

**GOVERNMENT OF ARUNACHAL PRADESH
OFFICE OF THE MISSION DIRECTOR
NATIONAL HEALTH MISSION
NAHARLAGUN**

SELECTION OF AUDITORS-REQUEST FOR PROPOSAL

HIRING SERVICES OF CHARTERED ACCOUNTANTS FIRM FOR CONCURRENT AUDIT OF STATE HEALTH SOCIETY (SHS) & DISTRICT HEALTH SOCIETY (DHS) FOR THE FINANCIAL YEAR 2021-22 UNDER NATIONAL HEALTH MISSION

Govt. of India (GoI) in partnership with the States is implementing the National Health Mission (NHM) which comprises various programs, with the objective of improving medical facilities in the areas and seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. To facilitate implantation of NHM, State and District level entities (Health Societies) have been registered which work under the administrative control of the Department of Health & Family Welfare. The Arunachal Pradesh State Health Society invites "Proposal for Concurrent Audit" from the firm of Chartered Accountants.

Detail RFP: The detailed Request for Proposal (RFP) comprising background, Terms of Reference (RoR) and guidelines for submitting the proposal can be wither downloaded from the State's website www.nrhmarnachal.gov.in or this can be collected from the O/O Mission Director (NHM) C Sector, Naharlagun, Dist. Papum Pare, Arunachal Pradesh-791110 between 1100 Hrs to 1400 from 23rd of August'2021 to 5th of September'2021.

Important Dates:

- Last date for collection of RFP from office of SHS :5th September'2021
- Date for pre-bid conference :1st September'2021
- Last date for submission of proposal to SHS :5th September'2021 upto 1400 Hrs.
- Date of opening of technical & financial bid :5th September'2021 at 1500 Hrs.

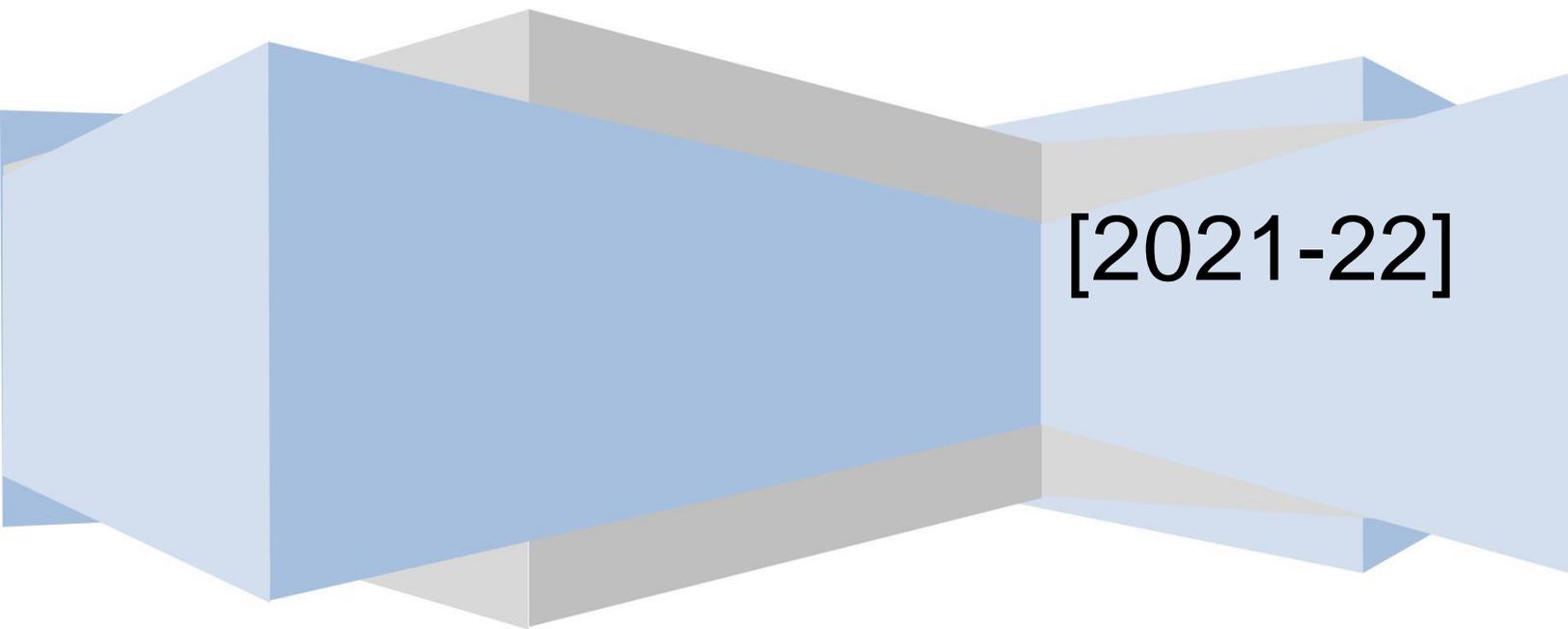
Venue for pre-bid conference: MHM Training Hall, O/O Mission Director (NHM), C-Sector, Naharlagun, Arunachal Pradesh-791110

Sd/-
Mission Director
National Health Mission

Address:
**State FMG
O/o Mission Director
National Health Mission
C Sector, Naharlagun
Arunachal Pradesh 791110
Email: md-ar-nrhm@nic.in**

Request for Proposal (RFP)

For Appointment of Concurrent Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under NHM including flexible pools of NRHM-RCH, NUHM, NDCP and NCD.



[2021-22]

REQUEST FOR PROPOSAL (RFP)

Arunachal Pradesh State Health Society seeks to invite Proposal from the Comptroller & Auditor General of India (**C&AG empaneled Chartered Accountant (CA) firms**) for conducting the concurrent audit of State and District Health Societies under the National Health Mission for the FY 2021-22.

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and eligibility criteria for selection of the CA firm are given in the following paragraphs.

Terms of Reference (ToR)

National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched on 12th April, 2005 by the Government of India (GOI) to improve medical facilities in the country. Since 2013-14 onwards the NRHM programme has been subsumed under the umbrella programme of the National Health Mission (NHM). NHM is overarching NUHM and also includes Communicable and Non-Communicable Diseases (NCD) as well. The NHM seeks to provide accessible, affordable and quality health care to the population, especially the vulnerable sections. It also seeks to reduce the Maternal Mortality Ratio (MMR) in the country from 167 to 100 per 1,00,000 live births, Infant Mortality Rate (IMR) from 37 to 26 per 1000 live births and the Total Fertility Rate (TFR) from 2.3 to 2.1.

2. One of the visions of the Mission is to increase public spending on health from 1.3% to 2-3% of GDP, with the improved arrangement for community financing and risk pooling. The NHM has provided an umbrella under which the existing Reproductive and Child Health Programme (RCH) (including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP)), Health System Strengthening under NRHM (including Other Health System Strengthening, Ayushman Bharat – Health & Wellness Centre (AB-HWC) and Asha Benefit Package (ABP) including facilitator payment, various National Disease Control Programmes (NDCPs) and Non-Communicable Diseases (NCDs) have been repositioned. National Urban Health Mission (NUHM) comprising of Other Health System Strengthening and Ayushman Bharat – Health & Wellness Centre (AB-HWC) has also been added as Submission of National Health Mission.

3. At present the following Programmes/Schemes fall under the National Health Mission:

A. NHM-RCH Flexible Pool:

- a) **RCH Flexible Pool** including Routine Immunization (RI), Pulse Poliimmunization (PPI) and National Iodine Deficiency Disorder Control Programme (NIDDCP).
- b) **Health System Strengthening (HSS) under NRHM** (viz. Other Health System Strengthening, Ayushman Bharat – Health & Wellness Centres (AB-HWCs) and ASHA Benefit Package including facilitator payment) including National Programme for Prevention and Control of Deafness (NPPCD), National Oral Health Programme (NOHP), National Programme for Palliative Care (NPPC), Assistance to State for Capacity building (Burn Injury) and National Programme for Fluorosis (NPF).

B. Flexible Pool for Communicable Diseases:

- a) National Vector Borne Disease Control Programme (NVBDCP),
- b) National Tuberculosis Eradication Programme (NTEP),
- c) National Leprosy Eradication Programme (NLEP),
- d) Integrated Disease Surveillance Programme (IDSP).
- e) National Viral Hepatitis Control Programme (NVHCP)

C. Flexible Pool for Non-Communicable Diseases:

- a) National Programme for Control of Blindness (NPCB),
- b) National Mental Health Programme (NMHP),
- c) National Programme for Health Care of the Elderly (NPHCE),
- d) National Tobacco Control Programme (NTCP),
- e) National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS).

D. National Urban Health Mission (NUHM) Flexible Pool including Other HSS under NUHM and AB-HWC under NUHM.

4. Institutional and Funding Arrangements:

For the implementation of the above programmes, MoHFW has required the creation of an Integrated Health Society at the State and District levels (registered as a legal entity at the State and District under Societies Registration Act, 1860). Such integrated State Health Society (SHS) works in close coordination with the Directorate of Health & Family Welfare and District Health Societies (DHSs) work in coordination with the District Collector and District Chief Medical Officer (CMO). Program implementation is done through its District Chief Medical Officer's office, Blocks, Community Health Centres (CHCs), Primary Health Centres (PHCs), Sub-Centres (SCs), RogiKalyanSamities (RKS) and Village Health Sanitation & Nutrition Committees (VHSNC). Certain activities may be managed at the State level such as drug procurement, IEC, civil works, training using specialized entities such as SIHFW, IEC Bureau, PWD, the Directorate of Health and Municipal Corporations for the urban health components. In addition, funds are also released from SHS/ DHS to NGOs and private entities under public private participation (PPP) arrangements.

5. Funding & Accounting Arrangements:

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

6. Financing by Development Partners/ Donors:

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

7. Concurrent audit is a systematic examination of financial transaction 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 transactions. It is an ongoing appraisal of the financial health of an entity to determine whether the financial management arrangements (including internal control mechanisms) are effectively working and identify areas of improvement to enhance efficiency. Independent Chartered Accountants firm are needed to be appointed at State level as well as District level to undertake periodicals audits and report on vital parameters which would depict the true picture of financial and accounting health of the program.

8. Objective:

The key objectives of the Concurrent Audit include:

- I. To ensure voucher/ evidence-based payment to improve transparency. To ensure accuracy and timeliness in maintenance of books of accounts.
- II. To ensure timeliness and accuracy of periodicals financial statements.
- III. To improve accuracy and timeliness of financial reporting especially at Sub District levels.
- IV. Regular track, follow up and settle advance on a priority basis.
- V. To assess & improve overall internal control systems.

9. Scope of Audit:

The responsibility of the Concurrent Auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguard, and the level of compliance with financial norms and procedure of the operational guidelines.

The scope of work of State Concurrent Auditor is as follows:

- I. Audit of the SHS account and expenditure incurred by SHS.
- II. Verification of Quarterly FMR with Books of Accounts.
- III. Audit of Advance at the SHS level.
- IV. Audit of the Provisional Utilization Certificates sent to Govt. of India.
- V. Monitoring timely submission of the District Concurrent Audit Reports.
- VI. Detailed analysis and compilation of the District Concurrent Audit Reports.
- VII. Vetting of the State Action Taken Reports and providing observation thereon.
- VIII. Follow up & monitoring over the ATRs prepared by districts on the observations made in the audit.

53067/2021/ O/o FMG

- IX. Preparation of Quarterly Executive Summary to be sent to Gol in the prescribed format.
- X. Any other evaluation work, as desired by the State Audit Committee.

The scope of work of District Concurrent Auditor is as follows:

- I. Review of the District Health Society (DHS) Accounts and expenditure incurred by the DHS.
- II. Audit of Financial Statement of DHS.
- III. Certification of the Statement of Expenditure.
- IV. Review and analysis of the age wise and party wise advances report.
- V. Comparison between financial and physical performance and analysis.
- VI. Visits to sample Blocks (in a way to cover all blocks in a year) and peripheral units.
- VII. Filling in the checklist provided.
- VIII. Vetting of the District ATRs and providing observations thereon.
- IX. Any other evaluation work, as desired by the District Audit Committee.

Frequency:

Concurrent Audit will be carried out on a "Quarterly Basis"

10. Coverage:

- I. The State Concurrent Auditor should ensure coverage of all the Districts and District Concurrent Auditor should ensure that all the books are covered over the entire year.
- II. The District Concurrent Auditor should ensure that all the Blocks are covered over the entire year.
- III. For District containing upto 12 Blocks, it is needs to be ensured that at least 3 Blocks are covered every quarter. For districts consisting of more than 12 Blocks, it needs to be ensured that every Block is covered at least once during the year.
- IV. The audit plan should include a visit to at least 50% PHCs/CHCs, 2 Sub Centres and 3 VHSCs located within the Block selected for visit.
- V. The audit has to include accounts maintained under RKS and NDPC (wherever applicable) (ARS/RKS) and NDPC (wherever applicable)

11. Contents of Audit Report:

Concurrent Audit Report of a "State Health Society "should contain the following financial statements and documents: Duly filled in checklist provided in the guidelines

Financial Statement as prescribed

- I. Audited Trail Balance
- II. Audited Receipt & Payments A/C
- III. Audited Income & Expenditure A/C
- IV. Balance Sheet
- V. Audited Statement of Expenditure
- VI. Bank Reconciliation Statement
- VII. List of Advances

Observations and Recommendations of Auditor — Particularly covering the following aspects:

- I. Deficiencies noticed in internal control
- II. Suggestion to improve the internal control

- III. Extent of non-compliances with Guidelines issued by Govt. of India.
- IV. Action taken by State Health Society on the previous year audit observations, along with his observations on the same.
- V. Concurrent Audit Report of a "District Health Society: Should contain the following financial Statements documents:
Duly filled in checklist provided in the guidelines

Financial Statement as prescribed

- I. Audited Trail Balance
- II. Audited Receipts & Payments A/C
- III. Audited Income & Expenditure A/C
- IV. Balance Sheet
- V. Audited Statement of Expenditure
- VI. Bank Reconciliation Statement
- VII. List of advances

- Observations and Recommendations of the auditor (including observations on Blocks visited)
- Action Taken by District Health Society on the previous audit observations, along with his observations on the same

Notes:

- I. Soft copy of the District audit report needs to be submitted to Director (Finance & Accounts) at the State level.
- II. The Director (Finance & Accounts) at the Centre may call for the Concurrent Audit report of any District/State.
- III. The reports at the District level will include consolidated report of RMCH+A, HSS, NDCPs and NCDs. In addition, it should also include instances of misappropriation/ unauthorized diversion of funds as notices during the audit.

Quarterly Executive Summary

- I. The State is required to send a Quarterly Executive Summary to the Centre by compiling the observation from the State as well as District Concurrent Audits (Formats attached as Annexure).
- II. The Executive Summary should provide information on aspects like quality of FMRs maintenance of books of accounts, advances, compliance with audit observations etc.
- III. It shall be signed by both the Concurrent Auditor and the Mission Director at the State level and sent to the Mission Director, MoHFW.

12. Key Timelines

The key timelines which need to be adhered to are summarized below:

- i. Carrying out Concurrent Audit Quarterly Submission of Audit Report by Auditor to DHS/SHS 10th of the first months of the next quarter
- ii. Submission of soft copy of the District Audit Report to Director (Finance & Accounts) at the State level 10th of the first month of the next quarter
- iii. Submission of District Concurrent Audit Report to the SHS 15th of the first month of the next quarter
- iv. vSubmission of soft copy of the consolidated Executive Summary & Action Taken Report to the Mission Director, MoHFWQuarterly by 20th of the first month of the next quarter
- v. Submission of the Executive Summary report by the SHS to Centre Quarterly by 25th of the first month of the next quarter

13. Eligibility Criteria

I. The particulars of the Firm Head Office, branch office and Partners and paid Chartered Accountants should match with the certificate issued by the ICAI not later than 1st January, 2021 without which the application of the firm would not be considered.

II. The Firm must qualify the following minimum criteria:

1 The particulars of the firm Head Office, Branch Office and Partners and Paid Chartered Accountants should match with the certification issued by the ICAI not later than 1st January, 2021.

2 Turnover of the Firm (average annual in last three financial year) Greater than Rs. 10 Lakhs

14. Supporting Documents for Eligibility Criterions:

i. For Sl. No. 1 above, the firm must submit an attested copy of Certificate of ICAI as on 1st January, 2021.

ii. For Sl. No. 2, the firm must submit, a copy of the Audited Balance Sheet & Profit & Loss Account for the last three years otherwise a Certificate issued by any C.A. Firm may also be provided in this regard.

iii. The firm or any partner of the firm should not be blacklisted by any PSU or Govt. Co. or any other organization in respect of any assignment or behavior (self attested affidavit on Rs. 100 stamp paper is to be given in this regard by the authorized person of the firm)

15. Guidelines for Submitting the Proposals:

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

i. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked "TECHNICALPROPOSAL" Similarly, the original Financial Proposal shall be placed in a separate sealed envelope clearly marked "FINANCIALPROPOSAL" followed by the name of the assignment and with a warning "DONOTOPENWITHTHETECHNICAL PROPOSAL." The envelopes containing the Technical and Financial Proposals shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address, reference number and title of the Assignment, and be clearly marked "DONOTOPEN, EXCEPTINPRESENCEOFTHEOFFICIALAPPOINTED. The Society shall not be responsible for misplacement, loss or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal's/ bid's rejection. If the Financial Proposal is not submitted in a separate sealed envelope duly marked as indicated above, this shall constitute ground for declaring the Proposal non-responsive/ invalid.

- I. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- II. The Technical Proposal shall be marked "ORIGINAL" or "COPY" as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
- III. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- IV. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.
- V. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.

State Health Society (SHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.

viii. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.

ix. Firm shall have to depute appropriate no. of teams for timely submission of Audit Report and to attain quality of audit.

x. Each team shall have to be headed by a qualified chartered accountant.

Technical & Financial Proposal will consist:

i. Letter of Transmittal (Form T-1)

ii. Technical Proposal format (Form T-2)

iii. Financial Bid format (Form F-1)

iv. Undertaking of presence of HO/Branch offices in State (Form U)

16. Criteria for Selection of Auditors

A) C&AG empaneled audit firms: Firms those are empaneled with C&AG.

B) Selection through Open Tender System: The selection of the Auditor should be through an Open Tender basis.

C) Preference of firms having Head Office (H.O.)/Local Branch office in the State Capital: The firms having Head Office /Local Branch Office in the State capital of the same State for which the proposal is given to be given preference at the time of finalizing the financial bid.

D) Firms have to give an undertaking that the audit team members are proficient in State's official language (both oral and written) and will be headed by a Chartered Accountant on regular basis.

E) **CA firms eligible for audit:** CA firms those are empaneled with C&AG Further, CA firms eligible for conducting audit and having their Head Office / Branch offices in designated State may be given additional weightage in the evaluation of Technical proposal.

F) **Audit Fees and TA/DA:** The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA and Taxes. Bidding Firm should ensure that audit team shall have to visit 100% Districts and at least 40% blocks within each district. The audit fee should be quoted considering this aspect.

G) In case same audit fee is quoted by two or more CA firms, the selection of auditor shall be done considering the following factors (priority-wise):

- i. Past Experience in handling Government Contracts & Conduct of the firm; and
- ii. Turnover of the firm.

17. Penal provision on failure to complete the Audit on time: In order to ensure timeliness on the part of the Auditor, if the State feels that in spite of providing all information, documents, and updated books of accounts, there was delay in submission of Audit Report from the auditor, the *State may deduct the audit fees @ 5% per month from the due date of completion of audit.* However, in case of delay in submitting the audit report due to unforeseen circumstances like flood, earthquake, election, etc., the Mission Director (NHM) of the State has the right to waive off the penalty. Further, before imposing penalty, the firm may be given an opportunity to be heard.

17. Technical & Financial Proposal will consist:

- i. Letter of Transmittal (**Form T-1**)
- ii. Technical Proposal format (**Form T-2**)
- iii. Financial Bid format (**Form F-1**)
- iv. Undertaking of presence of HO/Branch offices in State (**Form U**)

Form T-1**Letter of Transmittal**

To,

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

Sir,

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

We hereby declare that all the information and statements made in this Proposal are true and accept that any mis-interpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

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

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

We understand that State Health Society [*Insert Name of the State*] is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

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

Yours faithfully,

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Form T-2**Format for Technical Proposal**

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No:
		Fax No:
		Mobile No. of Head Office In-charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:
	Mention the date of establishment of each branch offices since when existed at the existing place	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm Service Tax Registration No.	Attach copy of Registration
5	Firm GST/TAN Registration No	Attach copy of Registration
6	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
7	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2020-21) confirming that the firm is eligible for major PSU audits.
8	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
9	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and

		Other Fees Received.
10	<p>Audit Experience of the Firm:</p> <ol style="list-style-type: none"> 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions & NGOs 3. Experience in the NHM audit 	<p>Copy of the Offer Letter & the Fee Charged for each assignment. (Relevant evidences to be given of the turnover and fee)</p>
11	<p>Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Number of Full Time Fellow Partners associated with the firm <ul style="list-style-type: none"> <input type="checkbox"/> Name of each partner <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> Date of becoming ACA and FCA <input type="checkbox"/><input type="checkbox"/> Date of joining the firm <ul style="list-style-type: none"> <input type="checkbox"/> Membership No. <input type="checkbox"/> Qualification <input type="checkbox"/><input type="checkbox"/> Experience <input type="checkbox"/> Whether the partners is engaged full time or part time with the firm <input type="checkbox"/> Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2021) 	<p>Attested copy of Certificate of ICAI not before 01.01.2021</p>

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

Form F-1**FORMAT FOR FINANCIAL BID****(Please provide the break-up of Firm's quoted fees for each work and unit)**

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

Note: In case of change in the rate of Service Tax the revised Service Tax shall be paid.**Form U**

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

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

Sir,

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

We hereby declare that our firm is having Head/ Branch offices in the State ofand is situated at address proof (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc.) of this office in the State is enclosed herewith.

We hereby also give an undertaking that the firm's staffdeputed for the audit are proficient in State's/UTs local language, both in oral and written form.

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Yours faithfully

()

Encl:

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

STATEMENT OF MINIMUM FEE

Sl. No.	Name of Implementing Agency	Quarterly Minimum Professional Fee
1	DHS Tawang	₹ 80,000
2	DHS West Kameng	₹ 80,000
3	DHS Seppa	₹ 80,000
4	DHS Papum Pare	₹ 65,000
5	DHS Lower Subansiri	₹ 70,000
6	DHS Kurung Kumey	₹ 80,000
7	DHS Upper Subansiri	₹ 80,000
8	DHS West Siang	₹ 75,000
9	DHS East Siang	₹ 70,000
10	DHS Upper Siang	₹ 80,000
11	DHS Lower Dibang Valley	₹ 70,000
12	DHS Dibang Valley	₹ 80,000
13	DHS Lohit	₹ 70,000
14	DHS Anjaw	₹ 80,000
15	DHS Changlang	₹ 70,000
16	DHS Tirap	₹ 80,000
17	DHS Longding	₹ 75,000
18	DHS Namsai	₹ 65,000
19	DHS Kra Daadi	₹ 75,000
20	DHS Pakke Kessang	₹ 70,000
21	DHS Itanagar Capital Complex	₹ 65,000
22	DHS Shi Yomi	₹ 80,000
23	DHS Leparada	₹ 70,000
24	DHS Lower Siang	₹ 65,000
25	DHS Siang	₹ 75,000
26	DHS Kamle	₹ 75,000
27	State HQ	₹ 2,40,000