



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2025/B/6272782  
Dated/दिनांक : 30-05-2025

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	09-06-2025 14:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	09-06-2025 14:30:00
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
क्रेता ईमेल/Buyer Email	buycon310.nrhm.gj@gembuyer.in
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	1 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 Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes
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

**Bid Details/बिड विवरण**

<b>Do you want to show documents uploaded by bidders to all bidders participated in bid?/</b>	No
<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>	INR 250000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

**EMD Detail/ईएमडी विवरण**

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

Advisory Bank/एडवाइजरी बैंक	Bank Of Baroda
ePBG Percentage(%) /ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months)/ईपीबीजी की अपेक्षित अवधि (महीने).	13

(a). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

**Beneficiary/लाभार्थी :**

Assistant Director  
Additional Director (MS), AB PMJAY-MA, 2nd Floor, Commisioner of heath, officer, Block No -5, Dr. Jivraj Mehta Bhavan, Sector-10, Gandhinagar- 382012  
(Gujarat Health Protection Society)

**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	Yes
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1. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover shall upload the supporting documents to prove his eligibility for exemption.
2. 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.
3. 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.
4. Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority: Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+20% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
5. 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.
6. 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**

**Pre Bid Detail(s)**

Pre-Bid Date and Time	Pre-Bid Venue
05-06-2025 13:00:00	2nd Floor, NHM Bhavan, Civil Campus, Sector 12B, Gandhinagar-382012.

**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

Specification	Values
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 , Internal control of financial , Internal Control over Financial Reporting , Bank Transactions
Type of Industries/Functions	Trust
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
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. 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.

## 3. Generic

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

## 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.

## 5. Past Project Experience

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

## 6. Generic

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

## 7. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Bidders are required to submit an Earnest Money Deposit (EMD) amounting to 7 500. The EMD must be submitted in the form of a Demand Draft issued by any nationalized or scheduled commercial bank (of India) on the name of 'Gujarat Health Protection Society

## 8. Purchase Preference (State)

**Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs from the State of Bid Inviting Authority having valid Udyam Registration and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry / State of Bid inviting authority. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not

an MSE and MSE Seller (s) has / have quoted price within L-1+ 20 % of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for 100 percentage of total quantity. The buyers are advised to refer the OM No. F.1/4/2021-PPD dated 18.05.2023 OM\_No.1\_4\_2021\_PPD\_dated\_18.05.2023 for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.

#### 9. Buyer Added Bid Specific SLA

File Attachment [Click here to view the file.](#)

## 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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. 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 catalogs 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 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.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

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)**

**Appointment of auditor for the statutory audit of all programs  
implemented by the State Health Agency (SHA), Gujarat  
Health Protection Society (GHPS), Gujarat**

**(2025-26)**

**ISSUED BY:  
State Health Agency- Gujarat**

## **Disclaimer**

The information contained in this Request for Proposal (RFP) Document is being provided to interested bidders on the terms and conditions set out in this document. The purpose of this RFP Document (hereinafter called RFP: Request for Proposal) is to provide interested parties with information that may be useful to them in making their pre-qualification, technical and commercial offers pursuant to this RFP.

This RFP includes statements, which reflect various assumptions and assessments arrived at by the SHA (State Health Agency) in relation to the Project. Such assumptions, assessments and statements do not purport to contain all the information that each Bidder may require. This RFP may not be appropriate for all persons, and it is not possible for the SHA, its employees or advisors to consider the investment objectives, financial situation and particular needs of each party who reads or uses this RFP. The assumptions, assessments, statements and information contained in the RFP may not be complete, accurate, adequate or correct. Each Bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in this RFP and obtain independent advice from appropriate sources.

Information provided in this RFP to the Bidders is on a wide range of matters, some of which may depend upon the interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The SHA accepts no responsibility for the accuracy or otherwise of any interpretation or opinion on law expressed herein. The SHA, its employees and advisors, make no representation or warranty and shall have no liability to any person, including any Bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, costs or expenses which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the RFP and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP Document or arising in any way for participation in this Bid Process. The SHA also accepts 'no

liability' of any nature, whether resulting from negligence or otherwise howsoever caused, arising from the reliance of any Bidder upon the statements contained in this RFP.

The SHA may, at its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this RFP. The issue of this RFP does not imply that the SHA is bound to select or appoint a Bidder, as the case may be, for the Project and the SHA reserves the right to reject all or any of the Bidder or Bids without assigning any reason whatsoever. The Bidders shall bear all costs associated with or relating to the preparation and submission of its Bid including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the SHA or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will remain with the Bidder and the SHA shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Bidder in preparation or submission of the Bid, regardless of the conduct or outcome of the Bidding Process.

## 1. FACT SHEET AND RFP SCHEDULE

S.No	Reference	Description
1.	Project Title	AB PMJAY-MA Yojana
2	RFP Title	Selection of agency for conducting Statutory Audit of all programs implemented by the State Health Agency under AB PMJAY-MA Yojana.
3	Name of Bid Inviting Authority	State Health Agency (SHA), AB PMJAY-MA Yojana, Commissionerate of Health Office, 1st Floor, Block no.5, Dr. Jivraj Mehta Bhavan, Gandhinagar, Gujarat.
4	Name and Contact of Officer	Dr. Trupti Desai, Additional Director (MS), 1 <sup>st</sup> Floor, Block no.-5, Dr. Jivraj Mehta Bhavan, Gandhinagar, Gujarat, acting on behalf of the Gujarat Health Protection Society, H&FW Department, Gujarat.
5	Audit Period	The audit will cover the Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (AB-PMJAY) for the financial year 2023-24 and 2024-25, and the Mukhyamantri Amrutam (MA) & Mukhyamantri Amrutam Vatsalya (MA- Vatsalya) Schemes for the period of 2022-23, 2023-24 and 2024-25.
6	Availability of RFP document	RFP Published on- <a href="http://gem.gov.in">http://gem.gov.in</a> portal.
7	Tenure of the Contract	Tenure for three (3) years subject to renewal mutually every year based on satisfactory performance by the auditor as per the RFP conditions.
8	Earnest Money Deposit/ Bid security	3% of the total estimated bid value. The MSE registered bidder seeking EMD exemption must submit the valid supporting document for the relevant category as per GeM GTC (MSEs recognized by DPIIT under the Start-up India Program and having Udyam registration as well as registration with CSPO or National Small Industries

		Corporation as a MSE) with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD.
9	Mode for submission of Bids	Bidders are to upload their technical and financial Bids on the e-procurement portal <a href="http://gem.gov.in">http://gem.gov.in</a> portal. The Commercial Bid is to be submitted through online mode only. Submission of it in any other mode will not be accepted.
10	Method of selection	Two stage evaluation process comprising of: <ul style="list-style-type: none"> <li>• Technical Evaluation and</li> <li>• Commercial Bid Evaluation</li> </ul>
11	Date till which the RFP response/ bid should be valid i.e. period of bid validity	The bid proposal shall remain valid for 180 (one hundred and eighty) days from the last date of bid submission.
12	Bid Securing Declaration	The Bidders shall submit, bid securing declaration form as per the format provided in this bid document (Annexure-I) on GEM portal.
13	Last date and time of bid submission/ Bid Due Date	The last date and time for submission of Proposal is as mention on GeM portal. The bidder's proposal needs to be submitted online at <a href="http://www.gem.gov.in">www.gem.gov.in</a> on or before the last date and time of submission.
14	Currency	The bidder to state all costs in Indian Rupees only (₹).
15	Late Bids	Late bids i.e. bids received after the specified date and time of receipt will not be considered.

Note 1: The Bidding Process Schedule set out above is indicative in nature and the SHA may, in its sole discretion and without prior notice to the Bidders, amend the Bidding Process Schedule. This responsibility shall lie with the Bidders to verify the Bid Process Schedule and the SHA shall not incur any liability whatsoever arising out of amendments to the Bidding Process Schedule. SHA shall give notice of changes to the Bidding Process Schedule, if any, by Addendum. All bidders are advised to check for any further clarifications,

amendments/addendums and corrigendum related to this RFP at the following website:  
<http://gem.gov.in>.

Note 2: This document is not transferable.

## 2. DEFINITION AND INTERPRETATIONS

- a) **Addendum or Addenda** means document issued in continuation or as modification or as clarification to certain points in the RFP Documents. The bidders would need to consider the main document as well as any addenda issued subsequently for responding to the bid.
- b) **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. AB PMJAY-MA is managed and administered by the Health and Family Welfare Department, Government of Gujarat through State Health Agency with the objectives of providing and improving access of validated Beneficiary Family Units to quality inpatient care and day care surgeries for treatment of diseases and medical conditions through a network of Empanelled Health Care Providers for risk covers for reducing out of pocket health care expenses.
- c) **Applicable Laws:** All laws, brought into force and effect by Government of India or the Government of Gujarat, including rules, regulations and notifications made there under, and judgments, decrees, injunctions, writs and orders of any court of record, applicable to this RFP.
- d) **Beneficiary** means a member of the AB PMJAY-MA Beneficiary Family Units who is eligible to avail benefits under the AB PMJAY-MA Yojana. Referred to as AB PMJAY-MA Beneficiary henceforth in the document.

- e) **Beneficiary Family Unit or AB PMJAY-MA Beneficiary Family Unit** refers to those families including all its members figuring in the Socio-Economic Caste Census (SECC)-2011 database under the deprivation criteria of D1, D2, D3, D4, D5 & D7, Automatically Included category (viz as Households without shelter, Destitute-living on alms, Manual Scavenger Families, Primitive Tribal Groups and Legally released Bonded Labour) and 11 broadly defined occupational un-organised workers (in Urban Sector) of the Socio-Economic Caste Census (SECC) 2011 database of the State Government along with the existing MA and MAV enrolled Beneficiary Families not figuring in the SECC Database of the State Referred to as AB PMJAY-MA Beneficiary Family Unit henceforth in the document.
- f) **Benefit Risk Cover or Benefit Cover** refers to the annual basic cashless hospitalisation coverage of Rs.10, 00,000/- on family floater basis (Rs.1.0 lakh per family per annum in Insurance mode and above this up to Rs.10.0 lakh in Assurance mode), that the insured families would receive under the AB PMJAY-MA Yojana.
- g) **Bid** refers to a bid containing Qualification Bid and Commercial Bid that is submitted by eligible Bidder for qualification and award of contract in accordance with this RFP Document as per the provisions laid down therein. Bid (s) means collectively, Bids submitted by the Bidders
- h) **Bidder (s)** refers to eligible company which submit their Bids in accordance with this RFP Document
- i) **Bid Validity Period** shall mean the period of 180 days from the Bid Due Date (excluding the Bid Due Date) for which each bid shall remain valid.
- j) **Companies Act** refers to the Companies Act, 2013, provided that references to any repealed provision contained in the Companies Act, 1956 shall be read as references to the corresponding provision contained in the Companies Act, 2013.

- k) **Contract** means draft Contract provided to the Bidders which shall be executed between selected agency and SHA for implementation of the Scheme
- l) **Days** mean and shall be interpreted as calendar days unless otherwise specified.
- m) **EHCP or Empanelled Health Care Providers** shall mean and refer to those public or private health care providers who are empanelled by the SHA for providing services to the AB PMJAY-MA Beneficiaries including beneficiaries seeking treatment under portability feature of AB PMJAY-MA under the AB PMJAY-MA.
- n) **Financial Year** Means the accounting year (viz. 1<sup>st</sup> April to 31<sup>st</sup> March) followed by the Bidder in the course of its normal business in India.
- o) **Health Benefit Package** refers to the bundled package of services required to treat a condition/ailment/ disease that insured families would receive under AB PMJAY-MA Yojana.
- p) **Health Insurance Policy** is a contract between an insurer and an individual /group/household/family in which the insurer agrees to provide specified health insurance cover at a particular “premium”.
- q) **Insurer** means the bidder who has been selected by the SHA Gujarat and has agreed to the terms and conditions of the AB PMJAY-MA scheme implementation and has signed the Insurance Contract with the State Government.
- r) **MA Yojana shall** refer to Mukhyamantri Amrutam Yojana managed and administered by the Health and Family Welfare Department, Government of Gujarat for the Below Poverty Line (BPL) families with the objective of reducing out of pocket healthcare expenses and improving access of validated beneficiary family units to quality inpatient care and day care surgeries (as applicable) for treatment of diseases and medical conditions through a network of empanelled health care providers.

- s) **MA Vatsalya Yojana** shall refer to Mukhyamantri Amrutam Vatsalya Yojana managed and administered by the Health and Family Welfare Department, Government of Gujarat based on certain annual income limit of the families or a family belonging to a particular category with the objective of reducing out of pocket healthcare expenses and improving access of validated beneficiary family units to quality inpatient care and day care surgeries (as applicable) for treatment of diseases and medical conditions through a network of empanelled health care providers.
- t) **Material Misrepresentation** shall mean an act of intentional hiding or fabrication of a material fact which, if known to the other party, could have terminated, or significantly altered the basis of a contract, deal, or transaction.
- u) **MoHFW** shall mean the Ministry of Health and Family Welfare, Government of India.
- v) **Qualification** Bid refers to qualification proposal submitted by a Bidder, in the format provided in this RFP.
- w) **Risk Cover** shall mean an annual risk cover of Rs.10,00,000/- (Rupees Ten lakh only) on family floater basis, covering in-patient care and day care surgeries for treatment of diseases and medical conditions pertaining to secondary and / or tertiary treatment as defined the scheme through a network of Empanelled Health Care Providers (EHCP) for the AB PMJAY-MA Beneficiary Family Units validated by the State Government or the designated State Health Agency (SHA).
- x) **Successful Bidder** shall mean the Bidder whose bid document is responsive, which has been prequalified and whose financial bid is the lowest among all the shortlisted Bidders and whom the State Government intends to select and with whom it signs the Contract for Statutory Audit under AB PMJAY-MA Yojana.

- y) **Scheme** shall mean the AB PMJAY-MA Yojana managed and administered by the State Health Agency, Gujarat.
- z) **Selected Bidder** shall mean the successful bidder who has been selected in the bid exercise and has agreed to the terms and conditions of the RFP Document and has signed the Contract with the State Government.
- aa) **State Government** refers to the duly elected Government in the State in which the RFP is issued.
- bb) **State Health Agency (SHA)** refers to the agency/ body set up by the Gujarat Health Protection Society under the Ministry of Health and Family Welfare Department, Government of Gujarat for the purpose of coordinating, managing and implementing the AB PMJAY-MA Yojana in the State of Gujarat.
- cc) **RFP Documents** refers to this RFP Document published on GEM. Without prejudice, the RFP Documents shall include all Addenda issued by the SHA, any written responses of queries and any other documents made available by the SHA to the Bidders from time to time during the RFP process including the Contract.
- dd) **Term** means duration of the Contract, in accordance with the provisions thereof.

### 3. AB PMJAY-MA YOJANA

The name of the Scheme is the “AB PMJAY-MA Yojana” and shall hereafter be referred to as the AB PMJAY-MA or “Scheme”.

- a) The Gujarat Government aims to reduce the out of pocket healthcare expenditures and to improve access of families to quality inpatient care and day care surgeries for treatment of diseases and medical conditions pertaining to secondary and / or tertiary treatment through a network of Empanelled Health Care Providers (EHCP), to the beneficiaries for the risk covers as defined below. An annual risk cover of Rs.10,00,000 (Rupees ten lakhs) on family

floater basis is provided to AB PMJAY-MA beneficiaries. Out of this Rs.1,00,000/- (Rupees one lakh only) through insurance mode (Insurance Companies' liability) and above this up to Rs.10,00,000/- (Rupees ten lakhs only) is borne by the State Government (Through assurance mode).

- b) The following benefits are covered for the eligible AB PMJAY-MA beneficiary families under the SCHEME.
- 1) Cashless hospitalization expenses coverage including treatment for medical conditions and diseases requiring secondary and tertiary level of medical and surgical care treatment including defined day care surgeries and follow –up care;
  - 2) Pre- and post-hospitalisation cover;
  - 3) Risk Cover (RC) of Rs. 10,00,000 (Rupees ten lakh only) on family floater basis per eligible AB PMJAY-MA Yojana Beneficiary Family Unit per annum under AB PMJAY-MA Yojana;
- (a) Eligible family will include all members within identified relationships as included in the AB PMJAY-MA and revision of beneficiary details from time to time;
- c) In order to provide above benefits to the eligible AB PMJAY-MA families, Insurance Company performs following tasks (but not limited to):
- a) Setting up of State and District level offices and deployment of staff;
  - b) Providing Preauthorization of Procedures;
  - c) Providing coverage to Beneficiaries availing Portability of Care;
  - d) Claims Processing, and management thereof;
  - e) Claims Payment (up Rs.1.0 lakh per family per annum);
  - f) Audit compliances
  - g) Anti-fraud Activities

For further details about the Scheme including risk cover, benefit packages and procedures covered, premium payment details, proposed roles and responsibilities of the Insurer and all other relevant details. Bidders are requested to refer the [www.ma.gujarat.gov.in](http://www.ma.gujarat.gov.in) website for scheme details.

### 3.1. State Health Agency

State Health Agency is the body responsible for implementing public health insurance/assurance scheme AB PMJAY-MA Yojana (Ayushman Bharat Pradhan Mantri Jan Arogya Yojana', Mukhyamantri Amrutam (MA) and Mukhyamantri Amrutam Vatsalya (MAV) Yojana). SHA has been set-up to implement the AB PMJAY-MA at the State level. SHA is governed by a Governing Board Chaired by the Hon'ble Minister (Health and Family Welfare Department), Gujarat. The Chief Executive Officer (CEO), an officer in the rank of Commissioner to the Government of Gujarat manages its affairs. To implement the scheme in the State, State Health Agency under the Gujarat Health Protection Society (GHPS) (a society/trust) has been set up by the State Government. SHA looks after the operational and implementation of the scheme in the State.

### 3.2. Key functions of SHA:

- Formulation of various operational guidelines related to AB PMJAY-MA, model documents and contracts to ensure standardization and interoperability.
- Enforce compliance with, standards for treatment protocols, quality protocols, minimum documentation protocols, data sharing protocols, data privacy and security protocols, fraud prevention and control including penal provisions etc. issued by the NHA/SHA under the scheme from time to time.
- Develop mechanisms for strategic purchasing of healthcare services through AB PMJAY-MA, so as to get best return of Government's investment. Create conducive conditions for strategic purchasing by preparing list of packages and their rates and updating those from time to time using a transparent, predictable and evidence-based process. Set up effective and efficient mechanisms to pay to the health care providers through electronic payment systems.
- Set up systems and processes for convergence of AB PMJAY-MA with other health insurance / assurance schemes. This will include schemes being implemented by both states and central governments.
- Explore options including ways to link AB PMJAY-MA with the larger healthcare system, especially primary care, in consultation with NHA, New Delhi.

- Work closely with Insurance Company, hospitals and other stakeholders.
- Effective implementation of AB PMJAY-MA across the State and its regular monitoring including taking course corrective actions, as and when required.
- Coordination with various State Governments on a regular basis for implementation of AB PMJAY-MA.
- Carrying out awareness activities for informing beneficiaries and other stakeholders about the schemes.
- Prevention, detection and control of frauds and abuse.
- Grievance redressal for all stakeholders at various levels.
- Act as Data fiduciary and is responsible for security of the personal data and health records.
- Setup an efficient monitoring system for the scheme
- Ensure interoperability, standardization and convergence amongst schemes of central ministries.
- Develop strategic partnerships and collaboration with central governments, other public and private institutions including not-for-profit institutions, banks, insurance companies, academic institutions including universities, in areas relevant to the objectives of AB PMJAY-MA.
- Generate evidence for the policymakers from schemes data and other research/evaluations so as to facilitate evidence-based-decision making and policy formulation by the State Government.
- Act as apex body to implement AB PMJAY-MA.
- Take any decision related to the implementation of the scheme, recruitment and hiring of staff, disbursement of grant in aid to the districts, and issue relevant directions from time to time, as required.
- Any other activities assigned by the NHA or H&FW Department, Gujarat from time to time.

Bidders are requested to visit <https://pmjay.gov.in> & [www.ma.gujarat.gov.in](http://www.ma.gujarat.gov.in) for details.

#### **4. DETAILED SCOPE OF WORK**

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) and for the financial year 2023-24 and 2024-25, and the Mukhyamantri Amrutam (MA) & Mukhyamantri Amrutam Vatsalya (MA-Vatsalya) Schemes for the period of 2022-23, 2023-24 and 2024-25. 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.

1. In the financial year 2018–19, the Government of India introduced AB-PMJAY under the National Health Authority (NHA), integrating the earlier Rashtriya Swasthya Bima Yojana (RSBY). Following its national rollout, Gujarat merged its state-funded health schemes—Mukhyamantri Amrutam (MA) Yojana and Mukhyamantri Amrutam Vatsalya (MA-Vatsalya) Yojana—with AB-PMJAY. The merged scheme is now implemented statewide as the AB PMJAY-MA Yojana, under the Gujarat Health Protection Society (GHPS).
2. 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.
3. The State Health Agency (SHA) is the designated body responsible for implementing the AB PMJAY-MA Yojana in Gujarat. SHA has been constituted under the Gujarat Health Protection Society (GHPS), a society/trust established by the State Government.
4. SHA oversees the operational execution and implementation of AB PMJAY, MA, and MAV Yojanas at the state level. It is governed by a Governing Board, chaired by the Hon'ble Minister of Health and Family Welfare, Government of Gujarat. The day-to-day affairs are managed by the Chief Executive Officer (CEO), who holds the rank of Commissioner to the

Government of Gujarat.

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 is a centrally sponsored scheme, wherein the majority of the funding is provided by the Central Government. Under this arrangement, 60% of the financial share is contributed by the Central Government, while the remaining 40% is borne by the State Government. Beneficiaries are not required to pay any amount at the time of enrolment under the AB-PMJAY scheme.

For the Mukhyamantri Amrutam (MA) and Mukhyamantri Amrutam Vatsalya (MA-Vatsalya) schemes, the enrolment and associated benefits are 100% funded by the State Government.

## **6. FUNDING & ACCOUNTING ARRANGEMENTS:**

The central share for the AB-PMJAY program is transferred by the National Health Authority (NHA), Ministry of Health and Family Welfare (MoHFW), directly to the State Health Agency (SHA) into its society escrow bank account. The state share, on the other hand, is transferred by the State Government through the state treasury to the SHA account.

The Government of India, through the NHA, and the State Government, via the state treasury, provide funds as grants-in-aid to the SHA's escrow account in a 60:40 ratio from the annual budget allocated for PMJAY families. In addition to this, the remaining funds for the MA & MAV (Mukhyamantri Amrutam and Mukhyamantri Amrutam Vatsalya) schemes and other eligible families in other scheme are transferred to the State Nodal Agency (SNA) bank account from various departments.

Currently, approximately 95 lakh families are eligible under various schemes. All financial transactions of the SHA are routed through a dedicated escrow bank account, maintained separately for receiving grants-in-aid for both implementation activities and administrative expenses.

## **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 & Income:** 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):** Auditor have to prepare the UTC grant wise (for all grant which origination received) and trust audit report as per SHA and NHA instruction, 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. If any scrutiny arise during your contract period, you had responsible to present at Income tax authority.

- 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

- 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.

- d) 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.

## 8. CRITERIA FOR SELECTION OF AUDITORS:

- A) **C&AG empanelled major audit firms:** CA firms that are empaneled with C&AG for the year 2024-25 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 and basis of Technical evaluation scoring (as mention below).
- C) **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).
- D) Bidders are required to submit an Earnest Money Deposit (EMD) amounting to 3% of the total estimated bid value. The EMD must be submitted in the form of a Demand Draft issued by any nationalized or scheduled commercial bank (of India) on the name of 'Gujarat Health Protection Society. Bidders claiming exemption under applicable government rules (e.g., MSMEs registered with Udyam/NSIC) must submit valid supporting documents.

A copy of the bid security/ EMD should be uploaded on the <http://gem.gov.in> and the original is to be submitted in a separately sealed envelope (Address:- Additional Director (MS), AB PMJAY-MA, 2nd Floor, Commisionner of heath, officer, Block No -5, Dr. Jivraj Mehta Bhavan, Sector-10, Gandhinagar- 382012) before the last date of the bid submission. Bids submitted without the EMD, or without adequate EMD, or after the last date of bid submission will be liable for rejection without providing any oppportunity to the bidder concerned.

The EMD shall be valid for at least 90 days from the date of bid submission. It will be forfeited if the bidder withdraws or modifies the bid during its validity, fails to sign the contract, or does not submit the required Performance Security. The EMD of unsuccessful bidders will be refunded without interest after finalization of the RFP, and for the successful bidder, it will be refunded upon submission of Performance Security.

- E) Performance Security:** The successful bidder shall furnish a Performance Security of 5% of the total contract value within 7 days of receipt of the Work Order on GEM. It shall be submitted through a Bank Guarantee, Demand Draft, or online transfer to the designated account and must remain valid for the contract period plus 60 days.

Failure to submit the Performance Security within the prescribed time may lead to cancellation of the award and forfeiture of EMD. The security will be forfeited in case of breach of contract or non-fulfillment of obligations. It shall be released without interest after successful completion of the contract and acceptance of all deliverables by the Authority.

- 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) All financial and legal documents must be in the name of the same entity applying for the RFP.** Documents belonging to any other individual or firm will not be accepted. Bids with mismatched documentation will be summarily rejected.
- H) Firm whose Branch/ Head office is in Gujarat are only eligible for this RFP. Bidders are required to attach supporting document in the technical bid as a proof of the same.**
- I) 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.

**J)** 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.

**K)** The other major points related to statutory audit are as follows:

- Before issuing the work order, the State should ensure that the selected firm is clearly informed about the audit requirements, including the number of implementing agencies from whom Utilization Certificates (UCs) are to be obtained. This is essential to ensure that the quality of the audit is not compromised and that no issues arise later regarding the scope of work.
- The SHA should ensure that a bid evaluation committee is constituted at the State level for the evaluation of the technical and financial bids.
- Selection of auditor and for follow-up and issue of compliance to the audit observations of the previous years.
- After the completion of the audit, SHA to organize a meeting with the auditors to discuss audit observations.
- A copy of the working papers of the auditors shall be retained by the Finance wing (AB-PMJAY) at the SHA, Gujarat.
- Audit Report as per Appendices of the RFP has to be submitted in four copy with spiral binding along with the soft copy (PDF/Scanned) mailed to shafinance9@gmail.com.

## **9. 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, 2<sup>nd</sup> Floor, NHM Bhavan, Civil Hospital Campus, Gandhinagar, Gujarat.

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

- 1) Audit of the GHPS accounts and expenditure incurred by SHA.
- 2) Verification of books of accounts.
- 3) Audit of Advance at the SHA level.
- 4) Audit of the Provisional Utilization Certificate sent to GOI and GOG.
- 5) Adherence to the AB-PMJAY, MA, MA-Vatsalya financial guidelines.
- 6) Financial statements and books of accounts do comply with all the applicable laws and regulations.
- 7) The funds were utilized for the purposes for which they were provided.
- 8) Checking of various taxes/statutory compliance.
- 9) Verification of audit of vouchers, journal entries, all transactions of provision.
- 10) Preparation of all UTC grant wise and Trust Audit report with Annexure as per SHA instruction.
- 11) Any other evaluation works, as desired by the State Health Agency.

#### **10. COVERAGE:**

The auditor shall cover the accounts of AB-PMJAY, MA & MA-Vatsalya Yojana.

- Notes on Accounts showing the accounting policies followed in the preparation of accounts of the GHPS, and any other significant observation of the auditor.
- 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.
- 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.

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

## **11. REPORTING AND TIMING**

The final signed audit report must be submitted within 75 days from the date of issuance of the GeM contract order. The Auditor is required to promptly forward four spiral-bound hard copies along with a soft copy in both MS Excel/MS Word format and scanned PDF format via email, along with the final Utilization Certificates to the State Health Agency (SHA), Gujarat.

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

- *A penalty of 5% of the total annual audit fees shall be imposed for every delay of 7 days beyond the stipulated 75-day submission period.*
- *In case of a delay exceeding 30 days, the contract may be terminated, the security deposit shall be forfeited, and necessary legal action may be initiated against the agency.*

## **12. ADDITIONAL INSTRUCTIONS TO AUDITORS:**

- Audit Report of the GHPS shall include audit of all the transactions of the SHA.
- Audit for the financial year will include all the components under AB PMJAY-MA.
- The auditor shall prepare and certify all the UCs in the prescribed format (as prescribed by NHA and SHA) of GOI for all programs of AB PMJAY-MA. The UCs shall be furnished sanction-wise, and the UCs should be signed by the Competent Authority of SHA along with a statutory auditor.
- The professional fees for undertaking the said assignments shall be payable upon the successful completion of the audit work and summation of report and All required UTC for PMJAY for FY 2023-24 and 2024-25, and for MAA for FY 2022-23, 2023-24, and 2024-25.

- 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.
- Non-compliance with the RFP terms and conditions, breach of contract, or misconduct will be reported to C&AG, ICAI, and MoH&FW, in addition to legal actions under the jurisdiction of Gandhinagar, Gujarat Court.
- The SHA 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.

### **13. CONFIDENTIALITY:**

- 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.
- 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.
- 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.

## 15. GUIDELINES FOR SUBMITTING THE PROPOSALS:

- A. 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. 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.
  - iv. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed and stamped by the Authorized Signatory of the firm. Non submission/ Incomplete form submission/ wrong data submission/ lead to technical rejection of firm.
  - v. 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.
  - vi. 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.
  - vii. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
  - viii. The financial bid will be open only for the technically qualified bidder.
- B. The Bidder shall be debarred from participating in any future AB PMJAY-MA Tenders in the State of Gujarat for a period of three consecutive years from the date of allotment of work order, on account of one or more of the following reasons:
- (a) If the Bidder withdraws its Bid during the period of Bid Validity, as specified in this RFP and as extended by the Bidder from time to time.
  - (b) In case of a Successful Bidder, if such Successful Bidder fails:

- (i) To sign/accept and return the duplicate copy of the work order; or
- (ii) To sign the formal Contract, or commence the assignment within the time limit stipulated by the SHA; or
- (iii) To furnish Performance Security within the time limit stipulated by the SHA; or
- (iv) If the Bidder is found to be involved in fraudulent practices, corrupt practices, collusive practices, coercive practices, undesirable practices, restrictive practices or obtrusive practices, as specified in this RFP; or
- (v) If the Successful Bidder fails to submit the copy of the work order and acceptance thereof or does not execute the Contract, the SHA reserves the right to blacklist such Bidders from participating in future tenders, for a period of three consecutive years from the date of such blacklisting or decided by SHA.

**16. ACKNOWLEDGEMENT BY THE BIDDER**

The Bidder, by submitting its Bid pursuant to this RFP, shall be deemed to have acknowledged and confirmed that the SHA will suffer loss and damage on account of withdrawal of its Bid or for any other default by the Bidder during the Bid Validity period.

**17. TECHNICAL DOCUMENTS:** (List of documents to be scanned and uploaded):

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.

Sl 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 financial years (2021-22,2022-23 and 2023-24) with Break-up of Audit Fees and other fees received

Other Important Documents:

Sl. No.	Name of the Documents
1	PAN Card
2	GST Registration
3	Experience Certificates/Appointment Letters/Offer Letters
4	Firm's Staff Details

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

Sd/-

( )

Additional Director (MS),

PMJAY-MA, State Health Agency,

Gujarat

**Form T-1**

**Letter of Transmittal**

To,  
Additional Director (MS),  
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,  
( )

**Form T- 2**

**Format for Technical Proposal**

<b>Sl. No.</b>	<b>PARTICULARS</b>	
1	Name of the Firm	
2	Head Office Addresses:	Address
		Phone No:
		Fax No:
		Mobile No. of Head Office In-charge with Name and designation:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
2	Branch Office 1, 2, 3 (Particulars of each branch to be provided).	In case the firm has more than one branch, details of all branches should be incorporated, including the address, contact information, and the name of the branch head:
	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
5	Firms GST Registration No.	Attach Copy of Registration
6	Firm's Registration No. with ICAI	Attach Latest 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 (2024-25) 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	<p>Audit Experience of the Firm:</p> <p>1. Number of Assignments in Commercial/Statutory Audit</p> <p>2. Number of Assignments of Externally Aided Projects/Social Sector Project (excluding audit of Charitable Org.) Institutions &amp; NGOs</p> <p>3. Experience in the RSBY/AB-PMJAY audit</p>	Copy of the work order for each assignments
11	<p>Details of Partners: Provide following details:</p> <p>*Number of Full Time Fellow Partners associated with the firm</p> <p>*Name of each partner</p> <p>*Date of becoming ACA and FCA</p> <p>*Date of joining the firm</p> <p>*Membership No.</p> <p>*Qualification</p> <p>**Experience</p> <p>*Whether the partner is engaged full time or part time with the firm</p> <p>*Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/04/2025)</p>	Attested copy of certificate of ICAI not before 01/04/2025

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

**FormT-3**

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

(Please provide attested copy of Certificate of ICAI generated on or after 01.04.2025 for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualification	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
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 2 members will be required in the team. If State feels that more staff is required for audit, the State has right to ask for same and it should be coordinated by the firms as well.

**FormT-4**

<b>Total income of CA Firm in India with break-up of fees</b>				<b>(Rs. In Lacs)</b>
F.Y	Audit fees	Income Tax Matters	Others	Total Turnover
2021-22				
2022-23				
2023-24				
Total				
Average of above three years				

**FormT-5**

**Brief of Relevant Experience:**

Experience of Statutory audit in relation to Government Entities (other than Bank)						
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

**Form U**

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

To,  
Additional Director (MS),  
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 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 (photo copy 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 staffs 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>		
a.	Proprietorship	10	5
b.	Partnership/LLP/Pvt. Ltd		10
<b>2</b>	<b>Status of Auditor:</b>		
a.	FCA	10	10
b.	ACA		05
<b>3</b>	<b>Years of Experience of Statutory Auditor:</b>		
a.	Experience > 10 years	10	10
b.	Experience ≤ 10 years		07
c.	Experience ≤ 5		05
<b>4</b>	<b>Office Situated:</b>		
a.	Head Office or Branch in Ahmedabad/ Gandhinagar	10	10
b.	Head office/ Branch Office in other District of Gujarat		05
<b>5.</b>	<b>Category of Other Staff:</b>		
a.	Semi-Qualified CA/CMA inter at least one staff	15	15
b.	M.Com/B.Com at least three staffs		10
<b>6</b>	<b>Nature of Experience on Statutory Audit:</b>		
a.	Previously RSBY/ PMJAY-MA Audit experience any year	25	25
b.	Statutory audit experience of Government Departments, Societies, or other Government Bodies (excluding Bank Audits, Internal		20

	Audit/Pre audit, Concurrent Audit)		
c.	Externally Aided Projects/Social Sector Project (excluding Audit of Charitable Org.) Institutions & NGOs/ Any other statutory audit experience		15
<b>7</b>	<b>Average turnover of the firm in last 3 years (only Audit Fees)</b>		
a.	Turnover>1Crore	20	20
b.	Turnover≤1Crore		15
c.	Turnover≤50lakh		10
d.	Turnover≤20lakh		05
Total marks (1+2+3+4+5+6+7)		100	

Note: Audit Firm will be technically qualified after clearance of cutoff marks of 60 and above (Sixty and above) out of 100 (Hundred).

## **Annexure I– Format of Bid Securing (EMD) Declaration**

### **Bid Securing Declaration Form**

Date: \_\_\_\_\_

Tender/RFP No. \_\_\_\_\_

To (insert complete name and address of the purchaser)

I/We. The under signed, declare that:

I/We understand that, according to your conditions, bids must be supported by a Bid Securing Declaration.

I/We accept that I/We may be disqualified from bidding for any contract with you for a period of three year from the date of notification if I am/We are in a breach of any obligation under the bid conditions, because I/We

- a. have withdrawn/modified/amended, impairs or derogates from the tender, my/our Bid during the period of bid validity specified in the form of Bid; or
- b. having been notified of the acceptance of our Bid by the purchaser during the period of bid validity (i) fail or reuse to execute the contract, if required, or (ii) fail or refuse to furnish the Performance Security, in accordance with the Instructions to Bidders.

I/We understand this Bid Securing Declaration shall cease to be valid if I am/we are not the successful Bidder, upon the earlier of (i) the receipt of your notification of the name of the successful Bidder; or (ii) thirty days after the expiration of the validity of my/our Bid.

Signed:

(insert signature of person whose name and capacity are shown)

In the capacity of

(insert legal capacity of person signing the Bid Securing Declaration)

Name:

(insert complete name of person signing the Bid Securing Declaration)

Duly authorized to sign the bid for an on behalf of

(insert complete name of Bidder)

Dated on \_\_\_\_\_ day of \_\_\_\_\_

(insert date of signing)

Corporate Seal (where appropriate)