



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5381567  
Dated/दिनांक : 10-09-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	25-09-2024 18:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	25-09-2024 18:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Health & Family Welfare Department Gujarat
Organisation Name/संगठन का नाम	National Rural Health Mission (nrhm) State Health Society
Office Name/कार्यालय का नाम	Commissionerate Of Health
Item Category/मद केटेगरी	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	10 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *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
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes

<b>Bid Details/बिड विवरण</b>	
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	250000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation

**EMD Detail/ईएमडी विवरण**

Required/आवश्यकता	No
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**ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता	No
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**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन	Yes
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**MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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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.

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

**Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Grant in Aid
Frequency of Progress Report	Yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	yearly
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	Yes

**Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**

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

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Prakashkumar Rajnikant Suthar	382010,Block no 5 Dr Jivaraj Mehta Bhavan Sector 10 Gandhinagar	1	<ul style="list-style-type: none"><li>Number of Months for which Post Audit Support is required : 12</li></ul>

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

### **1. Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

### **2. Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

### **3. Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

### **4. Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

## **Disclaimer/अस्वीकरण**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. 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.

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 within 4 days of bid publication on GeM. 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.

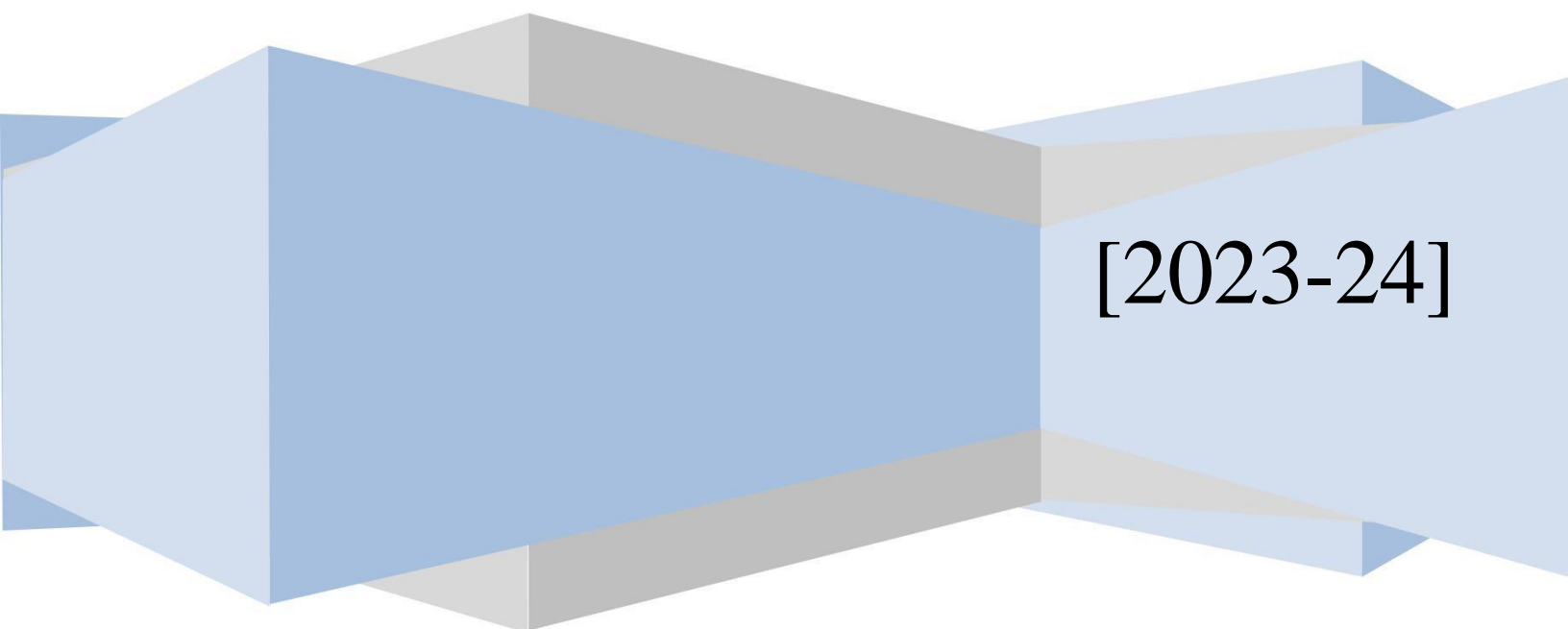
This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें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

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./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।

**---Thank You/धन्यवाद---**

**Request for Proposal (RFP)**

**For appointment of Statutory Auditor for State Health Agency (SHA) under Gujarat Health Protection Society (GHPS) for Audit of all programs.**



[2023-24]

## **Request for Proposal (RFP)**

Gujarat Health Protection Society, seeks to invite Proposal from Comptroller & Auditor General of India **(C&AG) empaneled Chartered Accountant (CA) firms that are eligible for Government/Public Sector Undertakings (PSU) audits. The audit will cover the Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (AB-PMJAY), Ayushman Bharat Digital Mission (ABDM) Yojana for the period of 2023-24, and the Mukhyamantri Amrutam (MA) and Mukhyamantri Amrutam Vatsalya (MA-Vatsalya) Schemes for the period of 2022-23 and 2023-24.** The audit will be conducted for the statutory audit of the State Health Agency of the Gujarat Health Protection Society.

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

## **Terms of Reference (ToR)**

1. AB-PMJAY was launched by the Ministry of Health & Family Welfare, Government of India, on September 23, 2018 to provide health insurance coverage under SECC data 2011. The objective of AB-PMJAY is to protect poor beneficiaries or households from financial liabilities arising out of health-related shocks that involve hospitalization. The beneficiaries under AB-PMJAY are entitled to hospitalization coverage up to Rs.10,00,000/- (10 lakhs) per annum for most diseases that require hospitalization. The government has even fixed the package rates for the hospitals for a large number of interventions. Pre-existing diseases and conditions are covered from day one, and there is no age limit. The coverage is for all family members, and there is no limit for the family members.
2. The **Mukhyamantri Amrutam (MA) Yojana** was launched in **September 2012** by the Government of Gujarat. The **Mukhyamantri Amrutam Vatsalya (MA-Vatsalya) Yojana** was introduced later in **August 2014** to extend the benefits to families with an annual income below a specified threshold, expanding the coverage beyond just BPL families. And during the financial year 2018-2019, the scheme name called “Rashtriya Swasthya Bima Yojana (RSBY)” has been implemented with similar objectives as on 12<sup>th</sup> April, 2019, has been consolidated with the “Gujarat Health Protection Society” for implementation of the scheme called, “Ayushman Bharat Pradhan Mantri Jan Arogya Yojana” (AB-PMJAY) through the National Health Authority, Gol.
3. The main objective of the AB-PMJAY scheme is to provide the enrolled beneficiaries from the unorganized sector with a health insurance cover, thereby protecting them from the financial shocks arising out of an emergency medical situation. It aims to reduce the out-of-pocket expenses of the target population for every visit to the hospital.
4. The **Gujarat Health Protection Society (GHPS)** oversees the AB PMJAY-MA schemes in Gujarat. These schemes aim to provide financial assistance and accessible healthcare services to the citizens, especially the economically vulnerable sections. Some of the key schemes under the Gujarat Health Protection Society include:

- **Mukhyamantri Amrutam (MA) Yojana:** Provides cashless health coverage for below poverty line (BPL) families, covering a wide range of tertiary care treatments and surgeries.
- **Mukhyamantri Amrutam Vatsalya (MA-Vatsalya) Yojana:** Extends the benefits of the MA Yojana to families above the poverty line but with an annual income below a certain threshold, offering similar health coverage as the MA Yojana.
- **Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (AB-PMJAY):** A nationwide scheme that offers health insurance coverage of up to ₹5 lakhs per family per year for secondary and tertiary healthcare, benefiting economically weaker sections of society.
- **Ayushman Bharat Digital Mission (ABDM):** A digital initiative to create a comprehensive health ID system for citizens, facilitating the digitization and integration of health records across the country.

These schemes collectively aim to improve healthcare accessibility, reduce out-of-pocket expenses, and ensure that citizens of Gujarat receive the necessary medical care without financial distress.

## 5. Institutional and Funding Arrangements:

AB-PMJAY being a partially centrally sponsored scheme, the majority of the funding comes from the central government, i.e., 60% of the share is paid by the central government, while the remaining 40% of the share is paid by the state government. The beneficiary needn't pay any money at the time of enrolment under the scheme of AB-PMJAY. In MA and MA-Vatsalya it is 100% funded by the state government, whereas ABDM is 100% funded by the central government.

## 6. Funding & Accounting Arrangements:

The central share for the AB-PMJAY programs is transferred from the National Health Authority (NHA), MoHFW, to the State Health Agency (SHA) directly to the society bank account without treasury function, and the state share is transferred from the state government through state treasury to the SHA account. The Government of India transfers funds in the form of grant-in-aid to SHA on the basis of a 60:40 ratio from the annual budget (**49,85,484 nos. family of Rs. 631.20 as premium per family PA and Rs. 30 as administrative fund per family PA as Central Share NHA guideline**). All financial transactions of SHA happen through a separate escrow bank account as **grants-in-aid for implementation** and **grants-in-aid for administrative funds**.

## 7. Objective of audit services:

### I. Objective of Auditing Individual Financial Statements

- a) **Accuracy and Fairness:** To verify that the individual financial statements of the Gujarat Health Protection Society (GHPS) present a true and fair view of the financial position and performance. This includes examining the balance sheet, income & expenditure account,



receipt & payment account, and ensuring that they comply with relevant accounting standards and policies.

- b) **Compliance with Accounting Policies:** To assess whether the financial statements are prepared in accordance with the applicable accounting policies, and to ensure that these policies are consistently applied.
- c) **Verification of Transactions:** To review and verify the accuracy and completeness of recorded transactions, ensuring they are properly classified and documented.
- d) **Bank Reconciliation:** To reconcile bank statements with the society financial records, identifying and rectifying any discrepancies between the two.
- e) **Statement of Funds Position:** To review the statement of funds position, ensuring that all funds are accurately accounted for and appropriately reported.
- f) **Reconciliation of Expenditures:** To reconcile expenditures and Income reported in the financial statements with supporting documents, ensuring that expenditures are valid, authorized, and accurately recorded.

## II. Objective of Auditing Consolidated Financial Statements

- a) **Consolidation Accuracy:** To verify that the Consolidated Financial Statements accurately reflect the combined financial position and performance of GHPS and its subsidiaries or related entities, if applicable.
- b) **Consistency with Individual Statements:** To ensure that the consolidation process is performed correctly, with consistency between the individual and consolidated financial statements.
- c) **Accounting Policies and Notes:** To review the relevant accounting policies, notes to accounts, and schedules included in the consolidated financial statements, ensuring they are clear and comprehensive.
- d) **Accuracy in Consolidation Adjustments:** To verify the accuracy of consolidation adjustments, such as elimination of inter-entity transactions, and to ensure that these adjustments are correctly applied.

## III. Additional Audit Objectives

- a) **Preparation of Utilization of Grant Calculation (UTC):** To prepare and verify the UTC, ensuring accurate reporting of grant utilization and adherence to financial reporting standards.
- b) **Filing of Income Tax Returns (ITR):** To ensure that the Income Tax Returns are accurately prepared and filed in compliance with the Income Tax Act. This includes verifying the accuracy of tax computations, deductions, and exemptions claimed.
- c) **Reporting to Charity Commissioner:** To prepare and submit the necessary reports in the specified format required by the Charity Commissioner, ensuring that all regulatory requirements are met.

## IV. Reporting and Documentation

- a) **Audit Report:** To provide a detailed audit report outlining findings, observations, and recommendations for improvements. This report will include:
  - Balance Sheet
  - Income & Expenditure Account
  - Receipt & Payment Account
  - Bank Reconciliation Statements
  - Statement of Funds Position
  - Reconciliation of Expenditures

- Reconciliation of Income (Fees, Penalty, Bank interests, etc.)
- b) Compliance Report:** To issue a compliance report detailing adherence to accounting standards, statutory regulations, and the Charity Commissioner's requirements.
- c) Recommendations:** To offer recommendations for enhancing financial controls, improving accuracy in financial reporting, and ensuring compliance with applicable laws and regulations.

**8. Standards:** The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

#### **9. Criteria for Selection of Auditors:**

- A) C&AG empanelled major audit firms:** CA firms that are empaneled with C&AG for the year 2023-24 and eligible for conducting audits of central or state government/ PSUs only will be eligible for the audit of the AB-PMJAY. In this regard, firms have to submit the details about the firm as per **Form T-2**.
- B) Selection of Bidder:** The selection of the bidder (auditor) will be done through an e-tender mode.
- C) Preference of firms having Head Office (H.O.)/Local Branch Office in the State Capital:** The firms having H.O./Local Branch Office in the State Capital of the same state and district for which the proposal is given to be given preference at the time of evaluation of technical bid. Such office must be existing within the state for not less than three years as per the ICAI Certificate.
- D) Undertaking of State Official Language:** Firms have to give an undertaking that the audit team members are proficient in the state's official language (both oral and written).
- E) Disclosure of Minimum Fees in the RFP document:** The minimum fees for the current assignment will be not less than **Rs. 2,50,000/- (Two Lacs Fifty thousand)**, including all taxes and out of pocket expenses.
- F) Audit Fees and TA/DA:** The firms that are interested in being appointed will have to quote consolidated audit fees, including expenses on TA/DA and taxes.

- G) Re-appointment of Auditor:** The auditor, once appointed, can continue for three (3) years subject to renewal every year based on satisfactory performance by the auditor and with the approval of competent authority and after obtaining the consent of the auditor.
- H) In case the same audit fee is quoted by two or more CA firms, the selection of auditor shall be done based on technical evaluation scoring and SHA discretion.**
- I) The other major points related to statutory audit are as follows:**
- a) To ensure timely completion of audit, the state should ensure that the books of accounts are ready at all places before the start of audit. Further, timely availability of information to the auditors should be ensured for the completion of the audit on time.
  - b) In the pre-bid conference to be held, the state should ensure that the participant firms are clearly explained about the requirements of the audit as regards the number of implementing agencies from whom Utilization Certificates (UCs) are obtained so that a quality audit is not compromised.
  - c) The state should ensure that a by-executive (AB-PMJAY) is constituted at the SHA for the selection of auditor and for follow up and issue of compliance to the audit observations of the previous years.
  - d) After the completion of the audit, the state should organize a meeting with auditors to discuss the audit observations.
  - e) A copy of the working papers of the auditors shall be retained by the Finance wing (AB-PMJAY) at the SHA, Gujarat.
  - f) Audit Report as per Appendices of the RFP has to be submitted in triplicate with spiral binding along with the soft copy (PDF/Scanned) mailed to [shafinance9@gmail.com](mailto:shafinance9@gmail.com).

**10. Scope & Coverage of Audit:**

The responsibilities of the statutory auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines. The statutory audit should be carried out at the state level, i.e. State Health Agency.

The scope of work of “State Statutory Auditors” is as follows:

Audit of the GHPS accounts and expenditure incurred by SHA

- Verification of books of accounts.
- Audit of Advance at the SHA level.
- Audit of the Provisional Utilization Certificate sent to GOI. And GOG.
- Adherence to the AB-PMJAY, MA, MA-Vatsalya & ABDM financial guidelines.
- Financial statements and books of accounts do comply with all the applicable laws and regulations.
- The funds were utilized for the purposes for which they were provided.
- Any other evaluation works, as desired by the State Health Agency.
- Checking of various taxes/statutory compliance.
- Verification of random audit of vouchers, journal entries, all transactions of provision.

11. **Coverage:** The auditor shall cover the accounts of AB-PMJAY, MA & MA- Vatsalya, and ABDM Yojana.

**a. Project Financial Statements:**

A format of such financial statements and relevant schedules showing the consolidation of all the programmes.

The project financial statement consolidated shall include the following:

- i. Balance sheet showing accumulated funds of the project balances other assets of the project, and liabilities, if any.
- ii. Income & Expenditure account for the year ending
- iii. Receipt and Payment Account for the year ending.
- iv. Other Schedules to the Balance sheet as appropriate:
  - Statement of Fixed Assets in the form of a Schedule,
  - Schedule of Loans and Advances (Age-wise analysis),
- v. Notes on Accounts showing the accounting policies followed in the preparation of accounts of the GHPS, and any other significant observation of the auditor.
- vi. The auditor shall have to specify the significant observations, including internal control weaknesses for each program, and also specify the institution to which these relate to enable

or facilitate appropriate follow up action.

vii. Sanction wise UCs as per NHA guideline Form 12-A or 12-C of GFR 2017; duly tallied with the Income & Expenditure and expenditure on GIA and Fixed Asset during the financial year (which have been shown as capitalized). **[Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]. Also, a separate UC for state share contribution needs to be issued by the auditor.**

viii. Action Taken Report on the previous year's audit observations.

ix. **Representation by Management:** The SHA management should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

**b. Reporting and Timing**

The final audit report should be submitted by 15<sup>th</sup> November 2024 to the GHPS, and the GHPS should then promptly forward **3 copies (spiral bound) and a also soft copy in MS Excel / MS Word and scanned (both) in mail** along with the **final utilization certificates** signed by the MS/ CEO of SHA and auditor both, to the GOI with their comments, if any.

The Penalty clause for non-completion of statutory audit within schedule time should be as follows:

1. Imposition of a 5% penalty of total annual fees of delay for every part or full month.
2. Delay beyond two months, contract may be terminated, and the 2<sup>nd</sup> lowest from the list may be appointed. (if needed and decided by SHA)

**12. Additional Instructions to Auditors:**

- a. Audit Report of the GHPS shall include audit of all the transactions of the SHA.
- b. Audit for the financial year will include all the components under AB-PMJAY.
- c. The auditor shall certify all the UCs in the prescribed format (as prescribed by NHA) of GOI for all programs of AB-PMJAY. The UCs shall be furnished sanction-wise, and the UCs should be signed by the Competent Authority of SHA along with a statutory auditor.
- d. For carrying out the said assignments, fees are payable for the whole terms of assignment, including GST.
- e. The CA/CA firm cannot assign/outsource/subcontract the work entrusted to the subcontractor in any manner, what so ever, or any portion to other C.A / C.A. firm.

**13. Confidentiality :**

- (a) The appointed firm, their personnel, partners or employee, shall not disclose any proprietary or confidential information relating to any of the project(s) / Scheme(s)/ Initiatives / services / contracts, or the GHPS operations without prior written consent of the management of GHPS.
- (b) The firm shall deliver all reports and other documents to GHPS together with a detailed inventory thereof. The firm may retain a copy of such report and documents but shall not use these reports and documents for purposes unrelated to this contract without prior written approval of GHPS.
- (c) The appointed firm has to undertake that all the knowledge and information not within the public domain, which may be acquired during the execution of the assignment(s), shall be, for all time and for all purposes, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission of SHA, the appointing authority.

**14. System Improvement :**

The selected firm will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work or unnecessary data noticed will be highlighted separately to the SHA authority.

**Guidelines for Submitting the Proposals:**

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

- i. The original and all copies of the technical proposal shall be uploaded on the e-tender website (<https://gem.gov.in/>).
- ii. All agencies must comply with the technical specification, general conditions and Format/Requirements for technical and financial proposals.
- iii. 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.
- iv. Financial proposals submitted by the firm should be valid for 6 months (180 days) from the date of submission of the proposal by the firm.
- v. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed and stamped by the Authorized Signatory of the firm.
- vi. **Gujarat Health Protection Society (GHPS) 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.**

- vii. 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.
- viii. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
- ix. The financial bid will be open only for the technically qualified bidder.

**Technical & Financial Proposal will consist:**

- i. Letter of Transmittal (**Form T-1**)
- ii. Technical Proposal format (**Form T-2**)
- iii. Form T-3, T-4 & T-5
- iv. Undertaking of presence of HO/Branch offices in State (**Form U**)

**Technical Documents:**

**List of documents to be scanned and uploaded:**

**Documents to be kept in “My Document” folder of the Bidder:** The following documents as per standard format detailed in bid document, or as per standard dictated by Regulatory/ Statutory bodies, shall be scanned and uploaded along with the bid document as per requirements.

SI No.	Name of the Documents
1	Form T-1
2	Form T-2, T-3, T-4, T-5
3	Form U
4	Certificate of ICAI
5	Proof of C&AG empanelment
6	Copy of Partnership Deed
7	Copy of Balance Sheet and P & L Account of the last three years (2020-21, 2021-2022 and 2022-23) or C.A. Certificate give Break-up of Audit Fees and other fees received

**Other Important Documents:**

SI. No.	Name of the Documents
1	PAN Card
2	GST Registration
3	Experience Certificates/ Appointment Letters/ Offer Letters
4	Firm’s Staff Details
5	Digitally Signed DNIT Documents

For each above mentioned document, the bidders shall scan in **100 dpi resolution** into PDF and upload them.

Sd/-

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Additional CEO & Mission Director  
(SHA), AB-PMJAY Gujarat Health  
Protection Society, Government of  
Gujarat



Letter of Transmittal

To,  
Additional CEO & Mission Director,  
State Health Authority,  
AB-PMJAY, Gujarat Health Protection Society,  
Gandhinagar, Gujarat.

Sir/Madam,

We, the undersigned, offer to provide the audit services for [*Name of State Health Authority*] 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 misinterpretation 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 Gujarat Health Protection 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,

( )

**Format for Technical Proposal**

<b>Sl. No.</b>	<b>PARTICULARS</b>	
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	Firms GST/ TAN Registration No.	Attach Copy of Registration
6	Firm's Registration No. with ICAI	Attach Copy of Certificate downloaded from ICAI website showing the name & address of HO, BO & Partners etc.
7	Empanelment No. with C&AG	Attach Proof of Empanelment with C & AG for the year under audit (2022-23) confirming the firm is eligible for Government/ PSUs 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 copy of Balance Sheet & Profit & Loss Account of the last three years or a CA Certificate give break-up of Audit fees and other fees received.
10	Audit Experience of the Firm: 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 RSBY/ AB-PMJAY audit	Copy of the offer letter and the fee charge for each assignments (Relevant evidence to be given of the turnover and fee)

11	<p align="center"><b>Details of Partners:</b></p> <p align="center"><b>Provide following details:</b></p> <ul style="list-style-type: none"> <li>*Number of Full Time Fellow Partners associated with the firm</li> <li>*Name of each partner</li> <li>*Date of becoming ACA and FCA</li> <li>*Date of joining the firm</li> <li>*Membership No.</li> <li>*Qualification</li> <li>**Experience</li> <li>*Whether the partner is engaged full time or part time with the firm</li> <li>*Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2024)</li> </ul>	<p align="center">Attested copy of certificate of ICAI not before 01/01/2024</p>
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**Note: The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).**

**Form T-3**

**A. Details of Qualified Staff (Chartered Accountants)**

(Please provide attested copy of Certificate of ICAI generated on or after 01.01.2024 for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience

**B. Details of Semi-qualified Staff (including Article Clerks etc)**

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualification	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified Staffs:						
1						
2						
Article Clerks:						
1						
2						
Others						
1						
2						

Firms must also clearly bring out the number of teams it plans to deploy for the audit keeping in view the scope of work, coverage and Guidelines for submitting the proposal. Structure of each team should be indicated as per format below:

Minimum staff as required for audit must be deployed by the firm. Minimum 4 members will be required in the team. If State feels that more staff is required for audit, the State has right to ask for the same and it should be coordinated by the firms as well.

**Form T-4**

<b>Total income of CA Firm in India with break-up of fees</b>				<b>(Rs. In Lacs)</b>
<b>F.Y</b>	<b>Audit fees</b>	<b>Income Tax Matters</b>	<b>Others</b>	<b>Total Turnover</b>
Total				
Average of above three years				

**Form T-5**

Brief of Relevant Experience:

Experience of Statutory audit in relation to Government Entities						
S. No.	Name of the Auditee Organization	Grant-in-aids handled of the Auditee organization	Type/Nature Of Assignment	Scope & Coverage of the assignment	Duration of Completion Of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

Number of Districts/Blocks may be higher than above at the time of audit because of any government or regulatory decisions and the same needs to be covered under audit, at the discretion of SHS which will be binding on us.

Name & Signature of Authorized Person

**The firm must achieve at least 60% of the marks to qualify on technical parameters.**

**The SHS Gujarat reserves the right to change / cancelled the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of the organization.**

**Dispute Resolution:**

Any dispute arising out of the contract, which cannot be amicably settled between parties, shall be referred to adjudication/arbitration in accordance with the laws of Government of India.  
(Subject to Gandhinagar jurisdiction)

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

To,  
Additional CEO & Mission Director,  
State Health Authority,  
AB-PMJAY, Gujarat Health Protection Society,  
Gandhinagar, Gujarat.

Sir,

We, the undersigned offer to provide the audit services for [ *Name of State Health Authority*] 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 of ..... and 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 staff deputed 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.....



## TECHNICAL EVALUATION

The audit committee has to evaluate the bids submitted by interested firms on the following parameters:

	Criteria	Max Score	Slab-wise Score
<b>1</b>	<b>Nature of CA Firm:</b>	<b>10</b>	
a.	Proprietorship		5
b.	Partnership		10
<b>2</b>	<b>Status of Auditor:</b>	<b>10</b>	
a.	FCA		10
b.	ACA		05
<b>3</b>	<b>Years of Experience of Auditor:</b>	<b>10</b>	
a.	Experience > 10 years		10
b.	Experience ≤ 10 years		07
c.	Experience ≤ 5		05
<b>4</b>	<b>Office Situated:</b>	<b>10</b>	
a.	Head Office in Gujarat		10
b.	Branch Office in Gujarat Capital		05
c.	Office Situated in other than Gujarat		03
<b>5.</b>	<b>Category of Other Staff:</b>	<b>15</b>	
a.	Semi-Qualified CA/CMA inter at least one staff		15
b.	M. Com/ B.Com at least three staffs		10
<b>6</b>	<b>Nature of Experience on Statutory Audit:</b>	<b>25</b>	
a.	AB-PMJAY & MA Audit at least one financial year		25
b.	Commercial/Statutory Audit (Excluding Bank Audit)		20
c.	Externally Aided Projects/Social Sector Project (excluding Audit of Charitable Org.) Institutions & NGOs		15
<b>7</b>	<b>Average turnover of the firm in last 3 years</b>	<b>20</b>	
a.	Turnover > 1 Core		20
b.	Turnover ≤ 1 Crore		15
c.	Turnover ≤ 50 lakh		10
d.	Turnover ≤ 20 lakh		05
<b>Total marks (1+2+3+4+5+6+7)</b>		<b>100</b>	

**Note:** Audit Firm will be technically qualified after clearance of cut off marks of 60 (Sixty) out of 100 (Hundred).

