



## Odisha State Health & Family Welfare Society

Dept. of Health & Family Welfare, Govt. of Odisha  
Annex Building of SIH&FW, Nayapalli, Unit-8, Bhubaneswar-751012  
Email id: fmio.nrhmorissa@gmail.com, Phone No 0674-2392479/80/88(Fax)



Advt.No. 5/2026

Date: 09.03.2026

### EXPRESSION OF INTEREST FOR CON-CURRENT AUDIT

The Odisha State Health & Family Welfare Society invites **Expression of Interest (EoI) from the firms of Chartered Accountants and Cost Accountants** which meet all the conditions and eligibility criteria mentioned in the Terms of Reference (ToR) and hosted on the website [www.nhmodisha.gov.in](http://www.nhmodisha.gov.in), for carrying out con-current audit of accounts of the District Health Societies (DHSs) of **Angul, Balasore, Baragarh, Dhenkanal, Ganjam, Jagatsinghpur, Jharsuguda, Kalahandi, Kandhamal, Kendrapara, Nayagarh, Rayagarh and Sundargarh** registered to work under the administrative control of the Department of Health & Family Welfare, Government of Odisha for the financial year 2026-27.

**The firms interested for assignment of concurrent audit of accounts of the above District Health Societies (DHSs) are to apply to the concerned Chief District Medical and Public Health Officer (CDM & PHO)-cum- District Mission Director (DMD), NHM along with the technical and financial bids.**

#### Important Dates:

- I. Last date for collection of RFP from Office of DHSs 16<sup>th</sup> March 2026 (4 PM)
- II. Pre-bid conference: 17<sup>th</sup> March 2026 (3.30 PM)
- III. Last date for submission of Proposal to DHSs: 8<sup>th</sup> April 2026 (3 PM)
- IV. Date of opening of Technical bid: 8<sup>th</sup> April 2026 (4 PM)  
(In the presence of representative of firms)

**Venue for Pre-bid Conference etc.:** Pre-bid Conference and opening of technical bids will be held at the respective offices of the CDM and PHO cum-DMDs of each district.

Sd/-

Mission Director, NHM, Odisha,

**Terms of Reference (ToR) for the Chartered/ Cost Accountant Firms applying for undertaking monthly concurrent audit of accounts at the Odisha State Health and Family Welfare Society (OSH&FWS), District Health Societies and City Health Societies in Odisha for the year 2026-27.**

**1. Background**

The National Rural Health Mission (NRHM) now renamed as National Health Mission (NHM) of the Ministry of Health and Family Welfare, Government of India (GoI) has been under implementation in the State of Odisha since April 2005 to improve health care in the State. The NHM seeks to provide accessible, affordable and quality health care to the population especially to the vulnerable sections.

As required by the GoI, Concurrent audit of accounts of various programmes under the National Health Mission is in vogue at the levels of the Odisha State Health and Family Welfare Society (State Health Society) including different cells functioning under different Directorates of Health and Family Welfare Department of Government of Odisha and the District Health Societies (DHSs) as well as the health units/facilities functioning at the Block and other periphery levels for systematic examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedures, instructions rules and guidelines.

**1.1.** The emphasis under concurrent audit is not on certification of financial statements like receipt and payment, Income & Expenditure and Balance sheet but on hundred *per cent* check to ensure adherence to the financial & programme management processes / norms / policies. It is an ongoing appraisal of the financial health of an entity, i.e. to determine on monthly basis whether the financial management arrangements including internal control mechanisms are effectively working and identify areas of improvement to enhance efficiency and report the same to the stake holders every month.

**1.1.1** For this, services of Independent Chartered Accountant and Cost Accountant (CA) firms are solicited for assignment of monthly concurrent audit of accounts for the year 2026-27 at the State Health Society (SHS) and 30 District Health Societies (DHSs) level and to report on vital parameters which would depict the true picture of financial and accounting health of the programmes under implementation. Those firms which are interested to apply for a particular district are to apply to the Chief District Medical & Public Health Officer (CDM&PHO)-cum-District Mission Director, NHM of the concerned district. The addresses of the DHSs are given at Appendix-5 of this ToR. However, in the following three sets of contiguous districts of (i) Sambalpur and Deogarh (ii) Boudh and Sonapur and (iii) Bargarh and Nuapada; service of single firm is solicited for each set of the contiguous districts. In other words those CA firms interested for applying to a set of contiguous districts above are to apply as under:

| Sl. No | Application to be furnished/ submitted | Set of contiguous districts     | Number of blocks to be covered during audit in each set of contiguous districts in addition to the respective DPMUs and DHSs of the contiguous districts mentioned in col.3 |
|--------|----------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)    | (2)                                    | (3)                             | (4)                                                                                                                                                                         |
| 1.     | CDM & PHO, Sambalpur                   | Sambalpur and Deogarh districts | 12 Blocks (Sambapur-9 and Deogarh 3). The application would be treated for the above earmarked districts.                                                                   |

|    |                    |                               |                                                                                                             |
|----|--------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------|
| 2. | CDM & PHO, Boudh   | Boudh and Sonepur districts   | 9 (Boudh -3 and Sonepur 6). The application would be treated for the above earmarked districts.             |
| 3. | CDM & PHO, Bargarh | Bargarh and Nuapada districts | 17 Blocks (Bargarh 12 and Nuapada - 5). The application would be treated for the above earmarked districts. |

Accordingly, no bid will be received in the offices of the CDM & PHOs, Deogarh, Sonepur and Nuapada districts. Each of the three sets of contiguous districts may be treated as one District Health Society for the purpose of paragraphs 5.1 and 5.2 mentioned below.

**1.1.1.1** However, in addition to the above, the SHS and DHSs at 14 districts e.g., Bhadrak, Bolangir, Boudh, Cuttack, Gajapati, Jajpur, Keonjhar, Khordha, Koraput, Malkangiri, Mayurbhanj, Nawarangpur, Puri and Sambalpur have opted for renewal of the agreement with the respective auditors for the year 2026-27. Thus, no bid will also be received in the offices of the Mission Directorate and 17 districts (Bhadrak, Bolangir, Boudh, Cuttack, Deogarh, Gajapati, Jajpur, Keonjhar, Khordha, Koraput, Malkangiri, Mayurbhanj, Nawarangpur, Nuapada, Puri, Sambalpur and Sonepur). Hence, proposal for concurrent audit of accounts will be accepted in 13 DHSs (**Angul, Balasore, Bargarh, Dhenkanal, Ganjam, Jagatsinghpur, Jharsuguda, Kalahandi, Kandhamal, Kendrapara, Nayagarh, Rayagarh and Sundargarh**). The district wise number of Blocks is indicated in *Appendix-1*.

**1.1.2** In the case of following districts, the district concurrent auditor is also to cover audit of accounts of the following 05 (five) City Health Societies (CHSs) including all the Urban Community Health Centres (UCHCs) and 33 percent of Urban Primary Health Centres (UPHCs) respectively functioning under the jurisdiction of the respective CHS.

| Name of the district | Name of the CHS                 | Number of UCHCs | Number of UPHCs |
|----------------------|---------------------------------|-----------------|-----------------|
| Cuttack              | Cuttack City Health Society     | 2               | 12              |
| Khurda               | Bhubaneswar City Health Society | 4               | 22              |
| Ganjam               | Berhampur City Health Society   | Nil             | 08              |
| Sambalpur            | Sambalpur City Health Society   | Nil             | 08              |
| Sundargarh           | Rourkela City Health Society    | 1               | 10              |

**1.1.3** Concurrent Auditor of Sundargarh district is to conduct audit of Rourkela Government Hospital (RGH) Rourkela on quarterly basis.

**1.2 The key objectives of the monthly concurrent Audit among others include:**

- To ensure voucher/ evidence based payments to improve transparency;
- To ensure accuracy and timeliness in maintenance of books of accounts;
- 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 regularly track, follow up and settle advances on a priority basis;
- To assess and improve overall internal control systems.

## 2. Eligibility criteria

Interested Chartered Accountant and Cost Accountant firms with the following prerequisites may apply for appointment of Concurrent Auditor to take up monthly con-current audit at the State Health Society and District Health Societies under NHM, Odisha:

| Sl. No<br>(1) | Criteria<br>(2)                                                                                                                                                                                                                                                                                         | Supporting documents to be furnished<br>(3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | The firm must have been empanelled with the Institute of Chartered Accountants of India (ICAI) or Institute of Cost Accountants of India (ICAI) as the case may be for at least five years as on 1 <sup>st</sup> January 2026 and should have at least equal years of auditing experience on that date. | Constitution certificate of the firm from the Institute of Chartered/ Cost Accountants of India (ICAI) as on 1 <sup>st</sup> January 2026 or thereafter.<br>Please indicate <b>Annexure number</b> to the above copy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2             | The firm must have undertaken at least 6 (six) assignments of statutory audit (Financial)/ cost audit as applicable to the firm) in corporate sector other than audit of Branch and or Division accounts of banking and insurance companies during last three years (2022-23, 2023-24 and 2024-25).     | Copy of Auditor's report/ Balance sheet /Profit and loss Account for the respective years in respect of each unit audited substantiating conducting and completion of audit.<br><b>Note 1:</b> Assign <b>Annexure</b> number to the above financial statements.<br><br>Alternately, Copies of appointment letters and self attested certificate of commencement and completion of the assignments of the units audited in the format enclosed at <b>Appendix-4</b> to the ToR. The details of offer letter and completion of audits, year of accounts audited etc. for each unit may be furnished in the prescribed format in the said Appendix for the units under corporate sectors.)<br><b>Note-2:</b> Please assign <b>Annexure</b> number to the copies of letters of Assignment of audits (enclosed). |
| 3             | The firm must have undertaken at least six (6) assignments of audit of accounts of organizations in the social sector relating to the years (2022-23, 2023-24 and 2024-25).                                                                                                                             | Copies of appointment letters and self attested certificate of commencement and completion of the assignments of the units audited.<br><b>Note 1:</b> Please assign Annexure number to the copies of letters of assignment of audits (enclosed).<br><b>Note 2:</b> The information may be furnished in the format enclosed at <b>Appendix-4</b> to the ToR. The details of offer letter and completion of audits, year of accounts audited etc. for each unit may be furnished                                                                                                                                                                                                                                                                                                                              |

|   |                                                                                                                |                                                                                                                                                                                                      |
|---|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                                                                | in the prescribed format as above for the units under social sectors.)                                                                                                                               |
| 4 | The firm should have an average turnover of ₹10 lakh in the last 3 years i.e., (2022-23, 2023-24 and 2024-25). | Copies of Audited Balance sheets and P&L a/c for the years as mentioned in previous column to be furnished in support of turnover.<br>Note: Please assign <b>Annexure</b> number to the above copies |
| 5 | The firm should have filed Income Tax Returns for the Assessment years 2023-24, 2024-25 and 2025-26)           | Photo copy of the Income Tax Return acknowledgement of the relevant years is to be furnished along with the bid documents.                                                                           |

### 3. Method of selection of firm

The selection will be done using **Quality-cum-Cost Based System (QCBS)** process, 70 *per cent* weightage would be given to the technical evaluation and 30 *per cent* weightage would be given to financial bid. The firm securing highest marks in the QCBS process would be awarded the assignment. However, in case of more than one firm securing the highest mark, then the selection would be made on the marks secured in the Technical evaluation. However, if there is a tie in technical marks among the above firms, the firm conducting audit of accounts of more number of Government agencies/ Societies during **(2022-23, 2023-24 and 2024-25)** would be given preference in selection. For evaluation purpose, audit of more than one agency/ society of the same type conducted on the basis of one offer letter/year would be treated as one agency/ society. If still there persists a tie, then the firm having highest aggregate turnover in the last 03 (three) years i.e. 2022-23, 2023-24 and 2024-25.would be selected for the assignment.

4. The firms should submit their Technical and Financial bids in separate sealed envelopes and both the envelopes are to be packed inside one sealed envelope **indicating ‘Technical Proposal’ and ‘Financial Proposal’ on top of the respective envelopes. The Financial Proposal is also to be marked as ‘DO NOT OPEN WITH TECHNICAL PROPOSAL’.** Similarly, the outer envelope is to be superscripted with **‘Request for Proposal for Concurrent Audit 2026-27 - TO BE OPENED ONLY IN THE PRESENCE OF THE AUDIT COMMITTEE’.**

#### 4.1 Technical bid

The firm should submit Technical bids having criteria on the following areas basing on which evaluation of bids will be made at the respective Health Society and the evaluation sheets of technical bids will be sent to the respective bidders inviting their views within a specified time gap:

| Sl. No | Criteria                                                                                                      | Maximum Marks | Supporting documents to be furnished in proof of claim                                                                                                                                                                                          |
|--------|---------------------------------------------------------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | <b>No. of Partners (FCA/ FCMA/ ACA/ ACMA) @ 2.5 marks per each partner subject to a maximum of 12.5 marks</b> | 12.5          | Constitution certificate of the firm from the Institute of Chartered Accountant of India (ICAI) or Institute of Cost Accountants of India as on <b>1 January 2026</b> or thereafter. (Please assign <b>Annexure</b> number to the certificate). |
| 2      | <b>Years of experience of the firm</b>                                                                        | 10            | Constitution certificate of the firm from the Institute of Chartered/Cost Accountants of                                                                                                                                                        |

|     |                                                                                                                                                                                                   |     |                                                                                                                                                                                                                                                                                 |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | 0.5 marks per year<br>(Experience would be calculated for completed years from the date of establishment of the firm up to 1.1.2026)                                                              |     | India (ICAI) as on <b>1<sup>st</sup> January 2026</b> or thereafter.<br>(Please assign Annexure number to the certificate).                                                                                                                                                     |
| 3   | <b>Average years of Partner's association with the firm</b><br>Less than one year-0 mark<br>one to 5 years - 2 marks<br>6 to 10 years- 4 marks<br>11 to 15 years - 6 marks<br>> 15 years- 8 marks | 8   | Constitution certificate of the firm from the Institute of Chartered/ Cost Accountants of India (ICAI) as on <b>1<sup>st</sup> January 2026</b> or thereafter.<br>(Please assign <b>Annexure</b> number to the certificate).                                                    |
| 4   | No. of Staff                                                                                                                                                                                      |     |                                                                                                                                                                                                                                                                                 |
| i   | Qualified Chartered / Cost Accountant @ 1.5 marks per staff                                                                                                                                       | 7.5 | Copy of Qualification Certificate from the concerned institute and copy of attendance sheet for the month of December 2025.                                                                                                                                                     |
| ii  | Semi Qualified Inter Chartered Accountant / Inter Cost Accountant<br>1 to 6 staff- 4 marks<br>7 to 12 staff - 7 marks<br>> 12 staff - 10 marks                                                    | 10  | Copy of Qualification Certificate from the concerned institute and copy of attendance sheet for the month of December 2025.<br>(Please furnish separate list to each category of staff assigning Annexure number to each of the certificate and the attendance sheet enclosed). |
| iii | Other staff (Article staff and Audit Assistants)<br>1 to 5 staff - 1 mark<br>6 to 10 staff - 2 marks<br>11 to 15 staff - 3 marks<br>16 to 20 staff - 4 marks<br>> 20 staff - 5 marks              | 5   | Copy of attendance sheet of the staff for the month of December 2025.<br>(Please assign Annexure number to the attendance sheet enclosed)                                                                                                                                       |
| 5   | Location of Head office/<br>Branch office                                                                                                                                                         |     | Constitution certificate of the firm from the Institute of Chartered Accountants of India or Institute of Cost Accountants of India (ICAI) as on 1 January 2026 or thereafter.                                                                                                  |
| ii  | Head office in Odisha<br>If Yes - 4 marks<br>If No - 0 mark                                                                                                                                       | 4   | Certificate from Institute of Chartered/ Cost Accountant of India ICAI as on 01 <sup>st</sup> January 2026 or thereafter.                                                                                                                                                       |
| ii  | Branch Office in Odisha<br>If Yes - 1mark<br>If No - 0 mark                                                                                                                                       | 1   | Certificate from Institute of Chartered/ Cost Accountant of India ICAI as on 01 <sup>st</sup> January 2026 or thereafter.                                                                                                                                                       |
| 6   | Nature of Experience<br>Turnover / Project Cost /<br>Years of Experience &<br>Project audited                                                                                                     |     |                                                                                                                                                                                                                                                                                 |
| i   | NRHM/NHM Audit                                                                                                                                                                                    | 5   | Offer letter and certificate of completion of assignment of audit of the unit(s) from the head of the organization. (Please assign Annexure number to offer letter (s) and                                                                                                      |

|     |                                                                                                                                                                                                                                                                                         |     |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                                                                                                                                         |     | completion certificate etc. enclosed to the bid document).                                                                                                                                                                                                                                                                                                                                                             |
| ii  | No of audit assignments:<br>Experience of audit in relation to social sector like trusts, charitable organisation (Societies etc.) other than NRHM/ NHM in last three years (2022-23, 2023-24 and 2024-25)<br><br>6 to 10 Nos.: 5 marks<br>11 to 12 Nos.: 10 marks<br>>12 Nos. 15 marks | 15  | Offer letter in support of each assignment and self attested certificate of completion of assignment of audit for each unit (Please refer Appendix-4 of the ToR for furnishing the details of offer letter and completion of audit in respect of each unit audited under social sector)<br>(Please assign Annexure number to each offer letter etc., enclosed to the bid document).                                    |
| iii | Experience of audit of units in Commercial Sector in the last three years i.e., (2022-23, 2023-24 and 2024-25) other than audit of branch / Division accounts coming under insurance and banking sectors.<br>6 to 10 nos. - 4 marks<br>11 to 12 nos. - 8 marks<br>>12 nos. 12 marks     | 12  | Offer letter of audit of each assignment of the Commercial organisation and self attested certificate of completion of assignment of audit for each unit.<br>(Please refer Appendix-4 of the ToR for furnishing the details of offer letter and completion of audit etc. Information in respect of each unit audited under Commercial sector.)<br>(Please assign Annexure number to each offer letter etc., enclosed). |
| 8   | Average Turnover of the firm in last 3 years (2022-23, 2023-24 and 2024-25)<br>> ₹10 lakh and up to ₹20 lakh – 2 marks<br>> ₹ 20 lakh and up to ₹30 lakh – 4 marks<br>> ₹30 lakh and up to ₹40 lakh – 6 marks<br>> ₹40 lakh 10 marks                                                    | 10  | Attach copies of audited Balance Sheets and P & L Accounts of the last three years i.e. 2022-23, 2023-24 and 2024-25<br>(Please assign Annexure number to each of the Balance sheet and P&L account enclosed).                                                                                                                                                                                                         |
|     | Total                                                                                                                                                                                                                                                                                   | 100 |                                                                                                                                                                                                                                                                                                                                                                                                                        |

**4.1.1** The firm has to furnish necessary documents (self attested) along with the bio-data in support of the above.

#### **4.2 Financial bid**

A firm has to secure at least 60 *per cent* of marks out of 100 in Technical bid to qualify for the financial bid.

4.2.1 The audit fee for (i) District Concurrent Auditor is fixed @ ₹1,325/-(minimum limit) per month per block excluding Tax and (ii) Concurrent Auditor for State Health Society and other state level offices etc. as referred at sub paragraphs 9.2 to 9.2.8 below is fixed @ ₹17,970/- (minimum limit) per month excluding Tax. Firms applying for assignment of audit of accounts of District concurrent audit are to submit the financial bid in a separate envelop stating the cost per block per month. The district wise number of Blocks is indicated in the

**Appendix-1.** Similarly, firms applying for assignment of audit of accounts of State Health Society and other State level offices etc. as above are to submit the financial bid in a separate envelop stating the audit fee per month.

**4.2.2** The auditing firm appointed as Concurrent Auditor of Cuttack, Ganjam, Khurda, Sambalpur and Sundargarh districts is also to cover audit of the accounts of the City Health Societies and related peripheral health units i.e UHCs and UPHCs under the respective City Health Societies as indicated in para 1.1.2. The audit fee is ₹370/- per UPHC per month. The audit fee relating to the City Health Societies shall be released by the respective DPMUs on furnishing of certificate of successful completion of audit by respective City Health Societies. This audit fee is in addition to the minimum audit fee prescribed in clause 4.2.1 in respect of those five districts.

**4.2.3** The audit fees pertaining to a month shall be released only after successful completion of the assignment for that month. However, firms belonging to outside the district or the firms having office not within the District Head Quarters shall be paid TA/DA and accommodation cost as per the norms of the Society. The audit fee and TA & DA relating to Deogarh district would be released by the CDM & PHO, Sambalpur on the basis of furnishing of certificate of successful completion of assignment by CDM & PHO, Deogarh. Similarly, the CDM & PHO, Boudh and Baragarh would release the audit fee and TA & DA relating to Sonepur and Nuapada districts respectively on the basis of furnishing of certificate of successful completion of assignment by the CDM & PHO, Sonepur and Nuapada.

## **5. Conditions of assignment of concurrent audit during the year 2026-27.**

**5.1** A firm engaged as Concurrent Auditor of the State Health Society or a District Health Society in the State of Odisha for the financial years 2024-25 and 2025-26 consecutively shall not be eligible for appointment as Concurrent Auditor for that Health Society for the year 2026-27. For this purpose a set of contiguous districts mentioned in Para 1.1.1 is treated as one DHS.

**5.2.** A firm cannot be assigned concurrent audit of more than **3 (three) Health Societies** of the State Including the State Health Society for **the year 2026-27. For this purpose a set of contiguous districts mentioned in para 1.1.1 is treated as one DHS.**

**5.3.** A successful bidder who has been offered the assignment has to intimate the District Health Society / State Health Society, as the case may be, of its acceptance of the offer in writing within 7 (seven) days of the receipt of offer letter. Failure to accept the offer within the above stipulated days will be treated as the firm has no interest in accepting the offer and the next successful bidder would be offered the assignment. A firm has to sign the agreement within three days thereafter with the concerned Health Society. In other words, a firm has to sign the agreement within 10 days of the offer letter. Failure to sign the agreement within the above stipulated period would entail the firm of forfeiting the offer and the next successful bidder would be offered the assignment.

**5.4.** A firm after accepting offers of assignment of concurrent audit of the maximum complement of three health societies in the state of Odisha would not be eligible to accept offer of assignment of audit for the year 2026-27 of any other health society subsequently.

**5.5.** A successful bidder has to furnish an undertaking along with the acceptance letter of the offer(s) stating that the total number of assignments of concurrent audit for the financial year 2026-27 including renewal of agreement (s) of the preceding year does not exceed three health societies in the State. In the case of assignment of concurrent audit of each set of the contiguous districts as indicated in paragraph 1.1.1 of this ToR is to be treated as one health society.



## **5.6. Deployment of staff for audit**

The firm must provide at least one inter CA/ICWA qualified personnel and two audit assistants every month for the said assignment and the audit staff deputed at the beginning of the year should not be subject to change during the audit of accounts of the financial year 2026-27 for continuity. The monthly audits must be supervised by a full time partner/ qualified staff of the firm. The firm has to provide a separate set of auditors as above to each of the contiguous district indicated in para 1.1.1 of the ToR.

## **6. Adherence to Time line for carrying out monthly audits and submission of Audit Reports**

**6.1.** The audits shall be carried out on monthly basis at both the State and districts level as the case maybe. The auditor shall start the concurrent audit of the accounts and other connected records of the assigned Health Society relating to a month by 8<sup>th</sup> of the following month and complete the same latest by 24<sup>th</sup> of that month as per the prescribed format of GoI. On completion of audit for a month in each unit, the auditors are to discuss the audit findings with the in-charge head of the audited unit as well as with the CDM & PHO concerned in case of units functioning under District Health Society concerned and the Joint Director (Finance), NHM and State Finance Manager, NHM in case of the State Health Society for addressing the deficiencies on the spot. This discussion should precede the submission of audit report for the month and copy of minutes of discussion annexed to the respective Audit Report.

## **7. Dates of submission of audit report to the respective Health Societies:**

### **7.1 District Health Societies**

After completion of audit as above, the auditor has to submit two copies of the audit report and the soft copy containing audit observations / findings as per the scope of audit mentioned below to the Chief District Medical & Public Health Officer-cum-District Mission Director concerned, NHM in the case of District Health Societies and to the Mission Director, NHM, Odisha in case of OSHFWS latest by 30<sup>th</sup> /31<sup>st</sup> of that month or on the last working day of that month. As for example, the audit of accounts and other related records of the month of April should start on 8<sup>th</sup> May, complete the audit by 24<sup>th</sup> May and submit the audit observations along with the Audit Report latest by 31<sup>st</sup> May and so on. Auditors of Deogarh Sonepur and Nuapada have to submit the monthly audit reports to the CDM and PHO cum District Mission Directors of Deogarh Sonepur and Nuapada districts respectively.

**7.2** The Auditors are to submit soft copy of signed Audit Report of a month (in PDF format) and also Word Format along with the two copies of the Audit Report to the District Mission Directors. The CDMO & PHOs have to submit only soft copy in PDF and Word Format of Audit Report of a month to the Mission Directorate latest by 20<sup>th</sup> of the following month i.e., for April 2026 on 20<sup>th</sup> June 2026 and for the month of June 2026 on 20<sup>th</sup> August 2026 and so on.

### **7.3 State Health Society**

After completion of audit as indicated in paragraph 6.1 above, the auditor has to submit two copies of the audit report and the soft copy containing audit observations / findings as per the scope of audit mentioned below to the Mission Director, NHM, Odisha in case of OSHFWS latest by 7<sup>th</sup> of subsequent month. As for example, the audit of accounts and other related records of the month of April 2026 should start on 8<sup>th</sup> May 2026, complete the audit by 24<sup>th</sup> May and submit the audit observations along with the Audit Report latest by 7<sup>th</sup> June 2026 and so on.

## 7.4 City Health Society

The District Concurrent Auditors appointed at 5 districts as mentioned under paragraph 1.1.2 of this ToR required furnishing separate audit report in three sets of the respective City Health Societies. Two copies are to be submitted to the City Health Society concerned and one copy to the CDM & PHO/ DPMU of the district. The City Health Society in turn is to send a copy to the NHM Mission Directorate. The City Health Society is to furnish compliance report on the monthly Audit Report to the District Concurrent Auditor for vetting. The CHSs are to submit the vetted comments of the Auditor to the NHM Mission Directorate.

## 8 Scope of audit

The responsibilities of the concurrent auditors 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 for Financial Management (OGFM) issued by the Ministry of Health and Family Welfare, Government of India, delegation of financial powers and other orders issued from time to time by the State Health Society. The concurrent audit should be carried out both at the State as well as Districts level by the respective auditors.

8.1 The scope of work of “State Concurrent Auditor” is as follows:

- Audit of the SHS accounts covering receipts and expenditure incurred by SHS including that of different cells functioning in different Directorates of the Government of Odisha under Health and Family Welfare Department dealing with different programmes of the National Health Mission.
- Checklist to be provided by the SHS
- Audit of the accounts of receipt and expenditure incurred by the district(s) visited during a month.
- Verification of Quarterly FMRs with Books of Accounts.
- Audit of Advances at the SHS and other cell's level, adjustment of advances timely. Review and analysis of the age-wise and party-wise Advance Report(s).
- Audit of the Provisional Utilization Certificates sent to GoI.
- Monitoring timely submission of the District Concurrent Audit Reports.
- Vetting of the State Action Taken Reports (ATRs) and providing observations thereon.
- Follow-up and monitoring over the ATRs prepared by districts on the observation made in the audit.
- Verification of Bank Reconciliation Statements along with the cashbooks, bank pass books and cheque issue registers etc.,
- Preparation of Quarterly Executive Summary to be sent to GoI in the prescribed format.
- Any other evaluation work, as desired by the State Audit Committee.
- Audit of all vouchers, maintenance of vouchers guard file, all programme cash books, Bank Reconciliation Statements of all the bank accounts, Asset Register, bank pass books, procurement records, TDS records, all cheque issue registers, stock registers, vehicle hire charges records etc., log books of vehicles, ledgers, journal books, sanction orders, sanction order register, register of stock and stores, advance register and adjustment of advances, age-wise analysis of advances, funds transfer records / orders, and functioning of the internal control mechanism as provided in the Operational Guidelines for Financial

Management issued by the Ministry of Health & Family Welfare, Government of India and Delegation of Financial Powers etc.,

- Check of TDS (Income Tax and Professional Tax etc.,) and submission of quarterly returns in time.
- Check of all receipts and payments with reference to the cash books, bank pass books, cheque issue register, approvals for payments and sanction orders and delegation of financial powers , maintenance of sanction order register,

8.2 The Scope of the work of “District Concurrent Auditor” is as follows:

- Check and Review of the DHS Accounts including the accounts of the Rogi Kalyan Samitis (RKS) and periphery units and expenditure incurred by them;
- Certification of the Statement of Expenditure;
- Filling in the checklist provided;
- Check of the Bank Reconciliation Statements of each programme bank account(s) under implementation;
- Check of the procurement records with reference to the instructions of Government of Odisha and other applicable instructions;
- Check of maintenance of advance registers, adjustment of advances timely. Review and analysis of the age-wise and party-wise Advance Report;
- Check of TDS and filing of TDS returns;
- Maintenance of all accounts, registers and returns as prescribed in the Operational Guidelines for Financial Management issued by Ministry of Health and Family Welfare, Government of India including all cash and stock books, bank pass books, cheques issue registers, funds receipt registers, ledgers, journal books, log books of vehicles and vouchers guard file; cheques issue registers, sanction order files/register(s), Register of assets, register of stocks and store, all vouchers, maintenance of voucher guard files of all programmes, approvals and sanction orders, advances and ageing of advances, Quarterly Executive Summary, report on monthly field visits to periphery units by District and Block teams, follow-up on observation of monthly visits, follow-up on concurrent and statutory audit observations etc
- Check of TDS (Income Tax and Professional Tax etc.,) and submission of returns in time.
- Comparison between financial and physical performance and analysis.
- Status of expenditure vis-à-vis PIP;
- Visits to sample blocks (in a way to cover all the blocks in a year) and periphery units and submit a certificate from the concerned Medical Officer along with its report.
- Check of all receipts and payments with reference to the cash books, bank pass books, vouchers, cheque issue register, approvals for payments and sanction orders and delegation of financial powers , maintenance of sanction order register,
- The District concurrent auditors are to visit at least twice in a year to the offices of NGOs in those districts for audit of accounts where some health activities are carried out by NGOs in accordance with agreement/Memorandum of Understanding (MOU) signed by the District / State Health Society with the NGO(s).
- Vetting of the District Action Taken Reports (ATRs) and providing observations thereon.

- Any other evaluation work, as desired by the State/District Audit Committee.

#### 9. Mandatory visit to health facilities in a month for audit of accounts and related records:

9.1 The firms assigned with the audit of District Health Society have to cover at least 1/3rd of the CHCs including the Medical College & Hospital as detailed in Para 9.1.3, if any, in the district and at least 1(one) PHC (N), 1 (one) Sub-Centre and related RKS and 1(one) GKS of the CHCs visited every month on rotation basis and cover all the Blocks in the District at least once in the year. Such coverage every month is compulsory and any deficiency thereof would be treated as breach of contract / agreement. Failure to visit Blocks and other periphery units as stipulated above by the District Concurrent Auditor for any two months during the financial year would attract termination of assignment thereafter and the next successful bidder would be offered the assignment from that stage of audit. A firm whose assignment is terminated, its request for proposal will not be entertained in the next financial year. Similarly, failure on the part of the State Concurrent Auditor to make visit to the District Health Societies(s) as indicated under paragraph 9.2 below also attracts forfeiture of audit fees and action for termination of assignment as stated above.

9.1.1 In the case of 5 districts mentioned under paragraph 1.1.2, the District Concurrent Auditor is to cover audit of accounts of the respective 05 (five) City Health Societies ( CHSs) including all the Urban Community Health Centres (UCHCs) and 33 percent of Urban Primary Health Centres (UPHCs) functioning under the jurisdiction of respective CHS :

9.1.2 Concurrent Auditor of Sundargarh district is to conduct the audit of Rourkela Government Hospital (RGH) Rourkela on quarterly basis.

9.1.3 The audit of accounts of all medical colleges and hospitals (MCHs) receiving funds under NHM including Sardar Vallabhbhai Patel Post Graduate Institute of Paediatrics, Cuttack, Anti TB Demonstration and Training Centre, Cuttack and Mental Health Institute, Cuttack are entrusted to the respective District level Health Society, as detailed in *Appendix-6*. Each of the above unit may be treated at par with a CHC, in so far as the payment of audit fee is concerned.

9.2 The firm assigned with the monthly audit of accounts of State Health Society includes visits to different Health Directorates and other health institutions as mentioned below for audit of NHM accounts/funds.

9.2.1 Directorate of Health Services for audit of accounts under (i) NVBDCP, GFATM and MDA, (ii) National Leprosy Eradication Programme (NLEP), (iii) National Communicable Diseases (NCD), (iv) RNTCP (v ) IDSP etc.

9.2.2 Directorate of Public Health

9.2.3 Directorate of Family Welfare (DFW)

9.2.4 Directorate of State Institute of Health and Family Welfare (SIH&FW)

9.2.5 State Drug Management Unit (SDMU)

9.2.6 Capital Hospital, Bhubaneswar once in a quarter

9.2.7 The State Concurrent Auditor is to ensure coverage of audit of accounts of all the District Health Societies during the year. However, such visit should cover at least one District Health Society every month.

9.3 Details of the programmes to be covered in audit by the respective Auditors at the State, Districts and CHCs/Blocks level are discussed in paragraph 13 below:

9.4 All the auditors deployed for audit as mentioned at paragraph 5.6 above have to sign the attendance register at State /district/block levels with entry and exit timing on all the working

days they have visited. The dates of visit to each of the audited unit need to be mentioned in the Audit Report and copy of certificate of attendance from the Head of the office/ Medical Officer in charge of the Health facility visited is to be appended to the Audit Report.

10. The auditor has to certify reconciliation of activity wise expenditure reported in the FMR and financial statements and ask for the compliance if there is any discrepancy between two figures at all levels i.e State, Districts and Block.

11. The auditor before taking up audit for a particular month must ensure compliance to the audit observation of the previous month and action taken on them. Position of action taken on the observations of the previous month(s) is to be indicated in the monthly Audit Reports.

12. The firm interested for the assignment of audit at SHS, other than its regular audit work, has to assist the Audit Cell at State level in scrutiny of the audit reports of the districts and preparation of summary report for submission of the same to GoI.

13. The coverage of audit and reporting there on both at the State and Districts level shall include following programs.

A.NHM-RCH Flexi Pool:

- RCH Flexi Pool
- Mission Flexi Pool
- Routine Immunisation
- Pulse Polio Immunisation
- National IDD Control Programme

B. National Urban Health Mission (NUHM)

C. Cells in the Directorate of Health Services and Directorate of Public Health, Odisha like:

- National Vector Borne Disease Control Programme (NVBDCP)
- Revised National Tuberculosis Control Programme (RNTCP)
- National Leprosy Eradication Programme (NLEP)
- Integrated Disease Surveillance Project (IDSP)
- Procurement of Drugs and Equipment by SDMU out of NHM fund
- National Programme for Control of Blindness (NPCB)
- Non-Communicable Disease, Injury & Trauma:
- National Mental Health Programme (NMHP)
- National Programme for Health Care of the Elderly (NPHCE)
- National Programme for Prevention and Control of Deafness (NPPCD)
- National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)
- Any other New Initiative under Non-Communicable Disease Injuries and Trauma

D. Cells in the Directorate of Family Welfare dealing with NHM fund like:

- Maternal Health, Child Health, Family Planning, Immunization, PNDT etc.

E. Director of State Institute of Health and Family Welfare dealing with NHM funds/ activities like training, IEC and BCC etc.

F. State Drugs & Equipment Management Unit dealing with NHM Funds;

G. Rogi Kalyan Samitis (RKS), Gaon Kalyan Samitis (GKS)

H. Audit and reporting on any other area as may be entrusted to the auditor by the State level Standing Committee on Audit and the respective District Audit Committees at the districts level.

#### 14. Reporting requirements

14.1 Management letter: The Concurrent Auditor is required to incorporate the audit findings every month in a letter addressed to the management which need immediate management attention to improve financial management and other internal controls such as the administrative, operational, procurement, etc. Management Letter shall cover following matters:

- a) All deficiencies observed on the maintenance of accounts including classification of expenditure, income recognition, process compliance, documentation, if any.
- b) Specific areas of deficiency in the internal control system and recommendations for improvement.
- c) Any other matter that could have come to the attention during the audit which might have significant impact on the performance of the unit audited.
- d) Any other matter that the auditor considers significant for the management.
- e) Recommendations and suggestions including management compliance.

#### 14.2. Contents of Audit Report:

14.2.1 Concurrent audit report of State Health Society should contain the following documents.

- Duly filled in Checklist provided in the guidelines from time to time
- Audited Trial Balance
- Audited Receipts and Payments Account, Income and Expenditure Account and Balance Sheet
- Audited Statement of Expenditure
- Bank Reconciliation statements
- List of outstanding advances
- Observations and recommendations of Auditor particularly covering the following aspects;
- Deficiencies noticed in internal controls
- Suggestions to improve the internal controls
- Action taken by State Health Society on the previous audit observation along with his observation on the same

14.2.2 .Concurrent audit report of a District Health Society should contain the following financial statements and documents:

- Duly filled in Checklist provided in the guidelines from time to time;
- Audited Trial Balance;
- Audited Statement of Expenditure (SoE); Bank Reconciliation Statements;
- List of outstanding advances;
- Deficiencies noticed in internal controls;
- Extent of non-compliance with guidelines issued by GoI and the State Health Society;
- Observations and recommendations of Auditor(including observations on blocks visited);
- Action taken by District Health Society on the previous audit observation along with his observation on the same.

14.2.3 The Auditors are to adopt the format of Concurrent Audit Reports (enclosed at Appendix -2) in order to have uniformity in reporting requirements as provided in the Annexure. The Auditor must sign the audit report mentioning the date of issue of the Audit Report and must obtain dated acknowledgement of the responsible officers of the respective Health Society.

#### 15. Penalty for delay in conducting monthly audits and submission of Audit Reports

The District/ State units must furnish the books of accounts and relevant records and Financial Statements before the auditor in due time. In case of failure, the District Auditor must inform in writing the same to the CDM & PHO with a copy to the Mission Directorate. Similarly, the State Concurrent Auditor is to inform the non submission of records to the Programme Officer with a copy to the Mission Director, NHM, Odisha in writing.

If for any reason beyond the control of auditor, in respect of the conducting or completion of audit gets delayed, then the firm has to communicate the same to the CDM & PHO -cum-District Mission Director concerned and Mission Director, NHM, Odisha Bhubaneswar stating the specific reason. In order to ensure timeliness in submission of audit reports on the part of the auditor, if the State Health Society / District Health Society feels that in spite of timely providing all information, documents and updated books of accounts, there was delay in carrying out of monthly audits and submission of Audit Report for any month relating to the financial year then the District / State Health Society would deduct from the audit fees payable for the month at the rate of *10 (ten) per cent* and *50 (fifty) per cent* exceeding *30 days* and *50 days* respectively from the stipulated date of submission of Audit Report if the delay is attributable to the Auditor. In other words, the deduction of audit fee would be *10 per cent* if the submission of Audit Report (AR) exceeds *30 days* from the stipulated date of submission and *50 per cent* if the submission of AR exceeds *50 days* from the stipulated date of submission. However, submission of Audit Report of the month exceeds *60 days* from the stipulated date of submission entails forfeiture of audit fee payable for that month and delayed submission exceeding *60 days* of Audit Report as above for any two months relating to the financial year would attract action for termination of assignment thereafter and the next successful bidder would be offered assignment from that stage of audit. A firm whose assignment is terminated, its request for proposal will not be entertained in the next financial year.

#### 16. District Audit Committee (DAC) to sit at least once in two months

The DAC is to sit at least once in two months for discussion of various aspects of concurrent audit at district level as indicated (Para 8.4.5) for completing the stipulated six sittings of the DAC in a year as provided in the Operational Guidelines for Financial Management (OGFM).

Strict adherence of this provision is necessary by the District as well as by the Auditor for (i) monitoring timely audits at the district level and timely submission of audit reports, (ii) discussion of key audit findings with district concurrent auditor, (iii) monitoring whether adequate follow-up action is being taken by the DAM on audit observation. The districts are to submit each of the proceedings to Mission Directorate, NHM by the 15th of the month following the month in which the meeting occurred as under:

| Sl. No | Meeting     | Months               | Date of receipt of proceeding at Mission Directorate, NHM |
|--------|-------------|----------------------|-----------------------------------------------------------|
| 1.     | 1st meeting | April & May          | 15th June                                                 |
| 2.     | 2nd meeting | June and July        | 16th August                                               |
| 3.     | 3rd meeting | August and September | 15th October                                              |
| 4.     | 4th meeting | October and November | 15th December                                             |
| 5.     | 5th meeting | December and January | 15th February                                             |
| 6.     | 6th meeting | February and March   | 15th April                                                |

17. The Odisha State Health Society reserves the right to change /modify the evaluation criteria as per requirements of the State and /or District Health Societies of the State

18. Letter of transmittal: Eligible and intending Chartered/ Cost Accountant firms may submit their expression interest (EoI) enclosing the technical and financial proposal to the respective Health Society adopting the letter of transmittal given at the Appendix 3.

19. All the papers and supporting documents submitted along with the bid documents (EoI) must be signed by a partner or an authorized official with seal of the firm of the intending firm. In case the bid documents are signed by an official other than a partner of the firm, the formal and valid authorization letter by the partner of the firm in favour of the official signatory in original as above must also be submitted along with the bid documents.



Appendix -1  
(Refer Para 1.1.1 and 4.2.1)

| Sl. No. | District      | No of Blocks | DHH       | SDH       | CHC        | PHC(N)      | OH        | Sub-center  |
|---------|---------------|--------------|-----------|-----------|------------|-------------|-----------|-------------|
| 1       | Angul         | 8            | 1         | 3         | 9          | 31          | 0         | 166         |
| 2       | Balasore      | 12           | 1         | 1         | 17         | 68          | 1         | 275         |
| 3       | Baragarh      | 12           | 1         | 1         | 14         | 46          | 0         | 204         |
| 4       | Bhadrak       | 7            | 1         | 0         | 7          | 50          | 3         | 178         |
| 5       | Bolangir      | 14           | 1         | 2         | 15         | 42          | 2         | 226         |
| 6       | Boudh         | 3            | 1         | 0         | 5          | 12          | 0         | 67          |
| 7       | Cuttack       | 14           | 1         | 2         | 18         | 57          | 9         | 332         |
| 8       | Deogarh       | 3            | 1         | 0         | 4          | 7           | 1         | 42          |
| 9       | Dhenkanal     | 8            | 1         | 2         | 10         | 32          | 4         | 167         |
| 10      | Gajapati      | 7            | 1         | 0         | 8          | 20          | 1         | 136         |
| 11      | Ganjam        | 22           | 1         | 2         | 30         | 89          | 1         | 460         |
| 12      | Jagatsinghpur | 8            | 1         | 0         | 9          | 37          | 0         | 189         |
| 13      | Jajpur        | 10           | 1         | 0         | 12         | 56          | 3         | 260         |
| 14      | Jharsuguda    | 5            | 1         | 0         | 6          | 15          | 1         | 66          |
| 15      | Kalahandi     | 13           | 1         | 1         | 16         | 43          | 2         | 242         |
| 16      | Kandhamal     | 12           | 1         | 1         | 14         | 36          | 4         | 172         |
| 17      | Kendrapara    | 9            | 1         | 0         | 9          | 45          | 1         | 227         |
| 18      | Keonjhar      | 13           | 1         | 2         | 17         | 60          | 6         | 351         |
| 19      | Khurda        | 10           | 2         | 0         | 13         | 46          | 19        | 202         |
| 20      | Koraput       | 14           | 1         | 1         | 16         | 48          | 0         | 307         |
| 21      | Malkangiri    | 7            | 1         | 0         | 8          | 25          | 3         | 158         |
| 22      | Mayurbhanj    | 26           | 1         | 3         | 28         | 82          | 4         | 589         |
| 23      | Nabarangapur  | 10           | 1         | 0         | 11         | 39          | 1         | 289         |
| 24      | Nayagarh      | 8            | 1         | 0         | 12         | 37          | 0         | 166         |
| 25      | Nuapada       | 5            | 1         | 0         | 6          | 17          | 0         | 95          |
| 26      | Puri          | 11           | 1         | 0         | 16         | 45          | 5         | 241         |
| 27      | Rayagada      | 11           | 1         | 1         | 11         | 36          | 2         | 235         |
| 28      | Sambalpur     | 9            | 1         | 2         | 11         | 31          | 0         | 167         |
| 29      | Subarnapur    | 6            | 1         | 1         | 5          | 18          | 2         | 89          |
| 30      | Sundargarh    | 17           | 2         | 2         | 20         | 56          | 4         | 390         |
|         | <b>Grand</b>  | <b>314</b>   | <b>32</b> | <b>27</b> | <b>377</b> | <b>1226</b> | <b>79</b> | <b>6688</b> |

Appendix -2  
(Refer Para 14.2.3)

Concurrent Audit Report for the month of -----on the accounts of State/ District Health Society (DHS) / Zilla Swasthya Samiti (ZSS),.....

I....Introductory:

| Sl No | Particulars                                                                              | To be filled in by the Concurrent Auditor of the DHS                                                                                                                                               |
|-------|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | Name of the District Health Society/ZSS                                                  |                                                                                                                                                                                                    |
| 2.    | Name and Designation of the CDMO-cum District Mission Director, National Health Mission. |                                                                                                                                                                                                    |
| 3.    | Name and designation of the official in charge of accounts (District Accounts Manager)   |                                                                                                                                                                                                    |
| 4.    | Name and Address of the Auditor                                                          |                                                                                                                                                                                                    |
| 5.    | Nature of assignment                                                                     | Concurrent Audit of accounts of the District Health Society and the jurisdictional sub-district Health facilities                                                                                  |
| 6.    | Month of accounts audited                                                                |                                                                                                                                                                                                    |
| 7.    | Time taken for conducting the audit                                                      | Dates of visit to the SHS and other State level offices / DHS and the Sub-District Health facilities to be indicated                                                                               |
| 8.    | Authority under which the audit was conducted                                            | Audit assignment letter of the District Health Society                                                                                                                                             |
| 9     | Audit carried out by (Name, qualification and designation of each auditor)               | 1.<br>2.<br>3.<br>(Note: Name of a minimum one CA/ICWA official is obligatory).                                                                                                                    |
| 10    | Audit supervised by                                                                      |                                                                                                                                                                                                    |
| 11    | Auditing standards followed                                                              |                                                                                                                                                                                                    |
| 12.   | Names of the CHCs, SDH, PHC(N), Sub-centres and GKS and NGO visited                      | 1.<br>2.<br>3.<br>4.<br>5.                                                                                                                                                                         |
| 12.1  | Scope of Audit                                                                           | (i) Accounts of the Programmes audited in each of the Health facility: NRHM, RCH, IDSP, Immunisation, NDCPs, NCDs etc.<br>(ii) Names of Records audited in each Health facility : Cash Books, Bank |

|      |                                                                                                                                                    |                                                                                                                                                                                                                                 |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |                                                                                                                                                    | Reconciliation Statements, Cheques issue Registers, Bank Pass books, Advance ledgers, TDS records, Vouchers guard file, vouchers etc. (as mentioned in the scope of audit . the above list is illustrative and not exhaustive.) |
| 12.2 | Name of the units where auditors could not conduct audit as per the audit schedule and reason there for                                            |                                                                                                                                                                                                                                 |
| 12.2 | Name of the units where BRS not prepared                                                                                                           |                                                                                                                                                                                                                                 |
| 12.3 | Name of the units where cheque payment system is still in place instead of PFMS                                                                    |                                                                                                                                                                                                                                 |
| 13.  | Dates of discussion of the audit findings with the CDMO/MO I/cs etc. before finalization of the Audit Report                                       | 1.CDMO:<br>2. MO , I/C, (Name of the CHC, PHC, Area Hospital, Health centrs etc.)<br>3.<br>4.<br>5                                                                                                                              |
| 14   | Position of submission of action taken reports (ATR) on the observations in previous month's Concurrent Audit Report and para wise recommendation. |                                                                                                                                                                                                                                 |
| 15   | Comparison between financial and physical performance and analysis                                                                                 |                                                                                                                                                                                                                                 |
| 16   | Position of funds reflected in FMR and the books of accounts for the month                                                                         |                                                                                                                                                                                                                                 |
| 17   | Position of funds reflected in FMR and the books of accounts for the month                                                                         |                                                                                                                                                                                                                                 |
| 18   | Position of preparation of Bank Reconciliation Statements (BRS) in respect of all the Bank accounts under implementation                           |                                                                                                                                                                                                                                 |

II...Management letter containing the detailed audit observations arising out of scrutiny of programme wise accounts in each Health facility like (i) the Cash Books, vouchers, Bank Reconciliation Statements, positions of personal and institutional advances and action taken to adjust the same, (ii) TDS - deductions, deposit and returns, (iii) maintenance status of various records like the ledger, journal, cheques issue register, funds receipt register, Funds disbursement register, vouchers guard file, JSY payments Register, Stock registers, fixed Assets Registers, Field visit of District/ Block officials-reports- and follow up there on, (iv) position of civil works-maintenance of connected records, (v) Procurement records-maintenance of records by following the procedure and other records like the (vi) FMR, (vii) physical and financial performance etc as mentioned in the agreement and the check list provided by the CDMO as well as the position of adherence to internal control mechanism mentioned in the Operational Guidelines for Financial Management issued by the GoI, delegation of financial powers issued by the Mission Directorate, NHM etc.. (The list is illustrative and not exhaustive for which the check list may be referred to).

III. Comments on persistent irregularities and Recommendations of the Auditor (Health facility wise);

IV. Signature with dated seal of the Auditor

Appendix-3 (Refer Para 17)

Letter of Transmittal

To

The Mission Director/CDMO-cum-District Mission Director

State Health & Family Welfare Society/ District Health Society (Insert Name of the District) as the case may be.

*Subject: Submission of expression of interest for providing the concurrent audit services to the State / District Health Society for the financial Year 2026-27*

Dear Sir,

We, the undersigned, offer to provide the concurrent audit services for Odisha State Health and Family Welfare Society, Bhubaneswar / District Health Society, (Name of the District) in accordance with expression of interest solicited through the advertisement by the Odisha State Health Society [*Insert Date*]. We are hereby submitting our Proposal for assignment of concurrent audit of accounts of the Odisha State Health Society and other State level offices / District Health Society (insert name of the district as the case may be) for the financial year 2026-27 having details about the firm and proposed audit fees.

Name and address of the firm (Please include Telephone number and mail address for communication):

We hereby declare that all the information and statements made in this Expression of interest /Proposal (enclosed) are true and accept that any misinterpretation contained in it may lead to our disqualification/ legal action at any time as may be deemed fit.

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

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

We understand that Odisha State Health Society/ District Health Society, (Name of the district) is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

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

Encl: Technical and Financial proposals in separate envelopes.

Yours faithfully,

Place

Date:

(Name: )

Signature of the partner

Seal

#### Appendix-4

*Ref: Item 2 and 3 in Table below paragraph 2 and items 7 (ii) and (iii) in the Table below paragraph 4.1*

Name of the Chartered /Cost Accountants firm:

Statement showing details of the units audited by the firm in the social sector and corporate/commercial sectors (other than audit of branch/ division accounts of banking and insurance companies), types of audit, year of accounts audited during last three years (2022-23 2023-24 and 2024-25).

| Sl. No. | Name and address including telephone Number(s) and e-mail id of the accounts of the unit audited | Whether copy of audit assignment letter indicating No and date of the management / copy of Auditor's report/ Balance sheet /Profit and loss Account enclosed* (Yes/No) | Type of Unit (Social, Corporate or commercial Sector) | Type of audit carried out i.e Statutory (Financial)/ Cost/ Internal | Year of accounts audited | Date of commencement of audit | Date of Completion of audit |
|---------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------|--------------------------|-------------------------------|-----------------------------|
| (1)     | (2)                                                                                              | (3)                                                                                                                                                                    | (4)                                                   | (5)                                                                 | (6)                      | (7)                           | (8)                         |
| 1.      |                                                                                                  |                                                                                                                                                                        |                                                       |                                                                     |                          |                               |                             |
| 2.      |                                                                                                  |                                                                                                                                                                        |                                                       |                                                                     |                          |                               |                             |
| 3.      |                                                                                                  |                                                                                                                                                                        |                                                       |                                                                     |                          |                               |                             |

Please indicate the Annexure number

Certified that the information on the details of types of audit i.e Statutory (Financial)/ Cost/ or internal audits carried out by the firm in respect of the audit of accounts of the units belonging to the social / corporate / commercial sectors furnished above is true and at any time if any of the above information found incorrect/false, that I shall be held responsible for the same for taking any legal action that may deem fit including disqualification.

Name and Signature of Partner

Seal of the firm

## Appendix-5

(Refer paragraph 1.1.1)

### Address and Telephone Number of Districts

| Sl. No | Name of the district | Address                                                                                                                                                       | Contact Number of District Accounts Managers/ DPMs |
|--------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| 1      | Angul                | O/o The CDM & PHO cum DMD, Angul At- District Head Quarter Hospital, Angul Po- Angul Dist- Angul Odisha, Pin-759122                                           | 94399-81333                                        |
| 2      | Balasore             | O/o The CDM & PHO cum DMD, Balasore At- District Head Quarter Hospital, Po/ Dist Balasore Odisha, Pin-756001                                                  | 94399-82010                                        |
| 3.     | Bargarh              | O/o The Chief District Medical & Public Health Officer, Old District Head Quarter Hospital, Hospital Road, Bargarh -768028,Odisha.                            | 94399-82254                                        |
| 4.     | Bhadrak              | The CDM & PHO, Bhadrak O/o - CDM & PHO, Bhadrak Nua Bazar, Bhadrak Pin - 756 100                                                                              | 94399-94312                                        |
| 5.     | Bolangir             | 1st Floor, Accounts Section, DPMU CDM & PHO, Balangir 767001, Odisha                                                                                          | 94399-87106                                        |
| 6.     | Boudh                | Chief District Medical Officer & PHO, Boudh National Health Mission, District Programme Management Unit, At/ PO/ Dist: Boudh Pin :762014                      | 94399-91000                                        |
| 7.     | Cuttack              | District Programme Management Unit O/o. Chief District Medical & Public Health Officer Old Secretariate Campus, Cantonment Road, Buxi Bazar,Cuttack - 753001. | 94399-90003                                        |
| 8.     | Deogarh              | O/o The CDM&PHO District Head Quarter Hospital, Jail Road Dist- Deogarh PIN-768108                                                                            | 94399-81635                                        |
| 9.     | Dhenkanal            | Chief District Medical Officer At: - District Head Quarter Hospital, Po:- Kalika Nagar ,Dakhinkali Road Dist: -Dhenkanal Pin: -759001                         | 94399-80616                                        |
| 10     | Gajapati             | Chief District Medical & Public Health Officer- Cum-District Mission Director, Gajapati At/PO – Paralakhemundi Dist Gajapati, Odisha- 761200                  | 94399-84007                                        |
| 11     | Ganjam               | O/o- CDM & PHO, Ganjam, At - City Hospital Road, Gate Bazar, Po- Berhampur, PIN - 760001. Dist - Ganjam, Odisha.                                              | 94399-85002                                        |
| 12     | Jagatsinghpur        | Office of the CDM & PHO,Jagatsinghpur Jagatsinghpur-754103                                                                                                    | 94399-91994                                        |
| 13     | Jajpur               | O/o-The CDM & PHO, Jajpur, ,Odisha PIN-755001                                                                                                                 | 94399-98144                                        |
| 14     | Jharsuguda           | O/o The Chief District Medical & Public Health Officer AT-Malimunda ,Po: OSAP Line, Dist: Jharsuguda- 768204                                                  | 94399-86055                                        |
| 15.    | Kalahandi            | O/o the Chief District Medical and Public Health officer , Bhawanipatna, Kalahandi, PIN: 766001                                                               | 94399-80006                                        |
| 16.    | Kandhamal            | The Chief District Medical & Public Health Officer, Dist Head Quarter Hospital, Phulbani, Kandhamal in:762001                                                 | 94399-88666                                        |

|     |             |                                                                                                                                            |             |
|-----|-------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 17. | Kendrapada  | O/o The CDM & PHO, Kendrapara Medical road, Near SBI, Main branch, Kendrapara, Odisha, PIN-754211                                          | 94399-96009 |
| 18. | Keonjhar    | The Chief District Medical and Public Health Officer Office of the CDM & PHO Dist Head Quarter Hospital Keonjhar Pin Code- 758001          | 94399-87757 |
| 19. | Khurda      | The Chief District Medical & Public Health Officer, District Programme Management Unit (DPMU), Near Old Bus Stand, Dist: Khurda Pin:752055 | 94399-97444 |
| 20. | Koraput     | CDM&PHO, Koraput, Jail Raod,Koraput-764020                                                                                                 | 94399-90504 |
| 21. | Malkanagiri | The chief District Medical & Public Health Officer Office of CDM & PHO Malkangiri, Near Old DHH, PS/Dist- Malkangiri Pin: 764045           | 7894064609  |
| 22. | Mayurbhanj  | The CDM & PHO, Mayurbhanj, DPMU, National Health Mission, Baripada, Mayurbhanj PIN: - 757001                                               | 94399-95505 |
| 23. | Nawarangpur | The CDM & PHO office Nabarangpur District Head Quarter Hospital Mirgunda Pin: 764059, Odisha. Mob: 9439988882                              | 94399-88882 |
| 24. | Nayagarh    | O/o- The CDM & PHO, Nayagarh, District Head Quarter Hospital Campus, Nayagarh- 752069                                                      | 94399-91600 |
| 25. | Nuapada     | The CDM & PHO Cum DMD At./Po./Dist.-Nuapada Nuapada-766105                                                                                 | 94399-89898 |
| 26. | Puri        | The Chief District Medical & Public Health Officer, Puri, DPMU, NHM, Medical Square, Grand Road Puri - 752001                              | 94399-94715 |
| 27. | Rayagada    | The CDM & PHO Office, Po: Barijhol, Dist: - Rayagada, Odisha, PIN-765002                                                                   | 94399-83505 |
| 28. | Sambalpur   | The CDM & PHO, Sambalpur, O/o The CDM & PHO, Sambalpur, District Head Quarter Hospital Campus, Modi Para, Sambalpur, Pin: 768002           | 94399-86006 |
| 29. | Sonepur     | The Chief District Medical & Public Health Officer, Subarnapur DHH, Subarnapur PIN-767017 Odisha                                           | 94399-87575 |
| 30. | Sundargarh  | Address: O/o of the CDM & PHO, District Head Quarter Hospital, Sundargarh. PIN: 770001.                                                    | 94399-92995 |

**Appendix-6**

(Refer paragraph 9.1.3)

| Sl. No. | Name of the accounts entrusted to the DHS for concurrent audit           | Name of the DHS |
|---------|--------------------------------------------------------------------------|-----------------|
| 1       | SCB Medical College and Hospital, Cuttack                                | Cuttack         |
| 2       | Sardar Vallabhbhai Patel Post Graduate Institute of Paediatrics, Cuttack |                 |
| 3       | Anti TB Demonstration and Training Centre, Cuttack                       |                 |
| 4       | Mental Health Institute, Cuttack                                         |                 |
| 5       | VSS Medical College and Hospital, Burla                                  | Sambalpur       |
| 6       | MKCG Medical College and Hospital, Berhampur, Ganjam                     | Ganjam          |
| 7       | SLN Medical College and Hospital, Korpaut                                | Koraput         |
| 8       | Pandit Raghunath Murumu Medical College and Hospital, Baripada           | Mayurbhanj      |
| 9       | Bhim Bhoi Medical College and Hospital, Bolangir                         | Bolangir        |
| 10      | Fakir Mohan Medical College and Hospital, Balasore                       | Balasore        |
| 11      | Shree Jagannath Medical College and Hospital, Puri                       | Puri            |
| 12      | DD Medical College and Hospital, Keonjhar                                | Keonjhar        |
| 13      | Govt. Medical College and Hospital, Phulbani                             | Kandhamal       |
| 14      | Govt. Medical College and Hospital, Sundergarh                           | Sundargarh      |
| 15      | SRM Medical College and Hospital, Kalahandi                              | Kalahandi       |
| 16      | JK Medical College and Hospital, Jajpur                                  | Jajpur          |
| 17      | PMP Medical College and Hospital, Talcher                                | Angul           |