



**Government of Telangana
Aarogyasri HealthCare Trust**

**Tender call through e-procurement platform for selection of
Internal Auditor for Aarogyasri Health Care Trust (AHCT)
for conduct of Internal Audit for the F.Y. 2022-23**

TENDER DOCUMENT
(Non-Transferable)

Tender Reference No.	AHCT/ACCTS/IA-2022/2022-23 Date: 21-06-2022
Download of Tender Document	From 21.06.2022 3.00 PM Upto 04.07.2022 5.00 PM from e-procurement portal https://tender.telangana.gov.in/ http://www.aarogyasri.telangana.gov.in/
Pre-bid Meeting	25-06-2022, 11.00 AM at AHCT office, Jubilee Hills, Hyderabad
Last Date and Time for Receipt of Tender through online	On or before 04-07-2022, 5.00 PM
Time and Date of Opening of Pre-Qualification Bids and Technical Bids	05-07-2022, 01.30 PM
Time and Date of Opening of Commercial Bid	07-07-2022, 03.00 PM
Tender Processing Fee (Non-refundable)	Rs. 2000/- (Rupees Two Thousand only)

Executing Authority

Chief Executive Officer, Aarogyasri Health Care Trust,
Government of Telangana, Door No. 8-2-293/82/a/Ahct,
Road No. 46, Jubilee Hills, Hyderabad-500033.

Phone: 040-23547107

Email: accountsts@aarogyasri.gov.in

GENERAL INFORMATION ABOUT TENDER

1	Procedure for Submission of Tender	<p>The Bidders shall submit their response through Bid submission to the tender on e-Procurement platform at https://tender.telangana.gov.in and submit their bid online.</p> <p>Offline bids shall not be entertained by the Tender Inviting Authority for the tenders published in e-procurement platform.</p> <p>The Bidders shall submit their eligibility and qualification details in Pre-qualification bid, Technical bid, Financial bid etc., in the online standard formats displayed in e-procurement web site.</p> <p>The Bidders shall upload the scanned copies of all the relevant certificates, documents etc, in support of their eligibility criteria/technical bids and other certificates/documents in the e-Procurements web site.</p> <p>The Bidders shall sign on the statements, documents, certificates, uploaded by them; owning responsibility for their correctness/authenticity.</p> <p>The Bidders shall attach all the required documents for the specific tender as per the Tender Notice and Bid Document.</p>
2	Registration with e-procurement platform.	<p>For registration and online bid submission, Bidders may contact https://tender.telangana.gov.in/</p>
3	Digital Certification Authentication:	<p>The Bidders shall authenticate the bid with their Digital Certificates for submitting the bid electronically on e-procurement platform and the bids not authenticated by digital certificate of the Bidders will not be accepted on the e-procurement platform.</p>
4	Submission of EMD, Bid Processing Fee	<p>After submission of bid online, the Bidders are requested to submit the original DDs towards EMD and bid processing fee to the Tender Inviting Authority.</p> <p>The department shall not take any responsibility for any delay for non-receipt of DDs/Tender Documents.</p> <p>If any of the documents furnished by the Bidders are found to be false/fabricated/bogus, such Bidders are liable for blacklisting and forfeiture of the EMD, cancellation of work and Criminal prosecution.</p> <p>The Bidders have to attach the required documents as required by Tender Inviting Authority in the Tender conditions.</p>

5	Payment of Transaction Fee	<p>It is mandatory for all the participant Bidders from 1st January 2006 to electronically pay a Non Refundable Transaction fee to M/s T.S. Technology Services , the service provider through "Payment Gateway Service on e-Procurement Platform" The Electronic Payment Gateway accept all Master and Visa Credit Cards issued by any Bank and Direct Debit Facility/Net Banking of ICICI Bank, HDFC, Axis Bank to facilitate the transaction. This is in compliance of G.O.Ms.13 dated.05-07-2006. GST + Bank Charges on the transaction amount payable to TSTS shall be applicable.</p>
6	Corpus Fund	<p>As per GO Ms.4, User Departments shall collect 0.04% of ECV(estimated contract value) with a cap of Rs.10,000/- (Rupees Ten Thousand only) for all works with ECV up to Rs.50 Crores and Rs.25,000/- (Rupees Twenty Five Thousand Only) for works with ECV above Rs. 50 Crores, from successful Bidders on e-procurement platform before entering into agreement/issue of purchase orders, towards-procurement fund in Favour of Managing Director TSTS. There shall not be any charge towards e-procurement fund in case of works, goods and services with ECV less than and up to Rs 10 Lakhs</p>
7	Tender Document	<p>The Bidders are requested to download the Tender Document and read all the terms and conditions mentioned in the Tender Document and seek clarification, if any, from the Tender Inviting Authority.</p> <p>The Bidders have to keep track of any changes by viewing the Addendum/corrigendum issued by the Tender Inviting Authority from time-to-time, in the e-procurement platform and department official website.</p> <p>The Department calling for Tenders shall not be responsible for any claims /problems arising out of this.</p>
8	Bid Submission and Acknowledgement	<p>The Bidders shall complete all the processes and steps required for the Bids submission. The System will generate the acknowledgement with a unique bid submission number, after completing all the prescribed steps and processes by the Bidders. Users may also note that the bids for which an acknowledgment is not generated by the e-procurement System are treated as invalid or not saved in the System. Such invalid bids are not made available to the Tender inviting Authority for processing the bids. The Government of Telangana and M/s Telangana State Technology Services are not responsible for incomplete bid submission by users.</p>
9	General Terms & Conditions	As Per Tender Document.

Request for Proposal (RFP)

For Appointment of Internal Auditors for Aarogyasri Health Care Trust (AHCT)) for Internal Audit of Aarogyasri Scheme and Employees Health Scheme & Journalist Health Scheme.

REQUEST FOR PROPOSAL (RFP)

Aarogyasri Health Care Trust seeks to invite Proposal from **Chartered Accountant** for conducting the Internal Audit for the FY 2022-23.

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.

1. Terms of Reference (TOR)

Aarogyasri is the flagship scheme of all health initiatives of the State Government with a mission to provide quality healthcare to the Poor. The aim of the Government is to achieve "Health for All" by covering all the poorest of the poor families living below poverty line in the State. This scheme certainly counts to be one of the pioneers in terms of achieving equity and providing accountable and evidence-based good quality health-care services in the state to assist poor families from catastrophic health expenditure.

In order to facilitate the effective implementation of the scheme, the State Government set up the Aarogyasri Health Care trust under the Chairmanship of the Hon'ble Chief Minister. The Trust is administered by a Chief Executive Officer. The scheme is being implemented in consultation with the specialists in the field of health care. All the Primary Health Centres (PHCs), Area Hospitals, District Hospitals; Network Hospitals are provided with Help Desks manned by Aarogya Mithras to facilitate the patients.

In the year 2021, Aarogyasri Health care Scheme is converged as Ayushman Bharath PMJAY Aarogyasri to provide health care to BPL families with a coverage of Rs. 5,00,000/- and health portability services across the country.

A sophisticated online system is being used at various levels such as patients registration, treatment, follow up treatment, payment to the hospital, etc. with a view to provide quality services to the patients. The online system will provide dash-board information to the general public such as Lists of empanelled hospitals, treatments available in hospitals, eligibility criteria for treatment, and so on.

2. The following Programmes/Schemes are being implemented by the Trust:

A. Ayushman Bharat-PMJAY-Aarogyasri Scheme

- Providing quality hospital care and equity of access to BPL families by providing quality medical services from identified network hospitals.
- Providing financial security against the catastrophic health expenditures.

- Ayushman Bharat PMJAY Aarogyasri scheme is to provide health care facilities to BPL families with a coverage of Rs. 5,00,000/- and health portability services across the country

B. Employees Health Scheme & Journalists Health Scheme.

- Providing cashless medical services to the Government Employees, Pensioners, Working and Retired Journalists and their dependents through a network of empanelled hospitals.

3. Funding and Accounting Arrangements:

For the implementation of the above programmes, the Government of Telangana and Government of India transfer funds in the form of Grants-in-Aid to Aarogyasri Health Care Trust on the basis of allocations under State Budget and submit financial activity reports at varying frequencies to the Government.

4. Objective of Internal Audit services:

The objective of the audit is to ensure that the grant proceeds provided by the Government are used for purposes intended in line with proper approvals and to bring a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The main objects to have internal controls are:

- Helping protect assets and reduce the possibility of fraud.
- Improving efficiency in operations.
- Increasing financial reliability and integrity.
- Ensuring compliance with laws and statutory regulations.
- Establishing monitoring procedures.

5. Criteria for Selection of Auditors

a) C&AG empanelled major audit firms: Chartered Accountant firms those are empanelled with C&AG for the year 2022-23 only will be eligible for the audit of the AHCT Schemes.

b) Selection through Open Tender System: The selection of the Auditor should be through an Open Tender basis.

c) Preference of firms having H.O./Local Branch office in the State Capital: The first preference will be given to those bidders who have head office at Telangana/Hyderabad.

In case of tie preference will be given to that Firm which was established earliest.

d) Eligibility Criteria:

SNo	Item	Criteria Requirement	Proof Required	
1	Financial Strength	(i) Historical Financial Performance Submission of audited balance sheets with UDIN and ITR-V, other financial statements acceptable to the Trust, for the last three (3) years to demonstrate the current soundness of the bidders financial position, profits, net worth positive and its prospective long term profitability	Must meet requirement during the FYs 2018-19, 2019-20 and 2020-21.	Audited balance sheets
		(ii) Average Annual Turnover: Minimum average annual turnover of Rs one hundred (100) lakhs calculated as total certified payments received for contracts in progress or completed, within the last three(3) years		
2	Experience	Experience: Experience in Audit works of at least <ul style="list-style-type: none">• One work of Rs Ten (10) lakhs in the specified last three financial years or• Two works of Rs Eight (8) lakhs each in the specified last three financial years or• Three works of Rs Six (6) lakhs each in the specified last three financial years.	Must meet requirement during the FYs 2018-19, 2019-20 and 2020-21	Appointment Letters

6. Scope of work & Coverage of audit:

In conducting the Internal Audit special attention should be paid to the works as shown in Annexure-I.

7. CONTRACT PERIOD

The selected Chartered Accountant Firm will be required to provide the services as mentioned in the scope of work as Internal Auditors initially for one accounting year that is 2022-23 and will be renewed subject to a maximum period of 3 more years. There after depending upon satisfactory performance, on mutually agreed terms.

Signing of Contract

The successful Agency shall be required to sign a Contract / Agreement with the Aarogyasri Health Care Trust to comply with all the provisions of the Tender.

8. EMD (Bid Security)

An amount of Rs. 50,000/- shall be deposited as EMD and is payable through DD drawn in favour of "CEO Aarogyasri Health Care Trust" payable at Hyderabad.

9. Refund of Security Deposit (EMD)

In case of unsuccessful bidders whose tenders are not considered for placing order, the Earnest Money Deposit will be refunded without any accrued interest within three months of the final decision for selection of Agency / Firm.

Aarogyasri Health Care Trust, reserves the right to forfeit part or full security deposit amount without assigning any reason, if bidder is found in violation of all any of the tender conditions.

Forfeiture of EMD

If a bidder withdraws his bid during the period of bid or in case successful bidder fails

- (i) To sign the contract within the stipulated period or
- (ii) To furnish Performance Bank Guarantee within stipulated period; or
- (iii) If at any stage, any information /Declaration is found to be false.

10. Minimum Audit Fee

The minimum audit fee for providing Internal audit services is Rs 7,13,664/- per annum Excluding GST.

11. SECURITIES:

Performance Security:

- Towards performance security, an amount equal to 8.33 percent of the entire Contract shall be paid by the service provider by way of Demand Draft Drawn in favour of "CEO-Aarogyasri Health Care Trust".
- The Performance Security shall be released/refunded by the Trust after the expiry of 30 days upon the expiration of contract.
- Trust reserves the right to forfeit the performance security provided by the Service Provider if the Trust is not satisfied with the performance of the services Provider.

12. 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 original and all copies of the Technical Proposal and Commercial Bid shall be uploaded in e-procurement website.
- ii. Financial proposals submitted by the firm should be valid for 2 months from the date of submission of the proposal by the firm.
- iii. Each page, Form, Annexure and Appendices of the Technical and Financial Proposal must be signed by the Authorized signatory of the firm.
- iv. All blank spaces in the financial proposal must be filled in completely where indicated, either typed or written in ink.
- v. **Aarogyasri Health Care Trust (AHCT) 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. Pre-qualification & Commercial Bid will consist:

- i Letter of Transmittal (**Form T-1**)
- ii Pre-qualification Proposal format (**Form T-2**)
- iii Commercial Bid format (**Form F-1**)
- iv Form-U

vii. Quotation of Price

The Price should be quoted in Indian Rupees as per the format given at **Annexure-F1**. Price quoted should be for an accounting year.

13. Amendments to bid document:

At any time prior to the deadline for submission of bids, AHCT for any reason, whether at its own initiative or in response to a clarification requested by a prospective bidder, may modify the bidding documents by amendment.

All prospective bidders those have received, the bidding documents will be notified of the amendments in the e-procurement portal and such modifications will be binding on all bidders.

In order to allow prospective bidders, reasonable time in which to take the amendment into account in preparing their bids, AHCT, at its discretion, may extend the deadline for the submission of bids.

14. Tender Evaluation Committee reserves Rights to Negotiate

The TEC reserves the right to negotiate after opening the "Commercial Bids" with one or more of the short-listed bidder(s) with regard to outsourcing of employees on contractual basis.

15. Subletting

Selected bidder shall not assign or sublet this contract or any part of it to any other agency in any form. In the event of doing so, it shall result in termination of contract and forfeiture of Security Deposit. During the period of contract, if the Agency provides such services to any other user at lower price, it has to extend such lower rates to AHCT.

16. Arbitration

If any difference arises concerning this agreement, its interpretation on the payment to be made there under, the same shall be settled by mutual consultations negotiations. If attempts for conciliation do not yield any results within a period of 30 days, either of the parties may make a request to the other party for submission of the dispute for decision by an arbitral tribunal containing a sole arbitrator. Such request shall be accompanied with a panel of names of three persons to act as the sole arbitrator. In case of such arbitrator refusing, unwilling or becoming incapable to act or his mandate having been terminated under Law, another arbitrator shall be appointed in the same manner from among the panel of three persons to be submitted by the Claimant. The arbitration proceedings shall take place at **Hyderabad** and shall be conducted in English. The provisions of Arbitration and Conciliation Act, 1996 and the rules framed there under and in force shall be applicable to such proceedings.

Letter of Transmittal

To,
The Chief Executive Officer,
Aarogyasri Health Care Trust,
Jubilee Hills,
HYDERABAD

Sir,

We, the undersigned, offer to provide the Internal Audit services for Aarogyasri Health Care Trust in accordance with your Request for Proposal dated _____[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 four 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 Aarogyasri Health Care Trust 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 Pre-qualification Bid

Sl No	Particulars	Supporting documents required to be submitted along with form
1	*Name of the firm	
2	*Address of the Firm	*Attach proof of address of the firm
3	*Name & Mobile No. of In-charge	
4	*Date of establishment of the Firm	Attach copy of Partnership Deed
5	a) Date of establishment Head Office b) Date of establishment Branch Office at Hyderabad	
6	*Firm Income Tax PAN No.	Attach copy of PAN card
7	*Firm GST Registration No.	Attach copy of Registration
8	*Firms Registration No. with ICAI	Attach a copy of certificate downloaded from ICAI website showing the name & address and partners etc.
9	*Empanelment No. with C&AG	Attach proof of empanelment with C&AG confirming that the firm is eligible for major PSU audits.
10	<p>*Details of Partners:</p> <p>a) No. of Full Time Fellow Partners associated with the Firm</p> <p>b) Name of Each Partner</p> <p>c) Date of becoming ACA and FCA(Please attach firm constitution certificate issued by ICAI)</p> <p>d) Date of joining the Firm</p> <p>e) Membership No.</p> <p>f) Qualification</p> <p>g) Experience</p> <p>h) Whether partner engaged full time or part time with firm.</p> <p>Contact Mobile No, email and full address of partner.</p>	<p>Attested copy of Certificate of ICAI not before 01.04.2022</p> <p>(Use separate paper if necessary to furnish Partners details)</p>

11	<p>*Audit Experience of the Firm Last three Years(F.Ys 2018-19, 19-20, 20-21)</p> <p>a) Assignments in Commercial/Statutory Audit</p> <p>b) And other audit Assignments if any</p>	<p>Please submit the separate abstract of the works as specified at 11(a) & (b) each along with the relevant Proofs</p>
12	<p>Financial performance</p> <p>Balance sheets with UDIN for F.Y. 2018-19</p> <p>Balance sheets with UDIN for F.Y. 2019-20</p> <p>Balance sheets with UDIN for F.Y. 2020-21</p>	<p>Supporting Documents to be attached in online and offline</p>
13	<p>Audited works for the last three financial Years(F.Y. 2018-19, 2019-20 & 2020-21</p> <p>a) One work of 10 Lakhs (Name of the work) or</p> <p>b) Two works of 8 Lakhs (Name of the works) or</p> <p>c) Three works of 6 Lakhs(Name of the works)</p>	<p>Supporting Documents to be attached in online and offline</p>

*The Documents related to Financials should be furnished with UDIN.

*Those without UDIN will be rejected.

*Attach copies of proofs for all the above particulars requested

FORMAT FOR COMMERCIAL BID

Particulars	Total Amount (in Rupees)
<p><u>AUDIT FEE PER ANNUM</u></p> <p>Audit Fee Excluding GST - Rs. _____</p> <p>Note: Percentage of funds involved shall not be a basis of quoting the Audit Fee</p>	<p>(Total in Numeric and in Words)</p> <p>Rs. _____ /</p> <p>(Rupees _____ _____ only)</p>

ANNEXURE – I

AHCT: INTERNAL AUDIT Description of the Services

SCOPE OF WORK:

The audit firm should be familiar with the relevant Accounting and auditing standards including Internal Accounting Standards and Guidance notes issued by the ICAI, and will include such tests and controls as the auditor considers necessary under the circumstances.

In conducting the audit, special attention should be given to the following:

1. Revenue :

Review of internal check and control procedures with an objective to assess their adequacy and strength, in respect of

- Verification of grants received from state and central government and its utilization.
- Verification of Empanelment fee from Network Hospitals
- Fines and fee collected during the financial year and their accounting treatment in the books of accounts
- Amount received from sale of scrap through tenders and their terms and conditions
- Verification of rental income along with renewal agreements if any.
- Verification of income from investment with rate of interest
- Other incomes accounted – forfeited amounts from suppliers and contractors etc pertaining to all the schemes of AHCT.
- Verification of change requests of Network hospitals pertaining to bank account, PAN Card and any other related matters.

2. Expenses:

Review of internal check and control procedures with an objective to assess their adequacy and strengthen, in respect of:

A. Claims payments to Network Hospitals:

Verification of all Claims approved process and payments to networks hospitals as per the Guidelines, SOP's, Manual, and circulars and the types of claims as follows.

- Regular Claims
- Follow-up claims
- Cochlear
- Cochlear follow-up
- Health camps.
- Remuneration to Panel doctors.

B. Establishment and Administrative expenses

- **Salaries and wages** - Salaries and wages to be verified with respective HRMS module for different categories of employees.
- Verification of advances given to employees, deductions from salaries and accounting treatment in books of accounts.
- Verification of retirement benefit of employees as per pay scale reference.

- **Administrative expenditure** – Verification of administrative expenditure with supporting and proper approvals.
- **Financial expenditure** – Verification of interest paid on loans with rate of interest and terms of sanctions and their accountability.
- Verification of prior period expenses accounted in the current year if any.
- Verification of current year taxes paid and the amount of provision made towards income tax and their accountability in books of accounts.
- Verification of Amount written off to Profit & Loss account along with the supporting documents and its accountability.
- Verification of repairs and maintenance expenses with supporting bills and vouchers.
- Verification of other incidental expenses related to various schemes along with their estimated budgets vs actual etc.

C. EMD's and Security Deposits.

- Verification of EMD's each party wise as per the terms of agreements and their adjustment in the books of accounts.
- Verification of SD's each party wise as per the terms of agreements and release of the SD only after completion of the respective assignment with proper approvals

D. Current liabilities – Creditors

- Verification of compliance of terms and conditions in the agreement between Trust and Suppliers/creditors
- Verification of payments made to Network hospitals as per Standard Contract Agreement.
- Verification of payment made to creditors as per agreed terms and conditions
- Verification of implementation of escalation clauses if any in the agreement and their accounting treatment in the books.
- Interest on advances given to creditors as per the terms of sanctions and their accounting.
- Verification of Trust records whether the physical verification of materials received and their state of condition for the respective projects were accounted properly.
- Vendor masters- check
- List of all agreements/contracts with all vendors to be compiled- contract management system to be audited- checklist for monitoring the terms and expiry – adequate or needs for improvement
- Check the standard Purchase procedures and processes followed– test the controls – comment on adequacy and suggestions for improvement- changes for improving internal controls
- Vendor selection/appointment processes- KYC norms- documentation in place to be verified and comment on adequacy and suggestions for improvement
- Audit of taxes and levies paid on purchases- whether GST, any other taxes are taken correctly - audit of system – to check whether the system of recognizing / paying taxes correctly is adequate or needs strengthening so that there are no leakages.

E. Statutory liabilities

Towards Income Tax:

- Verification of TDS deduction as per the applicable rate in the Income Tax Act 1961.
- Remittance of deducted amount within due dates
- Verification of filing of statutory returns within due date.
- Verification of exemption certificates for non-deduction or lower deduction of TDS.
- Any other work related to taxation assigned by AHCT

Towards GST:

- Monthly filing of GST returns within due date as per GST act.

Towards Employee deductions:

- Verification of Statutory deductions as per the applicable government orders.
- Verification of ESI, EPF, GST and if any applicable statutory provisions on outsourcing and contract employees as per Agreements and Acts.
- Remittance of deducted amount to state /Central Government within due dates

F. Provisions

- Verification of provision made towards income tax
- Whether provisions were created for all the known expenditures and losses.
- System/Basis for making provisions for various expenses at the end of the year.

G. Tangible Assets

- Verification of records with original bills for all Assets
- The accounting treatment followed for depreciation on Fixed assets
- Verification of vehicle purchase for respective authorities along with their sanctioning orders
- Verification of assets disposed during the year and their accounting treatment in the books of accounts.
- Verification of Impairment provided if any fixed assets as per the provisions of AS -28.
- Verification of revaluation assets made during the current year and their accounting treatment in the books of accounts
- Adequate coverage of Insurance for properties

H. Investments

- Rate of interest – Accountability of Accrued interest.
- Verification of Fixed deposits with Original FDR receipts

I. Cash and bank balances.

- Physical Verification of Cash Balances
- Verification of bank payments as per MOU with bankers.
- Verification of all banks receipts and payments with supporting documents.

J. Loans and advances to employees and others

- Verification of loans and advances given to employees – terms of sanctions- rate of interest-period of recovery.
- Adjustment of advances with the proper utilization certificates
- Conformation of advances with the third parties with written representations
- Whether adequate provision for doubtful advances.

K. Reconciliations on monthly basis.

- Verification of reconciliation of all Bank Accounts.
- Verification of reconciliation of fixed deposits.
- Reconciliation of all types of Claims reports.
- Reconciliation of Remuneration of panel Doctors.
- Reconciliation of Revolving fund deduction on Government hospitals.

L. Reporting on monthly basis login wise approvals pending with accounts Departments.

M. Review of Empanelment of Hospitals procedures with SCA documents

N. Review of EDC documents

O. Network Hospitals Visits (if required)

P. Field Visits

Q. Support in preparation of Financial Statements.

R. Any other work assigned by the Trust relating filing of Tax returns (both direct & indirect) or any other relating to Accountancy.

Other areas

- System of appointing and monitoring service vendors- agreements, monitoring- documentation regarding reports- internal controls.
- Audit of Banking systems- collections, payments, treasury management, idle funds, interest income and payments.
- Audit of related party transactions during the year, system/policy and procedure of sharing expenses- adequacy and internal control - suggestions for improvement.
- Any other Audit work relating to Aarogyasri Health Care Trust.

Focus areas

Focus areas will be discussed with the Heads of the respective departments and management. Focused areas will be selected and modified based on value and materiality of the transactions. In each quarter special focus shall be given to following critical areas apart from vouching and verification stated above.

1. Physical verification of all fixed assets.
2. Statutory compliances such as TDS, GST, PT etc.
3. Reconciliation of vendor accounts.
4. Compliance of delegation of powers exercised by the departmental heads and officers.
5. Claims payment to Network Hospitals.

The above scope of the work is not exhaustive, which may change according to the requirement of the Management.

REPORTING:

The internal audit of the accounts should be carried on monthly basis. In no case there should be overlapping of any two months. Monthly reports need to be submitted to the Trust on Monthly basis within a period of 15 days after end of each month.

The internal audit report is to be prepared in four parts as given below:-

- Part –I : Management Summary including the methodology adopted for auditing and Suggestions.
- Part- II : Detailed Internal Audit Report
- Part- III : Action Taken Report (Current/Previous)
- Part- IV : Non-Compliance with Previous Reports.

Action taken or not and compliance made or not in terms of the internal audit report of the preceding month/quarter should be clearly stated in the report of the succeeding month/quarter for management action

STAFFING:

The Internal Auditor shall deploy resources mentioned below:

S.No	Resources	Availability	Qualifications & Experience	Other experience
1	Qualified CA	1(Must attend twice in a week)	CA (Final completed),5yrs of experience	IT knowledge in accounting software tools.
2	Qualified CA	1 (daily for entire period)	CA (Final completed),2yrs of experience	IT knowledge in accounting software tools.
3	Semi Qualified	2(daily for entire period)	CA (Inter completed), 1Year of experience	IT knowledge in accounting software tools.

I. Project Plan (With Deliverables and Delivery Schedule & SLAs)
a. From FY: 202-23

Periods (Month)	Timelines / expecting date to complete the task i.e. complete scope
April	31 st July
May	31 st July
June	31 st July
July	31 st October
August	31 st October
September	31 st October
October	31 st January
November	31 st January
December	31 st January
January	31 st May
February	31 st May
March	31 st May

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

To,

The Chief Executive Officer,
Aarogyasri Health Care Trust,
Jubilee Hills,
Hyderabad

Sir,

We, the undersigned offer to provide the audit services for [*Name of organization*] 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 ofand 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.....

Bidders should submit the following Mandatory particulars along with

Documents in online:

1	Form-T1
2	Form-T2
	a) Name of the Firm
	b) Address of firm
	c) Date of Establishment of Firm
	d) Establishment of Firm at Hyderabad
	e) PAN Card
	f) GST Number
	g) Firm Registration with ICAI
	h) Empanelment with CAG
	i) Audit Experience
	a) Commercial/statutory Audits
	b) other audit assignments if any
	j) Details of Partners
	k) Attested certificate of Copy of ICAI
2	(Not before 01.04.2021)
3	Financial performance
	Balance sheets with UDIN for F.Y. 2018-19
	Balance sheets with UDIN for F.Y. 2019-20
	Balance sheets with UDIN for F.Y. 2020-21
	ITR of F.Y. 2018-19
	ITR of F.Y.2019-20
	ITR of F.Y. 2020-21
4	Audited works for the last three financial Years(F.Y. 2018-19, 2019-20 & 2020-21)
	a) One work of 10 Lakhs or (Name of the work)
	b) Two works of 8 Lakhs or (Name of the works)
	c) Three works of 6 Lakhs (Name of the works)
5	Form-U

J. Service Level Agreements (SLAs) FY 2022-23:

SI No	Period	Completion Date	Penalty applicable from	Value of Penalty
1	April	31 st July	1 st August 202 to 31 st August 2022	2% of relevant month payment for proportionate work
			1 st September to 30 th September 2022	7% (2+5) of relevant month payment for proportionate work
			1 st October to 31 st October 2022	17% (2+5+10) of relevant month payment for proportionate work
2	May	31 st July	1 st August 2019 to 31 st August 2022	2% of relevant month payment for proportionate work
			1 st September to 30 th September 2022	7% (2+5) of relevant month payment for proportionate work
			1 st October to 31 st October 2022	17% (2+5+10) of relevant month payment for proportionate work
3	June	31 st July	1 st August 2022 to 31 st August 2022	2% of relevant month payment for proportionate work
			1 st September to 30 th September 2022	7% (2+5) of relevant month payment for proportionate work

			1 st October to 31 st October 2022	17% (2+5+10) of relevant month payment for proportionate work
4	July	31 st August	1 st Nov 2022 to 30 th Nov 2022	2% of relevant month payment for proportionate work
			1 st Dec 2022 to 31 st Dec 2022	7% (2+5) of relevant month payment for proportionate work
			1 st Jan 2023 to 31 st Jan 2023	17% (2+5+10) of relevant month payment for proportionate work
5	August	31 st October	1 st Nov 2022 to 30 th Nov 2022	2% of relevant month payment for proportionate work
			1 st Dec 2022 to 31 st Dec 2022	7% (2+5) of relevant month payment for proportionate work
			1 st Jan 2023 to 31 st Jan 2023	17% (2+5+10) of relevant month payment for proportionate work
6	September	31 st October	1 st Nov 2022 to 30 th Nov 2022	2% of relevant month payment for proportionate work
			1 st Dec 2022 to 31 st Dec 2022	7% (2+5) of relevant month payment for proportionate work
			1 st Jan 2023 to 31 st Jan 2023	17% (2+5+10) of relevant month payment for proportionate work
7	October	31 st January	1 st Feb 2023 to 28 th Feb 2023	2% of relevant month payment for proportionate work
			1 st Mar 2023 to 31 st Mar 2023	7% (2+5) of relevant month payment for proportionate work
			1 st Apr 2023 to 30 th Apr 2023	17% (2+5+10) of relevant month payment for proportionate work
8	November	31 st January	1 st Feb 2023 to 28 th Feb 2023	2% of relevant month payment for proportionate work
			1 st Mar 2023 to 31 st Mar 2023	7% (2+5) of relevant month payment for proportionate work
			1 st Apr 2023 to 30 th Apr 2023	17% (2+5+10) of relevant month payment for proportionate work
9	December	31 st January	1 st Feb 2023 to 28 th Feb 2023	2% of relevant month payment for proportionate work
			1 st Mar 2023 to 31 st Mar 2023	7% (2+5) of relevant month payment for proportionate work
			1 st Apr 2023 to 30 th Apr 2023	17% (2+5+10) of relevant month payment for proportionate work
10	January	31 st May	1 st Jun 2023 to 30 th June 2023	2% of relevant month payment for proportionate work
			1 st Jul 2023 to 31 st July 2023	7% (2+5) of relevant month payment for proportionate work
			1 st Aug 2023 to 31 st Aug 2023	17% (2+5+10) of relevant month payment for proportionate work
11	February	31 st May	1 st Jun 2023 to 30 th June 2023	2% of relevant month payment for proportionate work
			1 st Jul 2023 to 31 st July 2023	7% (2+5) of relevant month payment for proportionate work
			1 st Aug 2023 to 31 st Aug 2023	17% (2+5+10) of relevant month payment for proportionate work
12	March	31 st May	1 st Jun 2023 to 30 th June 2023	2% of relevant month payment for proportionate work
			1 st Jul 2023 to 31 st July 2023	7% (2+5) of relevant month payment for proportionate work
			1 st Aug 2023 to 31 st Aug 2023	17% (2+5+10) of relevant month payment for proportionate work

If the firm does not complete the work in the specified time during or after the completion of SLA period then Trust reserves the right to take the action upon its discretion.

- ***Service level agreement starts from date of contract signing month to end of F.Y 2022-23***

Payment Conditions:

Payment will be released every month after the submission of invoice on satisfactory performance and after deduction of penalty, if any. There shall be no advance payment in any case. Percent of payment shall be paid as specified below:

S No	Period	Percent of payment
1	April	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
2	May	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
3	June	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
4	July	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
5	August	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
6	September	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
7	October	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
8	November	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
9	December	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
10	January	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
11	February	7.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs.
12	March	17.5% of the contract value quoted for FY 2022-23 after the completion of work for the specified period after deducting penalties, if any as specified in SLAs

