
- (xxv) Splitting of Bills.
- (xxvi) Purchase expenses without following procurement norms.
- (xxvii) Overwriting on Bills.
- (xxviii) Inadequate/improper supporting/ authorization for payments.
- (xxix) Inadequate delays in payments.
- (xxx) Purchase made directly for which rate contract is available.
- (xxxi) Guidelines for verification of Procurement
- (xxxii) Original bill duly signed by the supplier is submitted
- (xxxiii) Supplier has put his initials in all cuttings/corrections in the bills.
- (xxxiv) All supporting documents are attached with the bills.


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- (xxxv) Job completion certificate should be processed by the dealing officer.
- (xxxvi) Bills are passed for payment as per the norms.
- (xxxvii) Before passing the bills, it is to be checked that all the terms and conditions have been complied with
- (xxxviii) Every final bill is checked in details with the measurement books if required
- (xxxix) Review and comment on the reasonableness of number of old cases of materials rejected upon inspection where advances have been realized.
- (xli) Examine whether the discrepancies observed on physical verification has been investigated and adjusted with due approval of competent authority.
- (xli) Whether all the deposits/retention money held by whatsoever name called have been released only after approval competent authority.
- (xlii) Whether advances, if paid any, have been properly adjusted while making the final settlement with the supplier or the contractor as the case may be.
- (xliii) Checking those legal recourses that have been taken in due course against defaulting contractors or suppliers.
- (xliv) Physical verification of Fixed assets with the Fixed assets registers (if any)

19. In addition to above, All Concurrent Auditor must ensure but not limited to:

- (i) State Level Concurrent Auditor will be follow-up & Monitoring to all District Concurrent Auditor (Assignment I to XIX) for timely submission of the concurrent audit reports
- (ii) The Auditor shall follow all the financial management systems under NHM and shall submit Audit Reports, Utilization Certificates, Quarterly Summary on Concurrent Audit, FMRs/SOEs and Statement of Funds Position, showing unspent balances, funds released as advances, interest earned on unspent balance as and when due.
- (iii) Detailed analysis and compilation of the district concurrent audit reports
- (iv) Compliance of the previous audit reports/ Statutory audit compliances/ Concurrent audit compliances.
- (v) Audit Report of the SHSB/DHS shall include audit of all the transactions at the District Health Society, Bihar and their respective all units i.e. DH, SDH, RH, CHC, PHC, APHC, HSC, HWC etc.
- (vi) Audit for the financial year will include all the components under all Programme
- (vii) The auditor shall issue separate Consolidated Audit Report for the District, RPMU and MCH, comprising all programmes under National Health Mission (NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15th Commission for Health Sector Grant (XV-FC) and non-NHM. However, in case of any other programmes, a separate audit report with required annexures and schedules shall also have to be issued by the Auditor.
- (viii) The relevant Financial Statement formats and other format template will be provided to Auditor by SHSB.
- (ix) The Auditor shall have to issued Consolidated Audit Report in three sets (one set for concerned DHS/RPMU/MCH, one set concerned RPMU and one set for SHSB) with spiral binding. The soft copy of Audit Report in MS Excel / MS Word format and Scanned (Both) must be sent through mail to SHSB or handed over through pen drive along with the Utilisation Certificates.


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- (x) The auditor shall be responsible to examine the funds, that have been spent through Single Nodal Agency (SNA) for implementing Centrally Sponsored Schemes (CSS) in the state in accordance with procedure laid down by the Department of Expenditure, Ministry of Finance, Government of India (GoI) under notification issued vide letter no. 'F.No.1(13)/PFMS/FCD/2020' dated 23.03.2021, and Letter no. 'Z.28015/1/2021-22/NHM' dated 14.04.2021.
- (xi) Auditor shall Prepare Financial Statement (i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, Schedule of Advance, Schedule of Unspent Balance and others) and UCs and fund reconciliation Statement in the prescribed format for all programme for DHS, RPMU and MCH.. After that, The UCs shall be prepared sanction-wise and the Financial Statement along with UCs and other report should be signed by the Auditor and counter signed DPM/DAM/Civil Sergion-cum-Member Secretary or RAM/RPM/RAD.
- (xii) The auditor shall certify the FMR on the basis of audited expenditures with all the line activities for the last quarter along with the Audited Statement of Accounts. Auditor shall certify a comparative statement showing expenditure as per FMR submitted by units and as per Audit Report. Auditor must also document the reason for variances between the FMR figures and audited figures in cases where the variances are significant e.g. more than 10% from the audited figures at each component level.
- (xiii) Audit Report Model Format provided by SHSB.
- (xiv) After the completion of audit state should organize an exit conference of the auditors of discuss the audit observations.
- (xv) Any other work/assigned by State health Society, Bihar from time to time.

20. Report Submission:

20.1 The bidder/CA Firm shall ensure that Separate Audit reports (Hard & Soft Copies) of each program (National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and Non-NHM) of SHSB and DHS for each quarter should be submitted by prescribed timelines as mentioned below:

| Particulars | Timeline for Assignment I to XIX | Timeline for Assignment XX |
|---|--|--|
| Submission of Quarterly Audit Report for 1 st , 2 nd , 3 rd Quarter for the FY 2023-24 | Within 45 days from the date of contract agreement | Within 60 days from the date of contract agreement |
| Submission of Quarterly/annual Audit Report for 4 th Quarter for the FY 2023-24 | Within 45 days from the end of 4 th Quarter | Within 60 days from the end of 4 th Quarter |
| Submission of Quarterly Audit Report for 1 st , 2 nd , 3 rd & 4 th Quarter for the FY 2024-25 | Within 45 days from the end of each Quarter | Within 60 days from the end of each Quarter |

Note: However, SHSB reserves the right to increase or decrease the above-mentioned timelines based on project requirement.

20.2 It must be ensured that the hard copy of the audit report of National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance


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Commission for Health Sector Grant (XV-FC) and Non-NHM of SHSB/DHS must be spiral binding and index before submission, and each audit report must contain the following:

| Sl. No. | Report Contents | Q1 | Q2 | Q3 | Q4 along with Annual Report |
|---------|---|-----|-----|-----|-----------------------------|
| A | Management Letter | Yes | Yes | Yes | Yes |
| B | Executive Summary | Yes | Yes | Yes | Yes |
| C | Serious deficiencies noticed in Internal control | Yes | Yes | Yes | Yes |
| | Vouching | | | | |
| D | Vouching of all Financial transaction (in cloud-based Tally prime software, if SHSB implemented Tally) on the basis of Cash Book/Cheque/SNA Register. | Yes | Yes | Yes | Yes |
| | Observations related to Procedural Lapse and weakness | Yes | Yes | Yes | Yes |
| | Financial Reports | | | | |
| | Statement of Fund Position (SOPF) | Yes | Yes | Yes | Yes |
| | Financial Management Report (FMR) | Yes | Yes | Yes | Yes |
| | Fund Reconciliation Statement | Yes | Yes | Yes | Yes |
| | Units wise/ IA's wise fund and expenditure | Yes | Yes | Yes | Yes |
| E | HWC | Yes | Yes | Yes | Yes |
| | JAS | Yes | Yes | Yes | Yes |
| | MAS | Yes | Yes | Yes | Yes |
| | VHSNC | Yes | Yes | Yes | Yes |
| | RKS | Yes | Yes | Yes | Yes |
| | Advance to Staff/Vendor(s) | Yes | Yes | Yes | Yes |
| | Financial Statement | | | | |
| F | Balance Sheet, Income & Expenditure, Receipt & Payment, Schedule of Advance, Schedule of Unspent Balance, and Provisional utilization Certificate. | No | No | No | Yes |
| G | Status of Submission of ATR/ Compliance of Previous Concurrent Audit Report/Statutory Audit Report | Yes | Yes | Yes | Yes |
| H | Any other issues and/or suggestion/ recommendation for improvement | Yes | Yes | Yes | Yes |

Model Audit report format shall be provided by State Health Society, Bihar (SHSB) to all the district's Concurrent Auditors for preparation of financial statement for audit Report.

21. Frequency:

Concurrent Audit will be carried out by the selected bidder/CA Firm throughout the year to meet the report submission timelines as agreed with SHSB.

22. Coverage:

- District Concurrent Auditor has to ensure that the Revenue Collected from patients on account of Registration Charges, Service Charges etc. and receipt from other services is to be deposited into Bank Accounts by the Auditee office on weekly/regular basis.
- Funds have been spent in accordance with the condition laid down by the MoHFW, GoI/Department of Health, GoB from time to time with due attention to economy and



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efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.

23. Conduct and performance monitoring:

- a) SHSB/DHS shall provide the Concurrent Auditor with requisite initial information of the SHS/DHS activities and further support to conduct audit.
- b) A formal wrap up discussion with the SHS/DHS shall be arranged before submission of report by the Concurrent Auditor. In case of any difficulty in interpretation of existing guidelines of the SHS/DHS by the Concurrent Auditor, the same shall be referred to the Controlling Office before finalization of the report.
- c) Quality of compliance with the concurrent audit reports shall be covered and commented upon by Concurrent Auditor s.
- d) All the appointed Concurrent Auditor (s) shall be mandatorily required to participate in review meetings quarterly, half yearly or as decided by SHSB (if any). No TA/DA shall be given to the Concurrent Auditor (s) for participation by the SHSB.


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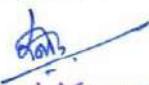
ELIGIBILITY CRITERIA

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

| S. no. | Eligibility criteria for Bidders | Mandatory Documents |
|--------|---|---|
| 1.1 | The Chartered Accountants (CA) Firms should be empanelled with the office of the Comptroller & Auditor General of India (C&AG) for the FY 2023-24 & FY 2024-25. | Self-attested copy of the empanelment certificate issued by C&AG for the FY 2023-24 and FY 2024-25 (if available). |
| 1.2 | CA firm should be a partnership firm having its Head/Branch office in Bihar. | |
| 1.3 | CA firm Should have experience of minimum 5 years | |
| 1.4 | <p>Audit Firm should be registered with the Institute of Chartered Accountant of India (ICAI) with the following requirement: -</p> <ul style="list-style-type: none"> a) At least two partners must be Members of the ICAI. b) One FCA must have at least 5 years continuous association with bidding firm as a partner as per ICAI record. c) One Partner must have CISA/DISA qualification and having at least two years continuous association with bidding firm as a partner as per ICAI record, and d) CA Firm must have one Article trainee as on date of publication of RFP as per ICAI record. | <p>Self-attested copy of below mentioned documents issued by ICAI shall be furnished in support of information required under clause 1.2, 1.3 & 1.4:</p> <ul style="list-style-type: none"> a) Partnership Deed b) Firm Card c) Firm Constitution Certificate d) Member Card of all Partners e) Certificate of CISA/DISA |
| 1.5 | The bidder must have annual average turnover of Rs. 15 lakhs during the last three financial years (FY 2020-21, FY 2021-22 & FY 2022-23), as evidenced by the audited accounts of the bidder. | <p>Self-attested copies of the below Audit report (must be mentioned Membership No., UDIN No. & Date) for the financial years FY 2020-21, FY 2021-22 & FY 2022-23:</p> <ul style="list-style-type: none"> (i) Audited Balance Sheet (ii) Audited Profit & Loss Account, or Income & Expenditure Account |
| 1.6 | The bidder should be having at least ten successful assignment experience of Internal/ Concurrent/Statutory Audit of externally/ Internally aided Govt. scheme of Govt. (Central/ State) or PSU (other than Bank) during the last five financial year FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22 & FY 2022-23. | <ol style="list-style-type: none"> 1. Self-attested copy of experience certificates/workorder/agreement for each successful assignment. 2. Appendix C |

| S. no. | Eligibility criteria for Bidders | Mandatory Documents |
|--------|--|---|
| 1.7 | The bidder must provide self-attested scanned copies for (i) PAN Card, (ii) Registration Certificate of GST (iii) Income tax returns of three assessment years AY 2021-22, AY 2022-23 & AY 2023-24 | Self-attested copies of 1) PAN Card 2) Registration Certificate of GST 3) Copy of Income Tax Return filed and submitted by the bidder for three assessment years AY 2021-22, AY 2022-23 & AY 2023-24 |
| 1.8 | <p>i) The bidder must not be blacklisted / banned / convicted by any court of law for any criminal or civil offences/ declared ineligible by any entity of any State Government or Govt. of India or any local Self-Government body or public sector undertaking in India for participation in future bids for unsatisfactory performance, corrupt, fraudulent or any other unethical business practices or for any other reason, as on date of submission(upload) of online bidding document.</p> <p>ii) The bidder with any disciplinary action/pending cases from ICAI/GoB/any State Govt. or Government of India (GoI) over the firm/partner may be disqualified. A declaration is required to be submitted by the firm.</p> | Affidavit sworn before Public Notary/Executive Magistrate as per "Appendix E". |

2. The Technical proposals of all bidders which meet the above eligibility criteria, and basic requirements (i.e., timely submission, sealing of application etc.), will move to the next stage of financial evaluation.
3. CA firms who conducted Statutory Audit for the State Health Society, Bihar during the last three financial years 2020-21, 2021-22 and 2022-23 will not be eligible to apply for the Concurrent Audit for the FY 2023-24 and 2024-25.
4. Any CA Firm not fulfilling the minimum eligibility criteria specified above need not apply as their proposal shall be summarily rejected.


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TERMS AND CONDITIONS

1. Use of contract documents and information

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

2. Intellectual Property Rights

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

3. Insurance

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

4. Contract Duration

- 4.1 The Contract will be awarded for Concurrent Audit for the period of FY 2023-24 & FY 2024-25 and may be extended for one more financial year at the same contracted rate, based on the requirements, availability of funds under National Health Mission (NHM) or any source and satisfactory performance of work done and timely submission of audit report by the agency and any other conditions mutually agreed by the Concurrent Auditor and SHSB. Any extension shall not be the right of the agency.
- 4.2 The Concurrent Auditor will be obliged to perform the Concurrent Audit in accordance with the provisions of the Contract Agreement and terms and conditions therein, failing which the Concurrent Auditor will be liable for consequential action in terms of the contract and even this will lead to its termination also.


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5. Payments

5.1 The payment will be made on quarterly basis to the agency by the SHSB after submission of all audit report of each program in the following manner:

| Particulars | Schedule of Payment |
|---|--|
| Submission of Quarterly Audit Report for 1 st Quarter | 20% payment of the annual Audit fees for conducting Concurrent Audit |
| Submission of Quarterly Audit Report for 2 nd Quarter | 20% payment of the annual audit fees for conducting Concurrent Audit |
| Submission of Quarterly Audit Report for 3 rd Quarter | 20% payment of the annual audit fees for conducting Concurrent Audit |
| Submission of Quarterly Audit Report along with Annual Report (including Financial Statement & Provisional Utilization Certificate) for 4 th Quarter | 40% payment of the annual audit fees for conducting Concurrent Audit |

5.2 The Concurrent Auditor will raise its invoices (as prescribed under GST Act) within 10 days from the date of submission of the quarterly audit report as per above mentioned schedule.

5.3 The selected CA Firm shall ensure that the audit report must be submitted fulfilling the criteria mentioned in Section-IV, and accordingly the payments will be made on the basis of acceptance/approval of Audit Report submitted by the agency to the SHSB. In case the submitted audit report is not acceptable/approved by the SHSB, CA Firm shall be allowed to submit the revised audit report within next 15 days from the date of issue of non-acceptance information/letter, and in such cases these 15 days period will not be counted for imposing the penalty.

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

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

6. Performance Review, Incentives & Penalty Provisions

6.1 Agency performance would be evaluated based upon identified Key Performance Indicators (KPIs) listed below, timely submission of audit report and other as mentioned in the contract agreement based on the scope of work as mentioned in the tender documents. The parameters will be used to assess the performance of the Concurrent Auditor and penalty will be applied as and when required, upon commissioning of the services.


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6.2 Besides other consequential action, the penalties would be imposed for each occurrence as per details mentioned in the sub- identified Key Performance Indicators (KPIs) listed below.

| Clauses | Penalty |
|---|--|
| 1. Failure to start the project within 15 days from the date of signing of the Contract agreement | Rs. 500 per week of delay |
| 2. Failure in submission of following as per the agreed timelines. (a) Quarterly Executive Summary Report (b) Quarterly Audit Report (including Financial Statement) along with Provisional Utilization Certificate | Penalty shall be levied as below: 1. Delay upto 1 st week: Deduction of 5% of respective invoice value 2. Delay upto 2 nd week: Deduction of 10% of respective invoice value 3. Delay upto 3 rd week: Deduction of 15% of respective invoice value 4. Delay upto 4 th week: Deduction of 20% of respective invoice value |
| 3. Failure in providing report(s) of Concurrent audit, beyond maximum 30 days of the timelines and Agency defaults on the contractual obligations (Scope of Works). | Contract may be terminated, including blacklisting as decided by SHSB and recommendation to ICAI for disciplinary action. |

6.3 If the selected agency fails to perform the services as per the performance indicators mentioned above, the penalties would be imposed accordingly for each occurrence. However, the maximum penalty shall not exceed more than 20% of respective invoice value.

6.4 Further, before imposing penalty, the Concurrent Auditor shall be given an opportunity to be heard by SHSB, however not a matter of right. The Executive Director, SHSB of the state has the right to waive off penalty.

7. Signing of the contract

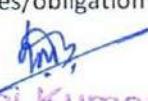
The contract agreement between SHSB and the selected agency/bidder should be executed within 21 days of the issue of the Letter of Intent (LoI). Non-fulfillment of this condition will result in cancellation of the award and with consequential action if SHSB so desires.

8. Start of the services

- 8.1 The Concurrent Auditor shall be required to start the concurrent audit for the concerned assignment(s) within 15 days of the execution of the contract document, otherwise a penalty of Rupees 500/- per week may be imposed (Refer the above clause 6.2).
- 8.2 However, this may be extended, beyond 15 days, if the delay in deployment of manpower in SHSB, is due to genuine reasons and there is no negligence on the part of the agency, the SHSB shall consider the matter on submission of written application by the agency and shall pass appropriate order regarding reducing /waiving the penalty.
- 8.3 If Concurrent Auditor fails to start the services beyond 30 days, due to lapses on its own part of the agency, the contract may be terminated in whole or in part and suitable action against agency may be taken including forfeiture of performance security/bank guarantee.

9. Sub-Contracts

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


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10. Modification to Contract

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

11. Performance Security

- 11.1 The successful bidder shall have to furnish a performance security **Rs. 1,00,000/- (One Lakh Rupees only)** for **one assignment**, in the shape of a Bank Guarantee issued by a scheduled Bank in favour of SHSB. The Bank guarantee shall be as per proforma at **"Appendix-F"** and remain valid for a period of six months beyond the date of expiry of the contract. The Performance Security will be returned to the bidder, upon validation of completion of all contractual obligations including warranty.
- 11.2 The performance security should be submitted before executing the contract /signing of the contract document positively.
- 11.3 If the agency/bidder violates any of the terms and conditions of contract floated from this NIT in any manner, the Performance Security shall be liable for forfeiture, wholly or partly, as decided by the SHSB and the contract may also be cancelled/terminated. Further, the agency may be blacklisted for a reasonable period as decided by SHSB.

12. Tax Deduction at source

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

13. Termination of Contract

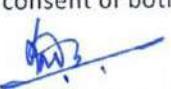
- 13.1 Any bidder found to be involved in fraudulent practices (misrepresentation or omission of facts or suppression/hiding of facts or disclosure of incomplete facts), in order to secure eligibility to the bidding process during the submission of bid or after release of Letter of Intent (LoI) or agreement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

14. Termination for Insolvency

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

15. Termination by Mutual Consent

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


Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

16. Force Majeure

- 16.1 Notwithstanding the provisions contained in clauses 14 and 15 the Concurrent Auditor shall not be liable for imposition of any such sanction so long the delay and/or failure of the Concurrent Auditor in fulfilling its obligations under the contract is the result of an event of Force Majeure.
- 16.2 For purposes of this clause, Force Majeure means an event beyond the control of the Service Provider and not involving the Service Provider's fault or negligence and which is not foreseeable and not brought about at the instance of, the party claiming to be affected by such event and which has caused the non – performance or delay in performance. Such events may include and will not be limited to wars or revolutions, hostility, acts of public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restrictions, strikes excluding by its employees, lockouts excluding by its management, and freight embargoes.
- 16.3 If a Force Majeure situation arises, the Concurrent Auditor shall promptly notify the SHSB in writing of such conditions and the cause thereof within twenty-one days of occurrence of such event. Unless otherwise directed by the SHSB in writing, the Agency shall continue to perform its obligations under the contract as far as reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.
- 16.4 If the performance in whole or in part or any obligation under this contract is prevented or delayed by any reason of Force Majeure for a period exceeding sixty days, either party may at its option terminate the contract without any financial repercussion on either side.
- 16.5 In case due to a Force Majeure event the SHSB is unable to fulfil its contractual commitment and responsibility, the SHSB will notify the Concurrent Auditor accordingly and subsequent actions taken on similar lines described in above sub-paragraphs.

17. Notices

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

18. Resolution of disputes

- 18.1 Any dispute or difference or claim arising out of or in relation to this Agreement, will be settled by reaching a mutual understanding between the parties.
- 18.2 If any further dispute arises between the parties thereupon, the same will be settled as per the existing law of land through the competent court of law under the territorial jurisdiction of Patna only.

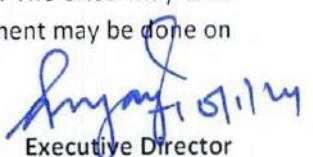
19. Applicable Law

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

20. Third Party Assessment

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


Manoj Kumar Safi
State Accounts Officer
State Health Society, Bihar


Executive Director
State Health Society Bihar

TECHNICAL PROPOSAL COVERING LETTER

[On the Letter head of the Bidder]

Date:

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

Ref: Tender for appointment of Concurrent Auditor for the FY 2023-24 and FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and Medical College & Hospitals (MCHs) in the state of Bihar for audit of all Programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and Non-NHM in the state of Bihar

Dear Sir / Madam,

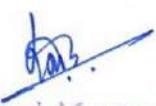
We, the undersigned, offer to provide the services for appointment of Concurrent Auditor for the FY 2023-24 & FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and Non-NHM in the state of Bihar in the state, in accordance with your Request for Proposal vide Ref Nodated We are hereby submitting our Proposal for the same.

We are submitting our proposal, for all the Assignments, and we hereby declare that all the information and statements made in this proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

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

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

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


 Manoj Kumar Safi
 State Accounts Manager
 State Health Society, Bihar

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

We declare that:

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

Yours sincerely,

Authorized Signature [In full and initials]:

Name and Title of Signatory:

Name of the CA Firm:



Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

AUTHORIZATION LETTER FOR SIGNING OF PROPOSAL

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

Know all men by these present, we _____ (*name and address of the registered office of the Single Entity*) do hereby constitute, appoint and authorize Mr. / Ms. _____ R/o _____ (*name and address of residence*) who is presently employed with us and holding the position of _____ as our authorized representative, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to the bid of the firm/ organization, _____ for "for appointment of Concurrent Auditor for the FY 2023-24 and FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and Non-NHM in the state of Bihar.", (the "Project"), including signing and submission of all documents and providing information / responses to State Health Society Bihar (SHSB), representing us in all matters in connection with our bid for the said Project., in accordance with your Request for Proposal Vide Ref. No. dated

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid attorney shall and shall always be deemed to have been done by us. Dated this the day of 20__.

For

Name & Signature of all Partners

Accepted

..... (Signature)

(Name, title, and address of the Attorney)

Date:

Note:

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



Manoj Kumar Safi
 State Accounts Manager
 State Health Society, Bihar

ASSIGNMENT OF SIMILAR NATURE SUCCESSFULLY COMPLETED

1. Details of Internal/ Concurrent/Statutory Audit of Externally/ Internally aided Govt. scheme of Govt. (Central/ State) or PSU (other than Bank audit) during the last five financial year FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22 & FY 2022-23:

| SL No | Name of the Organization of Auditee(s) | Type of organization of Auditee (s) i.e. Govt. Dept./ PSU (other than Bank) | Nature of the assignment (Concurrent/ Statutory/ Internal Audit) | Financial Year of assignment | Attach copy of experience certificates/ work order/agreement for each successful assignment (Yes/No) | If 'Yes' please mentioned reference no. Date of work order/ experience certificates/ agreement for each successful assignment | If 'Yes' please mention the page no. in Bidding document to verify |
|-------|--|---|--|------------------------------|--|---|--|
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |

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

Signature:

For and on behalf of CA Firm. _____

Name & Address of the Bidder/CA Firm:



Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

PARTICULARS OF THE BIDDER'S ORGANISATION

(To be submitted by all tenderers / bidders)

1. Name :
2. Address of Head Office (HO) :
3. Address of HO/Branch office (Bihar) :
4. Firm Registration No. (FRN) with ICAI :
5. Firm Empanelment No. with C&AG for the FY 2023-24:
6. Firm Empanelment No. with C&AG for the FY 2024-25 (if available):
7. Total No. of Partner(s):
8. Total No. of FCA Partners:
9. Total No. of Article Trainee:
10. Date from which it is continuing as a Partnership firm:
11. Year of Establishment:
12. No. of Audit/Article assistants:
13. Email id:
14. Phone/mobile no.:
15. Details of partner(s)/Chartered Accountants as per Firm Constitution certificate issued by ICAI:

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

16. Details of the Turnover for FY 2020-21, FY 2021-22 & FY 2022-23:

| S.no | Financial Year | Turnover as per Audit Report |
|------|----------------|------------------------------|
| | | |
| (1) | FY 2020-21 | |
| (2) | FY 2021-22 | |
| (3) | FY 2022-23 | |

17. Registration. Nos.

- (a) GST
- (b) PAN No.

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


Manoj Kumar Safi
 State Accounts Manager
 State Health Society, Bihar

19. Number of Internal/ Concurrent/Statutory Audit of externally/ Internally aided Govt. scheme of Govt. (Central/ State) or PSU during the last five financial year FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22 & FY 2022-23:

| Type of Audit | Total no. of Assignment successfully completed during the last five financial years 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 with reference to "Appendix-C" |
|---------------------------|--|
| Statutory Audit | |
| Internal/Concurrent Audit | |
| Total | |

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

Signature of Bidders

Name

Date:

Place:



Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

DECLARATION BY BIDDER

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

Affidavit

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

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

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

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

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

Name of the Bidder/agency.....

Signature of the Authorized Person:.....

Name of the Authorized Person:.....

Designation of the Authorized Person:.....



Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

FORMAT FOR PERFORMANCE BANK GUARANTEE

(To be stamped in accordance with Stamp Act)

Ref: Bank Guarantee No.:

Date:

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

Dear Sir,

WHEREAS..... (Name and address of the Service Provider) (Hereinafter called "the Service provider" has undertaken, in pursuance of LoI/Contract dated (Herein after "the contract") to fulfill the contractual obligation against Tender Notice :..... for appointment of Concurrent Auditor for the Financial year (FY) 2023-24 and FY 2024-25 for the Assignment No.-..... comprising State Health Society, Bihar (SHSB)/District Health Societies (DHS(s)), Regional Program Management Units and all Medical College & Hospitals (MCHs) for Concurrent Audit of all Programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and Non-NHM in the state of Bihar.

AND WHEREAS it has been stipulated in the said contract that the service provider shall furnish a Bank Guarantee (" the Guarantee") from a scheduled bank for the project/ performance of "Conducting Concurrent Audit for the Financial Year(FY) 2023-24 and FY 2024-25 for the Assignment No. comprising State Health Society, Bihar (SHSB)/District Health Societies (DHS(s)), Regional Program Management Units and all Medical College & Hospitals (MCHs) for Concurrent Audit of all Programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri - Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), 15th Finance Commission for Health Sector Grant (XV-FC) and Non- NHM in the state of Bihar", as per the contract. WHEREAS we ("the bank", which expression shall be deemed to include its successors and permitted assigns) have agreed to give the State Health Society, Bihar (SHSB) the Guarantee:

THEREFORE, the Bank hereby agrees and affirms as follows:

1. The Bank hereby irrevocably and unconditionally guarantees the payment of Rs. (as applicable), to the State Health Society, Bihar (SHSB), under the terms of the contract, on account of full or partial non-performance /non-implementation and/or delayed or defective performance/implementation. Provided, however, that the maximum liability of the Bank towards SHSB, under this Guarantee shall not, under any circumstances, exceed the aggregate.
2. In pursuance of the Guarantee, the Bank shall, immediately upon the receipt of a written notice from SHSB, stating full or partial non-implementation and/or delayed and/or defective implementation, which shall not be called in question , in that behalf and without delay/demur or set off, pay to SHSB any and all sums demanded by SHSB under the said demand notice, subject to the maximum limits specified in Clause-1 above. A notice from SHSB to the Bank shall be sent by Registered Post

(Acknowledgement Due) at the following address: Attention Mr. (Mention the official address of the bidder).

3. The Guarantee shall come into effect immediately upon execution and shall remain in force for a period of 30 months from the date of execution of the contract.
4. The liability of the Bank under the terms of this Guarantee shall not, in any manner whatsoever, be modified, discharged or otherwise affected by:
 - a. Any change or amendment to the terms and conditions of the contract or the execution of any further contracts/Agreements
 - b. Any breach or non-compliance by the bidder with any of the terms and conditions of any contracts/credit arrangement, present or future, between the bidder and the bank.
5. The Bank also agrees that the SHSB at its option, shall be entitled to enforce this Guarantee against the Bank as a Principal Debtor, in the first instance without proceeding against agency and notwithstanding any security or other guarantee that SHSB may have in relation to the bidder's liabilities.
6. The Bank shall not be released of its obligations under these presents by reasons of any act of omission or commission on the part of the SHSB or any other indulgence shown by SHSB or by any other matter or thing whatsoever which under law would, but for this provision, have the effect of relieving the Bank.
7. This guarantee shall be governed by the laws of India and only the courts of Patna, shall have exclusive jurisdiction in the adjudication of any dispute which may arise hereunder.

Date this the Day of 2024.

Witness 1:

Name :

(Signature)

Witness 2:

Name :

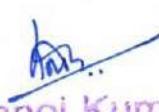
(Signature)


Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

Assignment-Wise Total No. of Unit(s)/Health Institution(s)/Auditee Office

| S no | Assignment no. | District name | DH | RH | SDH | No. of PHC | MCH | RPMU | DHS | District wise total no. of units | Assignment wise total no. of units |
|------|-------------------|-----------------------------|----|----|-----|------------|-----|------|-----|----------------------------------|------------------------------------|
| 1 | Assignment -I | East Champaran | 1 | 1 | 3 | 27 | | | 1 | 33 | 41 |
| | | Sheohar | 1 | 1 | | 5 | | | 1 | 8 | |
| 2 | Assignment -II | Arwal | 1 | | | 5 | | | 1 | 7 | 39 |
| | | Gaya | 1 | 2 | 2 | 24 | 1 | 1 | 1 | 32 | |
| 3 | Assignment -III | Patna | | 4 | 4 | 23 | 3 | 1 | 1 | 36 | 45 |
| | | Sheikhpura | 1 | 1 | | 6 | | | 1 | 9 | |
| 4 | Assignment -IV | Madhubani | 1 | 3 | 3 | 21 | | | 1 | 29 | 43 |
| | | Saharsa | 1 | | 1 | 10 | | 1 | 1 | 14 | |
| 5 | Assignment -V | Munger | 1 | | 1 | 9 | | 1 | 1 | 13 | 41 |
| | | Nalanda | 1 | 3 | 3 | 20 | | | 1 | 28 | |
| 6 | Assignment -VI | Jamui | 1 | 3 | | 7 | | | 1 | 12 | 39 |
| | | Samastipur | 1 | 1 | 4 | 20 | | | 1 | 27 | |
| 7 | Assignment -VII | Jehanabad | 1 | 2 | | 10 | | | 1 | 14 | 41 |
| | | Saran | 1 | 3 | 1 | 20 | | 1 | 1 | 27 | |
| 8 | Assignment -VIII | Aurangabad | 1 | 3 | 1 | 11 | | | 1 | 17 | 42 |
| | | Rohtas | 1 | 2 | 2 | 19 | | | 1 | 25 | |
| 9 | Assignment -IX | Darbhanga | | 2 | 1 | 18 | 1 | 1 | 1 | 24 | 40 |
| | | Madhepura | 1 | | 1 | 13 | | | 1 | 16 | |
| 10 | Assignment -X | Lakhisarai | 1 | 1 | | 6 | | | 1 | 9 | 34 |
| | | Siwan | 1 | 3 | 1 | 19 | | | 1 | 25 | |
| 11 | Assignment -XI | Gopalganj | 1 | 3 | 1 | 14 | | | 1 | 20 | 44 |
| | | West Champaran | 1 | 2 | 2 | 18 | | | 1 | 24 | |
| 12 | Assignment -XII | Begusarai | 1 | 1 | 2 | 18 | | | 1 | 23 | 33 |
| | | Khagaria | 1 | 1 | | 7 | | | 1 | 10 | |
| 13 | Assignment -XIII | Kishanganj | 1 | 1 | | 7 | | | 1 | 10 | 31 |
| | | Sitamarhi | 1 | 1 | 1 | 17 | | | 1 | 21 | |
| 14 | Assignment -XIV | Buxar | 1 | | 1 | 11 | | | 1 | 14 | 35 |
| | | Muzaffarpur | 1 | 1 | | 16 | 1 | 1 | 1 | 21 | |
| 15 | Assignment -XV | Bhagalpur | 1 | 3 | 2 | 16 | 1 | 1 | 1 | 25 | 44 |
| | | Bhojpur | 1 | 2 | 1 | 14 | | | 1 | 19 | |
| 16 | Assignment -XVI | Araria | 1 | 2 | 1 | 9 | | | 1 | 14 | 35 |
| | | Katihar | 1 | 1 | 2 | 16 | | | 1 | 21 | |
| 17 | Assignment -XVII | Vaishali | 1 | 3 | 1 | 16 | | | 1 | 22 | 38 |
| | | Banka | 1 | 3 | | 11 | | | 1 | 16 | |
| 18 | Assignment -XVIII | Purnia | 1 | 2 | 2 | 14 | | 1 | 1 | 21 | 37 |
| | | Supaul | 1 | 2 | 1 | 11 | | | 1 | 16 | |
| 19 | Assignment -XIX | Kaimur | 1 | 2 | 1 | 11 | | | 1 | 16 | 35 |
| | | Nawada | 1 | 2 | 1 | 14 | | | 1 | 19 | |
| 20 | Assignment -XX | State Health Society, Bihar | NA | NA | NA | NA | NA | NA | NA | NA | 01 |

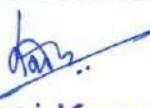
Note:- SHSB reserves the right to increase or decrease the above-mentioned total no. of unit based on actual unit situated in district under assignment.


 Manoj Kumar Sati
 State Accounts Manager
 State Health Society, Bihar

INSTRUCTION FOR FINANCIAL BID

1. An indicative format of the financial bid (available on, <https://eproc2.bihar.gov.in>) for audit fees for Concurrent Audit for the Financial Year (FY) 2023-24 & FY 2024-25 for the State Health Society, Bihar (SHSB) and District Health Societies (DHS(s)) in all the 38 districts, 09 Regional Program Management Units and all Medical College & Hospitals (MCHs) in the state of Bihar for audit of all programmes under National Health Mission(NHM), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-I (ECRP-I), India Covid-19 Emergency Response and Health System Preparedness Package-Phase-II (ECRP-II), Pradhan Mantri- Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), Fifteen 15th Finance Commission for Health Sector Grant (XV-FC) and non-NHM in State of Bihar is given below:

| Sr. No. | Assignments | Annual Audit Fee for conducting Concurrent Audit (Amount in Figures) | Annual Audit Fee for conducting Concurrent Audit (Amount in Words) |
|---------|--|---|---|
| 1 | Assignment-I (East Champaran & Sheohar) | | |
| 2 | Assignment-II (Arwal & Gaya) | | |
| 3 | Assignment-III (Patna & Sheikhpura) | | |
| 4 | Assignment-IV (Madhubani & Saharsa) | | |
| 5 | Assignment-V (Munger & Nalanda), | | |
| 6 | Assignment-VI (Jamui & Samastipur), | | |
| 7 | Assignment-VII (Jehanabad & Saran), | | |
| 8 | Assignment-VIII (Aurangabad & Rohtas), | | |
| 9 | Assignment-IX (Darbhanga & Madhepura) | | |
| 10 | Assignment-X (Lakhisarai & Siwan) | | |
| 11 | Assignment-XI (Gopalganj & West Champaran) | | |
| 12 | Assignment-XII (Begusarai & Khagaria) | | |
| 13 | Assignment-XIII (Kishanganj & Sitamarhi) | | |
| 14 | Assignment-XIV (Buxar & Muzaffarpur) | | |
| 15 | Assignment -XV (Bhagalpur & Bhojpur) | | |
| 16 | Assignment -XVI (Araria & Katihar), | | |
| 17 | Assignment-XVII (Vaishali & Banka) | | |
| 18 | Assignment-XVIII (Purnia & Supaul) | | |
| 19 | Assignment-XIX (Kaimur & Nawada) | | |
| 20 | Assignment -XX (State Health Society, Bihar) | | |



Manoj Kumar Safi
State Accounts Manager
State Health Society, Bihar

2. The Bidder/CA Firm shall have to quote the financial bid for the assignment(s) in online mode only. The bidder shall have to follow the below guidelines while quoting the financial bid: -
 - a) The bidders who were appointed as Concurrent Auditors for FY 2021-22 & FY 2022-23 for the assignment(s) shall not be eligible to submit their financial bid for the same assignment(s), however they shall have to submit the financial bid for remaining assignments where they were not selected.
 - b) If a bidder who was appointed as Concurrent Auditor for FY 2021-22 & FY 2022-23 for the assignment(s) and submit the financial bid for the same assignment(s), such bid will not be considered, and their bids shall be rejected outright, and bidder will be declared disqualified for this tender process.
 - c) The bidders/CA firms who were not appointed as Concurrent Auditor for the financial years FY 2021-22 & FY 2022-23 for any assignment shall have to quote the financial bid for all the assignments in online mode, and if they do not quote the Financial Bid for any assignment(s) in online format, their tender shall be rejected.
 - d) *For Example: - CA Firm "A" who was appointed as Concurrent Auditor for "Assignment-I (East Champaran & Sheohar)" for the FY 2021-22 & FY 2022-23 shall not submit the financial bid for the same assignment "Assignment-I (East Champaran & Sheohar)" in this tender, whereas for the remaining assignments financial bid shall have to be submitted, otherwise their bids will not be considered, and their bids shall be rejected outright, and bidder will be declared disqualified for this tender process*
3. The bidder will be required to download the financial bid file, from e-tendering portal and quote the prices in prescribed format before uploading it.
4. The prices quoted (*Annual Audit Fee for conducting Concurrent Audit*) for each assignment, shall be firm and inclusive of all the factors like salaries of the manpower appointed by the agency and deployed in the project as mentioned under scope of work (Section-IV) of tender documents, Travelling Allowances (TA)/Dearness Allowance (DA) and all other statutory payments related to the project, all applicable taxes and duties, **excluding Goods & Services Tax (GST)**. This shall be quoted in the online mode only. GST (if applicable) will be paid by State Health Society (SHSB) as per the prevailing rates/rules.
5. The financial bids of bidders whose technical bids are found technically responsive and comply with the bid documents will only be considered for financial evaluation. The final selection of the bidder/CA Firm per assignment shall be as per the Least Cost Selection (LCS) method, and the contract will be awarded to the bidder/CA Firm for a particular assignment whose financial bid is the lowest (L1) rate, subject to all the conditions as laid down in the tender document.
6. The Bidder/CA Firm shall be selected for single assignment, but if the total number of technically qualified bidders is less than 20, then the selected bidder/agency shall be awarded the contract for additional one or more assignment.



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State Accounts Officer
State Health Society Manager