

Chennai port Authority

No. 1, RAJAJI SALAI, Chennai: 600 001
Phone No: 044-25312210 ; 044-25368717

**Appointment of Audit firm for conducting Internal Audit & carrying out
Bank Reconciliation work at Chennai Port Authority from 01.07.2025
for a period of 2 years.**

e-procure.gov.in

e-Tender No. : Compilation/Internal Audit & BR/2025-26/F

Volume I: Technical Bid

Date of Pre Bid meeting : at 03.00 PM on 16.09.2025

Due Date for Online Submission: upto 03.00 PM on 03.10.2025

Due Date & Time of Bid opening: After 03.30 PM on 03.10.2025

CHENNAI PORT AUTHORITY
e-Tender No. Compilation/Internal Audit & BR/2025-26/F

E-Tender for Appointment of Audit firm for conducting Internal Audit & carrying out Bank Reconciliation work at Chennai Port Authority from 01.07.2025 for a period of 2 years.
e-procure.gov.in

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CHENNAI PORT AUTHORITY FINANCE DEPARTMENT ONLINE BID REFERENCE e-Tender No. Compilation/Internal Audit & BR /2025-26 /F	
Tender Document No.	Compilation/ Internal Audit/2025-26/F
Tender invited for	Appointment of Audit firm for conducting Internal Audit & carrying out Bank Reconciliation work at Chennai Port Authority from 01.07.2025 for a period of 2 years.
Validity of the Tender	120 days from the due date for submission of tender.
Date of Publishing of Tender Documents on Website.	02.09.2025
Tender document can be downloaded on	02.09.2025
Queries, if any, to be communicated by email	<u>www.eprocure.gov.in</u> <u>www.chennaiport.gov.in</u>
Pre-bid meeting	16.09.2025 at 3.00 pm at Centenary Building, 3 rd Floor, Chennai Port Authority, No. 1, RAJAJI SALAI, Chennai 600 001 (Clarification/amendments to Pre-bid queries will be uploaded in the website)
Last date and time for submission of Bid Documents	03.10.2025 at 3.00 PM
Date and Time of Technical Bid Opening	03.10.2025 at 3.30 PM
Date and Time of Financial Bid Opening	Date of Financial Bid opening will be intimated to the bidder/s qualifying in Technical Bid.
Place of opening of Bids	Chennai Port Authority Finance Department 3 rd Floor, Centenary Building No. 1, RAJAJI SALAI, Chennai : 600 001
Address for communication	Financial Advisor and Chief Accounts Officer Chennai Port Authority Finance Department 3 rd Floor, Centenary Building No. 1, RAJAJI SALAI, Chennai : 600 001
Cost of Tender document	There is NO Fee for the Tender Document.
Estimated cost for Internal audit Assignment	Rs.66.00 lakhs plus GST
EMD amount	Rs.1,32,000/-

CHENNAI PORT AUTHORITY
FINANCE DEPARTMENT
NOTICE INVITING ONLINE TENDER

**E-TENDER FOR “APPOINTMENT OF AUDIT FIRM FOR CONDUCTING
INTERNAL AUDIT & CARRYING OUT BANK RECONCILIATION WORK AT
CHENNAI PORT AUTHORITY FROM 01.07.2025 FOR A PERIOD OF 2 YEARS”.**

Online tenders through e-procurement mode are invited by Chennai Port Authority (CHPA) from reputed Audit firms to carry out Internal Audit and Bank Reconciliation work from 01.07.2025 for a period of 2 years by eligible Chartered Accountant / Cost Accountant firms under two cover system. The estimated cost of works put to tender is **Rs.66,00,000/- for 24 months.**

- One set of tender document consists of two cover (Cover -I & II). Cover-I (Technical Bid) and Cover-II (Financial Bid) comprises of Price bid documents.
- The complete tender document including annexure can be downloaded from CHPA website: www.chennaiport.gov.in and e-procurement portal link and submit as tender offer on or before the due date and time of submission.
- The offer (both Technical & Price) must be valid for a minimum of **120 days** from the last date of online submission of offer; otherwise the offer shall be rejected as non- responsive.
- Chennai Port Authority reserves the right to accept any tender in part or to reject any tender without assigning any reason thereof.
- The bidder shall have valid Income Tax, PAN & GST registration and shall furnish the self-attested copy of PAN and GST Registration certificates.
- The bidder should submit self – declaration in the covering letter (Format-I) stating that the CA firm has not been barred/black listed/disqualified by any regulators /statutory body in India during last 5 years. In case ChPA has taken a decision earlier that the performance of the firm is not up to the mark, such firms offer will not be considered.

- All the documents required to meet the eligibility criteria, as per Clause 5 – (i) Essential Criteria along with relevant documents, in the Tender Document –Technical Bid shall be uploaded through e-procurement portal after scanning in .pdf format. The bidder may submit self-attested copies of the documents and to produce the original documents for verification before issuing letter of award.
- The prospective bidder shall submit queries, if any, through e-tendering portal addressed to the F.A.&C.A.O., Chennai Port Authority, Chennai in connection with this tender well in advance, but not later than 7 days from the date of publishing of the tender in the website, so that the queries can be clarified. The bidders' queries will be clarified through Central Public Procurement Portal and if necessary the pre-bid meeting will be held at the Office of the F.A.&C.A.O., Chennai Port Authority, 3 Floor of Centenary building, No.1, Rajaji Salai, Chennai-600001 and notification in this regard will be issued through www.chennaiport.gov.in / e-procurement portal link.
- The due date and time of online submission of offers will be as indicated in the Online Bid Reference, unless otherwise notified. In the event of change in the schedules, the Financial Advisor and Chief Accounts Officer, Chennai Port Authority notifies the same only through www.chennaiport.gov.in and e-procurement portal link.
- If the offers are not received according to the instructions detailed here in above, they shall be liable for rejection.

F.A. & C.A.O.
CHENNAI PORT AUTHORITY

CHENNAI PORT AUTHORITY

FINANCE DEPARTMENT

e-Tender No. Compilation/ Internal Audit &BR/2025-26/FR

I. SPECIAL INSTRUCTIONS FOR ONLINE BID SUBMISSION

Bidders to follow the procedure to submit the bids online through the e-Procurement portal <http://eprocure.gov.in> as under.

The bidder shall **obtain e-token from a licensed Certifying Authority of National Information Centre (NIC) such as MTNL/SIFY/TCS / nCode/ eMudhra to get access for Online Bid Submission through the e-Procurement site <https://eprocure.gov.in>**

- (i) Bidder should do the registration in the tender site using the “Click here to Enroll option available.
- (ii) Bidder can use “My Space” area to update standard documents in advance as required for various tenders and use them during bid submission. This will facilitate the bid submission process by reducing time.
- (iii) Bidder should read the tenders published in the site and download the required documents / tender schedules for the tenders.
- (iv) Bidder then logs into the site by giving the user id/password chosen during registration and password of the DSC/e token.
- (v) Only one DSC should be used for one bidder. If a bidder uses more than one DSC token, the bid would summarily be rejected.
- (vi) Bidder should read the Tender schedules carefully and submit the documents as per the Tender.
- (vii) If there are any clarifications, the same may be clarified as per the tender conditions.
- (viii) Bidder should take into account the corrigenda, if any published before submitting the bids online.
- (ix) Bidder must in advance prepare the bid documents to be submitted as indicated in the tender schedule and they should be in the required format. If there are more than one document, they can be clubbed together.
- (x) Bidder selects the tender which he is interested using search option & then moves it to my favorite folder.

- (xi) From the folder, appropriate tender can be selected and all the details can be viewed.
- (xii) The bidder should read the terms & conditions and accept the same to proceed further to submit the bids.
- (xiii) For any queries related to e-procurement portal, the bidders are asked to contact by the following email id's. www.eprocure.gov.in or www.chennaiport.gov.in well in advance.
- (xiv) The bidder has to select the payment option as offline to pay the EMD as applicable.
- (xv) The bidder has to enter the password of the DSC / e-token and the required bid documents have to be uploaded one by one as indicated.
- (xvi) The bidder has to submit the relevant files required as indicated in the cover content. In case of any irrelevant files, the bid will be rejected / will not be accepted by the system.
- (xvii) The tendering system will give a successful bid updating message and then a bid summary will be shown with the bid no., the date and time of submission of the bid and all other relevant details. The bidder has to submit the relevant documents required as indicated in the cover content. In case of any irrelevant files, the bid will be rejected.
- (xviii) The bid summary has to be printed and kept as an acknowledgement as a token of the submission of the bid.
- (xix) The bid summary will act as a proof of bid submission for the subject tender and will also act as an entry point to participate in the bid opening date.
- (xx) For any clarifications regarding the Tender, the bid number can be used as a reference.
- (xxi) Bidder should log into the site well in advance for bid submission so as to submit the bid in time (i.e.) on or before the bid submission time. If there is any delay, due to other issues, bidder only is responsible.
- (xxii) Each document to be uploaded online for the tenders should be less than 2 MB. If any document is more than 2MB, it can be reduced by scanning at low resolution and the same can be uploaded.
- (xxiii) The time settings fixed in the server side & displayed at the top of the tender site, will be valid for all actions of requesting, bid submission, bid opening etc., in the e-tender system. The bidders should follow this time during bid submission.

- (xxiv) All the data being entered by the bidders would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered will not be viewable by unauthorized persons during bid submission & cannot be viewed by any one until the prescribed date & time of bid opening.
- (xxv) The confidentiality of the bids would be maintained. Secured Socket Layer 128bit encryption technology is used. Data storage encryption of sensitive fields is done.
- (xxvi) Any document that is uploaded to the server is subjected to symmetric encryption using a generated symmetric key. Further this key is subjected to asymmetric encryption using buyer's public keys. Overall, the submitted tender documents become readable only after the tender opening by the authorized individual.
- (xxvii) For any queries, the bidders are asked to contact by mail cppp-doe@nic.in or by phone 0120-4200462/4001002/4001005/6277787 well in advance.
- (xxviii) Tenderer is required to submit their tender through online in the form of Two Cover System on or before scheduled bid due date of closing and time as notified in NIT. The tender received after the due date and time will not be entertained.
- (xxix) Tender Document can be submitted online only in the designated e-procurement portal eprocure.gov.in on or before the due date and time. The time of opening of technical bid will be as notified in the NIT.
- (xxx) Tenderer should submit the tender as per specification of work and in accordance with the instructions to bidders, General Conditions of Contract and Special Conditions of Contract.

II –Submission of Offer:

The profile and the price bid of the Audit firm shall be submitted in two covers Viz. Cover-I and Cover-II

The **Cover (I)** shall contain scanned copy of the following and the conditions may be referred at clause (5) of Section-I

- i) Letter of C&AG empanelment for the current Financial year 2025-26.
- ii) The profile of the partners of the firm and their experience.
- iii) List of partners and qualified Chartered Accountants/Cost and Management Accountants to be deployed for this assignment.
- iv) Any documentary evidence viz., work order and Completion Certificates clearly specifying the type and year of audit to show the experience in Auditee units.
- v) Self- attested copies of Profit & Loss Accounts and Audited Annual Accounts certified by the CA/CMA of the firm.
- vi) Covering letter, as per Format-I of Section IV, duly filled up and signed by the authorized signatory.
- vii) Organization details, as per Format-II of Section IV, duly filled up and signed by the authorized signatory.
- viii) Bid Qualification Criteria (BQC), as per Format-III of Section IV, duly filled up, signed and sealed by the authorized signatory.
- ix) Self-attested copy of PAN Card and GST Registration certificate.

Note 1. If any Certificate issued by Institute of Chartered Accountants of India / Institute of Cost Accountants of India / C&AG is downloaded from website, the certificate shall be self-attested by the firm with their official seal on each page. Any misrepresentation / suppression of facts shall lead to rejection of the offer. Offers received late, beyond the stipulated time will be liable for rejection.

2. There shall not be any qualification /deviation from tender conditions.

Cover (II) :

Price should be quoted in a spread sheet file (.xls format) available in Central Public Procurement Portal only. Any indication of 'Quoted price' in the online technical bid documents shall lead to rejection of the bid outright.

For evaluation purpose the uploaded offer documents will be treated as authentic and final. No hard copy shall be submitted for reference purpose. The price bid submitted through Central Public Procurement mode only will be taken up for the purpose for evaluation. Price shall be quoted only in INR.

III - EVALUATION PROCESS:

- 1) A proposal shall be considered responsive if –
 - a. It is received by the Due Date and Time.
 - b. It is Digitally Signed.
 - c. It contains the information and documents as required in the Tender Document.
 - d. It contains information in formats specified in the Tender Document.
 - e. It mentions the validity period as set out in the document.
 - f. It provides the information in reasonable detail. The Port Trust reserves the right to determine whether the information has been provided in reasonable detail.
 - g. There are no significant inconsistencies between the proposal and the supporting documents.
 - h. The Technical qualification conforms to the minimum eligibility criteria specified in the tender.
 - i. A Tender that is substantially responsive is one that conforms to the preceding requirements without material deviation or reservation. A material deviation or reservation is one (1) which affects in any substantial way, the scope, quality, or performance of the Bidder or (2) which limits in any substantial way / inconsistent with the Tender document, or (3) whose rectification would affect unfairly the competitive position of other Qualified Bidders presenting substantially responsive bids.
 - j. The Chennai Port Authority reserves the right to reject any tender which in its opinion is non-responsive. No request for alteration, modification, substitution or withdrawal shall be entertained by the Chennai Port Authority in respect of such Tenders.
 - k. The Chennai Port Authority would have the right to review the Technical Qualification and seek clarifications wherever necessary.

- 2) Since the tender involves selection based on pre-qualification criteria, the FA&CAO, Chennai Port Authority will examine and seek clarification if any and list out the firms, which are found technically suitable and Cover-II Price Bid of such tenders only will be opened.
 - a. The date and time will be intimated to bidders whose offers are found suitable and Cover –II of such bidders will be opened on the specified date and time.
 - b. The Fax / E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received through online prior to closing time and date of the tenders will be taken as valid.
- 3) The offer for the valuation of Appointment of Audit firm for conducting compliance of Revenue Audit at Chennai Port Authority will be considered for **award of the work to the lowest bidder**.
- 4) The decision of **ChPA** in all matters regarding award of contract will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the **ChPA** in this regard.

FA&CAO
CHENNAI PORT AUTHORITY

CHENNAI PORT AUTHORITY

FINANCE DEPARTMENT

e-Tender No. Compilation/ Internal Audit & BR / 2025-26/F

SECTION – I

GENERAL INSTRUCTIONS TO APPLICANTS

1. INTRODUCTION

Chennai Port Authority in its 144 year of maritime service has sustained its past glory despite and competition from various Ports in the Regions. The cargo handled during 2024-25 registered 54.96 MMT comprising 34.59 MMT of import and 20.37 MMT of export.

The Operating income during the year 2024-25 was Rs.1094.34 crore and the Operating surplus was Rs.420.00 crore and Profit/Loss after tax amounted to Rs.84.57 crore. The total investment held by the Port on various fund accounts as on 31.03.2025 was Rs.414.01 crore.

As per Rule 7 of Major Port Authority Accounts and Audit Rules 2021, notified in the Gazette on 22.11.2021 that the Port shall appoint an Internal Auditor, who shall either be a Chartered Accountant or Cost and Management Accountant or such other professional to conduct Internal Audit of the Accounts, Statements and documents concerning the functions and activities of the Major Port. In view of that Port wishes to appoint a professional Chartered Accountant firm or Cost Accountant Firm to conduct Internal Audit & Bank Reconciliation work of the Port from 01.07.2025 for a period of 2 years.

2. OBJECTIVES

- ☐ Objectives of the internal audit system is to have an independent third party audit of the financial transactions of the Port to assist and suggest to the Port management
- ☐ Proper utilization of its resources and improvement of its efficiency
- ☐ Proper billing for the services, rentals, revenue share etc. and collection of its income and to ensure that there is no leakage of revenue.
- ☐ Constant management payment to employees /pensioners
- ☐ Proper accounting of Income and Expenditure as per the approved policies and procedures
- ☐ Constantly improve the quality of financial information – MIS for quick decision
- ☐ Constant improvement of its internal control mechanism in tune with changing environment in port sector
- ☐ Carrying out Bank Reconciliation work on daily basis and submission of report on monthly basis.

3. AUDIT METHODOLOGY

- ❖ Review the existing systems and manuals in use (both written and practiced) at various departments in the port relating to accounting of financial transactions with a view to comply with the accounting practices, accounting standards, policies of the port and fiscal laws like Income Tax, and GST.
- ❖ Propose suggestions to make improvements in the systems, in the perspective of specific requirements of port sector and to modify the systems.
- ❖ Review and report on the shortcomings in the adherence to the accounting system
- ❖ Propose remedial measures to rectify the shortcomings contained in the reports

4. SCOPE OF INTERNAL AUDIT:

The scope of internal Audit encompasses the independent examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and Internal checks. Please refer to Section-II for detailed Scope of services.

5. AUDIT TEAM & SCHEDULE :

(i) Internal Audit:

The Audit Team shall comprise a right mix of certified Professionals and Assistants to ensure the submission of qualitative reports periodically within the time frame. The team shall consist of 1 Fully Qualified CA/CMA and 6 Semi Qualified CA/CMA. The firm may device their own schedule in order to submit the deliverables qualitatively as per the scope of work. However, while deploying Audit Team the following to be ensured:

- Minimum one fully qualified CA/CMA person to be posted at least 12 days in a month. CA/CMA must be available on alternative days (Monday, Wednesday, Friday).
- 6 semi qualified CA/CMA to be posted for all working days.
- 1 partner of the firm along with the fully qualified & semi Qualified CA / CMA shall attend the Audit Committee Meetings.

(ii) BANK RECONCILIATION:

The Audit Team shall comprise a right mix of certified Professionals and Assistants to ensure the submission of qualitative reports periodically within the time frame. The team shall consist of 1 Fully Qualified CA/CMA and 3 Semi Qualified CA/CMA. The firm may device their own schedule in order to submit the deliverables qualitatively as per the scope of work. However, while deploying Audit Team the following to be ensured:

- Minimum one fully qualified CA/CMA person to be posted at least 5 days in a month.
- 3 semi qualified CA/CMA to be posted for all working days.
- 1 partner of the firm along with the fully qualified & semi Qualified CA / CMA shall attend the Review Meetings.

6. ESTIMATED FEE:

The Estimated Fee is fixed at Rs.66.00 lakhs excluding GST for 24 months including all local travelling and conveyance, printing and stationery, other out of pocket expenses and all taxes and duties other than applicable GST.

7. HARBOUR ENTRY PERMIT:

The Harbor entry permit will be issued at free of cost to the nominated Chartered Accountants/Cost and Management Accountant and for 9 Semi Qualified Assistants of the firm.

8. TENDER DOCUMENT FEE - There is no Tender Document Fee.

A complete set of Tender Document can be downloaded from the company's official website, <http://eprocure.gov.in> & www.chennaiport.gov.in. copy of the Tender Documents and its amendments / corrigendum (if any) will also be made available in the above websites.

9. EARNEST MONEY DEPOSIT:

The bidder shall furnish Non interest earning Earnest Money Deposit (EMD) of Rs.1,32,000/- (Rupees One lakh and thirty-two thousand only) by way of Demand Draft drawn on any scheduled bank in favour of Chennai Port Authority, payable at Chennai or through RTGS in A/c.No. **1088 590 4378**, State Bank of India, SME Branch, Chennai; IFSC Code: SBIN0018529 and should be furnished along with the Technical Bid.

The EMD of the Bidders not qualified under Technical Proposal will be returned within 15 days after opening the commercial bid of the technically qualified bidders. The EMD of Technically Qualified bidders will be returned upon the selected bidder accepting the order.

a. The EMD may be forfeited

- If the bidder withdraws or amends the bid during the period of bid validity specified in this document.
- If the selected bidder fails to accept the work order/LOA within 7 days or fails to sign the contract in accordance with the terms of the document.

10. SECURITY DEPOSIT

There is no security Deposit payable by selected Audit Firm.

11. ELIGIBILITY CRITERIA

(i) Essential criteria:

S. No	Criteria	Proof of Documents to be submitted
1.	The applicant must be a partnership Audit firm with minimum 3 partners having Certificate of Practice registered with Institute of Chartered Accountants of India or with Institute of Cost Accountants of India and in continuous existence for a period of not less than 10 years as on 31.03.2025.	Certificate issued by Institute of Chartered Accountants of India or Institute of Cost Accountants of India & Self declaration in Firms' letter head.
2.	The applicant firm should have Branch office at Chennai	Self-declaration in Firm's letter pad & proof from ICAI Profile/GST Registration certificate etc.
3.	The applicant firm must have been currently empaneled by CAG.	Certificate / letter issued by CAG.
4.	The applicant firm should neither have been debarred nor blacklisted by any Government Autonomous bodies, PSUs, Banks etc.	Self-declaration in Firm's letter pad.
5.	Average annual turnover during the last 3 (three) years ended 31.03.2024, not less than Rs.1.50 Crores.	Copies of Profit & Loss Account & Balance Sheets duly certified by Chartered Accountants for the last 3 years ended 31.03.2024 along with Self declaration in Firm's letter pad.
6.	Conflict of Interest: Bidding firm should not have acted as Tax Auditor/Tax Advisor/Tax Consultant to CHPA in the last 3 years ending 31.3.2025 and also in the current year	Self-declaration in Firm's letter pad.
7.	Cooling off period – Bidding firm should not have acted as Internal Auditor to ChPA in the last 3 years ending 31.03.2025	Self-declaration in Firm's letter pad.

- Documentary evidence needs to be submitted by the Audit firm for each of the eligibility criteria.
- Self-declaration needs to be signed by authorized signatory(s).

- The standard of Past Performance rendered by the Chartered Accountants/Cost and Management Accountants during earlier years at Chennai Port Authority will be taken into account for the selection.
- If Chennai Port Authority had taken a decision earlier that the performance of that firm was not found up to the mark, bid will not be considered.
- All the documents as specified above in the Tender Document – Technical Bid shall be uploaded through Central Public Procurement Portal under technical bid link after scanning in .pdf format. The bidder shall submit Self attested copies of the documents. The price bids of those firms who do not meet the eligibility criteria will not be opened.
- The applicant firm must necessarily fulfill above essential criteria. Applicant firms are requested to submit testimonials /necessary documents to substantiate the above. Having been qualified, bidder firms will be subject to further evaluation as per score card given below. Short listing of firms for price bid shall be on the basis of securing **an aggregate minimum of 80 marks** from the table of evaluation given below.

(ii) **Table of Evaluation criteria for short listing of Audit Firms to the Financial Bid**

Sl. No	Parameter & Criteria	Maximum Marks	Scale for scores & Documentary proof required
1	No. of years of Establishment of the firm	15	Minimum 10 marks and 1 mark per additional year of existence as on tender date- (fractions of the year to be ignored) subject to a maximum of 15 marks – (Certificate / documentary proof from ICAI/ICMA)
2	No. of full time Partners in the firm who have been with the applicant firm for a minimum period of 5 years as on 31.07.2025	12	Minimum 6 marks for 3 partners and 2 marks for each additional partner who is ACA/FCA or ACMA/FCMA subject to a maximum of 10 marks (Certificate / documentary proof from ICAI/ICMA)
3	No of Partners/Fully Qualified CA/CMA (System Auditor in the firm) with CISA/DISA.	9	Minimum one partner 3 marks and 3 marks for each additional Partner/ Fully qualified CA/CMA (Certificate for qualifying in CISA / DISA issued by respective authorities).
4	*Experience during the last 7 years ending 31.3.2025 in	20	5 mark for each assignment subject to a maximum of 20 marks.

	conducting Statutory Audit & Internal Audit in Major Ports / Private Ports in India with turnover of not less than Rs.600 crores per annum.		(Proof to be submitted i.e. WorkOrder/Letter of Award & work completion certificate, Documentary proof to substantiate the turnover of the employer)
5.	* Experience during the last 7 years ending 31.3.2025 in conducting Internal Audit in Central /State PSUs/ Autonomous Bodies with turnover of not less than Rs.600 crores per annum.	40	5 mark for each assignment subject to a maximum of 40 marks. (Proof to be submitted i.e. WorkOrder/Letter of Award & work completion certificate, Documentary proof to substantiate the turnover of the employer).
6	Methodology & Action plan	4	Evaluation will be based on the submissions of the proposed work plan and methodology for conducting the audit as per scope of work. (Self-declaration in Firm's letter pad)
	Total	100	

* **Note - Experience in Bank audit and other types of Audit such as Tax audit, Cost audit, Forensic audit, Specific audit, etc. will not be considered.**

12. SUBMISSION OF OFFER

The Bidder has to submit their offers in e-mode only i.e. through website www.eprocure.gov.in in two cover system.

(a) Cover-1, Technical Bid: The bidder has to submit all the details as given under “essential & evaluation criteria” by following the instructions to Online bid submission i.e. similar type of audits undertaken in Central/State PSUs/ Major Port Authorities in India /Private Ports in India should be submitted with proofs & relevant documents such as work orders/Letter of Assignment and completion certificate.

The Technical Bids should contain the following:

- Bidders organization profile, experience, No of Audit Partners.
- Registration / Certificate of Practice, Empanelment with CAG.

- Relevant experience (**as listed above**). Work Order/Letter of Award, Work Completion Certificate.
- Methodology & Action plan - to substantiate the approach, methodology and work-plan, a self-declaration in firm's letter pad may be furnished.
- Tender undertaking letter in lieu of submission of blank tender document duly signed by the bidder.

. For evaluation purpose the uploaded offer documents will be treated as authentic and final.

(b) Cover-2, The Commercial Proposal

- The Excel Format of the Price Bid will be available in the Website www.eprocure.gov.in.
- Price Bids containing any conditional offers will be rejected.
- Bids are to be quoted in Indian Rupees only. Price is exclusive of GST but including all other charges including travel, out of pocket expenses, boarding and lodging etc.

The Harbour entry permit will be issued at free of cost to the nominated Chartered Accountants/Cost Accountants/ Semi Qualified Assistants of the firm.

13. ERASERS OR ALTERATIONS:

The offers containing erasers or alterations may not be considered. There should be no hand written material corrections or alterations in the offer. Technical details must be completely filled up. Filling up of the information using terms such as OK, ACCEPTED, NOTED, AS GIVEN IN BROCHURE/MANUAL or any Special Characters such as -, ", @, _,# is not acceptable. CHPA may treat offers not adhering to these guidelines as unacceptable.

14. PRE-BID MEETING

Bidding firms are requested to attend the Pre-bid meeting scheduled as indicated above to clarify their doubts in respect of Scope of work, Eligibility criteria, other terms and conditions.

15. CLARIFICATIONS AND AMENDMENTS TO TENDER DOCUMENT

Prospective bidders may seek clarification on the Tender document by e-mail till the pre-bid meeting date and time mentioned in the bid control sheet. CHPA may, for any reason, whether at its own initiative or in response to clarification(s) sought from prospective bidders, modify the Tender document contents by amendment / corrigendum. Clarification / Corrigendum /Amendment, if any, will be notified in the Port website/ CPPP Portal.

It may be noted that all queries, clarifications, questions etc., relating to this TenderDocument, technical or otherwise, shall be sent to the below mentioned address.

**The Financial Advisor and Chief Accounts Officer, Chennai Port Authority,
No-1, Rajaji Salai, Chennai – 600 001.**

e-mail ID: facao@chennaiport.gov.in and c.ramesh71.chpt@gov.in

16. FORMATS OF BIDS

The Bidders should necessarily submit the information as per the prescribed formats given in the Tender while submitting both technical and commercial Bids. Any deviation in this regard entails the Bidder for disqualification.

17. PRELIMINARY SCRUTINY

CHPA will scrutinize the offers/bids to determine whether they are complete, whether any errors have been made in the offer/bid, whether required technical documentation has been furnished, whether the documents have been properly signed, and whether items are quoted as per the schedule.

CHPA may, at its discretion, waive any minor non-conformity or any minor irregularity in an offer/bid. This shall be final, conclusive and binding on all bidders and CHPA reserves the right for such waivers.

18. REJECTION CRITERIA

- a) If the bidder does not meet the Pre-qualification / eligibility Criteria.
- b) Non adherence to Technical / commercial terms and incomplete bids and bids in deviation to tender conditions will be out rightly rejected.
- c) If bids are received after scheduled date of bid submission.
- d) Any other rejection conditions stipulated in tender document.

19. EVALUATION OF TENDER:

a) Evaluation of Technical Bid:

The evaluation of technical capabilities of the Bidders of this Tender will be completed first. All the documents submitted by the Bidders in the Technical Bid will be examined by the Tender Committee. All the Bidders who meet the 'essential & evaluation criteria for the bidder' as listed above and securing aggregate of 80 marks or above will be shortlisted / qualified and only their price bid will be opened. The price bid of those bidders who secure less than 80 marks in the Technical

evaluation, will not be opened.

b) Evaluation of Financial bid: -

The commercial proposals of only those technically short listed Bidders i.e. meeting eligibility/evaluation criteria and securing minimum of 80 marks from the score card as per the above tables, will be opened. Commercial bids of other firms will not be opened. The commercial Bid will be for an overall amount for the entire project duration. The financial quote shall be in Indian rupees and it shall include all expenses except GST. The firm shall quote the rate for **COVER-II (A) PRICE SCHEDULE – INTERNAL AUDIT OF CHPA & COVER-II (B) PRICE SCHEDULE – BANK RECONCILIATION WORK** separately. The Lowest Bid (L1) will be considered as successful Bidder.

20. CANCELLATION OF TENDER PROCESS:

CHPA reserves the right to cancel the tender process partly or fully at its sole discretion at any stage without assigning any reason to any of the participating bidders.

21. NO COMMITMENT TO ACCEPT LOWEST OR ANY OFFER/BID:

CHPA shall be under no obligation to accept the lowest or any other offer received in response to this offer notice and shall be entitled to reject any or all offers without assigning any reason whatsoever. CHPA has the right to re-issue tender/bid. CHPA reserves the right to make any changes in the terms and conditions that will be informed to all bidders. CHPA will not be obliged to meet and have discussions with any bidder, and/or to listen to any representations once their offer/bid is rejected. Any decision of CHPA in this regard shall be final, conclusive and binding upon the bidder.

22. EXPENSES:

It may be noted that CHPA will not pay any other amount / expenses / charges / fees/ traveling expenses / boarding expenses / lodging expenses / conveyance expenses / out of pocket expenses other than the "Agreed Professional Fee".

23. ADHERENCE TO TERMS AND CONDITIONS:

The Bidders who wish to submit responses to this Tender should note that they should abide (in true intent and spirit) by all the terms and conditions contained in the Tender. If the responses contain any extraneous conditions put in by the Respondents, such responses may be disqualified and may not be considered for the selection process.

24. OTHER TERMS AND CONDITIONS

CHPA reserves the right to:

- Reject any or all responses (bids) received in response to the Tender, in part or in full, and to cancel the bidding process and reject all Bids at any time prior to award of the audit, without thereby incurring any liability to the Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for the CHPA's action or without assigning any reasons, whatsoever.
- Waive or change any formalities, irregularities, minor infirmity, non-conformity or inconsistencies in proposal format delivery or in the bid which does not constitute a material deviation.
- Extend the time for submission of all proposals.
- Cancel the Tender at any stage, without assigning any reason whatsoever.

SECTION – II
SCOPE OF SERVICES

1. (A) SCOPE OF INTERNAL AUDIT:

The scope of internal Audit encompasses the independent examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and Internal checks. It covers the following Audit areas inter alia the Accounting Standards prescribed by the statute.

I. Quarterly Reporting to Management

- a. Conduct the audit with the objective on the adequacy of the internal financial controls system over financial reporting and the operating effectiveness of such controls as at March 31, of relevant years based on the internal control criteria.
- b. Conduct audit of the internal financial controls over financial reporting in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") and the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI) and deemed to be prescribed by the Central Government.
- c. Review the existing policies and procedures and comment on adequacy Internal check and internal control of the systems, procedures, practices etc.
- d. Suggest for improvisation of the Internal control and Internal check process.
- e. Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets annually before the closure of books.
- f. Review individual transactions to ensure compliance with laid down policies and procedure of the organization, key local laws and legislations like GST, Income tax, and other Tax laws.
- g. Reviewing the proper classification of Assets & Liabilities and Income & Expenditure.
- h. Certification of reports shall be done as and when required by ChPA while submission of Chennai Port Authority details/ reports required by other organization for filing of applications etc.

- i. Ensure due compliance of commercial accounting principles and adherences to ChPA accounting policy and directions/ guidelines issued by Govt. from time to time.

For carrying out the above assignments, Internal audit shall audit following functional areas

Finance & Accounting

- i. Review of Systems.
- ii. Authorization of expenses and payments, 100 % check on Journal vouchers, Vendor Invoices and payments.
- iii. Cash & bank and treasury management, Bank reconciliation, General Ledger Accounts and Trial Balance
- iv. Trade Receivables, Details of Sundry Debtors and age-wise analysis with recovery status.
- v. Port Deposit Account verification of transaction and confirmation of balances, verification of payments received through NLP/ECS/RTGS are properly updated in the Customer Ledger /Income Ledger.
- vi. Harbour Entry permit – Verification of balance in wallet keltron GL
- vii. Trade Payables, Details of Creditors with age-wise analysis and status of payments.
- viii. Other Current liability & Non-current Liability heads
- ix. Current and Fixed Assets accounting
- x. Payroll accounting and Pension Payments
- xi. Imprest and Contingent Advance
- xii. Budget Controls
- xiii. Direct and Indirect Taxation, TCS, TDS, Remittance-filing etc.
- xiv. Compliance of ChPA Accounting Policies.
- xv. Compliance of provisions of statutory levies as applicable
- xvi. Sub Ledgers, Port Users Ledger, Customer Account, Vendor Account scrutiny.
- xvii. Status of all work-in-progress including capital work-in-progress.
- xviii. Capital Commitments and Contingent Liabilities
- xix. All Investments and interest accrued therefrom. Ascertaining correctness and certifying whether investment made as per SoP. Physical verification of FDRs as against GL balances of Investments. Verification of confirmation of balances for Investment in FDRs received from the Banks.

Personnel & Administration

- Payroll processing, its inputs, Leave records, EL encashment, Terminal benefits, TDS, TA/DA claims, Medical and other welfare measures etc,
- Statutory compliances in respect of Provident Fund (NPS), Professional Tax, Income Tax etc.,
- General Provident Fund (GPF), Pension Fund and Gratuity Fund to be verified and certified. Interest declaration on GPF to be verified and certified.
- Pension processing, TDS, Medical claims and other welfare measures to Pensioners.

II. Revenue streams from Own/Private berths

The scope of Audit further extends to the transactions arising from the following revenue streams from Private/Own berths and other value added services provided by the Port Authority i.e Auditing the revenue earned and its accounting inter-alia to the terms and conditions contained in the respective agreements, policies, Government guidelines etc., As far as the auditing the revenue streams, Internal Auditors shall ensure 100% check on all transactions in respect of services rendered by Chennai Port Authority inter-alia to rules, regulations, tariff, terms and conditions of agreements, MoUs etc., Besides Internal Auditors shall submit the audited details in soft copy along with quarterly reports.

- a. **Vessel Related Income**: Verification of source data, application of Scale of Rates, Forex rate Invoicing, TCS/TDS effected, Advance receipts, Refunds, Discounts/Concessions offered.
- b. **Cargo related Income**: CHPA handles the General Cargo Berth cargo operations. Internal audit shall encompass verification of source documents, application of SOR, Invoicing, TCS/TDS effected, discounts/concessions offered, Stevedoring Charges, Demurrage / penalties levied and accounting the transactions. Further IA shall conduct independent verification whether all the services rendered from CHPA, have been billed/accounted or not and offer comments.
- c. **Railway services**: Verification of Inward- Outward Bills, Concor Bills, Junction Arrangement, etc.
- d. **Estate Rentals**: Verification of Allotment orders, Units of land/building allotted on long term as well as short term leases/licenses, Utilities like electricity & water, Right of Usage, Vessel to vessel, monthly/annually/ upfront case etc, IA shall report on

Outstanding balances and consequential interest for delay as per SOR and other contractual terms if any. IA shall also bring about in its report the effect of GST and IT act provisions in respect of delay/ nonpayment of timely lease rentals.

e. **Revenue Share from BOT Operators:**

Revenue shares are collected from the Terminals as per the Agreement. Ch.P.A. has raising debit note on monthly basis to account Revenue shares. Audit shall verify the accounting entries. Audit shall submit a report of interest due for belated payments and shortage of Revenue share if any.

f. **Revenue earned from Miscellaneous services:**

Verification of transactions w.r.t services such as Hire of small Harbour crafts, Bunkering, Waste disposal, Harbour entry pass, Photographic permit, disposal of stores/assets etc.

Reporting period – **Quarterly** for the above audit areas.

1. (B) **PREPARATION OF BANK RECONCILIATION STATEMENTS:**

BANK RECONCILIATION - SCOPE OF WORK:

Carrying out Bank Reconciliation of various Bank Accounts of ChPA on daily basis and submission of report on monthly basis, report to be submitted to Port before 10th of the succeeding month in an acceptable format to ChPA.

ChPA maintains several bank Accounts for specific purposes. List of the 20 Accounts is at Annexure-“A”. ChPA has implemented SAP w.e.f. 31.12.2020 and prior to that Accounts were maintained in In-house Oracle system.

The CA Firm should

Sl.No.	Description
1.	Compare Bank Statement and Bank Book GL Balances of all the 20 Banks Accounts (Details given at Annex-A) and identification of Unreconciled items viz., <ul style="list-style-type: none"> - Deposits in Transit; - Instructions do not appear on Bank statement; and - Direct Debits and Credits recorded by the Bank but not yet recorded in General Ledger.
2.	If the balances do not match, prepare a reconciliation statement that explains the differences, listing out the reasons like outstanding cheques, deposits in transit, Bank debits and credits, erroneous transactions in General Ledger etc.,
3.	Preparation and certification of all Bank Reconciliation completed of all Bank Accounts on daily basis and submit monthly report on every 10 th of succeeding month

	along with relevant supporting documents/ working sheets for accounting entries for all open items.
4.	Liaison with various sections of Finance Department and other Departments and propose accounting entries for all open items / entries identified in Bank reconciliation for each Bank Account on month wise.
5.	ChPA shall provide the soft copy of the Bank statements through email or access to view the Bank statements through online portal is available if necessary. Access will be given to view the Bank GLs in FICO Module of SAP HANA.
6.	Submit the report with each Bank wise certification that “All entries are verified and now posted correctly in General Ledger” for all the mentioned Bank Accounts on monthly basis along with supporting documents / working sheets, etc. Further, an exception report in respect of all unreconciled items pending for more than one month from the transaction date shall be submitted to the FA&CAO along with monthly BRS.
7.	To facilitate and suggest a system for automatic BRS in SAP.
8.	Any other connected work including suggestions on flow of work.

Note:

1. The firm has the liberty to visit Chennai Port's Administrative Office or seek clarifications before bidding to understand the work, software system, know-how of the organization etc. and acquaint himself with the work conditions before quoting the price or before submitting the tender.
2. The documents required, if any, will be made available for ready reference.
3. The system and other requirements like desktop computer, Work place and query resolution will be provided by Port.

Reporting period – Monthly for the above work.

SECTION-III
GENERAL TERMS & CONDITIONS

1. PERIOD OF AUDIT & BANK RECONCILIATION

The selected firm is to carry out the entire scope of work as aforementioned for a period of 24 months i.e., from 01.07.2025 to 30.06.2027. The period of Internal audit & Bank Reconciliation work if required may be extended to one more year at same price (proportionate) terms and conditions on mutual consent. In case during the currency of contract, If the performance of the firm is not satisfactory, CHPA management reserves the right to terminate the contract by giving one-month notice to the firm without any compensation for the left out contract period.

2. SIGNING OF THE BID

The bid shall be signed by the duly authorized officer and supported by proper authorizations within 15 days of receipt of LOA.

3. DELIVERABLES (REPORTS)

(i) INTERNAL AUDIT :

The Audit Firm shall plan the audit schedule in such a manner so as to ensure the deliverables as follows.

The Quarterly Report shall be submitted within 30 days from the end of the quarter except Year end reviews in hard copy as well as soft copy. Internal Audit Lead Auditor may discuss with the respective departments before finalization of the Report and obtain their views/comments. A consolidated Action Taken Report shall also be submitted.

The 8 quarterly reports covering:

Quarter 2 of 2025-26	- (July'25 to September'25)
Quarter 3 of 2025-26	- (October'25 – December'25)
Quarter 4 of 2025-26	- (January'26 – March'26) & year-end review.
Quarter 1 of 2026-27	- (April'26 – June'26)
Quarter 2 of 2026-27	- (July'26 – September'26)
Quarter 3 of 2026-27	- (October'26 – December'26)
Quarter 4 of 2026-27	- (January'27– March'27) & year-end review.
Quarter 1 of 2027-28	- (April'27 – June'27)

(ii) BANK RECONCILIATION:

The Firm shall submit Bank Reconciliation Statements of each Bank Account individually as listed at Annexure “A” on monthly basis and submission of report on every 10th of succeeding month and propose rectification of entries of all open items/ entries identified in Bank Reconciliation in

each bank accounts. The firm shall ensure that transaction of last few days are open items. In case of transactions pending for more than one month shall ensure passing of necessary rectification entries by the respective divisions and submit the report with each Bank account wise certification that "All entries are verified and now posted correctly in General Ledger" for all the mentioned Bank Accounts on monthly basis along with supporting documents / working sheets, etc. Further, an exception report in respect of all unreconciled items pending for more than one month from the transaction date shall be submitted to the FA&CAO.

4. PAYMENT TERMS

(i) **Internal Audit**

90% of the proportionate payment shall be made on quarterly basis on submission of Quarterly Internal audit report of that quarter. Balance 10% for each quarter shall be paid on furnishing of quarterly report for the 4th quarter after finalization of annual accounts for the respective year.

(ii) **Bank Reconciliation**

75% of the proportionate payment shall be made on monthly basis on submission of monthly report for all Bank Accounts and balance 25% shall be paid on submission of final report after making accounting entries for all transactions for the respective month in respect all Bank Accounts.

5. TAXES AND DUTIES

The fees quoted should be inclusive of all local travelling, conveyance, printing and stationery, other out of pocket expenses and all taxes and duties except GST. The GST will be paid extra on submission of proper tax invoice as per GST Laws / Rules in the name of Chennai Port Authority by mentioning the GSTIN of ChPA and indicating amounts of GST separately. The GSTIN of Chennai Port Authority is **33AAALC0025B1Z9**. The Chennai Port does not bind itself to accept claim for any other extra payment.

The firm shall remit the GST amount in the invoice to the Government within the due dates and also file the returns by mentioning the GSTN of ChPA to enable ChPA to avail applicable Input Tax Credit. The firm shall indemnify Chennai Port Authority from any loss of eligible ITC of GST paid by it to the firm based on their tax invoice, due to non-payment of GST or non-filing of GST returns by the firm or noncompliance of GST Laws/provisions. ChPA also reserves its right to deduct such GST amount with interest and penalties from the subsequent bills or any amount due to the firm by ChPA. Applicable statutory recoveries including TDS under Income Tax, TDS under GST, etc., will be deducted / recovered while making payments as per the applicable laws.

6. PAYING AUTHORITY

The payments as per the Payment terms mentioned above shall be paid against the Tax invoices which may be sent to “**FA&CAO, Chennai Port Authority, No-1, Rajaji Salai, Chennai – 600001**”.

7. PROFESSIONALISM, ETHICS & CODE OF CONDUCT

The selected Bidder should provide professional, objective and impartial scrutiny and hold CHPA's interest paramount and should observe the highest standard of ethics, values, code of conduct, honesty and integrity while carrying out the work.

8. ADHERENCE TO STANDARDS

The selected Bidder should adhere to all the applicable laws of land and rules, regulations and guidelines prescribed by various regulatory, statutory and Government authorities. For the purpose of audit, Firm can collate and verify the data from other sources such as Customs, IT, GST and other relevant regulatory and statutory authorities report their conclusion with reference to such source information.

9. SINGLE POINT OF CONTACT

The selected Bidder should have a local office in Chennai and has to provide details of single point of contact viz. name, designation, address, e-mail address, telephone/mobile no., etc.

10. TERMINATION OF CONTRACT FOR CONVENIENCE:

The Port reserves the right to terminate the contract for any violation of the contractual terms or non-performance of work to be done under the contract, i.e., (i) the quality of service / work is poor / unsatisfactory or not in conformity with the requirement, (ii) the Tenderer or his employees indulges in any corrupt practices and or the office premises are misused. ChPA also retains the option of debarring the Tenderer from participating in future tenders for a specific period.

The Port shall however proceed to Terminate the contract only after giving an opportunity to the firm by giving one-month advance notice in writing to explain/show cause the reasons for the violations and slippages. If the firm fails to rectify the violations/slippages, the Port may proceed further to terminate the contract. No compensation shall be paid for the balance period / portion of work as well as for the work not completed as per the requirement / satisfaction of the ChPA.

11. FORE CLOSURE OF CONTRACT:

Notwithstanding anything contained above, ChPA reserves the right to cancel / foreclose / short close any part or complete BoQ for its own administrative reasons. In such circumstances, proportionate fee for the completed period of work shall be paid and no compensation will be paid for the balance work.

12. FORCE MAJEURE

Any failure or delay by selected Bidder or CHPA in the performance of its obligations, to the extent due to any failure or delay caused by fire, flood, earthquake or similar elements of nature, or acts of God, war, terrorism, riots, civil disorders, rebellions or revolutions, acts of governmental authorities or other events beyond the reasonable control of non-performing party, is not a default or a ground for termination. The affected party shall notify the other party within reasonable time period of the occurrence of a Force Majeure Event.

13. AUTHORIZED SIGNATORY

The selected Bidder shall indicate the authorized signatories who can discuss and correspond with CHPA, with regard to the obligations under the work. The selected Bidder shall submit at the time of signing the work, a Letter of authorizing an official or officials to discuss, sign agreements/audits with CHPA.

14. INDEMNITY

The Bidder shall be liable to CHPA for any Losses suffered by CHPA due to any technical error or negligence or fault on the part of the Bidder, and the Bidder also shall indemnify CHPA for the same. The total liability of the selected Bidder under this clause and shall not exceed the total value.

15. ASSIGNMENT

Neither the audit nor any rights granted under the agreement can be sold, leased, assigned, or otherwise transferred, in whole or in part, by the selected Bidder. Any such sale, lease, assignment or otherwise transfer shall be void and be of no effect. The selected Bidder shall not assign or permit anyone other than its personnel to performance of the work, service or other performance required under the audit/Bank Reconciliation. Formation of consortium or association of firms and engaging sub firms is not allowed and such proposals will be disqualified at the evaluation stage itself.

16. DISPUTE RESOLUTION

If a dispute, controversy or claim arises out of or relates to the audit & Bank Reconciliation, or breach, termination or invalidity thereof, and if such dispute, controversy or claim cannot be settled and resolved by the Parties through discussion and negotiation, then the Parties shall refer such dispute. And the decision of Chairperson, ChPA is final & binding among both the members.

17. JURISDICTION

The jurisdiction of the courts shall be at Chennai only.

18. NOTICES

Notice or other communications given or required to be given under the audit/ Bank Reconciliation shall be in writing and shall be faxed/e-mailed followed by hand-delivery with acknowledgement thereof, or transmitted by pre-paid registered post or courier. Any notice or other communication shall be deemed to have been validly given on date of e-mail delivery if hand delivered & if sent by registered post than on expiry of seven days from the date of posting.

19. CONFIDENTIALITY

The bidder must undertake that they shall hold in trust any Information received by them, under the Audit/Agreement, and the strictest of confidence shall be maintained in respect of such Information. The bidder has also to agree:

- To maintain and use the Information including the password for ERP software only for the purposes of the Audit/Agreement and only as permitted by CHPA;
- To only make copies as specifically authorized by the prior written consent of CHPA and with the same confidential or proprietary notices as may be printed or displayed on the original;
- To restrict access and disclosure of Information to such of their employees, agents, strictly on a "need to know" basis, to maintain confidentiality of the Information disclosed to them in accordance with this Clause and
- To treat all Information as Confidential Information.
- Conflict of interest: The Bidder shall disclose to CHPA in writing, all actual and potential conflicts of interest that exist, arise or may arise (either for the Bidder or the Bidder's team) in the course of performing the Service(s) as soon as practical after it becomes aware of that conflict.

20. EXECUTION OF AGREEMENT AND CONFIDENTIALITY AGREEMENT

The selected Bidder will be required to execute the Contract Agreement and Confidentiality Agreement as within 15 days from the date of receipt of Letter of Award of assignment/ Work order.

**Financial Adviser and Chief Accounts Officer
Chennai Port Authority**

Encl: As stated above

SECTION-IV

FORMAT - I

LETTER OF SUBMISSION – COVERING LETTER (ON THE LETTER HEAD OF THE BIDDER)

To

The Financial Adviser & Chief Accounts Officer,
Chennai Port Authority,
No.1, Rajaji Salai,
3rd floor, Centenary Building, Chennai – 600 001
Tamil Nadu State

Sir,

Sub: e-Tender for appointment of Audit firm for conducting Internal Audit & carrying out Bank Reconciliation work at Chennai Port Authority from 01.07.2025 for a period of 2 years.

Ref: e-Tender No.Compilation/Internal Audit & BR /2025-26/F.

Being duly authorized to entrust with the work of Internal Audit & Bank Reconciliation of CHPA from 01.07.2025 for a period of 2 years. I/we (hereinafter referred to as “the Bidder”) and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the assignment referred above.

1. I / We have downloaded the tender document(s) for the above mentioned Tender / Work from the web site namely _____ as per your Tender Notice displayed/ given in the above mentioned website.
2. I / We are submitting the Bid enclosing all formats with the details as per the requirements of the Bid Document, for your evaluation.
3. I/we hereby certify that I/we read the entire tender document, which includes all corrigendum and all annexures(s), appendix(s), schedule(s) etc., which form part of the contract agreement and I/we shall abide hereby and unconditionally accept all the terms / conditions / clauses contained in the Tender Document including corrigendum(s) if any.
4. I / We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.
5. I / We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.
6. I / We hereby declare that we have not been barred /black listed /disqualified by any regulators/ statutory body in India during the last 5 years.
7. 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 Chennai Port

Authority shall without giving any notice or reason therefore, summarily reject the bid or terminate the contract.

8. I / We hereby declare that other than the Price bid / price schedule, I/we did not mention / declare my/our quoted price in any other place(s) of our tender / offer.
9. It is hereby stated that Shri_____ (or) in his absence, Shri_____ is nominated as the Authorized representative to sign (i) Reports, (ii) Bills, (iii) Receipts for payments, etc.,

Signature of the bidder : _____
or Authorized Signatory

Name of the bidder : _____

Company Seal : _____

Note: In the above undertaking, "I" stands for the individual or the proprietor and "We" stands for bidders having other legal status.

FORMAT-II

ORGANIZATION PARTICULARS

1.	Name of the Firm	
2.	Complete Postal Address	
3.	Contact Information Office Phone No: Residence Phone No: Mobile No: Fax No: E-mail ID Name & Designation of Contact Persons	
4.	Status of the Firm: (Please tick appropriate box)	<input type="checkbox"/> Company <input type="checkbox"/> Partnership <input type="checkbox"/> Proprietor
5	Year of Establishment	
6.	Nature of Business	
7.	Name of the Partners / Directors with Professional Qualifications if any:	
8.	Registration Details (attach proof) Company / Firm Registration No. & Date PAN No. GST Registration No. Others, if any:	
9	<u>Bank Account Particulars:</u> Name of the A/c holder: Bank Account No: Account type (SB/CA):	

	Name of the Bank: Branch & Address: Branch contact Phone Nos: 11 digit IFS code:	
<p>I / we hereby confirm that the particulars given above are correct and complete and also undertake to advise any future changes to the above details.</p> <p>Name, seal & signature of the Authorized signatory:</p>		

Format- III

BID QUALIFICATION CRITERIA AND OTHER DETAILS (BQC)

1	ENTITY DETAILS				
	Name of the Firm				
	PAN.				
	GST No.				
	Address:				
2	Year of establishment :				
3	Details of Statutory audit /internal audit carried out in Major Ports/Private Ports in India during the last 7 years ending 31.03.2025.				
	Sl. No	Name of the Port/ Organisations	Year of Auditing	Nature of Audit	Work order and Completion Certificate reference no
	1				
	2				
	3				
	4				
4.	Details of Statutory audit / internal audit carried out in Central / State PSUs during the last 7 years ending 31.03.2025.				
	Sl. No	Name of the Organisations	Year of Auditing	Nature of Audit	Work order and Completion Certificate reference no
	1				
	2				
	3				
	4				
5.	a. Details of empanelment with C&AG				
	b. Year :				

6.	Experience of the partners:		
	Sl.No.	Name of the partner	No. of years of experience
	1 2 3 4		
7.	No. of partners fully qualified CA / CMA with CISA / DISA:		
	Sl.No.	Name of the partner	CISA / DISA
	1 2 3		
8.		Methodology & Action Plan	Enclosed / not enclosed.

NOTES:

1. The details of documentary evidence with reference to the above mentioned BQC clauses shall be submitted along with bid.
2. Bidders need to submit necessary qualifying documents against each of the above mentioned BQC clauses without fail along with the Bid.
3. The credentials/documentary proof submitted by Bidder should clearly establish Bidder's qualification as per the BQC clauses mentioned above.

SIGNATURE: _____

NAME OF PARTNER: _____

SEAL: _____

COVER-II
PRICE SCHEDULE – INTERNAL AUDIT & BANK RECONCILIATION WORK OF CHPA
[Professional Fees]

The Firm may quote their professional fees in the following format:

1. Name of the Firm: _____
2. Address: _____
3. Professional Fees: _____

Sl. No.	Description	Amount (in Rs.)	Amount (in Rs.)
		In Figures	In words
1]	Conducting Internal Audit of C h P A from 01.07.2025 for a period of 2 years as per scope of work of Tender and other terms and conditions. The price shall include all expenses, charges & duties excluding GST.	(Pl. Quote consolidated price for 2 years)	
2)	Carrying out Bank Reconciliation work at Chennai Port from 01.07.2025 for a period of 2 years as per scope of work of Tender and other terms and conditions. The price shall include all expenses, charges & duties excluding GST.	(Pl. Quote consolidated price for 2 years)	
	TOTAL		

4. GST Reg.No. _____

5. PAN No. _____

Notes:

*** The above price format is for information purpose only.**

Participating Bidders shall submit their price in the Excel Format of the Price Bid available in the Website www.eprocure.gov.in only, Otherwise their bids will not be

considered for evaluation.

- The quoted rate is valid for entire tenure of the contract. No escalation on payment for this contract. The Price consideration includes 8 quarterly reports.
- Payment will be made as per Tender conditions and against Tax invoice.
- The quoted price shall include all expenses & charges excluding GST.

Authorised Signatory Name

Address.....

Seal.....

MODEL CONTRACT AGREEMENT

(To be submitted by the Successful Bidder after issue of LOA)

This CONTRACT (hereinafter together withappendices attached hereto called the Contract) is made onday of2025 between **CHENNAI PORT AUTHORITY** on the one part (hereinafter called **CHPA**) and M/s..... (hereinafter called the Audit Firm) on the other part (Notwithstanding such association, the Firm will be represented hereunder at all times by which will retain full and undivided responsibility for the performance of the obligations hereunder and for satisfactory completion of the Audit services to be performed hereunder.)

WHEREAS the Chennai Port Authority has awarded the work to the Audit Firm to conduct Internal Audit & carrying out Bank Reconciliation work from 01.07.2025 for a period of 2 years WHEREAS the Audit Firm has agreed to provide the services in accordance with the Terms of Reference and all Conditions set forth in this contract.

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this agreement words and expression shall have the same meaning as are respectively assigned to them in the conditions of Proposal Document hereinafter referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement viz.
 - a) The Tender Document for Appointment of Audit firm for conducting Internal audit & carrying out Bank Reconciliation work from 01.07.2025 for a period of 2 years.
 - b) All amendments to the Tender document for Appointment of Audit firm for conducting Internal Audit & carrying out Bank Reconciliation prior to submission of bids, queries of bidders, if any.
 - c) Award letter issued by the CHPA vide No..... dated and all correspondence exchanged between the CHPA and the Audit Firm up to the date of award letter and till the signing of this contract as specifically referred to in the said award letter.
3. In consideration of the payment to be made by the CHPA to the Audit Firm as herein after mentioned the Audit Firm hereby covenants with the CHPA to execute and complete the works in conformity with in all respects with the provisions of the contract.

4. The CHPA hereby covenants to pay the Audit Firm in consideration of the completion of the works the counterpart charges in the manner prescribed in the tender document and accepted by the Audit Firm.

IN WITNESS WHEREOF the parties hereto have caused their respective common seals to be hereunto affixed (or have hereunto set their respective hands and seals) the day and year first above written.

Binding Signature of
Chennai port Authority

Binding Signature of
Audit Firm

Witness:

Witness

1.

1

2.

2.

CONFIDENTIALITY AGREEMENT

This CONFIDENTIALITY AGREEMENT (hereinafter referred to as “**Agreement**”) is entered into on this ____ day of _____ of 2025 (“Effective Date”) by and between the following parties _____

,having its Administrative office at 3rd Floor, Centenary Building, No.1,Rajaji Salai, Chennai – 600 001 (hereinafter referred to as “Client”) and having its office (hereinafter referred to as “Audit Firm”); Audit Firm and Client are collectively referred to as the “Parties” or individually as a “Party” as the context may require.

Both Parties hereby agree as follows in relation to Confidential Information to be disclosed by the Client to Audit Firm for purpose of Conducting Internal Audit of the transactions & carrying out Bank Reconciliation work of CHPA from 01.07.2025 for a period of 2 years.

1. All communication, information or data, in any form, which is disclosed by the Client to Audit Firm and which is to be protected hereunder against unrestricted disclosure or competitive use by Audit Firm shall be deemed to be "Confidential Information".
2. All Confidential Information, if in writing or other tangible form, shall be labeled or marked as "Confidential" at the time of its delivery from the Client to Audit Firm. Confidential Information disclosed orally, visually or in any intangible form, will be specified to be “Confidential” at the time of disclosure and summarized in writing, marked as “Confidential” and transmitted by the Client, within 5 working days of the disclosure.
3. This Agreement shall be valid during the entire audit period, provided that obligations under this Agreement shall survive the termination of this Agreement for a period of Five (5) years, unless earlier waived in writing by the Client.
4. Audit Firm undertakes and agrees that any Confidential Information disclosed hereunder shall be used by Audit Firm solely for the purpose of the audit and Internal Auditor will not disclose or disseminate such Confidential Information to anyone, except to its partners, directors, consultants, employees and advisers (“Authorized Personnel”) who have a need to know such Confidential Information for the purpose for the audit.
5. Confidential Information shall not include information which:
 - a. is publicly available or has become generally available to the public other than as a result of a breach of this Agreement;
 - b. was already lawfully known (without restriction on disclosure) to Audit Firm (including its Authorized Personnel) prior to its being so furnished by the Client;
 - c. has become available to Audit Firm (including its Authorized Personnel) on a non-confidential basis from a source other than the Client unless to the knowledge of Audit Firm such sources owes a duty of confidentiality to the Client;

- d. has been independently developed, by or for Internal Auditor without reference to the Confidential Information; or
 - e. is required to be disclosed to any government department, regulatory body, or any other party that is entitled to know such information in accordance with legal or regulatory requirements, any applicable law, rules or regulations, professional duty or where disclosure is made in connection with any claim by Audit Firm or in connection with any claim or potential claim against Audit Firm.
6. Audit Firm shall use all reasonable safeguards against the unauthorized disclosure of Confidential Information and shall use reasonable endeavors to ensure that all of its Authorized Personnel having access to Confidential Information adhere to the terms of this Agreement.
7. Upon expiration of this Agreement or sooner upon written request of the Client, all Confidential Information in the possession of Audit Firm shall be returned to the Client or destroyed under conditions which preserve the confidentiality of the Confidential Information, at the option and instruction of the Client. Notwithstanding the foregoing, Audit Firm may retain such portion of the Confidential Information that is required for compliance with its statutory, regulatory or professional conduct obligations.
8. It is understood that this Agreement is not intended to, and does not, obligate either party to enter into any further agreements or to proceed with any relationship or other transaction.
9. Any failure or delay by either party in exercising any right, power or privilege hereunder shall not constitute a waiver hereunder nor shall any single or partial exercise thereof preclude any further exercise of any right, power or privilege.
10. This Agreement supersedes any prior such agreement. The Agreement cannot be amended in any manner, modified except by a written instrument signed by authorized representatives of both Parties.
11. If any provision of this Agreement is found to be unenforceable, the remainder shall be enforced as fully as possible and the unenforceable provision shall be deemed modified to the limited extent required to permit its enforcement in a manner most closely representing the intention of the Parties as expressed herein.
12. The Agreement and all matters relating to this Agreement shall be governed by, and interpreted and construed in accordance with the Indian Law and the courts in Chennai shall have exclusive jurisdiction over all matters, disputes (including claims for set-off and counterclaims) which may arise in connection with this Agreement.

IN WITNESS WHEREOF the duly authorized representatives of the Parties have executed this Agreement on the date first above written.

Signed for and on behalf of

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of

[CHENNAI PORT AUTHORITY.]

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of Audit Firm.

CHENNAI PORT AUTHORITY
FINANCE DEPARTMENT
NOTICE INVITING ONLINE TENDER

**E-TENDER FOR “APPOINTMENT OF AUDIT FIRM FOR
CONDUCTING INTERNAL AUDIT & CARRYING OUT BANK
RECONCILIATION WORK AT CHENNAI PORT AUTHORITY FROM
01.07.2025 FOR A PERIOD OF 2 YEARS”.**

Online tenders through e-procurement mode are invited by Chennai Port Authority (CHPA) from reputed Audit firms to carry out Internal Audit and Bank Reconciliation work from 01.07.2025 for a period of 2 years by eligible Chartered Accountant / Cost Accountant firms under two cover system. The estimated cost of works put to tender is **Rs.66,00,000/- for 24 months**.

- One set of tender document consists of two cover (Cover -I & II). Cover-I (Technical Bid) and Cover-II (Financial Bid) comprises of Price bid documents.
- The complete tender document including annexure can be downloaded from CHPA website: www.chennaiport.gov.in and e-procurement portal link and submit as tender offer on or before the due date and time of submission.
- The offer (both Technical & Price) must be valid for a minimum of **120 days** from the last date of online submission of offer; otherwise the offer shall be rejected as non- responsive.
- Chennai Port Authority reserves the right to accept any tender in part or to reject any tender without assigning any reason thereof.
- The bidder shall have valid Income Tax, PAN & GST registration and shall furnish the self-attested copy of PAN and GST Registration certificates.
- The bidder should submit self – declaration in the covering letter (Format-I) stating that the CA firm has not been barred/black listed/disqualified by any regulators /statutory

body in India during last 5 years. In case ChPA has taken a decision earlier that the performance of the firm is not up to the mark, such firms offer will not be considered.

- All the documents required to meet the eligibility criteria, as per Clause 5 – (i) Essential Criteria along with relevant documents, in the Tender Document –Technical Bid shall be uploaded through e-procurement portal after scanning in .pdf format. The bidder may submit self-attested copies of the documents and to produce the original documents for verification before issuing letter of award.
- The prospective bidder shall submit queries, if any, through e-tendering portal addressed to the F.A.&C.A.O., Chennai Port Authority, Chennai in connection with this tender well in advance, but not later than 7 days from the date of publishing of the tender in the website, so that the queries can be clarified. The bidders' queries will be clarified through Central Public Procurement Portal and if necessary the pre-bid meeting will be held at the Office of the F.A.&C.A.O., Chennai Port Authority, 3 Floor of Centenary building, No.1, Rajaji Salai, Chennai-600001 and notification in this regard will be issued through www.chennaiport.gov.in / e-procurement portal link.
- The due date and time of online submission of offers will be as indicated in the Online Bid Reference, unless otherwise notified. In the event of change in the schedules, the Financial Advisor and Chief Accounts Officer, Chennai Port Authority notifies the same only through www.chennaiport.gov.in and e-procurement portal link.
- If the offers are not received according to the instructions detailed here in above, they shall be liable for rejection.

F.A. & C.A.O.

CHENNAI PORT AUTHORITY

Signature Not Verified

Digitally signed by KANDHAN M
Date: 2025.09.02 16:40:00 IST
Location: eProcure-EPROC

