V. O. CHIDAMBARANAR PORT AUTHORITY

NOTICE INVITING TENDER(NIT)

TENDER DOCUMENT FOR THE WORK OF "APPOINTMENT OF A SERVICE PROVIDER (C&AG EMPANELLED CHARTERED ACCOUNTANT FIRM) TO RENDER INTERNAL AUDIT SERVICES TO V.O.CHIDAMBARANAR PORT AUTHORITY FOR A PERIOD OF TWO (2) YEARS"

TENDER No. FIN-IAU0IAU(Ten)/1/2026-Finance/E-9097

CONTENTS

V.O.CHIDAMBARANAR PORT AUTHORITY

FINANCE DEPARTMENT

TENDER No. FIN-IAU0IAU(Ten)/1/2026-Finance/E-9097

SECTION I - NOTICE INVITING TENDER (NIT)

Electronic Tenders are invited by V.O.Chidambaranar Port Authority, Tuticorin from bidders fulfilling the Eligibility Criteria for pre-qualification as stipulated in this notice for the work of “Appointment of a service provider (C&AG empanelled Chartered Accountant Firm) to render internal audit services to V.O.Chidambaranar Port Authority for a period of Two (2) years”.

1	Estimate Amount	:	Rs. 33,00,000/- Plus GST
2	Contract period	:	Two Years (Extendable upto one year)
3	Audit Period Covered	:	Past Period Audit : July – September (2026-27) Concurrent Audit : Two Years from October 2026 to September 2028
4	Earnest Money Deposit	:	Rs. 66,000/-
5	Document Download Start Date	:	18.08.2026 from15.00 Hrs
6	Bid Submission Start Date	:	18.08.2026 from15.00 Hrs
7	Pre-bid meeting	:	01.09.2026 at15.00 Hrs
8	Document Download End Date	:	08.09.2026 upto 15.00 Hrs.
9	Bid Submission End Date	:	08.09.2026 upto 15.00 Hrs.
10	Bid Opening Date	:	09.09.2026 at 15.00 Hrs
11	Validity of tender	:	120 days from the date of opening of Price Bid
12	Bid Security	:	“Bid Security Declaration” has to be furnished vide Form II.
13	Submission of Tender	:	Through CPP Portal. https://etenders.gov.in/eprocure/app

Note:

1. The Bidders are advised to read the whole document carefully and submit their tender/bid strictly meeting with the requirements spelt out in the bid document.

2. While uploading bid all the supporting documents, bidders ensure that all documents are duly signed along with seal in each & every page and serially numbered, scanned properly and uploaded in the CPP Portal.

3. On submission of bid, if it is found deficient with reference to the requirements spelt out in the bid document, it will be summarily rejected, without assigning any reason.

4. The work will be awarded to the firm of Chartered Accountants based on evaluation of tender.

5. Tenderers can also download the tender document from the V.O.Chidambaranar Port Authority's website: www.vocport.gov.in and https://etenders.gov.in/eprocure/app

6. For this a set of "Tender Document" has been prescribed containing the scope of work, general conditions governing the process of tendering as well as forms for furnishing the information in Technical Bid and Price Bid.

7. The tenderer should submit the bid through CPP Portal https://etenders.gov.in/eprocure/app

8. The tender will be evaluated, and the work will be awarded to the selected tenderer.

9. Tenderer requires to submit documents as specified in Requirement & Eligibility, Determination of Responsiveness and Techno Commercial evaluation of this tender document.

10. Interested Firms/ LLP of Chartered Accountant in taking up this assignment are requested to participate in this tender.

SECTION II – INSTRUCTIONS TO THE BIDDERS

1. GENERAL:

i) NIT invited from eligible bidders for "Appointment of a service provider (C&AG empanelled Chartered Accountant Firm) to render internal audit services to V.O.Chidambaranar Port Authority for a period of Two (2) years".

ii) The bid document containing the entire details is available at the www.vocport.gov.in and https://etenders.gov.in/eprocure/app for downloading during the period specified in the NIT.

iii) The bidders must fulfil the Minimum Qualification criteria for pre-qualification of the bid document. The tender shall remain valid for a period of 120 days from the date of opening of bid.

iv) The Contract Agreement shall be valid for a period of **two (2) years** for rendering Internal Audit Services to **V.O. Chidambaranar Port Authority**. The scope of work shall also include the **past period audit for the period from July 2026 to September 2026**, which shall be carried out simultaneously during the currency of the Contract. The fees quoted and accepted under the Contract for the past period audit shall be admissible. The Contract may be extended for a further period of **up to one (1) year** at the same rates and terms & conditions, subject to mutual agreement and the satisfactory performance of the services during the course of the Contract.

v) The bidder undertakes, if his tender is accepted, has to enter into and execute when called upon to do so, a contract agreement as provided in Annexure - C with such modifications as agreed upon. Until the formal contract agreement is prepared and executed, this tender document together with the written acceptance shall form a binding agreement between the Port and the firm.

2. PRE-BID MEETING

A pre-bid meeting will be conducted on the date, time and place as specified in NIT (Section – I) at V.O.Chidambaranar Port Authority, Tuticorin. Interested bidders can participate in the pre-bid meeting or the queries can be sent to the designated e-mail id by fa@vocport.gov.in on or before 31.08.2026@ 17:00 Hrs and the replies to queries will be published on the website, which shall form part of the contract agreement. Any queries received after the due date and time shall not be considered and no reply to such queries will be given.

3. EARNEST MONEY DEPOSIT:

i. In order to be considered for the bid, the Bidder shall make payment of EMD of Rs. 66,000/- (Rupees Sixty Six thousand only) through online payment gateway mode in CPP E-tendering Portal. Otherwise, the tender will be rejected.

ii. EMD in the form of such as cash/ Demand Draft or any other form shall not be accepted.

iii. Earnest Money Deposit (EMD) furnished by all unsuccessful bidders will be returned through the e-payment system of CPP Portal, after the expiry of the final tender validity period or 30 days from the date of issue of the work order. The Earnest Money Deposit (EMD) of the successful bidder shall be adjusted against Security Deposit.

iv. If the successful bidder fails to remit the Performance Security after the issue of work order within the specified or extended time, the EMD shall be forfeited and the bidder shall be debarred/ black listed for a period of three years.

v. No interest shall accrue or is payable on the EMD from the date of its remittance till it is returned to the bidders.

vi. Any bidder who is claiming exemption from payment of EMD based on any Central/State Government certification, shall furnish a Bid Security declaration and undertaking as per Form II

4. CORRECTION/VARIATION

i) All corrections and alterations in the entries of the bid documents shall be attested with full signature of the bidder with date. No erasures or over writings shall be made.

ii) The bidders should not submit any revised or amended offers through physical mode.

5. TRANSFER OF BID DOCUMENT

Transfer of bid documents downloaded by one intending Bidder to another is not permissible.

6. ADDENDA / CORRIGENDA

Addenda / Corrigenda, if any, to the bid document will be issued by the Port only in the Port's website / CPP Portal, prior to the date of opening of the tenders.

7. INCOMPLETE DETAILS AND CANVASSING

The Port does not bind itself to accept the lowest tender and may reject any or all tenders received without assigning any reason, whatsoever. Tenders in which any of the particulars and prescribed information is inadequate or incomplete in any respect and / or the prescribed conditions are not fulfilled such tenders are liable to be rejected. Canvassing in any form by the Bidders will result in their tender being rejected.

8. HISTORY OF LITIGATION

A consistent history of litigation or arbitration awards against the applicant may result in disqualification.

9. OUTSTANDING DUES TO PORT

The parties who have outstanding dues to be paid to the Port as on the date of publication of the NIT shall clear the same before submission of the bid, else they will not be allowed to take part in this tender and the online uploaded bid document in any way will not bind the Port to accept their participation in the subject tender.

10. BID SECURITY:

The bidder has to upload self-attested scanned copy of “Bid Security Declaration”, as per Form – II, accepting that, if the bidder withdraws or modifies their bids during period of validity etc., the bidder will be suspended for the time specified in this tender document. Bids without “Bid Security Declaration” will be summarily rejected.

11. BID OPENING:

The Techno-commercial Bid containing the Qualification criteria documents listed in the list of documents to be enclosed as in Annexure - A and any other documents uploaded by the Bidders will be opened through online on the scheduled date and time as indicated in the NIT.

12. PAYMENTS:

All payments will be made only in Indian Rupees and no foreign exchange is available for this work.

13. EXPENSES INCURED BY THE BIDDER

The Port shall not be responsible for any direct or indirect expenses incurred by the Bidders in preparing, submitting and/or personally attending at the time of opening the techno-commercial bid / price bid or at any other time.

14. UPLOADING OF BID DOCUMENTS

The bidder shall on his own responsibility have to download and upload the bid document in the provided CPP Portal. The bidder has to make his own arrangements to overcome the Internet, electricity or other connectivity failures to complete the tender filing online at his own risk and cost and port will not be responsible for such failures or shall not be liable to extend or accept such delayed or incomplete tender, for reasons whatsoever.

The terms of the tender schedule, conditions of firm any other documents attached to the bid document shall not be defaced or detached from it and the same must be uploaded in whole as per the instruction provided in the bid document or in the e-portal.

15. COMMUNICATION FOR INFORMATION

Any further information regarding the subject tender may be obtained in writing from the undersigned.

Financial Adviser and Chief Accounts Officer,

Finance Department,

V.O.Chidambaranar Port Authority,
Thoothukudi, Tamilnadu.
Phone: 0461-2352254
Fax:0461-2352201
E-mail id: fa@vocport.gov.in
website:www.vocport.gov.in.

SECTION III – QUALIFICATION CRITERIA FOR THE BIDDERS

PART-I– Qualification Criteria (Techno Commercial Evaluation)

The bids will be evaluated as per QCBS method and marks for eligibility criteria are given below:

Sl. No.	Criteria	Marks	Maximum Marks
(a)	Previous Internal Audit Experience in the last seven Financial Years 2019-20 to 2025-26:- i. Major Port Experience (Min 1) ii. PSU Experience (Min 3)	 25 20	25
(b)	The participated firm having registered head office:- i. In and around 60 kms of VOC Port ii. Beyond 60 kms	 5 4	05
(c)	Any other Professional Experience (Statutory Audit/Tax Audit/GST Audit/PPP Audit) in Port / PSU / Private Organisations in any one of last five Financial Years 2021-22 to 2025-26: i. Port Experience (Min 1) ii. PSU Experience (Min 3) iii. Private Organisation Experience (Min 5)	 20 15 10	20
(d)	Eligible Experience with an Organization having average annual turnover of > Rs.300 Cr. > Rs.500 Cr. > Rs.1000 Cr.	 20 25 30	30
(e)	No. of Partners in the firm: (i) 4 Partners with professional qualification in the field of work i.e. Port or Professional Experience	10	10
	(ii) For 1 Additional Partner 2 Marks each,	5 X 2 = 10	10
	Total Marks		100

PART – II - PRICE BID

Sl. No	Particulars	Estimate (Rs.)	Amount in Figures(Rs.)	Amount in Words(Rs.)
1	Internal Audit fee for Two years	29,60,000		
2	Internal Audit fee for 3 months (past period)	3,40,000		

Note:

The quote is exclusive of GST.

SECTION IV – EVALUATION OF THE BID DOCUMENT

1. DETERMINATION OF RESPONSIVENESS

A responsive tender is one which, inter alia, conforms to all the terms and conditions, including the General Conditions and Special Conditions of the Bid Document, without any deviation or reservation. The responsiveness of the bids shall be determined as described below:

The bidders should scan and upload the following documents in the e-tender portal, failing which their offer will be treated as non-responsive and their bid will be summarily rejected without techno commercial evaluation.

I. Attested copies of registration certificate / ICAI firm registration details, C&AG Empanelment Proof, Documents incorporating the legal entity and defining its legal status, PAN & GST registration Certificate, Firm profile and details of partners, place of registration and principal place of business etc.

II. Proof of EMD payment or Certificate issued by the Central Government/State Government claiming exemption from payment of EMD.

III. Bid Security declaration as per Form – II.

IV. Declaration of Authorised Representative of the bid in Form - IV in non-judicial stamp paper with denomination not to be lesser than Rs.100/- duly signed by all the partners. The bidders must submit a Resolution copy of the firm / LLP authorizing a partner to represent the bidder including signing of tender document and discharge of all tender related matters, else, all the partners of the firm / LLP has to sign Form – IV duly authorising a partner / person to represent. The bids submitted without Form – IV will be summarily rejected.

V. A self-certified statement showing details of Partners, Paid Chartered Accountants and Articled/Audit Assistants, indicating their qualifications and date of joining the firm.

VI. (a) The bidder shall not have been terminated or declared ineligible/blacklisted by any Major Port, Central Government, State Government, Autonomous Body, PSU or Nationalised Bank during the three years preceding the date of publication of the Notice Inviting Tender (NIT).

(b) Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, in which the Bidder is involved, the parties concerned and disputed amount should be furnished.

(c) A declaration in respect of Clauses VI (a) and (b) should be furnished in the prescribed Form-V.

VII. Scanned copy of TDS Certificates in case of bidders submitting satisfactory completion performance certificate for work carried out in non-Government Organisations / Private Organisations.

2. METHOD OF EVALUATION

I. The documents submitted by the bidder as specified under Section IV(1) shall be examined to determine responsiveness. Bids not complying with the requirements shall be rejected.

II. Responsive bids shall be evaluated based on the qualification and experience criteria specified in Section III (Part – I) and the information furnished in Annexure - A.

III. Technical evaluation shall be carried out based on the evaluation criteria and marking scheme specified in the Tender Document. Each bidder shall be awarded technical marks based on the prescribed evaluation criteria

IV. The Port may verify the original documents of the scanned copies uploaded by the Bidder during evaluation or at any time, if required. In case the documents submitted by the bidders found to be forged/ false, the port will take appropriate penal action including cancellation of the work order issued and blacklisting of the firm/ company for a period of 3 years, forfeiture bank guarantee either jointly or separately.

3. FINANCIAL BID EVALUATION UNDER QCBS

I. The bidders or their authorised representatives may attend the opening of the Financial Bids at their own cost.

II. The Financial Bids shall be evaluated under the Quality-cum-Cost Based Selection (QCBS) methodology. The final ranking shall be determined by combining the Technical Score and Financial Score using the following weightages:
Technical Score (T) – 70%
Financial Score (F) – 30%
(or such weightages as specified in the Tender Document).

III. The Financial Score (FS) of each technically qualified bidder shall be calculated using the following formula:
FS = (Lowest Financial Quote / Financial Quote of the Bidder) × 100

Ex : L1 = Rs.2.00 lakh

L2 = Rs.3.20 lakh

Financial Score will be computed as follows:

L1 = 100 points

L2 = 2.00/3.20 X 100 = 62.5 points

Weightage for ranking will be calculated as follows:

L1 = 100 Points X 0.30 = 30

L2 = 62.5 Points X 0.30 = 18.75

IV. The Composite Score (CS) shall be calculated as follows:
CS = (Technical Score × 0.70) + (Financial Score × 0.30)
The bidder obtaining the highest Composite Score shall be ranked H-1 and shall be considered for award of the contract.

V. In the event of two or more bidders obtaining the same Composite Score, the bidder securing the higher Technical Score shall be ranked higher. If the Technical Scores are also equal, the bidder with the lower Financial Quote shall be ranked higher. If the tie still persists, the matter shall be decided by draw of lots in the presence of the concerned bidders.

VI. The second highest selected bidder shall be kept in reserve for 45 days.

VII. No conditions or qualifications shall be attached to the Financial Bid other than furnishing the prescribed Price Quote in the format provided. Conditional Financial Bids shall be liable for rejection.

VIII. The decision of the Port regarding evaluation of Technical Scores, Financial Scores, Composite Scores and final ranking shall be final and binding on all bidders.

SECTION V – INSTRUCTION TO SUCCESSFUL BIDDER

1. LETTER OF INTENT

The letter of intent will be issued to the successful bidder through e-mail/post after evaluation and obtaining approval of the competent authority, after verification of the copy of certificates/originals of the documents submitted by the bidder and for fulfilment of the formalities. The successful bidder has to fulfil the same within 15 days from the date of issue of letter of intent or within the extended date as the case may be.

2. PERFORMANCE SECURITY:

I. The successful bidder shall deposit an amount equal to 5% of the Work Order value as Performance Security in the form of irrevocable Bank Guarantee through Structured Financial Messaging System (SFMS) obtained from a Nationalised Bank or a Scheduled Bank having net-worth of above Rs.100 crores having its branch at Tuticorin and encashable at Tuticorin in the form as per specimen in the Annexure D shall be in compliance with for a digital confirmation for the Bank Guarantee within 15 days from the date of issue of letter of intent, with a claim period of throughout the contract period and additional 180 days.

II. The successful bidder may also deposit the Performance Security amount through NEFT/RTGS/E-payment to Port Bank Account in lieu of Bank Guarantee. However, the Port may relax the above time limit of 15 days and may extend for further period of 6 (six) days in extraordinary circumstances based on the reasons furnished by the bidder. If the Performance Security is not deposited within the stipulated period as prescribed, the Letter of Intent stands cancelled automatically, and the Earnest Money Deposit will be forfeited.

III. In case the Port is obliged to make any recoveries on any account from the Performance Security Deposit of the firm either in part or full, upon encashment by the Port, the firm shall be obliged to make good the Performance Security Deposit amount within a period of 10 (ten) days after the receipt of information in this regard, failing which the firm shall have to pay an interest 6% per annum for the period of delay in making good the Performance Security Deposit.

IV. The Performance Security should remain valid for a period of 180 days beyond the date of completion of all contractual obligations of the Successful Tenderer including statutory obligations and will be refunded/discharged thereafter without any interest after adjusting any dues to the Port.

3. BRANCH

The Successful Tenderer shall have branch/has to establish its Office/Branch at a radius of 60 kms from the Port within 1 Month/further extended period of Two Months for exceptional circumstances, from the date of contact agreement with Minimum one Chartered Accountant, as Partner stationed at this Branch failing which the Performance Security submitted by the Successful Tenderer shall be forfeited and also Terminated from the Contract. The Chartered Accountant proposed to be stationed at the Branch Office shall have been associated with the participating firm as a Partner on or before the date of publication of the tender document.

4. WORK ORDER

After fulfilment of the conditions specified in the Letter of Intent, the Port shall issue Work Order to the successful bidder.

5. SIGNING THE CONTRACT AGREEMENT:

I. The successful bidder shall be required to execute a Contract agreement at his own cost in the proforma prescribed by the Port as per the Contract Agreement Form provided in ANNEXURE-C of the bid document for the value of Rs.100/-non judicial stamp paper within 7 days of the issue of work order.

II. Non-fulfilment of the above condition of executing a Contract agreement by the successful bidder would constitute sufficient ground for annulment of the award.

III. Further, the Port reserves the right to take necessary action as deemed fit against such default bidder. The penal action may include reference to C&AG/RBI and also to the ICAI/IPA for necessary action. Also, the bidder shall be Blacklisted for a Period of 3 years from participating in the Bids issued by the Port.

6. SECURITY DEPOSIT:

Security Deposit at the rate of 10% will be deducted from each running bill after adjusting the EMD subject to a maximum accumulation of 5% of the tendered value. The Security Deposit shall remain with the Port till the date of completion of all contractual obligations of the firm including statutory obligations and will be refunded without any interest after adjusting any dues payable to the Port/ Statutory Authorities.

7. DEPLOYMENT OF MANPOWER:

I. The Chartered Accountant firm shall nominate a Partner exclusively to deal with the Internal Audit and co-ordinate with VOC Port Authority at all times. The partner shall be in a position to visit the Port at any time on any number of occasions for the purpose of carrying out the Internal Audit work. Apart from that, the Partner of the firm shall also be in a position to come for any discussion/meeting convened to deliberate on the Internal Audit Report on any number of occasions at any point of time. Any non-response/default in this regard will be considered as deficiency in service. The Chartered Accountant firm shall give the details of the partner so nominated along with the address, telephone no., mobile no., fax no., e-mail ID, etc. Any change in the Manpower deployed shall be made only with prior written intimation to Port Authority.

II. The Audit Team should be headed by a Partner who shall be a Chartered Accountant stationed at branch/office established by the firm within radius of 60 km from Port.

III. The firm shall deploy an Audit Team of 2 Nos. of CA/CMA Inter and 2 Nos of M.Com graduate with minimum 2 years experienced staff to be deployed complying to the Minimum Wages Act for the Whole Month, and 1 No. of CA Qualified must attend weekly once for entire term of the Internal Audit.

8. SUBLETTING OF WORK:

No part of the contract shall be sublet, assigned, or outsourced or tie-up with to any other local Chartered Accountant firm or any third party for rendering the services under this contract. The entire scope of work shall be executed solely by the successful bidding firm through its own Partners, professionals, and staff. The successful bidding firm shall be fully responsible for the quality, timeliness, and execution of all services under the contract. Any contravention of this clause shall be treated as a material breach of contract and may result in immediate termination of the contract, forfeiture of security deposit, debarment and such other action as the Port Authority may deem fit.

9. DEBARMENT:

A bidder shall be debarred if he has been convicted of an offence;

a) under the Prevention of Corruption Act, 1988; or
b) the Indian Penal Code or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.

If the bidder is found to be debarred shall not be eligible to participate in any of the Tenders of this Port for a period of three years commencing from the date of debarment.

SECTION VI – SCOPE OF WORK, STATUTORY COMPLIANCE

1. SCOPE OF WORK:

The detailed scope of work is as mentioned in ANNEXURE-B should commence the work from the date to be specified in the Work Order at V.O.Chidambaranar Port Authority.

2. INTERNAL AUDIT REPORT:

a) The report shall be submitted in two parts. The first part will contain a summary of significant irregularities and second part will contain all the other irregularities, deficiencies etc. noticed requiring rectification recoveries or adjustments.
b) The report should be submitted with 2 hard copies and mailed to FA&CAO in PDF Format with duly sealed & signed. (fa@vocport.gov.in).
c) The report should not be a repetition of C&AG'S audit remarks or it should not be just generated report available in the System either fully or partially. Report should concentrate/give more attention to improvement in System Controls / Office procedures etc. Qualitative information to management on cost /benefit analysis various operation /investments etc.
d) The report should state the Name, Qualification etc of all the persons who in charge/Conducted the Internal Audit of that quarter.
e) The Report of each quarter should be submitted on or before 15th of the first month of the succeeding quarter.

The Audit opening & closing meeting of Internal Auditor with the HOD shall be enclosed with the quarterly report. Reports submitted are supported by basic records. Report for the relevant quarter should be submitted on or before 15th of the first month of the succeeding quarter. Audit for Past period i.e., from July 2026 to September 2026, the report should be submitted on or before 15th November 2026.

Compliance Report of each Financial Year is to be submitted by the Audit Firm within 60 days from the end of the relevant FY for submission before the Board.

3. COMPLIANCE WITH THE EPF, ESI, ANY OTHER LABOUR LAWS:

a) The firm should adhere to the Employees State Insurance Act, 1948 (34 of 1948) and Employees Provident Fund Act, 1952 and the rules/orders framed there under from time to time.
b) Any interest or penalties payable to EPF/ ESI Authorities due to the default of the firm, the same shall be adjusted against any dues payable to the firm or from Performance Security/ Security deposit.
c) The firm ensure necessary compliance with ESI, EPF or any other labour laws.

SECTION VII – GENERAL CONDITIONS OF CONTRACT

1. PAYMENT TERMS:

- The firm shall raise Invoice for 70% of the payment claimed proportionately on quarterly basis and the remaining 30% of payment of all quarters of the respective financial year will be made after completion of Internal Audit of all Departments. Further, will be subject to submission of final report consolidating all the quarterly reports and covering the entire scope for every financial year after considering the compliance report for action taken on the Audit queries/observations in respect of the concerned Department with Internal Auditor comments.
- The Audit firm must attach the attendance sheet, Details of Bank Statement for payment made to staff complying with Minimum Wages Act, alongwith Invoice.
- The applicable GST claimed at the rates applicable from time to time on submission of bills/invoices as prescribed under GST Act/Rules thereon. The GST shall be reimbursed by the Port once the GST claimed is reflected in GSTR-2A against the Port GST number.
- TDS and GST TDS deductions shall be governed as per the provisions of the Income Tax Act, 1961 and GST Act/rules thereon.

2. PERIOD OF CONTRACT:

The Contract is valid for a period of Two years from the date specified in the Work Order. The Contract may be extended for a further period of one year subject to Satisfactory Performance, at the convenience of the Port on the basis at the same rates, terms and conditions.

Notwithstanding the above, the scope of work under this contract shall also include the conduct of Internal Audit for the past period audit from July 2026 to September 2026, in addition to the internal audit assignments falling due during the currency of the contract. The Audit firm shall undertake and complete this past period audit scope simultaneously during the currency of the contract, in accordance with the timelines specified for the respective scope of work. No additional payment shall be admissible for this work beyond the fees quoted and accepted under the contract for the said scope of work.

3. NON-PERFORMANCE OF CONTRACT/ BREACH OF CONTRACT:

In the event of unsatisfactory performance or non-compliance with regard to the provisions of the Contract or if any breach is committed by the firm of the terms and conditions of the Contract, the Port will issue show cause notice to the firm indicating such unsatisfactory performance or noncompliance by the firm, for compliance and if the firm fails to comply within a period of 30 days from the date of issue of notice by the Port, the Port reserves the right to terminate the contract. In such event, the Performance Security and Security Deposit will be forfeited, for the loss or damages suffered by the Port due to the breach of the Contract committed by the firm or the manpower deployed for the performance of the Contract.

4. DISCONTINUANCE BY THE FIRM:

If the firm is not in a position to continue the contract, the firm should give 90 (Ninety) days in writing, prior to the proposed date of discontinuance of the contract to the Port. In such case, the Performance Security and the Security Deposit shall be forfeited.

5. FORECLOSURE OF THE CONTRACT BY PORT:

The Contract may be foreclosed by the Port by giving 30 (Thirty) days advance notice to the firm during the subsistence of the contract period without assigning any reasons. In such cases, the Performance Security Deposit and Security deposit will be refunded to the firm, subject to recoveries, if any.

6. PENALTY FOR DELAYS/LIQUIDATED DAMAGES:

I. The Quarterly Report on Internal Audit for each Quarter shall be submitted on or before 15th of succeeding month of each quarter. For delayed submission of Quarterly Report, Penalty of 1% of the quoted Audit fee for each quarter will be levied for each week or part thereof for the delay subject to a maximum of 10% of total value of the contract throughout the contract period.

II. Non deployment of Manpower, for Qualified CA Rs.2,500/- per day, CA/CMA Inter Rs.600/- per day and Other Assistant Rs.500/- per day will be recovered from the quarterly bill.

7. DISPUTE RESOLUTION:

I. Except as otherwise provided elsewhere in the Contract, if any dispute, difference, question or disagreement or matter whatsoever, arises, before/after completion or abandonment of work or during extended period, between the parties, as to the meaning, operation or effect of the contract or out of or relating to the contract or breach thereof, the same shall be referred to the concerned Head of the Department, V.O.Chidambaranar Port Authority, Tuticorin.

II. In case, the dispute is not resolved, the same shall be referred to the committee headed by Deputy Chairperson and other members to be nominated by Chairperson, VOCPA.

III. If the dispute remains unresolved, the same shall be referred to the Chairperson, VOCPA whose decision, in this regard, is final and binding on both the parties to the contract.

8. APPLICABLE LAW AND JURISDICTION:

The contract shall be governed by and constructed according to the laws in force in India. The firm shall hereby submit to the jurisdiction of the courts situated at Tuticorin for the purpose of actions and proceedings arising out of this contract and the courts at Tuticorin shall have the sole jurisdiction to hear and decide such actions and proceedings.

9. OTHER CONDITIONS OF CONTRACT:

a) All requirement of stationery, computer system/laptop/Printer shall be provided by the audit firm himself and they should bear the firm's name for identification of reports/documents generated by them.

b) The general place of work shall be the Administrative Office of V.O.Chidambaranar Port Authority. However, in case of necessity they may have to visit the work site/divisional offices with prior intimation/appointment of the officer in charge.

c) Access to computer terminals connected to the Integrated Computer System of the Port will be provided. Place of work and furniture will be provided by the Port free of cost at the Administrative Office. The tenderer and his employees shall maintain strict confidence of all information received by them in the course of performance of their duties. Any violation in this regard will be viewed seriously and will be liable for appropriate action. They shall not take any document/materials outside the Port premises without the written permission of the designated officers of the Port.

d) The normal working hours of Office shall be 10.00 AM to 6.00 PM for all Port working Days.

e) Adoption: The Contract shall be governed by the provisions or amendments or clarifications of Major Ports Authority Act, 2021, Indian Ports Act, 1908, Merchant Shipping Act, 1958 and any other relevant Acts and directives issued by the Government of India from time to time. It shall be binding upon the firm to comply with all such acts, rules, regulations, and directives issued by the Government of India and/or others communicated by the Port from time to time.

10. CONFLICTING RELATIONSHIPS

A firm found to have a close business or family relationship with any official of Port who is directly or indirectly related to tender or execution process of contract and who has held/is holding any post in the Port may not be awarded a contract, unless such conflicting relationship has been resolved in a manner acceptable to the Port throughout the tendering / contract execution process.

11. MALPRACTICE OR FURNISHING OF FALSE INFORMATION:

In case of suppressing of any facts or furnishing of false information or malpractice committed by the firm anytime during the tender process and/or during the contract period, the Port shall reject the bid in whole or terminate the Contract Agreement. In the event of such omission, the Port reserves right to forfeit encashment of the Bank Guarantee/ Performance Security and/or Security Deposit lying with the Port. In addition to the above, the Port may also black list or suspend or debar the firm from participating in future tenders, as the Port thinks deem fit.

12. CHANGE IN CONSTITUTION

The firm/ Contracting entity shall not make change in the formation, constitution or composition of its business or its name without the written consent of the Port, during the existence of the Contract.

13. INSOLVENCY / BANKRUPTCY / WINDING UP/ BLACKLISTING ETC.,

The Port shall be entitled to cancel / terminate the Contract before expiry of contract period, if the firm is declared as Blacklisted/insolvent or bankrupt or is unable to pay its debts or makes a composition with its creditors or if a trustee, liquidator, receiver or administrator is appointed to take over the assets or the business or the undertaking of the firm or if a substantial portion of the assets, property, revenues or business of the firm is confiscated or expropriated by the Central / State Government or any governmental agency or third party or if the law relating to the sick companies applies to the firm or the firm is dissolved or wound up or if an order shall be made or an effective resolution is passed for the winding up of the firm or the firm is reconstituted or the business or operations of the firm is closed either due to disputes inter-se amongst its stakeholders or otherwise.

14. CONFIDENTIALITY:

The firm and the manpower deployed as per the terms and conditions of this Contract for performance of the rights and obligations of the firm shall keep confidential, the data and other information of the Port shared or obtained during work in any form during and after expiry/termination/cancellation of the Contract, except the information that which are available in the public domain. In the event of receipt of any legal/ statutory notice to disclose the information shared by the Port, the same shall be done by the firm only after giving a prior intimation to the Port.

15. DAMAGE TO PROPERTY:

The firm shall be responsible for making good to the satisfaction of the Port, any loss or damage to any structures and properties within the Port premises. If such loss or damage is due to fault and/or the negligence or wilful acts or omission of the firm, his employees, agents, representatives and/or manpower deployed by the firm, the firm shall make good the loss as assessed by the Port.

16. INDEMNIFICATION:

The firm shall defend, indemnify and keep indemnified and hold the Port, its officers and employees harmless from any and all claims, demands, injuries, damages, costs, charges, compensation, losses, expenses, proceedings or suits including attorney fees, arising from any breach or default in the performance of any obligation on the firm's part to be performed under the terms and conditions of this Contract or arising from any negligence of the firm, or any of its agents, or its employees or the person provided for the purpose of this Contract or non-fulfilment/ non-adherence/ non-compliance of any statutory provisions which is as per law the firm is required to comply with. The provisions of this section shall survive even after the expiration or termination of this Agreement.

17. ENTRY PASSES:

Port shall arrange for providing entry passes for entering into Zone A and Zone B on payment basis by the audit firm for his representative and manpower deployed under this Contract.

18. NOTICE:

Any notice to the firm shall be deemed to be sufficiently served to the firm directly or to any person in the details provided to this Tender, if given or left in writing to the address or sent through E-mail ID. Responsibility to notify any change in address and/or email-id, entirely lies with the firm.

Annexures and Forms

Annexure – A

QUALIFICATION AND RESPONSIVENESS INFORMATION: LIST OF DOCUMENTS TO BE ENCLOSED

All bidders shall include the following information with their bids by scanning the relevant documents after being filled, signed with seal and serially numbered by the Bidder. The above shall be uploaded using their user-id and password in the E-tender portal on or before the last date of submission of tender mentioned in the NIT towards Part I– Techno-commercial bid.

PART I – TECHNO-COMMERCIAL BID

Sl. No.	Qualification Documents to be uploaded	Uploaded Page Ref No.
1.	Notice Inviting Tender (NIT)	
2.	Form I – Details of Firm	
3.	Form II – Bid Security Declaration	
4.	Form III – Past Experience Copies of Work order and completion certificate issued by any Central / State Government / Autonomous bodies / PSEs/PSUs / Nationalised Banks / Public Limited or Private Limited Companies, etc., Profit & Loss account	
5.	Form IV – Declaration of Authorised Representative of the bid	
6.	Form V- Tender Acceptance and Declaration of litigation & Blacklisting	
7.	Copies of original registration certificate documents incorporating the legal entity and defining the constitution or legal status, place of registration and principal place of business	
8.	Total number of the pages uploaded by the bidder (mention the page no. starting from to end)	
	1. Starting page no.	
	2. Ending page no.	
	3. Total number of pages	

(Fill the page numbers where the documents have been uploaded in the table provided above)

*The above qualification documents to be uploaded list is subject to changes as per the requirement of the concerned department

Place: ……………………….

Date: ………………………..

Signature and seal of the Authorized Representative of Bidder

Form - I

DETAILS OF FIRM

(To be submitted in Company's letter head, with signature and seal)

1. Name of the firm :

2. Registration no. and date :

3. Address of the firm :

4. Telephone no. :

5. E-mail address : FAX no:

6. No. of years in the business : PAN No.:

7. Statistical information about the firm for the past three years:

Sl. No.	Particulars	Details / No.
1	Number of Clients with Turnover exceeding Rs.300 Crs.	
2	Total staff strength including partners	
	(A) Total number of Qualified Chartered Accountants	
	(i) No. of partners & Qualification (Proof to be enclosed)	
	(ii) No. of paid chartered accountants other than partner	
	(B) Total number of staff / articled assessments	
	(i) No. of Inter – Qualified	
	(ii) No. of Post - Graduate	
	(iii) No. of Graduate	
3	C&AG Empanelment details (Enclose Proof)	
4	GST Registration Number (Enclose Certificate)	
5	PAN (Enclose Copy)	
6	Deed of Partnership	
7	Any other document	

FORM II

BID SECURITY DECLARATION

To,

The FA&CAO,
Finance Department,
V.O. Chidambaranar Port Authority,
Tuticorin 628 004.

I/We. The undersigned, declare that:

I/We understand that, according to your conditions, bids must be supported by a Bid Securing Declaration.

I/We accept that I/We may be disqualified from bidding for any contract with you for the time specified in the tender document if I am /We are in a breach of any obligation under the conditions specified in the bid document, because I/We

a) have withdrawn/modified/amended, impairs or derogates from the tender, my/our Bid during the period of bid validity specified in the form of Bid; or
b) having been notified of the acceptance of our Bid by the purchaser during the period of bid validity (i) fail or reuse to execute the contract, if required, or (ii) fail or refuse to furnish the Performance Security, in accordance with the Instructions to Bidders.

I/We understand this Bid Securing Declaration shall cease to be valid if I am/we are not the successful Bidder, upon the earlier of (i) the receipt of your notification of the name of the successful Bidder; or (ii) thirty days after the expiration of the validity of my/our Bid.

Signed: (insert signature of person whose name and capacity are shown)

in the capacity of (insert legal capacity of person signing the Bid Securing Declaration) Name: (insert complete name of person signing he Bid Securing Declaration) Duly Authorized to sign the bid for an on behalf of (insert complete name of Bidder)

Dated on day of (insert date of signing)

FORM – III

PAST EXPERIENCE

A) Details of Past Experience

Sl. No	Year	Name of work	Value of work executed. (in Rs.)	Work order reference No.	Contract period		Date of completion certificate	Name and address of the	Turnover of the client
					Commencement	completion			
1	2025-26								
2	2024-25								
3	2023-24								
4	2022-23								
5	2021-22								
6	2020-21								
7	2019-20								

Note:

1. The copies of the documents containing above information like work order and completion certificate in the format attached Form III (A) have to be uploaded duly self-attested.
2. In case of experience other than Central / State Government / Autonomous bodies / PSEs/PSUs/ Nationalised Banks / Public Limited Companies, the bidder has to submit TDS certificate for the past experience to be uploaded, as provided in Form III (B), only then the experience will be considered.

Yours faithfully,

(Signature of Authorized Person)

Place: …………………….

Date: ……………………..

Name ……………………………………………….

Designation ……………………………………..

Business Address: …………………………………

…………………………………………………………

Seal …………………………………………………….

B) <u>EXPERIENCE / COMPLETION /PERFORMANCE CERTIFICATE</u>

(To be issued in the Company's official letter head, sealed and signed by the Official who had issued the work order / his equivalent or his superiors)

This is to certify that M/s -------------------- awarded the contract --------------------------------- and executed in this organization as per the details furnished below

1. Name of the work :
2. Work order number/ agreement number and date :
3. Date of commencement of execution of Contract :
4. Date of completion of Contract :
5. Date of extension, if any :
6. Value of the Work :
7. Scope of Work:
8. Executed value :
9. Period of contract :
10. Performance of the Contractor : Satisfactory/ Not Satisfactory
11. Whether any penalty is imposed:
12. Actual payment made:

(Signature)

Place: ……………………. Name ……………………………………………….

Date: …………………….. Designation ………………………………………..

Organisation with Address..………………………

……………………………………………………

Seal ………………………………………………….

Note :

(i) Furnishing the information in the format is preferable.
(ii) However certificate(s) submitted in any other format should contain all the required information as in the Form III A.

FORM - IV

DECLARATION OF AUTHORISED REPRESENTATIVE

(To be provided in Rs 100 /- non-judicial Stamp Paper)

(Separate Forms to be submitted for each Signatory with details of Proprietor or Partner or Managing Director)

I/We,......................... (Name) being the (Proprietor/Partners/Karta/ Managing Directors and whole time Director/Members of Managing Committee of Associations/Board Members etc.) of .... (Name of the Bidder), hereby solemnly affirm and declare that the .... (Authorised Signatory) is hereby authorized, vide resolution No. (Resolution Number)dated.................... (Resolution Date) (copy submitted herewith), to act as an authorized signatory for the business...................... (Name of the Bidder) for which submission of bid is being filed under the tender. All his actions in relation to this tender will be binding on me/us.

Signature of the person competent to sign
Name:...
Description:..
Name of the Business Entity:...

Acceptance as an Authorized Signatory

I (Authorised Signatory)hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory
Name:...
Description:...
Place:..
Date:...

Note:

1. For the purpose of this tender and the Agreement, the tender, forms, Agreement and other documents shall be signed only by the persons, who are themselves in a position to undertake the work and possessing all other resources required for the purpose. The tender shall contain the name, residence and place of business of the person or persons submitting the tender and shall be signed by the Bidder with his usual authorized representatives followed by the name and Description of the person signing the document along with a copy of the partnership deed. A copy of the constitution of the firm with the names and addresses of all the partners shall be furnished.

2. Tender by a corporation shall be signed in the name of the corporation by a duly authorized representative, and a power of attorney in that behalf shall accompany the tender. In the case of company, a copy of the Memorandum and Articles of Association shall be furnished.
3. Tenders may be submitted by agents on behalf of their principals, but in such cases the Board reserves the right to enter into contract with the principals, Director, with the principals and agents jointly as deemed appropriate.

FORM-V

TENDER ACCEPTANCE AND DECLARATION ON LITIGATION AND BLACKLISTING

(To be provided on the bidder's company letter head with signature and seal)

To

Sir,

Subject: ___________

Tender Reference No:._______ for "APPOINTMENT OF A SERVICE PROVIDER(C&AG EMPANELLED CHARTERED ACCOUNTANT FIRM) TO RENDER INTERNAL AUDIT SERVICES TO V.O.CHIDAMBARANR PORT AUTHORITY FOR A PERIOD OF TWO (2) YEARS".

WE DECLARE THAT:

1. I/We have not been involved in any litigation for the past five years that may have an impact of affecting or compromising the delivery of service as required under this tender.

2. Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, the parties concerned and disputed amount is as given below

1._________

2._________

3. I/We am / are not blacklisted or debarred in the last three years from providing service by any Central/State Government/Autonomous bodies/PSEs/ PSUs /Nationalized Banks / Public Limited or Private Limited Companies, etc., in India.

4. I/We have downloaded / obtained the tender document(s) for the above mentioned Tender / work from the website(s) namely:____________________ as per your advertisement, given in the above mentioned website(s).

5. I/We hereby certify that I/we have read the entire terms and conditions of the tender documents from Page No.____ to _____ (including all documents like annexure(s), schedule(s), etc.,), which form part of the contract agreement and I/we shall abide hereby and agree the terms / conditions / clauses contained therein.

6. The corrigendum(s) issued from time to time by V.O.Chidambaranar Port Authority for the above subject work has also been taken into consideration, while submitting this acceptance letter.

7. I / We hereby certify that there is no deviation from the Tender conditions either technical or commercial or tender enquiry.

8. I / We hereby unconditionally accept the tender conditions of above mentioned tender document(s) / corrigendum(s) in its totality / entirety.

9. I / We certify that all information furnished by me / us is true & correct and in the event that the information is found to be incorrect / untrue or found violated, then V.O.Chidambaranar Port Authority shall without giving any notice or reason therefore, summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full earnest money deposit absolutely.

Yours faithfully,

(Signature of the Bidder, with Official seal)

Witness with signature

1) Name & Address

2) Name & Address

__ANNEXURE-B__

SCOPE OF WORK

1. OBJECTIVES AND SCOPE OF INTERNAL AUDIT:

- The Internal Audit is to be conducted with a view to see whether:
  - a) All the transactions involving financial implications are properly accounted for;
  - b) The initial accounts records are maintained correctly and accurately;
  - c) To ensure that there are no delays and /or irregularities in maintaining the Accounts and reports, statutory regulation;
- Reliability and Integrity of Information: The internal auditor should review the reliability and integrity of financial and operating information and examine the effectiveness of the means used to identify, measure, classify, and to report such information.
  - **Compliance with Policies and Procedures:** The systems and procedure also have considerable impact on the operation of the business enterprise. The internal auditor should gauge the effectiveness and impact of such systems and report thereon.
  - **Safeguarding the Assets**: The Internal auditor should review the existing system for safeguarding the assets and if necessary should verify the existence of such assets.
  - **Economical and Efficient Use of Resources**: The Internal auditor should also appraise the economy and efficiency with which the resources are employed.
- Accomplishment of the Established Objectives and Goals: The internal auditor should make a review of the operations or programmes of the enterprise and should ascertain whether the results are not inconsistent with the established goals and objectives of the enterprise. He should also ascertain whether the programmes are carried out as per plan.
- Ensure the provisions of the accounting standards, accounting procedure, rules and regulations, orders and procedure in force and instructions issued by the Chairperson /FA&CAO from time to time are followed.
- The role of internal audit should be such that it will be envisaged as a service input in an organization and should be a valuable focal point for management planning and control.
- Extent of sampling / test checking will be the responsibility of internal audit depending upon the generally accepted audit principles and methodology. The process of Internal Audit should start with the identification of the objectives laid down by the Management, verification of the plan of action, its execution, and critical analysis.
- Internal Audit not be confined only to finance audit, should go beyond vouching, verification, checking the arithmetical accuracy etc. Adequate emphasis would need to be accorded to testing the IT systems & operational risks and controls on which the generation of financial information is dependent.

2. DEPARTMENT WISE PROPOSED BROAD SCOPE OF THE INTERNAL AUDIT IS AS FOLLOWS:

A. Revenue Receipts / Traffic Department:

Sl. No.	Particulars
1	Verification of Accuracy of processing the transactions, Billing, Service Charge in line with Scale of Rates with that of SAP/POS of ERP, other circulars/ Notifications issued
2	Scrutiny of high balance (Dr./Cr.)Sundry Debtors/ Crediting Accounts.
3	Verification of Tri Party Agreements entered with the Customers.
4	Verification of Bank reconciliation with the Collection.
5	Scrutiny of all types of refunds issued to the Customers.
6	Rent, Electricity & Water Charges: It should be checked whether demand for rent, charges for supply of water and energy are raised promptly in all cases as per approved tariff and with reference to Building and Land allotments in force. Also it should be verified whether all demands have been realized as per demand and credited to Port account immediately.
7	Miscellaneous Receipts: The basis for assessment of charges for miscellaneous services, charges for hire of Machineries, Equipments, Centage charges for deposit works/works done for outside parties, raising of demands, collection of dues and crediting the dues collected in Port account should be verified.

B. General Admin Department/HR:

Sl. No.	Particulars
1	Payment of staff salaries and statutory dues (including leave records, PF & TDS deductions/ deposits)
2	Review of Pay roll process for selected months-end to end process including generation of salary voucher and payment thereof.
3	Approved policy on monthly basis along with payout cycle
4	Verification of Service Books of Employees: The service books including the leave accounts of all the employees should be checked to verify whether they are maintained properly as per instructions contained in Rules 196 to Rule 203 of the Supplementary Rules.
5	Verification of Advances/Claims: Recoverable Advances given to Employees & recoveries thereon, Reimbursements under the Schemes etc. to be verified by the Internal Auditors.
6	The records relating to Port Guest House on occupation collection and remittance of rent and other charges shall be verified.

C. Finance Department:

Sl. No.	Particulars
1	Checking the authority of expenditure as per delegation of authority matrix (including capital expenditure)
2	Verification of Cash Book transactions.
3	Scrutiny of general ledger & reconciliation status for all general ledgers.
4	Scrutiny of Income and expenses
5	Scrutiny of Bank Reconciliation statements
6	Verifications of Income and expenses related to all business segments.
7	Reviewing of computation of Advance tax, verification of timely deduction of TAX (TDS)
8	Compliance of Accounting standards & Accounting policies of the port, if any.
9	Fixed assets accounting, depreciation verification.
10	Verification of wage bill payments made for off-roll employees.
11	Vouching Contract Payments & Tenders of High Value: The important activities like finalization of Tenders for supply of Machinery, award of contract and payment to Contractors/Suppliers and high value firms are to be audited by Internal Auditors in full adequate manner.
12	SAP Related: The Port has implemented the ERP by adopting SAP for all operations of Port. The Internal Audit is to ensure continuously the control system is in the place for raising demand, collection of revenues, TDS and other deductions in the payments and interfaces points between POS, HR, etc. with FI and also like PPP operations and highlight all receipts and payments are as per authorized transactions and no duplicate or triplicate triggering of receipts and payments take place. Verification the reports generated through SAP meeting the purposes for which they are designed for.
13	Verification of all Deposits including FDR and investment-related transactions recorded in SAP, including creation, renewal, redemption, accounting entries, interest calculations, and reconciliations with supporting documents and bank records, compliance with approved policies and authorization procedures, and the adequacy of internal controls over investment transactions.
14	Action Taken with respect to decision taken in the Board / remarks of Chairperson/ Dy.Chairperson/HOD &Dy.HOD in files.

D. Mechanical / Civil/ Marine/Medical Departments:

Sl. No.	Particulars
1	Review of Annual Maintenance Contracts.
2	Checking of inventory of numbered stationeries- including cheque rolls.
3	Review of expenses processed through Admin department w.r.t Agreements, approvals etc including TA/DA bills.
4	Review of all purchases including E-Transactions in line with the procurement policy GFR & DOP

5	i. The log books of vehicles, including buses, lorries, light vehicles. two wheelers etc. ii. Cranes, Machines should be checked regarding mileage run, working hours, consumption of fuel, lubricants, furl, etc. It should be seen whether the log books have been properly maintained and entries thereon have been duly attested by proper authorities where the log books exhibits use of vehicle, machine etc. by private parties, it should be seen whether full and correct hire charges have been recovered. If the log book reveals misuse the reason there for should be investigated and brought to notice. iii. In case of purchases it should be verified whether purchase have been made as per the prescribed procedure. iv. Internal audit is expected to test check entry of items from the goods received statement and indents to the bin cards. The balancing of the bin cards should also be checked in order to ensure the correctness of the quantitative balances. v. Where Material At Site (MAS) Accounts are maintained, it should be seen whether the accounts are maintained as per provisions of CPWD "A" Code and ground balances are verified at least once a year.
6	Stores & Spares including Medical Stores: o Categories the Total Store Inventory into the following classification. I. Slow moving inventory items that have moved slowly during the period of audit (A criteria may be set in this regard). II. Non-moving inventory item that have not moved during the period of audit (A criteria may be set in this regard) The classification into Slow Moving / Non Moving inventory should be made for all the stores RM / Engineering / Finished Goods. o The Slow / Non moving inventory should be further classified into the following categories – The value and quantity of a) Item that will be consumed in the next few months b) Items that can be sold off being not required c) Insurance spares - in case of Engineering stores d) Items that have to be scrapped – useful life being over o Check the Goods Received Notes (GRN) to ensure that the GRN are properly filled in. Ensure that all the columns of the GRN have been completely filled in. o Ensure that inspection by the proper person has been made and his remark has been entered on GRN. Locate the cases where unreasonable delay has taken place in carrying out the inspection of the material. Check that the date of inspection is put on the GRN by the person who has carried out the inspection. o Check the Material Requisition Notes / Material Issue Note (MRN / MIN) in respect of the issue of material to production. Ensure that the Material Requisition Notes / Material Issue Notes are properly and completely filled in.

	o Further check that details of – quantity of stock in hand are filled in all the Material Requisition Notes before the MRN are sent to the Purchase Department for effecting further purchases. All the columns in the NMRN / MIN should be filled in. Ensure that the MRN / MIN are authorized by a responsible official. o Ensure that the stores ledgers are kept upto date and entries in respect of receipts / issues are made on a daily basis. o Carry out a physical verification of say 10% items in the stores inventory (All 'A' items should be verified 100%)and check whether the physical balances agree with the book balances appearing in the stores ledger. Comment upon the discrepancies, if any. o Enquire whether there is a system of Perpetual Inventory in force where at any point of time the book balances agree with the physical balances. The system of continuous stock taking - perpetual inventory should be such that every single item is covered at the physical stock take at least once in a year. o Check that Norms (No of days consumption) have been determined in respect of inventory level of Raw Material. The inventory level should be maintained at that level. Comment if the inventory levels are at a higher level as compared to the Norms. o Ensure that the stores - warehouse inventory is kept properly segregated with clear identification marks. Further, the imported material and the material bought under Advance licence should be stored separately and with prominent identification tags. o Ensure that a proper control is kept by Stores over items sent outside for job work/repair etc. (Material sent under a Returnable Gate Pass) Check that the list of pending items (RGP) is prepared on a regular basis and the materials sent are received back within a reasonable period.
7	Physical Verification of Fixed Assets: Port's all Fixed assets to be physically verified once in a year. The verification shall be done at the end of each financial year.
8	System Audit Improvement

3. MANDATORY SCRUTINY OF BILLS AND RECORDS ON RANDOM SAMPLING BASIS:

I. REVENUE SIDE:

Sl. No	Area	No. of files/bills to be Checked on random basis p.m.
1	Vessel Related Charges	Samples verified shall be reported along with the remarks to the Port
2	Cargo Related charges	
3	Miscellaneous charges	
4	Lease of Lands- rental charges	
5	Licence of Lands- Rental charges	
6	Water charges	
7	Electricity charges	
8	Temporary Power supply	

9	Guest House charges (Collection & Remittance)	
10	RFID/Gate & visitor Pass Collections	

II. PAYMENT SIDE:

Sl. No	Area	No. of files/bills to be Checked on random basis p.m.
1	Refund of Revenue Bills	Samples verified shall be reported along with the remarks to the Port
2	Work bills more than Rs.1 Crore each	
3	Purchase Bills less than Rs.1 Crore	
4	EMD/SD Refunds	
5	Medical Bills (Firm Bills)	
6	All advances sanctioned & recovery	
7	All insurances taken by Port	
8	Pay bill /Pension drawn, recovery & refund	
9	Permanent / Temporary Imprest	
10	Sanction of Increments, withholding of pay, Tax calculation with respect to Pensioners, Senior Citizens for automatic implementation in System	

III. PHYSICAL VERIFICATION:

Sl. No.	Area	No. of bills to be Checked
1	POS COLLECTION VERIFICATION:	
	a. Cash Section	Once in a month
	b. All pass section area & Truck Parking Terminal	Pass issue once in a month
2	STOCK VERIFICATION:	
	a. Stores	Once in a month at least 25%of items on rotation basis.
	b. Petrol Bunk	Once in a month
	c. Sub division Stores	5 Sub divisions once in a month
	d. Hospital/Dispensary	Medical Stores once in a month
3	INVESTMENT SECTION	Once in a month
4	ACCOUNTING SIDE:	
	a. Suspense Account	Review Suspense Account every month
	b. Cash book Rev./Fund/Other Fund Cash Books	Every month
	c. TDS Recovery/Payment	Once in a month
	d. Remittance including ITC Credit adjustment	Once in a month
	e. GST Recovery/Payment	Once in a month
	f. Monthly Accounts Review	Once in a month

Note: The sampling atleast by 20% of the Total Bills Processed.

Verification of Agreements Signed on scientific sampling basis as deem fit by the Internal Auditor and the Internal Auditor shall ensure the Interest of the Port is protected better through this exercise.

4. PERIODICITY AND METHODOLOGY:

The period of this contract is to cover all transactions relating to two years contract period and one past period audit i.e., from July 2026 to September 2026. The audit will be conducted as per scope of work above specified in the tender on a continuous basis throughout the year. Internal Audit will cover all the departments at least once in a year and the proposed quarterly audit schedule is as follows:

***Past Period Audit (*2026 – 27):**

II Quarter- Civil Department, Marine Department and Finance Department (Revenue-II, Costing, Traffic and Material Sections)

***Concurrent Audit (*Q3,2026-27 to Q2, 2028-29):**

I Quarter- Medical Department, EDP Centre and Finance Department (Revenue-I, Works, EDP & Marine sections)

II Quarter- Civil Department, Marine Department and Finance Department (Revenue-II, Costing, Traffic and Material Sections)

III Quarter- Mechanical and Electrical Engineering Department and Finance Department (AAB, Pay bill & Pension Section, Admin & Advance Sections)

IV Quarter- Traffic Department, General Administration Department and Finance Department (Tax, Medical, Cash & Investment, General and Establishment Sections)

ANNEXURE-C

CONTRACT AGREEMENT FORM

(To be entered in Rs.100/- non-judicial stamp paper)

This agreement made this ……………………. Day of ……………………………2026 between the Board of Trustees of the V.O.Chidambaranar Port Authority, a body corporate under the Major Port Authority's Act 2021(hereinafter called the 'Board') which expression shall, unless excluded by, repugnant to the context, be deemed to include their successors in office) on one part AND…………………………………………………………………… …………………………………………………………………………………………… …………………………………………………………………………………………… ……………………………………………(hereinafter called the 'Contractor' which expressed shall, unless excluded by, or repugnant to the context be deemed to include his heirs, executors, administrators, representatives and assigns or successors in office)on the other part.

WHEREAS the Board is desirous of executing the work, WHEREAS the Contractor has offered to execute and complete such work and WHERE AS THE BOARD has accepted the tender and WHERE AS the Contractor has furnished a sum of Rs……………………….. (Rupees………………………………………………………………………………… …………………………………………………………………………………………… …) as Performance Security as per terms of contract for the due performance of this Contract.

Now this agreement witnesseth as follows:

1. In this agreement words and expressions shall have the same meaning as are respectively assigned to them in the tender document hereinafter referred to.

2. The following documents shall be deemed to form and be read and construed a part of this Agreement, namely,

   i. Tender document with all Annexures
   ii. All amendments to tender document;
   iii. Work order;
   iv. Letter of acceptance/acknowledgement; and
   v. Agreement deed

3. The contractor hereby covenants with the Board to execute and complete the work in conformity and in all respects with the provisions of the Contract.

4. The Board hereby covenants to pay the Contractor in consideration of the execution and completion of the works, the contract price at the time and in the manner prescribed by the Contract.

IN WITNESS WHEREOF the parties hereunto have set their hands and seal the day and year first written.

The Common Seal of V.O.Chidambaranar Port was hereunto affixed and

1. The Chairperson/other authorized officer thereof has set his hand in the presence of:

2. Signed and sealed by the Contractor in the presence of:

<u>Witness with signature:</u>

1. Name & Address

2) Name & Address

ANNEXURE D

FORM OF BANK GUARANTEE

(For Performance Security)

In consideration of the Chairperson representing the Board of Trustees of V.O.Chidambaranar Port (Hereinafter called the "Board") having agreed to extend………………………………………………………… (hereinafter called the 'said agreement') of Performance security for the due fulfillment by the said contractor of the terms and conditions contained in the said agreement on production of Bank Guarantee for Rs…………………..(Rupees ……………………..…………..……………………………… ……………………………………………………………………………………………….)

1. We ……………………………….(hereinafter referred to as 'The Bank') at the request of .……………………………………………………… contractor do hereby undertake to pay to the Port on amount not exceeding Rs………………. against any loss or damage caused to or suffered or would be caused to or suffered by the Port by reason of any breach by the said contractor of any of the terms or conditions contained in the said agreement.

2.We . . . . do hereby undertake to pay the amount due and payable under this guarantee without any demur, merely on a demand from the Port stating that the amount claimed is due by way of loss or damage caused to or would be caused to or suffered by the Port by reason of any breach by the said contractor of any of the terms and conditions contained in the said agreement or by reason of the contractor failure to perform the said agreement . Any such demand made on the bank shall be conclusive as regards the amount due and payable by the bank under this guarantee. However, our liability under this guarantee shall be restricted to an amount not exceeding Rs…………………..

3. We undertake to pay to the Port any money so demanded not withstanding and dispute of the disputes raised by the contractor in any suit or proceedings before any court or tribunal relating thereto our liability under this present being absolute and unequivocal.

4. The payment so made by us under this bond shall be valid discharge of liability for payment there under and the contractors shall have no claim against us for making such payment.

5. We ………………………………….. further agree that the guarantee herein contained shall remain in full force and effect during the period that would be taken for the performance of the said agreement and that it shall continue to be enforced till all the dues of the Port under or by virtue of the said agreement have been fully paid and its claims satisfied or discharged or till the Finance department , V.O.Chidambaranar Port Trust certifies that the terms and conditions of the said agreement have been fully and properly carried out by the said contractor and accordingly discharges this guarantee. Unless a demand or claim under this guarantee is made on us in writing within three months from the date of expiry of the validity of the guarantee period we shall be discharged from all liability under this guarantee thereafter provided further that the bank shall at the request of the Port but at the cost of contractor renew or extend this guarantee for such further period or periods as the Port may require.

6.We ……………………………………………………………………………………………… ……………. further agree with the Port, that the Port shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions of the said agreement or to extend time of performance by the said contractor and to forbear or enforce any of the terms and conditions relating to the said agreement and we shall not be relieved from our liability by the reason of any such variations or extension being granted to the said contractor or for any forbearance, act or omission on the part of the Port or any indulgence by the Port to the said Contractor or by any such matter or thing whatsoever which under the law relating to securities would but for this provision have effect of so relieving us.

7. This guarantee will not be discharged due to the change in the constitution of the bank or the contractor.

8. We…………………………………………………………………………………………… lastly undertake not to revoke this guarantee during its currency except with the previous consent of the Port in writing.

9. This guarantee is valid upto ………………………..(Period)

Dated the ……………………………day of………………………..

Seal of Bank.

வ.உ.சிதம்பரனார் துறைமுக ஆணையம்
वी.ओ. चिदम्बरनार पत्तन प्राधिकरण
V.O.Chidambaranar Port Authority
(Ministry of Ports,Shipping & Waterways, Government of India)
Administrative Office, Harbour Estate, Tuticorin -628 004
Tamilnadu

SAGARMALA

Certificate under :
IMS - ISO 9001:2015; ISO 14001:2015 & ISO 45001:2018 and ISPS compliant Port

Fax : 91-461-2352232
Email id : secretary@vocport.gov.in
Website : www.vocport.gov.in

No: FIN-IAU0IAU(Ten)/1/2026-Finance/E-9097 Date: 18.08.2026

Sub: Appointment of a Service Provider (C&AG Empaneled Chartered accountant Firm) To Render Internal Audit Services To V.O. Chidambaranar Port Authority for a Period Of Two (2) Years - Reg

****

1	Tender No.	:	FIN-IAU0IAU(Ten)/1/2026-Finance/E-9097
2	Name of the Tender	:	Appointment of a Service Provider (C&AG Empaneled Chartered accountant Firm) To Render Internal Audit Services To V.O. Chidambaranar Port Authority for a Period Of Two (2) Years
3	Estimate Amount	:	Rs. 33,00,000/- Plus GST
4	Audit Period Covered	:	Past Period Audit : July – September (2026-27) Concurrent Audit : Two Years from October 2026 to September 2028
5	Contract period	:	Two Years (Extendable upto one year)
6	Earnest Money Deposit	:	Rs. 66,000/-
7	Document Download Start Date	:	18.08.2026 from15.00 Hrs
8	Bid Submission Start Date	:	18.08.2026 from15.00 Hrs
9	Pre-bid meeting	:	01.09.2026 at 15.00 Hrs
10	Document Download End Date	:	08 09.2026 upto15.00 Hrs.
11	Bid Submission End Date	:	08 09.2026 upto15.00 Hrs.
12	Bid Opening Date	:	09.09.2026 at 15.00 Hrs
13	Validity of tender	:	120 days from the date of opening of Price Bid
14	Bid Security	:	“Bid Security Declaration” has to be furnished vide Form II.
15	Submission of Tender	:	Through CPP Portal. https://etenders.gov.in/eprocure/app

For further details visit the Port website www.vocport.gov.in before applying for tender schedule.

-Sd-

FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICER

Signature Not Verified
Digitally signed by SEENIVASAN
Date: 2026.08.18 12:02:02 IST
Location: eProcurement System for Central PSUs