



**DEDICATED FREIGHT CORRIDOR CORPORATION OF INDIA LTD.  
(A Government of India Enterprise under Ministry of Railways)**

**FINANCE DEPARTMENT**

**CIN: U60232DL2006GOI155068**

**E-TENDER / BID DOCUMENT**

**Name of Work: Internal & Land Audit of DFCCIL for FY 2021-22  
to 2023-24**

**Tender No. : HQ/F&AC/Apptt. of Internal Auditor/2021-22 to  
2023-24**

**April 2021**

**Dedicated Freight Corridor Corporation of India Ltd.  
5<sup>th</sup> Floor, Supreme Court Metro Station Complex  
New Delhi – 110001**

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**DEDICATED FREIGHT CORRIDOR CORPORATION OF INDIA LTD.  
(A Government of India Enterprise under Ministry of Railways)**

**FINANCE DEPARTMENT**

**CIN: U60232DL2006GOI155068**

**INVITATION TO BID**

**Name of Work: Internal & Land Audit of DFCCIL for FY 2021-22  
to 2023-24**

**PART - A  
(NIT, ITB, SCOPE OF WORK, GCC, SCC & TENDER FORMS  
AND ANNEXURES)**

**Tender No. : HQ/F&AC/Apptt. Of Internal Auditor/2021-22 to  
2023-24**

**April 2021**

**Dedicated Freight Corridor Corporation of India Ltd.  
5<sup>th</sup> Floor, Supreme Court Metro Station Complex  
New Delhi – 110001**

**Dedicated Freight Corridor Corporation of India Ltd.**  
(A Government of India Enterprises under Ministry of Railways)

**SECTION I: NOTICE INVITING E-TENDERS (NIT)**

1. Online bids (e-tender) under *Single Stage Two Packet System* are invited from eligible firms of Chartered / Cost Accountants for and on behalf of DFCCIL for the work “Internal Audit of DFCCIL for FY 2021-22 to FY 2023-24 including Audit of Disbursement of Land Compensation for FY 2021-22 to 2023-24” as per details given hereunder:-

<b>I</b>	<b>Tender reference No.</b>	<b>:</b>	<b>HQ/F&amp;AC/Apptt. Of Internal Auditor/2021-22 to 2023-24</b>
<b>II</b>	<b>Mode/Type of Tender</b>	<b>:</b>	<b>Open Tender - “Single-Stage-Two-Packet System” under e-Procurement System.</b>
<b>III</b>	<b>Scope of Services</b>	<b>:</b>	As per Section III – Scope of Work
<b>IV</b>	<b>Estimated Cost of Services</b>	<b>:</b>	INR 14,23,500.00/-(Excluding GST) for three years i.e. FY 2021-22 to 2023-24. GST as applicable shall be paid extra.
<b>V</b>	<b>Period of Assignment</b>	<b>:</b>	<b>FY 2021-22 to FY 2023-24 for Internal &amp; Land Audit</b>
<b>VI</b>	<b>Period of Bid Validity</b>	<b>:</b>	90 days
<b>VII</b>	<b>Cost of bid documents</b>	<b>:</b>	INR 3,540/- (Three Thousand Five Hundred Forty only) (Including GST @18%). Bid submitted without cost of bid document shall be rejected.
<b>VIII</b>	<b>Amount of Bid Security (EMD)</b>	<b>:</b>	Provision of Bid Security Declaration (refer <b>Annexure G</b> )
<b>IX</b>	<b>Helpline for e-tendering</b>	<b>:</b>	For any clarification, help and registration for E-Tendering & for obtaining Digital Signature contact at <a href="http://www.ireps.gov.in">www.ireps.gov.in</a>
<b>X</b>	<b>Client’s address</b>	<b>:</b>	General Manager/Fin./E&A, DFCCIL, 5 <sup>th</sup> Floor, Supreme Court Metro Station Building Complex, New Delhi-110001 Phone No : 011-23454906
<b>XI</b>	<b>Venue of bid opening</b>	<b>:</b>	DFCCIL, 5 <sup>th</sup> Floor, Supreme Court Metro Station Building Complex, New Delhi-110001

- a) TENDER document can be downloaded from the website <https://www.ireps.gov.in> on payment of a fee of Rs. 3000/- plus GST @ 18% .
- b) The cost of the tender document is non-refundable. Payment of the tender fee is mandatory failing which the offer shall be summarily rejected.
2. The details of works are available in the tender document which can be downloaded from DFCC website [www.dfccil.gov.in](http://www.dfccil.gov.in) (for reference only) and Central Public Procurement Portal [www.eprocure.gov.in/eprocure/app](http://www.eprocure.gov.in/eprocure/app). The bid is to be submitted online only on [www.ireps.gov.in](http://www.ireps.gov.in) up to last date & time of submission of tender.

The bids will be submitted online in **Single-Stage-Two-Packet System** viz. containing technical offer and financial offer. The Tenderer must submit the documents of **Technical bid & financial bid** online mode through website [www.ireps.gov.in](http://www.ireps.gov.in).

3. The critical dates of tender are as under:

Sl. No.	Particulars	Date & Time
i)	Publishing Date	20.04.2021
ii)	Document Download/ Sale Start Date& Time	20.04.2021 (1500 Hrs) (Date same as i) above)
iii)	Bid Submission Start Date& Time	20.04.2021(1500 Hrs) (Date same as i) above)
iv)	Bid Submission Closing Date& Time	12.05.2021 (1500 Hrs)
v)	Dead line for receipt of Cost of Bid document.	12.05.2021 (1500 Hrs) (Date same as iv) above)
vi)	Technical Bid Opening Date& Time	12.05.2021 (1530 Hrs) (Date same as iv) above)
vii)	<b>Financial Bid Opening Date&amp; Time</b>	Will be intimated to the technically qualified bidders.

4. Bidders are advised to follow the instructions provided in the **Section-II** - 'Instructions to the Bidders' for the e-submission of the bids online through [www.ireps.gov.in](http://www.ireps.gov.in).
5. The bidders who wish to submit their bids for the aforesaid work shall have to meet the Eligibility Criteria given as here under:
- The bidder should be a reputed firm of Indian Chartered / Cost Accountants (Partnership\LLP) in practice in India. **Copy of certificate of registration issued by the governing body/Institute be submitted along with the Bid.**
  - The bidder should have H.Q/branch in Delhi/NCR. **Proof of registered address of the firm be provided.**
  - The bidder must have satisfactorily completed in the last three previous financial years and the current financial year up to the date of opening of the tender, **one** similar work i.e. Internal\Statutory Audit Assignment of **entities carrying out Contracts funded by Multilateral Agencies (World bank, JICA etc)** for a minimum value of 35% of the advertised tender value. **Copy of letter of Award issued by the client to be submitted as proof along with bid documents.**
  - The professional fees as per financial statements of the bidder in the previous three financial years and the current financial year up to the date of opening of tender shall be at least 150% of the approximate value of the work mentioned in the tender. **Certified true Copy of audited annual accounts to be submitted as a proof along with bid documents.**
  - Each bidder must produce:
    - GST No., PAN;

- (ii) A declaration that the information furnished with the bid documents is correct in all respects; and,
  - (iii) Such other certificates as defined in the ITB. Failure to produce the certificates shall make the bid non-responsive.
6. The bidder should have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years.
  7. In the event of the specified date for the submission of bids being declared a holiday for the Client, the Bid will be received up to the specified time on the next working day.
  8. At any time prior to the deadline for submission of bid, the Client may amend the Tender Document by issuing corrigendum/addendum which shall be notified on DFCCIL website [www.dfccil.gov.in](http://www.dfccil.gov.in), [www.eprocure.gov.in/eprocure/app](http://www.eprocure.gov.in/eprocure/app), [www.ireps.gov.in](http://www.ireps.gov.in) Therefore, the bidders are advised to visit these sites regularly before deadline for submission of bids.
  9. Bids will be opened as per the schedule at the aforesaid venue. In case the office happens to be closed on the date of opening of bid as specified, the same will be opened on the next working day at the same time and venue.
  10. The bids, as well as all correspondence and documents relating to the qualification exchanged by the bidders and the Client, shall be in the English language.
  11. Client reserves the right to cancel the tendering process at any time before award of Work without assigning any reasons thereof.
  12. Online submission of the bid will not be permitted on the portal after expiry of submission time and the bidder shall not be permitted to submit the same by any other mode. Similarly hard copy(ies) of the offline documents, if received by the Client after the deadline for submission of Bids prescribed in NIT, then it will be considered as 'Late Bid' notwithstanding the fact that the bidder has uploaded the bid online within the stipulated deadline. In such a case, the uploaded online bid on the portal shall be considered as non-responsive and shall not be processed further.

General Manager/Fin./E&A  
DFCCIL/HQ  
Ph. 011-23457906

## SECTION II: INSTRUCTION TO BIDDERS (ITB)

### 1.0 GENERAL

- 1.1 Dedicated Freight Corridor Corporation of India Limited (DFCCIL) is a Public Sector Company registered under the Companies Act, 1956 and engaged in construction, maintenance and operation of dedicated freight railway tracks popularly known as corridors. Presently Company is under construction phase.
- 1.2 DFCCIL intent to solicit the services of a **professional firm who will take up the “Internal Audit” and “Audit of disbursement of Land” function in accordance with the Scope of work as detailed out in “Section III – Scope of Work.**
- 1.3 Downloading/Issuances of bid documents will not automatically mean that such parties are considered qualified. DFCCIL shall not be responsible for loss/delay of any quotation in transit.
- 1.4 The bidders should note and bear in mind that the client shall bear no responsibility for the lack of acquaintance of bid conditions or any information relating thereto, on their part. The consequences of the lack of any knowledge, as aforesaid, on the part of the bidder shall be at their risk and cost and no charges or claims whatsoever consequent upon the lack of any information, knowledge or understanding shall be entertained or payable by the client.
- 1.5 The set of bid (tender) documents comprises of followings documents and addenda issued:

#### **PART – A**

- i) **Section-I** : Notice Inviting Tenders (NIT);
- ii) **Section-II** : Instruction to Bidder (ITB);
- iii) **Section-III** : Scope of Work
- iv) **Section-IV** : General Terms and Conditions of the Contract (GCC)
- v) **Section-V** : Special Conditions of Contract (SCC)
- vi) **Section-VI** : Tender Forms & Annexures

#### **PART – B PRICE BID**

### 2.0 ELIGIBLE BIDDERS

- 2.1 The invitation of bid is opened to all bidders who are eligible as per the qualifying criteria given below.
- 2.2 The bidder shall meet the Qualifying Criteria set forth to be eligible for the bid as hereunder:
- a) The bidder should be a reputed firm of Indian Chartered / Cost Accountants (Partnership\LLP) in practice in India. **Copy of certificate of registration issued by the governing body/Institute be submitted along with the Bid.**
  - b) The bidder should have H.Q/Branch in Delhi/NCR. **Proof of registered address of the firm be provided.**



- c) The bidder must have satisfactorily completed in the last three previous financial years and the current financial year up to the date of opening of the tender, **one** similar work i.e. (Internal/Statutory Audit Assignment of **entities carrying out Contracts funded by Multilateral Agencies (World bank, JICA etc)** for a minimum value of 35% of the advertised tender value. **Copy of letter of Award issued by the client to be submitted as proof along with bid documents.**
- d) The professional fees as per financial statements of the bidder in the previous three financial years and the current financial year up to the date of opening of tender shall be at least 150% of the approximate value of the work mentioned in the tender refer clause 1 of NIT. **Certified true Copy of audited annual accounts to be submitted as a proof along with bid documents.**
- e) Each bidder must produce:
  - (i) GST No., PAN;
  - (ii) A declaration that the information furnished with the bid documents is correct in all respects; and
  - (iii) Such other certificates as defined in the ITB. Failure to produce the certificates shall make the bid non-responsive.

2.3 The bidder should have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years. Self-declaration in this regard is to be submitted as per format attached as **Form IV** in **Section-VI**.

2.4 The bidder should not have conflict of interest with other bidders. Bidders found to have conflict of interest shall be disqualified.

### **3.0 COST OF BIDDING:**

The Bidder shall bear all costs associated with the preparation and submission of its bid, including any negotiations with or visits to the Client, and the Client shall not be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

### **4.0 EARNEST MONEY DEPOSIT (EMD)/ BID SECURITY:**

4.1 Bid Security Amount- NIL.

In terms of MoF OM no. No.F.9/4/2020-PPD dated 12.11.2020 on Bid Security/ Earnest Money Deposit, Bidders are required to submit Bid Security Declaration (Annex-7) accepting that:

- (i) If during period of validity of their Bid, they withdraw or modify their Bids, or;
- (ii) If, as successful bidders they refuse to furnish performance Security within stipulated period from the LOA, or;
- (iii) If, subsequently after award of the Tender, any of the information, provided/contained in the Bidder's [the successful Bidder] Bids is adjudged to be False during the validity of the Contract;

- (iv) The Bidder/Successful Bidder or their Legal successors (in title) will be suspended i.e. not allowed to Bid for any Tenders floated by 'Indian railways' or by 'DFCCIL' for the specified period of Two Calendar Years period beginning from the date of submission/ uploading of Bidder's Bid / Proposal. In case of para 4.1 (iii), the 2 year period of suspension shall be from the date on which any information in the Bid is proven/ adjust to be false.

4.2 Bidder shall be under mandatory obligation to submit the aforesaid "Bid Security Declaration" in the Annex-7 provided in this Tender document, which has been prepared on Non Judicial Stamp paper of INR 100, signed by the Bidder and subsequently notarized along with their proposal.

4.3 Any Bid not accompanied by the Bid Security Declaration shall be summarily rejected by DFCCIL.

4.4 A retention amount equal to 10% of each bill shall be retained till the total security available is 5% of the contract value. The Retention Money, unless forfeited in whole or in part according to the terms and conditions mentioned in the Tender Document, shall be returned to the contractor after 60 days of the completion of the contract. No interest is paid on RetentionMoney.

When the contract is rescinded, the Retention Money shall be forfeited and the Performance Bank Guarantee (PBG) shall be en-cashed.

## **5.0 PRICE BASIS, CURRENCIES & LANGUAGE OF BID**

5.1 The bidder shall quote rates in '**Part-B - Price Bid**', for the entire **Scope of work as detailed out in CLAUSE 1.0 and 2.0 of "Section III – Scope of Work"**. Bids based on a system of pricing other than that specified shall be rejected. The bid prices shall be in Indian rupees only. Rates are to be quoted both in figures and words. In case of any discrepancy in rates between figures and words, the rates quoted in words will prevail over rates quoted in figure. All information in the bid shall be in English. Failure to comply with these requirements will render the bid liable for rejection.

5.2 The bidder is required to quote **LUMPSUM PRICE** for Professional Charges\Audit Fee in 3 Parts as detailed in '**Part-B - Price Bid.**'

For Visits to Units, the Audit Team will be reimbursed, one time to & fro journey fare by Air or Rail (Journey should be performed by the shortest route in the entitled class) and lodging & boarding expenses. The entitlements for travelling, boarding & lodging expenses shall be **as detailed under Clause 2.0- Payment terms & conditions of Section V - Special Conditions to the contract (SCC)**. No additional payment will be admissible on any account. However, GST as applicable shall be paid extra.

## **6.0 SIGNATURE OF BIDS & DOCUMENTARY PROOF**

The bid must contain the full name, designation and complete address of place of business of the person(s) signing the bid. Satisfactory evidence of authority of the person signing on behalf of the Bidder should be **furnished in the tender form.**

## 7.0 CHECK-LIST

The bidders are requested to duly fill in the checklist as per **Annexure-F**. The checklist is only a reminder of certain important items, to facilitate the Bidder. This, however, does not relieve the bidder of its responsibility to make sure that his proposal is otherwise complete in all respects.

## 8.0 DEVIATIONS

The Firm/Consultant must comply with the tender specification and all terms and conditions of contract. No deviation shall be entertained.

## 9.0 INSTRUCTIONS FOR ONLINE BID SUBMISSION:

### 9.1 ACCESSING/PURCHASING OF BID DOCUMENTS:

- (i) It is mandatory for all the Bidders to have class-III digital signature certificate (in the name of person who will sign the Bid) from any of the licensed certifying agency (“CA”) [Bidders can see the list of licensed CAs from the link [www.cca.gov.in](http://www.cca.gov.in) to participate in e-tendering of DFCCIL.
- (ii) To participate in the E-bid submission, it is mandatory for the Bidders to get themselves registered with the [www.ireps.gov.in](http://www.ireps.gov.in).
- (iii) The amendments/clarifications to the Tender document, if any, will be posted on the DFCCIL website [www.dfccil.gov.in](http://www.dfccil.gov.in), [www.eprocure.gov.in/eprocure/app](http://www.eprocure.gov.in/eprocure/app), [www.ireps.gov.in](http://www.ireps.gov.in)

### 9.2 PREPARATION & SUBMISSION OF APPLICATIONS:

- (i) Detailed tender document may be downloaded from [www.dfccil.gov.in](http://www.dfccil.gov.in), [www.eprocure.gov.in/eprocure/app](http://www.eprocure.gov.in/eprocure/app), [www.ireps.gov.in](http://www.ireps.gov.in) and Bid may be submitted online on [www.ireps.gov.in](http://www.ireps.gov.in) following the instructions appearing on the screen.
- (ii) Bidder should log into the site well in advance for bid submission so that he/ she upload the bid in time i.e. on or before the bid submission time.
- (iii) Bidder should prepare the Tender Fee as per the instructions specified in the NIT/ tender document. Otherwise the uploaded bid will be rejected.
- (iv) While submitting the bids online, the bidder shall read the terms & conditions and accepts the same in order to proceed further to submit their bid.
- (v) Bidder shall digitally sign and upload the required bid documents along with supporting documents (pdf format) one by one as indicated in the tender document.
- (vi) Bidders shall note that the very act of using DSC for downloading the tender document and uploading their offers is deemed to be a confirmation that they have read all sections and pages of the tender document without any exception and have understood the complete tender document and are clear about the requirements of the tender document.
- (vii) Since bids are called on *Single stage two packet system* i.e. Technical offer and financial offer are to be submitted separately through online mode.

### 9.3 RECEIPT AND SIGNING OF BIDS:

#### 9.3.1 Online Bid

The tender shall be submitted online under Single Stage Two Packet System duly scanned and digitally signed by the authorized representative of the bidder as follows:

- a) Online **Technical bids** should contain scanned copies of following documents:
- i) Duly filled and signed Complete Bid document, except **Part B: Price Bid** along with all amendments.
  - ii) Scanned copy of all the documents referred to in **Clause no. 5 of Section I: Notice Inviting Tender (NIT) read with Clause 2.2 of Section II: Instruction to bidders (ITB), Clause 6 of NIT read with Clause 2.3 of ITB.**
  - iii) Other Supporting documents as per the tender requirement are to be uploaded and attached with the tender. Bidder should ensure that all the documents except **Part B: Price Bid**, referred to in **Annexure-F i.e. Check List** are uploaded online. **Part B: Price Bid is to be uploaded separately as part of online Price bid.**

**NO PRICE RELATED INFORMATION SHOULD BE GIVEN WITH TECHNICAL BID. IF ANY PRICE INFORMATION IS FOUND IN TECHNICAL BID, THE TENDER SHALL BE LIABLE TO BE REJECTED SUMMARILY.**

- b) Online **Price Bid**:
- i) The “Price Bid” shall be submitted in electronic form in conformity with the tender specification on the portal only by the date & time as specified in NIT. Rate to be quoted should be in Indian Rupee as per Part B - ‘Price Bid’ of the Bid Document.
  - ii) Submission of the “Price Bid” by any other means shall not be accepted by the Client in any circumstances.

9.4. **MODIFICATION / SUBSTITUTION/ WITHDRAWAL OF BIDS:**

- (i) The Bidder may modify, substitute or withdraw its e- bid after submission, but prior to the Bid Due Date. No Bid shall be modified, substituted or withdrawn by the Applicant on or after the Bid Due Date.
- (ii) Any alteration/ modification in the Bid or additional information supplied subsequent to the Bid Due Date, unless the same has been expressly sought for by the Authority, shall be disregarded.

**10.0 OPENING OF TECHNICAL BIDS**

- a) Opening of Bids will be done through online process.
- b) For participating in the tender, the authorized signatory holding Power of Attorney shall be the Digital Signatory. In case the authorized signatory holding Power of Attorney and Digital Signatory are not the same, the bid shall be considered non-responsive.
- c) Tender opening will be done by a nominated Opening Committee of DFCCIL. While opening the Tender, it will also be confirmed whether Cost of Bid document/Tender Document cost and Bid Security declaration, has already been submitted by the tenderer or not. The tender submitted by those tenderer who have not submitted the required Cost of Bid Document and Bid Security declaration as mention in Clause I (VII) and Clause I (VIII) of NIT respectively, shall not be considered for opening.

- d) The Bids will be opened in the presence of bidders or their representatives who choose to attend on date & time as mentioned in tender document.
- e) DFCCIL shall first open the Technical bid on due date of opening. The Financial bid shall remain securely stored and will only be opened of those tenderers who are technically qualified. The Financial bid opening date will be conveyed later to technically qualified bidders at a later date through website [www.ireps.gov.in](http://www.ireps.gov.in) and emails of technically qualified bidders.

#### **10.1 OPENING OF FINANCIAL BIDS**

- a) The Financial Bids will be opened publicly in the presence of bidders' representatives who choose to attend. The name of the bidders, their technical scores and the proposed quote will be read aloud and recorded when the Financial Bids are opened.
- b) Prior to evaluation of the Financial Bids, the Evaluation Committee will determine whether the Financial Bids are complete in all respects, unqualified and unconditional, and submitted in accordance with the terms hereof.
- c) The rate quoted by the bidder in the Financial Bid shall be deemed as final and reflecting the total cost of services. The evaluation shall be inclusive of all taxes, duties, levies but excluding GST under the Applicable Law of the land.

#### **11.0 BID VALIDITY**

The bid shall remain valid for a period of 90 Days from the date of opening.

DFCCIL will make its best effort to complete the award process within the proposal's validity period. However, should the need arise, the DFCCIL may request, in writing, all bidders who submitted bid prior to the submission deadline to extend the bid's validity.

#### **12.0 ALTERNATIVE PROPOSALS BY BIDDERS**

Bidders shall submit offers that comply with the requirements of the bidding documents, including the '**Part B – Price Bid**'. Alternative proposals will be rejected as non-responsive.

#### **13.0 CORRUPT, FRAUDULENT, COLLUSIVE OR COERCIVE PRACTICES**

It is expected from the Bidders that they will observe the highest standard of ethics during the bidding and currency of the contracts.

#### **14.0 BID EVALUATION CRITERIA**

- 14.1 During bid evaluation, the Client may, at its discretion, ask any Bidder for a clarification of its bid which shall be submitted within a stated reasonable period of time. The request for clarification and response shall be in writing.
- 14.2 If a bidder does not provide clarifications of the information requested by the date and time set in the Client's request for clarification, its bid may be rejected.

#### **15.0 METHOD OF SELECTION:**

Combined Quality cum Cost Based Selection (CQCCBS).

In the case of CQCCBS, selection is based on the combined score obtained by a bidder in technical bid as well as financial bid. The combine score is calculated by weighing the technical and financial scores and adding them as per the formula and instructions as given in **ANNEXURE E**. The bidder achieving the highest combined score will be recommended for award of work.

16.0 **TECHNICAL\SELECTION CRITERIA (POINT ALLOCATION) FOR BIDDERS:**

The DFCCIL's technical evaluation committee shall evaluate the proposal of the bidder on the basis of the experience, number of staff employed and qualifications of the staff employed, applying the selection criteria, sub-criteria, and point system as specified in **ANNEXURE D**. Each responsive Proposal will be given a technical score. The details for the technical/ selection criteria is to be submitted in the **FORM II DETAILS OF THE BIDDER**.

A Proposal shall be rejected at this stage if it fails to achieve the minimum technical score of **70**.

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## SECTION III: SCOPE OF WORK

### **1.0 SCOPE OF WORK - INTERNAL AUDIT**

- a) Internal Auditor should examine the books, records and transactions of the period prescribed for Audit. However, where the circumstances warrant checking beyond the suggested period, the Auditor should extend his checking to that period under intimation to Corporate Office.
- b) Internal Audit should cover the manner of maintenance of books, their adequacy; suggest need of introducing maintenance of other registers/books to safeguard against frauds, misappropriations.
- c) Internal Audit should study the system prevalent in the Company and suggest ways and means for bringing further improvement in the system. He should also report unauthorized variation from the prescribed procedure.
- d) Internal Auditor shall perform all functions as suggested by Standards of Audit issued by the Institute of Chartered Accountant of India and currently in force.
- e) The Internal Auditor will ensure that the information obtained in respect of the operation of the Unit is maintained in strict confidence and secrecy. A Certificate towards maintaining confidentiality is to be provided by the Internal Auditor, to whom appointment letter has been issued, at the time of acceptance of Audit assignment.
- f) The Internal Auditor will prepare PPT for Agenda and ATR and also present the same before the Audit Committee.
- g) To review all the MIS submitted by the Accounting Team on half Yearly basis.
- h) Internal Auditor Shall conduct the Audit assignment as per the area and extent of coverage as specified in **ANNEXURE A & B**.

### **2.0 SCOPE OF WORK – Audit of Disbursement of Land Compensation**

#### **A. ACTION TAKEN REPORT**

1. To review the compliances on observation raised in previous land audit report and to confirm the completeness of actions;
2. To highlight the area through an exception report to Management where action are yet to be taken.

#### **B. FUNDS MANAGEMENT**

1. To verify Account wise **detail of receipts** on account of followings on monthly basis:
  - a) Ministry of Railways (MOR);

- b) DFCCIL Account;
  - c) Other units/SLAO (Special Land Acquisition Officer) bank accounts; and
  - d) Interest accrued & credited to each SLAO Bank Account.
2. To verify the Account wise detail of payment on account of followings on monthly basis:
    - a) Compensation to Project affected parties (PAPs)
    - b) R&R
    - c) Others
  3. To check the accuracy of **interest received** in SLAO bank accounts.
  4. To verify expenditure on facilitation of land acquisition incurred by each Unit.

**C. PAYMENTS & OPERATION OF BANK ACCOUNT**

1. To verify that funds from SLAO / Joint Accounts are used for the purpose specified in Para 2 of the Railway Board Letter No. 2006/W-I/Genl./DFC. Pt. II dated 12-11-2008 and to report discrepancies;
2. To check that payments towards compensations and R&R payments have been made from SLAO Accounts and not from DFCCIL account;
3. To confirm that all the payment have been made to the project affected people through account payee cheques;
4. To confirm whether adequate arrangement exist for safe custody of un- issued cheques or otherwise;
5. To Comment on the adequacy of the system of the entire process of disbursement of compensation, documents management and give suggestions for the improvement in the above in in light of CVC & RBI Guidelines.
6. Verification of compliance of circulars related to operation of bank account.

**D. BANK RECONCILIATION & ACCOUNTING OF STALE CHEQUES**

1. Verification of Monthly Bank Reconciliation Statement (BRS) of each SLAO Bank Account.
2. Account wise BRS as on 31<sup>st</sup> March of the Audited year is to be attached with audit report;
3. Pending items in BRS for more than 3 months;
4. To Comment on the adequacy of bank reconciliation and to confirm whether reconciliation is done on monthly basis;
5. To Confirm and report, is there any accounting for Stale Cheque and any mechanism for appraising the bank about such cheques?
6. To Verify Closing Balances of each SLAO's Bank Account as on 31<sup>st</sup> March of the Audited year. Interest Certificate & TDS Certificate of each SLAO's Bank Account as on 31<sup>st</sup> March of the Audited year is to be attached with the Audit Report.



**E. PROCESS OF PAYMENT FOR LAND ACQUISITION WITH IDENTIFICATION OF AWARDEES:**

1. To verify and comment up on the procedures of payment for land acquisition starting with identification of awardees as per the declaration given by the competent authority and of physical identification of standing crops, resettlement & rehabilitation assistance, structures & standing trees, for which the payment is made. Also verify and comment on the procedure for payment of R&R, wherever applicable. To verify and comment on the compliances of Income Tax Act, 1961 (TDS Provisions) on acquisition of Land.
2. Whether cheques distributed and amount disbursed on account of cost of compensation of land acquisition have been appropriately accounted for and are backed by the proper documents e.g. if the payment is made for the standing crops or resettlement & rehabilitation assistance, structures & standing trees, there is adequate documents available for needful validation.
3. To check the land awards with reference to the notified rates;
4. To check the R&R awards with reference to the notified R&R compensations
5. To confirm that all payments have been made with reference to the documentation for land acquisition i.e. Form 11 and Land Awards;
6. Verification and report of undernoted instances :
  - a) Accountal of the cheques issued to PAPs but not en-cashed;
  - b) Award declared but PAPs are not accepting the payment,
  - c) Land payment has been made but R&R payment has not been made.
  - d) Compensation amount has been increased due to arbitration or court decision.
7. Details of funds locked in due to legal issues such as:
  - a) Money deposited in treasury of the State Government;
  - b) Land Award amount deposited in courts;
  - c) Money Frozen due to stay by court order;
  - d) Funds embroiled due to Arbitration Awards.
8. To comment upon the complete procedure being followed by each SLAO for declaration and disbursement of awards along with its accounting vis-à-vis the extant guidelines.
9. To comment upon difference in practices followed by each SLAO.
10. To verify Land MIS and Compliance of Circular No 58 on half yearly basis.

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## **SECTION IV: GENERAL TERMS AND CONDITIONS OF CONTRACT (GCC)**

### **1.0 DEFINITION OF TERMS**

- 1.1 "Contract Documents" shall mean this bid (tender) document and minutes of clarifications to the extent they have been accepted by DFCCIL prior to the award of the contract and Contract Agreement. A Performa of the agreement to be executed between DFCCIL and the Firm/Consultant is given in **FORM VII in Section VI**.
- 1.2 "Contract Price" is a Lump Sum amount as stated in Letter of Award.
- 1.3 "Client" shall mean the DFCCIL.
- 1.4 "Firm/Consultant" shall mean the bidder whose bid will be accepted by DFCCIL and shall include such successful bidder's legal representatives, successors and permitted assigns, from time to time for the purpose of the contract.
- 1.5 "Letter of Award (LOA)" shall mean the official notice issued by the DFCCIL notifying the Firm/Consultant that his proposal has been accepted.
- 1.6 "NCR Area" means Gurgaon, Delhi, Noida, Greater Noida, Ghaziabad and Faridabad.
- 1.7 "Officer in Charge" shall mean DFCCIL officer dealing with the Performance and Operation of Contract. GM/Fin/E&A shall be the "Officer-in-Charge" in the instant case.

### **2.0 FIRM/CONSULTANT'S AGENTS/EMPLOYEES**

- 2.1 No other person except Firm's/Consultant's authorized representative shall be allowed into DFCCIL premises and they shall not do any private work other than their normal duties.
- 2.2 Firm/Consultant shall be directly responsible for any/all disputes arising between him and his personnel and keep DFCCIL indemnified against all losses, damages and claims thereof.
- 2.3 The personnel engaged by the Firm/Consultant shall be on the duty of the Firm/Consultant and under no circumstances shall be deemed to be on the duty of DFCCIL. DFCCIL shall have no relationship of Master and Servant or principal and Agent or nexus of any kind whatsoever with such staff deployed by the Firm/Consultant. Such staff shall not be entitled to claim any right, privilege or benefit from DFCCIL and in the event of any such claim, the Firm/Consultant undertakes to indemnify DFCCIL for any loss or damage, financial or otherwise.
- 2.4 The personnel engaged by the Firm/Consultant shall be subject to security check by DFCCIL security staff while entering/leaving the premises. Such personnel shall have to abide by the instructions of the security staff and other officers of DFCCIL authorized in this behalf. Failure to faithfully follow instructions would be deemed infringement of tender conditions.

### **3.0 AWARD OF CONTRACT**

- 3.1 DFCCIL will intimate the award of Work in writing to the successful bidder by issuing Letter of acceptance\award accepting the proposal of the bidder. The contract will be awarded to the eligible and responsive bidder achieving the highest combined technical and financial score in conformity with the requirements of these documents and DFCCIL shall be the sole judge in this regard.
- 3.2 DFCCIL reserves the right of rejecting/accepting either the whole or any part of the proposal. The Firm/Consultant shall be fully responsible and shall be bound to perform the job allocated to him at his quoted rates and terms and conditions that have been accepted by Firm/Consultant.
- 3.3 DFCCIL reserves the right to assess bidder's capability and capacity to perform the contract from other sources, should the circumstances warrant such assessment in its overall interest.

### **4.0 EFFECT AND JURISDICTION OF CONTRACT**

- 4.1 The contract shall be considered as having come into force from the date of issue of Letter of Acceptance\Award by DFCCIL.
- 4.2 The laws applicable to this contract shall be the laws in force in India. The Courts of Delhi shall have exclusive jurisdiction in all matters arising out of and under this contract.

## **5.0 DURATION OF CONTRACT**

5.1 The duration of the contract for work to be undertaken by the Firm/Consultant will be for three years w.e.f. 2021-22 to 2023-24 starting from the date of issue of letter of Award by DFCCIL. The assignment will be completed on submission of Audit Report for the Phase II of Financial Year 2023-24 and Land audit report for FY 2023-24 and review of those reports by Audit Committee of Board of DFCCIL.

## **6.0 CONTRACT PERFORMANCE GUARANTEE**

6.1 On acceptance of tender the successful bidder shall have to submit Performance guarantee amounting to 3% of the contract value in any one of the form of irrevocable Bank Guarantee or FDR from Nationalized or scheduled bank in favor of DFCCIL, New Delhi. The Performance guarantee will be furnished after LOA has been issued but before signing of agreement and should be valid up to three months beyond expiry of the completion period. The agreement should normally be signed within 15 days after issue of LOA and same should be submitted within this time limit.

6.2 The Performance guarantee is intended to secure the satisfactory Performance of the entire contract. Failure to faithfully perform and carry out the various activities within the time period defined in the contract may result in invoking either whole or part of the Performance guarantee. However, it is not to be construed as limiting the recoverable under the contract.

6.3 Format of Performance Bank guarantee to be submitted by the successful bidder is attached as **FORM VI in Section VI**.

## **7.0 TERMINATION OF CONTRACT**

7.1 If at any time the Firm/Consultant makes any default in proceeding with the work with due diligence and continues to do so even after the notice in writing is served on him or commits any default in complying with any of the terms and conditions even after the notice in writing is given on that behalf by the Officer-in-charge. DFCCIL may, without prejudice to any other right or remedy which shall have accrued or shall accrue thereafter to DFCCIL by written notice, terminate the contract as a whole or a part of the Contract.

7.2 Where the Firm / Consultant breaches this Agreement, The Client may terminate this Contract and forfeit the performance security deposit, by not less than thirty (30) days' written notice of termination to the Firm / Consultants.

7.3 Further, the Audit Firm will be debarred from getting, in future assignments in DFCCIL in the following cases:

- a) If the Firm obtains the appointment on the basis of false information/false statement at the time of submission of application/documents.
- b) The Audit Firm is found to have sub-contracted the work.
- c) If the Firm does not take up audit in terms of the appointment letter.
- d) If the Firm does not submit the Audit Report, complete in all respect, in terms of the appointment.

## **8.0 TAXES, DUTIES, LEVIES ETC.**

8.1 The Bidders shall be registered with the GST Authority for the purpose of GST and **shall furnish a copy of the Registration Certificate along with the bid documents**. Firm/Consultant shall pay all income-tax, surcharge on Income Tax and any other tax. Further, the Firm/Consultant shall be liable and fully responsible for discharge of all liabilities towards all Indian duties, levies, GST, and any other taxes attracted/assessed on them under the provisions of the Indian laws. DFCCIL shall not bear any tax liability under any circumstances whatsoever, except the payment of GST to consultant at applicable rates on fees. DFCCIL shall deduct income tax or any other tax at source from all the payments to be made to the Firm/Consultant in accordance with the provision of Indian tax laws or any other laws, as applicable from time to time, and deposit the same to the concerned Govt. Authorities.

## **9.0 EXTENSION OF TIME**

9.1 Extension of time for the delay not attributable to the Firm\Consultant can be considered by the officer in charge of the DFCCIL.

## **10.0 FORCE MAJEURE**

10.1 For the purposes of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party, and which makes a Party's performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances.

10.2 The failure of a Party to fulfill any of its obligations under the contract shall not be considered to be a breach of, or default under this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and (b) has informed the other Party as soon as possible about the occurrence of such an event.

## **11.0 SUSPENSION OF WORK**

11.1 The Firm / Consultant shall on the order of the Officer-in- charge suspend the progress of the works or any part thereof for such time or times and in such manner as the Officer-in-Charge may consider necessary. The Firm / Consultant has no right to suspend the work at any stage unilaterally.

## **12.0 PAYMENTS DURING THE FORCE MAJEURE OR SUSPENSION OF WORK**

12.1 During the period of their inability to perform the Services as a result of an event of Force Majeure under **clause 10.0** or Suspension of work under **clause 11.0**, the Firm / Consultants shall be entitled for compensation as may considered reasonable by the Officer-in-Charge in respect of salaries or wages paid only by the Firm / Consultant to his such employees who are exclusively retained for the client's work during the periods of such Force Majeure and suspension. In case employee(s) of Firm / Consultant are engaged partially for the client's work, the wages or salaries shall be reduced proportionally as decided by the Officer-in-Charge. Firm / Consultant shall not be entitled for payment for such employee(s) who are diverted to perform other work during the periods of such Force Majeure and suspension.

## **13.0 OBLIGATIONS OF THE FIRM / CONSULTANT**

13.1 The Firm / Consultants shall perform the Services set out in the scope of work in accordance with the timetable set out in Special Conditions of Contract (SCC). Firm / Consultant shall notify the Client in writing within 10 Working Days if the Firm / Consultant thinks a Client direction is a Variation, and as soon as practicable if the Firm / Consultant thinks any other circumstance is a Variation. The notice shall include details of the estimated cost of the Services, likely or estimated impact on the programme and completion date for the Services and make recommendations on how to proceed.

13.2 The Firm / Consultant undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Firm / Consultant shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory.

13.3 The Firm / Consultants and his Personnel shall not, either during the term or within two (2) years after the expiration of this Contract, disclose any proprietary or confidential information relating to the Project, the Services, this Contract, or the Client's business or operations without the prior written consent of the Client.

#### **14.0 INSURANCE TO BE TAKEN OUT BY THE FIRM / CONSULTANT**

14.1 The Firm / Consultant will be responsible for taking out any appropriate insurance coverage.

#### **15.0 FIRM / CONSULTANTS' ACTIONS REQUIRING CLIENT'S PRIOR APPROVAL**

15.1 In exceptional circumstances, Client may allow taking up of part services through an expert or Sub-Consultant. The Firm / Consultant shall obtain the Client's prior approval in writing before taking such action.

#### **16.0 DOCUMENTS PREPARED BY THE FIRM / CONSULTANTS TO BE THE PROPERTY OF THE CLIENT**

16.1 Any studies, reports or other material, graphic, software or otherwise, prepared by the Firm / Consultant for the Client under the Contract shall belong to and remain the property of the Client. The Firm / Consultant may retain a copy of such documents and software

#### **17.0 OBLIGATIONS OF THE CLIENT**

17.1 The Client shall provide necessary space and information required to fulfill the Firm / Consultant's obligation under the scope of work.

#### **18.0 DURATION OF LIABILITY**

18.1 Neither party shall be liable for any loss or damage occurring after the completion of the Services.

#### **19.0 VARIATIONS**

19.1 The Client may order a Variation to the Services, in writing, or may ask the Firm / Consultant to propose a Variation to the Services, the impact of which on the cost, programme and completion date for the Services shall be agreed as stated above in **Clause 13.0**.

19.2 Where the Firm / Consultant notifies the Client under **clause 13.0** that any direction or circumstance should be treated as a Variation, the Client shall as soon as practicable after receiving such notice, but within 30 Working Days, notify the Firm / Consultant in writing whether or not it considers the direction or other circumstances to be a Variation.

19.3 If the Client does not consider the direction or other circumstance to be a Variation then the Client and Firm / Consultant shall attempt to resolve the matter as soon as practicable, and if a Variation entitlement is agreed, proceed as in **Sub-clause 19.4**.

19.4 The Client and the Firm / Consultant shall agree, in writing, the value of the Variation and its impact on the programme and completion date for the Services, or the mechanism under which the value and impact on the programme and completion date for the Services will be derived.

19.5 Where practicable the value of the Variation and impact on the programme and completion date for the Services shall be agreed between the parties prior to the Variation works progressing.

19.6 In the event that the Parties are unable to reach agreement on the value and impact on the programme and completion date for the Services, the matter shall be treated as a dispute and resolved in accordance with **clause 24.0**. Under no circumstances, the Firm / Consultant shall suspend the work on account of non-settlement of issues between the parties (i.e. Client & Firm / Consultant).

#### **20.0 PAYMENT TO THE FIRM / CONSULTANT**

20.1 The Firm / Consultant's total remuneration shall not exceed the Contract Price & reimbursement of travelling boarding & lodging expenses and will be released in accordance with the **Clause 2.0-Payment terms & conditions of Section V-Special conditions of Contract (SCC)**, and there shall be no other payment. Firm/Consultant shall be solely responsible for payment of wages/salaries and allowances to his personnel that are payable or might become payable under any new Act or order of Government and also comply with all the statutory laws/acts i.e. PF, ESI etc. relating to their employees. DFCCIL shall have no liability, whatsoever, in this regard.

## **21.0 LIQUIDATED DAMAGES**

21.1 If the Firm / Consultant fails to comply with the Time for completion for the whole of the Services within the stipulated time then the Firm / Consultant shall pay to the Client 0.035% of Contract Price per day (Maximum 5% of Contract Price) of delay as liquidated damages for such default and not as a penalty. The Client may, without prejudice to any other method of recovery, deduct the amount of such damages from any monies due or to become due to the Firm / Consultant.

## **22.0 CONFLICT OF INTEREST.**

22.1 The Firm / Consultant and its affiliates shall not engage in consulting activities that conflict with the interest of the client under the contract.

## **23.0 DEFENCE OF SUITS**

23.1 If any action in court is brought by a third party against DFCCIL or an officer or agent of the DFCCIL for the failure or neglect on the part of the Firm / Consultant to perform any acts, matter, covenants or things under the Contract, or for any damage or injury caused by the alleged omission or negligence on the part of the Firm/Consultant, his agents/representatives or his sub-Firm/Consultants, drivers or employees, the Firm/Consultant shall in all such cases be responsible and indemnify and keep DFCCIL and/or his representative harmless from all losses, damages, expenses or decrees arising out of such action.

## **24.0 SETTLEMENT OF DISPUTES**

24.1 A notice of the existence of any dispute or difference in connection with this Contract, shall be served by either party within 30 days from the date of existence of such dispute or difference or after the attempt by the parties to the Contract for amicable settlement as per clause 24.2 has failed, whichever is later, failing which all rights and claims under this Contract shall be deemed to have been forfeited and absolutely barred.

24.2 No dispute or difference arising between the parties relating to or in connection with the Contract shall be referred to arbitration unless an attempt has first been made to settle the same amicably.

24.3 Notwithstanding any dispute between the parties, the Firm/Consultant shall not be entitled to withhold, delay or defer its obligation, under the contract, and the same shall be carried out strictly in accordance with the terms and conditions of contract.

24.4 All questions, disputes or differences arising between the Firm / Consultant and the Client, in relation to or in connection with the Contract shall be referred to arbitration in the manner provided as hereunder:

24.4.1 On receipt of such notice, the Client shall send to the Firm / Consultant a panel consisting of the names of three persons and thereafter the Firm / Consultant within fifteen (15) days of receipt of such panel, communicate to the Client the name of one of the persons from such panel and such a person shall then be appointed as Sole Arbitrator by the Officer-in-Charge of the Client.

24.4.2 Provided that if the Firm / Consultant fails to communicate the selection of a name out of the panel so forwarded to him by the Client then after the expiry of the aforesaid stipulated period, the Officer-in Charge shall without delay select one person from the aforesaid panel and appoint him as the Sole Arbitrator.

24.4.3 The Arbitrator to whom the matter is originally referred being transferred or vacating his office or being unable to act for any reason, then the Client shall appoint another person to act as Sole Arbitrator in the same manner as provided in clause 24.4.1 & 24.4.2 herein above. Such person shall be entitled to proceed with the reference from the stage at which it was left by the predecessor.

- 24.4.4 Dispute or difference shall be settled in accordance with the Arbitration and conciliation Act, 1996.
- 24.4.5 The language of the arbitration proceedings and that of all documents and communications between the parties shall be English. The arbitrator award shall be written speaking award.
- 24.4.6 The cost and expenses of Arbitration proceedings, the expenses incurred by each party in connection with the preparation, presentation etc. of its proceedings shall be borne by each party itself. Fee of the sole arbitrator including clerkage charges & TA/DA if applicable shall be equally borne by the client and the Firm/ consultant.
- 24.4.7 Performance under the Contract shall continue during the arbitration proceedings and payments due to the Firm/Consultant by the client shall not be withheld, unless they are the subject matter of the arbitration proceedings.

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## **SECTION V: SPECIAL CONDITIONS OF CONTRACT (SCC)**

### **1.0 Period & Frequency of Audit:**

The appointment of the Audit Firm will be for three financial years w. e. f. 2021-22 to 2023-24 i.e. from 01.04.2021 to 31.03.2024 for Internal Audit and for three financial years w. e. f. 2021-22 to 2023-24 i.e. from 01.04.2021 to 31.03.2024 for Land Audit. Internal audit at corporate office shall be conducted in 2 phases (Phase –I covering April to September, Phase- II covering October to March. The commencement of Phase – I audit will be on/around 15<sup>th</sup> October and Phase – II will be on/around 05<sup>th</sup> April and the reports for Phase –I is to be submitted by 25<sup>th</sup> of the month following the month of start of the Audit and reports for Phase –II is to be submitted by 15<sup>th</sup> of the month following the month of start of the Audit

“Audit of Disbursement of Land Compensation” of all Units for the FY 2021-22 will be undertaken with Phase-I Internal Audit along with Audit of Units, however, “Audit of Disbursement of Land Compensation” of all Units for the FY 2021-22 to FY 2023-24 will be undertaken with Phase-II of Internal Audit.

Presently, Accounting of DFCCIL is centralized at Corporate Office, however, various Contractual payments and other misc. bills are passed at the units. Internal Auditor is supposed to visit all the units for conduct of audit in both phases separately. For this purpose Internal Auditor has to chalk out a programme well in advance and will submit to the “Officer-in-Charge” for approval and information of the Units. At present there are 14 Units of DFCCIL namely Jaipur, Ajmer, Noida, Ahmedabad, Mumbai (North), Mumbai (South) and Vadodara on Western Corridor and Prayagraj (East), Prayagraj (West), DDU, Tundla, Meerut, Kolkata and Ambala on Eastern Corridor.

### **1.1 Planning:**

The Internal Auditor should develop and document a plan for each Internal Audit engagement to help him, conduct the engagement in an efficient and timely manner and as per the pronouncement of the Institute of Chartered Accountants of India.

The firm shall provide the audit schedule well in advance (at least one week before start of audit) for proper arrangements for audit.

### **1.2 Audit Team:**

Auditors should deploy a suitable team for undertaking the audit, after a thorough perusal of the requirements as detailed in the bid document, terms & conditions contained therein, ensuring that the size of the audit team is commensurate with the size of the auditee unit and the volume of work involved.

The Internal Audit department at Corporate Office and Head of Finance of the Unit will coordinate with the Audit Team for smooth functioning of the audit.

It should be ensured that the audit team is headed by a Chartered / Cost Accountant (who may be a Partner) with CISA / DISA and prior experience of auditing on the Tally/SAP-ERP platform and should consist of at least two semi qualified assistants or Article. If the dealing partner / team leader does not have CISA / DISA or does not have prior experience of auditing on the Tally/SAP-ERP platform, then another Chartered Accountant with such qualification / experience should be deployed in addition to the team leader / Partner for the duration of audit.



### 1.3 Audit Report

The auditor should give report for each Phase as per the reporting requirements specified in ANNEXURE – C

### 2.0 PAYMENT TERMS & CONDITIONS

2.1 Payment schedule for the Annual Internal Audit fee quoted by the bidder shall be as under:

**For FY 2021-22:**

Yearly KD	Description	% of Fee Payable
I	Completion of Phase I Internal Audit – On submission of final report for placing before Audit Committee.	40% of the Amount mentioned in Part No. I of Price Bid. (Part-B).
II	Completion of Land audit and Internal Audit of Phase II – On submission of final report for placing before Audit Committee.	60% of the Amount mentioned in Part No. I of Price Bid. (Part-B).

**For FY 2022-23:**

Yearly KD	Description	% of Fee Payable
I	Completion of Phase I Internal Audit – On submission of final report for placing before Audit Committee.	40% of the Amount mentioned in Part No. II of Price Bid. (Part-B).
II	Completion of Land audit and Internal Audit of Phase II – On submission of final report for placing before Audit Committee.	60% of the Amount mentioned in Part No. II of Price Bid. (Part-B).

**For FY 2023-24:**

Yearly KD	Description	% of Fee Payable
I	Completion of Phase I Internal Audit – On submission of final report for placing before Audit Committee.	40% of the Amount mentioned in Part No. III of Price Bid. (Part-B).
II	Completion of Land audit and Internal Audit of Phase II – On submission of final report for placing before Audit Committee.	60% of the Amount mentioned in Part No. III of Price Bid. (Part-B).

Bill for each phase of audit shall be submitted only after completion of the Audit and submission of Audit Report to the Management.

## 2.2 TRAVELLING, BOARDING & LODGING EXPENSES

For Visits to Units, the Audit Team will be reimbursed, one time to & fro journey fare by Air or Rail (Journey should be performed by the shortest route in the entitled class) and lodging & boarding expenses. The entitlements for travelling, boarding & lodging expenses shall be as under:-

Designation	Mode of Travel (Rs.)	Hotel (Rs.) (As per class of City) (Excluding GST)			Daily Allowance
		X	Y	Z	
Partner	Economy class by AIR / AC 1 <sup>ST</sup> Class by Rail	7500	6000	5000	1200
Others	AC 2 Tier / AC Chair Car	3000	2500	2000	900

Calculation of Daily Allowance shall be regulated as per clause 10 of Chapter XIV of HR manual of DFCCIL "Travelling and daily allowance for travel on duty". Local Transportation at the units will be provided by the DFCCIL.

2.3 The Firm/Consultant shall submit GST compliant Invoice, in duplicate, to the Internal Audit Department at Corporate Office. Efforts shall be made for payment to be released to the Firm/Consultant through ECS/EFT within 30 days on receipt of bill complete in all respects. TDS as applicable shall be deducted from the bills of the Firm/Consultant. Bills having cutting and over-writing shall not be entertained unless authenticated by the user. No advance payment shall be made under any circumstances.

The Firm/Consultant shall give consent in a mandate form for receipt of payment through ECS/EFT/RTGS. Charges if any will be on account of the Firm/Consultant.

The Firm/Consultant shall provide the details of Bank Account in line with RBI guidelines for the same. These details would include Bank Name, Branch name and address, Account type (Saving/ Current), Bank A/c No. and IFSC code no. of the bank in **Form V in SECTION VI**, a cancelled cheque of the said bank.

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## **SECTION VI: BID FORMS AND ANNEXURES**

### **FORM I**

#### **TENDER FORM**

To  
General Manager/Fin./E&A  
**Dedicated Freight Corridor Corporation of India Limited**  
Room No.514,  
5th Floor, Supreme Court Metro Station complex,  
New Delhi – 110001

**Sub. :** Proposal for the work “Internal & Land Audit of DFCCIL for FY 2021-22 to FY 2023-24.”

Dear Sir,

1. I / We, hereinafter called “The Bidder”, have read and examined the following tender documents relating to the work " Internal & Land Audit of DFCCIL for FY 2021-22 to 2023-24.” :

#### **PART – A**

- i) **Section-I:** Notice Inviting Tenders (NIT);
- ii) **Section-II:** Instruction to Bidder (ITB);
- iii) **Section-III:** Scope of Work
- iv) **Section-IV:** General Terms and Conditions of the Contract (GCC)
- v) **Section-V:** Special Conditions of Contract (SCC)
- vi) **Section-VI:** Tender forms & Annexures

#### **PART – B                                    PRICE BID**

2. I / We hereby tender for execution of the Services referred to in the documents mentioned in Paragraph -1 above upon the terms and conditions contained or referred to in the aforesaid documents and in accordance in all respects with the specifications, designs, drawings and other details given herein and at the rates contained in “**PART B – Price Bid**” and within the period(s) of completion as given in GCC and subject to such terms and conditions as stipulated in the contract.
3. I/We agree to keep this tender open for acceptance for a period of 90 days from the date of opening of bid. I/We hereby further undertake that during the said period I/We shall not vary/alter or revoke my/our bid.
4. Bid security declaration is hereby enclosed as Earnest Money. I/We agree that if I/we fail to keep the validity of tender open, as aforesaid and /or I/we indulge in corrupt or fraudulent or collusive or coercive practices or make any modification in the terms and conditions of our tender on our own accord and/or fail to commence the execution of the works as provided in the documents referred to in Paragraph-1 above, after the acceptance of our tender, I/We accept that we will automatically be suspended from being eligible for Bidding in any contract with the DFCCIL for the period of time

of Two Calendar Years period beginning from the date of submission/uploading of the Bidder's Bid/Proposal, if we are in breach of our obligation(s) under the bid conditions.

5. If this tender be accepted, I/we agree to abide by and fulfill all the terms and conditions and provisions of the above-mentioned tender documents.
6. I/We certify that the Tender submitted by us is strictly in accordance with the terms, conditions, specifications etc. as contained in your Tender Documents, referred to in Paragraph-1 above, and it does not contain any deviations to the aforesaid documents. It is further certified that information furnished in the Tender submitted by us is correct to the best of our knowledge and belief.
7. Unless and until a formal agreement is prepared and executed, this offer together with your written acceptance thereof shall constitute a binding contract between us. I/We understand that DFCCIL is not bound to accept the lowest or any offer it may receive & it would be purely the discretion of DFCCIL. If our offer is accepted, we undertake to complete the whole/ or part portions of the work as awarded to us within the stipulated time.
8. The particular of our Organization & other relevant details as per the requirement of bid documents are enclosed.

(Signature of person duly authorized to sign the Tender on behalf of the Bidder along with seal of bidder)

Name\_\_\_\_\_

Signature\_\_\_\_\_ Designation\_\_\_\_\_

Date\_\_\_\_\_ Name of Bidder\_\_\_\_\_

**FORM II**  
**DETAILS OF THE BIDDER**

1. Name of the Firm:
2. Registration No. of the Firm:
3. Date of Registration of the Firm:
4. Details of Head Office & Branch Office(s):

**Head Office:**

Address	Date of Establishment	Contact No(s)/Fax	E- mail

**Branch Office 1**

Address	Date of Establishment	Contact No(s)/Fax	E- mail

**Branch Office 2**

Address	Date of Establishment	Contact No(s)/Fax	E- mail

**Branch Office 3**

Address	Date of Establishment	Contact No(s)/Fax	E- mail

(Insert further Branch office(s), if any)

**5. Details of Partners in the Firm / Limited Liability Partnership:**

Sl No.	Name of the Partner	Membership No.	Membership Status ACA/ACMA/ FCA/ FCMA/CISA/ DISA	Date of joining the firm as Partner
1.				
2.				
3.				
4.				

**6. Details of Qualified Assistants:-**

Sl. No.	Name of the Assistant	Membership No.	Whether ACA/ACMA/FCA/ FCMA/CISA/DISA	Date of joining the firm as Qualified Assistant
1.				
2.				
3.				

**7. Details of IFRS / INDAS Qualified Member:-**

Sl. No.	Name of the Member	Membership No.	ACA/ACMA/FCA/ FCMA with IFRS/IND AS certification/ diploma or similar qualification	Date of joining the firm
1.				
2.				
3.				

**8. Details of Semi-Qualified Assistants:-**

Sl. No.	Name of the Assistant	Whether Cost/ Chartered Intermediate	Date of joining the firm as a Semi- Qualified Assistant
1.			
2.			
3.			
4.			

**9. Details of Technical Experts :**

Sl. No.	Name of the Expert	Engineering field in which qualified	Date of joining of the firm
1.			
2.			
3.			

**10. Details of Experience in Infra sector as details in Clause 8.0 of Annexure D:**

Sl. No.	Name of the Company/Unit	Year of Audit	Type of Audit - whether Statutory or Internal Audit
1.			
2.			
3.			

**11. Details of Experience in Corporation Owned/Controlled by Central/State Government as details in Clause 9.0 of Annexure D:**

Sl. No.	Name of the Company/Unit	Year of Audit	Type of Audit - whether Statutory or Internal Audit
1.			
2.			
3.			

**12. Details of Experience in other assignments:**

Sl. No.	Name of the Company/Unit	Year of Audit	Type of Audit - whether Physical verification of Fixed Assets/Stores
1.			
2.			
3.			

**13. Readiness for Audit under IFRS / INDAS compliant entities:** Yes/No

**14. Income Tax PAN No. of the Firm:**

**15. GST No. :**

Signature of Partner with  
Name & Seal of the Audit Firm.

**FORM III**  
**FORM OF DECLARATION**

M/s. ----- (Name of the Bidder) having its Registered office at ----- (hereinafter referred to as 'the Bidder') having carefully studied all the Bid documents relating to the "Internal Audit of DFCCIL for FY 2021-22 to FY 2023-24 and Land Audit for FY 2021-22 to FY 2023-24" (Name of the Work), the local and site conditions and having undertaken to execute the said works,

DO HEREBY DECLARE THAT:

1. The Bidder is familiar with all the requirements of the Contract.
2. The Bidder has not been influenced by any statement or promise of any person of the Client but only the Contract Documents.
3. The Bidder is financially solvent.
4. The Bidder is experienced and competent to perform the Contract to the satisfaction of Client.
5. The Bidder is familiar with all general and special laws, acts, ordinances, rules and regulations of the Municipalities, District, State and Central Government of India that may affect the work, its performance or personnel employed therein.
6. The Bidder hereby authorize the Client to seek reference from the bankers of bidder for its financial position.
7. The Bidder undertakes to abide by all labour welfare legislations.
8. The Bidder conform that the provisions of Micro, Small & Medium Enterprise as per MSME Development Act 2006 are applicable/not applicable (strike out whichever is not applicable) to us. Any change in the status of the organization occurring during the currency of the contract shall be informed to the Client.
9. The statement submitted by the Bidder is true and correct.

For and on behalf of the Bidder

Dated:

(To be Signed by Power of Attorney Holder)



**FORM IV**

**Declaration of Ineligibility  
(By the Bidder)**

I/ We, M/s ..... (Name of bidder) hereby certify that I/we have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years.

**(Seal & Signature of the Bidder)**

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**FORM V**

**ECS –FORM**

**ELECTRONIC CLEARING SERVICE (CREDIT CLEARING)  
(PAYMENT TO BIDDER THROUGH CREDIT CLEARING MECHANISM)**

**1. BIDDER'S NAME** : \_\_\_\_\_  
Address : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Phone/Mobile No. : \_\_\_\_\_

**2. PARTICULARS OF BANK ACCOUNT OF BIDDER:**

A. **BANK NAME** : \_\_\_\_\_  
B. **BRANCH NAME** : \_\_\_\_\_  
Address : \_\_\_\_\_  
\_\_\_\_\_  
Telephone No. : \_\_\_\_\_  
C. **IFSC code of the Bank**  
(For payments through RTGS): \_\_\_\_\_  
D. **ACCOUNT TYPE**  
(S.B. Account/Current Account or  
Cash Credit with Code 10/11/13): \_\_\_\_\_  
E. **ACCOUNT NUMBER**  
(As appearing on the Cheque Book) : \_\_\_\_\_

I hereby declared that the particulars given above are correct and complete. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information, I would not hold the Client responsible.

Date:  
(.....)  
Signature of the Bidder

Certified that the particulars furnished above are correct as per our records.

(Bank's Stamp)  
Date:  
(.....)  
Signature of the Authorized  
Official from the Bank

FORM VI

**FORMAT OF BANK GUARANTEE FOR PERFORMANCE SECURITY**

**Bank Guarantee No.:** \_\_\_\_\_

**Dated:** \_\_\_\_\_

**To,**

**Dedicated Freight Corridor Corporation of India Limited  
Supreme Court Metro Station Building Complex, Fifth Floor,  
New Delhi.**

**Reference: - Contract No.:** \_\_\_\_\_, **Awarded on** \_\_\_\_\_

This deed of guarantee made this day of \_\_\_\_\_ Between \_\_\_\_\_ (Name of Bank) having registered office at \_\_\_\_\_ (hereinafter referred to as "Bank") of the one part, and Dedicated Freight Corridor Corporation of India Limited (hereinafter called the "Client") of the other part.

Whereas Dedicated Freight Corridor Corporation of India Limited has awarded the contract no. \_\_\_\_\_ for \_\_\_\_\_ (hereinafter called "the Contract") to \_\_\_\_\_ (Name of the Firm/Consultant) having its registered office at \_\_\_\_\_ (hereinafter called the Firm/Consultant).

AND WHEREAS the Firm/Consultant is bound by the said Contract to submit to the Client an irrevocable performance security guarantee bond for a total amount of Rs. \_\_\_\_\_ (Rupees Amount in words).

Now we the undersigned \_\_\_\_\_ (Name of the Bank official) being fully authorized to sign and to incur obligations for and on behalf of the Bank, hereby declare that the said bank will guarantee the Client the full amount of Rs. \_\_\_\_\_ (Rupees. \_\_\_\_\_ Amount in words) as stated above.

After the Firm/Consultant has signed the afore said Contract with the Client, the Bank further agree and promise to pay the due and payable under this guarantee without any demure merely on a demand from the Client stating that the amount claimed is due by way of loss or damage caused to or would be caused or suffered by the Client by reason of any breach by the said Firm/Consultant of any of the terms and conditions contained in the said agreement or by reason of the Firm/Consultant failure to perform the said agreement. Any such demand made on the bank shall be conclusive as regards the amount due and payable by the bank under this guarantee. However our liability under this guarantee shall be restricted to an amount not exceeding Rs. \_\_\_\_\_ (Rupees. \_\_\_\_\_ Amount in words) only.

We \_\_\_\_\_ (indicate name of the Bank), further undertake to pay to the Client any money so demanded notwithstanding any dispute or dispute raised by the Firm/Consultant in any suit or proceeding pending before any court or Tribunal relating to liability under this present being absolute and unequivocal.

The payment so made by us (name of Bank) under this bond shall be a valid discharge of our liability for payment there under and the Firm/Consultant shall have no claim against us for making such payment.

We \_\_\_\_\_ (indicate name of the Bank), to further agree that the guarantee herein contained shall remain in full force and effect during the period that would be taken for the performance of the said agreement and that it shall continue to be enforceable till all the dues of the Client under or by virtue of the said agreement have been fully paid and its claims satisfied or discharged by \_\_\_\_\_ (designation & address of contract signing authority) on behalf of Client certifying that the terms and conditions of the said agreement have been fully and properly carried out by the said Firm/Consultant and accordingly discharges this guarantee.

Notwithstanding anything to the contrary contained herein the liability of the bank under this guarantee will remain in force and effect until such time as this guarantee is discharged in writing by the Client or until date of validity / extended validity, whichever is earlier and no claim shall be valid under the guarantee unless notice in writing thereof is given by the Client within validity/ extended validity period of guarantee from the date aforesaid.

Provided always that we \_\_\_\_\_ (name of bank) unconditionally undertakes to renew this guarantee or to extend the period of guarantee from year to year before the expiry of the period or the extended period of guarantee, as the case may be on being called upon to do so by the Client. If the guarantee is not renewed or the period extended on demand, we \_\_\_\_\_ (name of bank) shall pay the Client the full amount of the guarantee on demand without demur.

We \_\_\_\_\_ (indicate name of the Bank), to further agree with the Client that the Client shall have the fullest liberty without our consent and without effecting in any manner out of obligation hereunder to vary any of the terms and conditions of the said contract from time to time or to postpone for any time or from time to time any to power exercisable by the Client against the said Firm/Consultant and to forbear or enforce any of the terms and conditions of the said agreement and we shall not be relieved from our liabilities by reason of such variation, or extension being granted to the said Firm/Consultant for any forbearance act or omission on the part of the Client or any indulgence by the Client to the said Firm/Consultant or by any such matter or thing whatsoever which under law relating to sureties for the said reservation would relieve us from the liability.

The guarantee hereinbefore contained shall not be affected by any change in the constitution of Bank or of the Firm/Consultant.

The expressions “the Client”, “the Bank” and “the Firm/Consultant” hereinbefore used shall include their respective successors and assigns.

We \_\_\_\_\_ (name of Bank) lastly undertake not to revoke this guarantee during its currency except with the previous consent of the Client in writing.

**Notwithstanding anything to the contrary contained hereinbefore:**

- i) Our liability under this bank Guarantee shall not exceed and restricted to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ in words).
- ii) This bank guarantee shall be valid up to \_\_\_\_\_, unless extended on demand by the Client.
- iii) The Bank is liable to pay the guarantee amount or any part thereof under this bank Guarantee only if Client serve a written claim or demand on or before \_\_\_\_\_ (date) .

IN WITNESS WHEREOF we of the Bank have signed and stamped this guarantee on this day of \_\_\_\_\_ being herewith duly authorized.

Bank Seal

Signature of Bank Authorized Official with seal

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Address: \_\_\_\_\_

**Witness:**

1. Name : \_\_\_\_\_

Designation: \_\_\_\_\_

Address: \_\_\_\_\_

2. Name : \_\_\_\_\_

Designation: \_\_\_\_\_

Address: \_\_\_\_\_

**CONTRACT AGREEMENT**

**Name of the Work:** Internal & Land Audit of DFCCIL for FY 2021-22 to FY 2023-24.

This contract agreement is made on the \_\_\_\_\_ Day of \_\_\_\_\_ 2021, between, on the one hand, **Dedicated Freight Corridor Corporation Of India Limited** (a Government of India Enterprise)(hereinafter called the “Client”) through its authorized signatory, AGM/Finance/III , which expression shall unless excluded by or repugnant to the subject or context include their successors in office and assigns of the ONE PART

and, on the other hand,

M/S \_\_\_\_\_ (**Name**) \_\_\_\_\_ (hereinafter called the “Firm\Consultant”) which expression shall unless excluded by or repugnant to the subject or context include their heirs, executors, administrators, legal representatives and assigns of the SECOND PART.

**WHEREAS**

- (a) the Client has requested the Firm/Consultant to provide certain consulting services as defined in this Contract (hereinafter called the “Services”);
- (b) the Firm/Consultant, having represented to the Client that it has the required professional skills, expertise and technical resources, has agreed to provide the Services on the terms and conditions set forth in this Contract;

NOW THEREFORE the parties hereto hereby agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of this Contract:
  - (a) Letter of Award;
  - (b) Bid Document (Tender Document) as referred to in clause 1.5 of Section II – Instruction to Bidders (ITB) and any amendment / corrigendum issued in relation thereto.

In the event of any inconsistency Special Conditions of Contract (SCC) shall prevail over the General Terms & Conditions of Contract (GCC).

2. The final contract price for the assignment shall be Rs. \_\_\_\_\_ (Rupees. \_\_\_\_\_). However, GST on fees as applicable shall be paid extra.
3. The mutual rights and obligations of the Client and the Firm/Consultant shall be as set forth in the Contract, in particular:

- (a) the Firm\Consultant shall carry out the Services in accordance with the provisions of the Contract; and
- (b) the Client shall make payments to the Firm / Consultant in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

For and on behalf of

Dedicated Freight Corridor Corporation of India Limited

(A Government of India Enterprise)

---

*[Authorized Representative of the DFCCIL – name, title and signature]*

For and on behalf of “Firm/Consultant”

---

Partner

*[Authorized Representative of the Firm/Consultant – name and signature]*

**A. MAJOR AREAS TO BE COVERED BY THE INTERNAL AUDIT:**

<b>No.</b>	<b>Area of Audit</b>
1	<b>Contracts</b> including works contract, consultancy contract, service contract, other contracts. (Pre-award, execution, documentation, procedure and accounting).
2	<b>Procurement</b> (Pre-award, execution, documentation, procedure and accounting).
3	<b>Accounts</b> including Salary and establishment accounts, fixed asset accounting, Balance Sheet\ Final accounts.
4	<b>Human Resource Department</b> (HR establishment matters)
5	<b>Administration Department</b> including advertisements expenses, hiring of services i.e. security services, vehicle hiring, housekeeping and maintenance, etc.
6	<b>Audit of Advances</b> paid for utility shifting advances and other capital works.
7	<b>Risk Management Process.</b>
8	<b>Budget</b> and variances, if any.
9	<b>Expenditure and Income.</b>
10	<b>Treasury and Fund management.</b>
11	<b>Comments/suggestion on adequacy of Internal Financial Control.</b>

Details of above and extent of coverage are given in **ANNEXURE-B**.

**B. THEMATIC STUDY:**

A thematic Audit is required to be conducted every year based on the topic decided by the Audit Committee or DFCCIL Management as the case may be.



**AREA & EXTENT OF COVERAGE OF DFCCIL RECORDS BY INTERNAL AUDITOR**

Sl.No.	Area of Audit	Extent of Checking
I	<b><u>A. CONTRACTS:</u></b> <b>PRE-AWARD AND EXECUTION, DOCUMENTATION AND PROCEDURE</b>	
	i) All Contracts related to Track work, Systems, ROB/RUB Contracts and Contracts funded by the World Bank & JICA.	100%
	ii) Other Contracts like Vehicle, Security, AMC of Lifts, outsourcing etc.	50%
	<b><u>ACCOUNTING</u></b>	
	i) Post check of Contractor's Bill.	100%
	ii) Proper accounting and recovery of advances and retention money.	100%
	iii) Calculation, accounting and recovery of Interest on Interest bearing advances.	100%
	iv) Calculation, deduction and accounting of applicable taxes and duties (i.e. GST, TDS, Labourcess etc.)	100%
II	<b><u>PROCUREMENT</u></b> <b>PRE-AWARD AND EXECUTION, DOCUMENTATION AND PROCEDURE</b>	
	i) P.Os with value more than Rs. 1 crore	100%
	ii) P.Os with value Rs.20 Lakh or less	50%
	<b><u>ACCOUNTING</u></b>	
	i) Post check of Contractor's Bill.	100%
	ii) Proper accounting and recovery of advances and retention money.	100%
	iii) Calculation, deduction and accounting of applicable taxes and duties (i.e. GST, TDS, Labourcessetc.)	100%
III	<b><u>ACCOUNTS</u></b>	
	i) Bank Payment Documents, all expenses incurred by the Company including expenditure on EAP funded projects by JICA and IBRD (Payment Vouchers)	100%
	ii) Documents for all the receipts of the company e. g. funds from the government, loans from the World Bank/other external agencies, rents, interest on deposits, other misc. receipts, lease rent and Service Tax etc. (Receipt Vouchers)	100%
	iii) Documents for Adjustments (Journal Vouchers)	100%
	iv) Verification of availability of supporting documents with vouchers including approval by appropriate authority.	100%
	v) Review & scrutiny of general ledger and sub ledgers pertaining to vendors, suppliers & contractors.	100%
	vi) Verification of IUFRR submitted to Landing agency in order to confirm that expenditure is eligible for claim from landing agency is correctly reflected in IUFRR.	100%

IV	<b><u>SALARY &amp; ESTABLISHMENT – ACCOUNTS</u></b>	
	i) Post Checking of monthly Pay bill (for 1 month in each half year)	100%
	ii) Checking of Off-Cycle payments w.r.t rules and proprietary aspects (i.e. advances, medical reimbursement, LTC, telephone and mobile reimbursements, laptop reimbursements etc.)	50%
	iii) Deduction of PF and other statutory dues and payment of contributions.	Sample Checking
	iv) Deduction of Tax at source and the deposit of the same with Government.	Sample Checking
	v) Review of employee Ledgers	Sample Checking
V	<b><u>ESTABLISHMENT – HR</u></b>	
	i) Leave Records	Sample Checking
	ii) LTC Records	Sample Checking
	iii) Documentation for Advances	Sample Checking
	iv) Training activities	Sample Checking
	v) Lease records	Sample Checking
VI	<b><u>RECORDING OF INCOME</u></b>	
	i) Income from operating activities, during operations.	100%
	ii) Accounting and calculation of interest from Bank/FD/CLTD.	100%
	iii) Rental Receipt on Sub lease and Income from Facility Management Services on Sub lease including applicable taxes and duties.	100%
	iv) Misc. Other Receipts including applicable taxes and duties.	100%
VII	<b><u>FIXED ASSET ACCOUNTING</u></b>	
	i) Accounting & procedure for Purchases and addition during the year	100%
	ii) Accounting & procedure and calculation for profit/loss on sale/ buy back	100%
	iii) Correctness of entry in Fixed Asset Register.	100%
	iv) Verification of Calculation of Depreciation.	100%
VIII	<b><u>TREASURY AND FUND MANAGEMENT</u></b>	
	i) Receipt and Utilization of Funds	100%
	ii) Checking of Investment decisions	100%

	iii) Physical verification of cash in hands, cheque in hand and bank guarantees, FDR's.	100%
	iv) Review of Bank Reconciliation Statements (BRS)	100%
	v) Verification of valuation of foreign currency transactions and accounting treatment thereof.	100%
	vi) Verification of end use of funds/loans received for specific purposes.	100%
	vii) Verification of FD's, BG's, PBG's, interest accrued thereon and their safe custody.	100%
IX	<b><u>BALANCE SHEET/ CLOSING OF ACCOUNTS</u></b>	
	i) Scrutiny/Audit of quarterly and Annual Consolidation of Balance Sheet.	100%
	ii) Ensuring that all liabilities and provisions including Interest on Loans, if any, and TDS thereon have been made in the Books of Accounts.	100%
X	Checking of deduction/collection and payment of taxes under GST, Income Tax, Labour welfare cess and issuance of TDS Certificates and filing of returns.	100%
XI	Audit of all statutory Registers required to be maintained under Companies Act, Income Tax Act, GST laws, P. F. and Bonus Acts etc. and to ensure their maintenance and their updation.	100%
XII	Review of Monthly Operations Results	100%
XIII	<b>Review of Risk Management Process</b> , The Internal Auditor would be responsible for the review of the entire risk management process and self-assessments. They would develop a detailed assurance calendar as a part of their annual audit plan and submit the review report to the Risk Management Committee.	Sample Checking
XIV	Major variation from Budget Estimate and approval thereof.	Sample Checking

---X---

**REPORTING REQUIREMENTS:**

Audit report should be based on risk basis. Internal Audit Reports should be divided into three separate parts, namely:

**PART- I        IMPORTANT OBSERVATIONS, OBJECTIONS AND RESERVATIONS:**

This part should contain auditors comment on all such irregularities or occurrences which auditors want to bring to the notice of management, along-with their financial implications, if any. This part should also bring out deviations (non - compliances) by units\HO from (with) policies, systems and procedures prescribed by DFCCIL. The observations should be arranged in self-contained paras, preferably with suitable titles. Observations labelled as “HIGH RISK”, which need the attention of higher management should be reported under this PART.

**PART – II       DETAILED REPORT:**

This part shall comprise auditor’s detailed observations regarding areas specified. Paras need to be marked with a coding “HIGH RISK”, “MODERATE RISK” and “LOW RISK”. This coding may be discussed with the “Officer-in-Charge” before start of assignment.

**PART – III      COMPLIANCE REPORT:**

In every audit, auditor is supposed to see the action taken on the observations raised during earlier audits and is required to verify the action taken or compliance of assurance given. This part would include the audit observations on which no action has been taken or compliance is pending.

**The following may also be kindly ensured:**

- (i) The report should be supplemented, **in each phase**, by a statement indicating:
  - (a) Particulars of records checked along with their volume and value as compared to the total volume and value of the transactions.
  - (b) A statement indicating the audit personnel deployed, their designation and the period of deployment in each Quarter.
- (ii) The report should also contain references to areas where no adverse observations have been noted. In respect of other areas, specific suggestions for improvement, if any, may also be highlighted for each area.
- (iii) The Report should be discussed by the partner of the Firm/ in charge of the Audit first at CGM level so that the minor discrepancies are rectified in their presence locally. The report should be prepared after duly taking into account the additional information that may be provided / obtained at such discussions. They should obtain the Signature of the authorised person at CGM level as a proof of having discussed the Report.
- (iv) Once the audit at unit level after discussion with CGM is completed, the draft report along with replies of units need to be discussed with Officer-in-Charge or any person authorised by him/her before submission of the Final Audit Report to Corporate Office.

- (v) The reports duly signed by the Internal auditor are to be submitted in two copies for each Phase to the Corporate Internal Audit Department of DFCCIL at New Delhi. Internal Audit Report are also to be submitted via email at [akesharwani@dfcc.co.in](mailto:akesharwani@dfcc.co.in) with a copy to [dprakash@dfcc.co.in](mailto:dprakash@dfcc.co.in) and [adosaj@dfcc.co.in](mailto:adosaj@dfcc.co.in)
- (vi) In each phase, the Auditor shall also certify compliance with all statutory obligations. In case there are deficiencies, the same will be brought to the notice of the Management in Part-I of the report depending upon the nature of the deficiency with a view to enabling DFCCIL to take timely remedial action.
- (vii) The Internal Auditor should keep themselves informed about the latest policy decisions of the Company by going through the Circulars issued from time to time by the Company on various subjects including Schedule of Powers.
- (viii) **Extent of Internal Audit shall be as per Annexure 'A' & 'B'.**

-----X-----

**ANNEXURE-D**

**SELECTION CRITERIA (POINT ALLOCATION) WILL BE AS FOLLOWS:**

<b>SL. NO.</b>	<b>PARTICULARS</b>	<b>POINTS TO BE ALLOCATED</b>	<b>MAXIMUM POINTS</b>
1.0	Year of Establishment of the Audit Firm/Limited Liability Partnership Firm	1 (one) per year in existence (fraction of the year to be ignored)	18 (Eighteen)
2.0	No. of Partners in the Firm/Limited Liability Partnership Firm who are with the Firm for a minimum period of one year as on date of application.	a. 2 (two) for each Partner who is ACA/ACMA b. 3(three) for each Partner who is FCA/FCMA	24 (Twenty Four)
3.0	Number of ACA/ACMA/FCA/FCMA (who may be a Partner) with CISA / DISA	2 (two) per ACA/ACMA/FCA/FCMA	04(Four)
4.0	Number of ACA/ACMA/FCA/FCMA (who may be a Partner) with IFRS / INDAS certification/ diploma or similar qualification)	1 (one) per ACA/ACMA/FCA/FCMA	02(Two)
5.0	No. of Qualified Assistants (Chartered/Cost Accountants ) employed with the Firm	2 (two) per Qualified Assistant	14 (Fourteen)
6.0	No. of Semi-qualified Assistants (CA /Cost Intermediates, M. Com.) employed with the Firm	1 (one) per Semi-qualified assistant	07 (Seven)
7.0	No. of Technical Experts having Engineering background.	2 (Two) per Expert	4 (Four)
8.0	Experience of the Firm in Infra Sector Company like Construction of Railways, Roads/Highways, Airport, Metro Rail, Sea Port, Power Projects etc. as Statutory/Internal Auditors	3 (three) per year of Audit (fraction of the year to be ignored)	15 (Fifteen)
9.0	Experience of the Firm as Statutory/Internal Auditors in Corporations owned /Controlled by Central/State Government	2 (two) per year of Audit (fraction of the year to be ignored)	12 (Twelve)
	<b>Total points</b>		<b>100 (Hundred)</b>

-----X-----

COMBINED QUALITY AND COST EVALUATION

The lowest evaluated Financial Proposal (Fm) will be given the maximum financial score (Sf) of 100.

The formula for calculating the **financial scores (Sf)** of all other Proposals is determined as follows :

$$Sf = 100 \times Fm / F,$$

Where,

“Sf” is the financial score of the proposal under consideration;

“Fm” is the quoted price of the lowest evaluated Financial Proposal; and

“F” the quoted price of the proposal under consideration.

The **technical score (St)** for each responsive proposal will be as calculated by evaluation committee as per selection criteria (point allocation) as given in ANNEXURE C

The **weightage** given to the Technical (T) and Financial (P) Proposals are:

$$T = 70 \% \text{ and}$$

$$P = 30 \%$$

Proposals will be ranked according to their **total (combined technical and financial) scores (S)** using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal) as following:

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

-----X-----

**CHECKLIST**

Bidders Name: .....

<b>S. N.</b>	<b>Items Description</b>	<b>Reference</b>	<b>Enclosed</b>
1.	Tender Form in original (duly signed & stamped)	Form I of Section VI	YES/NO
2.	Details of Bidder in Form II (duly signed & stamped)	Clause 16 of ITB & Form-II of Section VI	YES/NO
3.	Form of Declaration in Form III(duly signed & stamped)	Section VI read with Clause 5 (e) of NIT and clause 2.2(e) of ITB	YES/NO
4.	Declaration of Eligibility in Form IV(duly signed & stamped)	Clause 6 of NIT and clause 2.3 of ITB	YES/NO
5.	ECS - Form V(duly signed & stamped)	Clause 2.3 of Section V: SCC	YES/NO
6.	Firm certificate of registration issued by the Governing Body / Institute and copy of partnership deed.	Clause 5 (a) of NIT and Clause 2.2 (a) of ITB	YES/NO
7.	Proof of registered address of the firm.	Clause 5 (b) of NIT and Clause 2.2 (b) of ITB	YES/NO
8.	Copy of letter of Award issued by the client to be submitted as proof of satisfactory completion of one similar work	Clause 5 (c) of NIT and Clause 2.2(c) of ITB	YES/NO
9.	Certified true Copy of audited annual accounts to be submitted as a proof of Professional Fees	Clause 5 (d) of NIT and Clause 2.2 (d) of ITB	YES/NO
10.	Other certificates	Clause 5 (e) of NIT and Clause 2.2 (e) of ITB	YES/NO
11.	Cost of Bid document	Clause 1 of NIT read with Clause 3.0 of ITB	YES/NO
12.	EMD / Bid Security	Clause 1 of NIT read with 4.0 of ITB	YES/NO
13.	Authorization letter in favor of person signing the bid documents	Clause 6.0 of ITB	YES/NO
14.	Registration Certificate of GST	GCC Clause 8.1	YES/NO
15.	Price Bid	Part B read with clause 5.1 of ITB	YES/NO
16.	Complete scanned bid document duly signed by bidder	Clause 9.3 of ITB	YES/NO

**(In case answer to any of the above is in 'NO', the bid shall be liable to be rejected)**

\*The Bid documents should be serially numbered and properly indexed



ANNEXURE-G

(Bid Security Declaration)

Date: [insert date (as day, month and year)]

Bid No.: [NIT No.....]

*[To be executed on 100 Rs. non Judicial Stamp Paper and duly notarized]*

To:

Dedicated Freight Corridor Corporation of India Limited

Date: [insert date (as day, month and year)]

Bid No.: [.....]

*[To be executed on 100 Rs. non Judicial Stamp Paper and duly notarized]*

To:

Dedicated Freight Corridor Corporation of India Limited [DFCCIL],

Supreme Court Metro Station Complex Building,

New Delhi-110001 (India)]

**Sub- Bid Security Declaration for Internal & Land Audit of DFCCIL for FY 2021-22 to 2023-24 Tender No. : HQ/F&AC/Apptt. of Internal Auditor/2021-22 to 2023-24**

We, the undersigned, declare that:

We understand that, according to your conditions [TENDER Sub Clause 4.1], Bids must be supported by a Bid-Securing Declaration.

We accept that we will automatically be suspended from being eligible for Bidding in any contract with the DFCCIL for the period of time of **Two Calendar Years period beginning from the date of submission/uploading of the Bidder's Bid/Proposal**, if we are in breach of our obligation(s) under the bid conditions, because we:

- (a) have withdrawn our Bid during the period of Bid validity specified in the Letter of Bid; or

- (b) having been notified of the acceptance of our Bid by the DFCCIL during the period of the Bid Validity, (i) fail or refuse to execute the Contract, if required, or (ii) fail or refuse to furnish the Performance Security, in accordance with tender Sub-Clause Cl 4.1.
- c) If, subsequently after award of the Tender , any of the information, provided/contained in the Bidder's [the successful Bidder and later licensee] Bids is adjudged to be False during the validity of the Contract; In such case the aforesaid Two Calendar Year period of Suspension shall commence from the date on which, any of the Information in the Bidder's Bid is adjudged to be false.

We understand this Bid-Securing Declaration shall expire if we are not the successful Bidder, upon the earlier of (i) our receipt of your notification to us of the name of the successful Bidder; or (ii) twenty-eight days after the expiration of our Bid.

Signed: [insert signature of person whose name and capacity are shown] In the capacity of [insert legal capacity of person signing the Bid-Securing Declaration]

Name: [insert complete name of person signing the Bid-Securing Declaration]

Duly authorized to sign the bid for and on behalf of: [insert complete name of Bidder]

Dated on \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ [insert date of signing]

Corporate Seal (where appropriate) [Note: In case of a Joint Venture, the Bid-Securing Declaration must be in the name of all partners to the Joint Venture that submits the bid.]



**DEDICATED FREIGHT CORRIDOR CORPORATION OF INDIA LTD.  
(A Government of India Enterprise under Ministry of Railways)**

**FINANCE DEPARTMENT**

**CIN: U60232DL2006GOI155068**

**INVITATION TO BID**

**Name of Work: Internal & Land Audit of DFCCIL for FY 2021-22  
to FY 2023-24**

**PART - B (PRICE BID)**

**Tender No. : HQ/F&AC/Apptt. of Internal Auditor/2021-22  
to 2023-24**

**April 2021**

**Dedicated Freight Corridor Corporation of India Ltd.  
5<sup>th</sup> Floor, Supreme Court Metro Station Complex  
New Delhi - 110001**

**PRICE BID**

The bidder is required to quote **LUMPSUM PRICE** for Professional Charges\Audit Fee in 3 Parts for the **entire scope of Work as per clause 1.0 and 2.0 of Section III: Scope of Work as under:**

<b>Part No.</b>	<b>Particulars</b>	<b>Amount in figures (Rs.)</b>	<b>Amount in words (Rs.)</b>
<b>I</b>	Annual Internal Audit Fees and Land Audit Fees for the financial year – 2021-22		
<b>II</b>	Annual Internal Audit Fees and Land Audit Fees for the financial year – 2022-23		
<b>III</b>	Annual Internal Audit Fees and Land Audit Fees for the financial year – 2023-24		
	<b>Total</b>		

For Visits to Units, the Audit Team will be reimbursed, one time to & fro journey fare by Air or Rail (Journey should be performed by the shortest route in the entitled class) and lodging & boarding expenses. The entitlements for travelling, boarding & lodging expenses shall be as detailed in the payment terms in Special Conditions to the contract (SCC). No additional payment will be admissible on any account.

**Goods and Services Tax (GST) on fees as applicable shall be paid extra.**

**Note:**

Rates to be quoted in figures as well as in words. In case of difference between quotes in figures and words, the quotes in words shall prevail.