# Haryana Medical Services Corporation Limited

(a State Government Undertaking)
DHL Square Plot No 09, 5th Floor, Sector 22, HSIIDC, IT Park, Panchkula, Haryana 134109
Ph. No. 0172-2567945, 2590608, e-mail Id- hmsclmd@gmail.com
CIN: U85100HR2014SGC052468


Memo No:- 3/2-HMSCL/2025-26/3707-09 Dated:-21/10/2025

## Public Notice

**Subject:- Hiring of Chartered Accountant, Cost Accountant or Certified Internal Auditor for Internal Auditor for Financial Year 2025-2026.**

It is informed that Haryana Medical Services Corporation Ltd (HMSCL) is 100% owned Government of Haryana Undertaking having its Registered Office at Panchkula. The Main activity of Corporation is Procurement, Storage and Distribution of Drugs, Medical Equipments and Medical Consumable items etc. for state Government Hospitals, Primary Health Center and other approved institutions/Medical colleges. We are currently having 7 Regional Drugs Warehouses at Ambala, Bhiwani, Karnal, Kaithal, Gurugram, Hissar and Rohtak.

In this regard Haryana Medical Services Corporation Ltd is going to hire of Chartered Accountant, Cost Accountant or Certified Internal Auditor for internal Audit for Financial Year 2025-2026 as per Scope of Work, Eligibility Criteria, Payment Terms and General Terms and Conditions enclosed herewith. Therefore, interested firm may submit their quotation (including GST) on or before 30.10.2025 at 4:00 PM at Haryana Medical Services Corporation Ltd, DHL Square Plot No 09, 5th Floor, Sector 22, HSIIDC, IT Park, Panchkula, Haryana 134109.

**Accounts Officer**
**For HMSCL, Panchkula**

**Endst. No 3/2-HMSCL/2025-26/3707-09** **Dated:** 21/10/2025

A copy is forwarded to the following for information and necessary action please:-

1. PA to MD for information of worthy MD, HMSCL please.
2. IT Branch, HMSCL to publish the above Public Notice along with enclosed documents on website of HMSCL.

**Accounts Officer**
**For HMSCL, Panchkula**

## ❖ SCOPE OF WORK FOR INTERNAL AUDITOR FOR F.Y 2025-2026:-

Haryana Medical Services Corporation Ltd (HMSCL) is 100% owned Government of Haryana Undertaking having its Registered Office at Panchkula. The Main activity of Corporation is Procurement, Storage and Distribution of Drugs, Medical Equipments and Medical Consumable items etc. for state Government Hospitals, Primary Health Center and other approved institutions/Medical colleges. We are currently having 7 Regional Drugs Warehouses at Ambala, Bhiwani, Karnal, Kaithal, Gurugram, Hissar and Rohtak.

**HMSCL needs the services of Internal Auditor for F.Y 2025-2026 the scope of work, eligibility criteria, Payment terms and other/General terms & conditions is as under:-**

### Financial Books

### 1. CASH BOOK/ BANK BOOK :-

a) Cash book/ bank book verification

b) Is cash book maintained properly? Is cash on hand verified? [Further cash balance, cash on hand] should be verified at the end of each month with cash book. i.e. Physically Balance shown must tally with cash book which must be certified by Auditor at least once in a year.

### 2. RECEIPTS AND VOUCHERS

a) Are all the receipts and vouchers verified with the cash Book/Bank book of Company?

b) Are all the receipts by cheques/ D.D. deposited in the banks ?

c) Are all the vouchers approved by the Competent Authority?

d) Have to verify whether the vouchers passed are as per powers delegated to the respective heads and as per rules framed thereto. (If any deviation is found, please give your report on separate paper)

e) Are all the vouchers serially numbered?

f) Have you noticed any corrections/ deletion / addition in figures of the vouchers? (If 'yes', give full details)

g) Have to verify authority for payments of vouchers?

h) Is proper Accounting treatment given to receipt/payment?

## 3. BANK RECONCILIATION STATEMENTS:

a) Are bank reconciliation statements prepared ?

b) Have to verify all the reconciliation statement?

c) Are there any outstanding cheques issued for more than 3 Months?

d) Any other debits raised by the banks accounted for in the cash book?

e) Are correct entries passed for returned cheques/ D.D. by the bankers?

f) Are there any cheque deposited with the bank but not credited by the bank with 3 months of deposit? If 'yes', please give details relating to date of deposit, amount, cheque No. bank etc.

g) Have to verify original Bank Balance statements/certificates with bank reconciliation statements. (If any corrections are made in certificates, verify it's correctness)

## 4. VERIFICATION OF LEDGER / FINANCIAL BOOKS OF ACCOUNTS

a) Checking of important balance sheet statements like trial balances, groupings made of the trial balances, schedule of profit and loss account and balance sheet.

b) Verification of statutory compliance of the contracts.
Note: Internal Auditor has to put initial on the vouchers checked during Audit.

## 5. VERIFICATION OF REGISTER

a) Verification of Fixed asset Register

b) Verification of Fixed Deposit & Liquid Deposit Register

c) Verification of cheque book register.

d) Internal Auditor would check Bank Guarantee Register to ensure that the Bank guarantees are renewed or returned back as per provision of Concession Agreement.

## 6. DEDUCTIONS / RECOVERIES

a) Are statutory deductions i.e. Income Tax, Professional Tax etc made according to rules?

b) Whether the same is deposited in the prescribed time with the concerned authorities? If 'not' give details as under:-

| Due date of deposit of Tax | Amount to be deposited Rs. | Actual Date of Deposit | Delay in deposit | Interest payable as per law | Reason of such delay? |
|---|---|---|---|---|---|
| | | | | | |

c) Are the same accounted properly? If 'not', get it corrected

d) Are Statutory returns like Income Tax, (ETDS), GST, other statutory retruns. filed in time If 'not', give details.

7. **COMPLIANCE WITH THE POINTS RAISED IN THE EARLIER INTERNAL AUDIT REPORTS , CAG COMMERCIAL AUDIT REPORTS& STATUTORY AUDIT REPORT**

a) Whether the previous IAR have been complied by the corporation?

b) How many comments are outstanding?

c) What decision has been taken by the Corporation for compliance at outstanding comments?

d) To Assist HMSCL in Preparation of replies of comments / draft comments of Commercial Audit & Proprietary Audit.

8. **ACCOUNTING STANDARDS**

a) Whether the Accounting Standards issued by the Institute of Chartered Accountants of India are followed by the company appropriately?

b) Applicability of accounting standards in final accounts and Cash Flow Statement.

9. **DEPRECIATION:-**

Verification of Depreciation at the end of the year.

10. **PRE AUDIT**

The firm must undertake pre-audit so as to ensure that payments are made according to procedures and guidelines laid down by HMSCL; except pay and allowance to employees and Statutory payments, committed regular & routine payment like Telephone, Electricity, Fuel expenses Etc.

11. **CERTIFICATION &VERIFICATION OF STOCKS:**

Physical verification of stock at various depot at Ambala, Bhiwani, Karnal, kaithal, Gurugram,Hissar and Rohtak.

11. **Establishment and Administration:-**

a) Verification of Salary, Provident fund, TDS, GST etc. & to verify whether returns are filed before competent authority in time.

b) To verify in case of new employees about their inclusion of names in salary sheet.

c) To check the records with respect to purchase & other stationary items.

## 12. Others:-

a) To check all statutory records registers, including minutes books and to see that accounting effects and all the decisions taken at Board Meeting/ General Meeting are given in the books of account.

b) IFRS compliance, if applicable, should check.

c) To review and help the management in implementing proper accounting procedures and internal check control and computerized system.

d) To advise on the matter of taxation. To review the implementation of system and procedure laid down in manuals.

e) To give half yearly report and suggestions for improvement in the system and report to management.

f) To give executive summary incorporating all point matters, which are of very important nature and require the important consideration by any committee appointed by HMSCL.

g) Check Quarterly eTDS returns before 15th day of next month as per guideline of Income Tax Department.

h) Compliance and coordination with Statutory Auditor, Tax Auditor and CAG Commercial Audit.

i) HMSCL has a right to terminate Audit Party Firm by giving one month notice if the work is not found satisfactory to HMSCL. Along with that Security Deposit of the Audit Firm will be Forfeited.

J) To do all such ancillary work as asked by MD,HMSCL.

K) To check Advance Tax Computation.

## 13. SCOPE OF WORK FOR GST WORK :-

a) Preparation of a document encompassing requirements of statutory compliance including maintenance of records, filing of GST returns etc. Under IGST, CGST and applicable SGST laws including ISD (Input Service Distribution), if applicable, Rules, Notifications, Circulars, invoices etc. to optimize the GST incidence etc.

b) Suggest suitable changes required under GST regime for minimizing the tax burden and suggestion for review of mechanism for availment of eligible input tax credits and utilization under GST and advise with respect to availability of refund of indirect taxes, as applicable.

c) Suggestion with detailed input on any matter related to indirect tax not covered above applicable to HMSCL.

d) Preparation of a document manifesting guidelines on major issues of compliances under GST, availment of input tax credits, refunds, returns, possible exemption in relation to HMSCL business, principles to determine inter or intra state supplies/services, sales / purchase contract formulation, place of supplies, imports, Time & value of supplies etc.

## 14. ELIGIBILITY CRITERIA:

a. The firm must be registered with Institute of Chartered Accountants of India, the institute of cost and management accountants of India.

b. The firm should have its registered office in Panchkula/Chandigarh/Zirkpur/Mohali.

c. The firm should have sufficient manpower to undertake the job by deploying teams so as to complete the assignment in the specified time.

d. The firm must have done at least 3 years Internal Audit of any Haryana Government Corporation

## 15. PAYMENT TERMS:

a. Payment of fees to Internal Auditor will be Yearly including all pocket expenses on submission of Yearly Internal Audit Report and after compliance of queries raised by HMSCL. No other claim shall be entertained.

b. If offer of your Firm is found confirming to the requirements of HMSCL and if it is accepted, the Firm shall be required to undertake the activity within 3 days of offer letter.

c. All fees shall be inclusive of all taxes, perquisites, allowances, expenses, etc. No other claims shall be entertained. TA/DA and other incidentals are not eligible.

## 16. General Terms and Conditions

a. Audit Team will work in strict confidence and secrecy.

b. The appointment of Audit firm will be for 1 year with a provision to renew the same for another 1 to 3 years subject to satisfactory performance and decision of HMSCL.

c. HMSCL may add any other scope not mentioned above but requires Internal Audit, as may deemed fit.

d. The firm shall be liable for the consequences of errors and omission on its part. However, the indemnification to be paid by the firm shall depend on seriousness of error/omission and shall be determined in relation to the firms' fee and shall never be in excess of fee.

e. If the services are not found satisfactory then the Firm shall be terminated by giving notice and payment for the same shall be made as per the work done at that level.