



G-25014/1/2023/THPS/Accounts & Audit
Government of Tripura
Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana
Tripura Health Protection Society
(E-File: Comp No. 31604)

E-Signed date

SELECTION OF AUDITORS - REQUEST FOR PROPOSAL

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY AUDIT OF STATE HEALTH AGENCY UNDER TRIPURA HEALTH PROTECTION SOCIETY (THPS) - (FOR THE FINANCIAL YEAR 2025-2026).

Govt of India (GoI) in partnership with the States has been implementing the Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (AB-PMJAY) with the objective of reducing Out of Pocket Expenditure of hospitalizations among poor and vulnerable sections of the society. Department of Health and Family Welfare, Government of Tripura have designated State Health Agency (SHA) for implementing the same. Apart from PMJAY, SHA also implemented two other state funded schemes like CMJAY & BOCW. SHA is form under the separate Society as **“Tripura Health Protection Society”**. State Health Agency, AB-PMJAY, Tripura invites “Proposal for Audit” from CAG empanelled Chartered Accountant Firms those are eligible Government/ PSU audits having ICAI registration and which meet all minimum conditions as per eligible criteria given in RFP, for carrying out statutory audit of the State Health Agency under THPS for the financial year 2025-2026.

Minimum fees for audit of Tripura Health Protection Societies would be Rs. 60,000/- inclusive of TA/DA and all taxes.

Detailed RFP: Detailed Notice Inviting Tender comprising Background, Terms of Reference (ToR) and Guidelines for submitting the proposal can be downloaded from the State’s website: tripuratenders.gov.in/abpmjay.tripura.gov.in between 27/04/2026 and 20/05/2026.

Important Dates:

Particular	Period
Publishing date & time	27/04/2026, Time- 16.00 hours
Document download start date & time	From 27/04/2026, Time 17.00 hours To 20/05/2026, Time 17.00 hours
Pre-Bid Conference date & time	04/05/2026, Time-12.00 hours
Place of Pre-Bid Conference	Chamber of the Chief Executive Officer (CEO), Office of the Executive Secretary, AB-PMJAY (NHM Building), Palace Compound, Agartala, PIN-799001
Last Date of Clarification Submission (Through e-mail) date & time	05/05/2026, Time 12.30 hours (no clarification will be allowed after above date & time)
Bid Submission Start date & time	06/05/2026, Time- 16.00 hours
Bid Submission End date & time	27/05/2026, Time- 16.00 hours

Bid Opening date & time (Technical)	28/05/2026, Time- 11.00 hours
Place of Opening Bids:	Office of the Chief Executive Officer, SHA (NHM Building), Palace Compound, Agartala, PIN-799001

Notes: All the above-mentioned time as per clock time of e-procurement website: www.tripuratenders.gov.in

N.B. Interested CA firms are also requested to update themselves regarding any modification/ corrigendum issued with the RFP by visiting the e-tender web portal from time to time.

Digitally signed by
Dr. Subhendu Debbarma
Date: 22-04-2026
10:42:54

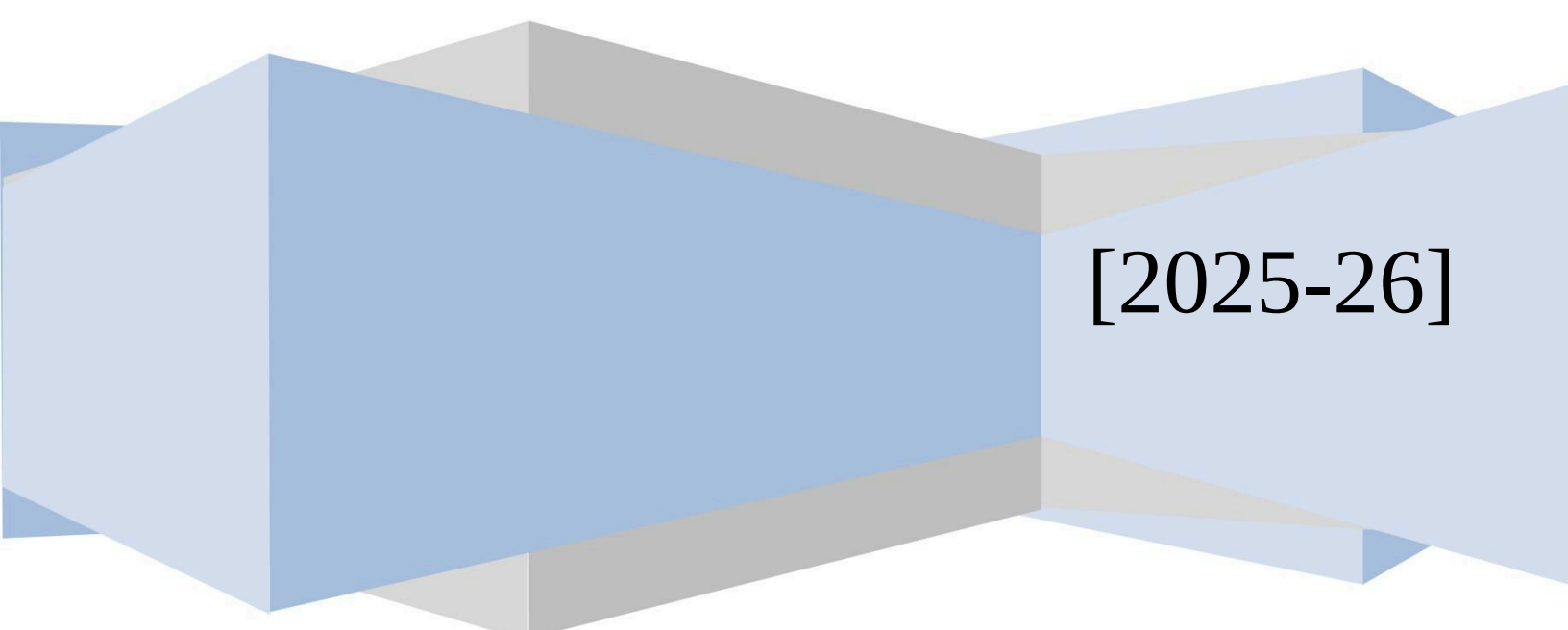
Chief Executive Officer
State Health Agency
Tripura Health Protection Society
Government of Tripura

Address:

O/o Executive Secretary, State Institute of Health & Family Welfare Building (NHM), 2nd Floor, Palace Compound, [CMO (West) Building Complex], Agartala-799001, Tripura (West), Tel: 0381-2308498, E-mail: shatripura@gmail.com.

Request for Proposal (RFP)

**For Appointment of Statutory Auditor
for State Health Agency (SHA) under
Tripura Health Protection Society
(THPS) for Audit of all programme.**



[2025-26]

Request for Proposal (RFP)

Tripura Health Protection Society Tripura, seeks to invite Proposal from Comptroller & Auditor General of India **(C&AG) empaneled Chartered Accountant (CA) firms those are eligible for Government/ Public Sector Undertakings (PSU) audits for the year 2025-26** for conducting the statutory audit of State Health Agency under Tripura Health Protection Society for the FY 2025-2026.

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 firms are given in the following paragraphs.

Terms of Reference (ToR)

1. AB-PMJAY has been launched by Ministry of Health & Family Welfare, Government of India on 23rd September, 2018 to provide health insurance coverage under the SECC data 2011 & and also RSBY Smart Card on 2016 or after issued card holders. The objective of AB-PMJAY is to provide protection to poor beneficiaries or households from financial liabilities arising out of health related shocks that involve hospitalization. The beneficiaries under AB-PMJAY are entitled to hospitalization coverage up to Rs. 500,000/- (Rupees 5 lakhs) Per Annum for most of diseases that require hospitalization. The government has even fixed the packages rates for the hospitals for a large number of interventions. Pre-existing diseases/conditions are covered from day one and there is no age limit. The coverage for all family members and there is no limit of family member.
2. And during the financial year 2018-2019, the Scheme name called as “Rashtriya Swasthya Bima Yojana (RSBY)” has been implemented with similar objective as on 23rd September, 2018, has been consolidated with the “Tripura Health Protection Society” for implementation of the scheme called, “Ayushman Bharat Pradhan Mantri Jan Arogya Yojana” (AB-PMJAY) through the National Health Authority, Gol.
3. And during the financial year 2022-2023, the Scheme name called as “BOCW (ABPMJAY)” has been implemented with similar objective as on 19th October 2022, has been launched by Government of Tripura & consolidated with the “Tripura Health Protection Society” for implementation of the scheme called, “BOCW” (AB PMJAY) through the Tripura Health Protection Society.
4. And during the financial year 2023-2024, the Scheme name called as “Chief Minister Jan Arogya Yojana (CM JAY)” has been implemented with similar objective as on 15th February 2024, has been launched by Government of Tripura & consolidated with the “Tripura Health Protection Society” for implementation of the scheme called, “Chief Minister Jan Arogya Yojana” (CM JAY) through the Tripura Health Protection Society.
5. At present the following Programmes/ Schemes fall under the Tripura Health Protection Society:

- a. Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (AB-PMJAY).
- b. Rastriya Swastha Bima Yojana (RSBY).
- c. Chief Minister Jan Arogya Yojana (CM JAY).
- d. BOCW Scheme (AB PMJAY).

6. Institutional and Funding Arrangements:

AB-PMJAY being a centrally sponsored scheme, majority of the funding comes from central government, i.e 90% of share is paid by central government, while remaining 10% of share is paid by state government in Tripura. The beneficiary needn't pay any money at the time of admission in empanelment hospital under the scheme of AB-PMJAY.

CM JAY being a State-sponsored scheme, 100% funding fully comes from State Government. The beneficiary needn't pay any money at the time of admission in empanelment hospital under the scheme of CM JAY.

BOCW (AB-PMJAY) being a State-sponsored scheme, 100% funding fully comes from Tripura Building and other Construction Workers Welfare Board (TBOCWWB) under State Government. The beneficiary needn't pay any money at the time of admission in empanelment hospital under the scheme of BOCW.

7. Funding & Accounting Arrangements:

i. **Fund for PM-JAY:** - Central Share for the AB-PMJAY programs are transferred from National Health Authority (NHA), MoHFW to the State Health Agency (SHA) directly Society Account & no need for treasury function and State Share are transferred from State Govt. through State treasury to the SHA functioning in the State. Government of India transferred funds in the form of Grants-in- Aid to SHA on the basis of 90:10 ratio form annual budget (**549554 nos family of Rs. 946.80 as Premium per Family Per Annum and Rs 135 as administrative fund per family PA as Central Share**). All financial transactions of SHA happen through a separate bank account as **Grants-in-aid for Implementation** and **Grants-in-aid for Administrative Fund**.

ii. **Fund for CM JAY:** - CM JAY fully state sponsored scheme & provide services 4,15,000 beneficiaries which are not covered under PMJAY families. The annual allocation of Rs. (Premium cost is 2367 per family per year & Adm. cost 150 per family per year). All financial transactions of SHA happen through a separate bank account such as **Premium for Implementation fund** and **Administrative Fund**.

iii) **Fund for BOCW:** - BOCW (AB JAY) fully state sponsored scheme & provide services 36,357 beneficiaries which are covered under BOCWW families. The TBOCWWB provides treatment cost on actual basis for BOCW beneficiaries and Admin cost Rs. 50 per family per Annum.

8. Objective of audit services:

The objective of the audit of the financial statements - individual financial Statements of Tripura Health Protection Society as a whole as well as the Consolidated Financial Statements i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules, Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements.

(1) The financial statements give a true and fair view of the Financial Position of the Tripura Health Protection Societies at the end of each fiscal year and of the funds received and expenditure incurred for the accounting period ended March 31, 2026

9. **Standards:** The audit will be carried out in accordance with **Engagement & Quality Control Standards (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 (except where a certain minimum coverage of implementing units is specified) 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.

10. Criteria for Selection of Auditors

- A) **C&AG empanelled major audit firms:** CA firms those are empanelled with C&AG for the year 2025-26 and eligible for conducting audit of Government/ PSUs only will be eligible for the audit of the THPS. In this regard firms have to submit the details about the firm as per **Form T-2**.
- B) **Selection of Bidder:** The selection of the Bidder (Auditor) will be done through an e-tender mode.
- C) **Preference of firms having Head Office (H.O.)/Local Branch office in the State Capital:** The firms having H.O./Local Branch Office in the State capital of the same State for which the proposal is given to be given preference at the time of evaluation of Technical Bid. Such office must be existing within the State for not less than three years as per the ICAI Certificate.
- D) **Disclosure of Minimum Fees in the RFP document:** The Society are allowed to fix the minimum fees for audit firms in the RFP document keeping in view the resources involved and minimum number of days required for completion of audit. The States

may refer the website of “The Institute of Chartered Accountants of India (ICAI)” to decide the minimum fees. This is in compliance with the Guideline No-1-CA(7)/03/2016 dated 7/4/2016 issued by “The Institute of Chartered Accountants of India”. Further, for the purpose of finalization of minimum fees, the Society may also take the average of audit fees paid during the last three years.

- E) Audit Fees and TA/DA:** The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA and Taxes.
- F) Re-appointment of Auditor:** The auditor once appointed can continue for two more years subject to the satisfaction of the performance by the Society and the Society which wishes to re-appoint the same auditor shall have to seek the approval by the chairperson of the Executive Committee after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting audit of Government/ PSUs for the year for which firm is being re-appointed. Further, any comments/remarks/observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor.
- G) In case same audit fee is quoted by two or more CA firms, the selection of auditor should be done considering the following factors: -**
- (i) Turnover: - Average Annual Turnover of last three years (2023-24, 2024-25 & 2025-26) of the firm (Audit/Professional fees only).
 - (ii) Experience: - If tie persists, then consider Number of Past Experience in handling Government/ PSU Audit (Excluding Bank Audit) of the last three years (2022-23, 2023-24 & 2024-25).
- H) The other major points related to Statutory Audit are as follows:**
- a) To ensure timely completion of audit, State should ensure that the books of accounts are ready at all places before the start of audit. Further, timely availability of information to the auditors should be ensured for completion of audit on time.
 - b) In the pre-bid conference to be held, the participant firms should clearly be explained about the requirements of audit as regards number of implementing agencies from whom Utilization Certificates (UCs) so that a quality audit is not compromised.

- c) It should be clearly ensured that a Standing Committee headed by Executive Secretary (AB-PMJAY) is constituted in the State for the selection of auditor and for follow up and issue of compliance to the audit observations of the previous years.
- d) After the completion of audit, State should organize an exit conference of the auditors to discuss the audit observations.
- e) A copy of the working papers of the auditors shall be retained by the Finance Manager (AB-PMJAY) in the State.
- f) The process of appointment of auditor has to be completed by **31st May, 2026.**
- g) Audit Report as per Appendices of the RFP has to be submitted in triplicate with spiral binding along with the soft copy(PDF/Scanned)mailed to shatripura@gmail.com and in **by 31st July, 2026.**

11. Scope & Coverage of audit:

The responsibilities of the statutory auditors should 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 should be carried out at State level i.e. State Health Agency.

The scope of work of "State Statutory Auditors" is as follows:

Audit of the THPS accounts and expenditure incurred by SHA

- Verification of Books of Accounts.
- Audit of Advance at the SHA level.
- Audit of the Provisional Utilization Certificate sent to GOI.
- Adherence to the AB-PMJAY financial guidelines.
- Financial Statements and books of accounts do comply with all the applicable laws and regulations.
- The funds were utilized for the purposes for which they were provided.
- Any other evaluation works, as desired by State Health Agency.

12. Coverage: The Auditor shall cover the accounts of all Scheme at State level only.

a. Project Financial Statements

A format of such financial statements and relevant schedules showing the consolidation of all the programmes.

Project Financial Statement Consolidated 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 2026.
- iii. Receipt and Payment Account for the year ending on 31st March 2026.
- iv. Other Schedules to the Balance sheet as appropriate:
 - o Statement of Fixed Assets in the form of a Schedule,
 - o Schedule of Loans and Advances.
- v. Notes on Accounts showing the accounting policies followed in the preparation of accounts of the THPS and any other significant observation of the auditor.
- vi. Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relates to enable/ facilitate appropriate follow up action.
- vii. Sanction wise UCs as per Form 12-A and 12-C of GFR 2017; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized). **[Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it]. Also, a separate UC for state share contribution needs to be issued by the auditor.**
- viii. Action Taken Report on the previous year's audit observations.
- ix. **Representation by Management:** The SHA management should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

b. Reporting and Timing

The final Audit Report should be submitted by **31st July, 2026**, (i.e. within four months of the end of current financial year) to the SHA and the SHA should then promptly forward **3 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) in**

mail along with the **final Utilization Certificates** signed by the State and Auditor both, to GOI with their comments, if any.

13. Additional Instructions to Auditors

- a. Audit Report of the SHA under THPS shall include audit of all the transactions of the SHA.
- b. Audit for the financial year will include all the components of all Programme.
- c. Auditor shall certify all the UCs in the prescribed format (Form 12-A and 12-C of GFR, 2017) of GOI for all programmes of THPS. The UCs shall be furnished sanction-wise and the UCs should be signed by the CEO, SHA and Executive Secretary, THPS.

Guidelines for Submitting the Proposals:

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

- i. The original and all copies of the Technical Proposal shall be uploaded on the e-tender website (<https://tripuratenderes.gov.in>). The tender documents will have to be downloaded from the website (<https://abpmjay.tripura.gov.in>).
- ii. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical and Financial proposal.
- iii. The Technical Proposal shall be marked "ORIGINAL" or "COPY" as appropriate. All required copies of the Technical Proposal are to be made from the original. If there are discrepancies between the original and the copies of the Technical Proposal, the original governs.
- iv. Financial proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- v. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.
- vi. **State Health Agency (SHA) 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.**
- vii. If the required constitution of the team is not deployed the state may take appropriate action as it deems fit (including blacklisting of the firm) against the firm, keeping the Ministry informed.

- viii. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).
- ix. The financial bid will be open only technically qualified bidder.

Technical & Financial Proposal will consist:

- i. Letter of Transmittal (**Form T-1**)
- ii. Technical Proposal format (**Form T-2**)
- iii. Undertaking of presence of HO/Branch offices in State (**Form U**)
- iv. Bill of Quantity (BOQ)

Technical Documents:

List of documents to be scanned and uploaded:

Documents to be kept in "My Document" folder of Bidder:- The following documents as per standard format detailed in bid document, or as per standard dictated by Regulatory/ Statutory bodies, shall be scanned and uploaded along with the bid document as per requirements.

SI No.	Name of the Documents
1	Form T-1
2	Form T-2
3	Form U
4	Certificate of ICAI
5	Proof of C&AG empanelment
6	Copy of Partnership Deed
7	Copy of Balance Sheet and P & L Account of the last three years (2022-23, 2023-24 & 2024-2025) or C.A. Certificate give Break-up of Audit/Professional Fee.

Other Important Documents:

Sl. No.	Name of the Documents
1	PAN Card
2	GST Registration
3	Experience Certificates/ Appointment Letters/ Offer Letters
4	Firm's Staff Details
5	Digitally Signed DNIT Documents

For each above-mentioned document, the bidders shall scan **100 dpi resolution** into PDF and upload them.

Financial Documents:

BOQ (Bill of Quantity)

-Sd/-

Executive Secretary
Tripura Health Protection Society
Government of Tripura

Form T-1**Letter of Transmittal**

To,
The Executive Secretary
Tripura Health Protection Society,
Name & Address of State

Sir,

We, the undersigned, offer to provide the audit services for [*Name of State Health Society*] in accordance with your Request for Proposal dated [*Insert Date*]. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation 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 Tripura Health Protection Society [*Insert Name of the State*] 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,

()

Form T-2**Format for Technical Proposal**

Sl. No.	PARTICULARS	
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	Firms GST/ TAN Registration No.	Attach Copy of Registration
6	Firm's Registration No. with ICAI	Attach Copy of Certificate downloaded from ICAI website showing the name & address of HO, BO & Partners etc.
7	Empanelment No. with C&AG	Attach Proof of Empanelment with C & AG for the year under audit (2024-25) confirming the firm is eligible for Government/ PSUs audits
8	No. of Years of Firm Existence & Date of establishment of Firm	Attach Copy of Partnership deed
9	Turnover of the Firm in last three years (2023-24, 2024-25 & 2025-26)	Attach copy of Balance Sheet & Profit & Loss Account of the last three years or a CA Certificate give break-up of Audit fees and other fees received.
10	Audit Experience of the Firm [(Last three years) (2022-23, 2023-24 & 2024-25)]: 1. Number of Assignments in Commercial/Statutory Audit 2. Number of Assignments of Audit Programme (Excluding Bank Audit) 3. Experience in the AB-PMJAY audit	Copy of the offer letter

11	<p style="text-align: center;">Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> *Number of Full Time Fellow Partners associated with the firm *Name of each partner *Date of becoming ACA and FCA *Date of joining the firm *Membership No. *Qualification **Experience *Whether the partner is engaged full time or part time with the firm *Their Contact Mobile No., email and full Address (Attested copy of Certificate/letter of ICAI not before 01/01/2023) 	<p style="text-align: center;">Attested copy of certificate of ICAI not before 01/01/2026</p>
----	---	---

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

Form U

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

To,
The Executive Secretary, AB-PMJAY, Tripura
Tripura Health Protection Society,
Name & Address of State

Sir,

We, the undersigned offer to provide the audit services for [*Name of State Health Society*] 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 audit are proficient in State’s/Uts local language, 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

()

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

TECHNICAL EVALUATION

The audit committee must evaluate the bids submitted by interested firms on the following parameters:

	Criteria	Max Score	Slab-wise Score
1	Nature of CA Firm:		
a.	Proprietorship	10	7
b.	Partnership		10
2	Status of Auditor:		
a.	FCA	10	10
b.	ACA		07
3	Years of Experience of Auditor:		
a.	Experience > 10 years	10	10
b.	Experience ≤ 10 years		07
c.	Experience ≤ 5		05
4	Office Situated:		
a.	Head Office in Tripura	10	10
b.	Branch Office in Tripura		07
c.	Office Situated in other than Tripura		05
5.	Category of Other Staff:		
a.	Semi-Qualified CA/CMA inter at least one staff	15	15
b.	M. Com at least two staffs		10
c.	B. COM at least two staffs		07
6	Nature of Experience on Statutory Audit:		
a.	AB-PMJAY Audit at least one financial year	25	25
b.	Commercial/Statutory Audit (Excluding Bank Audit)		20
7	Average turnover of the firm in last 3 years		
a.	Turnover > 1 Core	20	20
b.	Turnover ≤ 1 Crore		15
c.	Turnover ≤ 50 lakh		10
d.	Turnover ≤ 25 lakh		05
Total marks (1+2+3+4+5+6+7)		100	

Note: Audit Firm will be technically qualified after clearance of cut off marks of 60 (Sixty) out of 100 (Hundred).

Digitally signed by
Gugulavath Sharath Nayak
Date: 17-04-2026 15:37:20

Executive Secretary
Tripura Health Protection Society
Government of Tripura