

बिहार स्वास्थ्य सुरक्षा समिति
राज्य स्वास्थ्य अभिकरण



BIHAR SWASTHYA SURAKSHA SAMITI
State Health Agency

Notice Inviting Quotation for Selection of a Chartered Accountant Firm to Conduct Statutory
Audit of Bihar Swasthya Suraksha Samiti (BSSS)

Bihar Swasthya Suraksha Samiti
Secretariat Extension Building, Block-3, 2nd Floor, Old Secretariat
Patna Bihar 800015

NOTICE INVITING QUOTATIONS

Bihar Swasthya Suraksha Samiti seeks to invite Proposal from Comptroller & Auditor General of India (C&AG) *empaneled Chartered Accountant (CA) firms* for conducting the statutory audit of Bihar Swasthya Suraksha Samiti (BSSS) under the Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana for FY 2020-21.

Minimum fee for audit of Bihar Swasthya Suraksha Samiti would be Rs. 25000 (Rs. Twenty five thousand only).

The details about the background of the auditee, the units to be covered in the audit, scope of work, terms of reference, and the eligibility criteria for selection of the CA Firm are given in the following sections.

1. Background

The Bihar Swasthya Suraksha Samiti (BSSS) is an autonomous institution registered as Society under the Society Registration Act, 1860 and set up within the Department of Health, Government of Bihar primarily to

- Implement Ayushman Bharat Pradhan Mantri Jan Arogya Yojna (AB-PMJAY) or its successor schemes of similar nature or Programmes by whatever name it may be called and described.
- Support and assist in framing and designing of laws/policies/strategies for improved and seamless implementation of health insurance and assurance schemes or Programmes in Bihar.

Government of India has launched World's largest health insurance scheme "Pradhan Mantri Jan Arogya Yojana – PM-JAY" in the year 2018. The objectives of the scheme are to reduce catastrophic out-of-pocket health expenditure, improve access to quality health care and meet the unmet need of the population for hospitalization care.

The aims and objectives of the Bihar Swasthya Suraksha Samiti is:

- to undertake and support the implementation of Projects/ Programmes/ schemes for securing health benefits for the underprivileged sections of the State of Bihar.
- to reduce catastrophic out-of-pocket health expenditure, improve access to quality health care and meet the unmet need of the population for hospitalization care in the State of Bihar to ensure speedy implementation of PM-JAY by identifying and issuing e-card to the eligible beneficiaries/families.

For further details regarding the projects, please refer to <https://pmjay.gov.in> and <http://biswass.bihar.gov.in>.

2. Bid Submission:


The Quotation along with required documents as mentioned in point 7.4 of the Section II should reach BSSS office at Secretariat Extension Building, Block-3 Second floor, Old Secretariat Patna Bihar 800015 on or before 25/10/2021 , 05:00 pm.

Note – i) Interested agencies may obtain further information about this NIQ from the office of Bihar Swasthya Suraksha Samiti (BSSS).

ii) No quotation will be accepted after closing date and time in any circumstances.

3. The BSSS doesn't take any responsibility for the delay/ Non-Submission of Quotation caused due to Non-availability of Internet Connection, Network Traffic/ Holidays or any other reason.
4. The applicant firm shall submit their eligibility and qualification details, Certificates as mentioned in the NIQ.
5. BSSS reserves the right to accept or reject any or all quotations or change the terms and condition of NIQ or cancel the NIQ without assigning any reasons at any stage and time.

For further enquiry and information, please contact Procurement Manager, BSSS (Mail ID: manager.procbsss@bihar.gov.in). during office hours 9:30 AM to 6:00 PM. All further notifications/ Corrigendum/ Addendum, if any shall be posted on BSSS website <http://biswass.bihar.gov.in/> and shall be binding upon interested agencies.


1/10/21
Administrative Officer

Bihar Swasthya Suraksha Samiti

INSTRUCTIONS TO APPLICANT FIRM

1. General Instructions

- 1.1. The CA Firm should prepare and submit its quotation as per instructions given in this section.
- 1.1.1. The quotation that complies with all requirements including eligibility criteria and offers lowest price shall be selected. Any offer that does not meet the requirements shall be rejected.
- 1.1.2. To participate in the selection process, the firm is required to download the NIQ from BSSS website <http://biswass.bihar.gov.in/>.

2. Submission of Quotation

2.1 The applicant firm shall seal the Quotation in an envelope marking:

“QUOTATION FOR SELECTION OF A CHARTERED ACCOUNTANT FIRM TO CONDUCT STATUTORY AUDIT OF BIHAR SWASTHYA SURAKSHA SAMITI”

TO BE OPENED BY PROCUREMENT COMMITTEE ONLY

“Submitted by Name, Address and Contact Phone No. of the Applicant”.

2.2 Envelope shall indicate the name and address of the Applicant Firm.

2.3 The envelope shall be addressed to: The Administrative Officer, Bihar Swasthya Suraksha Samiti, Secretariat Extension Building, Block-3 Second floor, Old Secretariat Patna Bihar 800015.

2.4 If the envelope is not sealed and marked as instructed above, the quotation may be deemed to non-responsive and would be liable for rejection. BSSS assumes no responsibility for the misplacement or premature opening of such Quotations submitted.

2.5 Every page of the Quotation and related qualification documents required as per the NIQ must be signed and stamped by the applicant firm.

2.6 Before preparing the quotation and submitting the same to BSSS, the applicant firm should read and examine all the terms & conditions, instructions, checklist etc. contained in the NIQ. Failure to provide required information or to comply with the instructions incorporated in this NIQ may result in rejection of quotation(s) submitted by the agencies.

2.6.1 The quotations which are for only a portion of the components of the job /service shall not be accepted.

2.6.2 The quoted rate shall be firm and inclusive of TA/DA and **exclusive of Goods & Services Tax (GST)**. GST if applicable, will be paid by BSSS or the authorities decided by BSSS, as per the prevailing rates/rules.

3. Participation Expense

The applicant firm shall bear all costs and expenditure incurred and/or to be incurred by it in connection with its quotation preparation and submission. The Bihar Swasthya Suraksha Samiti (BSSS) will, in no case

be responsible or liable for any such cost, expenditure etc. regardless of the conduct or outcome of the selection process.

4. Language of the quotation

The quotation and documents relating to the NIQ shall be written in the English language. However, the language of any printed literature furnished by the applicant firm in connection with its quotation may be written in any other language provided the same is accompanied by an English translation and, for purposes of interpretation, the English translation shall prevail.

However, if the language of any of the printed document(s) submitted by the applicant firm is/are in "Hindi" language, then there is no need for providing an English translation of the same document, for interpretation.

5. Clarifications to NIQ

5.1 Request for clarifications from interested applicant firm will be received at BSSS through email at, abnhpmbihar@yahoo.com latest by 8/10/2021 (by 12.00 PM.).

5.2 The BSSS reserves the right not to respond to any query or provide any clarification, in its sole discretion, and nothing in this clause will be taken to be or read as compelling or requiring the BSSS to respond to any query or to provide any clarification. Verbal clarifications and information given by the BSSS, or any other person for or on its behalf will not in any way or manner be binding on the BSSS.

5.3 All the prospective applicants will be notified of response to any/all clarifications only through <http://biswass.bihar.gov.in/>. Any interested applicant who has downloaded the NIQ should watch for clarifications, if any, issued on the above-mentioned website and BSSS will not issue separate communication to them.

5.4 The BSSS shall not be responsible in any manner if a prospective applicant firm fails to notice any notifications relating to the present NIQ placed on the portal <http://biswass.bihar.gov.in/>.

6. Amendments to NIQ

6.1 At any time prior to the deadline for submission of quotations, the BSSS may, for any reason deemed fit by it, modify the NIQ by issuing suitable amendment(s) to it.

6.2 Such an amendment will be notified on portal <http://biswass.bihar.gov.in/>. and the same shall be binding to all prospective applicant firms.

6.3 Any firm who has downloaded the NIQ document should watch for amendment, if any, issued on the Portal <http://biswass.bihar.gov.in/>. and the BSSS will not issue separate communication to them. The BSSS shall not be responsible in any manner if prospective applicants miss any notifications placed on mentioned Portal www.biswass.bihar.gov.in.

7. Preparation of Quotations

7.1 The quotations shall be duly signed by the authorised person and duly approved by the appropriate authority in terms of 'Annexure C' at the appropriate places as indicated in the NIQ. It shall not contain any erasure or overwriting, except as necessary to correct any error made by the applicant firm and, if there is any such correction; the same shall be initialled by the person(s) signing the quotation and related qualification documents.

7.2 A person signing the quotation or any documents forming part of the contract on behalf of another shall be deemed to warranty that he has authority to bind such other persons and if, on enquiry, it appears that the persons so signing had no authority to do so, the BSSS may, without prejudice to other civil and criminal remedies, cancel the contract and hold the signatory liable for all cost and damages.

7.3 Prices are to be quoted in the given format only. Submission in any other format will be treated as non-responsive.

7.4 Following required eligibility criteria must be included while submitting the Quotation:

- a) Forwarding Letter for Quotation, as per "Annexure A"
- b) Bidder Information Form, as per "Annexure B"
- c) Authorization Letter for signing of the quotation and qualification documents/ (Power of Attorney), as per "Annexure C".
- d) Self-attested copy of establishment of the entity.
- e) 'Experience certificate issues by client' OR 'Invoices accompanied with Contract/ Work Order/ MoU'.
- f) Address Proof/ Undertaking as per "Annexure G". The Firm has to submit the (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc./ Self Certified Certificate of Firm card issued by ICAI)
- g) Self-attested copy of Auditor's Report (against annual audits) for FY 2017-18, FY 2018-19 and FY 2019-20.
- h) A Certificate (with valid UDIN) issued by a registered Statutory Auditor, highlighting applicant firm's turnover/ related information for FY 2017-18, FY 2018-19 and FY 2019-20, as per format given in Annexure D.
- i) Self-attested copy of the Income Tax Returns (ITR) for Assessment Year (AY) FY 2017-18, FY 2018-19 and FY 2019-20 Self-attested copy of the PAN Card and GST Registration Certificate (if applicable) issued by the appropriate authority, valid as on date of submission of quotations must be submitted.
- j) Affidavit certifying that Entity/ Promoter(s)/ Director(s)/ Members of Entity are not Blacklisted in the format given in 'Annexure-E'.

Applicant firm must develop the aforementioned documents (letter/ self-declarations) highlighting the requirements based on Eligibility Criteria requirements (Section III).

8. Quotation Submission

- 8.1 The evaluation of quotation and qualification documents will be done on the basis of the Eligibility Criteria, as defined in the NIQ , and based on the documents submitted by the applicant firm.
- 8.2 The quotations submitted by the applicant firms, which are found eligible as per the mentioned eligibility criteria in this NIQ will only be considered for this assignment.
 - (a) No applicant firm can place more than one quotation in any form.
 - (b) The firm cannot apply for a part of the NIQ, but has to give a single quotation taking into consideration all the jobs defined in the NIQ, subject to requirement of all the conditions as laid down in this NIQ.

9. Quotation Validity

- 9.1. Quotation will remain valid for a period of 180 days from the last date of submission (excluding the last date of submission).
- 9.2. In exceptional circumstances, the BSSS may request the applicant firm to extend the quotation validity period prior to the expiration of the quotation validity period. All such requests and the responses will be made in writing.
- 9.3. An extension of the quotation validity period will not entitle an applicant firm to modify its Quotation.

SECTION III

ELIGIBILITY CRITERIA

1. The eligibility criteria and Supporting Documents to be submitted by the bidders are as follows:

Sl. No.	Criteria	Documents to be Submitted
A	The Firm should be Registered as Proprietorship Firm, Partnership Firm or limited liability partnership with the Institute of Chartered Accountant of India & must have the existence of more than 10 years as on 31st March 2021. (Consortium is not allowed).	Proof of Registration with the ICAI as on 01/01/2021 with details of Proprietors/ partners
B	The bidder must be empaneled with Comptroller & Auditor General of India (C&AG) as on date of submitting Quotation.	Proof of Empanelment with Comptroller & Auditor General
C	The firm should have minimum 5 years of Experience in Statutory Audit of Government/Public Sector Units (PSUs) of Social /Rural Project /Externally Aided Project/Centrally Sponsored Schemes with a turnover of 100 Crores or more for each of the year for which the audit has been done in last 3 financial years.	Copy of Appointment Letter/Agreement with Clients
D	Firms must give an undertaking that the audit team members are proficient in State's official language (both oral and written).	Copy of Undertaking as per "Annexure G"
E	The average turnover of the Audit firm shall be at least Rs.25 Lacs in last three financial years (FY17-18, 18-19 and 19-20).	Self certified copy of Audited financial Statements of last three year ending on 31st March 2020 i.e 2017-18,2018-19 and 2019-20
F	Statutory Registration Details like PAN, GSTIN	Self Attested copies of PAN, GSTIN
G	The Firm must have Head Office (H.O.)/Local Branch office in the State Capital.	Address Proof/ Undertaking as per "Annexure G". The Firm has to submit the photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc. Electricity bills/ telephone bills of last 3 months is required on the name

		of bidder /Self Certified Certificate of Firm card issued by ICAI .
H	<p>The applicant firm must not be:</p> <p>(i) Blacklisted/ banned/ convicted by any court of law for any criminal or civil offences/ declared ineligible by any entity of any State Government or Govt. of India or any local Self-Government body or public sector undertaking in India for participation in future NIT/NIQ for unsatisfactory performance, corrupt, fraudulent or any other unethical business practices or for any other reason, as on the date of submission of the quotation.</p> <p>(ii) The applicant firm shall declare all ongoing litigations, it is involved in with any Government Agency/ State/ central department/ PSU.</p>	<p>Affidavit sworn before Public Notary/ Executive Magistrate as per "Annexure - E"</p>

2. Further, the Bidder must unconditionally accept the terms and conditions of this NIQ Document.
3. Refer to Clause 7.4 (Section II) for the complete list of documents to be submitted.
4. Each page, Form, Annexure and Appendices (if any) of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.
5. To facilitate evaluation of bids, the BSSS may, at its sole discretion, seek clarifications in writing from any bidder regarding its submitted bid. Such clarification(s) shall be provided within the time specified by the BSSS for this purpose. Any request for clarification(s) and all clarification(s) in response thereto shall be in writing.
6. If any bidder does not provide clarifications sought within the prescribed time, the BSSS may proceed to evaluate the bid by construing the particulars requiring clarification to the best of its understanding, and the bidder shall be barred from subsequently questioning such interpretation of the BSSS.
7. The quotations of only those bidders shall be considered who fulfil the minimum eligibility criteria mentioned in Section III of this NIQ and the bidder with the lowest quoted fee shall be selected as the firm to provide the required services under this contract.

8. In case L1 fails to provide services within prescribed timeframe, the authority shall be at freedom to procure the same from L2, L3..... (in this order) responsive bidders at L1 rate.
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EVALUATION OF QUOTATIONS

1. Scrutiny of Quotations

The submitted quotations will be scrutinized by the Bid Evaluation Committee appointed by the authority to determine whether they are qualified as per eligibility criteria laid down in the NIQ. The quotations, which do not meet the aforesaid requirements are liable to be treated as non-responsive and may be rejected. The decision of the BSSS as to whether the bidder is eligible and qualified or not shall be final and binding on the bidders. Quotations of only those bidders will be considered, who qualify the minimum eligibility criteria.

2. Discrepancies in Prices

2.1. If there is a discrepancy between the amount expressed in words and figures, the amount in words shall prevail.

2.2. If, as per the judgment of the BSSS, there is any such arithmetical discrepancy in a quotation, the same will be suitably conveyed to the applicant firm by speed post/e-mail. If the applicant firm does not agree to the observation of the BSSS, the quotation shall be cancelled.

3. Contacting the Bihar Swasthya Suraksha Samiti (BSSS)

3.1. From the time of submission of quotation to the time of awarding the contract, if a bidder needs to contact the BSSS for any reason relating to its quotation, it should do so only in writing.

3.2. In case a bidder attempts to influence the BSSS, on the BSSS's decision on scrutiny, comparison & evaluation of quotation and awarding the contract, the quotation of the bidder shall be liable for rejection.

4. Bid Clarification

4.1 To facilitate evaluation of documents submitted by Bidder, the BSSS may, at its sole discretion, seek clarifications in writing from any Bidder regarding the documents submitted by them; however, BSSS reserves the right not to take into consideration any such clarifications sought for evaluation of the documents. Further, no post-bid clarification at the initiative of the bidder shall be entertained.

4.2. The BSSS may ask the bidder to submit supporting documents in response to bid clarifications. These shortfall information/ documents will be sought in case of historical documents which pre-existed at the time of the Quotation opening and which have not undergone change since then, and these will be called only on the basis of recommendations of Bid Evaluation Committee. Example: if the Permanent Account Number or GSTN number has been asked to be submitted and the bidder has not provided the same, BSSS may ask the bidder to submit these documents within a defined timeline. Regarding experience documents, if a bidder has submitted a contract without its completion/ performance certificate, BSSS may ask for and consider the certificates; however, no new contract will be asked for and entertained so as to qualify the bidder.

4.3. At any point in time during the bidding process, if required by the BSSS, it is the bidders' responsibility to provide required evidence of their eligibility as per the terms of the NIQ, to the satisfaction of the BSSS. If no response is received by this date, the BSSS shall evaluate the offer as per available information. The technical evaluation committee in the BSSS can verify the facts and



figures quoted in the proposal. The BSSS reserves the right to conduct detailed due diligence of the information provided by the Bidders for qualification and financial evaluation.

5. Fraud and Corrupt Practices

5.1. The applicant agencies and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the Selection Process. Notwithstanding anything to the contrary contained herein, the BSSS may reject Quotation without being liable in any manner whatsoever to the applicant firm if it determines that the applicant firm has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice in the Selection Process.

5.2. Without prejudice to the rights of the BSSS hereinabove, if an applicant firm is found by the BSSS to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the Selection Process, such applicant firms shall not be eligible to participate in any NIT/ NIQ issued by the BSSS during a period of 3 (Three) years from the date such applicant firm is found by the BSSS to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

5.3. For the purposes of this Clause, the following terms shall have the meaning hereinafter respectively assigned to them:

5.3.1. "**Corrupt practice**" means (i) the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the Selection Process (for avoidance of doubt, offering of employment to, or employing, or engaging in any manner whatsoever, directly or indirectly, any official of the BSSS who is or has been associated in any manner, directly or indirectly, with the Selection Process.

5.3.2. "**Fraudulent practice**" means a misrepresentation or omission of facts or suppression of facts or disclosure of incomplete facts, in order to influence the Selection Process.

5.3.3. "**Coercive practice**" means impairing or harming or threatening to impair or harm, directly or indirectly, any person or property to influence any person's participation or action in the Selection Process.

5.3.4. "**Undesirable practice**" means (i) establishing contact with any person connected with or employed or engaged by the BSSS with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the Selection Process; or (ii) having a Conflict of Interest, and

5.3.5. "**Restrictive practice**" means forming a cartel or arriving at any understanding or arrangement among applicant agencies with the objective of restricting or manipulating a full and fair competition in the Selection Process.

5.4. Conflict of Interest

5.4.1. Applicant firm must not have any conflict of interest (a Conflict of Interest) that affects the Selection Process.

5.4.2. Applicant firm that is found to have a Conflict of Interest will be disqualified and the quotation submitted will become null and void. Applicant firm will be deemed to have a conflict of Interest affecting the selection Process, if:

- a. such applicant firm or an affiliate of such applicant firm controls, is controlled by or is under common control with any other applicant firm or any affiliate thereof; provided that this disqualification will not apply if:

- i. the person exercising Control is the Government of India, a State/ UT government, other government company or entity controlled by a government, a bank, pension fund or a financial institution; or
 - ii. any direct or indirect ownership interest in such other applicant firm or affiliate thereof is less than 26 percent.
- b. such applicant firm or its affiliate receives or provides any direct or indirect subsidy, grant, concessional loan, subordinated debt or other funded or non-funded financial assistance from or to any other applicant firm or such other applicant's affiliate; or
 - c. such applicant firm has the same legal representative for purposes of this Selection Process as any other applicant firm; or
 - d. Such applicant firm or its affiliate has a relationship with another applicant firm or such other applicant firm's affiliate, directly or through common third party or parties, that puts either or both of them in a position to have access to the others' information about, or to influence the quotation of either or each other.

6. Other Grounds Declaring a Quotation Ineligible

Applicant firm has been black-listed or been declared as ineligible to apply for government sponsored schemes by Government of India or any State Government and such black- listing or bar subsists as on the last date of quotation submission.

7. Award of Contract

7.1. The BSSS reserves the right to accept or reject any quotation(s) without assigning any reason or to cancel the selection process at any time prior to award of contract, without incurring any liability, whatsoever to the affected applicant firm(s)

7.2. The applicant firm shall give his acceptance within **7 days** of issue of the **Letter of Acceptance (LoA)**

7.3. The final selection of the firm shall be the one who quotes the lowest amount for conducting the statutory audit of BSSS, subject to all the conditions as laid down in this NIQ, provided the applicant firm meets the eligibility criteria as per **Section III** read with other requirements floated from this NIQ.

7.4. The BSSS will notify the successful CA Firm in writing by issuing a Letter of Acceptance (LoA), that its Quotation has been accepted, briefly indicating there in the essential details like description of services and corresponding prices accepted, subject to the contract agreement to be signed between the parties "*floated from this NIQ*" having the terms and conditions etc., therein.

7.5. The contract agreement will be signed between Bihar Swasthya Suraksha Samiti (BSSS) and the selected Audit Firm, which will be required to be signed within **15 days** of the issue of the **Letter of Acceptance (LoA)** issued by BSSS to the selected firm. The stamp duty and registration charges, as applicable, payable on the Agreement will be borne by the selected firm.

8. In case same audit fee is quoted by two or more audit firms, the selection of auditor shall be done considering the following factors (priority-wise): -

- (i) Past Experience in handling Government Contracts & Conduct of the firm; and
- (ii) Turnover of the firm

TERMS OF REFERENCE (TOR)

1. Objective of the Audit:

The objective of the audit of the Financial Statements (Individual as well as consolidated financial Statements of Bihar Swasthya Suraksha Samiti along with its 38 DIUs) i.e.; Balance Sheet, Income & Expenditure, Receipt & Payment together with relevant accounting policies, notes to accounts and schedules, Statement of Funds Position and Reconciliation of Expenditures to express an opinion on the financial position of the Bihar Swasthya Suraksha Samiti together with the funds received and expenditures incurred for the accounting period ended March 31, 2021.

The financial statements give a true and fair view of the Financial Position of the Bihar Swasthya Suraksha Samiti and of the funds received and expenditure incurred for the accounting period ended March 31, 2021.

1.1. In view of the above objective, the Auditor shall be required to submit:

- (i) Consolidated Audit Report of Bihar Swasthya Suraksha Samiti (BSSS) along with 38 DIUs (District Implementation Units) for the financial year 2020-21.
- (ii) Audit report of Ayushman Bharat- Pradhan Mantri Jan Arogya Yojna (ABPMJAY) scheme for the financial year 2020-21.
- (iii) Audit report of Rashtriya Swasthya Bima Yojana (RSBY) scheme for the F.Y. 2020-21.
- (iv) Audit Report of Building and other construction welfare worker (BoCWW) for F.Y. 2020-21
- (v) Audited Utilisation Certificate of aforementioned Schemes in GFR 12-C under Rule 239 of the General Financial Rules 2017.

2. Scope of audit:

The responsibilities of the statutory auditors shall include reporting on the adequacy of internal controls, the accuracy and propriety of transaction, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines. The statutory audit assignment shall be carried out at State level i.e. Bihar Swasthya Suraksha Samiti.

The scope of work of "Statutory Audit" should include but not limited to:

- (i) Verification of Books of Accounts.
- (ii) Audit of Advances
- (iii) Audit of the Provisional Utilization Certificate sent to GOI.
- (iv) Financial Statements and books of accounts do comply with all the applicable laws and regulations.
- (v) The funds were utilized for the purposes for which they were provided.
- (vi) Ledger balances agree with the entries made in the books of account.

- (vii) Sufficient and appropriate evidences are available for entries made in books of account.
- (viii) All transactions are being recorded in books of account, i.e. there is no omission.
- (ix) Expenditure statements of DIUs are in line with advances issued.
- (x) Amounts shown in financial statements are properly classified, described and disclosures are made in conformity with applicable accounting Standards.
- (xi) Financial statements reflect true and fair view of financial results and financial position.
- (xii) Verification of Fixed Assets.
- (xiii) Any other evaluation works, as desired by BSSS.

3. Consolidated and Individual Project Financial Statement:

Consolidated and Individual Project Financial Statements (as per Clause 1,1 of this section) shall include the following:

- (i) Balance sheet showing program wise accumulated balances of funds as well as assets and liabilities, if any.
- (ii) Income & Expenditure account for the year ending on 31st March 2021.
- (iii) Receipt and Payment Account for the year ending on 31st March 2021.
- (iv) Statement of Fixed Assets in the form of a Schedule
- (v) Observation on Notes on Accounts and accounting policies followed in the preparation of accounts of the BSSS along with any other significant observation of the auditor.

4. **Standards:** The audit will be carried out in accordance with **Audit & Assurance Standards** issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.
5. **TA/DA: The firms are expected to quote consolidated audit fees including expenses on TA/DA. No TA/DA or any other out of pocket expenses shall be provided to the firm.**
6. In the pre-bid meeting to be held, the participant firms should be explained about the requirements of audit so that the quality of audit is not compromised.
7. After the completion of audit, BSSS should organize an exit meeting of the auditors to discuss the audit observations.
8. **Reporting and Timing**
The final Audit Report has to be submitted in triplicate with spiral binding along with the soft copy (MS Excel & PDF/ Scanned) mailed to fc.bsss@bihar.gov.in, aoshabihar@gmail.com and abnhpmbihar@yahoo.com within 45days from the date of signing of contract.
9. **Penalty clause** for non-completion of statutory audit within schedule time may be as follows:
 - (i) Imposition of penalty of 1% of Audit Fee for each day of delay.
 - (ii) Delay beyond two months, contract may be terminated along with blacklisting the firm for at least 5 years. The complaint against the firm may also be filed to ICAI.

TERMS AND CONDITIONS

1. Use of contract documents and information

- 1.1 The Service Provider shall not, without the BSSS's prior written consent, disclose the contract or any provision thereof or any information furnished by or on behalf of the BSSS in connection therewith, to any person other than the person(s) employed by the Service Provider in the performance of the contract emanating from this Tender Document. Further, any such disclosure to any such employed person shall be made in confidence and only so far as necessary for the purposes of such performance for this contract.
- 1.2 Further, the Service Provider shall not, without the BSSS's prior written consent, make use of any document or information mentioned in sub-clause 1.1 above (Section VI) except for the sole purpose of performing this contract.
- 1.3 Except the contract issued to the Service Provider, each and every other document mentioned in sub-clause 1.1 above (Section VI) shall remain the property of the BSSS and, if advised by the BSSS, all copies of all such documents shall be returned to the BSSS on completion of the Service Provider's performance and obligations under this contract.

- 2. Re-appointment of Auditor:** The auditor once appointed can continue for **two more** years subject to the satisfaction of the performance by the BSSS and after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG for the year for which firm is being re-appointed.

3. Payment Terms

- 3.1. The quotation submitted by the Bidder shall remain firm for the entire duration of the project.
- 3.2. The payment will be made within 30 days of receipt of invoice subject to timely submission of the audit report.
- 3.3. If applicable, GST on amount payable by the Authority will be paid by the Bihar Swasthya Suraksha Samiti (BSSS), as per the prevailing rates.
- 3.4. Any dispute regarding the invoice will be communicated to the selected bidder within 15 days from the date of receipt of the invoice.
- 3.5. The payment will be subject to TDS as per Income Tax Rules and other statutory deductions as per applicable laws.
- 3.6. The payments will be made through RTGS/ NEFT within 30 days of receipt of invoice and supporting reports, after necessary verifications & deducting penalties (if any). In case the payment is delayed in document verification, beyond 30th day after receipt of claims with relevant documentary evidences, in the format as shared by the BSSS, 80% of the payment shall be released by default on the 31st day, and the remaining payment shall be released after verification of the documents, and deduction of any applicable penalties, within 60 days

4. Signing of the contract

The agreement between BSSS and the selected agency should be executed within **15 days** of the issue of the Letter of Acceptance (LoA).

5. Start of Services

- 5.1. The selected firm shall commission and commence audit, in full conformity to the contract, within **15 days** of signing of the contract.

5.2. If the selected firm fails to start services in full-conformity with this tender/ contract agreement even beyond **30 days** of the timeline as mentioned in the above **Clause 5.1 of this Section**, the contract may be terminated, and the selected firm may be blacklisted for 3 (three) years including complaint against the firm to ICAI.

6. Sub-Contracts

Sub-letting/ Sub-contracting of the contract would not be allowed under any circumstances, and the contract may be terminated in case the bidder sublets or sub-contracts its liabilities/ responsibilities/ obligations under the contract to other. Penal action may also be taken against the bidder. Notwithstanding the aforesaid, the bidder has a right to subcontract the services as mentioned below:

- a) Recruitment service and Payroll management of employees
- b) Hardware and software procurement and their maintenance

If the firm wants to sub-contract any additional non-core activities, the same should be done only upon due approval from the BSSS. Firm shall submit the sub-contracting request to BSSS, along with the details of selected concerned agency, and the BSSS shall have the right to reject the concerned sub-contractor, if deemed unsuitable or underqualified for the project.

7. Modification to Contract

The contract when executed by the parties shall constitute the entire contract between the parties in connection with the jobs / services and shall be binding upon the parties. Modification, if any, to the contract shall be in writing and with the consent of the parties.

8. Income Tax Deduction at Source

Income tax deduction at source shall be made at the prescribed rates from the bidder's bills under the prevailing law.

9. Termination of Contract

- 9.1. Any bidder found to be involved in fraudulent practices (misrepresentation or omission of facts or suppression/hiding of facts or disclosure of incomplete facts), in order to secure eligibility to the bidding process during the submission of bid or after release of Letter of Acceptance (LoA) or agreement formalization, shall be liable for punitive action amounting to blacklisting of the bidder up to 3 (Three) years along with filing of a complaint against the firm to ICAI and the liability to pay liquidated damages, if any, incurred by BSSS.
- 9.2. The BSSS, without prejudice to any other contractual rights and remedies available to it, may, by written notice of default sent to the bidder, terminate the contract in whole or in part, if the bidder fails to perform services or for any breach/ violation of any terms as specified in the present contract or any other contractual obligations within the time period specified in the contract, the bidder shall be blacklisted and a complaint against the firm shall also be filed to ICAI.
- 9.3. Unless otherwise instructed by the BSSS, the bidder shall continue to perform the contract to the extent not terminated.

10. Termination for Insolvency

If the bidder becomes bankrupt or otherwise insolvent, it will inform the BSSS within 15 days, with written notice to terminate the contract and if the bidder fails to inform BSSS within stipulated time, the BSSS reserves the right to terminate, without any compensation, whatsoever, to the bidder.

11. Termination by Mutual Consent

In the event the BSSS & bidder mutually agrees to terminate the contract, either party shall give **15 days'** written notice to the other party and after the consent of both parties' agreement may be terminated.

12. Force Majeure

- 12.1. Notwithstanding the provisions contained in clauses 7 and 8, the bidder shall not be liable for imposition of any such sanction so long the delay and/or failure of the bidder in fulfilling its obligations under the contract is the result of an event of Force Majeure.
- 12.2. For purposes of this clause, Force Majeure means an event beyond the control of the bidder and not involving the bidder's fault or negligence, and which is not foreseeable and not brought about at the instance of, the party claiming to be affected by such event and which has caused the non – performance or delay in performance. Such events may include wars or revolutions, hostility, acts of public enemy, civil commotion, sabotage, fires, floods, explosions, earthquake, epidemics, quarantine restrictions, strikes excluding by its employees, lockouts excluding by its management, and freight embargoes.
- 12.3. If a Force Majeure situation arises, the bidder shall promptly notify the BSSS in writing of such conditions and the cause thereof within seven days of occurrence of such event. Unless otherwise directed by the bidder in writing, the bidder shall continue to perform its obligations under the contract as far as reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.
- 12.4. If there is delay in fulfilment of obligations of the contract due to force majeure, then for the next 60 days from the day of reporting of force majeure, no penalty will be levied on the bidder. However, this period may be extended by mutual agreement with BSSS, for a maximum of 90 days.
- 12.5. In case due to a Force Majeure event the bidder is unable to fulfil its contractual commitment and responsibility, the BSSS will notify the bidder accordingly and subsequent actions taken on similar lines described in above sub-paragraphs.

13. Notices

Notice, if any, relating to the contract given by one party to the other, shall be sent in writing or by e-mail or facsimile or post. The addresses of the parties for exchanging such notices will be the addresses as incorporated in the contract.

14. Resolution of disputes

- 14.1. Any dispute or difference or claim arising out of or in relation to this Agreement, will be settled by reaching a mutual understanding between the parties.
- 14.2. If any further dispute arises between the parties thereupon, the same will be settled as per the existing law of land under the territorial jurisdiction of Patna only.

15. Applicable Law

The contract shall be governed by and interpreted in accordance with the laws of India for the time being in force, and the Courts at Patna, Bihar will have exclusive jurisdiction over all disputes arising under, pursuant to and/ or in connection with the Bidding process.


Administrative Officer,
Bihar Swasthya Suraksha Samiti

Annexure: A – Forwarding Letter for Technical Bid & Bidder’s Undertaking

(To be submitted by the bidder on their letter head)

Date:

From:

[insert name of Bidder] [insert
address of Bidder]

To

**The Administrative Officer,
Bihar Swasthya Suraksha Samiti (BSSS)**

Sub: Tender for Selection of a Chartered Accountant Firm to conduct Statutory Audit of Bihar Swasthya Suraksha Samiti (BSSS)

Madam/Sir,

We are submitting, herewith our tender for “**Selection of a Chartered Accountant Firm to conduct Statutory Audit of Bihar Swasthya Suraksha Samiti (BSSS)**”

We agree to accept all the terms and condition stipulated in your NIQ and will also keep our offer valid for the period of 180 days from the bid due date as specified in the Notice Inviting Quotation document.

We submit this Letter accompanying the Quotations under and in accordance with the terms of the NIQ.

Dated this <Insert date & month> **2021**

(Signature)

Name: _____

Designation: _____

Duly authorized to sign this Bid for and on behalf of <insert name of the firm>

Signature of the Bidder

Seal of the Bidder

Annexure B: Bidder Information Form

1 Details of the Firm

- i. Name:
- ii. Address of the firm's headquarters:
- iii. Firm Registration Number:
- iv. PAN:
- v. Date of incorporation:
- vi. Date of commencement of business:
- vii. Address and contact numbers of its branch office in the State, if any:
- viii. Name and contact details of Branch Head in the State:

2 Details of the individual who will serve as the **point of contact**/ communication for the Bihar Swasthya Suraksha Samiti (BSSS) for the purposes of this tender:

- i. Name:
- ii. Designation:
- iii. Firm:
- iv. Address:
- v. Telephone Number:
- vi. Mobile number:
- vii. E-mail Address:
- viii. Fax Number:

3 Particulars of the **Authorised Signatory** of the Bidder:

- i. Name:
- ii. Designation:
- iii. Firm:
- iv. Address:
- v. Telephone Number:
- vi. Mobile number:
- vii. E-mail Address:
- viii. Fax Number:

(Signature)

Name: _____

Designation: _____

Duly authorized to sign this Bid for and on behalf of _____ *<insert name of the Firm>*

Annexure: C – Authorization Letter for Signing of Quotation and Documents to be Submitted

(To be executed on a non judicial stamp paper of Rs. 100/- or more)

POWER OF ATTORNEY

Know all men by these present, we _____ <name and address of the registered office of the Entity> do hereby constitute, appoint and authorize Mr./ Ms. _____ R/o _____ <name and address of residence> who is presently employed with us and holding the position of _____ as our authorized representative, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to the quotation submitted by the firm/ organization, _____ for "Selection of a Chartered Accountant Firm to conduct Statutory Audit of Bihar Swasthya Suraksha Samiti (BSSS)." (the "Assignment"), including signing and submission of all documents and providing information/ responses to Bihar Swasthya Suraksha Samiti (BSSS), representing us in all matters in connection with our quotation for the said Assignment.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

Dated this the day of 2021.

Accepted

..... (Signature)
(Name, title and address of the Attorney)

(Signature)

Name: _____

Designation: _____

Duly authorized to sign this quotation and related qualification documents for and on behalf of
_____ <insert name of the firm>

Date:

Note:

- (i) The mode of execution of the Power of Attorney (PoA) should be in accordance with the procedure, if any, laid down, by the applicable law and the charter documents of the executants and when it is so required the same should be under common seal affixed in accordance with the required procedure.
- (ii) In case, an authorized director of the firm signs the quotation and related qualification documents, a certified copy of the appropriate resolution/document conveying such authority must be enclosed in lieu of the Power of Attorney (PoA).
- (iii) For a Power of Attorney executed and issued overseas, the document will also have to be legalized by the Indian Embassy and notarized in the jurisdiction where the Power of Attorney is being issued.

Annexure D: Financial Capacity of the Bidder – Certified by the Statutory Auditor

[On letterhead of the Statutory Auditor]

To:

The Administrative Officer,
Bihar Swasthya Suraksha Samiti (BSSS),
2nd floor, Extension Building (Annex-C)
Old Secretariat, Patna-15

Dear Ma'am/Sir,

We hereby certify that the following information on the basis of revenue conciliation statements and audited Profit and Loss Statements of the financial years ended in March 2018, March 2019 and March 2020 of <insert name of the Firm> having its registered office at <insert registered address of the Firm>.

A. Turnover during these financial years

Year	Overall Turnover (in Rs.)
FY 2017-18	
FY 2018-19	
FY 2019-20	

Authorized Signature

Name

Address of the Firm

Seal of the Firm

UDIN

Note: For conversion of US Dollars to Rupees, the rate of conversion shall be Rupees [75.00 (Seventy Five)] to a US Dollar. In case of any other currency, the same shall first be converted to US Dollars as on the date 60 (sixty) days prior to the Bid Due Date, and the amount so derived in US Dollars shall be converted into Rupees at the aforesaid rate. The conversion rate of such currencies shall be the daily representative exchange rates published by the International Monetary Fund for the relevant date.

Instructions:

1. The Bidder shall attach copies of the balance sheets, financial statements and Annual Reports for 3 (three) years preceding the Bid Due Date. The financial statements shall:
 - i. Reflect the financial situation of the Bidder
 - ii. Be audited by a statutory auditor;
 - iii. Be complete, including all notes to the financial statements; and
 - iv. Correspond to accounting periods already completed and audited (no statements for partial periods shall be requested or accepted).
2. For the purpose of the NIQ, "Turnover" shall mean as follows:
 - i. the aggregate value of the realisation of amount made from the sale, supply or distribution of goods or on account of services rendered, or both, by the company or the partnership firm (as the case may be) during a financial year;
 - ii. the aggregate value of the realisation of amount made from the sale, supply or distribution of goods or on account of services rendered, or both, and grants received by the Bidder during a financial year, in case the Bidder is a trust or a society.

Annexure E: Declaration by Bidder

Format for Affidavit Certifying that Entity/ Promoter(s)/ Director(s)/ Members of Entity are not Blacklisted

(On a Stamp Paper of INR 100/-)

Affidavit

I, M/s <enter names and addresses of the registered office> hereby certify and confirm that we or any of our promoter(s)/ director(s) are not blacklisted/ barred/ convicted by any court of law for any criminal or civil offences/ declared ineligible by Bihar Swasthya Suraksha Samiti (BSSS) or any other entity of GoB or any entity of state government or Govt. of India, or any local self-government body or public undertaking in India for participating in future bids for unsatisfactory performance, corrupt, fraudulent or any other unethical business practices or for any other reasons, as on date of submission (upload) of online bidding document.

And that we are hereby, declaring all ongoing litigations where our promoter(s)/ director(s) are involved in with any government agency/state/central department/PSU, and as mentioned below:

- 1.
- 2.
- 3.
- 4.

We understand that our bid for the captioned Project would be liable for rejection in case any material misrepresentation is made or discovered at any stage of the Bidding Process or thereafter during the contract period and the amounts paid till date shall stand forfeited without further intimation.

Dated this..... Day of....., 2021.

Name of the Bidder/Firm.....

Signature of the Authorized Person:.....

Name of the Authorized Person:.....

Designation of the Authorized Person:.....



Annexure G: Letter of undertaking for having a local office in the State

To,
The Administrative Officer, BSSS
Bihar Swasthya Suraksha Samiti,
Patna
Bihar

Madam/Sir,

We, the undersigned offer to **provide the statutory audit services for Bihar Swasthya Suraksha Samiti** in accordance with your NIQ dated [*insert date*]. We hereby submit our Proposal, having details about the firm and proposed audit fees.

We hereby declare that our firm is having Head/ Branch offices in the State ofand is situated at

.....
address
proof (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc./ Self Certified Certificate of Firm card issued by ICAI) of this office in the State is enclosed herewith.

We hereby also give an undertaking that the firm's staff deputed for the audit are proficient in State's local language, both in oral and written form and will be headed by the team leader (Chartered Accountant) on regular basis

We, hereby understand that any information given here if found to be false or misleading will be treated as fraud and appropriate action can be taken in this regard.

Encl:
1.....
2.....

Dated this..... Day of....., 2021.

Name of the Bidder/Firm.....

Signature of the Authorized Person:.....
Name of the Authorized Person:.....
Designation of the Authorized Person:.....

Annexure F: Information Regarding Quotation

1. With reference to your NIQ dated (Insert Date) we, [insert name of applicant firm], wish to submit our Quotation for the award of Contract to conduct **Statutory Audit of Bihar Swasthya Suraksha Samiti (BSSS)**.
2. We hereby submit our Quotation (Fee for the services to be provided under this NIQ) after examining the NIQ Documents, including all the Annexures and Appendices (if any).
3. We shall make available to the Bihar Swasthya Suraksha Samiti for any clarification it may find necessary or require to supplement or authenticate the price quoted by us.
4. We acknowledge the right of the Bihar Swasthya Suraksha Samiti to reject our Price Quotation, without assigning any reason or otherwise and we hereby waive, to the fullest extent permitted by applicable laws, our right to challenge the same on any account whatsoever.
5. **Fee** will be inclusive of the Human Resource, TA/DA, Office set-up, hardware/ software, operation and all other aspects required for the delivery of services as per the terms of the NIQ. It will also include all applicable taxes and duties, **excluding Goods & Services Tax (GST)**. GST if applicable, will be paid by BSSS or the authorities decided by BSSS, to us as per the prevailing rates/ rules.
6. We are quoting following amount as per the information laid down in the NIQ:

Item	Cost (in Rs.)	
	In numbers	In words
Fee to Conduct Statutory Audit of Bihar Swasthya Suraksha Samiti (BSSS)		

**Fill in sections highlighted in 'Orange'*

The applicant agencies are required to quote the fee up to two decimal points.

9. The quoted price shall be inclusive of all factors involved in successful deliver of responsibilities as per the terms defined in the NIQ. This quote shall be used to identify the L1 firm for delivering services. The applicant firm quoting the lowest price will be selected as the L1.

10. We acknowledge, confirm and undertake that the terms and conditions of the NIQ and the Fee being quoted by us are determined on a technically sound basis, are financially adequate, viable and sustainable on the basis of information and experience available in our records.

11. We agree and undertake to abide by all the terms and conditions of the NIQ, including all Annexures and Appendices (if any).

12. We have studied the NIQ (including all the Annexures and Appendices) and all the information made available by or on behalf of the Bihar Swasthya Suraksha Samiti carefully. We understand that except to the extent as expressly set forth in the Service Contract, we shall have no claim, right or title arising out of any documents or information provided to us by the Bihar Swasthya Suraksha Samiti or in respect of any matter arising out of or concerning or relating to the Selection Process.

16. This Quotation shall be governed by and construed in all respects according to the laws for the time being in force in India. The competent courts at Patna will have exclusive jurisdiction in the matter.

We hereby confirm that we are submitting this Quotation under and in accordance with the terms of the NIQ.

Dated this..... Day of....., 2021.

Name of the firm.....

Signature of the Authorized Person:.....

Name of the Authorized Person:.....

Designation of the Authorized Person:.....