

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	12-12-2025 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	12-12-2025 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Jammu & Kashmir
विभाग का नाम/Department Name	Health And Family Welfare Department Jammu And Kashmir
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	State Health Agency Pmjay
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report, Financial Reporting Framework, Review of Financial Statements; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	130000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

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

लाभार्थी /Beneficiary :

Account Officer
State Health Agency PMJAY, Health and Family Welfare Department Jammu and Kashmir, N/A,
(Account Officer)

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

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. 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.
2. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs 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. 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+ 15% 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. The buyers are advised to refer to the [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.
3. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
4. 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.
5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:10 Years

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:3 Years

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:2 CAs and 1 among them will be

FCA

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:NA

Number of XX fulltime CA's required and YY professional audit staff:NA

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1763718119.pdf](#)

This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
As per the point structure for evaluation uploaded	100	60	View file	Yes

Total Minimum Passing Technical Marks: 60

Financial Audit Services - Audit Report, Financial Reporting Framework, Review Of Financial Statements; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report , Financial Reporting Framework , Review of Financial Statements
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 , Reliability of financial reporting , Internal control of financial , Investigating fraud , Deterring , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functions	AS PER SCOPE OF WORK
Frequency of Progress Report	AFTER 2 MONTHS
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	AFTER 2 MONTHS
State	NA
District	NA
एडऑन /Addons	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Ashu Sharma	180001,Rail Head Complex, Jammu	1	N/A

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

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. Generic

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including addons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for the order.

3. Generic

Malicious Code Certificate:

The seller should upload following certificate in the bid:-

(a) This is to certify that the Hardware and the Software being offered, as part of the contract, does not contain Embedded Malicious code that would activate procedures to :-

- (i) Inhibit the desires and designed function of the equipment.
- (ii) Cause physical damage to the user or equipment during the exploitation.
- (iii) Tap information resident or transient in the equipment/network.

(b) The firm will be considered to be in breach of the procurement contract, in case physical damage, loss of information or infringements related to copyright and Intellectual Property Right (IPRs) are caused due to activation of any such malicious code in embedded software.

4. Buyer Added Bid Specific Scope Of Work(SOW)

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

अस्वीकरण/Disclaimer

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

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms

of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

**STATE HEALTH AGENCY
JAMMU & KASHMIR**

STANDARD BIDDING DOCUMENT

Request for Proposal for engagement of CA firms empanelled with C&AG for appointment as Auditors for Auditing of State Health Agency J&K & Public Empaneled Hospitals for Financial Year 2024-2025

**OFFICE OF THE CHIEF EXECUTIVE OFFICER
STATE HEALTH AGENCY, JAMMU & KASHMIR**

Chief Executive Officer, State Health Agency, Jammu & Kashmir invites bidding through GEM from **REGISTERED CA FIRMS** for the audit of State Health Agency, District Implementation Units and Empaneled Public Hospitals whose particulars are given below:-

1. Date of Publishing: 21 .11 .2025.
 2. The Bidding documents can be seen and downloaded through GEM portal from 21 - 11 -2025 to 12 - 12 -2025
 3. The Bids shall be deposited in electronic format on the G e M p o r t a l f r o m 21 - 11 -2025 to 12-12 -2025.
 - a. The bids received will be opened on 13 - 12 -2025.
 - b. The complete bidding process will be on line.
 4. Bid documents can be seen at and downloaded from the GEM portal. Bid documents contain qualifying criteria for bidder, specifications, bill of quantities, conditions and other details.
 5. Bids must be accompanied by cost of Tender document along with other Bid documents of RFP and the bidder shall have to pay in the official accounts of State Health Agency, maintained at J&K Bank, Rail Head complex, Jammu with A/c No. 0022010230000001. And Performance security will have to be in form of CDR / FDR pledged in favour of **Accounts Officer, State Health Agency, Rail Head Complex, Jammu.**
 6. Submissions of hard copies for all the bidders are not required, only L-1 (successful bidder) shall submit the hard copies after opening of financial bid.
 7. The successful bidder L-1 should submit hard copies along with original documents in respect of Bank Receipt, EMD and self-attested copies of all other relevant documents in the office of Chief Executive Officer, State Health Agency, Jammu & Kashmir within 7 days from the date opening of financial bid.
- The Technical Bids and Financial Bids will be opened online in the office of the Chief Executive Officer, State Health Agency, Jammu & Kashmir.
- If the office happens to be closed on the date of opening of the bids as specified, the bids will be opened on the next working day at the same time and venue.
8. The bid for the work shall remain open for acceptance for a period of 180 days from the date of opening of bids.
 9. Other details can be seen in the bidding documents.
 10. The firm should have adequately trained staff in his establishment.
 11. Bids will be opened online as per time schedule mentioned in Para 3 (a).
 12. **Before submission of online bids, bidders must ensure that scanned copies of all the necessary documents have been attached with bid, failing which, their offer shall be rejected.**
 13. The department will not be responsible for delay in online submission of bids whatsoever reasons may be.
 14. All the required information for bid must be filled and submitted online.
 15. Bidders can contact the Accounts Officer, SHA, J&K for any other relevant details in respect of e- bidding process.
 16. For any query/ clarification contact on email:- ceo.shajk@jk.gov.in

The guidelines for submission of bid online can be downloaded from the GEM Portal.

No:- SHA/AB-PMJAY/JK/2025-26/

Dated:

Sd/-
Chief Executive Officer,
State Health Agency, J&K

Copy to:

1. State Nodal Officer, SHA, J&K for information.
2. AO SHA, J&K for information.
3. PA to CEO, SHA, J&K for information of CEO, SHA, J&K.
4. Office/Stock file.



**Health & Medical Education Department,
State Health Agency, Jammu & Kashmir
Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana / AB-PMJAY-SEHAT
Registered under J&K Societies Registration Act VI (1941 A.D)
(Reg. No.: D18C/7188-RS/916)
Swasthya Bhawan, Bemina, Srinagar/Rail Head Complex Jammu**

NOTICE INVITING TENDER

Chief executive Officer, SHA J&K invites bids from registered firms for the engagement of CA firms empaneled with the Comptroller and Auditor General of India (C&AG) for appointment as Auditors of SHA for the Financial Year 2024–25.

S. No	Name of Work	Name of the office	Minimum Fee (in Rs)	Earnest Money (in Rs.)	Cost of document (in Rs)	Contract Period
1	2	3	4	5	6	7
	Request for proposal for engagement of CA firms empaneled with C & AG for appointment as Auditors of SHA, J&K for the Financial Year 2024-2025.	Chief Executive Officer, State Health Agency, J&K	1,30,000/-	NIL	Rs.500/- (Exempted in case of MSME)	One, which shall be extendable for another one year subject to the satisfactory performance of the firm.

Tentative Key Dates

Date of Issue of Tender	21-11-2025
Last date for seeking clarifications	02-12-2025
Last Date for submission of Financial Bid	12-12-2025
Date of Opening of Technical Bids	13-12-2025
Date of Opening of Financial Bids	Shall be intimated later

1. SCOPE OF WORK: -

1 Statutory Audit of the Income and Expenditure Account/Receipt & Payment Account and the Balance Sheet of SHA, J&K in order to make a report stating, whether in the opinion of the auditors, the financial statements are presented in conformity with the generally accepted accounting principles and accounting standards. The items therein are described in such a way to give a true and fair view of the financial position and results of operations of the entity. Statutory audit to cover the areas ensuring that,

- a. Transactions are recorded as per principles of double entry accounting system and are booked to proper accounting heads.
- b. Utilization of central and UT funds is in accordance with the General Financial Rules and guidelines issued by the Government from time to time.
- c. Funds are utilized for purposes for which they are provided.
- d. Transactions are duly supported by proper supporting documents and there is clear linkage between books of accounts, reports and bank statements presented to National Health Authority, New Delhi & Government of J&K.
- e. Review of maintenance of books of accounts, records and accounting system.
- f. Checking the bank reconciliation statements.
- g. Checking of component wise, category-wise and account head wise expenditures.
- h. Audit of transactions pertaining to all taxes, duties, penalties, levies and charges and further filling of periodic returns as per relevant statutory laws in force.

- i. Adequacy of internal audit system.
- j. Checking that the system of Physical Verification of Inventory and Fixed Assets is in place.

2 To audit all 118 Empanelled Public Hospitals of SHA (The total no of hospital may increase) with respect to the expenditure certificates submitted by the empaneled hospitals and point out the deviations, if any from the guidelines issued for such releases from time to time and to report such instances/ deviations in the report.

3 To audit of all District Implementation Units of State Health Agency, J&K.

4 The auditor has to visit the premises of all Public Empanelled Hospitals of SHA, J&K and District Implementation Unit to perform audit as per the guidelines issued from time to time and a consolidated report in respect of Public Empanelled Hospitals and District Implementation units should be submitted within 2 months of issuance of work order.

5 The report in respect of State Health Agency, J&K should be submitted within a period of 1 month from the date of issuance of work order.

6 Providing opinion on the matters relating to Income tax, GST, etc. as per Government notification from time to time

7 To assist, provide opinions and appear in Appeals/Summons/Proceedings in matters related to Income Tax & GST and preparation/submission of replies thereof.

8 Checking of deduction & deposition of EPF/ESI/EDLI (Both employee/employer Share) by Out Sourced Agency in respect of PMAM's working in Public Empanelled Hospitals, DEO's and Helpers working in State Health Agency deployed by Out Source Agency.

2. PRE-QUALIFICATION CRITERIA OF THE CA FIRM: -

The technical bids of only those CA firms will be considered, which satisfy the following eligibility criteria:

- i) The Chartered Accountant Firm should be empaneled with the office of C&AG of India for the Financial Year 2024-25.
- ii) The Chartered Accountant Firm is required to have Permanent Account Number (PAN) & GST Number.
- iii) The Chartered Accountant Firm should be a Partnership Firm with at least 2 CA Partners and one amongst them should be FCA (Fellow Chartered Accountant).
- iv) The firm or any partner of the firm should not be black listed/ rejected for poor performance by any Government Departments, C&AG, PSUs or any other organization in respect of any assignment or behavior. The firm has to submit the No blacklisting/Rejection certificate as per **Annexure I**.
- v) The CA firm should submit their turnover for the last three years in the format attached at **Annexure II**. Minimum Average turnover for last 3 Years should be at least Rs. 10 Lakhs.
- vi) The CA Firm should have been in operation for minimum 10 years. The firm should have undertaken and completed at least 3 assignments (of different organizations) in last 3 years in J&K related to Audit of Annual Accounts of Government Autonomous Bodies / Government organization/ Public Sector Undertakings (PSUs)/Government /Societies. Firms should submit details of experience required in format attached at **Annexure III**.
- vii) Partnership firm should have at least one FCA engaged in full time Audit work and submit details of proprietor and/or partners in format attached at **Annexure IV**.
- viii) The firm should have its Head or Branch office located in the UT of Jammu & Kashmir for a consecutive period of three years as on 01.04.2025.
- ix) State Health Agency 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.

3. TENDERING PROCESS

Interested firms meeting all the pre-qualification criteria as mentioned above must upload their offer in the prescribed Technical and BOQ form and Annexures of the RFP from GEM Portal.

- i) The Technical bid should not contain any indication of price offered; else the entire bid will be rejected.
- ii) Financial bids shall be opened after due scrutiny of technical bids in respect of technically eligible bidders only. The date and time of opening of financial bids shall be intimated to the technically eligible bidders later.
- iii) If some discrepancies are found between the rates given in words & figures, the rate as quoted in words shall be adopted.
- iv) The tendering authority retains the right to accept or reject even the best offer without assigning any reason thereof.

3A. BID EVALUATION:

POINTS STRUCTURE FOR TECHNICAL EVALUATION:

Particulars	Criteria	Max. Points
1. Years of Establishment of Firm	0.5 Points for each completed year	10
2. No. of CAs Partners in Firm (Stationed at Head Office in J&K)	2 Points for each FCA Partner 1 points for each ACA partner	20
3 . Firm having experience of Statutory Audit/ Compilations of Financial Statements of PSU's/Autonomous Bodies/ Government Organizations/Government Societies during 2020-2021 to 2024- 2025.	2 Points for each successful Assignment	40
4. Firm empaneled with CAG for Major Audit	10 Points	10
5 Average Turnover of last three years	Turnover Upto 10 lakhs- No points 10 lakhs but less than 20 lakhs – 2 points 20 lakhs but less than 30 lakhs –4 points 30 lakhs but less than 40 lakhs- 6 points 40 lakhs but less than 50 lakhs- 8 points 50 lakhs & above- 10 points	10
6 Firm having experience of Income Tax & GST Consultancy of PSU's/ Government Organizations/ Government societies during 2022-2023 to 2024-25	1 Point for each Assignment (Partial year experience will not be counted)	10

Note: Firms Scoring 60 Points & Above shall be eligible for opening of Financial Bids. Firm Quoting Lowest shall be Awarded Tender.

10 PAYMENT TERMS:

- i) The professional fee quoted by the firm shall be valid for the entire contract period. Payment shall be made on completion and submission of signed Audit Report.
- ii) Statutory Taxes will be paid at prescribed rate during the contract period.
- iii) TDS will be deducted as per prevailing rates prescribed in the Income Tax Act from all payments.
- iv) Minimum Professional/Firm Fees per year as Statutorily required by ICAI is Rs. 1,30,000 p.a. for each year. (Exclusive of GST).
- v) The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA and taxes. Bidding firm should ensure that audit team shall have to visit all the Districts of J&K. The audit fee should be quoted considering this aspect.

11 OTHER GENERAL TERMS:

- i) Format of Application must be completely filled in. Incomplete applications will be rejected outright.
- ii) Please ensure that date of establishment of registered office, Branch office, details of all partners in the firm should invariably be indicated in the application.
- iii) All submitted documents should be signed by a Managing Partner with his name and under the seal of the firm.
- iv) Any application received after the stipulated date & time, due to any reason whatsoever, will be rejected outright.
- v) CA Firms are requested to visit the office of the undersigned for further clarification/ query/ exact scope of the work etc.
- vi) No proposal shall be entertained in joint venture/Consortium.
- vii) Period of appointment can be extendable for another one year subject to approval of the competent authority and satisfactory performance of the audit firm.
- viii) Following the issue of the letter of acceptance, the successful CA Firm shall be required to enter into agreement with SHA within 15 days from the date of receipt of job order.

12 PERFORMANCE SECURITY GUARANTEES (PSG):

Performance Security Guarantee (PSG) @ 3 % of the value of contract in favour of Accounts Officer, SHA, J&K at the time of execution of agreement, but in any case, not later than 15 days from the date of agreement. PSG shall be in the form of CDR/FDR/Bank Guarantee issued by any Scheduled / Nationalized Bank. PSG shall be refunded after satisfactory completion of contract period and after satisfying that there are no dues outstanding against the successful participant (s). State Health Agency, J&K will not pay any interest on PSG. PSG may be forfeited, wholly or partially, in case the successful participant (s):

- (i) fails to provide the services as per the Rate Contract/Agreement; or
- (ii) violates any terms & conditions of the Agreement.

13 ARBITRATION.

Dispute if any, shall be discussed and mutually settled and in case of disagreement, the same shall be referred to PC (Purchase Committee) or designated officer. If the decision of the Purchase committee/designated officer is not acceptable to any party then it shall be placed before the Chief Executive Officer, SHA who shall act as an arbitrator to sort out the dispute. If the decision of the arbitrator is not acceptable to any of the party, the same shall be referred to the court subject to jurisdiction of Jammu & Kashmir only.

14 PENALTY:

Failure of the successful tenderer to comply with the prescribed specifications, adhere to the stipulated timelines, or observe the Terms & Conditions of the RFP shall render the tenderer liable for action under applicable laws. In such cases:

1. An audit fee @ 5% shall be deducted per month from the due date of completion of audit until satisfactory completion.
2. The Performance Security may be forfeited, either in part or in full, depending on the severity of non-compliance.
3. The contract may be terminated without prejudice to any other legal remedies available to SHA.
4. The tenderer may also be blacklisted/debarred from participation in future tenders of SHA for a period as decided by the competent authority.

15 TERMINATION OF AGREEMENT / CONTRACT..

SHA reserves the right to terminate the agreement with the selected Bidder at any stage in case of breach of any of the terms and conditions by the selected Bidder or in case their performance is not found satisfactory. SHA shall be entitled to terminate the agreement in case of any neglect or lapse on the part of the selected Bidder.

LIST OF DOCUMENTS TO BE SUBMITTED ALONGWITH APPLICATION:

- (i) Scanned copy of tender fee.
- (ii) Registration certificate of the firm issued by the Institute of Chartered Accountants of India (ICAI).
- (iii) Copy of Membership of the Partners issued by ICAI.
- (iv) Copy of latest firm card issued by ICAI.
- (v) Copy of certificate of practice of partners issued by ICAI.
- (vi) Copies of appointment orders along with successful competition certificate of statutory Audit/Compilation of financial statements of State or Central Autonomous Bodies/PSUs/other State Government Organizations. (To support certificate as per Annexure III)
- (vii) Copy of PAN card of the CA Firm.
- (viii) Copy of GST Registration of the Firm.
- (ix) Copy of empanelment letter of C&AG for the financial year 2024-25 & copy of CAG Ranking Points for the financial year 2024-25.
- (x) Copies of Balance sheet and Profit & Loss Account of last three years (2022-23, 2023-24, and 2024-25).
- (xi) Certificate of No Blacklisting as per Annexure I.
- (xii) Certificate of Turnover as per Annexure II
- (xiii) Certificate of Experience as per Annexure III.
- (xiv) Partners details as per Annexure IV.

No. SHA/AB-PMJAY/JK/2025-26/

Date: /11 /2025

Sd/-

Mehak Gupta (JKAS)
Accounts Officer
State Health Agency, J&K

Application Part A

PRE- QUALIFICATION-CUM-TECHNICAL BID
(To BE FILLED IN BY BIDDER AND ENCLOSE SUPPORTING AS INDICATED)

S. No.	Particulars	Page Marking
1.	Name & address of the firm	
2.	Name & Address of authorized partners.	
3.	Telephone Number with STD code.	
4.	Mobile No.(s) of Managing Partner/ Proprietor	
5.	e-mail ID	
6.	(Submit copy of Firm constitution document regarding address of the firm)	
7.	PAN of the firm (Submit Copy also)	
8.	GSTIN (if applicable) (Submit Copy also)	
9.	Empanelment Number with C&AG (Submit copy of Evidence)	
10.	The Average Turnover of the firm for the last three financial years.(submit copy of evidence certified by Chartered Accountant)	
11.	Experience in Audit of Annual Accounts of PSUs/Government Autonomous bodies/Government organization / Government Societies for last three years(submit copy of evidence as per annexure)	
12.	Details of Proprietor/ Partners	
13.	Numbers of Article Clerk/ Staff and other staff on payroll of firm (submit copy of evidence)	
14.	Other Experience of the firm if any	
15.	Head or Branch office located in the UT of Jammu & Kashmir for a consecutive period of three years as on 01.04.2025 (Attached Affidavit attested by 1 st class Magistrate)	
16.	Certificate of No Blacklisting as per Annexure I.	
17.	Copy of Membership of the Partners issued by ICAI.	

Certified that the above particulars are correct. In the event of any information found to be incorrect, be it at any time. State Health Agency is at liberty to reject the proposal/work awarded to this CA Firm.

Date:
OFFICE SEAL

Signature:
Name:
Designation:

Name & address of the firm: -

(Figures in Rupees)

S. No	Description of Service	Amount per annum (Exclusive of GST)
I	Audit Work and Other Assistance work (as mentioned in Scope of work)	
	Total	

(Amount in words _____ only)

Note:

- a) GST shall be paid extra as per prevailing rates prescribed in the Act.
- b) In case of discrepancy in the amount depicted above in figures and words, lower amount will be considered.
- c) The above fee is inclusive of out-of-pocket expenses including local travel, the Auditor shall have to **mandatorily visit each Hospital for audit & no extra amount shall be paid**, except as quoted above.

Date:
OFFICE SEAL

Signature:
Name:
Designation

ANNEXURE I

Self – Declaration – No Blacklisting

(On the letter head of the Firm)

To,
Chief Executive Officer
State Health Agency J&K

In response to the Request for Proposal (RFP) for selecting Chartered Accountant Firm for compilation of Financial Statements for the financial year 2024-25, I/ We hereby declare that presently our Chartered Accountant (CA) firm is having unblemished record and is not declared ineligible for corrupt & fraudulent practices either indefinitely or for a particular period of time by any State / Central Government / PSU / Autonomous Body.

We further declare that presently our CA firm is not blacklisted and not declared ineligible for reasons other than corrupt & fraudulent practices by any State / Central Government / PSU / Autonomous Body on the date of Bid Submission.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my / our security may be forfeited in full and the tender if any to the extent accepted may be cancelled.

Thanking you,

Yours faithfully,

Signatures _____

Name _____

Seal of the CA Firm _____

Place _____

Date _____

ANNEXURE II

Details of CA Firm's professional income
(Gross professional Fees received/earned)

(Rupees in lakhs)

Particulars	Financial Year 2022-23	Financial Year 2023-24	Financial Year 2024-25
Gross Professional fees received/ Earned			

Furnish the copy of the audited Profit & Loss Account and Balance Sheet as documentary evidence in support of the information provided above.

Date:
OFFICE SEAL

Signature:
Name:
Designation:

ANNEXURE-III

Details of CA Firm's Experience of Similar Services as per details in RFP Document (last years)

S.No	Name of the assignment	(Start date/ end date)	Name of the organization	Nature of Assignments (Please specify the work involved as detailed in scope of work)	Details of Supporting Documents provided
1					
2					
3					
4					
5					
6					
7					

Furnish the copy of the documentary evidence in support of the information provided above. Please attach additional sheets, if required.

Date:
OFFICE SEAL

Signature:
Name:
Designation:

ANNEXURE- IV

Details of CA/FCA Firm's Partners/ Proprietor

S.No	Name of the Member	Designation	Membership No.	Status	
				FCA	ACA
1					
2					
3					
4					
5					
6					

Furnish the copy of the firm constitution certificate in support of the information provided above.

Date:
OFFICE SEAL

Signature:
Name:
Designation

