

e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 03/04/2026

Corrigendum - I

Page Ref.	In place of	To be Read as
Page - 02 & Items 10	Last date of submission of EMD & Tender Cost 06-04-2026 upto 12 P.M	Last date of submission of EMD & Tender Cost 05-06-2026 upto 12 P.M
Page - 03 & Items 12	Date of closing of Online e- tender for submission of Techno-Commercial Bid & Price Bid 06-04-2026 at 12 P.M	Date of closing of Online e- tender for submission of Techno-Commercial Bid & Price Bid 05-06-2026 at 12 P.M
Page - 03 & Items 13	Date & time of opening of Part-I (Techno-Commercial Bid) 06-04-2026 at 2 P.M	Date & time of opening of Part-I (Techno-Commercial Bid) 08-06-2026 at 2 P.M

Note:

Revised Last date for **Submission for Pre-Bid queries** via email will be 13-05-2026.

In addition to the designated email address mentioned in the tender document, all future pre-bid queries must also be copied to the concerned officer listed below.

a) Kaushik Jain - kaushik@smpportkolkata.shipping.gov.in (Phone No+91 882 018 4559)

This shall form a part of the Tender documents of Internal Audit.

All other terms & conditions shall be as per original Tender documents of Internal Audit and subsequent Addenda, Corrigenda.


3/4/26
Senior Deputy CAO

For FA&CAO

TENDER NO - SMPA/KDS/Fin/T/2025-26/03

DATE - 12.03.2026



(Erstwhile KOLKATA PORT TRUST)

AN AUTONOMOUS BODY UNDER THE MINISTRY OF PORT SHIPPING AND
WATERWAYS

आंतरिक लेखापरीक्षा के लिए चार्टर्ड अकाउंटेंट/कॉस्ट अकाउंटेंट की अनुभवी फर्मों को आमंत्रण

INVITATION FOR EXPERIENCED FIRMS OF CHARTERED ACCOUNTANTS / COST
ACCOUNTANTS FOR INTERNAL AUDIT

वित्त विभाग
FINANCE DEPARTMENT

श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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 CPP Portal and SMPA website as well. Corrigenda or Clarifications, if any, shall be hosted on the below mentioned website.

(www.smp.smpportkolkata.in).

SCHEDULE OF TENDER

1.	TENDER NO.	SMPA/KDS/Fin/T/2025-26/03
2.	ESTIMATED COST	1,50,00,000/- (One Crores Fifty lakhs Only)
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 CPP portal the website https://eprocure.gov.in/eprocure/app . The intending bidders are required to submit their offer electronically through e-tendering portal. No physical tender is acceptable by Syama Prasad Mukherjee Port, Kolkata.
4.	Date of publication of e- Tender through Newspaper insertion, publication in SMPA website and Central Public Procurement Portal	12-03-2026
5.	Date of NIT available to the Vendors for downloading	12-03-2026 - 06-04-2026
6.	Date of Offline Pre-Bid meeting	27-03-2026 at 12 P.M
7.	Earnest Money Deposit	The intending bidders should submit Earnest Money of Rs. 3,00,000/- (Rupees Three Lakhs only) in favour of Syama Prasad Mookerjee



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

		<p>Port, Kolkata, 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” from any of the Nationalised/ scheduled bank in India having branch in Kolkata.</p>
8.	Tender Cost	<p>“Tender Cost” of Rs. 1,770/- including GST (Rupees One thousand seven hundred and seventy only) may be remitted before the date of closing of Online e-Tender for submission of Techno-Commercial Bid.</p> <p>Pay Orders (PO) / Demand Drafts (DD) if any, should be drawn in favour of “Syama Prasad Mookerjee Port, Kolkata” from any of the Nationalized/ scheduled bank in India having branch in Kolkata.</p>
9.	Performance Bank Guarantee / Security Deposit	<p>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.</p>
10.	Last date of submission of EMD & Tender Cost to SMPA.	06-04-2026 upto 12 P.M
<p>The complete tender document can be downloaded from Syama Prasad Mookerjee Port, Kolkata website: (www.smp.smpportkolkata.in). and CPP Portal (https://eprocure.gov.in/eprocure/app) where bidders are required to submit tender offer 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 CPP 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 Portal and non-submission in original to the above mentioned address may lead to technical disqualification of bids.</p> <p>EMD deposited by any party other than the tenderer, will not be accepted.</p> <p>Tender Cost is non-refundable.</p>		
11.	Date of Starting of e-Tender for submission of Online Techno-Commercial Bid and Price Bid	12-03-2026 at 12 P.M



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

12.	Date of closing of Online e- tender for submission of Techno-Commercial Bid & Price Bid	06-04-226 at 12 P.M
13.	Date & time of opening of Part-I (Techno-Commercial Bid)	06-04-2026 at 2 P.M
14.	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 Firefox and Java 8(versions as per CPP Portal). Further, bidders are requested to go through the following information and instructions available on the CPP Portal <https://eprocure.gov.in/eprocure/app> and SMPA website (<https://smp.smpportkolkata.in/smpk/en/>) before responding to this e-tender

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

Contact Person, Syama Prasad Mookerjee Port, Kolkata (SMPA):

1. Mrs. M.Sinha

2. Mr. M.K.Sen

3. Mr. A. Sharma

- Phone No: +91 99038 95771/ +91 92392 70790/ +91 98743 00911
- E-mailID: mala.sinha@smpportkolkata.shipping.gov.in,
mksen@smpportkolkata.shipping.gov.in, akash.sharma@smpportkolkata.shipping.gov.in

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

i. **Central helpline e mail IDs:** support.etender@nic.in, cppp-nic@nic.in

ii. **WB helpline e mail IDs:** - helpdesk.eproc-wb@nic.in, helpdesk2.eproc-wb@nic.in.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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

e-Tender:

- a. 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 SMPA.
- b. The process involves Electronic Bidding for submission of Techno Commercial Bid as well as Price Bid.
- 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 CPP 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 binding contract and acceptance of the same by the SMPA will form a binding contract between SMPA 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 required to be submitted with Digital Signature Certificate otherwise, the same will not be accepted by the system.
- i. SMPA 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.

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



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

The online tender should be submitted strictly as per the Terms & Conditions and procedures laid down in CPP 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 CPP 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 SMPA website: (www.smp.smpportkolkata.in). and CPP Portal and bidders are required to submit tender offer through CPP 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).

The profile of the Audit Firms must reach the office of FA&CAO, SMPA 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.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

- c. The Firm / LLP should have an experience of minimum seven years (as on 31.03.2025) 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 with attested copies of appointment letters as well as execution / completion certificate from the clients, for work already executed during the last 7 years are 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



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

- 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 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 SMPA, 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) Minimum 5 (Five) semi-qualified assistants on all working days from Monday to Friday at Haldia and 5 (Five) semi-qualified assistants on all working days from Monday to Friday at Kolkata during the period of contract is required to be provided.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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 charges.
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:-

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 one year experience post qualification of the intermediate examination of the Institute of Chartered Accountants of India / Institute of Cost Accountants of India.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

1. ELIGIBILITY TO BID:

Part-I

Techno Commercial Part

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

- i) PAN Card
- ii) GST registration certificate.
- iii) Valid Trade License.
- iv) Valid Professional Tax Clearance Certificate/upto 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. 2022-23, 2023-2024 and 2024-2025) 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'**.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

2. PRE-BID MEETING:

A pre-bid meeting will be held at the Conference room of SMPA Head Office on **27/03/2026 at 1200 Hrs.**

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 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 along 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 SMPA website: (www.smp.smpportkolkata.in). and CPP Portal <https://eprocure.gov.in/eprocure/app>.

4 Earnest Money: (EMD) / Bid Security

Each tenderer (except the MSME Registered ones) has to deposit **Earnest Money of Rs.3,00,000/-** in terms of GCC of SMPA 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 valid Micro, Small & Medium Enterprises (MSMEs) / National Small Industries Corporation (NSIC)/ UDYAM 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:



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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 **06/04/2026 upto 12.PM** after which no tender shall be accepted.

7. Opening of Tender:

Part-I of the Tender shall be OPENED at **02:00 PM on 06/04/2026** at the Conference Room of SMPA 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 non-responsive in case it:-
- Is not accompanied by requisite earnest money,
 - Is not accompanied by requisite tender paper cost,
 - Validity of the offer is less than tender stipulation,
 - It does not meet the Qualification Criteria as stipulated in the NIT.
 - 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.
 - If the tender is conditional.
 - If all the documents required as per Tender are not uploaded.

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

- The bidder provides misleading or false information in the statements and documents submitted.
- 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 Syama Prasad Mookerjee Port, Kolkata in this regard shall be final and binding on the Bidder.

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

- Micro & Small Enterprises (MSEs) registered with NSIC (undersingle point registration scheme) are exempted from depositing Cost of Tender Document and Earnest Money.
- 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.
- Copy of valid NSIC Certificate for MSMEs along with DIC's certificate has to be submitted along with bid.

10. CHECK-LIST



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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. 2026-27, 2027-28 and 2028-29.

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)

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 SMPA 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 SMPA till expiry of the contractual period. In the event of the bidder failing to execute the contract without sufficient reason acceptable to SMPA, 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:

- After deducting the amount from the Security Deposit, which may fall due towards any claim for loss or for whatsoever reasons felt necessary by SMPA.
- 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



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

they have no claim(s) against SMPA under this contract. If any Bill(s) for the job done 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 SMPA 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

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 SMPA.

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 quarter. In case of submission of Draft Audit Report beyond the period as specified above, LD Clause of SMPA 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 Chairperson, 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/SMPA 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



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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 SMPA 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. SMPA may, without prejudice to any other right or remedy which shall have accrued or shall accrue thereafter to SMPA 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 SMPA in the following cases:

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

16. SIGNING OF AGREEMENT & COMMENCEMENT OF WORK:



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

- 16.1 The successful bidder will enter into a formal agreement with SMPA, 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.

Annexure - A

Particulars of Cost of Tender Document & Earnest Money Deposit

[TO BE UPLOADED WITH TECHNO-COMMERCIAL BID]

A. Cost of Tender Document:	Amount (In Rs.)
Detail Particulars of deposit of Amount by Demand Draft/ Pay Order (Payable to FA&CAO SMPA at Kolkata)	₹ 1,770/- including GST (Rupees One thousand seven hundred and seventy only)
B. Earnest Money Deposit:	Amount (In Rs.)
Detail Particulars of deposit of Amount by Demand Draft/ Pay Order (Payable to FA&CAO SMPA at Kolkata)	₹ 3,00,000/- (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:



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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.2022-23, 2023-24 and 2024-25). 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:



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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 31-03-2025)
5. Firm 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

Sl.No	Name of Partner	Location (HO/ Branch) indicating City Name	Date of Joining in Firm	Supporting documents Page no.

(ii) Details of Chartered Accountants/ Cost Accountant

Sl.No	Name of CA/CMA	Location (HO/ Branch) indicating City Name	Date of Joining in Firm	Supporting documents Page no.

(iii) Details of Other Audit Staff

Sl.No	Details of Audit Staff	Qualification	Location (HO/ Branch) indicating City Name



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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

Sl.No	Company's Name	Type of assignment	Period of assignment	Supporting documents Page no.
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(v) Experience of Statutory/Internal Audit assignment of Company Listed at BSE/NSE having minimum annual turnover of ₹ 500 crores

Sl. No	Company's Details		Type of assignment	Period of assignment	Turnover of the Company for the FY 2024-25	Supporting documents Page no.
	Name	CIN				

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

Sl. No	Company's Details		Type of assignment	Period of assignment	Turnover of the Company for the FY 2024-25	Supporting documents Page no.
	Name	CIN				

(vii) Professional Receipts of the firm for the FY 2024-25 (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 ₹ 40 lakhs per annum for internal / statutory audit in PSE / Ports /listed Companies having minimum annual turn-over of ₹.500 crores. or



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

- b. **Two completed Assignments** each for minimum consultancy fee of ₹ **25 lakhs** per annum for internal / statutory audit in PSE / Ports / listed Companies having minimum annual turn-over of ₹ **500 crores**. Or
- c. **Three completed Assignments** each for minimum consultancy fee of ₹ **20 lakhs** per annum for internal / statutory audit in PSE /Ports / listed Companies having minimum annual turn-over of ₹ **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**.

We confirm that we will execute the Internal Audit Assignment at SMPA 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:



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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 ₹ 500 crores in preceding five FYs. (No. of Assignments)	4 points per assignment	20	Appointment Letter issued by CPSE or C&AG as applicable.
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.



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

7.	Professional Receipt of the firm (Minimum 20 lakh)	₹ 20 lakh- Less than ₹ 25 lakh-6 points ₹25 lakh Less than ₹ 40 lakh-9 points ₹ 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	



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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:

$$T = 60 \% \text{ and } P =$$

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:

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



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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 SMPA for FY 2026-27 to FY 2028-29" (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.
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



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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:



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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)



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

Annexure - H

ECS - FORM

ELECTRONIC CLEARING SERVICES (CREDIT CLEARING)

(PAYMENT TO BIDDER THOROUGH 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. : _____
 C. IFSC code of the 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) : _____



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

Annexure - I

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

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

Ref. No.....

Dated:

The FA&CAO, SMPA,
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.....



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

Annexure - J

SECTION A: PREAMBLE AND INTRODUCTION

1. Introduction and Background

The Organisation is engaged in the following core business verticals:

- Port and Marine Operations including Cargo, Container, Marine Services, Towage & Pilotage, Berth Operations, Barges Stayal & Dock Toll and ancillary port services;
- Railway Operations including provision of railway track infrastructure, local haulage, siding charges, terminal charges, Stabling charges and other railway related services
- Estate Management including management, licensing, and leasing of land, land & buildings, sheds, and godowns within the port estate;
- Finance and Miscellaneous Income including income from Fixed Deposits sales of scraps and other income.

The Finance Department of the Organisation is organised into the following functional sections responsible for financial management, accounting, compliance, and reporting:

Sl. No.	Section Name	Key Functions
1.	Collection Section	Recording, processing, and monitoring of all customer invoices and receipts/revenue from Port, Marine, Barge Cargo & container, mid-term and short term plot license inside dock, Railway operation, stevedoring and shore handling and other miscellaneous activities.
2.	Estate Accounts Section	Recording and processing of customer invoices and receipts from Estate activities (land, buildings, sheds, and godowns).
3.	Pre-Audit Section	Pre-audit of payroll processing, employee benefits (fringe benefits, LTC, medical reimbursements), TDS, and statutory compliance relating to employees.
4.	Booking Section (Vendor Accounts)	Recording and processing of all vendor invoices, contractor bills, and purchase-related transactions.
5.	General Accounts Section	Preparation of monthly accounts, Annual Financial Statements, forecasting, budgets, revised estimates, and MIS reporting.
6.	Taxation Section	Prepare & provide the data for GST Returns, Income Tax Returns, TDS Returns, Tax Audit, and handling of tax disputes and litigation.
7.	Cash & Pay Section (Treasury)	Vendor payments, salary disbursement, and investment of surplus/idle funds in Fixed Deposits.
8.	Pension Section	Administration and payment of pension and family pension to retired employees.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

9.	Provident Section	Fund	Management of Provident Fund (PF) and New Pension Scheme (NPS) accounts for all employees. Also investment of funds in Fixed Deposits.
10.	Superannuation & Gratuity Section	Fund Fund	Management of Superannuation Fund and Gratuity Fund for retirement benefit payments to employees for an entire port in a centralized manner.

SECTION B: OBJECTIVES OF INTERNAL AUDIT

2. Objectives of the Internal Audit

The Internal Audit to be conducted under this engagement shall aim to achieve the following broad objectives:

1. To ensure that the Accounting and Financial Management Systems of the Organisation are reliable, effective in design, and are being consistently followed across all sections and departments.
2. To review the efficiency, adequacy, and application of Accounting, Financial, and Operating Controls and thereby ensure the accuracy and integrity of transactions and financial records.
3. To verify that the system of internal check is effective in operation so as to ensure early prevention and detection of deficiency, errors, misappropriation, and misapplication of funds, if any.
4. To identify areas of significant revenue leakages, system control weaknesses, fraud risk indicators, and compliance gaps, and to suggest necessary risk-mitigating and remedial measures.
5. To confirm the existence of financial propriety in all operational activities and verify compliance with applicable Government directives, statutory requirements, and Board decisions as well.
6. To examine and evaluate the Internal Financial Controls (IFC) at each stage of the transaction flow on a risk-based and time-to-time basis.
7. To assess the IT system and billing control environment and identify weaknesses in automated controls, access controls, system-generated reports, and reconciliation mechanisms.
8. To carry out Revenue Audit across all profit centres to detect under-billing, missed billing, incorrect rate application, or delayed realisation.
9. To carry out Expenditure Audit across all cost centres to detect irregular, unauthorised, irrelevant, or fictitious expenditures.
10. To verify compliance with all applicable statutory requirements including the Major Port Authority Act 2021 (if applicable), GST laws, Income Tax Act, Pension Rules, Gratuity Act, and other relevant legislation.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

SECTION C: DETAILED SCOPE OF WORK

The Scope of Work to be carried out through Internal Audit is illustrative and not exhaustive. The Internal Auditor shall adopt a risk-based audit approach and shall exercise professional judgment in determining the depth and extent of audit procedures. The following section sets out the minimum scope of audit for each functional area.

3. Revenue Audit

Revenue Audit shall encompass all profit centres of the Organisation. The Internal Auditor shall verify that billing is accurate, complete, timely, and in compliance with the Scale of Rates (SoR), Board Resolutions, agreements, and applicable laws.

3.1 Collection Section - Cargo Handling & Port Dues

The Internal Auditor shall carry out the following checks in the Collection Section:

(A) Cargo Handling & Wharfage Billing (Cargo Related Charges)

11. Verify Wharfage Bills along with Bill of Entry, Bill of Lading and IGM for all categories of cargo (Dry Bulk and Break Bulk) are raised strictly as per the prevailing Scale of Rates / Board-approved tariff. At least 15%-20% of bills of each cargo type generated during the audit quarter shall be checked.
12. Verify that 100% of Cargo Wharfage Billing along with OTR, survey reports for POL (Petroleum, Oil & Lubricants) Products handled by Private & PSU Oil Companies at the HDC/KDS are correctly reflected in the accounts.
13. In all cases where **coastal concession** is provided, 100% of such bills shall be checked to verify correct eligibility determination and rate application.
14. Verify **all discounts** are provided in strict accordance with the approved discount policy and provision of the prevailing SoR//Circulars, and same must be aligns with the most recent circular on the matter, and approved/ratified by Board.
15. Check that Wharf Toll, Loading/Unloading/Restacking charges, Demurrage on Cargo, Crane Charges, On-Board Charges, and other applicable cargo-related charges are correctly computed and billed as per shed diary.
16. Check billing of **Container-related charges** including Container composite box, Lifting, Lashing-Delashing, MUC, Demurrage on Containers and Containerised Cargo, Stuffing/Destuffing charges, CDLB charges and Container Handling related charges as per SoR/Circulars.
17. Verify that **Plot License Fees** (for storage plots short/mid term allotted within the port premises under Custom bounded area) is correctly billed covering rent, applicable municipal taxes, electricity charges, as per the SOR/Circulars/agreements and security deposits against license plot.
18. Verify **100% of refund payments** made during the quarter with reference to original billing/underlying documents, refund approvals, and supporting correspondence.
19. Check all **Credit Notes** issued during the quarter and test check **Debit Notes/Exigency Tax invoices** (Supplementary Bills) generated during the period along with supporting documents.
20. Check correctness of Wharfage applicable as per SoR/circulars for vessels arriving at Sand heads and subsequent discharge at HDC/KDS after part-lightening of cargo at any other point within the port system.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

(B) Port & Dock Charges (Vessel-related Charges)

21. Verify **Towage and Pilotage Fees** are raised as per the applicable Scale of Rates or approved tariff orders/ circulars, covering all vessels that availed the service during the quarter.
22. Port Dues (based on Gross Registered Tonnage - GRT) are correctly calculated and billed for all applicable vessels.
23. Check **Berth Hire charges and Mooring Hire charges** are computed based on actual berth occupancy time and the applicable SoR, and are billed correctly.
24. Chargeability of Shifting charges are to be checked after getting information of shifting on account of Port convenience from Traffic Department
25. Verify **Anchorage Charges, Buoy Charges and Mooring Hire charges** (based on Gross Registered Tonnage – GRT and Hour of staying) are correctly calculated and billed for all applicable vessels.
26. Verify on sample basis, cases where a vessel worked at **two dock systems** (e.g., arriving from one dock to another) that **Marine Bills** are appropriately raised as per the prevalent SoR/circulars/ Approved Board Resolution at the respective dock system.
27. In all cases where **coastal concession** is provided, 100% of such bills shall be checked to verify correct eligibility determination and rate application.
28. Test check billing of **Dock Toll and Stayal charges in respect of barges**, verifying that billing is done in accordance with actual Ingress & Egress time as recorded in the Barge Log Sheet maintained by the Marine Division.
29. Verify **Water Supply billing and Garbage Charges** are billed as per approved rates.
30. Test check Billing of **Bilge Oil, Waste Oil, Sludge Oil** etc.
31. Test check of Billing of **Foreign Run vessels** are done in reference to the Exchange rate prevailing at the time of vessel reporting at Sandheads
32. Check that Ship-Breaking charges are billed as per applicable rates and agreements.
33. Test check the correctness of Assessment of port charges blocked/earmarked prior to issuance of No Demand Certificate (NDC) to Steamer Agents in case of vessel departure and Cargo Clearance Certificate (CCC) in case of Importer/Exporter/Cargo Agent, on a sample basis.
34. Test check of Miscellaneous Marine related charges.
35. Ship to ship operation (STS operation)

(C) GST Compliance – Revenue Side

36. Verify that all bills are raised in compliance with applicable **GST laws** including correct determination of place of supply, tax rates, and proper mention of GST components on invoices.
37. Test check 20% of bills where GST exemption has been claimed, verifying the legal basis for exemption with reference to applicable GST notifications and supporting documentation.(e.g SEZ, Nepal & Bhutan)
38. Verify that Credit Notes and Debit Notes issued are in compliance with GST provisions and are reflected correctly in GST returns.

3.2 Railway Earnings Section

The Organisation owns and maintains railway track infrastructure (but does not own wagons). Railway billing is carried out by the Railway Division independently. The Internal Auditor shall carry out the following checks:

39. Test check Railway-related billing including Local Haulage Charges, Siding Charges, Terminal Charges, demurrage charges, Stabling charges, consolidated charges, Loco Hire and Miscellaneous Railway Charges on a monthly basis covering at least 20% of bills generated.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

40. Verify that billings are as per prevailing Railway Board / Board-approved rates and that correct rates are applied based on the type and quantity of traffic handled.
41. Check party-wise outstanding/receivable positions maintained in the Railway Division and report overdue positions on a regular basis (Quarterly).
42. Check correctness of GST application on Railway-related billings.

3.3 Estate Accounts Section

Through test checking, the Internal Auditor shall carry out the following checks in the Estate Accounts Section:

43. Verify that **bills are raised** as per the applicable Agreement / Offer Letter / Board-approved SOR for all categories of estate income including Land Rental, License Income (Land, Land & Buildings, Sheds, Godowns), and Compensation Charges, way leave and foreshore occupation charges
44. Check whether **periodic revision of rents/license fees** as per agreement terms or Board decisions is being given effect to in a timely manner; identify cases of delayed revision resulting in revenue loss.
45. Verify **GST compliance** with respect to bills raised in the Estate Division and all other estate-related invoices, Credit Notes, and Debit Notes.
46. Check billing of the Estate Division and **proper accounting of estate receipts** in the Estate system.
47. Vouch rental/lease receipts against bank statements, ensuring timely collection and matching with invoices raised.
48. For upfront lease premiums, verify amortization schedules and ensure deferred income is correctly classified in the balance sheet.
49. Identify and report all cases of **dishonour of cheques** and verify whether realisation is being pursued and effected timely.
50. Check **amendment of bills** and correctness of related Credit Notes/Debit Notes.
51. Check for any modifications, renewals, or terminations during the period and ensure they are documented and approved by authorized personnel.
52. Check whether orders of **Estate Courts** under the Public Premises Act (PP Act) or any applicable statutory provisions are being given effect to, and whether recoveries under such orders are being pursued and check if any potential income loss is adequately provisioned.
53. Verify that outstanding receivables from estate tenants/licensees are properly tracked and timely follow-up actions are being taken for overdue amounts.
54. Check TDS compliance on rent payments received (if entity is deductee) with timely filing of TDS returns (Form 26Q) and issuance of certificates (Form 16A).
55. Suggest post-audit monitoring, like quarterly reviews of high-risk leases.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

4. Expenditure Audit

Expenditure Audit shall encompass all cost centres of the Organisation and cover all categories of expenditure. The Internal Auditor shall verify that expenditure is incurred with proper authority, in accordance with approved budgets, contractual terms, and applicable rules, and is supported by adequate documentation.

4.1 Booking Section KDS /Engineering & Stores Accounts Section of HDC – Vendor Bills & Contractor Payments

The Internal Auditor shall conduct the following checks with reference to tiered bill value thresholds:

56. Check **100%** of all bills/invoices exceeding Rs. 25 Lakhs in value with respect to contracts entered with the Organisation. Verification shall include correctness of rates as per contract, quantity/work completion certification, approval, arithmetical accuracy, and compliance with all contractual terms and conditions.
57. Check **50%** of bills of more than Rs. 15 Lakhs and up to Rs. 25 Lakhs.
58. Check 25% of bills of more than Rs. 5 Lakhs and up to Rs. 15 Lakhs.
59. Check at least 10% of bills of value below Rs. 5 Lakhs on a test-check basis.
60. Verify **deduction of TDS** (Income Tax) at applicable rates and **timely deposit with the Government**, and filing of TDS Returns accordingly. Also verify collection of TCS wherever applicable.
61. Verify **GST TDS deductions** on applicable vendor invoices and timely filing of GSTR-7 returns.
62. Verify **GST compliance** including correctness of Input Tax Credit (ITC) availed on vendor invoices, eligibility of ITC, and reconciliation of ITC with GSTR-2B.
63. Ensure that all applicable provision under the Micro, Small and Medium Enterprises (**MSME**) regulatory are being fully complied with by the entity.
64. Check **all Advances paid to contractors/vendors** and verify regularisation/adjustment of outstanding advances in a timely manner.
65. Verify IT TDS, GST TDS, and GST charges reflected on payment Abstracts generated for Party Bill payments.
66. Check **Security Deposits, Bank Guarantee and Earnest Money Deposits (EMDs)** received from contractors: (i) timely receipt, (ii) proper accounting, (iii) interest calculations if applicable, (iv) SD refunds with proper authorisation & approval, and (v) forfeitures of SD with proper documentation and approvals.
67. Verify the correctness of imposition of **Liquidated Damages (LD)** on bills where applicable as per contract terms, and correct charging of GST on LD amounts.
68. Check all **Credit Notes and Debit Notes** issued to vendors/contractors and verify their correctness and accounting treatment.
69. Verify that **expenditures incurred are within the approved Budget/Revised Estimates** and that deviations from budget are properly authorised.

Specific Cost Centre Checks

70. **Dredging Contracts:** Verify 100% of dredging bills, confirm work completion certificates, rate applications, and deductions of applicable penalties/LD.
71. **Container Handling Contracts:** Verify billing by the operator, revenue share calculations, and accuracy of claims.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

72. **Security Service Contracts:** Check manpower deployment vs. billed quantities, rate applicability, and compliance with minimum wage regulations as per New Labour code 2025.
73. **Repairs & Maintenance:** Verify work orders, completion certificates, rate schedules, and reasonableness of expenditure.
74. **Legal & Professional Fees:** Check engagement letters, fee approvals, and compliance with applicable procurement rules of the SMPA.
75. **Vehicle Hire Charges:** Verify logbooks & same is approve by the user itself, billing accuracy against approved contract rates.
76. **Electricity Charges:** Verify that electricity bills from supply companies (WBSEDCL/CESC/other) are correctly booked and payments are timely basis to avoid interest & penalty.
77. **Advertisement Expenditure:** Verify approvals, tender compliance, and propriety of expenditure.
78. **Stores Expenditure:** Verify that purchases are made through proper procurement procedures, correctly GRN creation and accounted for, along with issuance and consumption are properly authorised.

5. Payroll & Employee Benefits Audit

5.1 Pre-Audit Section – Payroll

79. Verify pay fixation in all cases of change in basic pay of any employee including promotions, re-designations, pay revisions, or any other change. 100% of such cases arising during the audit quarter shall be checked.
80. Check supporting documents with respect to all components of earnings and deductions in payroll. At least 20% of payroll transactions per month shall be checked in such a manner that all employees are covered at least once in a year.
81. Review all approved TA/DA bills submitted and processed during the audit period to confirm that claims are supported by adequate documentation, duly approved and processed in accordance FRSR.
82. Check Leave Encashment, Leave Salary, LTC (Leave Travel Concession), and Children Education allowance payments at least 20% per month.
83. Verify TDS (Income Tax) deductions on Salary and Contractual Salary, including correctness of tax computation, allowances, deductions under Chapter VI-A, and timely deposit. Also verify TDS Returns (Form 24Q) filed quarterly.
84. Examine all official tour-related expenditure incurred or reimbursed by SMPA on behalf of employee to ensure that such expenses are properly documented, approved as per extant guidelines, incurred for legitimate official purpose, and accounted for correctly.
85. Verify Supplementary Payments made during the quarter with reference to the underlying revision orders, arrear calculations, and approval authorities.
86. Verify that proper journal entries are being passed for all payments made to employees and that bank reconciliation is effected for salary payments.

5.2 Medical Benefit Section / Fringe Benefit Section

87. Check Medical Bills reimbursed to serving employees and retired employees or payments made to HDC Cooperative/applicable medical society. Verify 25% per month.
88. Verify payment of Medical Bills to empanelled hospitals and applicable TDS deductions thereon. Check 50% per month.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

89. Check Medical Bills of retired employees for correctness of entitlement, documentation, and rates. Verify 25% per month.
90. Check payment of outside referrals/specialist consultations. Verify 50% per month.
91. Verify that fringe benefit payments (LTC, Housing, Vehicle, etc.) are as per the applicable rules and Board decisions.
92. Ensure that total fringe benefit expenditure is within approved budgetary provisions.

6. Pension & Other Retirement Benefits

6.1 Pension Section

93. Check Pension and Family Pension – verify that sanctions are issued as per applicable Pension Rules, CCS Pension Rule and service records, and that calculations are correct.
94. Check deductions/ Held Up from Pension and proper accounting of the same.
95. Check Arrear Pension Payments and recovery of any excess payment, if applicable.
96. Check Court Attachment deductions from pension and timely payment of the same to the concerned court.
97. Verify that Monthly Pension payments are made only to pensioners/family pensioners who have submitted valid Digital Life Certificates and Non-Marriage/ Non-Employment Certificate as per applicable the due date of submission; report cases of payments made without valid Life Certificate.
98. Arrange and report on periodic system-based checks of pensioner master data to detect potential fraud or errors.
99. Reconcile the monthly pension disbursement register with bank payment records and report discrepancies.
100. Verify that pension payments are discontinued upon the death of a pensioner /non submission of Life Certificate/ Non submission of non-marriage certificate in a timely manner, and that family pension is sanctioned promptly. The delays in commencement of Family pension cases beyond one month of application may be tabulated every month and reported.
101. Reconciling the pension disbursed by LIC and Port every month to check correct disbursal of Pension.
102. Verify the Difference of Dearness Relief Monthly Payment To LIC Bound Pensioners.

6.2 Provident Fund Section

103. Verify the system of PF and NPS deductions from employee salaries and credit of the same to the respective PF Fund account and PFRDA. Check that correct rates are applied as per prevailing rules.
104. Check the amount of interest credited to individual PF accounts and verify that the rate applied is as approved by the government/EPFO and that interest is credited on time.
105. Check deductions with respect to Refundable Loans/Advances from PF and verify that documents submitted for such advances are in accordance with NCPF Regulations or applicable rules.
106. Verify Settlement Payments – both Retirement and Death cases – for correctness of calculation, supporting documentation, and timely payment.
107. Check TDS deductions and filing of TDS Returns (Form 26Q/27Q) with respect to Provident Fund withdrawals wherever applicable.
108. Reconcile the PF ledger with the trust accounts and identify any discrepancies.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

6.3 Superannuation Fund & Gratuity Fund

109. Verify Retirement Benefit Fund Claims submitted by retiring/retired employees and cross-check with receipts from Insurance Companies/LIC or Fund Managers.
110. Verify that Gratuity payments are correctly calculated as per the Payment of Gratuity Act / applicable rules, and are properly authorised and accounted for.
111. Check that Superannuation Fund contributions (employer's portion) are correctly computed and deposited timely.
112. Verify proper accounting of Fund receipts, investments, and pay-outs in dedicated fund accounts.

7. Treasury & Investment Audit (Cash & Pay Section)

113. Verify that all vendor payments, salary disbursements, and other payments are made as per laid-down rules, procedures, and approved payment schedules.
114. Check that payments through electronic systems (NEFT/RTGS/Payment Gateway) are being executed properly; verify that payment rejections are properly accounted for, followed up, and resolved.
115. Verify that the Cash Book and Bank Book are maintained in a regular, accurate, and up-to-date manner.
116. Verify that Bank Reconciliation Statements (BRS) are prepared regularly (monthly) for all bank accounts and that discrepancies identified are given effect to and resolved within a reasonable time.
117. Verify that the Organisation maintains an optimum level of cash/bank balance and that surplus/idle funds are properly and timely invested in Fixed Deposits (FDs).
118. Check 100% of FD receipts against investment and verify that FDs are placed in designated location as per Board-approved investment policy, at competitive rates.
119. Verify proper accounting of interest income on FDs including accrued interest entries (TDS on interest) for both General and Specified Funds.
120. Reconcile monthly pension disbursement with actual bank debit/recovery, especially in cases of death of pensioner.
121. Check proper accounting of approved unpaid, failed or reversed transaction or bills.
122. Check unpaid and unclaimed bills/payments and verify that these are properly tracked and disclosed.
123. Check monthly journal entries passed by the Treasury section and verify correctness.
124. Verify KDS-HDC (or inter-office/inter-branch) fund transfers and accounting of the same, including reconciliation of inter-office accounts.

8. General Accounts Section – Financial Reporting & Accounts Audit

125. Check the negative balances in various Suspense Accounts of the Ledger and verify the steps taken by the concerned sections for regularisation of such balances.
126. Verify TDS Returns (Form 24Q/26Q/27Q), TCS Returns (Form 27EQ), and GST Returns (GSTR-1, GSTR-3B, GSTR-9, GSTR-9C) filed by various sections for correctness, completeness, and timeliness.
127. Check the proper accounting of the provision for taxation, refund and settlement of tax dispute. Identify any incorrectly deductions or refund claims.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

128. Verify the Asset ledger and check that addition and deletion of assets are being done properly, that proper depreciation is being charged as per accounting policies, and that asset disposals are supported by proper approvals. This exercise is required to be mandatorily carried out during the Annual Accounts period.
129. Verify the annual/monthly accounts prepared by the section and check that all significant accruals, provisions, and adjustments are correctly reflected.
130. Check the reconciliation of HO Control Account (including GST-related inter-office reconciliation) and identify unreconciled items.
131. Review Budget vs Actuals comparison (CAPEX and Revenue Expenditure) and report significant adverse variances.
132. Review the Annual Financial Statements for correctness of accounting treatments, adequacy of disclosures, and compliance with applicable Accounting Standards and Common framework of Billimoria Committee.

9. Statutory Compliance Audit

The Internal Auditor shall verify compliance with the following key statutory requirements:

9.1 GST Compliance

133. Verify timely and correct filing of GSTR-1, GSTR-3B, GSTR-9 (Annual Return), and GSTR-9C (Reconciliation Statement).
134. Verify correctness of ITC availed and ensure that ineligible ITC is reversed.
135. Verify correct application of GST TDS (Section 51) and timely filing of GSTR-7.
136. Check for pending GST notices/demands and status of responses thereto.
137. Verify E-invoicing compliance,

9.2 Income Tax & TDS/TCS Compliance

138. Verify Income Tax Returns (ITR) filed by the Organisation, refund claims made, and progress on receipt of refunds.
139. Verify deduction of TDS under all applicable sections (194A, 194C, 194I, 194J, 192, etc.) at correct rates and timely deposit.
140. Verify filing of quarterly TDS Returns (Form 24Q / 26Q / 27Q) within due dates.
141. Verify TDS/TCS reconciliation process for Sundry Debtors to ensure completeness of tax credits and same is reflected in the financial statements accurately.
142. Verify TCS collection and deposit under applicable provisions.
143. Check for pending Income Tax demands/notices and status of responses and appeals.

10. Contract & BOT/PPP Revenue Share Audit

144. Obtain and review a comprehensive list of all BOT, PPP, Revenue Share, Royalty, and Concession agreements entered into by the Organisation.
145. Verify 100% of Bills raised on account of **BOT Royalty, Shore Handling Royalty, including KPD berth No. 8, 10 & 12**, Floating crane deployment and any other applicable Royalty income. Also, confirm that the bills are correctly generated as per terms of the respective BOT/Concession agreements.
146. Review the **revenue sharing** calculations between the Organisation and dry dock lessees, and verify that license fee bills are raised correctly in accordance with the terms of the respective lease/agreement.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

147. Verify **Income from Berth on PPP** – check that Royalty is correctly computed based on the loading/discharging quantity in MT/ TEUs as per the PPP Agreement terms.
148. Verify revenue share statements submitted by BOT/PPP operators with independent operational data (cargo tonnage, vessel calls, NRT/GRT records, etc.) to identify under-reporting or under-billing.
149. Verify that all milestone-based payments, minimum guaranteed revenue, and performance penalty clauses are being correctly invoked and enforced.
150. Check that Security Deposits/Performance Bank Guarantees from BOT/PPP operators are current, valid, and renewed timely.
151. Identify and report any potential revenue leakages arising from gaps in contract monitoring, expired agreements, or non-billing of services rendered.
152. Verify that contract management registers are maintained and are up-to-date.
153. Ensure the accuracy, completeness and propriety of all escrow account maintained with the counterparties i.e PPP Operator, including reconciliation balance, transaction documents and adherence to agreements term.

11. Fixed Asset & Capex Audit

154. Verify the Fixed Asset Ledger for completeness, accuracy, and proper classification of assets. Check that all capital additions made during the year are recorded promptly.
155. Verify that capital expenditure is incurred as per approved budget also as per Delegation of Financial Powers of the Organisation and that proper tendering/procurement procedures are followed.
156. Check that assets under construction (Capital Work-in-Progress – CWIP) are properly accounted for and capitalised upon commissioning without undue delay.
157. Check asset disposal/write-off cases for proper approval, accounting, and compliance with asset disposal policy.
158. Verify CAPEX Budget utilisation and report significant variances; check that project-wise expenditure tracking is in place.
159. Check that insurance coverage on all insurable fixed assets is adequate and renewed timely.

12. Internal Financial Controls (IFC) Testing

The Internal Auditor shall examine and evaluate the Internal Financial Controls (IFCs) at each stage of the transaction flow on a continuous and risk-based basis. The following shall be the minimum scope of IFC testing:

160. Verify that **Segregation of Duties (SoD)** is maintained at all critical control points across all financial processes.
161. Verify that **proper authorisation levels and Delegation of Financial Powers (DFP)** are established and are being followed.
162. Test the adequacy of **maker-checker controls** for all financial transactions (payments, billing adjustments, refunds, etc.).
163. Review the **controls over Master Data** (Customer Master, Vendor Master, Asset Master) – including controls over creation, modification, and deletion of master records.
164. Report on any instances where internal control have been overridden and assess the potential financial impact thereof.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

13. IT System & Billing Control Review

165. Review the general **IT control environment** including user access management, password policy, system change management, and data backup and recovery procedures.
166. Assess the **adequacy of automated controls and system-generated reports** used for billing, payroll, treasury, and financial reporting.
167. Verify that **access rights to the accounting/billing/ERP systems** are assigned on a need-to-know basis and that there are no instances of excess access or shared credentials.
168. Review **system logs and exception reports** to identify any unusual or suspicious transactions processed through the accounting/billing systems.
169. Verify that all critical **data is backed up at prescribed intervals** and that recovery mechanisms have been tested.

14. Physical Verification Requirements

170. Verify physical existence of investments (FD Receipts) by reconciling with bank confirmations.
171. Conduct spot verification of Cash in Hand and Cash Chest held at the Cashier/Pay Section at least once a quarter.
172. Carry out physical verification of key documents (Bank Guarantee, Letter of Credit, Security Deposits, EMDs, original contracts, etc.) on a sample basis.

15. Other Divisions Outside Finance Department – Financial Dealings

Certain Divisions outside the Finance Department also have financial dealings which are required to be test-checked by the Internal Auditor. Examples include but are not limited to:

173. Regular periodical checks of transactions of Estate Division including checking of tenancy records, billing inputs, eviction processes and report non compliances of established procedures and to identify need for system correction.
174. Regular periodical checks of base records of Operation Departments relating to Contracts entered into by them to check compliance with contractual provisions. 100% contracts valuing Rs 2.00 crore and above and 25% of remaining contract files may be checked.
175. Periodic checks of third party transactions like RFID, Weighbridge, Truck Parking charges and Outsourced service contractors.
176. Reconcile the Import General Manifest (IGM) data with the Traffic Department's reports and document any discrepancies."

METHODOLOGY

16. Audit Periodicity & Frequency

The Internal Audit shall be conducted on a quarterly basis covering transactions of the preceding quarter ("Audit Quarter"). The following schedule shall be adhered to:

Quarter	Period Covered	Audit Completion Deadline
Q1	April – June	On or before 21st July



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

Q2	July – September	On or before 21st October
Q3	October – December	On or before 21st January
Q4	January – March	On or before 21st April

17. Risk-Based Audit Approach

The Internal Auditor shall adopt a risk-based audit approach in accordance with Standards on Internal Audit (SA) issued by the Institute of Chartered Accountants of India (ICAI). The approach shall include:

177. Preparation of a **Risk Assessment Matrix at the commencement of each audit cycle**, covering identification of high, medium, and low risk areas across all sections and processes.
178. Development of a **risk-based Audit Plan** for each quarter, prioritising high-risk areas for enhanced coverage and scrutiny.
179. Carry out **analytical procedures and trend analysis** to identify unusual variations, spikes, or anomalies in revenue, expenditure, and other financial parameters.
180. Identify and evaluate **Fraud Risk Indicators** including unexplained journal entries, repeated rounding of figures, unusual transaction timings, duplicate payments, and split transactions.

18. Reporting Format & Timelines

181. The Internal Auditor shall submit a Draft Quarterly Audit Report within 21 days from the end of the first month of the subsequent quarter (i.e., by the 21st of the month immediately following the audit quarter) for comments. The response of Department would be submitted within 15 days and Auditor would submit the final report for the quarter within 15 days of receipt of comments of the Department.

182. Each Quarterly Audit Report shall be structured as follows:

- Executive level PPT Presentation - Contains major findings, significant risks, and critical observations.
- Executive Summary – highlighting major findings, significant risks, and critical observations.
- Detailed Audit Observations – categorised as Critical (Priority 1), Major (Priority 2), and Minor (Priority 3).
- Compliance Matrix – showing compliance with applicable statutes, Board decisions, and internal policies.
- Revenue Leakage Summary – quantifying identified and estimated revenue leakages.
- Internal Financial Controls Assessment – summary of IFC deficiencies identified.
- Follow-up on Prior Audit Observations – status of action taken by management on previous audit findings.
- Annexures – supporting data, sample details, transaction listings as applicable.

183. The Internal Auditor shall, during the audit, immediately bring to the notice of the designated Officer of the Finance Department and the Head of Finance any Critical (Priority 1) finding, including suspected fraud, material misappropriation, or significant revenue leakage, without waiting for the final report submission.



Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department

TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

184. All Audit Reports shall be submitted in both soft copy (PDF) and hard copy. The report shall carry the signature of the Audit Engagement Partner and shall be addressed to the FA/GM/ Senior Deputy CAO of the Organisation.

19. Compliance Follow-Up Mechanism

185. The Internal Auditor shall maintain a Compliance Register (Audit Tracker) for all audit observations, noting the date of observation, priority level, nature of finding, management's response/commitment, agreed action, responsible person, and target date.

186. The Internal Auditor shall include in each Quarterly Report the status of compliance on all open observations from prior quarters.

187. Observations not resolved within two consecutive quarters shall be escalated as "Persistent Non-Compliance" in the audit report.

188. Provide their suggestion on the area where we have to put immediate attention.

SECTION E: CO-ORDINATION, DELIVERABLES & SPECIAL REQUIREMENTS

20. Revenue Leakage & Fraud Risk

189. The Internal Auditor shall proactively identify and quantify potential and actual **revenue leakages** arising from under-billing, missed billing, incorrect rate application, or non-enforcement of contract terms.

190. The Internal Auditor shall **evaluate Fraud Risk Indicators** in all audit areas including: unexplained journal entries, duplicate payments, payments to suspicious/unfamiliar vendors, transactions without supporting documentation, payments made just below approval thresholds.



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
SYAMA PRASAD MOOKERJEE PORT, KOLKATA
Formerly Kolkata Port Trust

Syama Prasad Mookerjee Port, Kolkata

Finance Department



e-Tender for Internal Audit of Finance Department
TENDER NO. : SMPK/KDS/Fin/T/2025-26/03

DATE - 12/03/2026

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- 2026-2027, 2027-2028, 2028-2029.		
	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.