

Expression of Interest (EOI) for Preparation and compilation of Financial Statements for the FY 2022-2023 and FY 2023-24 and for filing GST & TDS returns of Health Society AYUSH Ayurveda Punjab [State Nodal Agency National AYUSH Mission (NAM)].

Expression of Interest (EOI) is invited for compilation of Financial Statements for FY 2022-2023 and FY 2023-24 and for filing GST & TDS returns of Health Society AYUSH Ayurveda Punjab (State Nodal Agency National AYUSH Mission).

Eligible and interested firms may send their EOI to The Commissioner AYUSH, Health Society, AYUSH Ayurveda Punjab, Chandigarh.

1. About NAM:-

The Ministry of AYUSH (MoA), Government of India has launched a National AYUSH Mission (NAM) on 15-09-2014. The Union Cabinet has further approved the continuation of National AYUSH Mission with effect from 01-04-2021 to 31-03-2026. The basic objective of NAM is to promote AYUSH medical systems through cost effective AYUSH services, strengthening of educational systems, facilitate the enforcement of quality control of Ayurveda, Siddha and Unani & Homoeopathy (ASU &H) drugs and sustainable availability of ASU & H raw- materials.

2 Components of the Mission:

Mandatory Components

- a. AYUSH Services
- b. AYUSH Educational Institutions
- c. Quality Control of ASU &H Drugs
- d. Medicinal Plants

The details are provided as separate guidelines for individual components of Mission.

Flexible Components:-

Out of the total State envelope available, 20% funds will be earmarked for flexible funds which can be spent on any of the items given below with the stipulation that not more than 5% of the envelope is spent on any of the sub-components:

- a. AYUSH Wellness Centres including Yoga & Naturopathy*
- b. Tele-medicine
- c. Sports Medicine through AYUSH
- d. Innovations in AYUSH including Public Private Partnership
- e. Reimbursement of Testing charges
- f. IEC activities
- g. Research & Development in areas related to Medicinal Plants
- h. Voluntary certification scheme: Project based.
- i. Market Promotion, Market intelligence & buy back interventions
- j. Crop Insurance for Medicinal Plants

3. Institutional and Funding Arrangements:

For the implementation of the above programmes, Ministry of AYUSH has required the creation of an Integrated Health Society at the State and District levels (registered as a legal

entity at the State and District under Societies Registration Act, 1860). Such integrated Health Society, AYUSH (Ayurveda) works in close coordination with the Directorate of Ayurveda and Directorate of Homeopathy.

4 Funding & Accounting Arrangements:

NAM is a Centrally Sponsored Scheme with a 60:40 funding pattern between Centre & State. Health Society, AYUSH Ayurveda has been constituted to implement the Mission. Funds for the various programs under NAM are transferred from the Pay & Accounts Office of Ministry of AYUSH to the State Treasuries and then from Treasuries to the Single Nodal Account of Single Nodal Agencies of Health Society, AYUSH (Ayurveda) functioning in the State. Government of India transfers the funds in the form of Grants-in-Aid to State treasuries through RBI on the basis of respective State Annual Action Plan (SAAPs) and approved Annual Work Plans. Under the umbrella of the integrated Health Society, AYUSH (Ayurveda), separate books of accounts and other financial records as per the requirements of each program and separate financial activity reports at varying frequencies are submitted to the respective monitoring units in Ministry of AYUSH (GOI).

5 Scope of work:

Finalization of Balance Sheet of Health Society AYUSH Ayurveda Punjab for the FY 2022-2023 and FY 2023-2024 along with the Utilization Certificates for the funds for 2014-15 ,2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.

For the period of 2014-15 to 2023-24 Utilization certificates and financial statement are prepared on the basis of funds received and subsequently expended during the particular financial year in the prescribed format. The preparation of balance sheet will include the compilation of the financial statements of District Health Societies under Ayurveda Department and restructuring the balance sheet of the society as per norms. Financial Statement shall include the following:

- i. Balance sheet showing accumulated funds of the project balances, other assets of the project, and liabilities, if any.
- ii. Income & Expenditure account for the year ending on 31st March of each year.
- iii. Receipt and Payment Account for the year ending on 31st March of each year.
- iv. Any other accounting required for the finalization of the Balance Sheets.
- v. Compliance and corrections with respect to the various observations by the Statutory Auditors.
- vi. Other Schedules to the Balance sheet as appropriate, but which shall include
 - Statement of Fixed Assets in the form of a Schedule,
 - Schedule of Loans and Advances (Age-wise analysis),
 - Schedule of all Cash & Bank Balances (supported by bank reconciliation statements),
 - Program wise statement of expenditure.

To look after GST related matters of the society

The assignment will require the firm to look after all the matters related to GST of the Health Society, AYUSH Ayurveda, Punjab.

To look after income tax related matters

The firm shall send representative as and when required or may advice on income tax related issues on files as per the requirement of the Society. The assignment will include (a) Submission of all the Tax Returns of the Health Society AYUSH Ayurveda Punjab including TDS returns as prescribed under Income Tax Act, 1961 with the Income Tax Authorities. (b) Taking all necessary actions with the objective of getting the assessment of the returns filed and adjudicating the Income Tax appeals upto ITAT, on financial matter all types of financial advises time to time and attending to all matters arising there from in the best interest of the Health Society. (c) Taking all necessary actions for getting various certifications from Income Tax Department.

6 Technical Criteria for Selection of Chartered Accountant firm

C&AG empanelment: Firms must be empanelled with the Comptroller and Auditor General for the FY 2023-24. In this regard firms have to submit the details about the firm as per **Form T-2**.

Experience: Firm must have a minimum experience of 10 years as per the ICAI record as on 01/01/2024.

Registered Head office: The firm must have registered Head Office at Chandigarh/SAS Nagar/Panchkula as per the Institute of Chartered Accountants of India (ICAI) Certificate. Firms have to give an undertaking that the team members of the Firm are proficient in State's official language (both oral and written).

No. of Partners: Firm must have at least 5 partners as per the record of ICAI as on 01/04/2024 for the collective knowledge and the stability of the firm.

Turnover: Applicant firm must have an annual average turnover of Rs 30 lakhs in the preceding three financial years from FY 2023-2024 to ensure the participation of the reputed and experienced firm.

7 Financial Criteria for Selection of Chartered Accountant firm.

Financial bids will be opened for those firms only who will qualify the technical criteria. Award will be allotted to the L1 bidder firm fulfilling the technical criteria.

8 Tenure of Assignment.

SN	Particular of Assignment	Period
1	Finalization of Balance Sheet of Health Society AYUSH Ayurveda Punjab for the financial year 2022-23	35 days from date of award of work.

SN	Particular of Assignment	Period
2	Finalization of Balance Sheet of Health Society AYUSH Ayurveda Punjab for the financial year 2023-24	By 31-07-2024
3	GST related matters of Society	Recurring as per the rules of GST Act.
4	Tax related matters of Society	Recurring as per rules of the Income tax Act 1961

The tenure of assignment shall be for one year i.e. till 31-03-2025 which may further be extended for a period of one year after evaluating the performance of the firm.

9 Payment Terms

50% payment will be made after the successful preparation and completion of the Balance Sheet and other financial statements for the FY 2022-23.

Balance payment will be made after the successful preparation and completion of the Balance Sheet and other financial statements for the FY 2023-24.

Guidelines for Submitting the Proposals:

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

- i. The interested firm shall submit the technical proposal and financial proposal in separate, sealed envelopes clearly marked “TECHNICAL PROPOSAL” and “FINANCIAL PROPOSAL”, as the case may be, followed by the name of the assignment. These envelopes shall bear the submission address, reference number and title of the Assignment, and be clearly marked “DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED”. The Society shall not be responsible for misplacement, loss or premature opening if the envelope is not sealed and/or marked as stipulated. This circumstance may provide a case for Proposal’s/ bid’s rejection.
- ii. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- iii. Each page, Form, Annexure and Appendices of both the Technical Proposal & Financial Proposal must be signed by the Authorized signatory of the firm.
- iv. All blank spaces in the technical & financial proposal must be filled in completely where indicated, either typed or written in ink.
- v. **Health Society AYUSH Ayurveda Punjab reserves the right to accept or reject any proposal without giving any explanation and can change the evaluation criteria as per its requirements in the interest of the organization.**

- vi. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written). **The firm must have the H.O/ Branch Office in Chandigarh/Mohali/Panchkula. (Form U).**

The Proposal(s) will consist of:

- i. Letter of Transmittal (*Form T-1&T-2*)
- ii. Financial Bid format (*Form F-1*)
- iii. Undertaking of presence of Head office in Chandigarh (*Form U*)

Form T-1

Letter of Transmittal

To,

The Commissioner AYUSH,
Health Society, AYUSH Ayurveda, Punjab
C/o Directorate of Ayurveda, Punjab,
First Floor, Food Drugs & Testing Laboratory Building,
Sector 11 D, Chandigarh

Sir,

We, the undersigned, offer to provide the following services for *Health Society, AYUSH Ayurveda Punjab* in accordance with your expression of Interest dated [*Insert Date*]. We are here by submitting our Proposal, having details about the firm and proposed assignment fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any mis-interpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till six months from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that Health Society, AYUSH Ayurveda, Punjab is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [*Insert Name of the C.A. Firm*] to submit the proposal and to negotiate on its behalf.

Yours
faithfully,

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Form T-2**Format for Proposal**

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Phone No:
		Fax No:
		Mobile No. of Head Office In-charge:
	Date of establishment of the firm	
	Date since when is H.O. at the existing Station	
	Branch Office 1,2,3.....(Particulars of each branch to be given)	Phone No: Fax No: Mobile of each Branch Office In-charge:
	Mention the date of establishment of each branch offices since when existed at the existing place	
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm Service Tax Registration No.	Attach copy of Registration
5	Firm GST/TAN Registration No	Attach copy of Registration
6	Firm's Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI Website showing the name & address of H.O., B.O. and partners etc.
7	Empanelment No. with C&AG	Attach proof of empanelment with C&AG in current FY
8	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed and copy of registration as per ICAI record
9	Turnover of the Firm in last three years	Attach a copy of Balance Sheet and P & L Account of the last three years or a C.A. Certificate give Break-up of Audit Fee and Other Fees Received.
10	Details of Partners: Provide following details: <input type="checkbox"/> Number of Full Time Fellow Partners associated with the firm <input type="checkbox"/> Name of each partner <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Date of becoming ACA and FCA <input type="checkbox"/> <input type="checkbox"/> Date of joining the firm <input type="checkbox"/> Membership No.	Attested copy of Certificate of ICAI not before 01.01.2024

	<input type="checkbox"/> Qualification <input type="checkbox"/> Experience <input type="checkbox"/> Whether the partners is engaged full time or part time with the firm <input type="checkbox"/> Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2023)	

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

FORMAT FOR FINANCIAL BID**(Please provide the break-up of Firm's quoted fees for each work and unit)**

SN	Particular of Assignment	Fees including TA DA	GST	Total Fees (including GST & TA DA)	Amount (in Rupees)
1	Finalization of financial statements of Health Society AYUSH Ayurveda Punjab for the financial year 2022-23 and 2023-24 along with the preparation of UCs for the 2014-15 , 2015-16,2016-17, 2017-18, 2018-19, 2019-20, 2020-21,2021-22,2022-23 & 2023-24.				
2	GST related matters of Society				
3	Income Tax related matters of Society				
	Total				

Note: In case of change in the rate of GST the revised GST shall be paid.

(Letter of undertaking for having the local office in the State)

To,

**The Commissioner AYUSH,
Health Society, AYUSH Ayurveda Punjab
C/o Directorate of Ayurveda, Punjab,
First Floor, Food Drugs & Testing Laboratory Building,
Sector 11 D, Chandigarh**

Sir,

We, the undersigned offer to provide the audit services for [Name] *Health Society, AYUSH Ayurveda Punjab* in accordance with your Request for Proposal 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 of..... and is situated at address proof (photocopy of letter for incorporation of firm, lease agreement, phone connection, Electric Connection etc.) of this office in the State is enclosed herewith.

We hereby also give an undertaking that the firm's staff deputed for the assignment is proficient in State's local language i.e. Punjabi, both in oral and written form.

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.

Yours faithfully

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Timelines for submission of proposal

You are requested to confirm willingness to provide services by your firm with the following information positively by 19-02-2024 to “The Commissioner AYUSH, Health Society AYUSH Ayurveda Punjab c/o Director Ayurveda, National AYUSH Mission, Directorate of Ayurveda Punjab, Sector-11D, Chandigarh.”

Important Dates:

- i. Date for pre-bid conference: 13-02-2024 at 12:00 PM
- ii. Last date for submission of Proposal to Health Society AYUSH Ayurveda: 19-02-2024 by 12:00 PM
- iii. Date of opening of technical bid: 19-02-2024 at 1:00 PM
- iv. Venue for Pre-bid Conference: Pre-bid Conference would be held at Office of Director, Ayurveda, Punjab, First Floor, Food, Drugs & Testing Laboratory Building, Sector 11D, Chandigarh-160011