



**HP SWASTHYA BIMA YOJNA SOCIETY**  
**DEPARTMENT OF HEALTH & FAMILY WELFARE**  
**GOVERNMENT OF HIMACHAL PRADESH**

**TENDER**  
**FOR HIRING**  
**CHARTERED ACCOUNTANT**  
**ON RETAINERSHIP BASIS**  
**FOR HP SWASTHYA BIMA YOJNA SOCIETY**

No: 02/2023

### **Invitation of bids/quotations from Chartered Accountant (Partnership or proprietorship)**

HP Swasthya Bima Yojna Society, Department of Health and Family Welfare hereby invites quotations for hiring Chartered Accountant (Partnership or proprietorship) on retainership/ outsource basis.

The quotations are required to be submitted in **two parts (Technical and Financial)** by the eligible and interested Chartered Accountants having experience in preparing/ Statutory auditing of Accounts of Government Organizations/Societies, to provide the services as per the scope of Work stated below:-

#### **Scope of Work:**

- Conducting Statutory audit of books of accounts and ancillary records and submit report thereof.
- Provide services related to income Tax matters including filing of e-TDS Returns and ITR of the HP Swasthya Bima Yojna Society, Department of Health & Family Welfare.
- Verification of the correctness of Trial Balance and compiling the Grouping statements and scheduling to the Annual Accounts and finalization of the same.
- Representing the Society before income tax department for notices etc. (if any)

The CA (partnership or proprietorship) should have a registered office in Himachal Pradesh at Shimla and empanelled with CAG of India. The CA shall be required to attend the meeting at the Office of the Society as and when required. Generally no outstation travel will be involved and the services may be rendered from office of Chartered Accountant as per the level of intervention involved. However, if need be, the CA (partnership or proprietorship) may have to represent the Society before relevant authorities in case of Income Tax related matters. Detailed Activities with respect to services mentioned in Scope of Work are described below:-

- **Statutory Audit of the books of accounts and ancillary records of the institute by a Chartered Accountant. The Statutory audit will be carried out on continuous basis which inter-alia will include examination of:**
- Bank reconciliation statements
- Scrutiny of Ledgers
- Yearly Receipt & Payment, Income & Expenditure and Balance Sheet
- Fixed Asset Register and depreciation
- Compliance of Statutory obligations
- Checking of payments as per the delegation
- Providing suggestions of improvement of the existing system of Statutory control.
  
- **Scope of work related to Income Tax related matters will include the following services:**
- Preparation and filling of annual e-TDS Returns and the Annual ITR of the Society.
- Preparation and filing of correction/revised IT Returns wherever found necessary.
- Preparation of replies/filing appeals with income tax department with respect to Notices/orders received by the society.
- To represent the society before the relevant authority w.r.t. the notices/orders received by the society.
- Consultation and advisory services for saving taxes.
  
- **Annual Accounts related work-Verification of all the accounting statements/schedules will include:-**
- Verification of the correctness of the Trial Balance including the verification of opening Ledger balances and suggesting reversal/year end entries wherever necessary.
- Compilation of the Grouping statements/schedules to the Balance Sheet, Income and Expenditure Statement and Receipt and Payment Accounts and finalization of the Annual Accounts.
- Any other work needed for Accounts Finalization.

### **Additional responsibilities**

- **The function of Statutory audit should include a critical review of the systems, procedures and operations as a whole rather than merely of accounting work. In general, the Statutory Auditor is expected to render valuable assistance in the following fields:-**
- To ensure that all the expenses incurred by the Society relates to the legitimate operations of the organization, which are in its best interests and are in accordance with the budget provisions.
- To verify the accuracy and propriety of the transactions. To ascertain the extent of compliance with the prescribed policies, plans, rules, regulations, systems and procedures.
- To review and make appraisal of the soundness, adequacy and application of accounting, financial and operating controls and suggest improvements therein.
- To review sanctions issued by the Management of the Society at various levels.
- To scrutinize contracts and purchase orders.
- To detect cases of fraud, negligence and thefts by the employees of the Society as well as by third parties and to suggest ways and mean for its prevention.
- To verify that sanctions for expenditure are accorded by the Competent Authorities in consultation with their associated finance.
- To examine the prescribed books of accounts along with subsidiary records to ensure that these are maintained properly.
- To review all statutory obligations compliances such as service tax, VAT, EPF etc.
- In general, the Statutory Audit must, ensure that all the transactions are in conformity with the various policies/provisions of the necessary legal issues, rules and regulations.
- **The scope of audit will include examination of all transactions with reference to the original documents/vouchers/books/files etc. and reporting on the deficiencies, noticed. The same transactions have to be examined from the angle of propriety. While conducting audit, the Auditor will look into the following special points:**
- Whether the transactions are with reference to the approved policies and recommendations.
- Whether the prescribed procedures are followed

- All cases, where the associated finance was over-ruled may be examined in depth to find out and report the extent of irregularity/impropriety committed, if any.
- Whether the delegated powers have been exceeded.

#### **Time period of Engagement:**

The selected Chartered Accountant will be required to provide services mentioned above, initially from the Financial Year 2022-23 (A.Y. 2023-24) to next three Financial Years/Assessment Years i.e. upto Fin Year 2025-26 (AY-2026-27) subject to further extension of the assignment on biannual basis depending upon the satisfactory performance and on mutually agreed terms and conditions.

The work relating to audit of accounts and preparation of Receipt & Payment, Income & Expenditure A/c and Balance Sheet etc. is required to be completed before 31<sup>st</sup> May of the relevant Assessment Year. The online ITR for a particular financial year is required to be filed before the last date of the Assessment Year, declared by the Government to be so for the purpose. The assignment may be continued for another period of one year or so, on satisfactory performance.

Notwithstanding anything contained herein above, the Society, however, reserves the right to discontinue the services of the Chartered Accountant at any time during the period by serving one month's notice.

#### **Pre-qualification criteria:**

**The bids of only those bidders will be considered, which satisfy the following eligibility criteria:**

- The Chartered Accountants (partnership or proprietorship) should be registered with The Institute of Chartered Accountants of India (ICAI).
- The Firm should be empanelled with CAG of India for conducting the Audit.
- The Firm (partnership or proprietorship) should have been in operation for 3 years after its registration and at least 3 year' experience of Statutory Auditing, Preparation/Verification of Annual Accounts of Government Organizations/Societies/ Autonomous Bodies/Filing of E-TDS Returns of Income Tax, Concurrent Pre-Auditing of payments as per scope of work.
- The Average Gross Professional Fee received/earned by the Firm in the last 3 financial years must be equal to or more than Rupees Ten Lakh (Rs.10 Lakh) per annum.
- The proprietor or partners of the firm or any CA or CMA employed/ associated with the firm should not have been debarred or cautioned by Institute of Chartered Accountants of India/

Institute of Cost Accountants of India/Central or State Public Sector Enterprise/Government (Central/State) during the last three years.

**Payment terms:**

**The payment against the services provided by the firm is subject to the following terms and conditions:**

- The price quoted by the Firm (partnership or proprietorship), should be valid for the entire contract period. Payment shall be made at agreed rates against periodical invoices on the completion of the assignment. No price variation would be allowed during the contract period.

**SUBMISSION AND EVALUATION OF THE BIDS**

**Submission of tender:-**

Interested firms meeting all the pre-qualification criteria as mentioned in above may submit their bids in the prescribed Annexures of this tender:

- Annexure-1-4 duly filled Prequalification-cum-Technical Bid along with all supporting documents duly signed with Seal of the authorized Partner / Proprietor of the Firm should be submitted in one sealed envelope superscribed as-‘PRE-QUALIFICATION AND TECHNICAL BID’
- Annexure-5 duly filled Financial Bid should be submitted in a separate sealed cover superscribed as “FINANCIAL BID”
- The above two envelopes containing Annexure 1-4 and Annexure 5 should be placed in **one Covering Envelope** and sealed super scribed as “Tender for Chartered Accountant firm on retainer ship basis for Himachal Pradesh Swasthya Bima Yojana Society”
- The technical bid should not contain any indication of price offered; else the entire bid will be rejected.
- The Tender should reach the following address latest by **3 PM of 14<sup>th</sup> August 2023,:**

HP Swasthya Bima Yojna Society,  
Department of Health & Family Welfare,  
Thakur Villa, Opposite Jal Bhawan,  
Kasumpti, Shimla-171009.

- The Society reserves the right to accept or reject any, or all the offers received or cancel the bidding process at any time prior to award of contract, without assigning any reason.
- **Annexures 1,2 and 5** are compulsory for submission. However Annexures 3 and 4 have to be submitted only if applicable.

### **OPENING OF THE BIDS:**

Bids received in response to this offer shall be opened and evaluated as under at 11.30 onwards on 16.08.2023, in the office of Chief Executive Officer Himachal Pradesh Swasthya Bima Yojana Society, Thakur Villa, Opposite Jal Bhawan, Kasumpti, Shimla-171009.

### **Evaluation of Technical and Financial Bids and award of work :**

Technical and financial bids, as above, received by HP Swasthya Bima Yojna Society, and those meeting the prequalification criteria, would be taken up for evaluation as per the technical and financial bid evaluation criteria. **L1 criteria** would be implemented for the selection process as under:-

- a. The work will be awarded to the firm if it is L1 for all the three categories.
- b. If a single firm does not quote L1 for all the categories, then following procedure will be adopted.
  - a. The work will be awarded to the L1 in Audit and preparation & finalization of accounts of Society if the firm agree to match both the L1 rates for Representing the society before the income tax Department and filing of ITR of society
  - b. IF L1 in Audit and preparation & finalization of account of Society does not agree to match the L1 rates for Income tax related matters and filing of ITR of society, then the L1 in filing of ITR of Society will be awarded the work if the firm agree to match both the L1 rates of other category.
  - c. IF L1 in filing of ITR does not agree to match the rates then L1 in income tax related issues will be awarded the work if the firm agree to match both the L1 rates of other category.

- d. If L1 of all the categories does not match the rates then the L2 of Audit and preparation & finalization of accounts will be awarded the work if the firm agree to match all the L1 rates of all the categories and so on.

Note: if no firm agrees to match the L1 rates then the Society will take the final decision to continue the tender process.



## ANNEXURES

### PER-QUALIFICATION-CUM-TECHNICALBID

#### ANNEXURE: 1

S. No	Criteria	Compliance (Y/N)	Proof attached
1.	The Chartered Accountant Firm (partnership or proprietorship) should be registered with The Institute of Chartered Accountants of India (ICA).		Registration Certificate.
2.	The Firm should be empanelled with CAG of India for audit		Empanelment Certificate
3.	The proprietor or partners of the firm or any CA employed/associated with the firm should have not been debarred or cautioned by Institute of Chartered Accountants of India/Central or State Public Sector Enterprise/Government (Central/State) during the last three years.		Self-Declaration.

#### Details of CA Firm's Professional Income

##### [Gross Professional Fees received/ earned]

Particular	Financial Year 2019-20	Financial Year 2020-21	Financial Year 2021-22	Average Annual
Gross Professional Fees received/ Earned *				

\*Furnish the Audited Accounts of the Firm and copy of the Acknowledgement of Annual Income Tax Return for all the 3(three) years

SEAL:

Signature

Date:

Name and Designation

**ANNEXURE: 2**

**Details of CA Firm's Experience of Similar Services during the last 3 (three) years]**

<b>S .No.</b>	<b>Name of the Assignment</b>	<b>Start Date and End Date</b>	<b>Name of the Client</b>	<b>Nature of the Assignments</b>	<b>Details of Supporting Documents attached</b>
<b>1.</b>					
<b>2.</b>					
<b>3.</b>					
<b>4.</b>					
<b>5.</b>					
<b>6.</b>					

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

**SEAL:**

Signature

**Date:**

Name and Designation:

**ANNEXURE: 3**

(If Applicable)

**Details of CA Firm's** Experience of providing Services as per Scope of Work for Societies during the last 3 years.

<b>S .No.</b>	<b>Name of the Assignment</b>	<b>Name of the Society</b>	<b>Nature of the Assignments as per the scope of Work of this tender</b>	<b>Nature of the Supporting Documents provided</b>
1.				
2.				

**Furnish the copy of the documentary evidence in support of the Information provide above.  
Please attach additional sheets, if required.**

**SEAL:**

**Signature:**

**Date:**

**Name and Designation:**

#### **ANNEXURE 4**

(Applicable in case of partnership)

##### **Details of CA Firm's Partners**

<b>S. No.</b>	<b>Name of the member</b>	<b>Designation</b>	<b>Membership No.</b>	<b>Status (FCA/ACA)</b>
<b>1.</b>				
<b>2.</b>				
<b>3.</b>				
<b>4.</b>				
<b>5.</b>				

**Furnish the copy of the documentary evidence in support of the information provided above.**

**SEAL:**

**Signature:**

**Date:**

**Name and Designation:**

**ANNEXURE-5**

**FINANCIAL BID**

(To be filled in by bidder)

S.No.	Head	Amount (In figures) For 1 year (including taxes, cess etc.)
1.	Conducting Statutory audit of books of accounts and ancillary records and submit report on yearly basis (As mentioned in detailed Scope of Work). Preparation & Verification of the correctness of Trial Balance and compiling the Grouping statements and Schedules to the Annual Accounts and finalization of the same. Additional Responsibilities as indicated in Scope of Work.	
2	Provides services related to Income Tax matters Including deposit of income tax, filling of e-TDS Returns, and ITR of the HPSBY Society, Department of Health and Family Welfare, as mentioned in detailed Scope of Work)	
3.	Filing of replies/appeal and representing the society before the relevant authority w.r.t. the Income Tax notices/orders received by the society (which may involve out station travel).	

**Note :** As and when the outstation travel shall be required in relation to Society's work, the vehicle shall be provided by the Society. Therefore, the rate against point no. 3 should be quoted keeping this fact in knowledge.



No.HFW-H(RSBY)Audit/2015  
HP Swasthya Bima Yojana Society  
Deptt. of Health & Family Welfare  
Thakur Villa, Kasumpti, Shimla-171009

To

M/s \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated: Shimla-9, the

Subject Tender for Hiring of Chartered Accountant on retainer ship/outsourced basis for Himachal Swasthya Bima Yojana Society.

M/s

Himachal Pradesh Swasthya Bima Yojana Society invites bids for hiring of Chartered Accountant on retainership basis from the Shimla based CA agencies empaneled with CAG of India. Detailed bid document containing terms and conditions, scope of work and bid formats is available on <https://www.hpsbys.in/> w.e.f 30.07.2023, 10.00 am onwards. The last date for submission of bids in the office of Chief Executive Officer, Himachal Pradesh Swasthya Bima Yojana Society, Thakur Villa, Opposite Jal Bhawan, Kasumpti, Shimla-171009 is **14<sup>th</sup> August, 2023 at 3.00 PM. The Technical and Financial bids shall be opened and evaluated on 16-08-2023 at 11.30 AM onwards at the same office.**

In case you are interested and eligible for above assignment, you can participate in the bidding process as per terms and conditions given in the tender document.

Chief Executive Officer  
HP Swasthya Bima Yojana Society  
Thakur Villa, Kasumpti, Shimla-9.