बिड संख्या/Bid Number: GEM/2026/B/8211793
दिनांक /Dated: 28-10-2026

## बिड दस्तावेज़ / Bid Document

| बिड विवरण/Bid Details | |
|---|---|
| बिड बंद होने की तारीख/समय /Bid End Date/Time | 07-11-2026 17:00:00 |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time | 08-11-2026 17:00:00 |
| बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date) | 30 (Days) |
| मंत्रालय/राज्य का नाम/Ministry/State Name | Uttar Pradesh |
| विभाग का नाम/Department Name | Medical Health And Family Welfare Department Uttar Pradesh |
| संगठन का नाम/Organisation Name | N/a |
| कार्यालय का नाम/Office Name | Lakhimpur-cmo Office |
| शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal | HOD Email id :cmokhi@up.nic.in<br>Buyer Email id: buycon592.mhfwdup.up@gembuyer.in |
| वस्तु श्रेणी /Item Category | Custom Bid for Services - Custom Bid for Services - Concurrent Audit for FY 2025-26 and 2026-27 |
| समान श्रेणी/Similar Category | • Financial Audit Services |
| अनुबंध अवधि /Contract Period | 1 Year(s) 7 Month(s) |
| पिछले 3 वित्तीय वर्षों का बिडर का न्यूनतम औसत वार्षिक वित्तीय टर्नओवर/Minimum Average Annual Turnover of the bidder (For the last 3 Financial Years) | 1 Lakh (s) |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service | 3 Year (s) |
| इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required | Yes |
| टर्नओवर पात्रता मानदंड/Turnover eligibility criteria | To be verified by the buyer at the time of technical evaluation |
| एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover | No |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover | No |

| बिड विवरण/Bid Details | |
|---|---|
| विक्रेता से मांगे गए दस्तावेज़/Document required from seller | Experience Criteria,Bidder Turnover,Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC)<br>*In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer |
| क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid? | Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in) |
| बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension | 1 |
| दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended | 3 |
| ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count | 1 |
| बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled | No |
| बिड का प्रकार/Type of Bid | Two Packet Bid |
| तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation | 2 Days |
| अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes) | 288000 |
| मूल्यांकन पद्धति/Evaluation Method | Total value wise evaluation |
| मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required | Yes |
| मध्यस्थता खंड/Arbitration Clause | No |
| सुलह खंड/Mediation Clause | No |

**ईएमडी विवरण/EMD Detail**

| | |
|---|---|
| आवश्यकता/Required | No |

**ईपीबीजी विवरण /ePBG Detail**

| | |
|---|---|
| आवश्यकता/Required | No |

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

| | |
|---|---|
| एमआईआई अनुपालन/MII Compliance | Yes |

**एमएसई खरीद वरीयता/MSE Purchase Preference**

| | |
|---|---|
| एमएसई खरीद वरीयता/MSE Purchase Preference | No |

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

**Introduction about the project /services being proposed for procurement using custom bid functionality:**1793184120.pdf

**Instruction To Bidder:**1793184126.pdf

**Pre Qualification Criteria ( PQC ) etc if any required:**1793184132.pdf

**Scope of Work:**1793184147.pdf

**Payment Terms:**1793184155.pdf

**Penalties:**1793184167.pdf

**Quantifiable Specification / Standards of The Service/ BOQ:**1793184174.pdf

**Project Experience and Qualifying Criteria Requirement:**1793184182.pdf

**GEM Availability Report ( GAR):**1793184199.pdf

**Educational Qualification including Profile of SME/Consultants /Professional Resources /Technical Resources if they are part of Project .:**1793184207.pdf

**Any other Documents As per Specific Requirement of Buyer -1:**1793184223.pdf

**Any other Documents As per Specific Requirement of Buyer -2:**1793184229.pdf

**Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:**1793184238.pdf

## Custom Bid For Services - Custom Bid For Services - Concurrent Audit For FY 2025-26 And 2026-27 ( 1 )

**तकनीकी विशिष्टियाँ /Technical Specifications**

| विवरण/ Specification | मूल्य/ Values |
|---|---|
| **कोर / Core** | |
| Description /Nomenclature of Service Proposed for procurement using custom bid functionality | Custom Bid for Services - Concurrent Audit for FY 2025-26 and 2026-27 |
| Regulatory/ Statutory Compliance of Service | YES |
| Compliance of Service to SOW, STC, SLA etc | YES |
| **एडऑन /Addon(s)** | |

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

| | |
|---|---|
| क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer | No |

**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

| क्र.सं./S.No. | परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer | पता/Address | Quantity | अतिरिक्त आवश्यकता /Additional Requirement |
|---|---|---|---|---|
| 1 | Pramod Kumar | 262701,jail road , cmo office lakhimpur kheri up | Project / Lumpsum Based | N/A |

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

1. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

## अस्वीकरण/Disclaimer

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

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

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

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The**

**Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

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

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

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

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

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

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

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

**---धन्यवाद/Thank You---**

## Government of Uttar Pradesh

# GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society Lakhimpur Kheri Uttar Pradesh

DRAFT

# TABLE OF CONTENTS


DISCLAIMER ..... 4
ABBREVIATIONS AND DEFINITIONS ..... 5
SECTION 1. LETTER OF INVITATION ..... 9
1.1 Introduction ..... 9
1.2 Objectives ..... 9
Documents for Submission ..... 9
SECTION 2. INSTRUCTION TO THE BIDDERS ..... 10
2.1 General Terms of Bidding ..... 10
SECTION 3. SELECTION OF AGENCY ..... 14
3.1 Qualification Criteria ..... 14
3.2 Exclusion of Proposal/ Disqualification ..... 17
3.3 Final selection ..... 18
3.4 Contract ..... 18
SECTION 4. SCOPE OF WORK ..... 20
4.1 Detailed Scope of Work ..... 20
4.2 Concurrent Audit of Financial Statements ..... 23
4.3 Procedure for Concurrent Audit ..... 25
4.4 Composition of Audit Team ..... 27
4.5 Inspection and Acceptance of Audit Work ..... 27
4.6 Reporting Timelines ..... 27
SECTION 5. PAYMENT TERMS ..... 28
5.1 Invoicing and Payment ..... 29
5.2 Disputed Invoice ..... 30
SECTION 6. KPIs AND PENALTY ..... 31
SECTION 7. GENERAL TERMS OF BID DOCUMENT ..... 32
7.1 Period of Contract ..... 32
7.2 DELETED ..... 32
7.3 Confidentiality ..... 32
7.4 Interference with Tender Process ..... 32
7.5 Fraud and corrupt practices ..... 32
7.6 Debarment from Bidding ..... 33
7.7 Language ..... 34
7.8 Taxes and Duties ..... 34
7.9 Failure to agree with the “Terms and Conditions” of the BID DOCUMENT/ Contract signed with DHS ..... 34
7.10 No Partnerships ..... 34
7.11 Signing of Contract ..... 34
7.12 Contract Documents ..... 34
7.13 Execution of Contract ..... 35
7.14 Costs of Signing ..... 35
7.15 Sub-Contracting ..... 35
7.16 Monitoring of Contract ..... 35


DRAFT

7.17 Reporting ..... 35
7.18 Copyright ..... 35
7.19 Responsibility for accuracy of Project documents ..... 36
7.20 Recoveries from Contracted Agency ..... 36
7.21 Force Majeure ("Force Majeure") ..... 36
7.22 Events of Default and Termination ..... 36
7.23 Premature Termination of Contract ..... 38
7.24 Continuity of Operations ..... 38
7.25 Indemnity ..... 38
7.26 Severability ..... 39
7.27 Notices ..... 39
7.28 Modification of Contract ..... 39
7.29 Settlement of Dispute ..... 39
7.30 Savings Clause ..... 39
7.31 Miscellaneous ..... 40
SECTION 8. ANNEXURES ..... 42
ANNEXURE 1: COVER LETTER ..... 43
ANNEXURE 2: TURNOVER AND NETWORTH DETAILS OF BIDDER ..... 49
ANNEXURE 3: FORMAT FOR TECHNICAL PROPOSAL ..... 50
ANNEXURE 3A: FORMAT FOR SUBMITTING WORK EXPERIENCE SUMMARY ..... 53
ANNEXURE 4: SELF-DECLARATION ..... 54
ANNEXURE 5: BLACKLISTING AND PENDING SUIT DECLARATION ..... 56
ANNEXURE 6: FORMAT FOR POWER OF ATTORNEY FOR AUTHORIZED SIGNATORY ..... 57
ANNEXURE 7: DECLARATION FOR EXISTENCE OF THE FIRM ..... 59
ANNEXURE 8: ANTI COLLUSION CERTIFICATE ..... 60
ANNEXURE 9: LETTER OF EXCLUSIVITY ..... 61
ANNEXURE 10: DECLARATION FOR SUBMISSION OF AUDIT REPORT OF PREVIOUS YEARS OR NON-PREVIOUS AUDITOR IN ANY DHS/ SHS ..... 62
ANNEXURE 10A: DECLARATION FOR APPLYING CONCURRENT AUDIT FOR NOT MORE THAN 4 DISTRICTS UNDER NHM, UP ..... 63
ANNEXURE 11: FINANCIAL PROPOSAL COVER LETTER ..... 64
ANNEXURE 12: DRAFT FORMAT OF EXECUTIVE SUMMARY REPORT ..... 65
ANNEXURE 13: CONTRACT ..... 66

DRAFT

# DISCLAIMER

1. The information contained in this Bid document or subsequently provided to Bidder(s), whether verbally or in documentary or any other form, by or on behalf of the District Health Society Lakhimpur Kheri Uttar Pradesh, (hereinafter referred to as "**DHS** ") or any of its employees or advisors, is provided to the Bidder(s) on the terms and conditions set out in this BID DOCUMENT and such other terms and conditions subject to which such information is provided.

2. This BID DOCUMENT is not an agreement and is neither an offer nor invitation by DHS to the prospective Bidders or any other person. The purpose of this BID DOCUMENT is to provide information to the interested parties that may be useful to them in the formulation of their proposal pursuant to this BID DOCUMENT.

3. DHS does not make any representation or warranty as to the accuracy, reliability or completeness of the information in this BID document and it is not possible for NHM- UP to consider particular needs of each party who reads or uses this BID document. The BID DOCUMENT includes statements which reflect various assumptions and assessments arrived at by DHS in relation to the statement of work. Such assumptions, assessments and statements do not purport to contain all the information that each Bidder may require. Each prospective Bidder should conduct its own assessment and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the information provided in this BID document and obtain independent advice from appropriate sources.

4. DHS will not have any liability to any prospective Bidder or any other person under any laws including without limitation the law, statute, rules or regulations or contract and tort, the principles of equity, restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered in connection with anything contained in this BID DOCUMENT or otherwise, any matter deemed to form part of this BID document, the award of the Project, the information and any other information supplied by or on behalf of DHS or their employees, any agency or otherwise arising in any way from the selection process for the Project . DHS will also not be liable in any manner whether resulting from negligence or otherwise however caused arising from reliance of any Bidder upon any statements contained in this BID DOCUMENT.

5. DHS shall not be responsible for any delay in receiving the proposals. The issue of this BID DOCUMENT does not imply that DHS is bound to select a Bidder or to appoint the Selected Bidder, as the case may be, for the services and that DHS reserves the right to accept/reject any of the Bids or Proposals submitted in response to this BID document at any stage without assigning any reasons whatsoever. DHS also reserves the right to withhold or withdraw the process at any stage with intimation to all who submitted proposal.

6. Information provided in this BID document to the Bidder(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not exhaustive on account of statutory requirements and should not be regarded as a complete or authoritative statement of law. DHS accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

7. DHS reserves the right to change/ modify/ amend any or all provisions of this BID Document. Such revisions to the BID DOCUMENT / amended BID DOCUMENT will be made available on the GeM portal.

Issuing Authority

CMO, Lakhimpur Kheri
DHS Lakhimpur Kheri

DRAFT

# ABBREVIATIONS AND DEFINITIONS

In this BID DOCUMENT, unless the context otherwise requires, the following words, expressions and abbreviations shall have the following meanings:

| S. No. | Abbreviations | Meanings & Definitions |
|---|---|---|
| 1. | AMG | Annual Maintenance Grant |
| 2. | APL | Above Poverty Line; |
| 3. | Applicable Laws | Shall mean the laws and any other instruments having the force of law in India as they may be issued and in force from time to time or such other territorial jurisdiction outside India, by any authority, including governmental authority, including any revisions, amendments or re-enactments including without limitation statutes, rules, regulations, bye-laws, policies made thereunder, judgments, decrees, injunctions, writs, orders issued by any court of record or other requirement or official directive of any governmental authority or any person acting under authority of any governmental authority or statutory authority including any notification issued by the Reserve Bank of India or of any governmental authorities, as may be in force or effect during the subsistence of the Bidding Documents; |
| 4. | ASHA | Accredited Social Health Activist; |
| 5. | Associate | Associate means, in relation to the Bidder, a person who controls, is controlled by, or is under the common control with such Bidder; |
| 6. | ATR | Action Taken Report; |
| 7. | AWP | Annual Work Plan; |
| 8. | BAM | Block Accounts Manager; |
| 9. | BCHC | Block Community Health Centre; |
| 10. | BOQ | Bill of Quantity |
| 11. | BPHC | Block Primary Healthcare Centre |
| 12. | BPL | Below Poverty Line: |
| 13. | BPM | Block Programme Manager; |
| 14. | BPMU | Block Programme Management Units; |
| 15. | BRS | Bank Reconciliation Statement; |
| 16. | C&AG | Comptroller & Auditor General of India; |
| 17. | CA | Chartered Accountant; |
| 18. | CHCs | Community Health Centre's; |
| 19. | CHO | Community Health Officer; |
| 20. | CMA | Cost Management Accountant; |
| 21. | CMO | Chief Medical Officer; |
| 22. | Concurrent Audit | Concurrent audit is a systematic and timely examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines; |
| 23. | Conflict of Interest | Shall have the meaning as ascribed to it in Clause 2.1.2 of this BID DOCUMENT; |
| 24. | Contract Period | Shall have the meaning as ascribed to it in Clause 1.1 of this BID DOCUMENT; |
| 25. | Contract/ Procurement Contract | The contract to be entered between DHS and the Selected Bidder for undertaking the Project; |
| 26. | Control | means, with respect to a person which is a company or |

| S. No. | Abbreviations | Meanings & Definitions |
|---|---|---|
| | | corporation, the ownership, directly or indirectly, of more than 50% (fifty per cent) of the voting shares of such person, and with respect to a person which is not a company or corporation, the power to direct the management and policies of such person by operation of law; |
| 27. | CVC | Central Vigilance Commission; |
| 28. | DA | Data Assistant; |
| 29. | DAC | District Audit Committee; |
| 30. | DAM | District Accounts Manager; |
| 31. | Day | A calendar day as per GoUP; |
| 32. | DH | District Hospitals; |
| 33. | DHAP | District Health Action Plan; |
| 34. | DHS | District Health Society; |
| 35. | DPM | District Programme Manager; |
| 36. | DPMU | District Programme Management Unit; |
| 37. | E.D.L. | Essential Drug List; |
| 38. | FAMS | Finance and Account Managements System; |
| 39. | Financial Proposal | Shall have the meaning as ascribed to it in Clause 2.2.1 of this BID DOCUMENT; |
| 40. | FY | Shall mean a Financial Year period starting from 01st April and ending on 31st March of each respective financial year; |
| 41. | FM | Financial Management; |
| 42. | FMG | Financial Management Group; |
| 43. | FMR | Financial Management Report; |
| 44. | GFR | General Financial Rules; |
| 45. | GoI | Government of India; |
| 46. | Good Industry Practice | means the exercise of the highest degree of skill, diligence, prudence and foresight in compliance with the undertakings and obligations under the BID DOCUMENT/ Contract which would be expected from a skilled and experienced person engaged in the implementation, operation and maintenance or supervision or monitoring thereof or any of them of works of the type, nature and scope similar to those mentioned in this BID DOCUMENT; |
| 47. | GoUP/ State Government | Government of Uttar Pradesh; |
| 48. | HA | Holding Account; |
| 49. | HSS | Health System Strengthening; |
| 50. | HWC | Health Wellness Centre; |
| 51. | ICAI | The Institute of Chartered Accountants of India; |
| 52. | ICMAI | The Institute of Cost Accountants of India; |
| 53. | IDHAP | Integrated District Health Action Plan; |
| 54. | IDSP | Integrated Disease Surveillance Programme; |
| 55. | IEC | Information, education, and communication; |
| 56. | IMR | Infant Mortality Rate; |
| 57. | INR | Indian Rupees; |
| 58. | IT | Information Technology; |
| 59. | JSY | Janani Suraksha Yojna; |
| 60. | L-1 Bidder | Shall have the meaning as ascribed to it in Clause 3.3.4 of this BID DOCUMENT; |
| 61. | MAS | Mahila Arogya Samiti; |
| 62. | MIS | Management Information System; |
| 63. | MMR | Maternal Mortality Rate; |

| S. No. | Abbreviations | Meanings & Definitions |
|---|---|---|
| 64. | MO | Medical Officer; |
| 65. | MoHFW | Ministry of Health and Family Welfare; |
| 66. | MOU | Memorandum of Understanding; |
| 67. | NDCP | National Disease Control Programme; |
| 68. | NHM | National Health Mission; |
| 69. | NHM-UP | National Health Mission-Uttar Pradesh; |
| 70. | NIDDCP | National Iodine Deficiency Disorders Control Programme; |
| 71. | NLEP | National Leprosy Control Programme; |
| 72. | NMHP | National Mental Health Programme; |
| 73. | Nodal Authority | An DHS officer to whom the relevant administrative or financial powers have been delegated for taking decision in a matter relating to procurement. For the purpose of this BID Document, the CMO shall be the Nodal Authority; |
| 74. | NOHP | National Oral Health Programme; |
| 75. | Notification | A notification published in the Official Gazette; |
| 76. | NPCB | National Programme for Control of Blindness; |
| 77. | NPCDCS | National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke; |
| 78. | NPF | National Programme for Fluorosis; |
| 79. | NPHCE | National Programme for Health Care of the Elderly; |
| 80. | NPPC | National Programme for Palliative Care; |
| 81. | NPPCD | National Programme for Prevention and Control of Deafness; |
| 82. | NRHM | National Rural Health Mission; |
| 83. | NTCP | National Tobacco Control Programme; |
| 84. | NTEP | National Tuberculosis Elimination Programme; |
| 85. | NUHM | National Urban Health Mission; |
| 86. | NVBDCP | National Vector Borne Disease Control Programme; |
| 87. | NVHCP | National Viral Hepatics Control Programme; |
| 88. | PHCs | Primary Health Centers; |
| 89. | PIP | Programme Implementation plan; |
| 90. | PPI | Pulse Polio Immunization; |
| 91. | Project | Shall have the meaning as ascribed to it in Clause 1.1 of this BID DOCUMENT; |
| 92. | Project Site | Wherever applicable, means the designated place or places; |
| 93. | PS, MH&FW | Principal Secretary, Medical Health & Family Welfare; |
| 94. | PWD | Public Works Department; |
| 95. | Qualification Criteria | Shall have the meaning as ascribed to it in Clause 3.1 of this BID DOCUMENT; |
| 96. | RBI | Reserve Bank of India; |
| 97. | RCH | Reproductive and Child Health |
| 98. | RI | Routine Immunization; |
| 99. | RKS | Rogi Kalyan Samitis; |
| 100. | RoP | Record of Proceedings; |
| 101. | SAC | State Audit Committee; |
| 102. | SAM | State Accounts Manager; |
| 103. | SCs | Sub- Centres; |
| 104. | Selected Agency/Agency | The Selected Bidder, which shall sign the Contract with DHS for providing the services envisaged under this BID DOCUMENT; |
| 105. | Selected Bidder | Shall have the meaning as ascribed to it in Clause 1.1 of this BID DOCUMENT; |
| 106. | Selection Process or Tender Process | The process of procurement extending from the publication of the GeM bid on the GeM portal to the signing of the |

| S. No. | Abbreviations | Meanings & Definitions |
|---|---|---|
| | | Contract or cancellation of the Selection/Tender Process, as the case may be; |
| 107. | Technical Committee | Shall have the meaning as ascribed to it in Clause 3.3.1 of this BID DOCUMENT; |
| 108. | SFM | State Finance Manager; |
| 109. | SFP | Statement of Fund Position; |
| 110. | SHS | State Health Society; |
| 111. | SIHFW | State Institute of Health and Family Welfare (Training Institutions); |
| 112. | SoE | Statement of Expenditure; |
| 113. | SOW | Scope of Work |
| 114. | SPIP | State Project Implementation Plan; |
| 115. | SPMU | State Programme Management Unit; |
| 116. | Sr. F&O | Senior Finance and Account Officer; |
| 117. | State | State of Uttar Pradesh; |
| 118. | TDS | Tax Deducted at Source; |
| 119. | UC | Utilization Certificate; |
| 120. | UNICEF | United Nations International Children Education Fund; |
| 121. | VHSNC | Village Health Sanitation & Nutrition Committees; |

The words and expressions beginning with capital letters and defined in this BID DOCUMENT shall, unless repugnant to the context, have the meaning ascribed thereto herein. In this BID DOCUMENT, unless the context otherwise requires, the words importing singular shall include plural and *vice versa*.

DRAFT

# SECTION 1. LETTER OF INVITATION

## 1.1 Introduction

**DHS, Lakhimpur Kheri** is inviting Proposals from the prospective Bidders for Concurrent Audit for FY 2025-26 & 2026-27 of DHS, National Health Mission for DHS ("**Project**"). The selection of the agency shall be on the basis of an evaluation by DHS in accordance with the method of selection specified in the BID DOCUMENT (the "**Selection Process**"). Bidders shall be deemed to have understood and agreed that no explanation or justification for any aspect of the Selection Process will be given and that DHS 's decisions would be final without any right of appeal whatsoever.

Pursuant thereto, the Contract will be signed with the selected bidder (the "**Selected Bidder**") for covering the Concurrent Audit from **01st April 2025 to 31st March 2027** and shall be valid till **30th June 2027** only ("**Contract Period**"). If the performance of the Selected Bidder is found to be unsatisfactory, then DHS shall be entitled to terminate the contract with the Selected Bidder in accordance with the prevailing GeM rules read with any contract signed between the Parties.

Also, in the event that mandatory approvals related to the budget or the program are not received from the Government of India, the contract shall be terminated, without any liability upon DHS , NHM-UP or the Department of Medical Health and Family Welfare, Government of Uttar Pradesh.

## 1.2 Objectives

The primary objective of the monthly concurrent audits is to enable the concurrent auditors to examine the accounts pertaining to the National Health Mission programme maintained by the District Health Society on a continuous basis, provide necessary technical and handholding support with a view to ensure timely preparation of accounts and Financial Management Reports (FMRs), reliability of information, effective monitoring of programme activities and advances, etc. This audit will also enable timely identification of accounting and reporting issues and addressing them expeditiously without allowing them to assume monstrous proportion.

One of the main objectives of this exercise is to get the bank & fund balance of each Block administrative units from district and their sub-units viz, CHC, PHC, sub center and VHSNC to be reconciled. All differences shall be clearly identified with complete details.

The other key objectives to engage audit firms for conducting concurrent audit services are as follows:

- 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 & improve overall internal control systems.

# Documents for Submission

| S. No. | Documents to be Submitted |
|---|---|

| | |
|---|---|
| 1. | Documents as mentioned for qualification criteria, technical evaluation and any other supporting document as requested in the BID DOCUMENT and as deemed suitable by the Bidder to support the facts and figures stated in the proposal of the Bidder. |
| 2. | ANNEXURE 1: COVER LETTER |
| 3. | ANNEXURE 2: TURNOVER & NETWORTH DETAILS OF BIDDER |
| 4. | ANNEXURE 3: FORMAT FOR TECHNICAL PROPOSAL |
| 5. | ANNEXURE 3A: FORMAT FOR SUBMITTING WORK EXPERIENCE SUMMARY |
| 6. | ANNEXURE 4: SELF-DECLARATION |
| 7. | ANNEXURE 5: BLACKLISTING AND PENDING SUIT |
| 8. | ANNEXURE 6: FORMAT FOR POWER OF ATTORNEY FOR AUTHORIZED SIGNATORY |
| 9. | ANNEXURE 7: DECLARATION FOR EXISTENCE OF THE FIRM |
| 10. | ANNEXURE 8: FORMAT FOR ANTI-COLLUSION CERTIFICATE |
| 11. | ANNEXURE 9: FORMAT FOR LETTER OF EXCLUSIVITY |
| 12. | ANNEXURE 10: DECLARATION FOR SUBMISSION OF AUDIT REPORT OF PREVIOUS YEARS OR NON-PREVIOUS AUDITOR IN ANY DHS/ SHS |
| 13. | ANNEXURE 10A: DECLARATION FOR CONDUCTING CONCURRENT AUDIT FOR NOT MORE THAN 4 DISTRICTS UNDER NHM, UP |
| 14. | ANNEXURE 11: FINANCIAL PROPOSAL COVER LETTER |

**Please Note:**

1. All documents submitted by the Bidder under its Proposal shall be mandatorily submitted in complete and in the form prescribed under this BID DOCUMENT.
2. DHS , at its sole discretion, may cancel any submission of Proposal if it appears that a Proposal does not include the required documents/ includes incomplete/ incomprehensible/blur/ wrong documents.
3. The aforesaid list is inclusive and not exhaustive. The Bidder shall submit other relevant documents required in the BID DOCUMENT or requested by DHS from time to time.
4. Amendments/ Corrigendum to the BID Document, if any, would be published on GeM portal only, and not in newspaper.
5. DHS reserves all the rights to cancel the Selection Process and reject any or all the Proposals at any point of time.
6. No contractual obligation whatsoever shall arise from the BID Document unless and until a formal contract is signed and executed between DHS and the Selected Bidder
7. DHS disclaims any factual or other errors in the BID Document (the onus is purely on each Bidder(s) to verify such information) and the information provided therein are intended only to help the Bidder(s) to prepare a proposal in accordance with the terms and conditions as set out in this BID Document.

# SECTION 2. INSTRUCTION TO THE BIDDERS

## 2.1 General Terms of Bidding

2.1.1 **Consortium/ Joint Venture**: Proposal shall be submitted only by a single/ sole Bidder;

Consortiums and Joint Ventures are not allowed under this BID DOCUMENT. Sub-contracting of the Scope of Work or any part thereof shall not be allowed under this BID DOCUMENT/ Contract. Any bidder found to have sublet the allotted assignments shall be debarred from the bidding process of DHS / Any other DHS/ NHM-UP/ SHS for 02 (two) years.

2.1.2 **Conflict of Interest**: A Bidder shall not have a conflict of interest (the "**Conflict of Interest**") that affects the Selection Process. Any Bidder found to have a Conflict of Interest shall be disqualified. In the event of disqualification, DHS shall be entitled to debar/blacklist the Bidder for 02 (two) years for, *inter alia*, the time, cost and effort of DHS , including consideration of such Bidder's Proposal without prejudice to any other right or remedy that may be available to DHS under the Bidding Documents and/ or the Contract or otherwise. Without limiting the generality of the above, a Bidder shall be deemed to have a Conflict of Interest affecting the Selection Process, in the below circumstances:

(a) A Bidder may be considered to be in a Conflict of Interest with one or more Bidders in the same Selection Process under this BID DOCUMENT if they have a relationship with each other, directly or indirectly through a common company / entity, which puts them in a position to have access to information about or influence the Proposal of another Bidder; or

(b) The Bidder, or its Associate (or any constituent thereof) and any other Bidder, or its Associate (or any constituent thereof) have common controlling shareholders or other ownership interest; or

(c) a constituent of such Bidder is also a constituent of another Bidder in the Selection Process; or

(d) such Bidder, or its Associate thereof receives or has received any direct or indirect subsidy, grant, concessional loan or subordinated debt from any other Bidder, its Associate, or has provided any such subsidy, grant, concessional loan or subordinated debt to any other Bidder, or its Associate thereof; or

(e) such Bidder has the same legal representative for purposes of this Proposal as any other Bidder; or

(f) such Bidder, or any Associate thereof, has a relationship with another Bidder, or any Associate thereof, directly or through common third party/ parties, which puts either or both of them in a position to have access to each other's information about, or to influence the Proposal of either or each other; or

(g) such Bidder, or any Associate thereof has participated as a consultant to DHS in the preparation of any Bidding Documents, design, or technical specifications of the Project.

2.1.3 **Right to reject any or all Proposals:**

(a) Notwithstanding anything contained in this BID DOCUMENT, DHS reserves the right to accept or reject any Proposal or to annul the Selection Process and reject all Proposals, at any time without any liability or any obligation for such acceptance, rejection, or annulment, and without assigning any reasons thereof.

(b) Without prejudice to the generality of above, DHS reserves the right to reject any Proposal if:

(i) at any time, a material misrepresentation is made or discovered; or

(ii) the Bidder does not provide, within the time specified by DHS , the supplemental information sought by DHS for evaluation of the Proposal.

(iii) In case the bidding firm is found not suitable for audit on any reasonable ground like information by the Ministry/ ICAI/ ICMAI any State etc., DHS may reject such proposal without giving any reason.

(c) Such misrepresentation/ improper response by the Bidder may lead to the disqualification/debarment/blacklisting of the Bidder. That the Proposal by the Bidder suffers from a material misrepresentation/ improper response includes but is not limited to the non-fulfillment of any of the conditions or requirements of the Selection Process.

(d) If such disqualification/ rejection occurs after the Proposals have been opened and the L-1 Bidder gets disqualified/ rejected, then DHS reserves the right to:

(i) invite the remaining Bidders to match the Proposal submitted by L-1 Bidder/submit their Proposals in accordance with the BID DOCUMENT; or

(ii) take any other measure as may be deemed fit in the sole discretion of DHS , including annulment of the Selection Process.

(e) DHS reserves the right to debar or blacklist the L-1 Bidder or any Bidder whosoever is disqualified at any stage of the Selection Process for reasons inclusive of but not limited to reasons mentioned above as well as failure to comply with instructions enumerated in the BID DOCUMENT/ Annexures/ Addendum/ Corrigendum/ LOI/ Work Order/ Contract.

(f) In case it is found during the evaluation or at any time before signing of the Contract with DHS or after its execution and during the period of subsistence thereof, that 01(one) or more of the Qualification Criteria have not been met by the Bidder, or the Bidder has made material misrepresentation or has given any materially incorrect or false information, the Bidder shall be disqualified forthwith if not yet appointed as the Selected Bidder either by issue of the GeM Contract or entering into of the Contract with DHS , and if the Selected Bidder has already been issued the GeM Contract or has entered into the Contract with DHS , as the case may be, the same shall, notwithstanding anything to the contrary contained therein or in this BID DOCUMENT, be liable to be terminated, by a communication in writing by DHS to the Bidder, without DHS being liable in any manner whatsoever to the Bidder and without prejudice to any other right or remedy which the Bidder may have under this BID DOCUMENT, the Bidding Documents, the Contract or under Applicable Laws.

(g) DHS reserves the right to verify all statements, information and documents submitted by the Bidder in response to the BID DOCUMENT or the Bidding Documents and the Bidder shall, when so required by DHS make available all such information, evidence and documents as may be necessary for such verification. Any such verification or lack of such verification by DHS shall not relieve the Bidder of its obligations or liabilities hereunder nor will it affect any rights of DHS thereunder.

2.1.4 The Bidder should not quote the Total Professional fee more than the Budgeted Professional fee mentioned in Scope of Work section. In case, the Professional fee quoted by any of the bidder in the Financial Proposal is found to be more than Budgeted Professional fee then Financial Proposal of the bidder, shall be summarily

rejected.

2.1.5 If during the course of audit (Contract Period) any Selected Agency fails to perform the assigned tasks/ activities as detailed out in the scope of work section, due to reasons recorded in writing, DHS / other DHS/SHS can debar any such Agency for a period of 02 (two) years from participating in any tender process of DHS /other DHS/ SHS. Further, any Bidder who were found guilty of any misreporting, unprofessional behavior, making unreasonable demand /favours, etc., shall be debarred from the bidding process of any DHS /other DHS/ NHM-UP/ SHS for a period of 2 (two) years.

2.1.6 DHS shall adopt the Least Cost (L-1) methodology for selection of the Bidder; post qualification of the Bidders based on the Qualification Criteria, Technical Evaluation and Financial Proposal submitted.

## 2.2 Financial Proposal

2.2.1 While preparing the Financial Proposal, Bidders are expected to consider the various requirements and conditions stipulated in this BID Document. The Financial Proposal should be submitted as per the standard Financial Proposal submission forms prescribed in this BID DOCUMENT.

2.2.2 While submitting the Financial Proposal, the Bidder shall ensure the following:

(a) The Bidder shall ensure not to submit the Financial Proposal with the Technical Proposal. Any Technical Proposal with financial details will be rejected by DHS

(b) The Financial Proposal should be a Proposal inclusive of all the costs including but not limited to all taxes associated with the Project. The Financial Proposal should clearly indicate the Fees to be charged without any qualifications whatsoever and should include all taxes, duties, fees, levies, works contract tax and other charges as may be applicable in relation to the activities proposed to be carried out including GST. These shall normally cover remuneration for all the personnel, accommodation, air fare, transportation cost, equipment, office supplies including stationery material, printing of documents, consumables etc. The Financial Proposal shall consider all the expenses and tax liabilities and cost of insurance, levies, and other impositions applicable under the prevailing law.

(c) The Bidder(s) should quote Fees for Professional Audit Services without any escalation clause. Rates quoted should be given both in words and in figures.

(d) The bidder shall quote the Fees as the **Total** professional fee to be charged for audit of both years, including GST. The maximum budgeted fee (including GST) per audit year has been shared with DHS.

(e) NIL value quoted against any field in the Financial Proposal sheet shall lead to rejection of Proposal.

DRAFT

# SECTION 3. SELECTION OF AGENCY

As part of the evaluation, a Bidder must fulfill the minimum pre-Qualification Criteria. In case a Bidder does not fulfill the minimum pre-Qualification Criteria, the Proposal of such a Bidder will not be evaluated further.

### 3.1 Qualification Criteria

The minimum pre-qualification criteria ("**Qualification Criteria**") for a Bidder to qualify for technical evaluation are listed below:

| S. No | Basic Requirement | Specific Requirements | Documents Required |
|---|---|---|---|
| 1. | **Legal Entity** | Bidder(s) interested in participating in the Selection Process must be a duly registered legal entity in India | Registration documents (ICAI/ ICMAI Firm Constitution Certificate) of the Bidder as a firm/ partnership etc. or any legal entity along with:<br>1. Details of Board of Director/ Managing Director/ CEO/ Partners<br>2. PAN Card of the registered legal entity<br>3. GST certificate of the registered legal entity<br>4. ICAI / ICMAI Firm Constitution Certificate<br>5. Any other supporting document, as may be required |
| 2. | **Existence of the firm** | Bidder(s) should be in existence and engaged in the business of conducting Concurrent and Statutory Audit services for at least last 10 (ten) consecutive years and must be in existence as per certificate issued by ICAI/ ICMAI as on the date of publication of BID DOCUMENT | ▪ Registration document showing incorporation of the Bidder including the ICAI/ ICMAI Firm Constitution Certificate<br>▪ an undertaking on the letterhead of the Bidder (as per **Annexure-7**) stating that the Bidder has been in existence and engaged in the business of conducting Internal and Concurrent Audit services for at least last 10 (ten) consecutive years and must be in existence as per ICAI / ICMAI certificate as on the date of publication of BID DOCUMENT |
| 3. | **Empanelment** | The Bidder must be empaneled with the Comptroller & Auditor General of India for the **current Financial** year **2025-26.** However, the Bidder's name must appear in the list of empaneled bidders for the latest available financial year.<br>**Note:**<br>The CAG empanelment list for FY **2025-26** | Copy of the valid empanelment letter with C&AG |

DRAFT

| S. No | Basic Requirement | Specific Requirements | Documents Required |
|---|---|---|---|
| | | (as on date of technical bid opening of this tender) available on the CAG portal shall be considered for confirming empanelment in **FY 2025-26**.<br>Copy of 'receipt of application submitted' or 'copy of acknowledgment of application submitted' or any other document **shall not be accepted** in lieu of empanelment certificate for any Financial Year.<br>(In case of Cost Accountant Firms this clause is not applicable) | |
| **4.** | **Head Office /Branch office** | The Bidder should necessarily have a registered Head office/ branch office **in the division/district** for which they have applied. | Self-declaration on the Bidder's letterhead confirming the Head office or branch office in **division/district** as on the date of publication of Bid/ ATC document along with,<br>Copy of ICAI Certificate –supported with,<br>- Valid Rent Agreement, or;<br>- copy of Registry showcasing address of the office in the division/district applied for. |
| **5.** | **Concurrent / Internal/ Statutory Audit Experience** | The Bidder(s) must have an experience of conducting Concurrent Audits/ Internal Audit/ Statutory Audit of State Govt., PSUs, or Semi Govt. ventures (including SHS/ DHS concurrent audits) in the last 03 (three) completed Financial Years (i.e., 2022-23, 2023-24 and 2024-25) for at least following numbers of successfully completed projects as on bid submission end date, of the value specified below:<br>• Any One project of value ≥ INR {230400}<br>OR<br>• Any Two projects of value ≥ INR {144000} each<br>OR<br>• Any Three projects of value ≥ INR {115200} each<br>Note:<br>The experience of Bank/ Insurance Branch Audit, Tax audit, TDS Audit, Cost, Stock Audit etc. shall not be evaluated for this purpose. The list is only illustrative and not exhaustive.<br>The concurrent/ internal Audit/ Statutory Audit experience of the firm in FY 2022-23, 2023-24 and 2024-25 shall refer to the | Contract/ Agreement/ Work Orders/ Letter of Invitation from client(s) that clearly states the details of the scope of work, professional fees, date of commencement, details of concurrent / internal audits/ statutory audit done and all other essential details of the contract<br>The UDIN number of last submitted report of the respective assignment for the works allocated within the period 01st April 2022 – 31st March 2025 should be submitted. Such certificate should have been issued between the period from 01st April 2022 to till date of publication of the Bid<br>Undertakings/ Declarations in lieu of/or in support of above requirement if submitted on Bidder's letter head shall not be accepted |

DRAFT

| S. No | Basic Requirement | Specific Requirements | Documents Required |
|---|---|---|---|
| | | Work Orders, Letter of Awards etc. issued in name of the Bidder during the period 01st April 2022 – 31st March 2025 and work completed up to the date of publication of Bid document. | |
| 6. | **Manpower** | **A.** The Bidder(s) should have a minimum of **01 (One)** Full Time Fellow Chartered Accountant/ Cost Accountants Proprietor/Partners in the firm and should be with the firm for not less than 03 (three) years **as FCA** (as per ICAI/ ICMAI certificate at the time of Proposal submission)<br><br>**A.** The Bidder(s) should have a minimum of 05 (five) Semi-qualified CA/ CMA staff (Inter) working with the firm since at least 01 (one) year at the time of Proposal Submission | **Firm constitution certificate (downloaded from ICAI Website) as on the date of publication of Bid** (For point A)<br><br>Annexure 1-B, C and D containing the name of full-time fellow Chartered Accountant/ Cost Accountants Partners and semi-qualified CA / CMA staff (Inter), year of association with firm etc. details as per format duly signed by the Director/Partner/CEO or Authorized Signatory of the Bidder |
| 7. | **Average Annual Turnover** | The Bidder(s) should have an average annual financial turnover of INR {100000} {One Lakh } in the last 03 (three) Financial Years (i.e., 2022-23, 2023-24 and 2024-25) | Certificate issued by a Chartered Accountants (Other than bidder) (as per **Annexure-2**) along with Audited Financial Statements duly mentioning the UDIN must be submitted confirming the average annual turnover of the Bidder during the stated Financial Years |
| 8. | **Net Worth** | The Bidder(s) should have a positive net worth in each of the last 03 (three) Financial Years i.e., 2022-23, 2023-24 and 2024-25 | Certificate issued by a Chartered Accountants (Other than bidder) (as per **Annexure-2**) along with Audited Financial Statements duly mentioning the UDIN must be submitted by the Bidder for the stated Financial Years |
| 9. | **Blacklisting** | For participating in the bid on GeM, Seller undertakes that presently it is not "Debarred from Bidding" on the grounds mentioned in Rule 151 of GFR 2017 | Undertaking to be submitted on a non-judicial stamp paper as per **Annexure-5** |

**Note:**

**(a) The following bidders shall not be eligible for conducting the District Health Society Audit for FY 2025-26 & 2026-27 –**

(i) The Bidder(s) selected for statutory audit of State Health Society, NHM-UP for **FY 2025-26 & 2026-27.**

(ii) The bidders who are selected against the GeM bid for Selection of Concurrent Auditor(s) of State Health Society (SHS) for the (i.e., 2025-26 & 2026-27)

DRAFT

(iii) The Bidder(s) selected for concurrent audit of a particular District Health Society for two consecutive years (i.e., 2023-24 & 2024-25) shall not be eligible to apply for the concurrent audit of that particular DHS for next two years i.e., 2025-26 & 2026-27.

**(b) A bidder can apply for concurrent audit of maximum of 04 (four) districts of under National Health Mission, Uttar Pradesh only and would be awarded only four districts. If any bidder is found to participate in more than 04 (Four) Districts, the Authority reserves the right to reject such bid at any point of during and after the selection process.**

**(c) Pending Petitions: The Bidder(s) shall inform DHS of any such pending suits/ enquiry/ investigation against the Bidder in any court of law, legal authority, paralegal authority which may hamper the execution of works under this BID DOCUMENT**

(d) Chartered Accountant firms and Cost accountant firms who were previously appointed as concurrent auditor for NHM-UP/DHS/SHS in any of the previous financial years they are required to submit a self-declaration that all concurrent audit reports for that financial year has been submitted. This declaration shall be part of the technical bid & the committee examine during technical evaluation. (Self-attested affidavit on INR 100/- stamp/e- stamp paper as per **Annexure-10** is to be attached in this regard by the authorized signatory of the Bidder)

(e) Those bidders who were previously appointed as concurrent auditor for any DHS & SHS have not submitted or have submitted incomplete concurrent audit reports for the entire duration shall not be considered for technical evaluation.

(f) If required, DHS may seek specific clarifications from any or all Bidder (s) at this stage.

(g) A Proposal will be rejected at this stage if it does not respond to minimum Pre-Qualification Criteria as determined under this BID Document.

### 3.2 Exclusion of Proposal/ Disqualification

**3.2.1** DHS may exclude or disqualify a Proposal if:

(a) The information submitted, concerning the qualifications of the Bidder, was false or constituted a misrepresentation.

(b) The information submitted, concerning the qualifications of the Bidder, was materially in- accurate or incomplete.

(c) The Bidder is not qualified as per Pre-Qualification Criteria mentioned in the BID Document, even after seeking clarifications/ additional documents by the Evaluation Committee.

(d) The Proposal materially departs from the requirements specified in the Proposal or it contains false information.

(e) The Bidder submitting the Proposal, his agent or anyone acting on his behalf, gave or agreed to give to any officer or employee of DHS or other governmental authority a gratification in any form or any other thing of value so as to unduly influence the Selection Process.

(f) The Bidder in the opinion of DHS , has a Conflict of Interest materially affecting fair competition.

(g) A Proposal shall be excluded/ disqualified as soon as the cause for its exclusion/disqualification is discovered.

## 3.3 Final selection

**3.3.1** The Technical Committee ("Technical Committee") constituted by DHS will download the technical bids, uploaded by the bidders from GeM Portal. These will be evaluated on the basis of the criteria as prescribed in the Bid Document. The Technical Committee will identify the firms which qualify as per the prescribed criteria and submit its recommendations for approval to the District Audit Committee (DAC). The firms meeting minimum qualifying criteria shall be deemed to have technically qualified to undertake the work.

**3.3.2** Only the bidders who meet All the Qualification Criteria as mentioned in the Clause 3.1 above, would be considered for further financial evaluation purposes. Bidders who fail to fulfill any of the requisite Qualification Criteria would not be considered for the evaluation of the Financial proposal. Financial Proposals of only those Bidder(s) shall be opened who shall meet all the defined minimum Qualification Criteria as mentioned in the Clause 3.1 above.

**3.3.3** For quoting of Fees, the Bidders are required to fill Financial Proposal format available on GeM portal. The L-1 cost will be considered based on quote provided in the GeM portal.

**3.3.4** The Selected Bidder shall be the Bidder having the lowest quoted Fees ("**L-1 Bidder"**) provided that the Bidder has met all the requisite Qualification Criteria as mentioned in Clause 3.1

**3.3.5** In case of 02 (two) or more Bidders quoting the same L1 audit fee, the selection of auditor shall be done amongst the L1 bidders through the "Run L1" feature provided on GeM portal. The selection will be done by selecting the firm having lowest quotation in Financial Bid (L-1).

**3.3.6** The Bidder should not quote the **Professional fee more than the total Budgeted Professional fee for both audit years.** In case, the Professional fee quoted by any of the bidder in the Financial Proposal is found to be more than Budgeted Professional fee then Financial Proposal of the bidder, shall be summarily rejected.

**3.3.7** In case of receipt of a single Financial Proposal, if such Bidder has cleared Technical Evaluation and also such Bidder's Financial quote is also found reasonable by the DAC, the same shall be acceptable.

**3.3.8** In case the L-1 bidder does not take up the audit after award of work or leaves the project related work (post initiation of the same) without any valid reason acceptable to the technical committee, the bidder shall be blacklisted from carrying out any work in DHS / other DHS/ SHS & the matter shall also be referred to ICAI/ICMAI for further action. In this case retendering will have to take place since as per GeM prevailing rules, tender cannot be awarded to L-2, L-3 or any other bidders.

**3.3.9** Once selection is finalized by DAC, the same shall be intimated to MD-NHM-UP. The final appointment will be done only after obtaining the concurrence of State Audit Committee (SAC). In case the meeting of SAC gets delayed due to some reason; the auditor shall be appointed with the approval of The Chairman, SAC & post facto-concurrence shall be obtained in the next SAC meeting.

**3.3.10** The Selected Bidder will enter into a Contract with DHS and shall work in accordance with the Scope of Work mentioned in the BID DOCUMENT.

## 3.4 Contract

**3.4.1** After finalization of the selection process, a Contract shall be generated through GeM portal by DHS in favour of the L-1 bidder.

**3.4.2** In case of failure on part of the L-1 bidder to accept the GeM contract, DHS shall be entitled to debar the bidder and take any other appropriate action as per prevailing GeM rules.

**3.4.3** In addition to the GeM Contract, the L-1 bidder shall also enter into a contract with DHS as

provided in **Annexure- 13** of the Bid documents within prescribed timelines

DRAFT

# SECTION 4. SCOPE OF WORK

### 4.1 Detailed Scope of Work

Concurrent audit is a systematic examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedure and guidelines. The emphasis under concurrent audit is not on test checking but on substantial checking of transaction. It is an ongoing appraisal of the financial health of an entity to determine whether the financial management arrangements (including internal control mechanism) are effectively working and identify areas of improvement to enhance efficiency. The Selected Agency shall be required to share the detailed audit plan with DHS post signing of the contract and before initiation of the audit services.

The Selected Agency ("**Concurrent Auditor**") shall carry out concurrent audit of the accounts of all the activities by DHS every month for financial year 2025-26 & 2026-27 . The audit will cover examining of accounts of District Health Society kept at DPMU, Below District Level units which have received funds under NHM programme. The scope of audit covers all activities being implemented under NHM, viz.,

- RCH,
- Health System Strengthening,
- Immunization (c1) Pulse Polio,
- National Disease Control Programme,
- Inter-sectoral convergence and
- National Urban Health Mission,
- any other programme which the GOI/ GoUP may take up under NHM in future.

The budgeted annual fee per audit year, including GST, has been shared with DHS. Since the audit will be conducted for a period of two years, the maximum budgeted professional fee (including GST) shall be calculated accordingly for the two audit years.

#### 4.1.1 Coverage of the Audit

- District concurrent auditor should ensure that each block is comprehensively covered under audit at least one in a year.
- For districts having blocks up to 12, the auditor will cover at least one block every month. In case, any district consists of more than 12 blocks then auditor should take up more than one block in a month, so that all blocks are audited at least once in a year.
- The audit plan should include a visit to 100% CHC/PHC, HWC & at least 5 Sub-Centres and 10 VHSNCs located within the block covered during month. DHS may decide to increase the scope for the same.
- The audit has to include accounts maintained under RKS and under various national programme/ scheme including activities covered under COVID care package. In addition, the audit should also cover expenditure made by DHS/Block/CHC/PHC from non NHM funds. (Wherever applicable)

DRAFT

### 4.1.2 Responsibility of District Concurrent Auditor

The responsibilities of the concurrent auditor 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. The concurrent auditors are required:

- To review of DHS Accounts and expenditure incurred by DHS.
- To audit of Financial Statements of DHS.
- To certification of the Statement of Expenditure.
- To review and analysis of the Age wise and Party wise Advances Report.
- To comparison between financial and physical performance and analysis.
- To visits to sample blocks and peripheral units District RKS at least quarterly.
- To filling in the checklist provided.
- To vetting of the district ATRs and providing observations thereon.
- To evaluate internal/ account control system of DHS:
  a. Ensuring that charges to the NHM are proper and supported.
  b. Managing cash in bank accounts.
  c. Procuring goods, services and construction activities.
  d. Managing inventory and receiving functions.
  e. Managing personnel functions such as timekeeping, salaries, and benefits.
  f. Managing and disposing of commodities (such as vehicles, equipment, and tools, as well as other commodities) purchased either by DHS or directly by GOUP/ GOI; and
- To another evaluation work, as desired by the District Audit Committee
- To 100% vouching of DHS at CMO office, DPMU, Block Administrative office and unit visited by auditor.
- To examine and ensure that the books of accounts of DHS are maintained accurately and in are updated in a timely manner as per operational guidelines for financial management.
- To express an opinion on whether the expenditure reported by DHS to the SPMU/ GOUP for the NHM project through the Financial Management Report (FMR)/ statement of expenditure (SOE), presents fairly and accurately, in all material aspects.
- To evaluate the system with regard to advance tracking with a view to follow up and timely settlement of advances. The auditor should make sure that the advances are excluded from being shown as expenditure in the FMRs/ SOEs.
- To evaluate and obtain a sufficient understanding of DHS's and other implementing unit's internal control structure related to implementation of NHM programmes and payment process, collection and reliability of data used. They are required to evaluate the control environment, the adequacy of the accounting systems, and control procedures. This evaluation must include, but not be limited to the control systems for:
  a. Ensuring that charges to the NHM are proper and supported.
  b. Managing cash on hand and in bank accounts.
  c. Procuring goods, services and construction activities.
  d. Managing inventory and receiving functions.
  e. Managing personnel functions such as timekeeping, salaries, and benefits.
  f. Managing and disposing of commodities (such as vehicles, equipment, and tools, as well as other commodities) purchased either by the SHS or directly by GOUP/ GOI; and
- To perform tests to determine whether DHS and other implementing units complied, in

all material aspects, with the terms, conditions and guidelines laid down for individual activities and applicable laws and regulations so far as it relates to the NHM project.

- To determine whether DHS has taken corrective action on prior audit report recommendations.
- Concurrent auditor should review whether GFR/CVC Guideline/ Procurement manual are complied with or not. In Compliance of that procedure irregularities/unfair practice shall be curtailed. Any irregularities come to notice in the concurrent audit should be reported to The District Magistrate, Mission Director-NHM/Director General, Medical and Health Services, so that advance effective action can be taken.
- Follow-up & monitoring over the ATRs prepared by districts on the observations made in the audit.
- Preparation of Quarterly Executive summary to be sent to SHS in the prescribed format.
- Any other evaluation work, as desired by the District Audit Committee.
- To examine and ensure that the books of accounts of DHS are maintained accurately and in are updated in a timely manner as per operational guidelines for financial management.
- To perform tests to determine whether DHS and other implementing units complied, in all material aspects, with the terms, conditions and guidelines laid down for individual activities and applicable laws and regulations so far as it relates to the NHM project.
- To determine whether DHS has taken corrective action on prior audit report recommendations.

**2. Specific work of Blocks**

- Checking of transaction posted by Block Account manager in FAMS.
- Certify the Block trial balance monthly basis.
- Certification of Block Reconciliation Statements (BRS) prepared by block accounts manager on monthly basis.
- Vetting of the Action Taken Reports and providing observations thereon.
- Certify the list of advances given to HWC, sub-centre & VHSNC as on 31 March (Once in a year)
- To monitor and oversee smooth and timely conduct of concurrent audits of DHS.
- To consolidate the expenditure received from the blocks and prepare a consolidated monthly expenditure report of NHM programme for District Health Society and certified it.
- To take necessary steps to standardize the accounting and reporting systems so that there is ambiguity and the quality in accounting and reporting work is maintained.

### 4.1.3 Key Timelines

#### 4.1.3.1 For Concurrent Audit for FY 2025-26 & FY 2026-27

| S. No. | Activities/Deliverables | Timelines |
|---|---|---|
| 1. | Carrying out concurrent audit | To be started within 05 (five) days of the contract signing |
| 2. | Submission of monthly and Quarterly Audit Report (3 sets of hard and soft copy) by Auditor to DHS/CMO for FY 2025-26 and FY 2026-27 | **Monthly and Quarterly Reports:** For all months, to be submitted retrospectively wherever applicable.<br>**Submission Frequency(Monthly): (Post Commencement):** By the 10th of the subsequent month for ongoing months.<br>**Submission Frequency(Quarterly): (post** |

| S. No. | Activities/Deliverables | Timelines |
|---|---|---|
| | | **Commencement):** By the 20th of the subsequent month for ongoing quarters.<br>Retrospective reports should be consolidated and submitted within 06 (six) months from the date of contract signing with NHM-UP |
| 3. | Submission of gist of audit finding and 3 sets of hard copy of quarterly executive summary report of FY 2025-26 and FY 2026-27 to DHS/CMO | **Quarterly Reports:** For all quarters, to be submitted retrospectively wherever applicable.<br>**Submission Frequency: (post Commencement):** By the 20th of the subsequent month for ongoing quarters.<br>Retrospective reports for prior quarters should be consolidated and submitted within 06 (six) months from the date of the contract signing. |

### 4.2 Concurrent Audit of Financial Statements

#### 4.2.1 Contents of Audit Reports

Concurrent Audit Report of a **"District Health Society**" should contain the following financial statements and documents:

a. Duly filled in Checklist provided in the operational guidelines for financial manual.
b. Financial statements as prescribed in the operational guidelines for financial management;
    i. Audited Receipts & Payments A/c (Quarterly **)**
    ii. Audited Income & Expenditure A/c (Quarterly )
    iii. Audited Statement of Affairs (Balance Sheet) (Quarterly )
    iv. List of advances (Quarterly )
    v. List of Payment made against Committed Liability (Quarterly )
    vi. Fund Reconciliation Statement between SHS and DHS (Quarterly )
    vii. Trial balance of all blocks all quarter (Quarterly )
    viii. Audited Trial Balance (Monthly)–IA
    ix. Bank Reconciliation Statement (Monthly) -IB
    x. Audited Statement of Expenditure/FMR with Variances (Monthly) -IC
c. Observations and Recommendations of Auditor – particularly covering the following aspects:
    - Deficiencies noticed in internal control.
    - Suggestions to improve the internal control.
    - Extent of non-compliance with Guidelines issued by GOI.
d. Action Taken by District Health Society on the previous audit observations, along with his observations on the same.
e. List of books of account & register maintained at CMO office and units visited.
f. Fixed assets verification details & comments at CMO office & visited units.
g. Consumable stock /other stock verification detail at CMO office/store & visited units.
h. List of funds disbursing to block & peripheral units and expenses at CMO office without approval of DHS (wherever it was necessary) and SF&AO/F&AO.

i. List of funds disbursing to block & peripheral units and Expenses at CMO office without taking comments on file through proper file movement of SF&AO& F&AO&DAM that file move by program officers.
j. Detail of cash withdrawal/ bearer cheque issued at CMO office & other units.
k. List of amounts paid to ASHA other than PFMS Portal e- Payment Print Advice.
l. Advance variance.
m. Vetting of concurrent audit ATR.
n. Vetting of Statutory audit ATR

**Notes:**

1. The formats of reports as mentioned above shall be shared with State concurrent auditor at the time of contract signing.
2. Soft copy of the audit report needs to be submitted to NHM-UP at the state level.
3. The Director (Finance) at the Centre may call for the concurrent audit report of any district/ state.
4. The reports at both the state and district level will include consolidated report of RCH, Health System Strengthening, Immunization and NDCPs. In addition, it should also include instances of misappropriation/ unauthorized diversion of funds as noticed during the audit.
5. Any transactions of serious nature which is unusual/ not normal to the usual course of business or any other un-healthy practices indulged by the District Health Society, Block & down below Staff, persistent irregularities, observed during the physical verification, transactions of fraudulent nature, other serious irregularities like disbursements without proper sanction/ incomplete documentation/ irregularities as per guidelines, should be reported immediately to The District Magistrate, Mission Director-NHM/Director General, Medical and Health Services, so that advance effective action can be taken.
6. The serious irregularities, if any, noticed shall be covered exhaustively in the monthly concurrent audit report.

### 4.2.2 Quarterly Executive Summary

The District Concurrent Auditor is required to submit a Quarterly Executive Summary to the SPMU by compiling the observations from the State as well as District Concurrent Audits for all quarters, to be submitted retrospectively wherever applicable. Format attached as Annexure -12)

Submission Frequency: (Post Commencement): By the 20$^{th}$ of the subsequent month for ongoing quarters.

- Retrospective reports for prior quarters to submit a Quarterly Executive Summary to the SPMU by compiling the observations from the State as well as District Concurrent Audits within 06 (six) months from the contract signing (Format attached as Annexure -12)

- The executive summary should provide information on various aspects like quality of FMRs, maintenance of books of accounts, advances, compliance of audit observations etc.

- A copy of executive summary along with copy of observations raised during that quarter shall be sent to the Mission Director, SPMU and the Chairman, District Audit Committee of that district.

#### 4.2.3 Management Letter

- In addition to the audit reports, the concurrent auditor will prepare a "Management Letter", in which the auditor should summarize the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:
- Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit.
- Identify specific deficiencies and area of weaknesses in the system and internal controls and make recommendations for their improvement.
- Report on the level of compliance with the financial internal control, procedures as documented in the financial manual of the project.
- Report any procurement which has not been carried out as per the procurement manual of the individual programmes such as RCH-II, HSS (NHM-Flexipool), Immunization, Civil Hospitals, Blocks, RNTCP, IDSP, NPCB, NLEP, NIDDCP, NVBDCP, Mental Health, Deafness, Tobacco Control Programme, Non-Communicable Disease & all allied Institutes etc.
- Communicate matters that have come to the knowledge during the audit which might have significant impact on the implementation of the project; and
- Bring to Society's attention/notice any other matter that the auditor considers pertinent.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments on the Observations/ recommendations have to be obtained and reported.

### 4.3 Procedure for Concurrent Audit

The concurrent auditor must use the following steps as the basis for the concurrent audit programs and the review. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising due professional care and judgment. The audit steps must be modified to fit local conditions and specific program design, implementation procedures, and agreement provisions, which may vary for various activities that are being carried out or are to be taken up in future by DHS. Any limitations in the scope of work must be communicated as soon as possible to the concerned authorities at SPMU, NHM UP.

**1) <u>Pre-Audit Steps:</u>**

The auditor must make himself familiar with the NHM project and various activities being implemented under the programme. The auditor may visit the official website of Ministry of Health and Family Welfare, Government of India and GOUP to find out more about the NHM project and activities involved. He must review the applicable documents/ instructions for implementation considered necessary to perform the audit. A suggestive (not exhaustive) list of such documents is given below.

1. The programme Implementation Plan (PIP), budgets, terms and conditions specified in the letters of grant, and written procedures approved by GOUP/ GOI, SPMU for implementation of an activity/ use of fund.
2. All guidelines of SPMU, GOI and GOUP and relevant government orders pertaining to implementation of NHM programme.
3. The byelaws of the society and **Operation guidelines for financial management.**
4. The sub-agreements/ MOUs between the State Health Society and other implementing entities, as applicable.
5. Contracts and subcontracts with third parties, if any.
6. All program financial and progress reports; and statement of accounts, organizational charts; accounting systems descriptions; procurement policies and procedures; distribution procedures for materials, as necessary to successfully complete the required work.
7. Document relating to payments received by District Health Society from GoUP/ GOI.

**2) Support in preparation of Monthly Accounts of DHS:**

With a view to ensure accuracy and their timely submission the concurrent auditors are required to provide necessary support to the DPMU and CMO staff in preparation of the monthly accounts and financial reports (FMRs/ SOEs) of the district health society. These include Receipt and Payment Accounts, Income and Expenditure Accounts, Balance Sheet, Statement of Expenditure for every month.

**3) Concurrent Audit of DHS and submission of Report:**

1. The concurrent auditors are required to commence their work that include preparation of monthly accounts and reports and audit thereof immediately after completion of a quarter.
2. The Monthly concurrent audit shall be conducted, and report submitted using the format given. If the auditors feel that there are other audit observations which do not get adequately reported in the format as specified in Annexure 12, they may use additional rows at the end to raise the audit observations with proposed corrective actions.
3. The auditor's report must include all conclusions that a fraud or illegal act either has occurred or is likely to have occurred. In reporting material fraud, illegal acts, or other noncompliance, the auditors must place their findings in proper perspective.
4. The concurrent audit must determine whether commodities, whether directly procured by DHS or procured and supplied by GOUP/GOI for the use under NHM Programme, exist or were used for their intended purposes in accordance with the agreements. For this the auditors will rely on certificate by DHS and will conduct test checks.
5. The concurrent auditor will highlight the major issues raised in the Monthly concurrent audit report of the districts for the SPMU and proposed corrective actions to be taken up in districts. This shall be presented in the format prescribed.
6. The concurrent auditor will prepare quarterly Executive summary to be submitted to SHS in the prescribed format, which will highlight the major issues raised in the monthly audit reports of DHSs.

7. The auditor will verify and certify the Monthly Financial Management Reports being sent to the SHS by DHS.
8. The auditor will help DHS in training of the District Accounts Managers and other functionaries on the requirements and salient points of the periodic financial reports and on the Monthly concurrent audits.

### 4.4 Composition of Audit Team

The key personnel in the audit team, their minimum qualification and their anticipated inputs are indicated below:

1. The audit team should be led by a qualified chartered accountant/ Cost accountants with a minimum of 10 (ten) years of experience in audit. The anticipated input of the CA/CMA at district is 05 (five) days in a month.
2. The anticipated input of semi qualified CA/CMA is about 15-20 days of month.
3. The audit team should include sufficient number of appropriate staff (audit and article clerks, etc.) commensurate with the size and scope of the assignment.

### 4.5 Inspection and Acceptance of Audit Work

The SHS and State Concurrent Auditor (Nodal Auditor) may perform desk review on audit report selected on random basis and may perform quality control reviews of the working papers of a sample of concurrent audit reports received from the District auditor. For quality control review, the audit firm must ensure that all records related to NHM project are available to enable SPMU to complete and support their review. If the SHS rejects the work of an audit firm due to noncompliance with the TOR, the DHS will not release payment.

### 4.6 Reporting Timelines

| S. No. | Activities/Deliverables | Timelines |
|---|---|---|
| 1. | Submission of concurrent audit report of DHS. (three copies hard & soft ) for FY 2025-26 & FY 2026-27 | **Monthly Reports:** For all months, to be submitted retrospectively where applicable.<br>**Submission Frequency (Monthly): (Post Commencement):** By the 10th of the subsequent month for ongoing months.<br>**Submission Frequency(Quarterly): (Post Commencement):** By the 20th of the subsequent month for ongoing quarter.<br>Retrospective reports for prior months should be consolidated and submitted within 06 (six) months from the date of contract signing |
| 2. | Preparation and submission of consolidated monthly expenditure report for NHM Programme of UP for FY 2025-26 & FY | **Monthly Reports:** For all months, to be submitted retrospectively where applicable.<br>**Submission Frequency: (Post Commencement):** By the 20th of the subsequent month for ongoing quarter.<br>Retrospective reports for prior months should be |

| S. No. | Activities/Deliverables | Timelines |
|---|---|---|
| | 2026-27 | consolidated and submitted within 06 (six) months from the date of contract signing |
| 3. | Preparation and submission of gist of audit finding for each district and preparation of executive summary for FY 2025-26 & FY 2026-27 | **Quarterly Reports:** For all quarters, to be submitted retrospectively where applicable.<br>**Submission Frequency: (post Commencement):** By the 20th of the subsequent month for ongoing quarters.<br>Retrospective reports for prior quarters should be consolidated and submitted within 06 (six) months from the date of the contract signing. |

DRAFT

## SECTION 5. PAYMENT TERMS

## 5.1 Invoicing and Payment

### 5.1.1 Invoicing (General)

(a) No advance payment shall be made by DHS at the time of signing of Contract with the Selected Agency (s)

(b) The bidder shall quote total professional fee to be charged for audit of both years (including GST) as part of the financial quote and the maximum budgeted annual fee per audit year for each district, including GST, has shared with DHS. The payment shall be made based on the professional fee per audit year as quoted by the selected agency.

(c) Fees (inclusive of all taxes), to be charged by the Selected Agency (s) for provision of services in terms of the Contract shall not vary from the rates agreed upon in the Financial Proposal/ Contract.

(d) No separate payments to be made for any TA/ DA consumables, printing related expenses, transportation & supply costs, manpower deployed etc. to the Selected Agency (s). The cost for the same shall be borne by the Selected Agency and has to be accounted for in the Financial Proposal.

(e) The Selected Agency(s) shall not be paid any extra charges (or any out-of-pocket expense) against such items which are required for providing proper and efficient working of the Project during Contract Period.

(f) All taxes, duties, including GST, if applicable, should be included in the Proposal Fee and shall not be paid by DHS separately.

(g) The Remuneration will be decided by DAC (should be lowest) which should not exceed the maximum fee limit as shared with DHS. Fee should be quoted should be inclusive of TA/DA, and Cess, including GST to be uploaded on Gem Portal. The payment shall be released to the Selected Agency based on the following milestone:

(h) In case if any district concurrent auditor called at state for any meeting or clarification No separate fee or TA/DA will be paid.

- **For FY 2025-26**:

    a. The Payment shall be made post submission of monthly audit report and quarterly executive summary in hard copies (03 copies) and soft copies for FY 2025-26.

    b. The quarterly payment will be made within 30 (thirty) days after submission of invoices by auditor

- **FY 2026-27**

    c. The Payment shall be made on quarterly basis (i.e., 03 (three) months)

    d. The Payment shall be made post submission of monthly audit report and quarterly executive summary in hard copies (03 copies) and soft copies for FY 2026-27.

The quarterly payment will be made within 30 (thirty) days after submission of invoices by

DRAFT

auditor

(i) The auditor shall be required to submit the invoices along with 03 (three) hard copies of the reports. The payment will be subject to deduction of taxes at source (TDS) as per Income Tax Rules/ GST [("**Goods and Service Tax**") if applicable] and other statutory deductions as per Applicable Laws.

(j) All the remittances due to the Selected Agency (s) shall be remitted to the bank account of the Selected Agency for all payments relating to reimbursement of the invoices or any other payments related to the Project that shall become due in favour of the Selected Agency (s)

(k) All the payments will be made in Indian Rupees (INR) only.

(l) Payments shall be subject to deductions of any amount for which the Selected Agency is liable as per the penalty clauses set out in the BID DOCUMENT/ Contract.

### 5.1.2 Invoicing

(a) The Fees shall encompass all the costs for TA/ DA, manpower deployed, transportation cost etc. (manpower and mode of transportation, fuel, etc.) including GST.

(b) Operational expenditure shall include the costs for all the services provided by Selected Agency as mentioned in Scope of Work section and any other pre-approved written expenses.

(c) Invoices with requisite documents/proofs to be submitted to the CMO.

(d) The process of invoice submission and verification shall be as follows:

a. The selected agency shall submit the invoices to CMO, DHS ; who in turn shall forward the same to DPMU.

b. The DPMU shall review the invoices and supporting documents submitted by the Selected Agency for payment recommendation purposes.

c. After reviewing all the required documents and reports, the DPMU shall process the invoice for payment purposes; post verification and review by DPMU only, the payment shall be released to the Selected Agency.

(e) The Selected Agency(s) must provide additional/ supplementary documents for verification of the invoices to DHS , if required from time to time.

(f) The payment in favor of the Selected Agency (s) shall be released within 30 (thirty) days from the date of submission of invoice by the Selected Agency but no interest/charges shall be paid on delayed payments, if any, by DHS .

## 5.2 Disputed Invoice

(a) In case of a dispute on the invoice amount, or any other payment related matter; such matter shall be discussed with District Audit Committee (DAC). In such cases, the Selected Agency, shall produce requisite supporting documents, communications, acknowledgement of DHS , etc. to support the disputed Invoice amount, or any other payment related matter; however, the decision of the **DAC** in this matter shall be considered as final.

(b) Any dispute or difference or claim arising out of or in relation to the terms of the BID DOCUMENT, will be settled by reaching a mutual understanding and amicable settlement between the parties.

DRAFT

# SECTION 6. KPIs AND PENALTY

The Key Performance Indicators ("**KPIs**") below defines the terms of the Selected Agency's responsibility in ensuring the timely delivery of the Scope of Work, quality of deliverables and other aspects of selection as per the BID DOCUMENT. The KPIs mentioned below are not exhaustive and any addition/ deletion to this list of KPIs shall be with the mutual consent of both, DHS and the Selected Agency.

1. **For F.Y. 2026-27** The District Audit Committee may impose penalty up to 10% of the Annual audit fee for the respective financial year, if monthly/quarterly concurrent audit report is not submitted by the concurrent auditor in stipulated period

2. **For F.Y. 2025-26** The DAC may impose penalty up to 10% of the Annual audit fee for the financial year, if concurrent audit report is not submitted by the concurrent auditor in stipulated period

3. In case concurrent auditor fails to complete the work as per Scope of work (SoW) or instruction given by the DAC then, the DAC may decide to blacklist the firm for audit of National Health Mission work for 02 Years

**Note:**

- DHS shall recover penalties/liquidated damages at first instance from the amount due to the Concurrent Auditor, then the invoice of the subsequent billing period.
- These penalties will be monitored and deducted for the entire Contract Period on the basis of timelines mentioned above in Clause 4.1.3 KPI adherence will be monitored by DHS designated Nodal or authorized officer(s) / DAC and/ or any third party appointed by SHS/DHS.

DRAFT

# SECTION 7. GENERAL TERMS OF BID DOCUMENT

## 7.1 Period of Contract

The Contract will be signed with the Selected Bidder for covering the Concurrent Audit from **01st April 2025 to 31st March 2027** and shall be valid till **30th June 2027** only. If the performance of the Selected Bidder is found to be unsatisfactory, then DHS shall be entitled to terminate the contract with the Selected Bidder in accordance with the prevailing GeM rules read with any contract signed between the Parties.

Also, in the event that mandatory approvals related to the budget or the program are not received from the Government of India, the contract shall be terminated, without any liability upon DHS , NHM-UP or the Department of Medical Health and Family Welfare, Government of Uttar Pradesh.

## 7.2 DELETED

## 7.3 Confidentiality

7.3.1 This BID Document is meant for the specific use by such parties who are interested to participate in the Selection Process. This BID Document in its entirety is subject to Copyright Laws. DHS expects the Bidders or any person acting on behalf of the Bidders strictly adhere to the instructions given in the document and maintain confidentiality of information.

7.3.2 The Bidders shall be held responsible for any misuse of information contained in the document, and liable to be prosecuted by DHS in the event that such a circumstance is brought to the notice of DHS . By downloading/purchasing the BID Document, the interested party is subject to confidentiality clauses.

7.3.3 Information relating to the examination, clarification, evaluation, and recommendation for the Bidders shall not be disclosed to any person who is not officially concerned with the process or is not a retained professional advisor advising DHS in relation to, or matters arising out of, or concerning the Selection Process. DHS will treat all information, submitted as part of the Proposal, in confidence and will require all those who have access to such material to treat the same in confidence. DHS may not divulge any such information unless it is directed to do so by any statutory entity that has the power under law to require its disclosure or is to enforce or assert any right or privilege of the statutory entity and/ or DHS or as may be required by law or in connection with any legal process.

7.3.4 The Selected Agency shall comply with all the Applicable Laws including but not limited to all acts, amendments, rules, guidelines, notifications as issued by Central Government/ State Government/ MoHFW/ DHS in connection to protection of data privacy and confidentiality as applicable on the Project.

## 7.4 Interference with Tender Process

For a Bidder who withdraws from the Tender Process after opening of Financial Proposal or withdraws from the Tender Process / fails to enter into Contract/ fails to provide any other document required in terms of the Bid Document after being declared the Selected Bidder, without valid grounds, shall, be debarred for a period of 02 (two) years in addition to the recourse available in the Bid Document or the Contract.

## 7.5 Fraud and corrupt practices

7.5.1 The Bidders and their respective officers, employees, agents, and advisers shall observe the highest standard of ethics during the Selection Process. Notwithstanding anything to the



DRAFT

contrary contained in this BID DOCUMENT, DHS will reject a Proposal 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 (collectively the "**Prohibited Practices**") in the Selection Process. In such an event, DHS will, without prejudice to its any other rights or remedies, debar the Bidder7 for, *inter alia*, time, cost and effort of DHS , in regard to the BID DOCUMENT, including consideration and evaluation of such Bidder's Proposal.

7.5.2 Without prejudice to the rights of DHS under this Clause 7.5, hereinabove and the rights and remedies which DHS may have under the GeM Contract or the contract signed with DHS or otherwise, if a Bidder or Selected Agency, as the case may be, is found by DHS 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, or after the issue of the GeM Contract or the execution of the Contract signed with DHS , such Bidder or Selected Agency shall not be eligible to participate in any tender issued by DHS during a period of 2 (two) years from the date such Bidder or Selected Agency, as the case may be, is found by DHS to have directly or through an agent, engaged or indulged in any Prohibited Practices

7.5.3 For the purposes of this Clause 7.5.2 hereinabove, 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 action 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 DHS who is or has been associated in any manner, directly or indirectly with the Selection Process or the GeM Contract or has dealt with matters concerning the Contract signed with DHS or arising there from, before or after the execution thereof, at any time prior to the expiry of 01 (one) year from the date such official resigns or retires from or otherwise ceases to be in the service of DHS , shall be deemed to constitute influencing the actions of a person connected with the Selection Process; or (ii) save as provided herein, engaging in any manner whatsoever, whether during the Selection Process or after the issue of the GeM Contract or after the execution of the Contract signed with DHS , as the case may be, any person in respect of any matter relating to the Project or the GeM Contract or the Contract signed with DHS , who at any time has been or is a legal, financial or technical consultant/ adviser of DHS in relation to any matter concerning the Project.

(b) "**Fraudulent practice**" means a misrepresentation or omission 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 persons 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 DHS 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 Bidders with the objective of restricting or manipulating a full and fair competition in the Selection Process.

### 7.6 Debarment from Bidding

7.6.1 If DHS finds that a Bidder has breached the code of integrity prescribed in Clause 7.5

hereinabove, it may debar the Bidder for a period of 02 (two) years.

7.6.2 DHS shall not debar a Bidder under this section unless such Bidder has been given a reasonable opportunity of being heard.

### 7.7 Language

7.7.1 Bidder shall deliver all Bidding documents in English language only.

7.7.2 If any other documents submitted as part of the Proposal are in a language other than English, the Bidder shall submit an English translation for the same, which is duly attested and notarized as per Applicable Laws along with the copy of the original document. For all purposes of evaluation of the Proposal, the translation provided in English shall prevail.

7.7.3 The Contract as well as all correspondence and documents relating to the Contract exchanged by the Selected Bidder/Agency and DHS , shall be written in English or Hindi language only.

7.7.4 All notices required to be given under the Contract and all communications, documentation and proceedings which are in any way relevant to this Contract shall be in writing and in English and/or Hindi language, as applicable.

### 7.8 Taxes and Duties

7.8.1 GST, if applicable, should be included in the Proposal Fee and shall not be paid by DHS separately. All other taxes, duties, license fee and levies shall be including in the proposal price.

7.8.2 TDS, if applicable for any tax, shall be deducted as per law in force at the time of execution of the contract.

### 7.9 Failure to agree with the "Terms and Conditions" of the BID DOCUMENT/ Contract signed with DHS

Failure of the Selected Bidder(s) to agree with the terms and conditions of the BID DOCUMENT/ Contract signed with DHS shall constitute sufficient grounds for the annulment of the Proposal or the award. In such circumstances, DHS would reject the Proposal debar the bidder for 02 (two) years

### 7.10 No Partnerships

Nothing contained in this BID DOCUMENT/Contract signed with DHS shall be construed or interpreted as constituting a partnership between DHS and the Selected Agency.

### 7.11 Signing of Contract

The Selected Bidder shall execute the Contract DHS within **15 (Fifteen) Days** from the date of generation of GeM Contract**.** In exceptional circumstances, on request of the Selected Bidder in writing for extension, DHS reserves the right to grant an extension for appropriate period after getting satisfied with the reasons given. In addition to terms and conditions being mentioned hereunder, all terms and conditions of the BID DOCUMENT and corrigenda issued shall also be applicable for the Contract signed with DHS **.**

### 7.12 Contract Documents

Subject to the order of precedence set forth in the Contract, all documents forming the Contract (and all parts thereof) are intended to be correlative, complementary, and mutually explanatory. In the event of an inconsistency between the terms of

this Contract, the BID DOCUMENT and the Bid, the terms hereof shall prevail. In case there is a contradiction between the sections, the below hierarchy of sections in order of precedence:

(i) This Contract to be signed between the Parties;
(ii) GeM Contract ID …….
(iii) Pre-bid clarification and Corrigendum, if any; and
(iv) Bid/ATC document

### 7.13 Execution of Contract

During the Contract Period, the Selected Agency will work closely with DHS and will perform the activities as per the Scope of Work. In case of poor performance, or unjustified and repeated delays in execution and implementation of the Project, DHS will issue a notice in writing to the Selected Agency. If the Selected Agency fails to provide an explanation or resolve the issues raised within time allotted, then on the issuance of 03rd (third) notice, DHS shall be entitled to terminate the Contract along with blacklisting the Agency.

### 7.14 Costs of Signing

The Agency shall bear all the costs related to the of the Contract to be signed between DHS and the Agency.

### 7.15 Sub-Contracting

Sub-contracting of the Scope of Work or any part thereof shall not be allowed under this BID DOCUMENT/ Contract signed between the Parties. Any bidder found to have sublet the allotted assignments shall be debarred from the bidding process of DHS / any DHS/ SHS for 02 (two) years.

### 7.16 Monitoring of Contract

7.16.1 DHS shall designate a Nodal or authorized officer(s) or representative and/ or any third party for monitoring of the Project and delivery of the services under this Contract signed between the Parties.

7.16.2 If delay in delivery of service is observed, a performance notice would be given to the Selected Agency to speed up the delivery. Any change in the constitution of the Selected Agency (as the case may be) etc. shall be notified forth with by the Selected Agency in writing to DHS and such change shall not relieve Selected Agency, from any liability under the Contract signed between the Parties.

### 7.17 Reporting

All correspondences by the Selected Agency shall be addressed to the CMO/ DHS . However, on a regular basis, the Selected Agency shall be in contact with the designated staff of DHS for day-to-day requirements for implementation of the Project.

### 7.18 Copyright

The copyright in all materials containing data and information furnished to the Selected Agency herein shall remain vested in DHS , or, if they are furnished to DHS directly or through the Selected Agency by any third party, including suppliers of materials, the copyright in such materials shall remain vested in such third party.

## 7.19 Responsibility for accuracy of Project documents

The Selected Agency shall be responsible for accuracy of the contents of all deliverables and prescribed Project documents prepared and submitted to DHS , as a part of these services. The Selected Agency shall indemnify DHS against any adverse outcomes attributable to inaccuracies in the defined Scope of Work, which might surface and arise during the implementation of the Project.

## 7.20 Recoveries from Contracted Agency

7.20.1 Recovery of liquidated damages shall be made from invoice payment to be made to the Selected Agency

7.20.2 In the event of default, DHS shall recover liquidated damages as levied upon failure to meet the Key Performance Indicators at the first instance from the payment due to the Selected Agency. In the event of the subsequent default, DHS shall recover the liquidated damages from the invoices of the subsequent quarter(s). Without prejudice to its other rights and remedies hereunder or in law, DHS shall be entitled to take any other recourse available under the law for such default by the Selected Agency under and in accordance with the provisions of the Contract. When recovery is not possible, DHS shall take recourse to law in force.

## 7.21 Force Majeure ("Force Majeure")

7.21.1 Neither party will be liable in respect of failure to fulfill its obligations, if the said failure is entirely due to acts of God, Governmental restrictions or instructions, natural calamities or catastrophe, epidemics or disturbances in the country.

7.21.2 Force Majeure shall not include,

(a) any event which is caused by the negligence or intentional action of a party or by or of such party's agents or employees; nor,
(b) any event which a diligent party could reasonably have been expected both to take into account at the time of being assigned the work and avoid or overcome with utmost persistent effort in the carrying out of its obligations hereunder.

7.21.3 A party affected by an event of Force Majeure shall immediately notify the other party within 07 (seven) working days of such event, providing sufficient and satisfactory evidence of the nature and cause of such event, and shall similarly give written notice of the restoration of normal conditions as soon as possible.

7.21.4 The failure of a party to fulfill any of its obligations under the Contract shall not be considered to be a breach of, or default under the Contract insofar as such inability arises from an event of Force Majeure, provided that the party affected by such an event,

(a) has taken all precautions, due care, and reasonable alternative measures in order to carry out the terms and conditions of the Contract signed with DHS .; and,
(b) has informed the other party within 07 (seven) working days from the occurrence of such an event, including the dates of commencement and estimated cessation of such event of Force Majeure; and,
(c) the manner in which Force Majeure event(s) affects Party's obligation(s) under the GeM Contract/ Contract signed with DHS .

## 7.22 Events of Default and Termination

7.22.1 **Agency Events of Default**

(a) The Selected Agency has abandoned the Project for a period of more than 30 (thirty) days.

(b) Any representation made or warranty given by the Selected Agency under the BID DOCUMENT/Contract signed between the parties is found to be false or misleading.

(c) The Selected Agency has unlawfully repudiated the Contract signed between the parties or has otherwise expressed an intention not to be bound by the Contract.

(d) The Selected Agency is in material breach of any of its obligations as mentioned in the BID DOCUMENT/ Contract signed between the parties.

(e) The Agency is found to have committed a gross irregularity as determined by DHS in relation to service delivery under this Agreement;

(f) Any other instance explicitly mentioned in the BID DOCUMENT/ Contract signed between the parties as having constituted an event of default.

7.22.2 **Termination for Default**

(a) DHS may, without prejudice to any other remedy for breach of Contract signed between the parties, by written 30 (thirty) days' notice of default send to the Selected Agency, terminate the Contract signed between the parties in whole or part if the Selected Agency fails to deliver any or all of the services within the period(s) specified in the Contract signed between the parties, or within any extension thereof granted by DHS pursuant to conditions of the terms and conditions set out in the Contract signed between the parties or if the Selected Agency fails to perform any other obligation(s) under the Contract signed between the parties .

(b) In event of termination resulting under the aforesaid Clause 7.22.2, DHS shall be liable to make no payments in favor of the Selected Agency; however, DHS will be entitled to taking any other recourse available under the law, including blacklisting the Selected Agency.

(c) In the event that DHS terminates the Contract signed between the parties in whole or in part, pursuant to the terms and conditions set out in the Contract signed between the parties, it may procure, upon such terms and in such manner, as it deems appropriate, services similar to those undelivered and the Selected Agency shall be liable to pay DHS for all costs and expenses relating to procurement of such similar services. However, Selected Agency shall continue the performance of the Contract signed between the parties to the extent not terminated.

7.22.3 **Termination for Insolvency**

DHS may at any time terminate the Contract signed between the parties by giving a written notice of at least 30 (thirty) days to the Selected Bidder/Agency if the Selected Bidder/Agency becomes bankrupt or otherwise insolvent. In such event, termination will be without compensation to the Selected Bidder/Agency, provided that such termination will not prejudice or affect any right of action or remedy that has accrued or will accrue thereafter to DHS .

7.22.4 **Termination for Convenience**

Either Party, by giving 30 (thirty) days' written notice sent to the other party may terminate the Contract signed between the parties, in whole or in part at any time. The notice of termination shall specify that termination is for convenience, the extent to which performance under the Contract signed between the parties is terminated

and the date upon which such termination becomes effective. However, any undisputed payment to the invoices of the task accomplished by Selected Agency would be paid by DHS .

7.22.5 **Termination for Force Majeure**

In event that a Force Majeure event continues for 90 (ninety) days and/or DHS or the Selected Agency does not see any feasibility of continuing the Project due to a Force Majeure event, then DHS may, on expiry of 90 (ninety) days or at any period before that in event of no foreseeability of Project, issue a termination notice to the Selected Agency, terminating the Contract signed with DHS with immediate effect. The Selected Agency shall be awarded 30 (thirty) days to complete any pending activities and clear the premises if any provided by DHS . Payments for works done prior to the commencement of the Force Majeure period shall be duly paid to the Selected Agency by DHS .

### 7.23 Premature Termination of Contract

In the event of premature termination of the Contract signed with DHS by DHS on the instances other than non-fulfillment or non-performance of the contractual obligation by the Selected Agency, the balance remaining payments as on the date of termination shall be released within 06 (six) months from the date of such termination.

### 7.24 Continuity of Operations

In case of termination, the Selected Bidder/ Agency will continue operations on existing terms and conditions as mentioned in the BID Documents and the Agreement signed with DHS from the date of termination till the date of handing over of complete operations including assets owned by DHS to the next service provider. All assistance shall be provided by the exiting Agency in handing over of all assets, policy documents, SOPs etc. to next service provider without any extra cost on behalf of DHS .

### 7.25 Indemnity

7.25.1 The Selected Agency shall at all times indemnify and keep indemnified DHS against all claims, actions, proceedings, lawsuits, demands, losses, liabilities, damages, fines or expenses (including interest, penalties, attorneys' fees and other costs of defense or investigation) related to or arising out of, whether directly or indirectly, (i) a breach by the resources appointed by or through the Selected Agency of any obligations specified in relevant clauses hereof; (ii) negligence, reckless or otherwise wrongful act or omission of the resources appointed by or through the Selected Agency including professional negligence or misconduct of any nature whatsoever in relation to services rendered by them.

7.25.2 The Selected Agency shall at all times indemnify and keep indemnified DHS against all claims/damages etc. for any infringement of any Intellectual Property Rights ("**IPR**") while providing its services under the Project.

7.25.3 The Selected Agency shall at all times indemnify and keep indemnified DHS against any claims in respect of any damages or compensation payable in consequences of any accident or injury sustained or suffered by the Selected Agency's employees or agents or by any other third party resulting from or by any action, omission or operation conducted by or on behalf of the Selected Agency or its employees.

7.25.4 The Selected Agency shall at all times indemnify and keep indemnified DHS against any and all claims by employees, workman, contractors, sub-contractors, suppliers, agent(s),

employed engaged or otherwise working for the Selected Agency, in respect of wages, salaries, remuneration, compensation or the like.

7.25.5 All claims regarding indemnity shall survive the termination or expiry of the Contract signed with DHS.

### 7.26 Severability

If for any reason whatsoever any provision of this BID DOCUMENT is invalid, illegal or unenforceable or is declared by any court of competent jurisdiction or any other instrumentality to be invalid, illegal or unenforceable, the validity, legality or enforceability of the remaining provisions shall not be affected in any manner, and the parties shall negotiate in good faith with a view to agreeing upon one or more provisions which may be substituted for such invalid, unenforceable or illegal provisions as nearly as is practicable. Provided that the failure to agree upon any such provisions shall not be subject to dispute resolution under this BID DOCUMENT or otherwise

### 7.27 Notices

Unless otherwise stated, notices to be given under this BID DOCUMENT/ Contract signed with DHS including but not limited to notice of waiver of any term, breach of any term of this Contract signed with DHS and termination of this Contract signed with DHS , shall be in writing and shall be given by hand delivery, recognized courier, mail, telex or facsimile transmission and delivered or transmitted to the parties at their respective addresses set forth below:

| **To DHS :** | **To the Selected Agency:** |
|---|---|
| CMO **Lakhimpur Kheri**<br><br>Email: cmokhi.nic.in<br>Tel. No.: 9454455212<br>Attn.: Nodal officer, DPMU | …….. |

Or such address, telex number or facsimile number as may be duly notified by the respective parties from time to time and shall be deemed to have been made or delivered. In the case of any communication made by letter, when delivered by hand, by recognized courier or by mail (registered, return receipt requested) at that address.

### 7.28 Modification of Contract

The Contract, to be signed between DHS and the Selected Agency, may be supplemented, amended, or modified only by the mutual agreement of the Parties. No change, modification, addition, supplement, or amendment to the Contract signed between the Parties shall be valid and binding unless in writing and signed by all Parties thereto.

### 7.29 Settlement of Dispute

In case of any dispute other than invoice amount, or any other payment related matter, the Selected Agency will at first, attempt in good faith to resolve any dispute initially through mutual understanding and amicable settlement with DAC. The decision of the DHS in this matter shall be considered as final.

### 7.30 Savings Clause

In the absence of any specific provision in the Contract on any issue the guidelines issued/to be issued by the Mission Director, National Health Mission, Uttar Pradesh, Government of Uttar Pradesh shall be applicable.

DRAFT

### 7.31 Miscellaneous

7.31.1 The Selection Process and this contract shall be governed by, and construed in accordance with, the laws of India and the District Court _____(name of district) of Uttar Pradesh shall have exclusive jurisdiction over all disputes arising under, pursuant to and/or in connection with the Selection Process and this contract.

7.31.2 DHS , in its sole discretion and without incurring any obligation or liability, reserves the right, at any time, to:

(a) suspend and/or cancel the Selection Process and/or amend and/or supplement the Selection Process or modify the dates or other terms and conditions relating thereto;
(b) consult with any Bidder in order to receive clarification or further information;
(c) qualify or not to qualify any Bidder and/ or to consult with any Bidder in order to receive clarification or further information;
(d) retain any information and/or evidence submitted to DHS by, on behalf of and/or in relation to any Bidder; and/or
(e) independently verify, disqualify, reject and/or accept any and all submissions or other information and/or evidence submitted by or on behalf of any Bidder

7.31.3 It shall be deemed that by submitting the Proposal, the Bidder agrees and releases DHS , its employees, agents and advisers, irrevocably, unconditionally, fully and finally from any and all liability for claims, losses, damages, costs, expenses or liabilities in any way related to or arising from the exercise of any rights and/or performance of any obligations hereunder, pursuant hereto and/or in connection herewith and waives any and all rights and/ or claims it may have in this respect, whether actual or contingent, whether present or future

7.31.4 All documents and other information provided by DHS or submitted by a Bidder to DHS shall remain or become the property of DHS . Bidders or the Selected Agency, as the case may be, are to treat all information as strictly confidential. DHS will not return any Proposal, or any information related thereto. All information collected, analyzed, processed or in whatever manner provided by the Bidder to DHS in relation to the Project shall be the property of DHS

7.31.5 DHS reserves the right to make inquiries with any of the clients listed by the Bidders in their previous experience record

7.31.6 The Selected Bidder/ Agency shall bear all the expenses regarding delivery of services

7.31.7 The Selected Bidder/ Agency shall not, under any circumstances, revise the rates already approved for services. Any request for an increase in the rates will not be entertained under any circumstances during the Contract Period

7.31.8 The Selected Bidder/ Agency shall execute the whole work in strict accordance with the directions issued by DHS from time to time

7.31.9 DHS shall reserve the right to make any alterations in or additions to the original SOW on mutually agreed terms. Any additional work which the Selected Bidder/ Agency may be directed to do in the manner specified above as part of the work shall be carried out by the Selected Bidder/ Agency on the same conditions in all respects on which it had agreed to do the original work and at the same rates as specified by DHS

7.31.10 Any publicity by the Selected Bidder/Agency in which the name of DHS is to be used should be done only with the explicit written permission of DHS

DRAFT

7.31.11 In addition to the provisions enumerated in Clause 7.31 hereinabove, the Selected Agency is required to comply with all the Applicable Laws including but not limited to all acts, amendments, rules, guidelines, notifications as issued by Central Government/ State Government/ MoHFW/ DHS in connection to the performance of its obligations under this BID DOCUMENT/ Contract.

DRAFT

# SECTION 8. ANNEXURES

DRAFT

## ANNEXURE 1: COVER LETTER

*(To be submitted on the letter head of the Bidder)*

To,
CMO_____

DHS_____

_____

Sub.: **"GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society……., Uttar Pradesh"**

Dear Sir,

With reference to your BID DOCUMENT Ref. No. …… dated ……., we, having examined all relevant documents and understood their contents, hereby submit our Proposal for *"Selection of Concurrent Auditor for the FY 2025-26 & 2026-27 for the Audit of DHS for various programs implemented under NHM-UP*"

We are submitting our Proposal as [*name of the Bidder*].

We understand you are not bound to accept any Proposal you receive. Further:

1. We acknowledge that DHS will be relying on the information provided in the Proposal and the documents accompanying the Proposal for selection of the Agency, and we certify that all information provided in the Proposal and in the supporting documents is true and correct, nothing has been omitted which renders such information misleading; and all documents accompanying such Proposal are true copies of their respective originals

2. This statement is made for the express purpose of appointment as the Selected Agency for the aforesaid Project.

3. We shall make available to DHS any additional information it may deem necessary or require for supplementing or to authenticate the Proposal.

4. We acknowledge the right of DHS to reject our Proposal without assigning any reason or otherwise and hereby waive, to the fullest extent permitted by Applicable Law our right to challenge the same on any account whatsoever.

5. We certify that in the last 3 (three) years, we/ or our Associates have neither failed to perform on any assignment or contract, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against us, nor been expelled from any project, assignment or contract by any public authority nor have had any assignment or contract terminated by any public authority for breach on our part

6. We declare that:

   (a) We have examined and have no reservations to the BID DOCUMENT, including any corrigenda/addenda issued by DHS .

   (b) We do not have any Conflict of Interest in accordance with the terms of the BID DOCUMENT.

   (c) We have not directly or indirectly or through an agent engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice, or restrictive practice, as defined in the BID Document, in respect of any tender or request for proposal issued by or any agreement entered with DHS or any other public sector enterprise or any government, Central or State; and

(d) 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.

(e) We declare that the undertakings given by us along with the Proposal in response to the BID DOCUMENT for the Project are true and correct as on the date of making the Proposal and we shall continue to abide by them.

(f) We declare that there is no pending, active or previous legal action that prevents us from submitting the Proposal and executing the Agreement or fulfilling the conditions of the Project.

7. We understand that DHS may cancel the Selection Process at any time and that DHS is neither bound to accept any Proposal that you may receive nor to select the Agency, without incurring any liability to the Bidders.

8. We declare that we or any of our Associates are not directly or indirectly related to any other Bidder applying for selection as an Agency for the Project.

9. We certify that in regard to matters other than security and integrity of the country, we or any of our Associates have not been convicted by a Court of Law or indicted or adverse orders passed by a regulatory authority which would cast a doubt on our ability to undertake the Project or which relates to a grave offence that outrages the moral sense of the community.

10. We further certify that in regard to matters relating to security and integrity of the country, we or our Associates have not been charge-sheeted by any agency of the Government or convicted by a court of law for any offence committed by us or by any of our Associates.

11. We further clarify that no investigation by a court or regulatory authority is pending against the proprietor of the firm/company, its employee, partner or representative and is neither convicted by a court of law or any regulatory authority for any offence including moral turpitude in relation to the business dealing nor in relation to any corruption or under Indian penal code/Bhartiya Nyaya Sanhita or any other law for time being in force

12. We declare that we or any of our Associates have not paid and shall not pay any bribe to any officer of DHS for awarding this Project at any stage during its execution or at the time of payment of bills and further, if any officer of DHS asks for bribe/gratification, we or our Associates shall immediately report it to the appropriate authority in DHS .

13. We further certify that we or any of our Associates are not barred by the Central Government/ State Government or any entity controlled by it, from participating in any project, and no bar subsists as on the date of Proposal.

14. We undertake that in case due to any change in facts or circumstances during the Selection Process, we are attracted by the provisions of disqualification in terms of the provisions of this BID DOCUMENT, we shall intimate DHS of the same immediately.

15. We agree that if at any stage, any information/documents submitted by us are found to be false, we or our Associates shall be liable for debarment from tendering in DHS , apart from any other appropriate/legal action, as the case maybe.

16. We hereby irrevocably waive any right or remedy which we may have at any stage at law or howsoever otherwise arising to challenge or question any decision taken by DHS in connection with the selection of Agency or in connection with the Selection Process itself in respect of the abovementioned Project. We agree and understand that the Proposal is subject to the provisions of the BID Document. In no case, shall we have any claim or right of whatsoever nature if the Project is not awarded to us or our proposal is not opened or rejected.

17. We agree to keep this offer valid for 180 (one eighty) days from the Proposal Due Date specified in the BID DOCUMENT, or provide extension of Bid Validity Period, if so, required by DHS .

18. We agree that if we fail to provide extension of Bid Validity Period, it will be construed that Bid is withdrawn and we will not be entitled to claim or receive any penalty/ damages/ interest/charges, nor be entitled to return of the Bid documents submitted.

19. A Power of Attorney in favor of the Authorized Signatory to sign and submit this Proposal and documents is attached herewith.

20. The Financial Proposal has been/shall be submitted online as per the prescribed timeline set out in the BID Document. This Proposal read with the Technical and Financial Proposal shall constitute the Proposal which shall be binding on us.

21. We agree and undertake to abide by all the terms and conditions of the BID DOCUMENT.

In witness thereof, I/we submit this Bid under and in accordance with the terms of the BID DOCUMENT.

Yours sincerely,

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
(Name and seal of the Bidder)
Address:
Telephone:
Email:

DRAFT

**Bidder's Contact Details**

The Bidders are requested to provide the contact details of Authorized Representative/ Signatory in following format along with Annexure 1:

| S. No. | Particulars | Details |
|---|---|---|
| 1 | Name of the Authorized Representative/ Signatory | 1. ……..<br>2. …….. |
| 2 | Email ID | 1. ……..<br>2. …….. |
| 3 | Phone number (mobile number preferable) | |

**Annexure 1- A: Particular/Details of the Firm**

| S. No. | PARTICULARS | Details |
|---|---|---|
| 1 | Name of the Firm<br>(Registration certificate/ ICAI Firm Constitution Certificate attached) | |
| 2 | Head office or Branch office situated at Same District/division | Yes/No |
| 3 | Firm Details: | |
| 3.a | Head Office established date | |
| 3.b | Head Office | Address:<br><br>Phone No:<br>Fax No:<br>Mobile of Head Office In-charge:<br>Email: |
| 3.c | Branch Office established date | |
| 3.d | Branch Offices<br>(Particulars of each branch to be given) | Address:<br><br>Phone No:<br>Fax No:<br>Mobile:<br>Email: |
| 4 | Income Tax PAN of the firm<br>(Attach copy of PAN card of firm) | |
| 5 | GST Registration no. of the firm (Attach copy of Registration if applicable) | |
| 6 | Registration no. with ICAI/ ICMAI Firm Constitution Certificate<br>(Attach copy of Registration as on Proposal Due date (PDD)) | |
| 7 | C & AG empanelment number<br>(Empaneled for 2025-26) | |
| 8 | Date of constitution of Firm | |
| 9 | Name of Partners | Details to be given as per 1-B |
| 10 | No. of Partners (CA/CMA) in Firm<br>(Separate list attached with certificate of ICAI/ | |

DRAFT

| S. No. | PARTICULARS | Details |
|---|---|---|
| | ICMAI) | |
| 11 | Details of Staff | |
| 12.a | Fully Qualified CA/CMA | Details to be given as per 1-C and 1-D (i) |
| 12.b | Semi Qualified CA/CMA | Details to be given as per 1-D (ii) |
| 12.c | Article Clerk | Details to be given as per 1-D (ii) |
| 12.d | Others Audit Staff | |

**Annexure 1-B: Detail of Full Time Partners**

*(Please provide a self*-attested copy of Certificate of ICAI/ICMAI)

| S. No. | Name of Partners | Member ship no. | Date of Joining of Firm | Qualification | Experience | Contract mobile no. & Email and Full Address |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

**Annexure 1-C: Detail of Full Time and Part Time Partner of applying firm who are partner of others firm.**

*(Please provide a self*-attested copy of Certificate of ICAI/ICMAI)

| Partners details of applying firm | | | Other firm detail in which applying firm partners are partners | | |
|---|---|---|---|---|---|
| S. No. | Name of Partners | Member ship no. | Sl. No | Name of Firm | Registration no. with ICAI/ICMAI |
| 1 | | | 1 | | |
| | | | 2 | | |
| | | | … | | |
| 2 | | | 1 | | |
| | | | 2 | | |
| | | | … | | |
| … | | | | | |

**Annexure 1-D (i): Details of Qualified Staff (CA/CMA)**

| S. No. | Name of Staff | Length of Association with the Firm (in years) | Educational Qualifications | Area of Key Expertise | Membership No. | Relevant Experience |
|---|---|---|---|---|---|---|
| **1** | | | | | | |
| **2** | | | | | | |
| **3** | | | | | | |
| **…** | | | | | | |

DRAFT

**Annexure 1-D (ii): Details of Semi Qualified Staff (including Article Clerks etc.)**

| S. No. | Name of Staff | Length of Association with the Firm (in years) | Educational Qualifications | Area of Key Expertise | Registration No. | Relevant Experience |
|---|---|---|---|---|---|---|
| **Semi Qualified Staff: -** | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| … | | | | | | |
| **Article Clerks: -** | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| … | | | | | | |
| **Others Audit Staff: -** | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| … | | | | | | |

DRAFT

## ANNEXURE 2: TURNOVER AND NETWORTH DETAILS OF BIDDER

*(To be submitted on the letterhead of the Chartered Accountant of the Bidder)*

**Turnover and Net worth details for participation under the "GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society……., Uttar Pradesh"**

| S. No. | Financial years | Turnover (INR) | Positive Net worth (*Yes/* |
|---|---|---|---|
| 1. | 2022-23 | | |
| 2. | 2023-24 | | |
| 3. | 2024-25 | | |
| | Total | | |
| | Average Annual Turnover | | |

This is to certify that the Net worth of _____ (*name of Bidder*) _____ is Positive for last 03 (three) Financial Years i.e., 2022-23, 2023-24 & 2024-25 as per the Audited Financial Statements.

**Note:**

(a) Turnover includes revenue from professional services only and excludes revenue from manpower supply related work.

(b) Certificate issued by a Chartered Accountants (Other than bidder) along with Audited Financial Statements confirming the average annual turnover of the Bidder during the stated financial years must be submitted on the letterhead of the Statutory Auditor

(c) Provide supporting Audited Financial Statements (Balance Sheets, Profit and Loss Statements, etc.) of the bidding organization/ firm.

Name, Membership number and Signature of the Chartered Accountant:
Name and seal of the firm:
[*Location, Date*]

UDIN:

Authorized Signature *(PoA holder per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 3: FORMAT FOR TECHNICAL PROPOSAL

*(To be submitted on the letter head of the Bidder)*

To,
CMO_____

DHS_____

_____

Sub.: **"GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society……., Uttar Pradesh"**

Dear Sir/Madam,

With reference to your BID DOCUMENT Ref. No. …… dated ……, we, having examined all relevant documents and understood their contents, hereby submit our Technical Proposal for *"***GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society……., Uttar Pradesh**" The Proposal is unconditional and unqualified.

We are submitting our Proposal as [*name of the Bidder*].

We understand you are not bound to accept any Proposal you receive. Further:

1. We acknowledge that DHS will be relying on the information provided in the Proposal and the documents accompanying the Proposal for selection of the Agency, and we certify that all information provided in the Proposal and in the supporting documents is true and correct, nothing has been omitted which renders such information misleading; and all documents accompanying such Proposal are true copies of their respective originals
2. This statement is made for the express purpose of appointment as the Selected Agency for the aforesaid Project.
3. We shall make available to DHS any additional information it may deem necessary or require for supplementing or to authenticate the Proposal.
4. We acknowledge the right of DHS to reject our Proposal without assigning any reason or otherwise and hereby waive our right to challenge the same on any account whatsoever.
5. We certify that in the last 03 (three) years, we or our Associates have neither failed to perform on any assignment or contract, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Bidder, nor been expelled from any project, assignment or contract by any public authority nor have had any assignment or contract terminated by any public authority for breach on our part.
6. We declare that:
   (a) We have examined and have no reservations to the BID DOCUMENT, including any corrigenda/addenda issued by DHS .
   (b) We do not have any Conflict of Interest in accordance with the terms of the BID DOCUMENT.
   (c) We have not directly or indirectly or through an agent engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice, or restrictive practice,

as defined in the BID Document, in respect of any tender or request for proposal issued by or any agreement entered into with DHS or any other public sector enterprise or any government, Central or State; and

(d) 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.

(e) We declare that the undertakings given by us along with the Proposal in response to the BID DOCUMENT for the Project are true and correct as on the date of making the Proposal and we shall continue to abide by them.

(f) We declare that there is no pending, active or previous legal action that prevents us from submitting the Proposal and executing the Agreement or fulfilling the conditions of the Project.

7. We understand that you may cancel the Selection Process at any time and that DHS is neither bound to accept any Proposal that you may receive nor to select the Agency, without incurring any liability to the Bidders.

8. We declare that we or our Associates are not directly or indirectly related to any other Bidder applying for selection as an Agency for the Project

9. We certify that in regard to matters other than security and integrity of the country, we or our Associates have not been convicted by a court of law or indicted or adverse orders passed by a regulatory DHS which would cast a doubt on our ability to undertake the Project or which relates to a grave offence that outrages the moral sense of the community.

10. We further certify that in regard to matters relating to security and integrity of the country, we or our Associates have not been charge-sheeted by any agency of the Government or convicted by a court of law for any offence committed by us or by any of our Associates.

11. We further clarify that no investigation by a court or regulatory authority is pending against the proprietor of the firm/company, its employee, partner or representative and is neither convicted by a court of law or any regulatory authority for any offence including moral turpitude in relation to the business dealing nor in relation to any corruption or under Indian penal code/Bhartiya Nyaya Sanhita or any other law for time being in force

12. We agree that if at any stage, any information/documents submitted by us are found to be false, we or our Associates shall be liable for debarment from tendering in DHS , apart from any other appropriate/ legal action, as the case maybe.

13. We hereby irrevocably waive any right or remedy which we may have at any stage at law or howsoever otherwise arising to challenge or question any decision taken by DHS in connection with the selection of Agency or in connection with the selection process itself in respect of the above-mentioned Project.

14. We agree and understand that the Proposal is subject to the provisions of the BID Document. In no case, shall we have any claim or right of whatsoever nature if the Project is not awarded to us or our proposal is not opened or rejected.

15. The Financial Proposal is being submitted online only. This Technical Proposal read with the Financial Proposal shall be binding on us

16. We agree and undertake to abide by all the terms and conditions of the BID DOCUMENT.

Yours sincerely,

Authorized Signature *(PoA holder as per Annexure 6)*

DRAFT

*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 3A: FORMAT FOR SUBMITTING WORK EXPERIENCE SUMMARY

*(To be submitted on the letter head of the Bidder)*

**Annexure 3A (i): Concurrent/ Internal/ Statutory Audit Experience** in the last 03 (three) Financial Years (i.e., 2022-23, 2023-24 & 2024-25)

| S. No. | Name of the Auditee Organization | Type/Nature Of Assignment | Proof of the letter of Work or Assignment awarded by the Auditee Organization | | | |
|---|---|---|---|---|---|---|
| | | | Date of award of assignment as per LoA | UDIN No of last report submitted | Audit Fee | Attachment Annexure No. |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| … | | | | | | |

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 4: SELF-DECLARATION

*(To be submitted on the letterhead of the Bidder)*

To,
CMO_____

DHS_____

_____

In response to the BID DOCUMENT Ref. No. ……..dated …… for *"GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society…….., Uttar Pradesh"*, as a Partner/ Director/ Auth. Sign. Of_____, I/ We hereby declare that presently our Company/ firm _____, at the time of bidding,

i. Possesses the necessary professional, technical, financial, and managerial resources and competence required under the BID Document issued by DHS ;

ii. Have fulfilled my/ our obligation to pay such of the taxes payable to the Union and the State Government or any local authority as specified in the BID DOCUMENT.

iii. Have an unblemished record and is/are not declared ineligible for corrupt and fraudulent practices either indefinitely or for a particular period by any State/ Central government/ PSU/ UT.

iv. Do not have any previous transgressions with any entity in India or any other country during the last 03 (three) years.

v. Is/are not insolvent in receivership, bankrupt or being wound up, not have its affairs administered by a court or a judicial officer, not have its business activities suspended and is not the subject of legal proceedings for any of the foregoing reasons.

vi. Do not have, and our directors and officers have not been convicted of any criminal offence related to their professional conduct or the making of false statements or misrepresentations as to their qualifications to enter a procurement contract within a period of 03 (three) years preceding the commencement of the Selection Process, or not have been otherwise disqualified pursuant to debarment proceedings.

vii. Do not have a conflict of interest which materially affects the fair competition.

viii. Will comply with the code of integrity as specified in the BID DOCUMENT.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken as per the provisions of the applicable Act and Rules thereto prescribed by GoUP, my/ our security may be forfeited in full; our proposal, to the extent accepted, may be cancelled and DHS may choose to blacklist me/us for a period it may deem fit

DRAFT

Thanking you,

Yours sincerely,

Authorized Signature *(PoA holder per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 5: BLACKLISTING AND PENDING SUIT DECLARATION

*(On Non-Judicial paper of INR 200/-duly notarized by Notary Public/First Class Magistrate)*

### AFFIDAVIT

I / We……
(Full name in capital letters starting with surname), the Partner /Managing Director/ Holder of power of attorney of ……..... the business, establishment/ firm/ registered company do hereby, in continuation of the terms and conditions underlying the BID Document and agreed to by me/us, give following undertaking.

1. It is declared that the firm ……(Insert name of Bidder)……is not declared insolvent. Not debarred/ blacklisted as on the Bid submission end date in accordance with Rule 151 of the GFR, 2017 and its Amendments by either NHM-UP/ DHS/ Central Govt. / State Govt. / Public Sector Undertaking/ any other local body till completion of the Selection Process under this ATC document/ Bid document.
2. It is further declared that the firm…….. Shall inform DHS of any such pending suits/ enquiry/ investigation against the Bidder in any court of law, legal authority, paralegal authority which may hamper the execution of works under this BID DOCUMENT.
3. The firm…… do hereby agree that if in future, it comes to the notice of DHS /Any DHS/ SHS if it is brought to the notice of DHS /Any DHS/ SHS that any disciplinary/ penal action due to violation of terms and conditions of the BID Document/ Agreement which amounts to cheating /depicting of mala fide intention during the completion of the contract anywhere in DHS /Any DHS/ SHS or either by any of Central Govt. / State Govt. / Public sector undertaking/any other local body, DHS / Any DHS/ SHS will be at discretion to take appropriate action as its finds fit.

(Full name and complete address with Signature of Authorized Signatory)

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
*(Name and seal of the Bidder)*
Name and Title of Signatory:
Address:
Telephone:
Email:

WITNESS:

1) Full Name …….
   Address ……..
   Signature ……

2) Full Name ……
   Address ……..
   Signature …….

DRAFT

## ANNEXURE 6: FORMAT FOR POWER OF ATTORNEY FOR AUTHORIZED SIGNATORY

*(On Non – Judicial stamp paper of INR 100/- duly attested by Notary Public)*

**POWER OF ATTORNEY FOR SIGNING OF BID**

Know all men by these presents, We, …… (name of the firm and address of the registered office) do hereby constitute, nominate, appoint, and authorize Mr. / Ms. (Name), ……. R/o……(*name and address of residence*) and presently residing at ……., who is presently employed with us and holding the position of ……., as our true and lawful attorney (hereinafter referred to as the "**Attorney**") to do in our name and on our behalf, all such acts, deeds and things as are necessary or required in connection with or incidental to submission of our Proposal/Bid for the "GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society……., Uttar Pradesh" for covering the Concurrent Audit from **01st April 2025 till 31st March 2027** ("**Project**") as defined under this BID DOCUMENT for the National Health Mission, Uttar Pradesh (the "**DHS** "), representing us in all matters before DHS , in connection with or relating to or arising out of our Bid for the said Project.

AND we hereby agree to ratify and confirm all acts, deeds and things lawfully done or caused to be 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.

This Power of Attorney shall be effective, binding, and operative till completion of the Selection Process, if not revoked earlier or as long as the said Attorney is in the service of the organization, whichever is earlier.

IN WITNESS WHEREOF WE, ……., THE ABOVE-NAMED PRINCIPAL HAVE EXECUTED THIS POWER OF ATTORNEY ON THIS …… DAY OF ……. 2025

**Accept** **Notarized**

(*Signature*)

(*Name, Title, and Address of the Attorney*)

**For** _____(*Signature*)

(*Name, Title, and Address of PoA Giver*)

WITNESS:

1) Full Name …….
   Address …….
   Signature ……

2) Full Name ……
   Address …….
   Signature …….

**Notes:**

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

- *Also, wherever required, the executant(s) should submit for verification the extract of the charter documents and documents such as a resolution / Power of attorney in favor of the Person executing this Power of Attorney for the delegation of power hereunder on behalf of the Bidder.*

DRAFT

## ANNEXURE 7: DECLARATION FOR EXISTENCE OF THE FIRM

*(To be submitted on the letterhead of the Bidder)*

To,
CMO_____

DHS_____

_____

I / We *(Full name in capital letters),* Holder of Power of Attorney of_____*(insert name of Bidder)* as the Partner /Managing Director/ Member certify and confirm that _____ (*insert name of the Bidder*)_____ has been in operation for at least 10 (ten) years in the field of providing concurrent and statutory audit services

Yours sincerely,

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 8: ANTI COLLUSION CERTIFICATE

*(To be submitted on the Letterhead of the Bidder)*

To,
CMO_____

DHS_____

_____

We hereby certify and confirm that in the preparation and submission of our proposal for BID DOCUMENT Ref. No. ……..dated ……..for *"GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society…….., Uttar Pradesh"*, We have not acted in concert or in collusion with any other Bidder or other person(s) and not done any act, deed, or thing ,which is or could be regarded as anti-competitive. We further confirm that we have not offered nor will offer any illegal gratification in cash or kind to any person or organisation in connection with instant proposal.

Yours sincerely,

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*

Address:
Telephone:
Email:

DRAFT

## ANNEXURE 9: LETTER OF EXCLUSIVITY

*(To be submitted on the Letterhead of the Bidder)*

To,
CMO_____

DHS_____

_____

We, _____, hereby declare that we are/will not associate with any other firm/entity submitting a separate proposal for BID DOCUMENT Ref. No. S. No/ …….. dated ……2025 for "GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society……., Uttar Pradesh "under consideration.

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 10: DECLARATION FOR SUBMISSION OF AUDIT REPORT OF PREVIOUS YEARS OR NON-PREVIOUS AUDITOR IN ANY DHS/ SHS

*(On Non – Judicial stamp paper of INR 100/- duly attested by Notary Public)*

(a) We ……. (Name of the Bidder) hereby declare that we have completed all audits that were allotted to our firm by SPMU/any DHS of Uttar Pradesh in past & all audit reports have been submitted at the time of making this declaration. All reports are complete as per Scope of Work & there are no pending issues regarding the quality of audit/ audit reports to the best of our knowledge.

(b) We …….. (Name of the Bidder) hereby declare that our firm has never been allotted any audit work by SPMU/any DHS of Uttar Pradesh in the past. We …….. (Name of the Bidder) understand that any discrepancy / wrong declaration will result in rejection of our bid.

Note: Please delete the point (a) or (b) which is not applicable to the bidder.

Yours sincerely,

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 10A: DECLARATION FOR APPLYING CONCURRENT AUDIT FOR NOT MORE THAN 4 DISTRICTS UNDER NHM, UP

*(On Non – Judicial stamp paper of INR 100/- duly attested by Notary Public)*

(a) We …….. (Name of the Bidder) hereby declare that our firm has not applying concurrent audit of more than 04 (four) districts under National Health Mission, Uttar Pradesh and would be awarded only ……..(No. of Districts) districts……..; ……..; ……..; …….. (Name of the Districts).

Yours sincerely,

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 11: FINANCIAL PROPOSAL COVER LETTER

*(To be submitted on the letterhead of the Bidder)*

To,
CMO_____

DHS_____

_____

Sub.: **"GeM Bid for Selection of Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society……., Uttar Pradesh"**

Dear Sir/Madam,

I/ We, (Bidder's name) herewith enclose the Financial Proposal for consideration under the process for Selection of Concurrent Auditor for the Financial Years 2025-26 & 2026-27 for the Programs implemented under DHS .

I/ We agree that this offer shall remain valid for a period of 180 (one hundred eighty) days from the Bid due- date or such further period as may be mutually agreed upon. I/ We shall upload the financial proposal as per the format uploaded on GeM portal. Any deviation in the same shall lead to rejection of our proposal and not be considered for further evaluation under the bid process.

Yours sincerely,

Authorized Signature *(PoA holder as per Annexure 6)*
*[In full and initials with Seal]*: [*Location, Date*]
Name and Title of Signatory:
*(Name and seal of the Bidder)*
Address:
Telephone:
Email:

DRAFT

## ANNEXURE 12: DRAFT FORMAT OF EXECUTIVE SUMMARY REPORT

Name of the State- Uttar Pradesh
(For the Quarter ended–30th JUNE, ----------)

**Part-A: District Level Issues:**

1. Name of the Blocks where monthly concurrent audit has not taken place.
2. Number of blocks have not been covered at least once in the course of audit.
3. Number of blocks where the peripheral units have not been visited.
4. Number of Rogi Kalyan Samities (district-wise) where last annual audit has not been done.

**BOOKS OF ACCOUNTS**

5. Name of the blocks where books of accounts are not computerized. Provide a breakup of health facilities for the same.
6. Name of the blocks where Cash Books are not being maintained /closed on a daily basis. Provide a break up of health facilities for the same.
7. Name of the blocks where bank reconciliation is not being done on a monthly basis. Provide a break up of health facilities for the same.

**REPORTING**

8. Name of the blocks which have not submitted the FMR in the last three months.
9. Name of the blocks which have not submitted the Statement of Fund Position in the last three months.
10. Name of the Districts where the SOEs/FMRs/SOFP are not being submitted in prescribed format.
11. Whether the SOE/FMR submitted by the districts include the SOE from all the Blocks/CHC/PHC etc. on regular basis and on the basis of the Books of Accounts only? Report the exceptions to the same.
12. Provide a list of advances in District which are outstanding for more than a year along with ageing. Mention the follow up action taken for the same.

**AUDIT COMMITTEE**

13. Whether district audit committee has been constituted? If so, are meetings held at regular intervals?

**OTHERS**

14. Whether unification of finance and accounting processes has taken place as per GOI guidelines?
15. Whether posts of District Accounts Manager have been vacant for more than 3 months?
16. Whether Delegation of Administrative and Financial powers have not taken place as per GOI guidelines (circulated vide D.O.No.118 /RCH-Fin2006-07 dated1st May, 2007).

**PART –B**

17. Whether the issue raised in the last Quarterly Executive Summary has been addressed: List out the details of Major pending issues?

**For ----------**
**CHARTERED ACCOUNTANTS**
**Firm Regn. No.**

**For District Health Society,**

_____

DRAFT

## ANNEXURE 13: CONTRACT

**For**

***"Concurrent Auditor for the Financial Year 2025-26 & 2026-27 for the Audit of District Health Society _____, Uttar Pradesh"***

THIS CONTRACT ("Contract") is made at …… (Place) and entered into this day on ,…… 2025

**By and between**

District Health Society (DHS)……..(,Name of District) through its convener Chief Medical Officer ***……., {name of district}*** "the Client") having its principal office at ***{ Address of District Health Society}***

**And**

***M/s {Name of Chartered /Cost Accountant Firm},*** ("the District Concurrent Auditor") having its principal office located at ***{Address of Chartered Accountant/ Cost Accountant Firm} through its Proprietor/Duly Authorised Partner.( name , designation and full office address)***

WHEREAS, the District Health Society invited bids for concurrent auditor and the auditor has agreed to such engagement upon and subject to the terms and condition appearing below in this contract agreement, and

WHEREAS, the Auditor is willing to perform these services,

NOW THEREFORE THE PARTIES hereby agreed as follows:

1. **Services**

   The district Concurrent Auditor shall perform the services as per the Scope of Work and Bid document for the Financial Year 2025-26 & 2026-27. The whole Bid document along with Terms and conditions is part of this Contract.

2. **Service Period**

   This agreement is valid from the date of signing of agreement by both the parties till **30th June 2027** or subject to the submission of the last quarter concurrent audit report and if audit work will not be started within 30 days then recommendation for cancellation of agreement may be done by the CMO to DAC.

3. **Extension of Contract**

   **The extension of the Contract shall be subject to the GeM prevailing Rules.**

4. **Term**

   The District Concurrent Auditor shall complete the audit of DHS and its supporting units for the financial year 2025-26 & 2026-27 i.e. from April 2025 to March 2027 & submit

monthly and quarterly concurrent audit report of DHS in 03 (three) copies appending thereto gist of major & serious audit findings of each district along with executive summary in prescribed format within stipulated timelines for respective financial years.

5. **Payment**

A. For Services rendered, DHS shall pay to the district Concurrent Auditor an amount not to exceed ***INR …… /- (INR……...)*** for monthly concurrent audit report from April 25 to March 27 including TA/DA, GST & all other obligations.

This amount has been established based on the understanding that it includes all of the Auditor's costs and profits inclusive of TA/DA, ***GST*** & all other obligations that may be imposed on the Auditor.

B. **Payment Milestones:**

- **For FY 2025-26**
  - The Payment shall be made post submission of monthly audit report and quarterly executive summary in hard copies (03 copies) and soft copies for FY 2025-26.
  - The quarterly payment will be made within 30 (thirty) days after submission of invoices by auditor
- **For FY 2026-27**
  - The Payment shall be made on quarterly basis (i.e., 03 (three) months)
  - The Payment shall be made post submission of monthly audit report and quarterly executive summary in hard copies (03 copies) and soft copies for FY 2026-27
  - The quarterly payment will be made within 30 (thirty) days after submission of invoices by auditor

6. **Project Administration**:
**Coordinator:** The Chief Medical Officer of the district will be responsible for the coordination of activities under this Contract, including the acceptance and approval of reports and other deliverables, as well as receiving and approving invoices for payment.

7. **Performance Standards**: The Auditor undertakes to perform the Services with the highest standards of professional and ethical competence and integrity in line with the Engagement & Quality Control Standards issued by ICAI. Specific reference is invited to standard (SA 600 – AAS 10- using the work of another auditor) and SA 230 (AAS 3 – Audit documentation). The Auditor shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory and any substitution of staff, if necessary, shall be with a staff of at least the same level of qualifications.

8. **Ownership of Material**: Any studies reports or other material, graphic, software or otherwise, prepared by the Auditor for the Client under the Contract shall belong to and

DRAFT

remain the property of the Client. The Auditor may retain a copy of such documents and software.

9. **Assignment**: The Auditor shall not assign this Contract or Sub-contract any portion of this agreement.

10. **Law Governing the Contract and Language**: The Contract shall be governed by the Laws of Government of India/ State of Uttar Pradesh and language of the Contract shall be in Hindi & English

11. **Dispute Resolution**: Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be subject to jurisdiction of Concerned district court, Uttar Pradesh.

12. **Termination of contract:** DHS shall also terminate the contract, in any case, if CA/CMA firm blacklisted by DAC/SAC/Principal Secretary of Health & family welfare of GoUP, the Contract deemed to be terminated on the date of blacklisting.

**IN WITNESS WHEREOF THE PARTIES ABOVE NAMED HAVE THROUGH THEIR AUTHORIZED REPRESENTATIVES EXECUTED AND DELIVERED THIS CONTRACT AS OF THE DATE FIRST ABOVE WRITTEN**

| **Signed, Sealed and Delivered:** | **Signed, Sealed and Delivered:** |
|---|---|
| (On behalf of National Health Mission, Uttar Pradesh)<br><br>Chief Medical Officer<br>District Health Society_____<br>National Health Mission,<br>_____<br>Email: ……<br>Tel. No.: _____<br>Attn.: Nodal officer, DPMU | [On behalf of Agency]<br><br>The Common Seal of the Agency has been affixed pursuant to the resolution passed by the Board of Directors of the Agency at its meeting held on the ___day of __2025 hereunto affixed in the presence of _____, Director who has signed these presents in token thereof and _____,<br><br>Authorized Signatory who has countersigned the same in token thereof.<br>(Signature)<br>(Name)<br>(Designation)<br>(Address)<br>(Fax No.)<br>(e-mail address) |
| **In the Presence of:**<br>**Witness**<br>**1.**<br>**2.** | |

***{SCHEDULE 1: Scope of Work}***
***{SCHEDULE 2: Financial Proposal}***
***{SCHEDULE 3: Key Performance Indicators (KPIs)}***

DRAFT