

e- Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2022-23/3

Dated 18.11.2022

Notice Inviting Tender

E-tenders are invited from the bona fide, resourceful and experienced firms of Chartered Accountants / Cost Accountants for Internal Audit as per scope of work for a period of 3 years. In accordance with the General Conditions of Contract, Special Conditions of contract, General Instructions to Bidder etc. :-

The Bid Document may be seen from the RailTel e-Nivida Portal Corrigenda or clarifications, if any, shall be hosted on the above mentioned website only. The tender is also published on SMPK website

(www.smporkolkata.shipping.gov.in).

SCHEDULE OF TENDER

1.	TENDER NO.	<u>SMPK/KDS/Fin/T/2022-23/3</u> <u>Dated 18.11.2022</u>
2.	Estimated Cost	Rs 1,50,00,000/-
3.	MODE OF TENDER	e-Procurement System (Online offers in a single stage two part system (Part-I: Techno-Commercial Bid and Part-II: Price Bid) through RAILTEL portal https://kopt.enivida.in . The intending bidders are required to submit their offer electronically through e-tendering portal. The intending bidders are required to submit their offer electronically through e-tendering portal.

**Syama Prasad Mookerjee Port,
Kolkata**
Finance Department

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		No physical tender is acceptable by Syama Prasad Mukherjee Port, Kolkata.
4.	Railtel Tender Processing Fee (Non-refundable) Mode of Payment: - E-payment Only through Debit/Credit Card or Net Banking.	TPF- 0.1% of estimate cost (Minimum 750/- Maximum 7500/-+GST Registration Charges Rs2000/- +Applicable GST Per Year.
5.	E-Tender No.	SMPK/KDS/Fin/T/2022-23/3
6.	Date of publication of e-Tender through Newspaper insertion, publication in SMPK website and Central Public Procurement Portal	18/11/2022
7.	Date of NIT available to the Vendors for downloading	18/11/2022 to 12/12/2022
8.	Date of Offline Pre-Bid meeting	02/12/2022 at 12 P.M
9.	Earnest Money Deposit	<p>The intending bidders should submit Earnest Money of Rs. 300000/- (Rupees Three Lakhs only) in favour of Syama Prasad Mookerjee Port, Kolkata (SMPK), otherwise their offer will be summarily rejected.</p> <p>Pay Orders (PO) / Demand Drafts (DD) if any, should be drawn in favour of "Syama Prasad Mookerjee Port, Kolkata (SMPK)" on any Nationalised/ scheduled bank having branch in Kolkata.</p>
10.	Tender Cost	"Tender Cost" of Rs. 1770/- including GST (Rupees One thousand seven hundred and seventy only) may

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		be remitted before the date of closing of Online e-Tender for submission of Techno-Commercial Bid. Pay Orders (PO) / Demand Drafts (DD) if any, should be drawn in favour of "Syama Prasad Mookerjee Port, Kolkata (SMPK)" on any Nationalized/ scheduled bank having branch in Kolkata.
11.	Performance Bank Guarantee / Security Deposit	Three percent (3%) of contract value to be submitted within 7 days from the date of receipt of intimation in this regard through account payee Demand Draft or banker Cheque.
12.	Last date of submission of EMD & Tender Cost to SMPK.	12/12/2022 up to 12 P.M
<p>The complete tender document can be downloaded from Syama Prasad Mookerjee Port, Kolkata website: (www.smporkolkata.shipping.gov.in) and the RailTel E-wizard Portal and bidders are required to submit tender offer through RailTel Portal on or before the due date and time of submission. The tenderer shall upload the scanned copy of the DD instruments towards the cost of EMD and bid documents set as proof of payment towards EMD and cost of Bid documents while submitting the tender electronically in the RailTel Portal. The DD instruments for EMD and cost of bidding document in original shall be forwarded to the Financial Adviser & Chief Accounts Officer, 15, Strand Road, Kolkata – 700001. Mere uploading of proof of DD towards EMD and cost of bid documents in the RailTel Portal and non-submission in original to the above mentioned address may lead to technical disqualification of bids.</p>		

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EMD deposited by any party other than the tenderer, will not be accepted. Tender Cost is non-refundable.		
13.	Date of Starting of e-Tender for submission of Online Techno-Commercial Bid and Price Bid	18/11/2022 at 12 P.M
14.	Date of closing of Online e-tender for submission of Techno-Commercial Bid & Price Bid	12/12/2022 at 12 P.M
15.	Date & time of opening of Part-I (Techno-Commercial Bid)	12/12/2022 at 2 P.M
16.	Date & time of opening of Part-II (Price Bid)	Shall be informed separately.

Note: 1. In the event of any unforeseen stoppage of work / holiday on any of the above days, the same will be opened / held on the next working day without any further notice.

2. Under no circumstances the Due Date of the Tender will be extended.

A) Important Instructions for E-procurement

Bidders are requested to use internet browsers like Firefox version above 50 / Internet Explorer version 8 or above, and Java 8 Update 151 or 161, etc.

Further, bidders are requested to go through the following information and instructions available on the RailTel E-wizard Portal <https://kopt.enivida.in/> before responding to this e-tender:

- Bidders Manual Kit
- Help for Service Provider (SP)
- FAQ

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Contact Person,SMPK:

1. Shri P.Mitra,
Sr. Dy. Manager (Finance)
HDC
Mob. 9434018021

2. Shri S. Mukherjee,
Deputy CAO (Finance)
KDS
Mob. 9836298658

Contact persons (RailTel e-wizard/e-Nivida Portal):

Please feel free to contact eNivida Helpdesk (as given below) for any queries relating to the process of online bid submission or queries relating to e-tender Portal (<https://kopt.enivida.in/>) in general may be directed to the Helpdesk Support.

i. Phone No. 7278929467/8448288981/011-49606060/9355030620

ii. Mail id: - eprocurement@railtelindia.com/enividahelpdesk@gmail.com/

ewizardkumar@gmail.com

E-tender cannot be accessed after the due date and time mentioned in NIT.

Bidding in e-Tender:

- Bidders need to submit necessary EMD, Tender Cost and Transaction Fees for becoming eligible to bid online in the e-tender. Tender cost and Transaction fees are non-refundable. No interest will be paid on EMD. EMD of the unsuccessful bidder(s) will be refunded by SMPK.
- The process involves Electronic Bidding for submission of Techno Commercial Bid as well as Price Bid.

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- c. The Bidder(s), who has submitted the above deposit /cost / fees, can only submit their Techno Commercial Bids and Price Bid through internet in RailTel E-wizard Portal.
- d. In all cases, Bidder should use their own ID and Password along with Digital Signature at the time of submission of their bid.
- e. During the entire e-tender process, the bidders will remain completely anonymous to one another and also to everybody else.
- f. The e-tender floor shall remain open from the pre-announced date & time and for as much duration as mentioned above.
- g. All electronic bids submitted during the e-tender process shall be legally binding on the bidder. Any bid will be considered as the valid bid offered by that bidder and acceptance of the same by the SMPK will form a binding contract between SMPK and the Bidder for execution of supply. Such successful Bidder shall be called hereafter "SERVICE PROVIDER".
- h. It is mandatory that all the bids are submitted with Digital Signature Certificate otherwise, the same will not be accepted by the system.
- i. SMPK reserves the right to cancel or reject or accept or withdraw or extend the tender in full or part, as the case may be, without assigning any reason thereof.
- j. No deviation of the terms and conditions of the tender document is acceptable. Submission of bid in the e-tender floor by any bidder confirms his acceptance of terms & conditions for the tender.
- k. Unit of Measure (UOM) is indicated in the e-tender Floor. Rate to be quoted should be in Indian Rupee as per UOM indicated in the e-tender floor / tender document.

Any order resulting from this open e-tender shall be governed by the terms and conditions mentioned therein.

No deviation to the technical and commercial Terms & Conditions will be allowed.

SMPK has the right to cancel this e-Tender without assigning any reason thereof.

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The online tender should be submitted strictly as per the Terms & Conditions and procedures laid down in RailTel E-wizard Portal

The bidders must upload all the Documents (Self attested by authorized person having valid power of attorney) required as per the terms of NIT. Any other document uploaded, which is not required as per the terms of the NIT, shall not be considered.

The Bid will be evaluated based on the filled-in technical & commercial formats.

The Documents uploaded by bidder(s) will be scrutinized. In case, any of the information furnished by the bidder is found to be false during scrutiny, EMD of defaulting bidder(s) will be forfeited. Punitive action including suspension and banning of business can also be taken against defaulting bidders.

Bidders are requested to read the vendor guide and see the video in RailTel E-wizard Portal to familiarize them with the system before bidding.

B. COMMERCIAL TERMS & CONDITIONS

Concurrence and remarks for all Commercial Terms & Conditions will be taken Online. Supporting self-attested Documents, wherever necessary, should be uploaded. No hardcopy for the same needs to be submitted. If required, the Bidder/s may be asked to produce the Original documents before the Tender Committee for verification purpose only.

1. AVAILABILITY OF THE TENDER DOCUMENT:

The complete tender document can be downloaded from SMPK website: (www.smporkolkata.shipping.gov.in) and RailTel E-wizard Portal and bidders are required to submit tender offer through RailTel E-wizard Portal on or before the due date and time of submission.

Tender must be submitted in 2 parts (**Part-I Techno-Commercial Bid and Part-II Price Bid**).

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The profile of the Audit Firms must reach the office of FA&CAO, SMPK with the coverage of the following particulars:-

- a. The bidder should be a reputed Chartered Accountant / Cost Accountant Firm / LLP Registered in India. **Copy of Certificate of registration issued by the Concerned Institute is to be submitted along with the bid duly attested by Partner with the seal of the Firm.**
- b. The Chartered Accountant / Cost Accountant Firm / LLP should be enlisted with either with the Comptroller and Auditor General of India or the Reserve Bank of India.
- c. The Firm / LLP should have an experience of minimum seven years (as on 31.03.2022) and should have minimum four qualified Chartered Accountants/ Cost Accountants as partner or in the payroll of the Firm / LLP.
- d. The average Annual Financial Turnover of the Firm / LLP during the last 3 (three) financial years shall be not less than Rs 50 lakhs and should not have negative net worth in any of the last three years as per latest audited financial statement. This turnover & Net Worth of the firm should be supported by audited annual accounts or certified annual report with UDIN.
- e. Firms should be based in and / or around Kolkata / Haldia. However, the firms having their branches in and / or around Kolkata / Haldia shall also be qualified. Proof of registered address of the firm is to be provided. The detailed address with Telephone / Mobile, Fax and E-mail address of the Registered Head Office of the Audit Firm along with its Branches in or around Kolkata / Haldia is to be given.
- f. The Firm / LLP is required to provide a list of team members (along with resumes) who would be deployed at SMP, Kolkata for the purpose of conducting the internal audit. A team member may be substituted by the Firm / LLP during the period of the contract after obtaining written concurrence of FA&CAO / General Manager (Finance).
- g. Year-wise detailed experience of the Firm / LLP in conducting Internal audit/ Statutory Audit in Major Ports / PSEs / Listed companies/ Any Other Entities having turnover of more than Rs. 500 crores supported

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with attested copies of appointment letters as well as execution / completion certificate from the clients, for work already executed during the last 7 years is required to be submitted.

- h.** The offers from the Audit Firms that are not supported with relevant document, as mentioned above and any form of misrepresentation made in respect of submitted documents will not be considered for appointment as Internal Auditor and no other correspondence in this respect will be entertained.
- i.** The bidder firm / LLP must possess technical experience of undertaking and completing eligible assignments as detailed below during a period of last 7 years preceding the date of opening of the techno commercial bid. The eligible assignments shall mean:-

One Eligible Assignment shall mean any of the following 3 packages:

- 1) One completed Assignment for minimum consultancy fee of Rs 40 lakhs per annum for internal / statutory audit in PSE / Ports / listed Companies having minimum annual turn-over of Rs.500 crores. or
- 2) Two completed Assignments each for minimum consultancy fee of Rs 25 lakhs per annum for internal / statutory audit in PSE / Ports / listed Companies having minimum annual turn-over of Rs. 500 crores. or
- 3) Three completed Assignments each for minimum consultancy fee of Rs 20 lakhs per annum for internal / statutory audit in PSE / Ports / listed Companies having minimum annual turn-over of Rs.500 crores.

Note:

- i.** Audit of Branch Offices / Bank Branches will not be considered as an eligible assignment. However Audit assignment of a Company as a whole / Bank as a whole will be treated as an eligible assignment.
- ii.** Copies of appointment letters as well as completion certificate from the clients, mentioning the amount of fees paid for the said audit

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work already executed during the last 7 years is required to be submitted in support of fulfillment of eligible criteria as mentioned at points (i) , (ii) and (iii) above.

- j. The bidder firm/LLP shall be eligible to take part only if it qualifies in all the above mentioned conditions and is not black listed, banned, declared ineligible or debarred and is not in the duration of the currency of such punitive measures from any Major Port / PSU / Govt. of India / State Governments / RBI / Institute of Chartered Accountant of India (ICAI) / Institute of Cost Accountant of India (CMA) / Quasi Govt. Agency and should not have any disciplinary proceedings pending against the applicant firm or any of the partners/salaried qualified employees of the firm with ICAI / ICAI(CMA). The bidder should not have defaulted in any of the earlier contracts with SMPK, or any company of Government of India or the Union Government and a declaration to that effect is required to be submitted covering the aforesaid points.

PROFESSIONAL EXPERIENCE & EDUCATIONAL QUALIFICATION OF PERSONNEL:-

Requirement of Personnel to be stationed at Kolkata and Haldia:

1. Minimum number of personnel and working days for conducting Internal Audit at Kolkata Dock System and Haldia Dock Complex, SMP, Kolkata
 - a) One Partner minimum one day per month at both Kolkata and Haldia,
 - b) minimum one qualified Chartered Accountant / Cost Accountant on at least 10 working days per month during the period of contract at each of the dock systems at Kolkata and Haldia,
 - c) and minimum 6 (Six) semi-qualified assistants on all working days from Monday to Friday at Haldia and 4 (Four) semi-qualified

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assistants on all working days from Monday to Friday at Kolkata during the period of contract is required to be provided.

2. Un-furnished residential accommodation / quarter(s) will be provided to the Audit team at Haldia free of cost as per requirement. However other facilities (like fooding, transportation etc.) will NOT be provided. The same will have to be arranged by the audit team at their own expense. Electricity and water charges will have to be borne at actuals. Subject to availability, Guest House accommodation at Haldia may be provided for accommodation of Partner and qualified Chartered Accountant / Cost Accountant during their visit at Haldia.
3. Cost of stationary will be required to be borne by the Audit Firm.
4. No transportation for traveling to and from Haldia will be provided. However, transport facility for movement from One Division to other Division at Haldia shall be provided without any charge. Pick-up and drop facility from quarter's to office and back will be provided without any charge.
5. For the purpose of audit, access to the system will be provided by the port as per requirement. However, the Audit team will be required to carry their own laptops Necessary provision for sitting arrangement will be arranged in the office for undertaking the audit.

The successful tenderer shall have to deploy the Resource Persons fulfilling the eligibility criteria as follows:-

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SL. No.	Resource person	Eligibility conditions
1	Partner - To oversee the work and be present at Haldia and Kolkata at least one working day each per month.	Should be a member of the Institute of Chartered Accountants of India / Institute of Cost Accountants of India with minimum five years of Post Qualification experience.
2	Qualified Chartered / Cost Accountant to be present at Haldia Dock Complex and Kolkata Dock System on at least 10 working days per month in each place during the tenure of the contract.	Should be a member of the Institute of Chartered Accountants of India / Institute of Cost Accountants of India with minimum Three years of Post Qualification experience.
3	Audit Assistants / Semi Qualified Assistants to be posted at Haldia Dock Complex and Kolkata Dock System on all days between Monday and Friday during the tenure of the contract (except on Holidays). Any absence of Audit assistant for more than seven days may be handled with a similar replacement.	Should have at least qualified the intermediate examination of the Institute of Chartered Accountants of India / Institute of Cost Accountants of India.

1. ELIGIBILITY TO BID:

Part-I

Techno Commercial Part

The bidders must upload the following Documents (self-attested):-

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- i) PAN Card
- ii) GST registration certificate.
- iii) Valid Trade License.
- iv) Valid Professional Tax Clearance Certificate/Up to date tax payment challan, if applicable.
- v) Particulars (as per **ANNEXURE- 'C'**) duly filled up.
- vi) Credentials in the form of copies of Letters of Award of Works in support of Clause 10 (iii) to (v) of **Annexure-'C'**.
- vii) Last three years balance sheet and profit & loss account in support of Annual Financial turnover (i.e. 2019-20, 2020-2021 and 2021-2022) the same should be audited as per relevant norms wherever required.
- viii) Bank Draft/ Pay order etc. regarding EMD & Cost of Tender documents. Original Bank draft/ Pay Order shall be forwarded to the office of FA&CAO, 15 Strand Road, Kolkata-700001 before opening of the tender.
- ix) Self-declaration of the bidder that the Bidding Firm is presently not debarred / de-listed by any Govt. / Quasi Govt. / Public Sector undertaking in India- **Annexure-'G'**.
- x) Self-declaration as per **Annexure-'F'**.
- xi) Undertaking of the tenderer to be submitted as per enclosed Pro-forma (**Annexure – I**) in lieu of submission of signed copies of the full Tender document including addenda, corrigendum & GCC.
- xii) Power of Attorney as per Clause 3.2.
- xiii) ECS form as per **Annexure-'H'**.

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2. PRE-BID MEETING:

A pre-bid meeting will be held at the Conference room of SMPK Head Office on 02/12/2022 at 12 P.M.

3. GENERAL INSTRUCTIONS TO BIDDER:

- 3.1** The tender document is not transferable. No Bidder is allowed to submit more than one TENDER.
- 3.2 Power of Attorney:** Tender shall be signed by the bidder or a person, duly authorized to sign on behalf of the bidder. Notarized Power of Attorney on non-judicial stamp paper accompanying the offer shall indicate such authorization which should be uploaded along with Techno-commercial bid.
- 3.3** Tender for the above work should be submitted in accordance with the Schedule of Quantities as specified in this tender and in accordance with the special conditions of contract. The **Special Conditions of Contract** mentioned herein under shall prevail over / in addition to the provisions as made in the Trustees' **General Conditions of Contract**.
- 3.4** Any clarification with regard to interpretation or ambiguities discovered or pointed out after the issue of the tender documents but prior to submission of tenders as to the meaning, conditions or instructions contained in any of the uploaded documents, shall be valid only when such a clarification is issued in writing by the officer issuing the Notice Inviting Tender. Any such clarification or amendment shall be uploaded in SMPK website: (www.smporkolkata.shipping.gov.in) and RailTel E-wizard Portal.

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4 Earnest Money: (EMD) / Bid Security

Each tenderer (save the MSME Registered ones) has to deposit Earnest Money Deposit of **Rs.300000/-** in terms of GCC of SMPK and Rule-170 of the GFR, 2017 as follows:-

- 4.1** E-Tenderers submitted without requisite Earnest Money (if payable) are liable to be rejected excepting in case of Micro, Small & Medium Enterprises (MSMEs) registered with NSIC (under single point registration scheme) for items for which the tender is invited.
- 4.2** The EMD will be forfeited, if the bidder withdraws or amends its tender or deviates from the tender in any respect within the period of validity of the tender, or if the successful bidder fails to furnish the Performance Security (Security Deposit) within the specified period.
- 4.3** After the award of the contract, the Earnest Money will be refunded without interest to all unsuccessful bidders. The Earnest Money of the successful bidder shall be returned after submission of the **Performance security** by the successful bidder.

5. VALIDITY OF OFFER:-

The e-tender shall remain valid for a period of **4 (four) months** from the date of opening the same. If before expiry of this validity period, the Bidder amends his quoted rates or tender, making them unacceptable to the Trustees and / or withdraws his e-tender, the Earnest Money deposited shall be liable to forfeiture at the option of the Trustees/ Sanctioning Authority.

6. Tender Submission Procedure:

THE TENDER must be submitted on line in **TWO PARTS** (Part -I Techno-commercial Bid and Part- II Price Bid. **Last Date of Submission:** E-Tenders must be submitted on line latest **12/12/2022 upto 12 P.M** after which no tender shall be accepted.

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7. Opening of Tender:

Part-I of the Tender shall be OPENED **at 02 P.M on 12/12/2022** at the Conference Room of SMPK Office in presence of representatives of the intending bidders. One authorized representative of each bidder may be present at the time of opening of Part-I. The person representing the bidder should carry a **Letter of Authority** to be issued by the authorized signatory of the bidder. **Price Bids** will be opened later and will be notified to the techno-commercially qualified Bidders only.

- 8.** During techno-Commercial Evaluation, i.e. evaluation of Part-I of tender, an offer shall be considered nonresponsive in case it:-
- (i) Is not accompanied by requisite earnest money,
 - (ii) Is not accompanied by requisite tender paper cost,
 - (iii) Validity of the offer is less than tender stipulation,
 - (iv) It does not meet the Qualification Criteria as stipulated in the NIT.
 - (v) The bidder submits conditional offer / impose own terms and conditions /does not accept tender conditions completely/offer or tender if submitted with any deviation from the tender terms & conditions.
 - (vi) If the tender is conditional.
 - (vii) If all the documents required as per Tender are not uploaded.

In addition to above, a bidder may be disqualified if –

- a) The bidder provides misleading or false information in the statements and documents submitted.
- b) Record of unsatisfactory performance during the last seven years, such as abandoning of work or rescinding of contract for which the reasons are attributable to the bidder for non-performance of the bidder or inordinate delays (attributable to them) in completion or financial bankruptcy etc.

The decision of Kolkata Port Trust in this regard shall be final and binding on the Bidder.

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9. For Micro & Small Enterprises (MSEs) registered with NSIC:-

- 9.1** Micro & Small Enterprises (MSEs) registered with NSIC (undersingle point registration scheme) are exempted from depositing Cost of Tender Document and Earnest Money.
- 9.2** If Micro & Small Enterprises (MSEs) registered with NSIC intends to participate in the tender, for the items they are not registered with NSIC, then they will have to deposit cost of Tender Document, full amount of Earnest Money as per NIT. Otherwise their offer will not be considered.
- 9.3** Copy of valid NSIC Certificate for MSMEs along with DIC's certificate has to be submitted along with bid.

10. CHECK-LIST

The bidders are requested to duly fill in the checklist as per **Annexure-B**. The checklist is only a reminder of certain important items, to facilitate the Bidder. This, however, does not relieve the bidder of its responsibility to make sure that his proposal is otherwise complete in all respects.

SPECIAL CONDITIONS OF CONTRACT:

1. SCOPE OF SERVICES:

Scope of work as per Annexure-J

2. Duration of Agreement:

The above-mentioned contract will be for a period of 3 years from the date of commencement of work i.e. 2022-23, 2023-24 and 2024-25.

3. Evaluation of Techno-commercial Bids:

Evaluation of Techno-commercial bid will be carried out on the basis of points system as specified in Annexure-'D'. Each responsive proposal will be given a technical score and a proposal shall be rejected at this stage if it fails to achieve the minimum technical score of 75 marks.

4. Evaluation Criteria for Price Bid:

Combined Quality cum Cost based Selection (CQCCBS)

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In case of CQCCBS, selection is based on combined score obtained by a bidder in technical bid as well as financial bid. The combined score is calculated by weighing the technical and financial scores and adding them as per formula and instruction given in Annexure-'E'. The bidder achieving the highest combined score will be selected.

5. Security Deposit (SD) / Performance Security

- 5.1 Successful Tenderer will submit Security Deposit for a sum equivalent to 3% of the "Total Value of the Contract for Three Years" within 7 days from the date of receipt of intimation in this regard, through A/c Payee Demand Draft or Banker's Cheque.
- 5.2 If the bidder fails to deposit SD within the stipulated period, his EMD will be liable to be forfeited. If after deposition of SD, the bidder fails to take up the job within the stipulated period or fails to execute the job upto the satisfaction of SMPK or abandons the work partially or fully, his SD will be liable to be forfeited upon termination of the contract. In addition, the bidder may be suspended for the period of three years on account of his lapses.

6. Refund of Security Deposit (SD)

- 6.1 The Security Deposit will be retained by SMPK till expiry of the contractual period. In the event of the bidder failing to execute the contract without sufficient reason acceptable to SMPK, the Security Deposit will be forfeited along with cancellation of the contract.
- 6.2 On due and satisfactory performance of the Contract and on completion of all obligations by the bidder under the contract, the Security Deposit will be refunded to them without interest, subject to the following conditions:
 - a) After deducting the amount from the Security Deposit, which may fall due towards any claim for loss or for whatsoever reasons felt necessary by SMPK.
 - b) The bidder shall have to apply for the refund of Security Deposit. Before releasing the Security Deposit, the bidder shall also have to submit a certificate to the effect that they have no claim(s) against SMPK under this contract. If any Bill(s) for the job done

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under this contract is/are left pending at the time of releasing the Security Money, the bidder may furnish the certificate in the following format :

"I/We hereby certify that there are no claims against SMPK under contract No.....for the job..... except to the extent of the claims preferred by me/us as per the under-noted bills already submitted to you."

7. Income Tax

The income tax will be deducted from the bills at source, at the appropriate rate, as per relevant provision of Income Tax Act, 1961.

8. Terms of Payment

8.1 The bidder will raise quarterly bills. For ECS payment, the successful tenderer shall furnish the following information immediately after receipt of intimation in this regard:-

- i) Bank Account No. of the bidder
- ii) Type of Account – Savings/Current/Cash Credit
- iii) Name of the Bank with Code No.
- iv) Name of the branch with IFS Code No. along with location
- v) MICR No.
- vi) PAN
- vii) GST IN No:

Accordingly, the successful bidder would be required to open their Bank Account within the ECS Zone prescribed by the RBI, if not already done, to ensure receipt of payment of bills from SMPK.

9. LD Clause:

Time is the essence for submission of report by Auditor. Audit team should be equipped with at least two laptops and submit the report both in hard copy and soft copy. The **Draft** Quarterly Report is required to be submitted by the Auditors within **21st** of the first month of the subsequent

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quarter. **In case of submission of Draft Audit Report beyond the period as specified above, LD Clause of SMPK will be imposed which is ½% per week or part thereof subject to maximum of 10% of the quoted rate.**

10. Resolution of disputes:

In the event of any dispute, question of difference arising during the contractual period or during any other time, as to any matter connected with or arising out of the contract, the decision of the Chairman, SMPK shall be final.

11. Applicable Law:

The contract shall be governed by and interpreted in accordance with the laws of the land. The contract will be under the jurisdiction of the High Court at Calcutta

12. Force Majeure:

In the event of the bidder / SMPK being prevented from fulfilling its obligation in full or in part arising out of this contract, due to any Force Majeure event like acts of God (flood, earthquake etc.) or war, civil commotion, strike etc, the affected party shall forthwith, but in no case later than 24 hrs from the commencement of such event, intimate the other party as to the commencement of such event and continue to intimate after every 7 days during continuance of such event. The affected party shall, upon cessation of such event, promptly inform the other party and shall commence its obligation in part or in full arising out of this contract, which was kept suspended due to such events of "Force Majeure".

13. Assignment of Contract

The bidder shall not assign the contract or any part thereof to anyone else.

14. Termination of Contract

The contract may be terminated anytime within the currency period of the contract by SMPK at its sole discretion for any of the following factors.

- 14.1 If at any time the Firm/Consultant makes any default in proceeding with the work with due diligence and continues to do so even after the notice in writing is served on him or commits any default in complying with any of the terms and conditions even after the notice in writing is given on that behalf by the Officer-in-charge. SMPK may, without prejudice to any other

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right or remedy which shall have accrued or shall accrue thereafter to SMPK by written notice, terminate the contract as a whole or a part of the Contract.

14.2 Where the Firm / Consultant breaches this Agreement, The Client may terminate this Contract and forfeit the performance security deposit, by not less than thirty (30) days' written notice of termination to the Firm / Consultants.

14.3 Further, the Audit Firm will be debarred from getting, in future assignments in SMPK in the following cases:

- a. If the Firm obtains the appointment on the basis of false information/false statement at the time of submission of application/documents.
- b. The Audit Firm is found to have sub-contracted the work.
- c. If the Firm does not take up audit in terms of the appointment letter.
- d. If the Firm does not submit the Audit Report, complete in all respect, in terms of the appointment
- e. For such cancellation, SMPK will, under no circumstances, be obliged for any financial repercussion and SMPK's decision to this effect shall be final.

15.OBLIGATIONS OF THE FIRM / CONSULTANT

15.1 The Firm / Consultant undertake to perform the Services with the highest standards of professional and ethical competence and integrity. The Firm / Consultant shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory.

15.2 The Firm / Consultant and his Personnel shall not, either during the term or within two (2) years after the expiration of this Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contract, or the Client's business or operations without the prior written consent of the Client.

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16.SIGNING OF AGREEMENT & COMMENCEMENT OF WORK:

- 16.1 The successful bidder will enter into a formal agreement with SMPK, before the start of the contract & shall commence work within one month from the date of receipt of Award of Contract. All costs, charges and expenses including the stamp duty payable in connection with this Contract will be borne by the bidder.
- 16.2 If the selected bidder withdraws his bid or fails to enter into the agreement, his order shall be liable to be cancelled and his EMD, accordingly, will be forfeited.

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Annexure-A

Particulars of Cost of Tender Document & Earnest Money Deposit

[TO BE UPLOADED WITH TECHNO-COMMERCIAL BID]

A Cost of Tender Document:

**Detail Particulars of deposit of
Amount by Demand Draft/ Pay Order
(Payable to FA&CAO SMPK at Kolkata)**

Amount

(In Rs.)

**1770/- including GST
(Rupees One
thousand seven
hundred and seventy
only)**

B. Earnest Money Deposit:

**Detail Particulars of deposit of Amount
by Demand Draft/ Pay Order
(Payable to FA&CAO SMPK at Kolkata)**

Amount

(In Rs)

**Rs.300000/- (Rupees
Three Lakhs Only) may
be remitted before the
date of closing of Online
e-Tender for submission
of Techno-Commercial
Bid.**

Offer No _____

Date:

Signature of Partner with Seal of the firm

Date:

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ANNEXURE-B

(CHECK-LIST FOR DOCUMENTS TO BE UPLOADED IN PART-I)

Scanned copy of the following documents is to be uploaded:-

- (i) Valid Trade License.
- (ii) Registration certificate of the Firm.
- (iii) Latest partnership deed.
- (iv) Valid Professional Clearance Certificate / Up to date tax payment challan.
- (v) Credentials in the form of copies of Letters of award of works and Completion certificate in support of Clause 10 (iii) to (v) of Annexure-'C'.
- (vi) GST IN Registration Certificate.
- (vii) Balance sheet and Profit and Loss account / Trading account for the last 3 (three) financial years (i.e.2019-20, 2020-21 and 2021-22). The same should be audited as per relevant norms wherever required.
- (viii) PAN Card.
- (ix) Bank Draft/Pay Order etc. regarding EMD & cost of Tender documents in NIT. Original Bank draft/ Pay Order shall be forwarded to the office of FA&CAO, 15 Strand Road, Kolkata-700001 before opening of the tender.
- (x) Self-declaration of the bidder that the Bidding Firm has not been debarred/ de-listed by any Govt./Quasi Govt./Public Sector Undertaking in India- Annexure-'H'.
- (xi) Self-declaration as per **Annexure-'F'**.
- (xii) Undertaking of the tenderer to be submitted as per enclosed Pro-Forma in Annexure-'I').
- (xiii) Tender shall be signed by the bidder or a person, duly authorized to sign on behalf of the bidder. Notarised Power of Attorney on non-judicial stamp paper accompanying the offer shall indicate such authorization which should be uploaded with Techno commercial bid in terms of clause 3.2.
- (xiv) Bidder information - **Annexure C**.
- (xv) ECS form as per **Annexure-'H'**.

Signature of Partner with Seal of the
firm Date:

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Annexure-C

Bidder Information

1. Name of the firm
2. Firm registration No.
3. Registration Date
4. No. of years of firm experience (cut-off date is 31.03.2022)
5. Firm's PAN (upload copy)
6. Firm's GST registration No. (upload copy)
7. Complete Office Address (including Branches, if any)
8. E-Mail ID of the Firm
9. The name, contact number & email ID of the Partner who shall issue the Internal Audit Report
10. Manpower Details

(i) Details of Partners

S.N.	Name of Partner	Location (HO/Branch) indicating City Nam	Date of Joining in Firm	Supporting Documents Page No.

(ii) Details of Chartered Accountants/ Cost Accountants

S.N.	Name of CA/CMA	Location (HO/Branch) indicating City Name	Date of Joining in Firm	Supporting Documents Page No.

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(iii) Details of Other Audit Staff

S.N .	Name of Audit Staff	Qualification	Location (HO/Branch) indicating City Name

(iv) Experience of Statutory/ Internal Audit assignment in Public Sector Enterprises (PSEs)

S.N .	Company's Name	Type of assignment	Period of assignment	Supporting Documents Page No.

(v) Experience of Statutory/Internal Audit assignment of Company Listed at BSE/NSE having minimum annual turn-over of Rs. 500 crores.

S. No.	Company's Details		Type of Assignment	Period of Assignment	Turnover of the Company for the FY 2021-22	Supporting Documents Page No.
	Name	CIN				

(vi) Experience of Statutory/Internal Audit assignment of Port Sector.

S. No.	Company's Details		Type of Assignment	Period of Assignment	Turnover of the Company for the FY 2021-22	Supporting Documents Page No.
	Name	CIN				

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- (vii) Professional Receipts of the firm for the FY 2021-22 (Upload certified copy of firm financial Statements).

Notes:

One Eligible Assignment shall mean any of the following 3 packages:

- One completed Assignment for minimum consultancy fee of Rs 40 lakhs per annum for internal / statutory audit in PSE / Ports / listed Companies having minimum annual turn-over of Rs.500 crores. or
- Two completed Assignments each for minimum consultancy fee of Rs 25 lakhs per annum for internal / statutory audit in PSE / Ports / listed Companies having minimum annual turn-over of Rs. 500 crores. or
- Three completed Assignments each for minimum consultancy fee of Rs 20 lakhs per annum for internal / statutory audit in PSE / Ports / listed Companies having minimum annual turn-over of Rs.500 crores.

We confirm that we have not taken any deviation from the specified terms & conditions of the EOI documents. A copy of complete EOI document duly signed and sealed on all pages as a token of acceptance of all terms and conditions as mentioned in attached **Annexure A**.

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We confirm that we will execute the Internal Audit Assignment at SMPK Kolkata Dock System office from our nearest office/ branch office as mentioned in the copy of certificate of incorporation from ICAI / ICAI (CMA).

It is certified that our audit firm is not debarred/disqualified/black listed by any regulatory/statutory body or Government entity.

Signature of Partner with Seal of the
firm
Date:

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Annexure-D

Selection Criteria for Evaluation of Techno Commercial Bids of Audit firms for Internal Audit will be as follows:

Sl.No.	Particular	Points per criteria	Points	Supporting documents
1.	No. of years of firm experience (minimum 5 years)	5-10 years-5 points 10-15 years-10 points More than 15 years-15 points	15	Copy of certificate of registration issued by ICAI/ICAI (CMA)
2.	No. of Partners	2 point for FCA/FCMA partner and 1 point for ACA/ACMA partner	12	Latest Partnership Deed and Membership Certificate
3.	No. of Qualified partner or employee	2 point per qualified partner or 1 point per employee	6	Self-Declaration of firm profile
4.	Experience of Statutory/Internal Audit assignment in PSEs having minimum annual turn-over of Rs.500 crores in preceding five FYs. (No. of Assignments)	4 points per assignment	20	Appointment Letter issued by CPSE or C&AG as applicable.

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5.	Experience of Statutory/Internal Audit assignment of Company Listed at BSE/NSE having minimum annual turn-over of Rs.500 crores in preceding five FYs. (No. of Assignments)	3 points per assignment	15	Appointment letter issued by concerned company.
6.	Experience of Statutory/Internal Audit assignment of Port Sector In preceding five FYs. (No. of assignments)	7 points per assignment	14	Appointment Letter issued by concerned Port Sector.
7.	Professional Receipt of the firm (Minimum 20 lakh)	Rs.20 lakh- Less than 25 lakh-6 points Rs.25 lakh Less than 40 lakh-9 points Rs.40 lakh and above-12 points	12	Statement of Audited Profit & Loss signed by the Member stating Membership No. of such firm.
8.	Offices situated in following locations: Kolkata		6	Copy of certificate of incorporation from ICAI/ ICAI (CMA).
	Total Points		100	

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Annexure-E

COMBINED QUALITY AND COST EVALUATION

The lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100.

The formula for calculating the **financial scores (Sf)** of all other Proposals is determined as follows:

$$Sf = 100 \times Fm / F,$$

Where,

"Sf" is the financial score of the proposal under consideration;

"Fm" is the quoted price of the lowest evaluated Financial Proposal; and

"F" the quoted price of the proposal under consideration.

The **technical score (St)** for each responsive proposal will be as calculated by evaluation committee as per selection criteria (point allocation) as given in **ANNEXURE C**

The **weightage** given to the Technical (T) and Financial (P) Proposals are:

T = 60 % and

P = 40 %

Proposals will be ranked according to their **total (combined technical and financial) scores (S)** using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal) as following:

$$S = St \times T\% + Sf \times P\%.$$

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Annexure-F

**[DOCUMENT TO BE DOWNLOADED, FILLED IN UNDER BIDDER'S
LETTERHEAD, SIGNED, SCANNED AND UPLOADED]**

FORM OF DECLARATION

**M/s. ----- (Name of
the Bidder)** having its Registered office at -----
----- (hereinafter referred to as 'the Bidder') having carefully
studied all the Bid documents relating to the "Internal Audit of SMPK for FY
2022-23 to FY 2024-25" (Name of the Work), the local and site conditions and
having undertaken to execute the said works,

DO HEREBY DECLARE THAT:

1. The Bidder is familiar with all the requirements of the Contract.
2. The Bidder has not been influenced by any statement or promise of any person of the Client but only the Contract Documents.
3. The Bidder has unequivocally accepted all the terms and conditions of the tender documents.
4. The Bidder is financially solvent.
5. The Bidder is experienced and competent to perform the Contract to the satisfaction of Client.
6. The Bidder is familiar with all general and special laws, acts, ordinances, rules and regulations of the Municipalities, District, State and Central Government of India that may affect the work, its performance or personnel employed therein.
7. The Bidder hereby authorize the Client to seek reference from the bankers of bidder for its financial position.

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8. The Bidder undertakes to abide by all labour welfare legislations.
9. The Bidder confirm that the provisions of Micro, Small & Medium Enterprise as per MSME Development Act 2006 are applicable/not applicable (strike out whichever is not applicable) to us. Any change in the status of the organization occurring during the currency of the contract shall be informed to the Client.
10. The statement submitted by the Bidder is true and correct.
11. The proprietor/partner(s)/authorized signatory of the bidding firm (in the case of proprietorship firm /partnership firm /limited company, as the case may be) is/are not associated with any other firm bidding for the same work.

For and on behalf of the Bidder

Signature of Partner with Seal of the
firm
Date:

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Annexure-G

**[DOCUMENT TO BE DOWNLOADED, FILLED IN UNDER BIDDER'S
LETTERHEAD, SIGNED, SCANNED AND UPLOADED]**

**Declaration of Ineligibility
(By the Bidder)**

I/ We, M/s (Name of bidder) hereby certify that I/we have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years.

(Seal & Signature of the Bidder)

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Annexure-H

ECS –FORM

ELECTRONIC CLEARING SERVICE (CREDIT CLEARING)
(PAYMENT TO BIDDER THROUGH CREDIT CLEARING MECHANISM)

1. BIDDER'S NAME : _____
Address : _____

Phone/Mobile No. : _____

2. PARTICULARS OF BANK ACCOUNT OF BIDDER:

A. BANK NAME : _____
B. BRANCH NAME : _____
Address : _____

Telephone No. : _____
IFSC code of the Bank : _____
C. Bank (For payments through RTGS): _____
D. ACCOUNT TYPE (S.B. Account/Current Account or Cash Credit with Code 10/11/13): _____
E. ACCOUNT NUMBER (As appearing on the Cheque Book) : _____

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I hereby declared that the particulars given above are correct and complete.
If the transaction is delayed or not effected at all for reasons of incomplete
or incorrect information, I would not hold the Client responsible.

Date:

(.....)
Signature of the Bidder

Certified that the particulars furnished above are correct as per our records.
(Bank's Stamp)
Date:

(.....)
Signature of the Authorized
Official from the Bank

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Annexure- I

**[DOCUMENT TO BE DOWNLOADED, FILLED IN UNDER BIDDER'S
LETTERHEAD, SIGNED, SCANNED AND UPLOADED]**

**Undertaking to be submitted in lieu of uploading/submitting signed copy
of full tender document.**

Ref. No.....

Dated:

The FA&CAO,
SMPK,
Finance Department,
15, Strand Road,
Kolkata – 700 001

Dear Sir,

1. We,(Name of Tenderer) have fully read and understood the entire Tender Document, GCC, Corrigendum and Addenda, if any, downloaded from under the instant e-tender and no other source, and will comply to the said document, GCC ,Corrigendum and Addenda. We accept all terms & conditions of the tender.

2. We are submitting this undertaking in lieu of submission of signed copy of the full tender documents, GCC, Corrigendum and Addenda.

Yours faithfully,

Name:

Designation:

Date:

Seal of the tenderer.....

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Annexure-J

SCOPE OF WORK

The work of the Finance Department in Kolkata Dock System and Finance Division in Haldia Dock Complex is distributed through following sections and they are stated for easy understanding:-

1. Revenue Section - Earning area. This deals mostly with all the billings of Marine, Cargo, Estate, Electricity as well as other types of billing. In Kolkata earnings from estate is handled by a separate Estate Accounts section.
2. Pre-Audit Section- Deals with Employee salary payment including Fringe Benefit Section –Deals with Employee fringe benefit payment and reimbursement of Hospital expenses to employees
3. Pension Section- Deals with Retirement benefit payment
4. Bill Section- Contractor Payment,
5. General Accounts Section – Accounts, Budget and Taxation Area.
6. Cash and Pay Section- Treasury and Payment disbursement area,
7. Provident Fund Section – Handles the Provident Fund Management of the entire port both for KDS and HDC at Head Office.
8. Superannuation Fund and Gratuity Fund – Handles the Retirement benefit fund management of the entire port in a centralized manner.

Objectives of Audit:

Objectives proposed to be achieved through Internal Audit broadly are as under:-

- 1.1) To ensure that the Accounting and Financial Management Systems are reliable and effective in design and to assess the extent to which they are being followed.
- 1.2) To review the efficiency, adequacy and application of Accounting, Financial and Operating Controls and thereby ensure the accuracy of transaction/books.
- 1.3) To verify that the system of internal check is effective in operation in order to ensure the prevention of early detection of deficiency, misappropriation and misapplications, if any.
- 1.4) To identify areas of significant inefficiencies, if any, in existing systems and to suggest necessary remedial measures.
- 1.5) To confirm the existence of financial propriety in all operational activities and verify compliance to Government and statutory requirements.

To comply with the provisions of the Major Port Authority Act, 2021 read with Rules made thereunder.

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Scope of work to be carried out through Internal Audit is only illustrative and not exhaustive:-

1. Revenue Section :

- a. To check that Cargo, Vessel and Estate related bills are raised as per the Scale of Rates / other decisions of the Board of SMPK and Electricity bills are raised as per tariff approved by WBSEDCL/CESC and these are is raised correctly as per inputs. At least 15% of bills of each type generated are to be checked. However, in case of bills where coastal concession is provided 100% of such bills are required to be checked.
- b. To check whether license fee bills are being raised for space allotted inside the docks as per the Board Resolutions /Rent Schedule.
- c. To check license fee bills and revenue sharing calculations between the port and dry dock lessees.
- d. To check whether bills are being raised in compliance with GST laws.
- e. To check 100% refund payments made by section based on documents.
- f. To see whether the GST exemptions are applied correctly and test check 20% bills where GST is exempted under the provisions of law with supporting documents.
- g. To check all Credit Notes and test check Debit Notes (Supplementary bills) generated during a given period along with supporting documents.
- h. To test check correctness of estimated port charges blocked prior to issuance of No Demand Certificate to the Steamer Agent in case of vessel and Cargo Clearance Certificate in case of Importer/Exporter/Cargo Agent on sample basis.

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- i. To check that 100% cargo wharfage billing has been done at KDS end for POL Products handled at HDC by PSU Oil Companies.
- j. Cases to be checked on sample basis where a vessel working at two dock system (i.e. arriving from KDS to HDC or vice versa) that Marine Bills are appropriately raised as per prevalent SoR / Approved Board Reso of SMPK at the respective dock system.
- k. To check that bills raised on account of BOT Royalty, Shore Handling Royalty, Royalty on Floating Crane and any other Royalty, as applicable, has been appropriately generated.
- l. To check wharfage applicable as per SoR has been paid at KDS for vessel arriving at HDC after part lightening of cargo at any point of KDS.
- m. To Test Check that billing of Dock Toll and stayal charges in respect of barges are appropriately done in accordance with Ingress & Egress time shown in the Barge Log Sheet maintained at Marine Division.

It may be clarified here that the billing of this section at HDC is carried out at two points i.e. at Jawahar Tower and at General Cargo Berth. In KDS the billing is carried at Subhas Bhavan, near NS Docks.

2. Estate Accounts (Kolkata)

Through test checking

- a. To ensure that bills are raised as per Agreement/ Letter of Allotment.
- b. To check whether periodic revision is given effect or not.
- c. To check GST compliance with respect to the bills raised in Estate Division and other estate related invoices and credit/debit notes.
- d. To check the billing of estate division and accounting thereof.
- e. To check dishonor of Cheques and ensure realization of the same.
- f. To check amendment of bills and related credit/ debit notes.
- g. To check whether electricity bills are being raised on the basis of units consumed.
- h. To check whether the orders of Estate Courts under PP Act are being given effect to.

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3. Pre-Audit Section

- To check pay fixation in cases of change in basic pay of any employee.
- To check the supporting documents w.r.t. to components of earnings and deductions (checking at least 20% per month)
- To Check Leave Encashment, leave Salary, LTC and Education Reimbursement of employees (checking at least 20% per month)
- To check TDS deductions on Salary and Contractual Salary. To check TDS returns.
- To check supplementary payments.
- To check proper journal entries are being passed for payments made to employees.

4. Medical Benefit Section/Fringe benefit Section

- To check Medical bills reimbursed to employees and retired employees or payments made to HDC Cooperative. (Checking 25% per month)
- To check payment of Medical Bills of empanelled Hospitals and TDS deduction thereon (Checking 50% per month).
- To check Medical Bills of retired employees (Checking 25% per month).
- To check payment of outside referrals (Checking 50% per month).

5. Pension Section

- To check Sanction of Pension and Family Pension.
- To check deductions from Pension and proper accounting of the same.
- To check arrear payments and recovery, if any.
- To check Court Attachment deductions and payment of the same.
- To check Monthly payment of Pension based on Life Certificates as per last date of submission of LC.
- To arrange for System check.

6. Bill Section

- To check all bills of more than Rs. 25 lakhs with respect to Contracts entered with SMPK.
- To check bills of more than Rs. 15 lakhs and up to Rs.25 lakhs on test check basis i.e. 50% of the bills.

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- c. To check bills of more than Rs. 5 lakhs and up to Rs. 15 lakhs on test check basis i.e. 25% of the bills.
- d. To Check bills of less than Rs. 5 lakhs on test check basis i.e. at least 10% of the bills.
- e. To check TDS deductions and collection of TCS as well as filing of returns for the same.
- f. To check GST TDS deductions and filing of returns
- g. To check GST Compliances w.r.t. to Input Tax Credit.
- h. To check Advances and regularizations of the same.
- i. To check IT TDS, GST TDS and GST charges on the Abstracts as generated for payment of Party Bills.
- j. To check security deposit, earnest money deposit, SD refund and forfeiture of SD.
- k. To check the correctness of imposition of Liquidated Damages (LD) on bills and charging of GST on such amount.
- l. To check all credit notes and debit notes.

7. General Accounts Section

- a. To check the negative balances in various suspense accounts of General Ledger and the steps taken by the concerned section for regularization of the same.
- b. To verify TDS Returns, TCS Returns and GST Returns made by various Sections.
- c. To verify Income tax returns and refund claims and progress made with respect to claim for refund.
- d. To Check Asset Register and see whether addition / deletion of assets are being done properly and proper depreciation is being charged. This exercise is required to be done during the Annual Accounts period.
- e. To check the monthly accounts.
- f. Checking the reconciliation of HO Control Account (including GST).
- g. Audit of various specific funds.

8. Cash and Pay Section

- a. To check whether payments are being made as per laid down rules and procedures.
- b. To check whether payments through electronic system are being made properly and rejections are being accounted for.
- c. To check whether Bank Reconciliation Statements are prepared regularly and effect is being given for the discrepancies detected.

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- d. To check whether Cash Book/ Bank Book is being maintained in a regular manner.
- e. To check whether optimum amount cash/bank balance is held and surplus funds are properly invested to maximize earnings.
- f. To check whether proper accounting / journals of TDS on interest / accrued interest of both General and specified funds are being done.
- g. Proper accounting of the unpaid and reversed amount of arrear payments.
- h. To reconcile the monthly pension disbursement and actual recovery from the bank in case of death.
- i. To check unpaid and unclaimed bills.
- j. To check monthly journals.
- k. To check 100% FD receipts against investments.
- l. To check and reconcile the KDS-HDC fund transfers and accounting of the same.

9. Provident Fund Section

- a. To check the system of PF and NPS deduction and credit of the same to PF fund and PFRDA.
- b. To check the amount of interest credited to the main account.
- c. To check deductions w.r.t. Refundable Loans and Documents submitted for such Advances under NCPF Regulations.
- d. To check Settlement payments both Retirement and death cases.
- e. To check the TDS deductions and TDS returns w.r.t. Provident Fund.

10. Superannuation Fund and Gratuity Fund

To verify Retirement Benefit Fund Claims and Receipts from Insurance Companies.

- 11.** Other Divisions outside Finance Division are also having Financial Dealings which are required to be Test Checked. Example of the same are given below

- a. In Haldia Dock Complex the Railway related billing is done by the Railway Division independently. The billing as well as receipt is required to be checked on test check basis every month covering at least 20% of bills. The party wise position maintained there is also to be checked and overdue positions reported on regular basis.

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- b. To check container bills and weighment bills being generated at General Cargo Berth by Shipping Division on test check basis.
- c. To test check the revenue from permits at present being collected by a party to whom collection of permits has been outsourced.
- d. For billing of Marine, cargo, estate, water, electricity etc the inputs are given by various operational Divisions. The propriety of the inputs is required to be checked on test basis from the divisions providing such inputs.

As per the Provisions of the Major Port Authority Act, 2021 read with Rules made thereunder, Internal Auditor shall examine and report on the transactions and monthly accounts of the Major Port Authority and certify whether in his opinion such transactions and accounts are properly drawn up in accordance with the accounting Policies as approved by the Board from time to time.

The internal auditor will be required to submit quarterly audit report of the internal audit undertaken every quarter within 21st of the first month of the subsequent quarter. In case of failing to submit quarterly audit report, Liquidated damage as per Clause V of other Provisions will be applicable.

Duration of Agreement:

The above-mentioned contract will be for a period of 3 years i.e. 2022-23 to 2024-25.

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Part - II
PRICE BID

[TO BE SUBMITTED ON-LINE BY THE BIDDER]

The bidder is required to quote **LUMPSUM PRICE** for Professional Charges\Audit Fee:

Part No.	Particulars	Amount in figures (Rs.)	Amount in words (Rs.)
I	Internal Annual Audit Fees for the Financial Year- 2022-2023, 2023-2024, 2024-2025.		
Total			

No additional payment will be admissible on any account.

Goods and Services Tax (GST) on fees as applicable shall be paid extra.

Note:

Rates are to be quoted in figures as well as in words. In case of difference between quotes in figures and words, the quotes in words shall prevail.

The form is NOT to be filled up and uploaded along with other documents. The price bid should be filled up on-line only.