



TAMILNADU MEDICAL SERVICES CORPORATION LIMITED

417 Pantheon Road, Egmore, Chennai - 8

Website: www.tnmsc.tn.gov.in (or) <https://tn�tenders.gov.in/nic gep/app>

E-mail: equipment.tnmsc@tn.gov.in

TENDER REFERENCE: E1119/CAF/TNMSC/ENGG/2024, DT: 02.01.2024

**ONLINE TENDER FOR FIXING CHARTERED ACCOUNTANT FIRM FOR
ESTABLISHMENT OF CONCURRENT AUDIT SYSTEM AT TNMSC LTD.**

LAST DATE OF UPLOADING OF TENDER: 31.01.2024 at 11.00 AM

NOT TRANSFERABLE

TAMIL NADU MEDICAL SERVICES CORPORATION LIMITED

(A Government of Tamil Nadu undertaking)

(ISO 9001:2015 certified organization)

NO:417, PANTHEON ROAD,
EGMORE, CHENNAI 600 008.

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**ONLINE TENDER FOR FIXING CHARTERED ACCOUNTANT FIRM FOR
ESTABLISHMENT OF CONCURRENT AUDIT SYSTEM AT TNMSC LTD.**

TENDER REFERENCE : E1119/CAF/TNMSC/ENGG/2024, DT: 02.01.2024

DATE OF COMMENCEMENT OF : 10.01.2024

SALE OF TENDER DOCUMENT

PRE-BID MEETING : 22.01.2024 at 12.00 Noon at TNMSC Ltd.,

LAST DATE AND TIME FOR : 31.01.2024, 11.00 AM

RECEIPT OF TENDER

TIME AND DATE OF OPENING OF : 31.04.2024, 12.00 Noon

TECHNICAL BIDS OF THE TENDER

PLACE OF OPENING OF TENDER : Online portal

ADDRESS FOR COMMUNICATION : TAMIL NADU MEDICAL SERVICES CORP. LTD.,
NO: 417, PANTHEON ROAD,
EGMORE,
CHENNAI – 600 008
Mail – equipment.tnmsc@tn.gov.in

I. INVITATION FOR BIDS (IFB)

1. Online tender will be received in two cover system till **11.00 AM** on **31.01.2024** by the Tender Inviting Authority (TIA), Tamil Nadu Medical Services Corporation Limited (TNMSC), Chennai, for Chartered Accountant Firm for Establishment of Concurrent Audit System at TNMSC Ltd.
2. This tender procedure is governed by the Tamil Nadu Transparency in Tenders Act, 1998 read with Tamil Nadu Transparency in Tender Rules, 2000 as amended from time to time. In case of any conflict between the terms and conditions in the tender document and the Tamil Nadu Transparency in Tenders Act, 1998 The Tamil Nadu Transparency in Tender Act, 1998, read with Rules shall prevail.

II. TERMS OF REFERENCE (TOR)

1. Introduction

- a) Tamil Nadu Medical Services Corporation Ltd., (TNMSC) is a Government owned Company formed by the Government of Tamil Nadu under Companies Act in the year 1994-95. It is an ISO certified organization.
- b) The core activity of the corporation is procurement, storage, testing and distribution of drugs, medicines, surgical & suture, Procurement, Supply and installation of Medical equipment and Operation& Maintenance of Diagnostic and Therapeutic centers to all the Government Medical Institutions in the State.
- c) TNMSC procures nearly 95% of health supplies in the State for more than 3,000 health facilities under the control of DME, DMS, DPH, etc.
- d) Established 32 District Drug Warehouses for stocking and Distribution of Drugs and Medicines to the health facilities.
- e) TNMSC has established and maintaining highest number of Diagnostic & Therapeutic centers in India- 123 CT scan centers, 37 MRI Scan Centers, 4 Lithotripsy centers, 6 PET CT scan centers, 9 LINAC centers, 10 Cobalt Centers and 9 Brachytherapy centers at nominal user charges. TNMSC generate an average revenue of Rs. 90 crores per year.
- f) At present TNMSC Ltd having the system of internal audit for the Head office, Warehouses, CT/MRI centers, Lithotripsy and Radiotherapy

Centres transactions. The Internal Auditors are doing bi-monthly audit for Head Office transactions and quarterly audit for Warehouses, CT Scanners centers, MRI scanners centers, 4 Lithotripsy centers and 11 Radiotherapy Centers and submit their reports.

- g) All the payments for the procurement of Drugs & Medicines and Equipment and other goods are centralized and made from Head Office of TNMSC. The CT/MRI Centers, Lithotripsy and RT Centers and Drug Warehouses are given Petty cash for meeting their day to day activities and the details of expenses are received at the Head Office end of every month.
- h) Hence, TNMSC plan to introduce a Concurrent Audit system as it is regarded as a Preventive Vigilance System to enable prompt and timely compliance, detection of any lapses in the Accounting System.

2. Objectives of Concurrent Audit System

- a) To ensure compliance with laid down systems, procedures and policies.
- b) To ensure timely and accurate maintenance of books of accounts.
- c) To ensure timely and accurate preparation and reporting of periodical financial statements.
- d) To improve accuracy and timeliness of financial reporting.
- e) To improve overall internal control systems.

3. Scope of Work

- a) Concurrent Audit assignments to be carried on as per the ICAI Guidelines on audit and ethics.
- b) Concurrent Audit is a systematic examination of financial transactions on regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines.
- c) The emphasis under concurrent audit is not on test checking but on complete checking of transactions.
- d) The main role of Concurrent Auditor is to supplement the efforts of the company in carrying out simultaneous internal check of the transactions

and other verifications and compliance with the procedures laid down.

- e) The Concurrent Auditor should interact with the Operating Staff and should give necessary guidance in the day-to-day functioning for taking preventive vigilance action.
- f) As of now, an average of about 50,000 nos. of vouchers being processed in a year.
- g) The concurrent Audit team will have to be stationed at head Office of TNMSC in Chennai and should carry out the following checks and verifications:-
 - i. 100% check on payment vouchers, Journal vouchers, Receipts and Vendor Invoices on daily basis and inform for any corrections immediately.
 - ii. Verification of vendor payment in compliance with terms & Conditions of purchase order / agreement.
 - iii. Verification of authorization of expenses and payments.
 - iv. Verification of Cash and Bank Management and Bank Reconciliation every month.
 - v. Verification of correctness of Direct and indirect taxation, TCS, TDS, Remittance-filing etc., every month.
 - vi. Verification of GST input Tax, GST returns every month.
 - vii. Verify compliance of Accounting Standards and other pronouncements
 - viii. Review of Systems of Accounting.
 - ix. Verify compliance of provisions of statutory levies applicable to the Company.
 - x. Statutory compliances in respect of Provident Fund, Professional Tax and income Tax etc., every month.
 - xi. Help to prepare Profit and Loss Account, Balance Sheet, Cash flow statement with all statutory requirements for every quarter and at the end of year to finalize the Accounts in Advance to submit Statutory Auditors.

- xii. Guide for preparation of Audit Reply for the Observation raised by the AG Audit on compliance audit / Balance Sheet Audit / IT Audit as and when required.
- xiii. Advise to comply / incorporate new amendments / provisions in the Accounting Standard / amendment in Company Act, at the time of Accounting and finalizing the accounts.
- xiv. Expert opinion to take policy decision on the method of Accounting existing followed by TNMSC.
- xv. Guide to take decision by the Management in the Accounting aspects to improve the system of Accounting.
- xvi. Any other points as may be required from time to time.

4. Reporting

- a) Concurrent Audit have to be carried out regularly on day to day basis.
- b) The Audit report for the previous month transactions should be furnished to the Managing Director or any other official Authorized by Managing Director before the 7th of the next month.
- c) The Audit report submitted by the Concurrent Auditor should contain details of irregularities pointed out, including those rectified, persisting irregularities & recurring irregularities pointed out in the previous Audit notes.
- d) Report should be of professional approach and helpful to the management to comply all statutory requirements.
- e) Any error/mistake is noted, it should be informed immediately to the management to rectify it immediately.
- f) Whenever any fraudulent transactions are detected by the Concurrent Auditors such matters should be immediately reported confidentially by way of a special report to the Managing Director or any other official authorized by Managing Director.

5. Contract period

The contract period is initially for one year and extendable for one more year based on the satisfactory performance and under mutual acceptance.

The Successful firm should start the audit work within 15 days from the date of Notification of Award.

6. Payment

The Lump sum per year quoted by the successful firm will be disbursed proportionately on monthly basis duly deducting TDS, upon fulfilment of the following conditions:

- a) Submission of monthly Audit Report within the stipulated time.
- b) Review of Action Taken Report/Rectification Report of previous month Audit Report.

III. PRE-BID MEETING, CLARIFICATION AND AMENDMENTS

1. The Pre-Bid meeting shall be conducted on the prescribed date and time at the Tamil Nadu Medical Services Corporation Ltd.,
2. Bidders requiring any clarification may send their queries to the TIA in writing by speed post/ courier or by e-mail so as to reach before the date mentioned in the Schedule.
3. The TIA shall endeavor to respond to the queries prior to the tender Due Date. The TIA will post the reply to all such queries on the Official Website without identifying the source of queries.
4. At any time prior to the deadline for submission of bid, the TIA may, for any reason, whether at its own initiative or in response to clarifications requested by an bidder, modify the bidding document by the issuance of Addendum/ Corrigendum and posting it on the Official Website and by conveying the same to the prospective bidders by e-mail.
5. All such amendments will be binding on all bidders.
6. The TIA may, in its sole discretion, extend the tender due date to provide the bidders a reasonable time for taking an amendment into account.

IV. BID SECURITY / EARNEST MONEY DEPOSIT (EMD)

1. The bidders shall furnish as part of their bid, a Bid security of INR 20,000.
2. Bid Security/Earnest Money Deposit (EMD) shall be submitted through online through Payment Gateway as provided in the tender portal.
3. Any Bid not accompanied by the Bid Security shall be rejected by the Authority as non-responsive.

4. Domestic Enterprises (i.e., from Tamil Nadu) who is providing similar services within the state and registered with MSME are eligible for EMD Exemption, otherwise not eligible.
5. The Authority shall not be liable to pay any interest on the Bid Security.
6. The EMD is forfeitable if the successful bidder refused to accept the order within the validity period and execute the contract agreement and furnish performance security.
7. EMD through BG/ST is not permitted.

V. QUALIFICATION CRITERIA:

1. The bidder should be a Chartered Accountant Firm and should be in the field of Auditing for at least 5 years as on date of application (Copy of Firm Registration Certificate issued by concerned authority should be furnished).
2. The average annual turnover of the bidder should be minimum of Rs.20 Lakhs in any one of the last three Assessment years i.e. 2020-21, 2012-22 & 2022-23 (Copy of Turnover Certificate certified by the Statutory Authority should be furnished).
3. The bidder should have conducted either statutory audits and /or internal audits of at least one PSU or Government department in the last three years (Copy of the work orders with Satisfactory Certificate from the client should be furnished).
4. The firm should not have been black-listed by any Government Departments, C&AG, PSUs or any other organization in respect of any assignment. (Self Declaration should be submitted)
5. The firm shall have Head Office in the State of Tamil Nadu.
6. The Auditors must have proficiency in State Official Language – Tamil –oral & written (Self Declaration should be submitted).

VI. VALIDITY OF THE BID

The bid shall be valid for a period of not less than 90 days from the due date or for the period that may be mutually extended but not exceeding 180 days.

VII. SUBMISSION OF BIDS

Bids should be submitted in online only. The financial bid should not have any condition.

VIII. EVALUATION OF THE BIDS

1. Two-stage evaluation process is adopted for evaluating the bids comprising technical and financial bids.
2. In the first stage, technical bid evaluation will be carried based on qualification criteria specified and the bidders who possess qualification criteria will be shortlisted.
3. A date and time will be notified to all qualified bidders for announcing the result of evaluation and opening of financial bids in online.
4. In the second stage, the financial bids of the short listed bidders will be opened online and a financial evaluation will be carried out.
5. The responsive L1 bidder will be invited for negotiation while the responsive L2 will be kept in reserve.
6. The contract will be awarded by Tender Accepting Authority to the responsive L1 bidder at its sole discretion and reserves the rights to reject or annul the tender process without assigning any reasons thereof and the bidder should not have any claim on such decision.

IX. AWARD OF CONTRACT

1. The Authority will award the contract to the bidder whose bids has been determined to be responsive and who has offered the lowest evaluated bid price.
2. The bidder whose bid is accepted will be notified of the award of contract by the Authority prior to expiration of the bid validity period. The terms of the accepted offer shall be incorporated in the purchase order.

X. CONTRACT AGREEMENT AND PERFORMANCE SECURITY

1. The successful bidder shall enter into contract agreement at the prescribed format at Annexure III and furnish a performance security of 5% of the tender value by means of demand draft or Bank Guarantee or e-Bank Guarantee valid for the full contract period plus 60 days, within one week from the date of issue of purchase order.
2. The performance security will be returned after completion of the contract period. The performance security will not carry any interest. The Performance Security format at Annexure IV.
3. The performance security is forfeitable for any failure in performing the contract.

XI. TERMINATION OF CONTRACT.

The purchaser reserves its rights to terminate the contract for the reasons like default and insolvency of the Service Provider or for convenience of both by serving a notice.

XII. DOCUMENTS TO BE SUBMITTED WITH TECHNICAL BID

The following document shall be submitted online with the bids:

- a) EMD in the form prescribed.
- b) Copy of Firm Registration Certificate issued by concerned authority.
- c) Documentary evidence of constitution of firm such as Memorandum of Articles, Partnership Deed, etc., with details of Name, Address, Tel. No., Fax No., E-mail Address of firm and the Managing Director / Partner / Proprietor.
- d) Authorization of senior responsible officer of the Company to transact business.
- e) Annual turnover statement last for three years certified by the Statutory Authority.
- f) Copies of Balance Sheet and Profit & Loss Account for three years certified by the Statutory Authority.
- g) GST Certificate as on 31.03.2023.
- h) Details of similar orders executed in the past 3 years and orders currently on hand in the format at Annexure II – Performance statement.
- i) Affidavit confirming that the above performance statement given is correct along with copy of purchase order, copy of invoices, proof of payment received from Purchasers, End user/client certificate in support of satisfactory completion of orders and function as stated above.
- j) Self-declaration of not black-listed by any Government Departments, C&AG, PSUs or any other organization in respect of any assignment Technical information of the quoted products.
- k) Self-declaration of proficiency in State Official Language
- l) Acknowledgement of tender document with corrigenda if any by signing in all pages by the Authorized representative.
- m) Any other relevant documents.

XIII. OTHER CONDITIONS

1. The bidder shall quote for full scope of work. Bids with partial coverage/conditions will be treated as non-responsive.
2. The rate quoted shall be in Indian Rupees and firm during the currency of the contract.
3. Subcontracting will not be permitted.
4. The governing language is English.
5. The bidder shall upload “Technical bid” and “Price bid” as per the instructions in the portal <https://tntenders.gov.in/nic gep/app> (or) <https://tnmsc.tn.gov.in/>
6. Bid submitted in manual Mode will not be considered
7. In case any disputes, the decision of the Tender Accepting Authority, TNMSC Ltd., is final and binding.
8. The dispute resolution will be governed by the provisions of Arbitration and Conciliation Act. The jurisdiction is Chennai.

**General Manager (Equipment)
Tender Inviting Authority
Tamil Nadu Medical Services Corporation Ltd**

Annexure I
Price Schedule (Online BOQ)

Schedule No.	Description of work	Total Amount excl. GST	HSN Code	GST%	Total Amount incl. GST
1.	Establishment of Concurrent Audit System at TNMSC as per the Scope of Work for the period of one year				

PERFORMANCE STATEMENT

ANNEXURE II

Sl. No	Client/ institution/ organization Details	Description of Work	Contract Value	Contract period	Remarks, if any	Client certificate with date and details
1.				[Start : dd/mm/yy End : dd/mm/yy]		
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

ANNEXURE-III

CONTRACT FORM

THIS AGREEMENT made the day of, 20..... between (Name and Address of **Purchaser**) represented by the Managing Director (hereinafter “the **Purchaser**”) of one part and(Name and Address of Supplier) (hereinafter “the Supplier”) represented by (Name of the Authorized Signatory and Designation), Aged years, residing at (Full Residential Address of the Signatory) of the other part:

WHEREAS the **Purchaser** is desirous that certain Goods and ancillary services should be provided by the Supplier, viz., (Brief Description of Goods and Services) and has accepted a bid by the Supplier for the supply of those goods and services in the sum of (Contract Price in Words and Figures) (hereinafter “the Contract Price”).

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz.:
 - (a) the Price Schedule submitted by the Bidder;
 - (b) the Schedule of Requirements;
 - (c) the **Purchaser's** Notification of Award
3. In consideration of the payments to be made by the **Purchaser** to the Supplier as hereinafter mentioned, the Supplier hereby covenants with the **Purchaser** to provide the Goods and Services and to remedy defects therein in conformity in all respects with the provisions of the Contract.
4. The **Purchaser** hereby covenants to pay the Supplier in consideration of the provision of the Goods and Services and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.

BRIEF PARTICULARS OF THE GOODS AND SERVICES WHICH SHALL BE SUPPORTED / PROVIDED BY THE SUPPLIER ARE:

Sl. No.	Description of work	Total Amount excl. GST	GST%	Total Amount incl. GST
1.				

Contract Period:

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with their respective laws the day and year first above written.

Signed, Sealed and Delivered by the

said (For the **Purchaser**)

in the presence of

Signed, Sealed and Delivered by the

said(For the Supplier) (Signature, Name, Designation and Address with Office seal)

in the presence of

1) (Signature, Name and Address of witness)

2) (Signature, Name and Address of witness)

ANNEXURE-IV

PERFORMANCE SECURITY FORM

To : _____ (Name of **End User**)

WHEREAS (Name of the Supplier) herein called "the Supplier" has undertaken, in pursuance of Contract No..... dated, to supply (Description of Goods and Services) hereinafter called "the Contract".

AND WHEREAS it has been stipulated by you in the said Contract that the Supplier shall furnish you with a Bank Guarantee by a recognised bank for the sum specified therein as security for compliance with the Supplier's performance obligations in accordance with the Contract.

AND WHEREAS we have agreed to give the Supplier a Guarantee

THEREFORE WE hereby affirm that we are Guarantors and responsible to you, on behalf of the Supplier, up to a total of (Amount of the Guarantee in Words and Figures) and we undertake to pay you, upon your first written demand declaring the Supplier to be in default under the Contract and without cavil or argument, any sum or sums within the limit of (Amount of Guarantee) as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

This guarantee is valid until the day of 200.

Signature and Seal of Guarantors

.....

.....

.....

Date 20

Address

.....

.....

AFFIDAVIT**(In Rs.10 NJ Stamp Paper)**

1) I _____ S/o. _____ residing at No._____ proprietor / partner / Managing Director of _____ (Proprietary concern / Partnership firm / Company) carrying on business at No._____ do hereby solemnly affirm and sincerely state as follows:-

2) I state that our concern / company participated in the tender Ref. for _____ with Tamil Nadu Medical Services Corporation Ltd.,

3) Our concern / company has done the following similar services for the institutions/organizations as detailed below and the same is considered by us to meet the post qualification criteria prescribed in the tender above.

Sl.no	Institutions/ organizations / Client details	Description of Work	Contract Assignment Duration	Date of Invoice	Date of end user /client performance certificate

4) The performance certificate, invoice copy and payment proof are attached for the above supply

Solemnly affirm at

Signed before me

Chennai on this _____

Day 20__ and singed in

my presents

(Notary Public)