

Request for Proposal (RFP) from Chartered Accountant Firms/ LLPs for Audit

The UT of J&K is participating in the flagship program of the Government of India- Ayushman Bharat. The program aims to strengthen the delivery of integrated primary healthcare through setting up of Health & Wellness Centres and reducing catastrophic expenditure on in-patient care and hospitalization through the **Pradhan Mantri Jan Arogya Yojna (PMJAY)**. The program is major reform towards universal health coverage for the people of India. PMJAY provides coverage for hospitalization expenses upto 5 lakh per family per year for secondary and tertiary care services under pre-defined packages at all empanelled public and private hospitals across the country. **On 1st December 2018**, the scheme was launched in J&K. Since the inception of the scheme, the UT of J&K despite all odds has continued to achieve milestones in areas like Golden Card generation, IEC campaigning, Hospital Empanelment and provision of free and cashless services to the entitled beneficiaries.

State health Agency, J&K UT intends to Audit under the contract for which this Request for Proposal (RFP) is being issued. State health Agency, J&K UT invites Proposal (RFP) from experienced Chartered Accountants Firms/LLPs for Audit for the F.Y. 2018-19, 2019-20 and 2020-21. Scope and Eligibility conditions of this assignment will be available from 08/02/2020 on the link mentioned in the notification. The minimum fee for the audit is mentioned in the RFP. The Firm/LLPs who quote less than minimum fee will become automatically disqualified from this process. Interested Firms/LLPs are requested to submit their RFP through Registered Post/Speed Post/ Courier/ by hand as given in the latest by 04.00 PM on 18/02/2020 at the following address:

Chief Executive Officer
State Health Agency, Ayushman Bharat
1st floor, Directorate of Stationery and Supplies
Rail head complex, Panama Chowk, Jammu, J&K (180004)

1. SCOPE OF WORK

- i) To make review of the system of book keeping & accounting.
- ii) To make such tests and enquiries as the auditors consider necessary to form an opinion as to the reliability of the records as a basis for preparation of Accounts.
- iii) To verify accounts with reference to the books of accounts i.e. ledgers, journal and other subsidiary and supporting records to see that the accounts are in agreement with the books of accounts.
- iv) To make a review of the Income and Expenditure Account/Receipt & Payment Account and the Balance Sheet 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 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.
- v) Adequacy of Internal Audit System.
- vi) System of Physical Verification of Inventory & Fixed Assets.
- vii) Regularity in Payment of Statutory Dues.
- viii) Checking of submission of Utilization Certificate.
- ix) Preparation of TDS statement and assist the office for timely payment of TDS. The TDS certificate to the concerned parties shall also be generated by stipulated dates and TDS returns shall also be filed within the stipulated date.
- x) Preparation of Statement, payment, filing of return etc. of any other taxes levied by Government from time to time.
- xi) Any other work assigned relating to accounts/statutory requirements etc.
- xii) Providing opinion on the matters relating to Income tax, GST, etc.as per Government notification from time to time.
- xiii) To verify accounts of subordinate offices/hospitals with reference to the books of accounts i.e. ledgers, journal and other subsidiary and supporting records to see that the accounts are in agreement with the books of accounts.

2. PRE-QUALIFICATION CRITERIA OF THE CA FIRM

The technical bids of only those CA firms/LLPs 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 2018-19.
- ii) The Chartered Accountant Firm is required to have Income Tax Permanent Account Number (PAN).
- iii) The firm or any partner of the firm should not be black listed 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 certificate as per **Annexure I**.

- iv) The CA firm should submit their turnover for the last three years in the format attached at **Annexure II**. Minimum turnover requirement for each year is Rs. 15 Lakhs.
- v) The CA Firm should have been in operation for minimum 6 years. The firm should have undertaken and completed at least 2 assignments (of different organisations) in last 2 years related to Audit of Annual Accounts of Central Autonomous bodies (CAB) / other state government organization or office/ Public Sector Undertakings (PSUs). Firms should submit details of experience required in format attached at **Annexure III**.
- vi) The proprietorship firm or 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** alongwith the COP of each partner.

3. PAYMENT TERMS

- i) The professional fee quoted by the firm shall be valid for the entire contract period. Each years fees payment shall be made on completion and submission of signed Audit Report of respective year.
- 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 payment.

4. 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 into the firm should be invariably 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 extended upto one year subject to approval of competent authority and satisfactory performance of the audit firm.
- viii) Office reserves the right to accept any application in case of same financial bid.

5. LIST OF DOCUMENTS TO BE SUBMITTED ALONGWITH APPLICATION

- i) Registration certificate of the firm issued by the Institute of Chartered Accountants of India (ICAI).
- ii) Copy of Membership Card of the Partners issued by ICAI.
- iii) Copies of appointment orders for Audit of Annual Accounts of Central Autonomous bodies (CAB) / other state government organization or office/ Public Sector Undertakings (PSUs) (to support certificate as per Annexure III).
- iv) Copy of PAN card of the CA Firm.
- v) Copy of GST Registration of the Firm, if applicable.
- vi) Copy of empanelment letter of C&AG for the financial year 2018-19.
- vii) Copies of Balance sheet and Profit & Loss Account of last three years (2016-17, 2017-18, and 2018-19).
- viii) Certificate of No Blacklisting as per Annexure I.
- ix) Certificate of Turnover as per Annexure II.
- x) Certificate of Experience as per Annexure III.
- xi) Proprietor/ Partners details as per Annexure IV along with COP of each partner.

6. SUBMISSION AND EVALUATION OF THE RFP

Interested firms meeting all the pre-qualification criteria as mentioned in point-2 above may submit their offer in the prescribed Technical and Financial bid form and Annexures of the RFP.

- i) **Application Part A** duly filled pre-qualification-cum-technical Bid along with all supporting documents duly signed with Seal of the authorized partner and should be submitted in a sealed envelope superscribed as 'PRE-QUALIFICATION AND TECHNICAL BID'.
- ii) **Application Part B** duly filled Financial Bid should be submitted separately in a separate sealed cover superscribed as 'FINANCIAL BID'.
- iii) The above two envelopes containing **Application Part A and Part B** should be placed in one covering envelop and sealed superscribed as Request For Proposal (RFP) FOR APPOINTMENT OF AUDITORS.

- iv) The Technical bid should not contain any indication of price offered; else the entire bid will be rejected.
- v) The RFP should reach at the following address latest by 04:00 PM hours of 18/02/2020.

Sd/-
Chief Executive Officer

Application Part A

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

Sl.No.	Particulars	
1.	Name & address of the firm (Submit copy of Firm constitution document regarding address of the firm)	
2.	Name & Address of authorized partners/ proprietor	
3.	Telephone Number with STD code	
4.	Mobile No.(s) of Managing Partner/ Proprietor	
5.	e-mail ID	
6.	PAN of the firm/ Proprietor (Submit Copy also)	
7.	GSTIN (if applicable) (Submit Copy also)	
8.	Empanelment Number with C&AG (Submit copy of Evidence)	
9.	The year-wise gross professional fee received/earned (Turnover) by the firm in last three financial years	
10.	Experience in Audit of Annual Accounts of Central Autonomous bodies / other state or central organization or office/ Public Sector Undertakings for last two years	
11.	Details of Proprietor/ Partners	
12.	Numbers of Article Clerk/ Staff and other staff on payroll of firm	
13.	Other Experience of the firm	

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, J&K UT is at liberty to reject the proposal/work awarded to this CA Firm.

Date:
OFFICE SEAL

Signature:
Name:
Designation:

Application Part B

**FINANCIAL BID
(To be filled by bidder)**

Name & address of the firm:-

(Figures in Rupees)

S.No	Description of Service	Fees for the year 2018-19 (Exclusive of GST)	Fees for the year 2019-20 (Exclusive of GST)	Fees for the year 2020-21 (Exclusive of GST)
I	Audit Work and Other Assistance work (as mentioned in Scope of audit)			
	Total Fees for 3 Year Audit			

(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

d) The minimum fee for the assignment as made mandatory by the ICAI shall be as under:

(i) Minimum cost of the assignment per year audit shall be Rs.30000/- (exclusive of GST)

Self – Declaration – No Blacklisting

(On the letter head of the Firm)

To,
Chief Executive Officer
State health Agency, Ayushman Bharat
1st floor, Directorate of Stationery and Supplies
Rail head complex, Panama Chowk, Jammu, J&K (180004)

In response to the Request For Proposal (RFP) for selecting Auditors for the financial year 2018-19, 2019-20 and 2020-21, I/ We hereby declare that presently our Chartered Accountant (CA)..... 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 2016-17	Financial Year 2017-18	Financial Year 2018-19
Gross Professional fees received/ Earned			

Furnish the copy of the 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 two years)

S.N.	Name of the assignment	Name of 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 Firm's Partners/ Proprietor

S.N.	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