

FOR OFFICE USE ONLY

CONTRACT NO.

Gujarat Health Protection Society (PMJAY-MA)

Request for Proposal (RFP)

RFP for Appointment of Chartered Accountant / Cost Accountant firms for
Pre-Audit and Field/Physical Audit of GHPS.

Period: 2023-24

Gujarat Health Protection Society

“PMJAY-MA” Yojana, 02nd Floor, NHM Bhavan, Civil Hospital Campus, Sector 12,

Gandhinagar - 382016

Gujarat Health Protection Society

(PMJAY-MA)

Name of Work	Appointment of Chartered Accountant / Cost Accountant firms for Pre-Audit and Field/Physical audit work of GHPS.
EMD	Rs. 25,000/- in the form of Demand Draft in favour of Gujarat Health Protection Society payable at Gandhinagar
RFP Document Fees	Rs. 1,000/-in the form of Demand Draft in favour of Gujarat Health Protection Society payable at Gandhinagar
Time period of services	April 2023 to March 2024
SCHEDULE OF RFP	
1. Last date of submission of RFP	Through Speed Post/Courier/RPAD or by hand in person so as to reach in the office of the Finance Manager, GHPS on or before 15 th May 2023 up to 18:00 hours
2. Opening of Technical Bid	18 th May 2023 @ 15:00 hours
3. Opening of Financial Bid	The date of opening of Financial Bids will be notified to the Eligible Bidders.
4. Contact Details	CA Deendayal Gupta: Internal Auditor Mobile: 8866551909 E-Mail: ma.pmjay.ia@gmail.com

Preamble and Objective:

Gujarat Health Protection Society (GHPS), is a society registered under the provisions of Societies Act and as a Public Charitable Trust. GHPS is acting as SHA (State Health Agency) to manage PMJAY-MA Yojana and ABDM Scheme (Ayushman Bharat Digital Mission), the flagship schemes of Government of India. PMJAY-MA is the largest health assurance scheme in the world which aims at providing a health cover of Rs. 5 lakhs per family per year for primary, secondary and tertiary care hospitalization to over 10.74 crores poor and vulnerable families (approximately 50 crore beneficiaries) that form the bottom 40% of the Indian population. GHPS received grants from both Central Government and State Government of Gujarat.

Sale of RFP Document:

Request for Proposal (RFP) can be downloaded from www.magujarat.com

Scope of Work

1. Pre audit work will include but not limited to ;
 - Reconciliation of Grant Received from Central Government as per approved budget
 - Reconciliation of Grant Received from State Government as per approved budget
 - Utilisation of grants for the purpose for which grant is received in accordance with the relevant procurement guidelines issued by the GOI/State Government.
 - Expenditure as per Authorisation Matrix/Work Order.
 - Compliance with TDS Provisions
 - Compliance with GST Provisions
 - Verification of Insurance claim files / Hospital Claims files / IEC grant utilisation etc.
 - All necessary supporting documents, records and accounts have been kept in respect of the project.

2. Field/Physical Audit is to be performed Accompanying SAFU (State Anti-Fraud Unit) Team to do field/physical audit of hospitals empanelled with the scheme as and when required.

Field Audit/Physical Audit will include but not limited to ;

- Audit of payment of Incentive to staff by Government Hospitals from amount received from claim.
- Audit of utilisation of Claim amount by Government Hospitals for the allowed purposes
- Audit of utilisation of grants given to DHS's and Municipal Corporations.
- Audit of assistance of Rs. 300 given to beneficiaries to visit the hospital

General Instructions:

- Team of auditor should consist of one qualified chartered accountant / cost accountant to lead the audit.
- Place of services shall be Gandhinagar for Pre audit and different hospitals across the region for field/physical audit.
- The auditor shall ensure that all the expenditure bills are processed only after the process of pre-audit. Orders are made, bills are cleared and cheques are issued only after the pre-auditor certifies that the payment is in accordance with the scheme guidelines of Central/State Govt., instructions, G.Rs., Circulars and orders of the Commissionerate. Wherever the powers are delegated to Governing Body or Chairman, the pre-auditor shall ensure that the payment is in accordance with these orders.
- The auditor shall also ensure that the resolution of Governing Body of GHPS, the decision of the Chairman/ CEO/ Addl. CEO having financial implications do not violate or contravene any of the instructions of Central/ State Govt. or Commissionerate. If the pre-auditor comes across any such resolution/decision which is in violation of a rule or guideline etc., the same shall be immediately brought to the notice of the Commissionerate/ CEO/ Addl. CEO.

- The auditor should be well conversant with all the schemes/ guidelines/G.R.s/ circulars, standing instructions, orders issued from time to time by Central /State Government as well as Commissioner.
- No bill or voucher should remain pending for more than three days. The auditor shall devise a system of pre-audit and deployment of manpower including their rotation in such a manner that the bills are cleared not later than three days after their presentation.
- It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct pre-audit and field/physical audit.
- The auditor will submit the audit report in the prescribed format and also will make a power point presentation on quarterly basis before chairman/ CEO/ Addl. CEO mentioning the findings and the work done by them during the particular quarter. The audit report and presentation should mention the no. of bills checked along with individual and total amount of bills, the number of bills and amount of bills in which irregularities are found, details thereof, the person responsible for that, time taken in checking the Bills etc. The audit report and the presentation will be duly submitted along with the bill submitted by C.A. Firm at the end of each quarter. Bill will be paid after completion of presentation and submission of relevant certificates and documents.
- Auditor will ensure that expenditure incurred is within the budget provision allocated to particular head during pre-audit.
- The audit should be carried out independently without any influence/pressure from any of the offices. It may be clearly noted that the pre-audit work should be carried out in an objective, impartial and fair manner.
- Attendance register in prescribed format will be maintained for the pre audit work. All the pre auditors and members of audit team deployed for verification of bills shall have to sign in the said register. Moreover while on duty of audit work, representatives of the audit team will keep the identity cards with him issued by the Internal Audit Team of GHPS.

- The authorized Chartered Accountant/Cost Accountant of the audit firm shall certify & sign (membership number) each bill in token of pre-audit carried out by the Firm. Before starting the Pre-Audit work, firm should provide the sample of stamp which will be used for pre-Audit work & also send the specimen signature of Qualified CA/Cost A/C which should be authorized by the partner of the firm.
- The audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports and other specified conditions of appointment order are not followed or adhered to.

Pre-qualification Criteria for appointment of Pre-Auditors / Field Auditors:

GSHS intends to appoint Category-I (provided in the above Finance Department, GoG GR dated 16.09.2019 read with 08.06.2020) Chartered Accountant firm.

Sr.	Minimum eligibility criteria	Proof to be enclosed
1	The firm should have average minimum annual Turnover more than Rs. 50 lacs (Fifty lacs) or more in last 3 years ended on 31st March 2022.	Last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's Turn Over Certificate for the year 2019-20, 2020-21 & 2021-22. (Average more than Rs. 50 lacs is required of last 3 FY.)
2	The firm should have been registered for a period of at least 15 Years.	Certificate of constitution as on 01.01.2023 or subsequent date issued by the Institute of Chartered Accountants of India or Cost Accountants of India till the last date of submission of tender shall be submitted.
3	(i) There must be at least 5 CAs/Cost A/C in the firm. Out of which minimum 3 CAs/Cost A/C must be the partners of the firm. (ii) If the CA / Cost Accountant is an	(i) Copy of partnership deed duly notarized. (ii) As a proof appointment letter, Joining letter with one year old and latest salary slip shall be provided. OR (iii) Certificate of constitution showing

	employee of the CA firm/Cost Accountant Firm, then he must be associated with the firm as an employee for at least one year.	necessary details issued by ICAI.
4	The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 financial years completed on 31.03.2022.(i.e. 2019-20, 2020-21,2021-22) Or The Firm should have handled at least one any type of audit (e.g Internal Audit, pre audit, statutory audit or concurrent audit) during last 3 years of the Public enterprises, Authorities, organization which is mentioned in Annexure I,II,III (category I or II) of the Resolution Finance Department of GOG Dated 16-09-2019 & dated 08/06/2020.	Copy of Appointment letter/copy of audit report with audited year.
5	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.	Two branch office in Gujarat for a minimum period of 3 years (As a proof scan copy of firm card or ICAI/ICWAI institute certificate of last 3 years)

- If the certificate as on 01.01.2023 is not possible to be made available, then certificate (bearing the date before the date of issuance of advertisement of this notice) issued by ICAI or ICWAI will be considered along with proof of application made for renewal shall be submitted.

- If it is found, at any later stage that Bidder has hidden any material detail or given false details as mentioned above, the Bidder shall be disqualified and he will be debarred from bidding future Tenders of GHPS for **three (3) years** from the date of receipt of Tender.

Guidelines for submitting the proposal:

- Envelope A – RFP Document Fees, EMD Fees and Technical Bid
- Envelope B – Financial Bid
- Envelope C – Envelope A and Envelope B

Evaluation of Technical Bid:

- The Technical bids that are in substantial compliance with the eligibility criteria will be evaluated by the evaluation committee and may require meeting with the bidders.

Evaluation of Financial Bid:

- Financial bids of only those bidders who qualify in Technical bid will be opened.
- Financial bid should consist of single figure of Professional fees for Pre audit and Field Audit of FY 2023-24 including all out of pocket expenses. No separate payment will be made for Conveyance/Travelling/ other Expenses. However, GST will be paid extra as per prevailing rates.
- **The work shall be allotted to the L1 bidder who has quoted the lowest amount (professional fees) of preaudit.**

Instruction to Bidders:

- The **Tender Fee** will not be refunded under any circumstances.
- The offer shall be valid for **120 days** from the last date of receipt of Tenders.

- The award of contract shall be made to qualified Bidders, who meets appropriate standards of Technical and financial resources and satisfy the qualifying criteria as laid in the Tender Documents.
- **The work shall be allotted to the L1 bidder who has quoted the lowest amount (professional fees)**
- Conditional Tender shall not be accepted.
- This Notice and subsequent Corrigendum (if any) shall also form a part of Contract Document. The Bidders are advised to read carefully the "Instructions" and "Eligibility Criteria" contained in the RFP Documents.
- All disputes and discrepancies relating to this RFP shall be governed by the law of India and shall be subject to jurisdiction of court at Gandhinagar/Ahmedabad, Gujarat State.
- **If the bidders will not provide CA Firms as per specifications or not implement the provisions of contract and if the quality of service is found poor, they will be debarred for further works under GHPS.**
- **The issue of this RFP does not imply that the Authority is bound to select a Bidder or to appoint the Selected Bidder, as the case may be, for the Project and the Authority reserves the right to reject all or any of the Bidders or Bids without assigning any reason whatsoever. Mere submission of a responsive Bid does not ensure selection of the Bidder as Service Provider.**