

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	28-03-2026 19:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	28-03-2026 19:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Gujarat
विभाग का नाम / Department Name	Health & Family Welfare Department Gujarat
संगठन का नाम / Organisation Name	National Rural Health Mission (nrhm) State Health Society
कार्यालय का नाम / Office Name	Commissionerate Of Health
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	35 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 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 Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years of Experience and Turnover	No
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

बिड विवरण/Bid Details

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/ Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/ Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/ RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
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	1416000
मूल्यांकन पद्धति/ Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/ Arbitration Clause	No
सुलह खंड/ Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	HDFC Bank
ईएमडी राशि/EMD Amount	42480

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	HDFC Bank
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	13

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).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 :

JOINT DIRECTOR ACCOUNT'S

Commissionerate Of Health, Health & Family Welfare Department Gujarat, National Rural Health Mission (NRHM) State Health Society,

(State Health Sociey Gujarat Nhm Payable At Gandhinagar)

UIN Number NCTGC2415P

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%	20

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. 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.
4. 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 as defined in the 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.

7. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:12 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.:Statutory audit experience in Government entities like borards, coprorations, PSUs etc. (Except bank branch audit) (having minimum 5 assignments of statutory audit during last 5 years) turnover of more than Rs. 20 Crores

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:Chartered Accountants working in the firm Out of them at least two should be FCA (As per Certificate of ICAI generated on or after 01.01.2026

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:CA firm should have at least 20 employee qualified staff working in audit works. (Minimum qualification B.Com and Article clerk who have completed 2 years with firm)

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1772799305.pdf

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
12-03-2026 15:00:00	Joint Director (Accounts), Commissioner of Rural Health & MD (NHM) Office, 1st floor NHM Bhavan, Gandhinagar 3820012

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	

विवरण/ Specification	मूल्य/ Values
Scope of Work	Review of Financial Statements , Financial Reporting Framework
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Government grant related audit
Frequency of Progress Report	yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Yearly
State	NA
District	NA
एडऑन /Addons	
Post Financial Audit Support	Yes

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 दस्तावेज /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Manishkumar Vasantry Joshi	382010,Block no 5 Dr Jivaraj Mehta Bhavan Sector 10 Gandhinagar	Project / Lumpsum Based	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 12

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. 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. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

STATE HEALTH SOCIETY GUJARAT
payable at
GANDHINAGAR

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

4. 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.

5. 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.

6. Generic

Buyer Organization specific Integrity Pact shall have to be complied by all bidders. Bidders shall have to upload scanned copy of signed integrity pact as per Buyer organizations policy along with bid. [Click here to view the file](#)

7. Buyer Added Bid Specific ATC

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

8. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Buyer Added text based ATC clauses

- o GPP-2024 APPLY
- o GUJARAT STATE ONLY
- o RS.42480/- EMD DD MUST BE REQUIRED AS PER NAME IN MENTIONED
- o EMD HARD COPY MUST BE REQUIRE OR ONLONE TRANSFER SLIP MUST BE SHOW ON BID DOCUMENTS.
- o IF YOU SUBMIT DD SOFT COPY WHEN SUBMITTED HARD COPY OF DD AT OUR OFFICE ADDRESS GIVEN BELOW
- o JOINT DIRECTOR (ACCOUNTS)
- o FINANCE MANAGMENT GROUP
- o 1ST FLOOR NHM BHAVAN
- o CIVIL HOSPITAL CAMPUS, GANDHINAGAR 382012

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

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

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

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

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

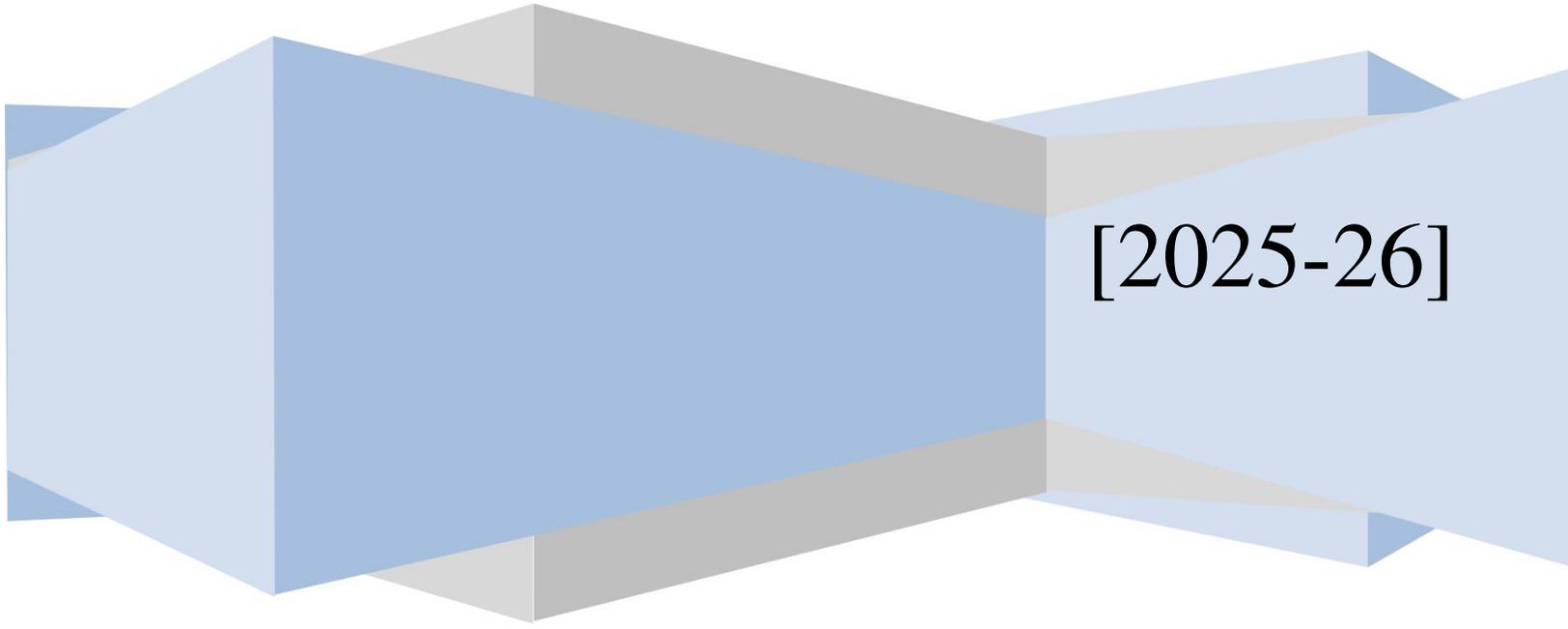
This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions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

Request for Proposal (RFP)

“For Appointment of Statutory Auditor for State Health Society (SHS) and District Health Society (DHS) for Audit of all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission, PM-ABHIM and ECRP-I &II”



[2025-26]

REQUEST FOR PROPOSAL (RFP)

The State Health Society, Gujarat, invites proposals from Chartered Accountant (CA) firms empanelled with the *Comptroller & Auditor General of India (C&AG) and eligible to conduct audits of major Public Sector Undertakings (PSUs) for the year 2025–26*. The selected firm(s) will be responsible for conducting the statutory audit of the State and District Health Societies under the National Health Mission for the financial year 2025–26.

2. Details regarding the background of the auditee, the units to be covered under the audit, the scope of work, the terms of reference, and the eligibility criteria for selection of the CA firm are provided in the following paragraphs.

Terms of Reference (ToR)

National Rural Health Mission (NRHM) of the Ministry of Health & Family Welfare (MoHFW) was launched by the Government of India (GoI) on 12 April 2005 with the objective of improving healthcare facilities across the country. With effect from the financial year 2013–14, the NRHM has been subsumed under the umbrella programme of the National Health Mission (NHM). The NHM encompasses the National Urban Health Mission (NUHM) and also covers Communicable and Non-Communicable Diseases (NCDs). The mission aims to provide accessible, affordable, and quality healthcare services to the population, with special emphasis on vulnerable sections of society.

2. NHM provides an overarching framework under which existing programmes such as the Reproductive and Child Health (RCH) Programme—including RCH, Routine Immunization (RI), Pulse Polio Immunization (PPI), and the National Iodine Deficiency Disorders Control Programme (NIDDCP)—have been repositioned. It also includes Health System Strengthening initiatives under NRHM, such as Ayushman Arogya Mandir and the ASHA Benefit Package (ABP), including facilitator payments. In addition, various National Disease Control Programmes (NDCPs) and Non-Communicable Disease (NCD) initiatives are covered. The National Urban Health Mission (NUHM), comprising Ayushman Arogya Mandir, has also been integrated into the National Health Mission.

2.1 PM-ABHIM: Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM), with a total outlay of ₹64,180 crore over a period of five years, was launched on 25 October 2021. The mission aims to develop and strengthen capacities at the primary, secondary, and tertiary levels of healthcare, reinforce existing national institutions, and establish new institutions to support the detection and management of new and emerging diseases.

2.2. ECRP I & II: National Health Mission is one of the implementing agencies for the India COVID-19 Emergency Response and Health Systems Preparedness Project (ERHSPP) in States and Union Territories through the State Health Societies (SHS). The project seeks to prevent, detect, and respond to threats posed under ECRP–I and ECRP–II, while also strengthening health system preparedness. Further, release of funds under ECRP-II is as per the approved Centre-State funding under NHM.

2.3 Others Grant like: The Audit firm also do audit of 15th Finance Commission grant, SRESTHA-G Project grant , State Health Society Gujarat Other Fund etc .

REQUEST FOR PROPOSAL (RFP)

3. To provide more flexibility to States/UTs and improve financial utilization, Dept. of Expenditure w.e.f. FY 2022-23 has **approved the merger of pools**. The present arrangement of pools: -

- a) **Flexible Pool for RCH, Health System Strengthening, National Health Programmes, and Urban Health Mission (Scheme Code: 4063)**
- b) **Infrastructure Maintenance (Scheme Code: 4064)**
- c) **Strengthening of National Programme Management Unit (Scheme Code: 4065)**

In addition, Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) is implemented under the National Health Mission framework (Scheme Code: 3991)

4. **Institutional and Funding Arrangements:** For the implementation of the above programmes, the Ministry of Health & Family Welfare (MoHFW) has mandated the establishment of an Integrated Health Society at both the State and District levels. These societies are registered as legal entities under the Societies Registration Act, 1860, at the respective State and District levels.

The Integrated State Health Society (SHS) functions in close coordination with the Directorate of Health & Family Welfare, while the District Health Societies (DHSs) operate in coordination with the District Collector and the District Chief Medical Officer (CMO). Programme implementation is carried out through the offices of the District Chief Medical Officer, Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir – Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir – Sub-Centres/ Sub-Health Centres (AAM-SCs/SHC), Rogi Kalyan Samities (RKS), and Village Health, Sanitation and Nutrition Committees (VHSNCs).

Certain activities are managed at the State level, including drug procurement, Information, Education and Communication (IEC) activities, civil works, and training. These activities are undertaken through specialized entities such as the State Institute of Health and Family Welfare (SIHFW), IEC Bureau, Public Works Department (PWD), Directorate of Health, and Municipal Corporations for urban health components.

4.1 Funding & Accounting Arrangements: Rule 232(v) of the General Financial Rules (GFR) prescribes the release of funds to State Governments and the monitoring of fund utilization through the Public Financial Management System (PFMS). To enhance monitoring of fund availability and utilization under Centrally Sponsored Schemes (CSS) and to reduce fund float, the Department of Expenditure, vide Office Memorandum No. 1(13) PFMS/FCD/2020 dated 23 March 2021, issued guidelines for a revised procedure for the flow of funds under CSS.

Further, in accordance with Rule 230(7) of the General Financial Rules (GFR), 2017, which mandates the application of the principle of “just-in-time release” for payments to the extent possible, and with a view to enhancing cash management efficiency at both the Central and State levels, an alternative fund flow mechanism known as SNA–SPARSH (System for Payment, Accounting and Reconciliation through a Single Nodal Agency in Real Time) has been introduced.

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This mechanism facilitates the transfer of funds under CSS through an integrated framework comprising the PFMS, the State Integrated Financial Management Information System (IFMIS), and the e-Kuber platform of the Reserve Bank of India (RBI), implemented in a phased manner.

The adoption of the SNA-SPARSH platform has been notified by the DoE vide O.M. dated 04th September 2023 and 04th October 2024 for PM-ABHIM and NHM respectively.

Under the SNA-SPARSH mechanism, the Ministry provides drawing limits for the Central share to the States through PFMS known as Mother Sanction. Based on this, the State Treasury issues consolidated drawing limits (Central share and State share) to the Single Nodal Agency (SNA) known as Master Sanction. Thereafter, the implementing agencies initiate payment files. Upon submission of payment files, the Ministry releases the Central share, followed by the addition of the State share, and the full payment is transferred directly to the bank accounts of vendors or beneficiaries through the RBI platform.

Further, a revised procedure for the Single Nodal Agency (SNA), dated 20 October 2023, has been prescribed for the flow of funds to UT without a Legislature. Under this procedure, separate books of accounts and other financial records are required to be maintained for each scheme. Additionally, separate financial and activity reports must be submitted at prescribed frequencies to the respective monitoring units of the MoHFW, GoI.

5. **Financing by Development Partners/ Donors:** Some programmes under the NHM and PM-ABHIM are also supported by development partners, such as the Asian Development Bank (ADB) and the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)/World Bank, for which credit agreements have been executed by the GoI with the respective development partners. Auditors will be required to report on compliance with the specific fiduciary requirements of these development partners. Copies of the legal agreements and other relevant project documents will be provided to the auditors, if required, by the State Health Society (SHS) or the concerned programme division in the State.
6. **Objective of Audit Services:** The objective of the audit is to provide the MoHFW with adequate, independent, and professional assurance that the grant proceeds provided by MoHFW have been utilized for their intended purposes in accordance with the approved Programme Implementation Plans (PIPs) and Annual Work Plans (AWPs) of the respective programmes. The audit also seeks to ensure that the annual financial statements are free from material misstatements and that the terms of the credit/loan agreements with development partners are complied with in all material respects.

The audit of the financial statements of the State and District Health Societies, as well as the Consolidated Financial Statements of the State and District as a whole i.e. including Balance Sheet, Income & Expenditure Statement, Receipt & Payment Statement, relevant accounting policies, notes to accounts, schedules, Bank Reconciliation Statements, Statement of Funds Position, and Reconciliation of Expenditures (FMR and PFMS expenditure) is intended to enable the auditor to express a professional opinion on the following:

- a) True and Fair View: Whether the financial statements present a true and fair view of the financial position of the individual District Health Societies (DHSs), State Health Societies (SHSs), and the consolidated District and State Health Societies as at the end of the fiscal year, and of the funds received and expenditures incurred for the accounting period ending 31 March 2026.

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b) Proper Utilization of Funds: Whether the funds were utilized for the purposes for which they were provided.

c) Compliance with Development Partner Requirements: Where programmes are financed by development partners, whether the respective programme expenditures are eligible for financing under the relevant grant or credit agreements.

The books of accounts maintained by the SHSs, DHSs, and other implementing units i.e. including Blocks, Community Health Centres (CHCs), Sub-District Hospitals (SDHs), Ayushman Arogya Mandir – Primary Health Centres (AAM-PHCs), Ayushman Arogya Mandir – Sub-Centres/Sub Health Centres (AAM-SCs/SHCs), Village Health, Nutrition and Sanitation Committees (VHNSCs), etc.—shall form the basis for the preparation of the individual DHS and SHS financial statements as well as the consolidated financial statements for the State as a whole.

7. **Standards:** The audit will be conducted in accordance with the *Engagement and Quality Control Standards (Standards on Auditing)* issued by the Institute of Chartered Accountants of India (ICAI).

The auditor is required to consider materiality when planning and performing the audit (except where a minimum coverage of implementing units is specifically prescribed) to reduce audit risk to a level that is acceptable and consistent with the objectives of the audit.

In addition, the auditor must specifically assess and address the risk of material misstatements in the financial statements arising from fraud, and take appropriate measures to identify and respond to such risks during the audit process.

8. **Criteria for Selection of Auditors:**

Sr.No.	Particulars	Minimum Criteria
1	The Audit firm should be registered with the Institute of Chartered Accountants of India (ICAI)	Registered with ICAI
2	The Audit firm should be Partnership / Limited Liability (incorporated under the Limited Liability Partnership Act, 2008)	Partnership /LLP
3	Firm should be empanelled with C&AG in its approved and declared list. (T-2)	For the year 2025-26
4	Firm Should be eligible for conducting audit in Government entities like Board, Corporations, major PSUs etc., (except bank branch audit) having turnover more than 20 Crores will be eligible for the audit of the NHM programmes. (T-2)	20 Crores
5	Audit & Attestation Turnover of the firm (Average annual in last three financial yrs.) (T-4)	Minimum 35 Lacs

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6	There should be at least 5 Chartered Accountants working in the firm. Out of them at least two should be FCA (As per certificate of ICAI generated on or after 01.01.2026)(T-3)	5 CA Minimum 2 FCA
7	I. The Firm should have its Registered Office / Head Office in Gujarat not less than three years. II. If Registered Office / Head Office is situated outside Gujarat, then the firm should fulfil all the undermentioned conditions:- a) At least 2 full time Branch Offices in Gujarat working for Last 3 years. b) Out of two Branches, at least one Branch should have a total staff strength of 15 (including at least 2 Partners (FCA) & 1 Paid CA). c) Also out of two Branches, at least one Branch should have a total turnover of 15 lakhs in FY 2022-23) (T-2)	HO –in Gujarat Or 2 Full time Branches Within state not less than three years (As per certificate of ICAI generated on or after 01.01.2026)
8	CA Firm Should have at least 20 employee qualified staff working in audit works. (Minimum qualification B.Com and Article clerk who have completed 2 years with firm) (T-3)	20 employees
9	No. of Years of Firm Existence as per ICAI Certificate generated on or after 01.01.2026(T-5)	12 Years
10	Statutory audit experience in Government Entities like Boards, Corporations, PSUs etc. (Except bank branch audit) (Having minimum 5 assignments of statutory audit during last 5 years) turnover of more than Rs.20 Crores (T-5)	Minimum 5 Assignments for last 5 Years

8.2 General Terms & Conditions:

- i. CA firms those are empaneled with C&AG for the year 2025-26 and eligible for conducting audit of major PSUs in 2025-26 and having their Head Office / Branch offices or local branch in Gandhinagar (State Capital)in Gujarat State may be given additional weight-age in the evaluation of Technical proposal. In this regard, firms have to submit the details about the firm as per Form T-2.
- ii. Any firm not qualifying these minimum criteria as mentioned above need not apply as their RFP will be rejected.
- iii. Please note that the State Health Society is not bound to select any of the firms submitting RFPs. Further as quality is the principal selection criterion, State Health Society (SHS), Gujarat reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organization.
- iv. **If any firm, any of the partner of the firm or employee of the firm has done Statutory, Concurrent, Pre audit of NHM Gujarat are not eligible to apply. (Certificate for the same on Rs.100 stamp paper should be submitted along with Proposal)**
- v. Any of the firm or any of partners of the firm should not be black listed by any PSUs, or Government Companies, or any other organization in respect of any

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assignment or behavior. Also Certify that there is no any court case or arbitration relating to disciplinary pending against the firm or any of its partners. **(Certificate for the same on Rs.100 stamp paper should be submitted along with Proposal)**

- vi. Firms have to give an undertaking that the audit team members are proficient in State's official language (both oral and written) and will be headed by a Chartered Accountant on regular basis. (Form –U)
- vii. The auditor once appointed can continue for one more years subject to the satisfaction of the performance by the State. If any State wishes to re-appoint the same auditor shall have to seek the approval of the Executive Committee after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of major PSUs for the year for which firm is being re-appointed. Further, any comments/remarks/observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor.
- viii. No auditor can take the assignment of audit of more than three (3) States in a year. A certification in this regard may be obtained from the auditor.
- ix. No auditor can subletting or subcontracting the said assignment in any circumstances.

8.3 Disqualification:

The Firm would be disqualified if it suffers from any of the following situations:

- a. The Firm or any Partner thereof has been cautioned or any action has been taken against the Firm or any partner by ICAI.
- b. Any court case or arbitration relating to disciplinary case pending against the firm or any of its partner.
- c. Any action / disqualification by Government Co / Govt. Body / Govt. Authority relating financial transactions only.
- d. Please note that the State Health Society is not bound to select any of the firms submitting RFPs. Further as quality is the principal selection criterion, State Health Society (SHS),Gujarat reserves the right to accept or reject any application without giving any explanation and change the evaluation criteria as per its requirements in the interest of the organization.

8.4 Disclosure of Minimum Fees in the RFP document:

The minimum audit fees for the assignment is at par with ICAI Revised Minimum Recommended Scale of Fees for the Professional Assignments done by Chartered Accountants dated 11.02.2020. The Minimum Audit Fees decided for the said work of Statutory audit is Rs.14,16,00,000/- (Including taxes TADA and other allowances) (As per attached annexure of minimum fees).

8.5 Re-appointment of Auditor:

An auditor, once appointed, may continue for a maximum of two additional years, subject to satisfactory performance. Yearly approval of the Executive Committee is required, along with confirmation that the firm remains on the C&AG panel and eligible to conduct PSU audits. No continuation beyond this extended period will be permitted. Any observations from the Ministry must be considered before re-appointment. ***It is also clarified that "No auditor can take the assignment of more than three (3) audits under NHM. A certification in this regard may be obtained from the auditor."***

9. Other Major Points Related to Statutory Audit:

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9.1 Timely Preparation of Accounts: To ensure timely completion of the audit, the State should ensure that the books of accounts are ready at all locations prior to the commencement of the audit. Additionally, timely availability of required information to the auditors must be ensured to facilitate completion of the audit within the stipulated timelines.

9.2 Pre-Bid Conference Clarifications: During the pre-bid conference, participating firms should be clearly informed about the audit requirements, including the number of districts and blocks to be covered, physical visits by audit teams to each location, and the number of implementing agencies from which Utilization Certificates (UCs)/Statements of Expenditure (SOEs) are received and incorporated into the Annual Financial Statements, to ensure the quality of the audit is not compromised.

9.3 Standing Committee for Auditor Selection: The State should constitute a Standing Committee, headed by the Mission Director (NHM), for the selection of auditors, as well as for follow-up and implementation of compliance for audit observations from previous years.

9.4 Exit Conference: Upon completion of the audit, the State should organize an exit conference with the auditors to discuss audit observations.

9.5 Retention of Working Papers: A copy of the auditors' working papers shall be retained by the Director (Finance)/State Finance Manager (SFM) in the State.

9.6 Timeline for Appointment of Auditor: The process of auditor appointment has to be completed by 25 April 2026, and intimation of the appointed auditor, along with the fees fixed and the evaluation sheet, must be submitted to the Ministry by 05 May 2026.

9.7 Completion of District Audits: The audit of all District Health Societies should be completed by 05 June 2026, and the respective Audit Reports issued before 30 June 2026.

9.8 Consolidation of Audit Reports at State Level: The consolidation of audit reports from all districts, along with all necessary components such as Accounting Policies, Notes to Accounts, and Management Letter, to be completed by the State and the final consolidated report submitted by 31 July 2026.

9.9 Submission of Audit Report: The Audit Report, as per the Appendices of the RFP, to be submitted in triplicate with spiral binding, along with a soft copy (PDF/Scanned) emailed to *pk.singh72@nic.in*, by 31 July 2026.

9.10 Compliance with Audit Observations: Compliance reports addressing audit observations must be submitted to the Ministry of Health & Family Welfare within six months of audit completion.

10. Scope and Coverage of Audit: In conducting the audit, special attention should be paid to the following areas:

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10.1 Assessment of Financial Systems and Controls: The auditor to assess the adequacy of the project's financial systems, including financial and operational controls. This assessment to cover:

- Adequacy and effectiveness of accounting, financial, and operational controls;
- Level of compliance with established policies, plans, and procedures;
- Reliability of accounting systems, data, and financial reports;
- Methods for remedying weak controls; and
- Verification of assets and liabilities.

A **specific report on these aspects** to be provided annually as part of the **Management Letter**.

10.2 Utilization of Funds: The auditor to verify that funds have been utilized in accordance with conditions laid down by the MoHFW, GoI, ensuring due attention to economy, efficiency, and effectiveness, and that funds were used only for their intended purposes. The auditor to also confirm that any required State counterpart contributions have been provided.

10.3 Procurement of Goods and Services: The auditor to ensure that goods and services financed under each scheme have been procured in accordance with the relevant procurement guidelines issued by the Government of India/State Government. For programmes supported by development partners, such as NDCPs, the auditor shall verify compliance with the terms of agreements between GOI and the respective development partners, as well as adherence to programme-specific procurement manuals and guidelines issued by the Programme Divisions of MoHFW. All expenditures must have complete supporting documentation.

10.4 Maintenance of Records: The auditor to verify that all necessary supporting documents, records, and accounts have been properly maintained for the project.

10.5 Utilization of State Share: The auditor to ensure that the matching State share against Commodity and Infrastructure Maintenance grants has been utilized in accordance with the 0:100 (Central Share: 0, State Share: 100) SLS (State Linked Scheme) as per DoE guidelines dated 27 June 2025.

10.6 Sample Coverage of Sub-District Implementing Units: Audit to cover 100% of District Health Societies (DHSs), each being a legally registered society. Audit to cover at least 100% of Block-level CHCs and AAM-Primary Health Centres (PHCs). At least 100% of these blocks should be newly selected, with the remaining possibly from the previous year's audit. The sample to ensure inclusion of Block-level CHCs and AAM-PHCs in each district. All vouchers pertaining to health facilities should be made available at the respective facility (DH, CHC, AAM-PHC) for audit. Further, audit to also cover expenditures incurred through Rogi Kalyan Samities (RKSs) at DH, CHC, and AAM-PHC levels.

10.7 Review of Concurrent Audit Reports: The statutory auditor may review concurrent audit reports and quarterly executive summaries, and consider material observations or findings while forming an opinion on the overall internal control environment and truth and fair view of accounts/financial statements.

10.8 Refund of SNA Account Balances: After implementation of SNA-SPARSH under NHM and PM-ABHIM, the State to ensure that any erstwhile SNA account balances are refunded to the Consolidated Fund of India, in accordance with DoE guidelines dated 16 January 2024.

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10.9 Compliance with DoE Guidelines: The auditor may review the State's compliance with all guidelines issued by the DoE with respect to the implementation of NHM and PM-ABHIM.

10.10. Reconciliation of Expenditures: The statutory auditor to reconcile the Financial Monitoring Report (FMR) expenditure with SNA-SPARSH expenditure to ensure accuracy and completeness of financial reporting.

11. Project Financial Statements: The format of the Project Financial Statements (PFS) and relevant schedules, consolidating all programmes, is provided at **APPENDIX A – Format of Financial Statements**, and is also available on the MoHFW website at www.nhm.gov.in.

The Project Financial Statements, prepared at the State Health Society (SHS), District Health Society (DHS), and Consolidated State level, to include the following:

11.1 Audit Opinion: **As per APPENDIX C.**

11.2 Balance Sheet: Showing accumulated project funds, balances, other assets, and liabilities (if any).

11.3 Income & Expenditure Account: For the year ending 31 March 2026.

11.4 Receipt & Payment Account: For the year ending 31 March 2026.

11.5 Other Schedules to the Balance Sheet:

- Statement of Fixed Assets (as a schedule).
- Schedule of Loans and Advances (with age-wise analysis).
- Programme-wise Statement of Expenditure.

11.6 Notes on Accounts: Accounting policies followed in the preparation of accounts for SHSs and DHSs. Any other significant observations of the auditor.

11.7 Auditor's Observations: Significant observations, including internal control weaknesses for each programme, specifying the institution concerned to facilitate follow-up action.

11.8 Certification of Fund Transfers: Auditor to certify the delay status of funds transferred from State Treasury to SNA account of SHS for FY 2024-25 and 2025-26, as per the prescribed format (Appendix E-1 and E-2).

11.9 Interest on Delayed Transfers: Auditor to disclose whether the State has received any interest on delayed transfer of funds from the State Treasury to the SNA account of SHS, as per Ministry of Finance letters dated 18/19 December 2024.

11.10 Lapse of Drawing Limits: Auditor to specify any lapse of drawing limits against the mother sanction issued by the Ministry.

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11.11 Comparison with FMR Expenditure: Auditor to compare audited expenditure with expenditure reported in the FMR for 2025-26, highlighting reasons for variations.

11.12 Utilization Certificates (UCs):

- Sanction-wise UCs as per Form 12-C of GFR 2017 (amended time to time), reconciled with the Income & Expenditure account and capitalized fixed asset expenditures.
- Separate UC for State share contribution.
- Separate UCs for Emergency COVID-19 Response Packages (ECRP-I & ECRP-II) and PM-ABHIM.

11.13 Action Taken Report: Auditor to review and report on action taken on previous year's audit observations.

11.14 Reconciliation of FMR Expenditures: Auditor to reconcile FMR expenditures of the last quarter (31 March 2026) with audited annual financial statements, identify variances, and provide reasons.

11.15 Management Representation: DHS and SHS management should sign the financial statements and provide written acknowledgment of their responsibility for preparation and fair presentation of accounts, affirming that project funds were expended as intended.

11.16 Separate Chapter for COVID-19 Emergency Response: A dedicated chapter for ECRP-I to be included (Appendix F). Funds under ECRP-I are 100% centrally funded. Release of funds under ECRP-II is as per the approved Centre-State funding under NHM.

11.17 Separate Chapter for PM-ABHIM: A dedicated chapter for PM-ABHIM to be included (Appendix G).

12. Financial Management Reports (FMR): In addition to forming an opinion on the financial statements, the auditor is required to audit the last quarter FMR (quarter ending March, 2026) submitted to MoHFW. The auditor to apply such tests as deemed necessary to satisfy the audit objectives. Any ineligible expenditures identified in the financial reports must be separately noted. The audit report to include a separate paragraph commenting on:

- the accuracy and propriety of expenditures included in the financial statements and FMRs.
- whether procurement procedures have been followed.
- the extent to which the GoI can rely on the quarterly FMRs.

In addition to the audit report, the auditor to prepare a Management Letter as per **Appendix D**, summarizing observations on internal control issues not materially affecting the financial statement opinion.

The Management Letter to include:

- a) Comments and observations on the accounting records, systems, and internal controls examined during the audit.

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- b) Identification of specific deficiencies and weaknesses in the system and controls, with recommendations for improvement.
- c) Reporting on the level of compliance with financial internal controls.
- d) Reporting of procurement not carried out in accordance with the procurement manual/guidelines of the State for individual programmes (e.g., RCH-II, NTEP, IDSP, etc.).
- e) Communication of matters that might have significant impact on project implementation.
- f) Bringing to the attention of the Society any other pertinent matters observed during the audit.

The observations in the Management Letter must include implications of the observations, Auditor's recommendations, and Management comments/responses, which must be obtained and reported along with the Audit Report.

13. Reporting and Timing:

13.1 Submission of Audit Report:

- The final Audit Report to be submitted by 31 July 2026 (i.e., within four months of the end of the financial year) to the SHS.
- The SHS to promptly forward three spiral-bound copies and a soft copy in MS Excel/MS Word, as well as a scanned PDF, along with the final Utilization Certificates (UCs) signed by both the State and Auditor, to the GoI, including any comments from the State.

13.2 Multiple Auditors for District Groups:

- If multiple auditors are appointed for a group of districts, each auditor shall issue a separate audit report for each district, including a soft copy (Word/Excel).
- Audit reports for all districts must be issued by 30 June 2026 to ensure the State consolidated report is issued by 31 July 2026.

13.3 Conditionality of Fund Release:

- Timely submission of the statutory audit report is a Record of Proceedings (ROP) condition for release of funds to the State beyond 75% of cash allocation, ensuring smooth mission implementation.

13.4 Timelines for appointment of auditor and furnishing of record and reports:

- 1) Complete the auditor appointment process by 25 April 2026, and submit details of the appointed auditor, fees, and evaluation sheet to the Ministry by 5 May 2026. Timely provision of information to the auditor must be strictly ensured.
- 2) Ensure that cash books, ledgers, vouchers, other financial statements, and IFMIS/SPARSH reports are ready at the time of auditor visits.

13.5 Penal Provisions for Delay:

- If the auditor fails to submit the report on time despite all required information being provided, the State may deduct 5% per month from the audit fees.
- The State to include a clause regarding this penalty in the auditor agreement.

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- Exceptions:** Penalty may be waived by the Mission Director (NHM) in case of delays due to unforeseen circumstances (e.g., floods, earthquakes, elections).
- Prior to imposing a penalty, the auditor must be given an opportunity to be heard.

14. Additional Instructions to Auditors:

- a) The Audit Report of the State Health Society (SHS) shall include audit of all transactions at both State and District Health Society (DHS) levels.
- b) The audit for the financial year will cover all components including Flexible Pool for RCH & Health System Strengthening, National Health Programmes, Urban Health Mission, PM-ABHIM, and ECRP-I & II.
- c) The appointed auditor shall issue a Consolidated Audit Report for the State as a whole and for each District, covering all programmes under NHM and PM-ABHIM.
- d) The auditor appointed shall be **required to issue Consolidated Audit Report for the State and each District, comprising all programmes under Flexible Pool for RCH & Health System Strengthening, National Health Programme and Urban Health Mission.**
- e) **Submission of Reports:**
 - All State-level reports shall be issued in three sets (two sets for MoHFW and one set for the State).
 - The Consolidated Report shall be sent to NHM-Finance Division, and individual programme reports, along with Utilization Certificates (UCs), shall be sent to the respective programme divisions of the Ministry.
- e) **Financial Statements and Schedules:**
 - Shall be prepared in accordance with the format provided by the MoHFW, GoI (**APPENDIX-A – Format of Financial Statements**).
 - Specific programme requirements, as per the agreements with the GoI and Development Partners, shall also be incorporated in separate schedules for the respective programmes.
- f) **Utilization Certificates (UCs):**
 - Auditor shall certify all UCs in the prescribed format (*Form 12C of GFR, 2017 amended time to time*) for NHM programmes.
 - UCs shall be sanction-wise, and signed by ACS/Principal Secretary (Health)/Secretary (Health), Mission Director, State Programme Officers, and the Auditor.
- g) The auditor shall append the Checklist provided in **APPENDIX-B**.
- h) **Financial Management Reports (FMRs):**
 - Auditor shall certify the FMR based on audited expenditures for all line activities of the last quarter (quarter ending March 2026), showing cumulative and head-wise expenditure for the full financial year.
 - Auditor shall certify a comparative statement showing expenditure as per FMR and audited accounts, documenting reasons for significant variances (e.g., more than 15% at each component level).
- i) **Management Letter:** Shall be prepared as per **APPENDIX-D**, along with comments/replies from the **Mission Director, SHS**.

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- j) Auditor to comment on the compliance with DoE guidelines for the implementation of Centrally Sponsored Schemes (CSS) by States/UTs during FY 2025-26, specifically for NHM and PM-ABHIM.
- k) Auditor to examine the status of timely DBTs under schemes such as JSY, JSSK, ASHA, Family Planning, and Nikshay-NTEP through the APBS/SNA-SPARSH platform, and assess whether internal controls are adequate to ensure these payments are evidence-based.
- l) Programme financial statements to disclose expenditures on:
 - Procurement from non-ADB member countries, and
 - New building construction for the 13 ADB-supported States under PM-ABHIM.
- m) Auditor to provide valuation and disclosure as per Indian Government Accounting Standard-2 (IGAS-2) for grants received in kind for the 13 ADB-supported States under PM-ABHIM.
- n) Auditor to ensure that the annual financial statements include a note stating: “These financial statements were approved by [insert governing body] on [insert date]” for the 13 ADB-supported States under PM-ABHIM.
- o) **Auditor must have to immediately report to Joint Director (Accounts), State Health Society, Gujarat for any discrepancy, misappropriation, malfunction or fraud comes to notice during the course of audit.**

15. General Provisions and Guidelines for Submission of Proposals

15.1 General Provision:

- 1) The State should ensure that the Auditor is appointed for all disease control programmes under NHM and that the Uniform Accounting System is followed. Auditors must follow the latest formats prescribed in the RFP.
- 2) The auditor shall be given access to all information relevant for the audit, including but not limited to:
 - a) Financial and procurement records, SPIPs, AWP.
 - b) MoU/LOU signed between MoHFW and the State/SHS.
 - c) Instructions issued by MoHFW regarding scheme guidelines (e.g., JSY, JSSK).
 - d) Administrative orders issued by SHS/DOHFW/Directorate of Health, including cost norms.
 - e) For programmes financed by Development Partners, copies of legal agreements and project appraisal documents shall be made available.

15.2 Guidelines for Submitting the Proposals:

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

- i. The "Technical" and "Financial" proposals must be submitted following the formats / schedules given in the supplementary information for auditor. The first part marked “TECHNICAL PROPOSAL” should include the description of the firm / organization, the firm's general experience in the field of assignment, the qualification and competency of the personal proposed for this assignment and the proposed work plan methodology and approach in response to suggested terms of reference. The first part i.e. Technical Proposal should not contain any cost information whatsoever. The second part i.e. “FINANCIAL PROPOSAL” should contain the detailed price offer for the audit services.
- ii. All agencies must comply with the Technical Specification, General Conditions and

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- Format/Requirements for Technical proposal.
- iii. The Technical Proposal shall be marked “ORIGINAL” or “COPY” as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
 - iv. Each page, Form, Annexure and Appendices of the Technical must be signed by the Authorized signatory of the firm and each pages to be serially numbered in sequence (either at top or at bottom of the page in Right Side)
 - v. All blank spaces in the technical proposal must be filled in completely where indicated, either typed or written in ink.
 - vi. **State Health Society, Gujarat (SHS) reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.**
 - vii. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.
 - viii. A firm cannot undertake the audit assignments of more than three states in a year. The audit assignment must be opted for as awarded by States chronologically i.e. on First come first served basis. If a CA Firm appointed in more than 3 States, then they have to withdraw their name so as to keep it up to 3 States/ UTs only. As a State may opt to appoint multiple auditors, therefore, if a firm appointed for audit of a group of district in any State then for the purpose of ceiling of 3 States, group of Districts shall be taken as a State.
 - ix. The firm shall give an undertaking that the team members are proficient in the State’s official language (both oral and written). **The auditors must have the H.O/ Branch Office in the allotted State. (Form U).**
 - x. Firm shall have to depute appropriate no. of teams for timely submission of Audit Report and to attain quality of audit.
 - xi. Each team shall have to be headed by a qualified chartered accountant.

15.3 Earnest Money Deposit:

The firms should pay Earnest Money Deposit of **Rs. 42480/-** by RTGS/ NEFT /in the bank account of “State Health Society-Gujarat NHM” or EPBG form as per attached details. Note that, Earnest Money Deposit will be refundable (without interest) after the completion of the entire procedure for appointment of auditor.

15.4 Security Deposit:

Firms selected for audit have to submit, EPBG form of **Rs.70800** /- in favour of “State Health Society-Gujarat NHM” payable at Gandhi agar, as Security Deposit. Security Deposit will be refundable (without interest) after the completion of the entire audit and on submission of last audit report. Security deposits will be taken only from the firms which are finally awarded the audit. The firm has to give their confirmation within 5 days of work order / Letter of Appointment given by the State. Along with the confirmation, the firm needs to submit the Security Deposit.

Technical & Financial Proposal will consist:

REQUEST FOR PROPOSAL (RFP)

- i. Letter of Transmittal, On letter pad of the firm (*Form T-1*)
- ii. Technical Proposal format, On letter pad of the firm (*Form T-2to T-5*)
- iii. Undertaking of presence of HO/Branch offices in State, On Rs.100/- Stamp Paper (*Form U*)
- iv. Certificate on Rs.100/- Stamp for not having worked with NHM, Gujarat by Firm, Partners and Employees.
- v. Certificate on Rs.100/- Stamp for firm is not black listed and not having any pending Court case or arbitration.
- vi. Certificate by firm for No auditor can take the assignment of audit of more than three (3) States in a year. On letter pad.

Letter of Transmittal

To,

The Commissioner of Health (Rural) & Mission Director,
State Health Society,
Gandhinagar, Gujarat

Subject: Submission of Proposal for Statutory Audit of State Health Society, Gandhinagar, Gujarat

Sir,

We, the undersigned, hereby offer to provide audit services for *State Health Society, Gujarat* in accordance with your Request for Proposal (RFP) dated :..... We are submitting our proposal, including details about our firm and the proposed audit fees.

2. We hereby declare that all information and statements provided in this proposal are true and accurate, and we understand that any misrepresentation may lead to disqualification.
3. We confirm that the fees quoted by us are valid for six months from the date of submission and that this proposal will remain binding upon us and may be accepted at any time before the expiry date.
4. We affirm that the prices quoted have been arrived at independently, without consultation, communication, agreement, or understanding with any competitor for the purpose of restricting competition.
5. We also agree to bear all costs incurred in connection with the preparation and submission of this proposal and any further pre-contract costs.
6. **We understand that the State Health Society, Gujarat is not bound to accept the lowest or any proposal, and is not required to give any reason for the award or rejection of any proposal.**
7. I confirm that I have the authority of [*Insert Name of the C.A. Firm*] to submit this proposal and negotiate on its behalf.

Yours faithfully,

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REQUEST FOR PROPOSAL (RFP)

Form T-2

Format for Technical Proposal

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	Attach copy of Certificate of ICAI generated on or after 01.01.2026
2	Addresses of the Firm:	Attach copy of Certificate of ICAI generated on or after 01.01.2026
2.1	Head Office	Phone No:
2.2		Fax No:
2.3		Mobile No. of Head Office In-charge:
2.4	Date of establishment of the firm	Attach copy of Certificate of ICAI generated on or after 01.01.2026
2.5	Date since when is H.O. at the existing Station	Attach copy of Certificate of ICAI generated on or after 01.01.2026
2.6	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:
2.7	Mention the date of establishment of each branch offices since when existed at the existing place	Attach copy of Certificate of ICAI generated on or after 01.01.2026
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST Registration No.	Attach copy of Registration
5	Firm TAN Registration No	Attach copy of Registration
6	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
7	Empanelment No. with C&AG	Attach proof of empanelment with C&AG for the year under Audit (2025-26) confirming that the firm is eligible for major PSU audits.
8	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
9	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.
10	Audit Experience of the Firm:	Copy of the Offer Letter & the Fee Charged for each assignment.

REQUEST FOR PROPOSAL (RFP)

	<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 & NGOs</p> <p>3. Experience in the NHM audit</p>	<p>(Relevant evidences to be given of the turnover and fee)</p>
<p style="text-align: center;">11</p>	<p style="text-align: center;">Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Partners associated with the firm <ul style="list-style-type: none"> • Name of each partner • <input type="checkbox"/> <input type="checkbox"/> Date of becoming ACA and FCA <ul style="list-style-type: none"> • <input type="checkbox"/> Date of joining the firm <ul style="list-style-type: none"> • Membership No. • Qualification • <input type="checkbox"/> Experience • Whether the partners is engaged full time or part time with the firm • Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2026) 	<p style="text-align: center;">Attested copy of Certificate of ICAI not before 01.01.2026</p>

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

REQUEST FOR PROPOSAL (RFP)

Form T-3

A. Details of Qualified Staff (Chartered Accountants)

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

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

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

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

Firms must also clearly bring out the number of teams it plans to deploy for the audit keeping in view the scope of work, coverage and Guidelines for submitting the proposal.

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

REQUEST FOR PROPOSAL (RFP)

Form T-4

Total income of CA Firm in India with break-up of fees				(Rs. In Lacs)
F.Y	Audit fees	Income Tax Matters	Others	Total Turnover
2024-25				
2023-24				
2022-23				
Total				
Average of above three years				

REQUEST FOR PROPOSAL (RFP)

Form T-5

Brief of Relevant Experience:

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

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

Name & Signature of Authorized Person

REQUEST FOR PROPOSAL (RFP)

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical evaluation shall be based on the following parameters.

S. No	Particulars	Minimum Criteria	Marks
1	Firm should be empanelled with C&AG in its approved and declared list. (T-2)	For the year 2025-26	5 Marks If not fulfilled Disqualified
2	Firm Should be eligible for conducting audit in Government entities like Board, Corporations, major PSUs etc., (except bank branch audit) having turnover more than 20 Crores will be eligible for the audit of the NHM programmes. (T-2)	20 Crores	6 Marks If not fulfilled Disqualified
3	The firms having Head Office in Gujarat. If Head Office not located in Gujarat at least 2 full time branches should be functional in the Gujarat State for which the proposal is given to be given preference at the time of finalizing the financial bid. Such office must exist within the Gujarat State for not less than three years as per the Institute of Chartered Accountants of India (ICAI) Certificate. (T-2)	HO in Gujarat/ If HO not in Gujarat than 2 Full time Branches in Gujarat (not less than three years)	10 Marks If not fulfilled Disqualified
4	There should be at least 5 Chartered Accountants working in the firm. Out of them at least two should be FCA (As per certificate of ICAI generated on or after 01.01.2024) (T-3)	5	Firm with Minimum 5 CAs = 5 Marks 6 to 10 CAs = 7.5 Marks 11 or More CAs = 10 Marks
5	CA Firm Should have at least 20 employees qualified staff working in audit works (Minimum qualification B.Com and Article clerk who have completed 2 years with firm) (T-3)	20 employees	20 Employees = 5 Marks 21 to 25 Employees = 7.5 Marks Above 25 Employees= 10 Marks
6	Audit & Attestation Turnover of the firm (Average annual in last three financial yrs.) (T-4)	Minimum 35 Lacs	Turnover (Rs. In Lacs) Rs 35 to up to 50 = 5 marks, From Rs. 50.1 to up to 65 = 7.5 marks Above 65 = 10 marks
7	No. of Years of Firm Existence as per ICAI Certificate generated on or after 01.01.2026 (T-5)	15 Years	Less than 12 Year – Disqualify 12 Years to Up to 15 Years = 5 Marks 16 Years to up to 20 Years = 7.5 Marks 21 or Above Years = 10 Marks
8	Statutory audit experience in Government Entities like Boards, Corporations, PSUs etc. (Except bank branch audit) having turnover of more than Rs.20 Crores (T-5)	Minimum 5 Assignment in Last 5 Years	5 to 10 Assignment = 5 Marks 11 to 15 Assignment = 7.5 Marks 15 to 20 Assignment =10 Marks

REQUEST FOR PROPOSAL (RFP)

The firm must achieve at least 65% of the marks to qualify on technical parameters.

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

Dispute Resolution:

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

REQUEST FOR PROPOSAL (RFP)

MINIMUM AUDIT FEE CALCULATION AS PER ICAI GUIDELINE 11.02.2020			MINIMUM AUDIT FEE CALCULATION AS PER ICAI GUIDELINE 11.02. 2020		
SR.NO.	DHS/UHS/RPMU	AMT IN Rs.	SR.NO.	DHS/UHS/RPMU	AMT IN Rs.
1	Ahmedabad	40000.00	31	Bhavnagar	30000.00
2	Kheda	22000.00	32	Botad	22000.00
3	Anand	22000.00	33	Amerli	22000.00
4	Surendranagar	22000.00	34	Junagadh	22000.00
5	Corporation-AMC	40000.00	35	Girsomnath	22000.00
6	RPMU Ahmedabad	40000.00	36	Corporation-BMC	30000.00
			37	Corporation-JuMC	22000.00
7	Gandhinagar	22000.00	38	RPMU Bhavnagar	30000.00
8	Mehsana	22000.00			
9	Patan	22000.00	39	Rajkot	30000.00
10	Banaskantha	22000.00	40	Morbi	22000.00
11	Sabarkantha	22000.00	41	Jamnagar	30000.00
12	Arvali	22000.00	42	DevbhumiDwarka	22000.00
13	Corporation-GMC	22000.00	43	Kutch	22000.00
14	RPMU Gandhinagar	22000.00	44	Porbandar	22000.00
			45	Corporation-RMC	30000.00
15	Vadodara	30000.00	46	Corporation-JMC	30000.00
16	ChhotaUdepur	22000.00	47	RPMU Rajkot	30000.00
17	Bharuch	22000.00			
18	Panchmahal	22000.00		Total	120000.00
19	Mahisagar	22000.00		GST 18%	216000.00
20	Dahod	22000.00		Grand Total	1416000.00
21	Narmada	22000.00			
22	Corporation-VMC	30000.00			
23	RPMU Vadodara	30000.00			
24	Surat	30000.00			
25	Tapi	22000.00			
26	Navsari	22000.00			
27	Valsad	22000.00			
28	Alam Darga	22000.00			