



**Food Corporation of India,
Zonal Office (North),
NOIDA**

**E- Tender for Appointment of Firms of Chartered Accountants
empanelled with Comptroller and Auditor General for
undertaking Internal Audit & Physical Verification in
FCI Uttar Pradesh Region.**

Model Tender Form

Under Two-Bid System

This document is non-transferable.

**FOOD CORPORATION OF INDIA
ZONAL OFFICE, NORTH, NOIDA**

INVITATION TO ONLINE TENDER AND INSTRUCTIONS TO TENDERERS FOR APPOINTMENT OF FIRMS OF CHARTERED ACCOUNTANTS EMPANELLED WITH COMPTROLLER & AUDITOR GENERAL FOR UNDERTAKING INTERNAL AUDIT & PHYSICAL VERIFICATION IN **FCI UTTAR PRADESH REGION**.

Critical Dates Sheet:

Tender Publish Date/time	10/07/2019
Document Download Start Date/time	10/07/2019 from 03.00 PM
Pre-bid meeting date/time	15/07/2019 at 11.00 AM
Document Download End Date/time	30/07/2019 upto 1:30 PM
Bid Submission Start Date/time	10/07/2019 from 04.00 PM
Bid Submission End Date/time	30/07/2019 upto 03.30 PM
Bid Opening Date/time	31/07/2019 at 04.00 PM

PLACE OF OPENING OF TENDERS	FCI, Zonal Office(North), A-2A-2B, Sector-24, Noida (U.P)-201301
ADDRESS FOR COMMUNICATION	FCI, Zonal Office(North), A-2A-2B, Sector-24, Noida (U.P)-201301
PLACE OF PRE-BID MEETING	FCI, Regional Office- UP, Khadya Sadan, TC/3V, Vibhuti Khand, Gomti Nagar, Lucknow.

IMPORTANT NOTE:-

- 1) Tender documents may be downloaded from Central Public Procurement Portal <https://eprocure.gov.in> / [eprocure/app](https://eprocure.gov.in/eprocure/app). Intending bidders who have not enrolled /registered in e-procurement should enroll/register before participating through the website <https://eprocure.gov.in/eprocure/app>. The portal enrolment is free of cost. Bidders are advised to go through instructions provided at under the heading “**PROCEDURE FOR ONLINE TENDER**”.
- 2) Tenderers can access tender documents on the website, fill them with all relevant information and submit the completed tender document in electronic tender on the website <https://eprocure.gov.in/eprocure/app>.
- 3) The Tenderers shall deposit Tender processing Fee and Earnest Money Deposit as specified in the Tender Document. Tenders not accompanied by prescribed Earnest Money and Tender processing Fee will not be accepted. Tenders and supporting documents should be uploaded through e-procurement portal.

Note:-

- A. The Executive Director (North Zone), at Zonal Office ,Food Corporation of India, Noida may, at his discretion, extend the bid submission date and such extension shall be binding on the tenderers.
- B. If the date, up to which the tender is open for acceptance, is declared to be a closed/holiday/Sunday, the tender shall be deemed to remain open for acceptance till next following working day, till the same time and at the same venue.

(TENDER INVITING AUTHORITY)

Invitation to Tender

FROM:

The Executive Director (North)
Food Corporation of India
Zonal Office –North, NOIDA

To,

Dear Sir (s),

For and on behalf of the Food Corporation of India (hereinafter called the Corporation) the Executive Director (North Zone), Food Corporation of India, Noida, invites Tenders under Two Bid System at Central Public Procurement Portal (URL: <https://eprocure.gov.in/eprocure/app>) for appointment of firms of Chartered Accountants empanelled with Comptroller & Auditor General for a period of one year for undertaking Internal Audit (**Transaction Audit/ Physical Verification of Stocks/ Accounts Audit**) of **Divisional Offices and Depots of UTTAR PRADESH Region**. The period can be extended for another one year depending upon satisfactory performance of the Auditor at the sole discretion of FCI at the same terms & conditions.

Pre-bid meeting (also refer Clause 20 of MTF): FCI may hold a pre-bid meeting at **FCI, Regional Office- UP, Khadya Sadan, TC/3V, Vibhuti Khand, Gomti Nagar, Lucknow on 15/07/2019 at 11.00 AM**. Interested prospective bidders or their authorized representatives who wish to participate in the Tender enquiry may participate and seek any clarifications. FCI reserves the right to make any alterations in the bid document based on the suggestions/decisions arrived at the pre-bid meeting.

(Signature of Tender Inviting Authority)

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INSTRUCTIONS TO BIDDERS

1. INTRODUCTION:

Food Corporation of India (FCI) is one of the premier organizations of the Government of India set-up under the Food Corporations Act, 1964 in order to fulfill the following objectives of the Food Policy:

- I) Effective price support operations for safeguarding the interests of the farmers.
- II) Distribution of food grains throughout the country for public distribution system and other Government of India schemes and
- III) Maintaining a satisfactory level of operational and buffer stocks of food grains to ensure National Food Security.

FCI primarily deals with procurement of food grains, specially wheat, paddy, raw rice and boiled rice for the Central Pool independently or in association with the State Governments and its agencies. Procurement of wheat and paddy is made under Price Support Scheme whereas rice is procured under levy as per levy orders issued by the State Governments. Depending on the deficit or surpluses in the stocks held and requirements, import/export of food grains is also undertaken from time to time by FCI.

FCI organization hierarchy consists of Headquarters, 1 Institute of Food Security, 5 Zonal offices, 25 Regional offices and approximately 163 Divisional offices and about 2000 Depots across the country.

2. BRIEF DETAIL OF THE OFFICE TO BE AUDITED:

The list of offices which are required to be Audited is given in **Annexure I**. Major FCI Regions may be divided into more than one cluster, if need be, so that work allotted to any CA Firm is manageable. For each assignment, the Administrative Authority shall issue Assignment letter as per format given at **Annexure-VIII**.

2.1. SUPPORT AND INPUTS TO THE FIRM

FCI shall provide adequate office space to the Chartered Accountants Firm to perform its services. In terms of hardware, FCI will provide computers and printers to the C.A. firm. FCI will provide all primary data to the firm for carrying out the job listed in the scope of work.

3. CONTRACT PERIOD:

The period of Contract is for one year from the date of issue of appointment letter. However, the term can be extended for a further period up to a maximum period of one year, at the sole discretion of FCI, on the same rates, terms & conditions. FCI shall have the option to allot Audit of more than one financial year to the CA firms depending upon need of FCI & availability of adequate time for conducting Audit during the contract period. Notwithstanding anything contained herein above, FCI reserves the right to discontinue the services of Chartered

Accountants firm in the event their services are evaluated below benchmark level at any time during the contract period. The evaluation of the firm shall be made as per the **Annexure-II** attached herewith.

4. SCOPE OF WORK:

The Detailed Function and Scope of Internal Audit & PV work will be as under:-

- A) The function of Internal Audit should include a critical review of the systems, procedures and operations as a whole rather than merely of transaction records. In general, the Internal Auditor is expected to render valuable assistance in the following fields:-
- i) To ensure that all the expenses incurred by the Corporation relates to the legitimate operations of the organization, which are in its best interests and are in accordance with the budget provisions.
 - ii) To verify the accuracy and propriety of the transactions. To ascertain the extent of compliance with the prescribed policies, plans, rules, regulations, systems and procedures.
 - iii) To review and make appraisal of the soundness, adequacy and application of accounting, financial and operating controls and suggest improvements therein.
 - iv) To review sanctions issued by the Management at various levels.
 - v) To scrutinize contracts and purchase orders.
 - vi) To detect cases of fraud, negligence and thefts by the employees of the Corporation as well as by third parties and to suggest ways and mean for its prevention.
 - vii) To conduct independent surprise Physical Verification of the stocks of foodgrains and other commodities/ articles held in the depots/offices, and to report on variations from the accounting records, which should preferably be with persons different from the custodians of the assets.
 - viii) To verify that sanctions for expenditure are accorded by the Competent Authorities in consultation with their associated finance.
 - ix) To review the systems regarding the custodianship and safeguarding of assets and ascertain the extent to which the assets of the organization are accounted fo0072 and safeguarded against losses of all kinds.
 - x) To ascertain the relevance and reliability of accounting and other data given to the management and to external offices.
 - xi) To examine the prescribed books of accounts along with subsidiary records to ensure that these are maintained properly.
 - xii) To review all statutory obligations compliances such as service tax, VAT, EPF etc.

- xiii) Operations are conducted effectively and efficiently.
 - xiv) To ensure that all the transactions are in conformity with the various policies/provisions of the Food Corporations Act 1964.
- B) The scope of audit will include examination of all transactions with reference to the original documents/vouchers/books/files etc. and reporting on the deficiencies, noticed. The same transactions have to be examined from the angle of propriety. Details of the records to be verified are available in Internal Audit Manual, a copy of which would be made available to the Audit Firm. While conducting audit, the Auditor will look into the following special points:
- i) Whether the transactions are with reference to the approved policies and programs;
 - ii) Whether the prescribed procedures are followed;
 - iii) Whether the Corporation's financial and other interests were safeguarded prior to the conclusion of contracts or deals;
 - iv) Whether in the case of failures on the part of the contractor/supplier to perform his part of obligations under the terms of the contract/supply order, proper and adequate remedial action was taken in time by the authority who concluded the contract/placed the supply order and who was responsible for its execution;
 - v) All cases, where the associated finance was over-ruled may be examined in depth to find out and report the extent of irregularity/impropriety committed, if any;
 - vi) Whether the delegated powers have been exceeded;

However, for better appreciation of the scope of work to be undertaken, a questionnaire form, keeping the various areas to be looked into, has been prepared to make it more inclusive and would be obtain by auditor on award of the Contract. The auditor is expected to understand the nature of operations of the unit under review and cover all areas of operations.

- C) **Physical Verification of Stocks:** - For broader guidelines to undertake Physical Verification of Stocks refer to Headquarter Letter No. S&S / SA / 37 / 1 (28) / 100%Wt. /2003 dated: 26/03/2003 placed at **Annexure- V** and also Circular 1 / 2019 at **Annexure-VII**.
- D) **Duration of Physical Verification of Stocks, Transaction Audit:-**Number of days allowed for Transaction Audit / Physical Verification of Stocks reference shall be accorded to **Annexure-VI**. For commencement of audit and number of working days allowed for Audit of Accounts of different Accounting Unit; it shall be mutually consented with General Manager (Accounts) for Headquarters Genl. Manager/Chief Genl. Manager (A/cs) for Zonal Office and by Deputy General Manager (Accounts), for Regional Office.

5. SUBMISSION OF REPORT:

The Audit/P.V. Report, complete with all Key documents in hard copy are to be submitted to the Head of the Internal Audit division of the **Zonal Office (North)** who have been delegated with the power to accept the Audit Reports of the firms of Chartered Accountants of Regional Offices/ Divisional Offices and Depots under their North Zone. A soft copy of the Audit/PV report in MS Word/Excel format may also be sent through email to the Zonal Office (N), Noida. Date of email of report will be considered as **“Report Submission Date”**. The Head of the Internal Audit of the Zonal Office (N) would take a view on satisfactory completion of the assignment by the Firm or otherwise. Any omission/deficiency noticed in the Report, has to be made good by the Firm at their own cost. A flash Report on detection of any serious irregularity also shall be submitted to the above referred authority immediately, without waiting for the audit to be over.

6. FORMAT OF REPORT:

While any fixed format of the Audit Report cannot be prescribed for all the offices as the same would be governed by audit findings on a case to case basis but the audit observation must be prepared in a presentable format which should essentially bring out the analysis of auditor on a particular area of review. The role of the CA firm as an Auditor should also be as an adviser to suggest improvement in the existing working procedure that can be taken into cognizance and contributes positively towards cost savings.

Presentation Format for Report on Physical Verification, Transaction Audit at DOs/Depots and Accounts Audit.

The reports may be prepared, to the extent possible, in the format enclosed as **Annexure- III**.

7. DEPLOYMENT OF OFFICIALS:

- a) The Audit firm has to deploy a team of two auditors consisting of at least one qualified Chartered Accountant and the other auditor should be at least having passed the Intermediate examination of the ICAI.
- b) Partner of the firm may visit the office being audited, during the course of the Audit. However, the reimbursement of T.A/Lodging shall be restricted to one visit only.
- c) The staff deployed would remain unchanged till the Audit of Divisional Offices and the Audit & PV of the depots and discussions with the Administrative Head of Auditee Office are completed.

8. PROCEDURE FOR ONLINE TENDER:

- i) The offer should be submitted under Two Bid System:
 1. A-Technical Bid
 2. B-Price Bid
- ii) FCI is using services of Central Public Procurement Portal for e-Procurement at <https://eprocure.gov.in/eprocure/app>, for appointment of firm of Chartered Accountants.

- iii) The detailed Tender document along with Instructions to the Contractors/Tenderers for the e-submission of the bids can be viewed and downloaded from e-Procurement website <https://eprocure.gov.in/eprocure/app> or FCI website: www.fci.gov.in. (For downloading of document only.)
- iv) Tender must be electronically submitted (on-line at <https://eprocure.gov.in/eprocure/app>) within the prescribed date and time as mentioned in the e-Procurement portal/ as mentioned in the Critical date Sheet. Hard copy of the Tender documents will not be accepted at this stage.
- v) Possession of valid Digital Signature Certificate (DSC) and registration of the contractors/Tenderers on the e-procurement/e-tender portal is a prerequisite for e-tendering. The details are available at <https://eprocure.gov.in/eprocure/app>
- vi) Tenderer should do the registration in the e-Procurement site using the “Click here to Enroll” option available on the home page. Portal enrollment is generally free of charge. During enrollment/registration, the Tenderers should provide the correct/true information including valid email-id. All the correspondence shall be made directly with the contractors/Tenderers through email-id provided.
- vii) Tenderer need to login to the site through their user ID/ password chosen during registration.
- viii) Then the Digital Signature Certificate (Class II or Class III Certificates with signing key usage) issued by SIFY/TCS/nCode/eMudra or any Certifying Authority recognized by CCA India on eToken/Smart Card, should be registered.
- ix) The DSC that is registered only should be used by the Tenderer and should ensure safety of the same.
- x) Tenderer may go through the tenders published on the site and download the required tender documents/schedules for the tenders he/she is interested.
- xi) After downloading / getting the tender document/schedules, the Tenderer should go through it carefully and then submit the documents as stipulated, otherwise bid will be rejected.
- xii) If there are any clarifications, this may be obtained online through the tender site, or through the contact details. Tenderer should take into account the corrigendum published before submitting the bids online.
- xiii) Tenderer then logs in to the site through the secured login by giving the user id/ password chosen during registration and then by giving the password of the e-Token/Smart Card to access DSC.
- xiv) Tenderer selects the tender which he/she is interested in by using the search option & then moves it to the ‘my tenders’ folder.
- xv) From my tender folder, he selects the tender to view all the details indicated.

- xvi) It is construed that the Tenderer has read, understood and accepted all the terms and conditions before submitting their offer. Tenderer should go through the tender schedules carefully and upload the documents as asked; otherwise, the bid will be rejected.
- xvii) Tenderer, in advance, should get ready the bid documents to be submitted as indicated in the tender document/schedule and generally, they can be in PDF/xls/rar/jpg/dwf formats. If there is more than one document, they can be clubbed together and can be provided in the requested format. Each document to be uploaded through online for the tenders should be less than 2 MB. If any document is more than 2MB, it can be reduced through zip/rar and the same can be uploaded, if permitted. Tenderers Bid documents may be scanned with minimum 100 dpi with black and white option. However if the file size is less than 1 MB the transaction uploading time will be very fast.
- xviii) If there are any clarifications, this may be obtained through the site or visiting Office of Audit Head at Hqrs. / Zonal / Regional Office or during the pre-bid meeting before the date of opening of the bid. Tenderer should take into account any corrigendum/addendum published from time to time and such modifications will be binding on the tenderer notwithstanding whether the Tenderer has uploaded his bid document or not.
- xix) Bidder should submit the Tender Processing Fee/ EMD as specified in the tender in the form of RTGS/NEFT/Fund Transfer in FCI Account No.**30071676903** IFSC Code: **SBIN0005936** Bank Name: **State Bank Of India** & Branch: **Sector-2 Noida, (U.P.)**. Scanned copy of the proof of payment i.e. UTR number/Fund transfer challan should be uploaded as part of the Proof of Payment along with the Technical Bid. While submitting the bids online, the Tenderer should read the terms & conditions and accepts the same to proceed further to submit the bid packets.
- xx) The Tenderer has to digitally sign and upload the required bid documents one by one as indicated. Tenderers to note that the very act of using DSC for downloading the bids and uploading their offers shall be deemed to be a confirmation that they have read and accepted all sections and pages of the bid document including General conditions of contract without any exception and have understood the entire document and are clear about the requirements as specified in the tender document.
- xxi) The Tenderer has to upload the stipulated documents as indicated in the MTF, failing which the bid will be rejected.
- xxii) The price bid format is provided in a spread sheet file like Bill of Quantity (BOQ.xls), the rates offered should be entered in the allotted space only and uploaded after filling the relevant columns. The Price Bid/BOQ template shall not be modified/ replaced by the Tenderer; else the bid submitted is liable to be rejected for this tender.
- xxiii) The Tenderers are requested to submit the bids through online e-tendering system to the Tender Inviting Authority (TIA) well before the bid submission end date & time (as per Server System Clock). The TIA will not be held responsible for any sort of delay or the difficulties faced during the submission of bids online by the Tenderers at the eleventh hour.
- xxiv) After the bid submission (i.e. after Clicking “Freeze Bid Submission” in the portal), the acknowledgement number, given by the system should be printed by the Tenderer and kept

as a record of evidence for online submission of bid for the particular tender and will also act as an entry pass to participate in the bid opening date.

- xxv) The time settings fixed in the server & displayed at the top of the tender site, will be valid for all actions of requesting, bid submission, bid opening etc., in the e-tender system. The Tenderers should follow this time during bid submission.
- xxvi) All the data being entered by the Tenderers would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered will not be viewable by unauthorized persons during bid submission & not be viewable by any one until the time of bid opening.
- xxvii) Any bid document that is uploaded to the server is subjected to symmetric encryption using a system generated symmetric key. Further this key is subjected to asymmetric encryption using buyers/bid opener's public keys. Overall, the uploaded tender documents become readable only after the tender opening by the authorized bid openers.
- xxviii) The confidentiality of the bids is maintained since the secured Socket Layer 128 bit encryption technology is used. Data storage encryption of sensitive fields is done.
- xxix) The Tenderer should logout of the tendering system using the normal logout option available at the top right hand corner and not by selecting the (X) exit option in the browser.
- xxx) For any queries regarding e-tendering process, the Tenderers are requested to communicate before opening of the Tender using the contact details as provided in the tender document. Simultaneously, for any further queries related to technical issues, the Tenderers are asked to contact over phone: 1800-233-7315 or send a mail over to – cppp-nic@nic.in. Non receipt of response/clarification shall not be a ground for extension of time of bid submission or cancelling the bid process.
- xxxi) The Technical Bids will be opened at prescribed time and date as mentioned in the critical date sheet.
- xxxii) FCI may at any time prior to the opening of the Tender and for any reason, whether at its own initiative or in response to any on-line query sought by a Tenderer modify the Tender document by way of an addendum/corrigendum to the original Tender and such modification will be binding on all Tenderers.
- xxxiii) The addendum/corrigendum would be uploaded on [https:// eprocure.gov.in / eprocure /app](https://eprocure.gov.in/) and www.fci.gov.in. In order to afford the prospective Tenderer to take into account the modification or for any other reasons, FCI may, at its discretion extend the due date for submitting the Tender.

9. EARNEST MONEY DEPOSIT & TENDER PROCESSING FEE

The Tenderers shall furnish Earnest Money Deposit (EMD) of **Rs.25000/- (Rupees Twenty Five Thousands Only)** and **Tender Processing Fee of Rs. 500/-+GST** which must be submitted electronically through NEFT/RTGS/other electronic means to the FCI Bank Account **30071676903** IFSC code

SBIN0005936 Bank State Bank of India. Branch Sector-2 Noida, (U.P.). The Tenderer has to indicate transaction no. (UTR No.) of such payments in the Tender and scan and upload the copy of the same with the Technical Bid. Non-submission of EMD & Tender Processing Fee will lead to rejection of the Tender. The EMD of unsuccessful Tenderers shall be returned to them at the earliest but not later than a month of final award of contract and shall carry no interest. EMD in case of successful Tenderer shall be automatically converted towards Security Deposit. In case the Tenderer resile, or modifies their offer after submitting the Tender, for any reason whatsoever during the Tender process, or any of the information furnished by them is found to be incorrect or false, the Earnest Money deposited by them is liable to be forfeited, without prejudice to any other rights and remedies of FCI under the Contract and Law and the Tenderer will also be debarred from participating in any other Tender Enquiry with FCI for a period of five years.

10. SECURITY DEPOSIT

The successful tenderer, after adjusting the EMD amount, shall deposit with FCI an amount equivalent to 5% of the Contract value in the form of Demand Draft issued by a Scheduled bank or any other electronic mode such as RTGS/NEFT etc as Security Deposit within 15 working days from the date of award of contract. The Contract Value shall be calculated by Zonal Office (N),Noida on the basis of rate quoted by the bidder, number of units for which audit is to conducted and capacity of depots for which Physical Verification is to be carried out as given in the Annexure I during the contract period of two years. EMD in case of successful Tenderer shall be automatically converted into Security Deposit.

The successful tenderer has also the option to deposit within 15 working days from the date of award of contract, an amount equivalent to 50% of security deposit after adjusting the amount of EMD converted into Security Deposit in FCI bank account through RTGS/NEFT. Balance 50% of the Security Deposit may be paid by the successful tenderer by deductions @10% from the admitted bills. The security deposit shall not earn any interest.

If the successful Tenderer having been called upon by the FCI to furnish the stipulated Security Deposit fails to do so within the specified period, his EMD is liable to be forfeited and it shall be lawful for the FCI to cancel the contract. The Tenderer will also be debarred from participating in any other Tender Enquiry with FCI for a period of five years.

The security deposit will remain with FCI throughout the period of contract and three months thereafter and shall carry no interest.

If the successful Tenderer fails or neglects to observe or perform any of his obligations under the contract, it shall be lawful for the FCI to forfeit either in whole or in part, in its absolute discretion, the Security Deposit furnished by the Tenderer or to appropriate the Security Deposit furnished by the Tenderer or any part thereof towards the satisfaction of any sum due to be claimed for any damages, losses, charges, expenses or costs etc. that may be suffered or incurred by the Corporation. Further, it shall be lawful for the FCI to cancel the contract.

11. OTHER TERMS & CONDITIONS:

- i) The offer shall remain open for acceptance **30 Days from the date of opening of Tender**. FCI shall at its discretion extend the date of acceptance of tender by another fifteen days **i.e. up to 13.09.2019** which shall be binding on the tenderer. Any tenderer not keeping the offers open for the prescribed period shall be summarily rejected.
- ii) Incomplete offer/offers not conforming strictly to the prescribed Tender forms and terms & conditions and instructions shall not be considered and shall stand summarily rejected. The Tender will be automatically closed after the date and time as mentioned in the e-Procurement platform.
- iii) Tenderer/Contractor is advised to follow the instructions provided in the 'Instructions to the Contractors/Tenderer for the e-submission of the bids online through the Central Public Procurement Portal for e Procurement at <https://eprocure.gov.in/eprocure/app>.
- iv) Tenderer may all the time can modify and correct or upload any relevant document in the portal till the last date and time of Tender submission, as published in the e-procurement portal.
- v) Withdrawal of bids is not allowed, once bids are submitted.
- vi) The firm is not allowed to subcontract the assignment.

12. CLARIFICATION & AMENDMENTS TO BID DOCUMENTS :-

- i. Corporation may, at its discretion, seek from any or all bidders, clarification(s) in respect of any particulars furnished in their offer. The request of such clarifications and the response will be in writing to be submitted within the stipulated time.
- ii. Corporation at its sole discretion may ignore minor omission in the submission of Technical Bid such omitting to give number on a page etc. or may require any Bidders to rectify any such discrepancies noticed in the Technical Bids submitted by them in the interest of increasing the competition. It is further clarified that no new document shall be accepted.

13. OPENING OF BIDS:-

FCI will open the Technical Bid of all Tenderers received through e-procurement portal on the specified date and time. The Tenderers can view other Tenderers in the e-Procurement platform after opening of the Tender. However, they are at liberty to be present personally or through their authorized representative at FCI office at the time of opening of the Tender along with the bid acknowledgement receipt generated by the system after successful bid submission. In the event of the specified date of Tender opening being declared a holiday for FCI, the Tenders will be opened on the next working day but there will be no change in the time for opening as indicated in the Tender.

14. BID EVALUATION :-

- i) A list of Tenderers who qualify the Technical Bid will be available in the e-procurement portal.
- ii) FCI will open the Price Bid of all technically qualified Tenderers received through e-procurement portal on the specified date and time which will be intimated to the Tenderers. The Tenderers can view the Price Bids of other Tenderers in the e-Procurement portal after opening of Price Bids.

15. BID EVALUATION CRITERIA :-

- i) The evaluation committee after determining whether the Price Bids are complete and without errors shall determine the lowest Price Bid (L-1) for award of contract. Selections of Bidders are entirely at the sole discretion of FCI and FCI shall not be required to provide any explanation or justification in respect of any aspect of the Selection Process or Selection.
- ii) Bidders are required to quote for all items of works. In case bidder does not quote for any item his bid will be summarily rejected.
- iii) Work will be awarded to lowest bidder on consolidated quota basis for all items of IA work and not item-wise.

16. AWARD OF CONTRACT.

- i) The job will be awarded to the successful L-1 Bidder through issue of an Appointment Letter by post / fax / e-mail refer **Annexure-IV**.
- ii) If any of the attached/uploaded documents are found to be forged/fabricated at any stage, before or after the award of the contract and/or expiry of the contract the Security Deposit /Earnest Money Deposit of the Contractor will be forfeited without prejudice to any other rights and remedies of the Corporation under the Contract and Law.

17. SIGNING OF BID:-

- i) Person or persons signing /submitting the Bid shall state in what capacity he is or they are signing/submitting the Bid.
- ii) In the case of a Partnership Firm and Limited Liability Partnership firm, the names of all the partners shall be disclosed and the Bid shall be signed by all the partners or their duly constituted attorney, having authority to bind all the partners in all matters pertaining to the contract.
- iii) The persons competent to sign/submit the Bid Form or any document forming part of the Bid on behalf of another or on behalf of a Firm shall be responsible to produce a proper Power of Attorney duly executed in his favour, stating that he has authority to bind such other person or the Firm as the case may be, in all matters pertaining to the contract. If the person so signing the Bid fails to produce the said Power of Attorney, his Bid shall be liable

to be summarily rejected without prejudice to any other right of the Corporation under the Contract and Law. The “Power of Attorney” should be signed by all the partners in the case of partnership concern or Limited Liability Partnership firms on a non-judicial stamp paper and should be registered or notarized.

18. DOCUMENTS COMPRISING THE TENDER

The tender shall comprise of all its **Appendices** and all supporting documents and attachments including NIT. The Bids complete in all respect including Tender, all attachments, and supporting documents as prescribed in this Tender Document shall be uploaded by the authorized signatory as stipulated in the Tender. Hard copy of the tender documents will not be accepted repeat will not be accepted at this stage.

The filled and signed tender attachments and supporting documents are to be scanned and uploaded at the space/packet provided in the CPP portal. All documents should be page-numbered. The original/attested copies of the attachments will be collected on the date to be notified to enable the Corporation to physically verify the authenticity of the documents scanned and uploaded in the e-Procurement portal, which is pre-qualification for technical evaluation.

Check-list for Tender should be filled and enclosed.

19. SUBMISSION OF BID:

Bidder/Tenderer shall submit the bids electronically, before the last date & time, as notified in critical date sheet. FCI may extend the deadline for submission of Tenders by issuing an amendment in which case all rights and obligations of FCI and the Tenderers previously subject to the original deadline will then be subject to the new deadline.

The onus of ensuring fulfilment of the eligibility condition would be on the tenderer and the Tender of anyone, if subsequently found ineligible would be summarily rejected.

20. PRE-BID MEETING: A pre-bid meeting may be held at **FCI, Regional Office- UP, Khadya Sadan, TC/3V, Vibhuti Khand, Gomti Nagar, Lucknow on 15/07/2019 at 11.00 AM.**

21. DETAILED TERMS & CONDITIONS:-

A. WHO CAN APPLY

Firm of Chartered Accountants empanelled with Comptroller & Auditor General as on the date of applying which is either a Partnership firm or a Limited Liability Partnership (LLP) firm holding a certificate of practice issued by The Institute of Chartered Accountants of India may participate in the bid by furnishing the copy of Registration of the Firm with ICAI.

B. TECHNICAL ELIGIBILITY CRITERIA:

1. The Chartered Accountant firm should be empaneled with Comptroller and Auditor General (C&AG), as on the date of submission of Technical Bid (Copy of self-declaration or self-certified empanelment letter to be enclosed).
2. The firm should have its office or any branch office in **the State of UTTAR PRADESH**. (A self-certified list of all offices of the firm with complete address and contact numbers is required).
3. Bidder shall have in its own name with the concerned authority:-
 - a) Permanent Account No. of the firm/ LLP (self certified copy to be enclosed)
 - b) GST Registration No. of the firm/LLP (self certified copy to be enclosed)
4. Registered or Notarised Power of Attorney duly signed by all the partners, if the bid is not signed by all the partners.

If the Bidder fails to submit any of the above listed documents, the bid would summarily be rejected.

Bids of the Tenderers fulfilling the above technical criteria shall only be considered for opening of Price Bid. The format in which scanned copy of summary of Technical Bid is to be applied or uploaded is placed at ***Appendix-I & II***.

C. PRICE BID:

A consolidated fee excluding GST shall be quoted for three different works, in the Price Bid Performa as given in ***Appendix-III*** for following services:-

I. Transaction Audit

- a) Transaction Audit of Divisional Office
 - High Turnover Area Offices (Turnover \geq 10.5 Lakh MT p. a)
 - Area Office (Turnover <10.5 Lakh MT and >3.5 lakh MT p.a)
 - Low Turnover Area Offices (Turnover ≤ 3.5 Lakh MT p.a)
- b) Transaction Audit of Depot Office
 - Upto 50,000 MT
 - 50,000 MT to 100,000 MT
 - Above 1 Lakh MT

II. Physical Verification of Stocks

- i. Up to 5000 MT
(4 working days)
- ii. Additional 5000 MT
(1 additional working day)

III. Accounts Audit of Hqrs / IFS / Z.Os / R.Os/ D.Os.

Important Note: -

While quoting rates in the Price Bid, bidders are expected to take into consideration following factors:-

- i) All rates will be treated as firm price for the period of the contract. No escalation whatsoever shall either be claimed or considered.
- ii) One, to and fro T.A for each Audit Team Member and lodging / D.A during the stay exclusively for FCI Audit shall be reimbursed treating the eligibility of an Assistant at par with that of Managers of FCI, qualified Chartered Accountant at par with Assistant General Manager of FCI and Partner at par with Deputy General Manager of FCI.
- iii) The bidder is expected to offer a **consolidated fee** for Audit of different offices and Physical Verification of stocks which should include all expenses towards Professional fees, Local Conveyance and any other incidental / contingent expenses thereto, all taxes (except GST). GST on consolidated fee would be paid extra at applicable rates. No other claim (except mentioned at pt. ii) of the Auditor would be entertained. The Rates shall be quoted in Indian currency in both Figures and Words. In case of difference Figures and Words, the amount in Words shall be treated as final.
- iv) Remuneration payable to auditors will be assignment-wise in proportion to their quoted rate for corresponding assignment.
- v) While the bidder is required to quote fee towards Physical Verification of stocks in godown on the basis of Storage Capacity as prescribed above, actual payment of fee towards Physical Verification of foodgrain stocks and other items shall be regulated on the basis of quantity of foodgrain stock held in the godown on the date of commencement of Physical Verification (PV) irrespective of capacity of godown.
- vi) Transaction Audit would be assigned for a period of one year i.e., 12 months for which Price-Bids are invited. In case Transaction Audit is assigned for period beyond one year to the Audit Firm, the working days for such audit would be enhanced to the extent of 50% proportionately for the period ignoring any fraction for eg. the Transaction Audit is assigned for a period of 17 months and the period of assigned for 1 year Transaction Audit of Regional Office is 15 days (as stated in **Annexure-VI**), then the days allocated for such audit would be 15 days+ 50%(5/12*15) i.e., 21 days.

Similarly in such cases the fee shall also be enhanced in proportion to the increase in number of days for eg. if the Audit fee quoted is Rs. 100/- for Transaction Audit for 15 days then the fee for 17 months (for which number of days allotted is enhanced to 21 days) would be $100 \times (21/15)$ i.e., Rs. 140/-

- vii) In the price bid "**Appendix-III**" i.e BOQ against the particular "Physical Verification of Stocks up to 5000 MT", fee for one year of audit per unit for PV of depots for 1st 5000 MT Stocks held is to be quoted. Against the particular "additional 5000 MT", annual fee per unit for every additional capacity of 5000 MT is to be quoted.

For computing number of additional units, depots having stockholding up to 2500 MT above the last 5000 MT is to be ignored and above 2500 MT over the last 5000 MT be taken as one additional unit. For better clarity about the method followed for working out number of units of Price Bid (**Appendix- III**), following illustration has been given:-

Illustration

If under a particular Regional Office there are 3 high turnover Divisional Offices and 10 depots with storage capacity ranging from 8340 MT to 82200 MT as shown in the table below, number of units shown under row 5.01 of price bid would be 10 and number of units under row 5.02 of the price bid would be 55.

FCI Divisional Office	Godowns	Approx. Stock Position (in MT)		Total Stock Position (in MT)	As per MTF number of units to be shown under	
		Covered	CAP	Covered + CAP	Under Row 5.01	Under Row 5.02
Aligarh	Aligarh	12500		12500	1	1
	Harduaganj	82200	4650	86850	1	16
	Etah	11890		11890	1	1
	Kasganj	9160		9160	1	1
	Hatras	13360	840	14200	1	2
	Mathura	13100		13100	1	2
	Kosikalan	58100	20000	78100	1	15
Azamgarh	Azamgarh	22300	4620	26920	1	4
Allahabad	Naini	51970	10910	62880	1	12
	Fatehpur	8340		8340	1	1
	Total				10	55

Thus the number of units in the price bid under column 4 of **Appendix-III** is shown as under:-

Validate		Print		Help		Item Rate BoQ	
Tender Inviting Authority: The Executive Director (Zone)/ Executive Director (Internal Audit) at Hqrs.							
Name of Work: Internal Audit of FCI Offices and Physical Verification of Foodgrain stocks							
Ref No: file number to be inserted							
Name of the Bidder/ Bidding Firm / Company :							
PRICE SCHEDULE							
(This BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bid is liable to be rejected for this tender. Bidders are allowed to enter the Bidder Name and Values only i.e Basic Rate (column 13))							
1. No. of Units (Column 4) to be filled by Zonal Office/ Hqrs inviting bids.							
2. Annual fees is inclusive of all expenses towards Professional Fees, Contingent expenses thereto, all taxes (except GST) and any other expenses. GST would be paid extra at applicable rate. TA/DA & lodging expense will also be paid extra as per clause 21(c) of MTF.							
NUMBER #	TEXT #	NUMBER #	TEXT #	NUMBER #	NUMBER #	TEXT #	
Sl. No.	Item Description	No. of Units	Units	BASIC RATE In Figures To be entered by the Bidder in(fees for one year of audit per unit Rs. P	TOTAL AMOUNT in Rs. P	TOTAL AMOUNT In Words	
1	2	4	5	13	53	55	
1	Transaction Audit of Hqrs/IFS/Zonal Office	0	Nos		0.00	INR Zero Only	
2	Transaction Audit of Regional Office						
2.01	High Turnover Regional Offices (Turnover >= 54 Lakh MT p.a)	0	Nos		0.00	INR Zero Only	
2.02	Regional Office (Turnover <54 Lakh MT and >18 lakh MT p.a)	1	Nos		0.00	INR Zero Only	
2.03	Low Turnover Regional Offices (Turnover <=18 Lakh MT p.a)	0	Nos		0.00	INR Zero Only	
3	Transaction Audit of District Office						
3.01	High Turnover Area Offices (Turnover >= 10.5 Lakh MT p. a)	3	Nos		0.00	INR Zero Only	
3.02	Area Office (Turnover <10.5 Lakh MT and >3.5 lakh MT p.a)	0	Nos		0.00	INR Zero Only	
3.03	Low Turnover Area Offices (Turnover <=3.5 Lakh MT p.a)	0	Nos		0.00	INR Zero Only	
4	Transaction Audit of Depot Office						
4.01	Turnover Upto 50,000 MT	7	Nos		0.00	INR Zero Only	
4.02	Turnover 50,000 MT to 100,000 MT	3	Nos		0.00	INR Zero Only	
4.03	Turnover Above 1 Lakh MT	0	Nos		0.00	INR Zero Only	
5	Physical Verification of Stocks						
5.01	Upto 5000 MT	10	Nos		0.00	INR Zero Only	
5.02	Additional 5000 MT	55	Nos		0.00	INR Zero Only	
6	Accounts Audit of D.Os/R.Os/ZOs/IFS/Hqrs	4	Nos		0.00	INR Zero Only	
Total in Figures					0.00	INR Zero Only	
Quoted Rate in Words		INR Zero Only					

No. of Units to be filled by Hqrs. / Zone.

- i) The auditor is expected to check availability of stock at the depot before proceeding for Physical Verification. If there is no foodgrain stock in the godown then the auditor is expected to reschedule the PV program in consultation with the concerned Regional Office of FCI.
- ii) No claim towards reimbursement/payment of any nature of expense would be entertained if the auditor is required to revisit Regional Office/Divisional Office/depots for completion of any unfinished assignment or to collect any missing information or revisit any office of FCI in the event of submission of an unsatisfactory Audit/PV report. All expenses towards such revisit shall have to be borne by the Auditor.
- iii) Bidders are requested to note that they should necessarily submit their financial bids in the format provided and no other format is acceptable. The price bid has been given as a standard BOQ format with the tender document. The same is to be downloaded and to be filled by all the bidders. Bidders are required to download the BOQ file, open it and complete the green colored (unprotected) cells with their respective financial quotes and other details (such as name of the bidder). No other cells should be changed. Once the details have been completed, the bidder should save it and submit it online, without changing the filename. If the BOQ file is found to be modified by the bidder, the bid will be rejected. Price bid format is provided in .xls format along with this tender document. Bidders are advised to download and quote rates and upload it in the site at the respective locations.

22. **NEGOTIATION**

FCI will not conduct any negotiation on the price quoted by any of the tenderer at any stage who participates in this tender.

23. **DISQUALIFICATION CONDITIONS**

- i) Tenderer, who have been blacklisted or otherwise debarred by FCI or any department of Central or State Government or any other Public Sector Undertaking, will be ineligible during the period of such blacklisting or for a period of 5 years from the date of blacklist or debarment whichever is later.
- ii) Any Tenderer whose contract with Food Corporation of India, or any department of the Central or the State Government or any other Public Sector Undertaking has been terminated before the expiry of the contract period at any point of time during the last five years, will be ineligible.
- iii) Tenderer who's Earnest Money Deposit and/or Security Deposit has been forfeited by Food Corporation of India or any department of Central or State Government or any other Public Sector Undertaking, during the last five years, will be ineligible.
- iv) If the any of the partners of the Tenderer Partnership/LLP firm have been, at any time, convicted by a Court of an offence and sentenced to imprisonment for a period of three years or more, such Tendered will be ineligible.

- v) While considering ineligibility arising out of any of the above clauses, incurring of any such disqualification in any capacity whatsoever (even as a proprietor, partner in another firm, or as a director of a Company etc.) will render the Tenderer disqualified.
- vi) A Hindu Undivided Family (either as a proprietor or partner of a Firm) shall not be entitled to apply any tender submitted in the capacity of the Hindu Undivided Family (either as a proprietor or partner of a Firm) shall be summarily rejected.

24. CONFIDENTIALITY

- i. Information relating to the examination, clarification and evaluation of the records data / file submitted during the course of Audit should be confidential and shall not be disclosed to other person / entity.
- ii. Maintaining the confidentiality of data / records / file examined / evaluated during audit is prime responsibility of the selected Audit Firm.

25. PAYMENT SCHEDULE

Payment shall be released unit-wise (Divisional office/Depot/Regional Office) after satisfactory completion of Audit and Acceptance of Report. On satisfactory completion of the assigned job and submission of the Internal Audit /Physical Verification report to the Zonal head (IA) / E.D (IA) at Hqrs and after decision on satisfactory completion of the Assignment, payment shall be released by respective Regional office /Hqrs., FCI within 15 days of date of acceptance of report. Payment shall be made by way of NEFT/RTGS in INR for which necessary bank details shall be provided by the Tenderer. Statutory deductions, as applicable, will be made by the FCI from the bills.

26. LAWS GOVERNING THE CONTRACT & DISPUTE RESOLUTION

- i. The Contract will be governed by the Laws of India for the time being in force. Any dispute arising out of the Contract will be settled in the Court of Law of competent jurisdiction.
- ii. The parties to the contract may endeavor to resolve any disputes arising out of this contract through mutual consultations through the intervention of concerned Executive Director (Zone / IA), failing which, the parties shall be at liberty to approach court of law of competent jurisdiction.

27. ADMINISTRATIVE CONTACT:

All communications concerning the Administrative issues of this tender should be directed to the Coordinator listed below:

NAME	General Manager(IA)
ADDRESS	Food Corporation Of India, Zonal Office(North), A-2A-2B, Sector-24, Noida (U.P)-201301 ,
PHONE	0120 - 2411562
FAX	0120 - 2411562
EMAIL	gmnz.fci@nic.in cgmfinnz.fci@nic.in

28. LIABILITY FOR PERSONNEL/STATUE:

- a) All persons employed by the firm shall be engaged by him as own employees/article clerks and all rights and liabilities under the workmen's compensation Act, or Employees Provident Fund Act, and other applicable enactments in respect of all such personnel shall exclusively be that of the firm. The firm shall be bound to indemnify the Corporation against all the claims whatsoever in respect of its personnel under the Workmen s Compensation Act, 1923, or any other statutory law for or in respect of any damage or compensation payable in consequence of any accident or injury sustained by any workmen or other person whether in employment of the firm or not.
- b) Contractor shall also comply with all Rules and Regulations/Enactments made by the state Govt. /Central Govt. /ICAI from time to time pertaining to the Contract.

29. FORCE MAJEURE:

A Force Majeure means –any event or circumstance or a combination of events which are beyond the reasonable control of the affected Party, which such Party could not have prevented or reasonably overcome with the exercise of reasonable skill and care in relation to the implementation of this Agreement, which do not result from the negligence of such Party or the failure of such Party to perform its obligations hereunder which are of an incapacitating nature and of a severe magnitude and have a Material Adverse Effect on the affected Party's obligations under this Agreement. A Party shall be entitled to suspend or excuse performance of its respective obligations under this Agreement to the extent such performance is impeded by a Force Majeure event.

(a) PROCEDURE FOR FORCE MAJEURE:

If Audit Firm claims relief on account of a Force Majeure, then the audit firm claiming to be affected by the such event shall, as soon as reasonably practicable and in any event within seven days of becoming aware of the Force Majeure, give notice of and describe in reasonable detail the effect

of such Force Majeure to the FCI in writing, including the dates of commencement and estimated cessation of such Force Majeure and its effects on the firm's obligations under this contract. Upon cessation of the situation which led to a firm claiming Force Majeure under this section the firm shall within seven days thereof notify the Corporation in writing of the cessation and the Consultant shall as soon as practicable thereafter continue performance of all obligations under this contract but without prejudice to the excuse of performance of all obligations during the continuance of the Force Majeure.

(b) PROLONGED FORCE MAJEURE:

In the event Force Majeure continuously impedes or prevents a firm's performance for longer than 60 consecutive days from the date of commencement of such Force Majeure, notwithstanding the suspension of the obligations of the firm, they shall decide by mutual consent through consultation either the terms upon which to continue the performance of this contract or to terminate this contract.

Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.

The firm is entitled to payments for the portion of the work already completed before the happening of any event constituting force Majeure culminating in termination of contract. Decision of the FCI in this regard will be final.

Following conditions shall not be treated as Force Majeure:

- (1) Resignation/Termination/Death/absence of any employee/s or Key Personnel/s.
- (2) Any change in statutory requirements.

30. OTHER IMPORTANT NOTES:

- i) The Food Corporation of India reserves the right to accept or reject any or all Tenders / to scrap this Tender enquiry at any stage without assigning any reason/notice whatsoever and will not be liable for any costs incurred by the indenting Tenderers.
- ii) The offers submitted would be governed by all the terms & conditions as laid down in the Tender form and the terms & conditions indicated herein.
- iii) Neither FCI nor NIC shall be responsible for non-accessibility of e-Procurement portal due to technical glitches or internet connectivity issues, at Tenderers end.
- iv) In case of any clear indication of cartelization or express or implied, anti-competitive agreements between the tenderers at the time of finalization of Tender or thereafter, which at any time i.e. before or after award of the contract comes to the notice of the FCI, the Tendering Authority may reject the relevant Tenders, recover the losses as assessed by the authority arising out of such anti-competitive practices.

- v) Corporation may, at its discretion, seek from any or all tenderer, clarification(s) in respect of any particulars furnished in their offer. The request for such clarifications and the response will be in writing.
- vi) Corporation at its sole discretion may ignore minor omission in the Technical Bid such as omitting to give number on a page etc. in the interest of increasing the competition.
- vii) The tenderers shall bear all costs associated with the preparation and submission of its tender and the FCI will in no case be responsible or liable for these costs, regardless of the conduct or outcome of the tendering process.
- viii) Prior to the detailed evaluation of Tenders, it will be determined whether each Tender is responsive to the requirements of the Tender documents.
- ix) Any bribe, commission or advantage offered or promised by or on behalf of the tenderer to any officer or official of the Corporation shall (in addition to any criminal liability which the Tenderer might incur) debar his tender from being considered. Canvassing on the part of, or on behalf of, the Tenderer will also make his Tender liable to rejection.
- x) Conditional Tenders or Tenders which are not submitted strictly in accordance with the Tender terms are liable to be rejected.
- xi) The Auditor/firm shall not sublet, transfer or assign the job or any part thereof.
- xii) If the firm fails to execute the assignments or any part thereof within the period fixed for such execution or at any time repudiates the contract before the expiry of such period on the ground of dissolution/insolvency of firm/any partner or commits any breach of the contract not herein specifically provided for, the Corporation may terminate the contract or a portion thereof.
- xiii) The contract will be governed by the laws in India for the time being in force. In case of any disputes arising out of this contract will be dealt in the Court of competent jurisdiction.

31. DISCLAIMER :

This Tender Form is not an offer by the Corporation, but an invitation to receive response from eligible interested bidders for undertaking Internal Audit & Physical Verification of stock in FCI Offices as per Annexure I. No contractual obligation whatsoever shall arise from the Tender process unless and until formalities regarding award of contract is executed by the Corporation /the successful bidder. This document should be read in its entirety.

LIST OF OFFICES TO BE AUDITED *

S.No.	Name of the office to be audited	Address	Contact person	Contact No.	Storage Capacity (In MT)
1	DO AGRA	60/4, Sanjay Place,Agra-282002	Divisional Manager	9076500131	0
2	DO ALIGARH	572-RAM GHAT ROAD, ALIGARH	Divisional Manager	9076500132/9755963395	0
3	DO ALLAHABAD	3A, Muir road Katra, Allahabad-211001	Divisional Manager	9076500106/7584876274	0
4	DO AZAMGARH	76, PARMAR COMPLEX BELAISA, AZAMGARH (UP),276001	Divisional Manager	9076500136/9873399992	0
5	DO BANDA	Chhawni, Sabzi Mandi Road, Banda-224619	Divisional Manager	9076500105/7355936876	0
6	DO BAREILLY	83,Civil lines, Bareilly-243001	Divisional Manager	9076500138/727547162	0
7	DO BULAND SHAHAR	FCI DO Chandpur road, Bulandshahar	Divisional Manager	955248123	0
8	DO FAIZABAD	1/13/203-B, FCI DO, Near Hotel Shane Avadh,Civil Lines Faizabad-224001	Divisional Manager	9076500141/8757112099	0
9	DO GONDA	Katchrey road, Malviya Nagar, Gonda-271001	Divisional Manager	9076500115/8510815027	0
10	DO GORAKHPUR	192/N, Shyam Kunj, In front of Koawa Baag, Shahpur, Gorakhpur-273006	Divisional Manager	9076500134/9313676797	0
11	DO HAPUR	Meerut road, SILO, Hapur-245101	Divisional Manager	907500140/9034045573	0
12	DO JHANSI	973/ 2&3 ,infront of Irrigation workshop, Gwalior Rd, Civil Lines, Jhansi, Uttar Pradesh 284002	Divisional Manager	9076500147/8889823119	0

TEN	13	DO KANPUR	14/79 Civil Lines, Kanpur	Divisional Manager	9076500143/9415788920	10.07.2019
	14	DO LUCKNOW	07-R, Dalibagh, Lucknow-226001	Divisional Manager	9076500112/9888258620	0
	15	DO MORADABAD	IIIrd Floor, Vikas Manzil, Moradabad- 244001	Divisional Manager	9076500150/8420156074	0
	16	DO SAHARANPUR	Gill colony, Church road, Saharanpur- 247001	Divisional Manager	9414000790	0
	17	DO SHAHJAHANPUR	287, Tarin Bahadurganj, Shahjahanpur, UP(Judge Sahab Wali Gali) -242001	Divisional Manager	9076500152/8963971495	0
	18	DO SITAPUR	568, Dr. B D Marg, DO Sitapur-261001	Divisional Manager	9076500180	0
	19	DO VARANASI	D59/32,B-1 Sibra, Varanasi, UP - 221010	Divisional Manager	9076500137/9815102127	0
	20	FSD TALKATORA & Silo	FSD Talkatora ,Near Meena Bakery ,Rajajipuram Lucknow 226017	Manager (Depot)	8299646393	71730
	21	FSD KOSIKALAN	FCI, FSD KOSIKALAN DISTT. MATHURA	Manager (Depot)	9411609186	58100
	22	FSD CB GANJ	FCI FSD CB Ganj	Manager (Depot)	9076500138/727547162	39510
	23	FSD CHANDARI	Sujatganj, Shyamnagar, Kanpur	Manager (Depot)	8077643984	149880
	24	FSD BARABANKI	Dewa road, Somaiya Nagar, Barabanki- 225001	Manager (Depot)	9076500141/8757112099	114120
	25	FSD MORADABAD	Moradabad	Manager (Depot)	9897754284	29210
	26	FSD CHANDPUR	FCI FSD Chandpur road	Manager (Depot)	9837189931	25840
	27	FSD KHURJA	FCI FSD Khurja	Manager (Depot)	9634070188	35100
	28	FSD HAPUR & Silo	FCI, Meerut road, Silo Hapur-245101	Manager (Depot)	8171590853	48520
	29	FSD DHAMORA	Rampur	Manager (Depot)	8057541933	115350

TEN	30	FSD Roserkothi	FCI FSD Roserkothi	Manager (Depot)	9076500152/8963971495	13980
	31	FSD GONDA	Kesavpur, paharwa Gonda 271001	Manager (Depot)	9076500266	61900
	32	FSD PARTAPUR	FSD, Near Railway Station, Partapur, Meerut	Manager (Depot)	7060508033	29400
	33	FSD MATHURA	FCI, FSD, GOVARDHAN RD, PO KRISHNA NAGAR, MATHURA	Manager (Depot)	9464291932	13100
	34	FSD ATTARRA	FCI FSD Attara	Manager (Depot)	9076500214	14700
	35	FSD MAHOBA	FCI FSD Mahoba	Manager (Depot)	9414538227	18600
	36	FSD VYAS NAGAR	Dulhipur, Mughalsarai GT Road, Vyasnagar, Chandauli	Manager (Depot)	9918055771	43590
	37	FSD SITAPUR	Near City Railway Station, Sitapur (U.P.) - 261001	Manager (Depot)	8004270371	24600
	38	FSD HARDOI	Near Mandi Parishad, Lucknow Road, Hardoi (U.P.) - 241001	Manager (Depot)	9450386531	13680
	39	FSD L.KHERI	LRP Chouraha, Near Inspection House, Lakhimpur, Pin - 262701	Manager (Depot)	9450797818	12240
	40	FSD GORAKHPUR	FCI FSD Gorakhpur	Manager (Depot)	8171187360	36808
	41	FSD JHANSI	FOOD CORPORATION OF INDIA, FSD JHANSI, OLD GWALIOR ROAD NEAR AMAR UJALA OFFICE, JHANSI- 284001	Manager (Depot)	9076500289	27100
	42	FSD VARANASI	DLW Road, Manduadih, Varanasi	Manager (Depot)	8853241661	73340
	43	FSD ETAWAH	Near Mehra Chungi, Etawah	Manager (Depot)	9076500309	13060
	44	FSD HATHRAS	FCI, FSD, GIJRAULI, AGRA RD, HATHRAS	Manager (Depot)	7599375926	13360
	45	FSD Harduaganj	FCI, FSD, HARDUAGANJ, DISTT. ALIGHAR. PIN- 202127	Manager (Depot)	9717272792	86850
	46	FSD Parsakhera	FCI FSD Parsakhera	Manager (Depot)	9076500138/727547162	25000

TEN	47	FSD Imalia	FCI FSD Imalia	Manager (Depot)	9319949759	14840
	48	FSD Agra Cantt.	Sarai Khwaja, Agra Cantt	Manager (Depot)	7351838989	51620
	49	FSD Shikohabad	Eta Road, Shikohabad	Manager (Depot)	9759882722	24210
	50	FSD Raibareilly	FSD Raibareilly, Allahabad Road , Raebareli	Manager (Depot)	9452026324	75270
	51	FSD Orai	Railway crossing, Raath road, Orai city, Orai-285001	Manager (Depot)	7408879925	33980
	52	FSD Etah	FCI. FSD, G.T. ROAD, ETHA	Manager (Depot)	9888804520	11890
	53	FSD Shyamnagar	FCI FSD Shyamnagar	Manager (Depot)	9319949759	9990
	54	FSD Naini	FSD Naini, Allahabad	Manager (Depot)	9935249677	51970
	55	FSD Pilibhit	FCI FSD Pilibhit	Manager (Depot)	9076500138/727547162	7500
	56	FSD Basti	FCI FSD Basti	Manager (Depot)	8800786439	8240
	57	FSD Padrauna	FCI FSD Padrauna	Manager (Depot)	9076500269	2500
	58	FSD Banda	FCI FSD Banda	Manager (Depot)	8707254782	5000
	59	FSD Fatehpur	Bahua Road, FSD Fatehpur	Manager (Depot)	9792439050	8340
	60	FSD Kasganj	FCI, FSD, KASHGANJ, DISTT. KASSIRAM NAGAR, (U.P)	Manager (Depot)	9411237341	9160
	61	FSD Azamgarh	FSD AZAMGARH, NEAR CHILDREN SCHOOL, 276001	Manager (Depot)	7906530144	22300
	62	FSD Faizabad	FSD Gaddopur, Faizabad-224001	Manager (Depot)	9076500141/8757112099	39230
	63	PEG GB NAGAR (Dadri)	Dadri	Manager (Depot)	9760772504	10000
	64	PEG Mau	Peg raini Mau, 275101	Manager (Depot)	9450066222	20000
	65	PEG Shrawasti (Bhinga)	Bhinga	Manager (Depot)	9076500115/8510815027	10000

*** The above lists of offices are expected to be audited. However, offices offered for Audit may be more /less.**

Annexure II

Transaction / PV Audit Report Evaluation Statement

(Depot/AO/RO/ZO/IFS/Hqrs)

Sl.	Audit evaluation criteria	Marks	Marks allotted by reporting officer	Marks allotted by accepting officer
1	Attendance	5		
2	Adherance to audit schedule	5		
3	Adherance to reporting schedule	5		
4	Tranaction Key Documents	5		
5	Master key documents/ criteria/circulars/Best practices	5		
6	Appropriate classification	5		
7	Audit findings Part II A	10		
8	Audit findings Part II B	10		
9	Audit finding Part II C/ Part II D	20		
10	Audit finding Part III	5		
11	Recovery expected at the instance of audit	20		
12	Follow up on all outstanding paras from previous reports	5		
		100		
	REPORTING OFFICER** :			
	Name:		Signature	
	Designation:			
	Office:			
	ACCEPTING OFFICER* :			
	Name:		Signature	
	Designation:			
	Office:			

* GM(IA) ZO for Depot / AO/RO and GM(IA) Hqrs for ZO/IFS/Hqrs

**AGM/DGM(IA) RO for Depot /AO/RO,DGM(IA) ZO for ZO and DGM(IA) Hqrs for Hqrs/IFS

Annexure II (contd.)

TRANSACTION AND PV REPORT EVALUATION CRITERIA:

Sl.	Audit evaluation criteria	Marking methodology/ rules		
1	Attendance	1. Attendance of Partner for at least one day (2 marks) and 2. Attendance of two audit officials regularly as per assignment (3 marks). Marks will be given proportionately based on attendance.		
2	Adherence to audit schedule	Audit commencement from the day as stipulated in FCI assignment letter will fetch full marks. For every one day delay one mark will be deducted subject to minimum mark of 0.		
3	Adherence to reporting schedule	Submission of Audit report (including PV report where ever applicable) on the date as stipulated in FCI assignment letter will fetch full marks .For every one day delay one mark will be deducted subject to minimum mark of 0.		
4	Transaction Key Documents	Transactions related documents (ie office record /ledger/register and supporting working papers) to substantiate the para raised. Where ever para value has been quantified, documents should support such figures. Full marks for linking all transaction documents.		
5	Master key documents/ criteria/circulars/Best practices	Master documents on FCI policy/ procedure like circular /instructions / MTF (or relevant extract thereof) based on which audit para is raised should be linked. External documents on best practices, etc may also be linked for policy deficiency related paras. Audit paras are generally of two kinds (a) Policy/procedure deviation related para and (b) policy/procedure deficiency related para .Marks allotment will be as per following procedure:		
		Para Type	Linking of FCI circular /instructions / MTF	Linking of external documents onbest practices, etc
		Deviation paras	100%	-
		Deficiency paras	50%	50%
6	Appropriate classification	Audit Paras classified as per reporting procedure prescribed will yield full marks. For each para misclassification one mark will be deducted subject to minimum marks of zero.		
7	Audit findings Part II A	One or more para under this head will yield full marks else no marks.		
8	Audit finding Part II B	One or more para under this head will yield full marks else no marks.		
9	Audit findings Part II C/ Part II D	Each para under this head will yield 3 marks subject to maximum of 20 marks.		
10	Audit finding Part III	Each para under this head will yield 1 mark subject to maximum of 5 marks.		
11	Recovery expected at the instance of audit	Recovery expected range	Marks	
		Rs 1 to Rs 1 lakh	2	
		>1 lakh to Rs 5 lakh	4	
		>5 lakh to Rs 25 lakh	8	
		>25 lakh to Rs 50 lakh	12	
		>50 lakh to Rs 1 crore	16	
		>Rs 1 crore	20	
12	Follow up on all outstanding paras from previous reports	Compliance status in current audit period on old issues raised in outstanding paras need to be commented as “being complied “or “noncompliance still persisting”. Marks to be given proportionately based on no. of outstanding paras and no. of paras commented upon.		

Benchmark score: 60

Calculation method of score:

Score will be calculated based on transaction audit and PV reports only. For depots, both audit and PV report will be treated as one report.

Score = Cumulative average of all reports for this financial year or average of last 3 reports for this financial year whichever is lower.

Note:

- 1) In case when Benchmark Score is less than 60, Regional/ Zonal Head of IA&PV shall have more supervision on the assigned work for betterment of reporting.
- 2) Benchmark Score shall also be considered while extending the contractual period.

Annexure III

**FORMAT FOR REPORT ON PHYSICAL VERIFICATION, TRANSACTION
AUDIT AT Hqrs/IFS /ZO /RO /AO / DEPOT AND ACCOUNTS AUDIT**

A. Format for Physical Verification Report:

- a) **ISI Physical verification:** Refer Annexure III A.
- b) **Auditor's selected stacks and baby stacks /Peripheral count etc:** No format specified. For 100% PV, report as per ISI PV format. Checklist for PV as specified in Audit Manual may be referred for multiple PV related matters to be covered.

B. Format for Transaction Audit at Hqrs/IFS/ZO/RO/AO/Depot: Refer Annexure III B.

C. Format for Accounts Audit: No format specified. Follow ICAI Guidelines for preparation of Account Audit Report

FOOD CORPORATION OF INDIA**Annexure III A****RESULT OF 100% WEIGHMENT ON ISI METHOD AS ON.....**

Name of Region/ District & Depot:

Total Stock as per Book Balance As On.....: Bags and Weight

- 1 Stack No..... 2 Date of Formation. 3Commodity
- 4 Packing Size..... 5 Book Weight (kg)..... 6No. of Bags
- 7 Moisture (%) at receipt 8 No. Of Trucks 9Grade
- 10 Type of Storage 11 Weight of loose grains (kg)
- 12 Moisture (%) of loose grains 13 Procurement/receipt weight (kg)
- 14 Weight of stacks taker by truck and weighbridge

Truck No.	Gross Weight (in kg)	Tare weight of truck only (in kg)	No. of bags (in truck)	Moisture percentage

Note:

- 1 If figure on procurement weight is not available then take book weight = procurement weight for the purpose of analyzing the data. Item Nos. 5 & 6 above is the recorded data in the stack card observed during PV.
- 2 Loose grains should be weighed sepertely. In item No. 11, weight of loose grain means it is net weight loose grains (i.e. excluding bag weight)

Depot Incharge A.M. (Depot) A.M. (P.V.) AM (QC)/TA

DATE:

Annexure III B

**TRANSACTION AUDIT REPORT CONSISTING OF PART-I to PART-VI
ON THE TRANSACTIONS OF _____**

FOR THE PERIOD

FROM _____ TO _____

DISCLAMIER

The transaction audit report has been prepared on the basis of information furnished and made available by _____. Internal audit disclaims any responsibility for any misinformation and/ or non-information on the part of _____.

PART-I

Part I-A	INTRODUCTION
Part I-B	SETUP
Part I-C	OBJECTIVES OF OFFICE UNDER AUDIT
Part I-D	OPERATING RESULTS OF OFFICE
Part I-E	MANPOWER ANALYSIS
Part I-F	COMPUTERIZATION
Part I-G	STATUS OF LEGAL CASES
Part I-H	LOSS DUE TO THEFT, FIRE OR EMBEZZLEMENTS:
Part I-I	LAST INTERNAL AUDIT/ C&AG AUDIT
Part I-J	SCOPE OF AUDIT/AUDIT OBJECTIVES/AUDIT CRITERIA/AUDIT METHODOLOGY
Part I-K	ENTRY AND EXIT CONFERENCE
Part I-L	AUDIT PERSONNEL AND THEIR ATTENDANCE DETAILS

PART-II-A

(SIGNIFICANT AUDIT FINDINGS ON POLICY DEFICIENCIES)

PART-II-B

(AUDIT FINDINGS ON FRAUD/MISAPPROPRIATION)

PART-II-C

(AUDIT FINDINGS ON RECURRING DEVIATIONS/VOILATION OF INSTRUCTIONS SUBJECT TO MATERIALITY)

PART II-D

(AUDIT FINDINGS ON ISOLATED CASE OF DEVIATION / VIOLATION OF INSTRUCTIONS THAT RELATES TO PROCUREMENT , MOVEMENT , STORAGE, HANDLING AND TRANSPORTATION , STORAGE/TRANSIT LOSS , QUALITY CONTROL AND FUNDS SUBJECT TO MATERIALITY .)

PART III

(AUDIT FINDINGS ON OTHER ISSUES NOT COVERED UNDER PART II A/B/C/D)

PART IV

(FOLLOW UP ON FINDINGS OUTSTANDING FROM PREVIOUS REPORTS)

PART-V

(BEST PRACTICES BEING ADOPTED BY THIS OFFICE)

PART-VI

ACKNOWLEDGEMENT

Enclosed : Table I /II /III

Table I

Classification principle for categorisation of transaction audit para

Category head	Category description	Remarks
Part II : Significant audit para		
Part II-A	Policy Deficiencies	Such paras to be forwarded to Hqrs also for information.
Part II-B	Fraud / Misappropriation	Such paras to be forwarded to ZO for immediate necessary action and to Hqrs also for information.
Part II-C	Recurring deviations / violation of	

	instructions subject to materiality as per table II.	
Part II-D	Isolated case of deviation/ violation that relates to procurement, movement, storage, handling and transportation, storage/ transit loss, Quality control and funds subject to materiality as per table II.	
Part III : Other audit para	Other paras not covered under Part II A/B/C/D	

Table II

Materiality classification principle for categorisation of transaction audit para

Item Description	Materiality assessment parameter	Material value
Quantitative(value can be determined)	Absolute monetary impact	>Rs 1 crore
Qualitative(importance of context to be determined)	Based on professional judgement	Material
Fraud / Misappropriation	All cases are material	All cases are material

Table III

Sample Format for framing Audit observation

The auditor is advised to follow the following pattern while framing an audit observation:-

- Para No: The Auditors is expected to follow the pattern for numbering the Audit observation in a manner as prescribed below so that each audit Para has a unique identity number.

<u>Para relating to office</u>	<u>Numbering Pattern</u>	<u>Example</u>
<u>Hqrs</u>	FCI/Hqrs/Division____/FY____/Para NO.	FCI/Hqrs/Division Quality Control /FY 18-19/1.....
<u>Zonal Office</u>	FCI/ZO(____)/FY____/Para NO.	FCI/ZO(north)/FY 18-19/1...
<u>IFS</u>	FCI/IFS/FY____/Para NO.	FCI/IFS/FY 18-19/1.....
<u>Regional Office</u>	FCI/Zonal Office/Regional Office/FY____/Para NO.	FCI/WZ/MP/FY 18-19/1,2,3...
<u>District Office</u>	FCI/ZONE/RO/District office/ FY____/Para No.	FCI/WZ/MP/Jabalpur/ FY 18-19/1...
<u>Depot</u>	FCI/ZONE/RO/AO/Depot/ FY____/Para No.	FCI/WZ/MP/Jabalpur/Rampur / FY 18-19/1....

- ii) Audit Observation Title: A single line statement reflecting the gist of Audit Observation with money value to the extent it can be best quantified should be given for each para.
- iii) Risk Category: the Audit observation may be categorized under any of three classifications viz High Risk , Medium Risk or low risk depending upon nature of irregularities/weakness in internal control observed during the audit process.
- iv) Observation: The Auditors observation/findings should be explained in detail. It should essentially bring out the analysis of auditor on a particular area of review. The report should be a clear reflection of audit observation rather than a compendium of information or in questionnaire form. Where ever irregularities are observed during the audit process, the same is to be quantified, to the extent possible, in terms of money value. The observation should bring out specific irregularities and should not be vague or of general nature.
The observation should also indicate, to the extent possible, prescribed procedure, applicable circulars/instructions on the subject that should have been followed and deviations observed by the auditors. It should describe the existing practice being followed by the auditee.
- v) Reply/Comments of the Auditee, if furnished by auditee
- vi) Impact of audit observation both in money value and on the system of Internal Control.
- vii) Recovery, if any proposed be stated in money value
- viii) Recommendations

Reports not containing specific details as brought out above would not be accepted.

Annexure-IV**APPOINTMENT LETTER**

No.

Dated: / /

To

M/s _____

SUB:- Offer for conducting internal audit and/or PV of _____ (Region- _____)

Dear Sir,

In response to Limited Tender Inquiry No.....dated.....,we are hereby please to offer the assignment of conducting internal audit and/ or PV of units specified at annexure 1 of the tender.

All Terms and Conditions shall be as per the tender.

1. The Internal Audit Manual of the Corporation is being sent to you by E-mail for your perusal and reference.

(Travelling Allowance/ Daily Allowance)

2. TA/DA shall be applicable from the location of Branch Office of Auditor in the States to the Auditee units.
3. For local audit (Including NCR) TA/DA entitlement Is as per the local tours i.e local conveyance as per the local Govt. rates of auto/ Taxi for all working days to and fro journey to each auditor. The audit being local, no separate TA/DA /Hotel charges shall be paid by the corporation. However, the auditors are entitled for DA @ 35% of ordinary DA. The DA rate is as under:-

	Ordinary DA per day	Local Conveyance by
Assistants/Article Clerk	Rs.....	Auto/ Taxi
Qualified CA	Rs.....	Taxi
Partners	Rs.....	Taxi

(ZO/Hqrs to fill up as per latest instructions)

4. For Outstation Audit, it is imperative to mention that Hotel bill/Invoice in r/o stay must be tax invoice with payment receipts.

Besides above, the Firm shall be paid TA/DA subject to submission of original vouchers i.e. tickets / hotel bill as per rules of the Corporation for undertaking the audit assignments, as follows:-

Status of Auditor	TA/DA entitlement equivalent to	Entitlement*				Entitlement of local conveyance
		Hotel Charges		Daily Allowance		
		Class X & Y Cities (Rs.)**	Other Cities (Rs.)	X & Y Cities for the purpose of HRA (Rs.)	Z class cities (Rs.)	
a. Assistants/ Article Clerk	Manager rank					Auto/ Taxi
b. Qualified C.A.	AGM rank					Taxi
c. Partner	DGM rank					Taxi

(ZO/Hqrs to fill up as per latest instructions)

*Only for out of station audit.

** List of X &Y cities is also enclosed herewith.

- Partner there is a limitation of reimbursement of only Single to & fro visit in the auditee office for each assignment.
- Local conveyance as per local Government rate for going to Railway Stations / Bus Stand / Hotel and coming from Railway Stations / Bus Stand / Hotel for all working days for to and fro to each auditor.
- The travel entitlement only for out of station audit is as follows:-

Status of Auditor	Travel entitlement by train / Air	Travel entitlement by bus
Article Clerk	2 nd AC/Chair Car (Shatabdi	Actual fare by any type

	Train) by Train	of public bus including Air-conditioned bus.
Qualified C.A.	2 nd AC by Train	
Partner	2 nd AC by Train	

(ZO/Hqrs to check & update as per latest instructions)

Remarks:- The outstation journey should be performed normally by train / bus in case the journey is performed in exigency by own car in that case, the reimbursement will be made at par with the entitled class of train fare.

4. The Audit fees pre-receipted bill in prescribed tax Invoice indicating GSTIN, Bank details with IFSC Code, PAN No. etc. along with the audit report shall be submitted to concerned ZO/Hqrs. Further, one copy each of Audit Report (hard copy by post and soft copy to mail ID..... is also to be sent to the Auditee unit and Internal Audit Division, of Regional office of the concerned unit. The bill will be processed and paid by the Regional office /ZO/Hqrs after acceptance of the report by concerned Zonal Office/ Hqrs The concerned Regional office / ZO/Hqrs be consulted for preparation of bill for quoting GSTIN of respective state under that Region.
5. The audit report will be submitted to the Auditee within two weeks of completion of the audit with the direction to the concerned unit head to submit the reply within two weeks.
6. The concerned administrative head/Deputy administrative head of the auditee unit will issue a certificate on the attendance of the auditor.
7. The CA firm will also issue a certificate along with the Audit bill indicating:

SL No.	Name Asstt./ Article Clerk Qualified CA Partner	Designation	Attended office on	auditee

Thanking you,

Yours faithfully,

FOOD CORPORATION OF INDIA
HEADQUARTERS: NEW DELHI.

No. S&S/SA/37/1(28)/100%Wt./2003/

Dated: 26-03-2003.

The Sr. Regional Manager
Food Corporation of IndiaSub: Physical Verification of stocks as on 31-3-2003 on the
Basis of ISI method in depots selected by the
Headquarters.

Ref: Letter No.S&S/SA/37/1(27)/APV/03 dated 10-2-2003.

Sir,

Please refer to letter No.S&S/SA/37/1(27)/APV/03 dated 10th February 2003 regarding Annual Physical Verification of stocks etc. as on 31st March 2003 on peripheral count basis and for conducting 100% weighment of all baby stacks. In continuation to these instructions, it is brought to the notice of all field offices that the system of selection of depots by Chairman has since been discontinued and in its place ISI method of selection of depots and selection of stacks has been introduced. This method will be followed for physical verification by IA & PV Division, Vigilance Division, Special PV and Chairman/MD squad in addition to the APV and quarterly PV. According to the new ISI method, the following procedure will be followed:-

2. SELECTION OF DEPOTS:

2.1 For Annual Physical Verification, the selection of depots will be made at Headquarters as per the computer package only. The list of depots so selected will be sent to the Regional Office. Names of depots selected for APV as on 31-3-2003 on ISI method in respect of your region are given in Annexure-I. Similarly, for quarterly PV, depots selected by Zonal Offices as per the ISI methodology will be communicated to the Regional Offices.

3. SELECTION OF STACKS FOR 100% WEIGHMENT:

3.1 On receipt of the list of selected depots (Annexure-I) Regional Office will immediately obtain the Census List from the District Managers in respect of all the stacks of wheat and rice available in the depot as on 31-3-2003 much in advance excluding all damaged stocks, stock under litigation/ tender sale and baby stacks. The Census list may be obtained indicating stack No., date of formation, commodity, packing size, quantity of the stack, number of bags in the stack and initial moisture

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- e) After submission of census list, all issues made from any stack should be recorded as per requirement of proforma I and hence for each of such transaction this proforma is to be filled. This when done shall avoid complication in case of selection by the computer of any such stack which may be partially or fully killed in between the period i.e. from submission of census list and stack selection process is over and PV starts.
- f) Assistant Manager (QC)/TA deputed to associate with the PV team will draw a composite sample from each of the truck and ascertain the Moisture Content and record it in proforma-I. The moisture content of loose grain should be separately indicated in the appropriate column.
- g) For each stack separate proforma-I should be used. The entries may be made in KG. Gms only. Since the lorry weighbridge indicate weight in KG only, .000 may be recorded against grams in the concerned column. These stack-wise proforma will be used as final data-sheets for feeding the data into the Computer for analyzing the PV results and therefore care may be taken for its accuracy.
- h) In a rare case, if different filling-size bags are found in a stack, these should be weighed separately for each such packing size and separate proforma I be filled up.
- i) On completion of the weighment of the stack, the proforma-I should be signed by Depot Incharge, A.M (D), A.M (PV) and A.M (QC)/TA and forward it immediately to the Regional Office with a copy to the District Manager.

5. CONSOLIDATION OF DATA:

5.1. AT DEPOT LEVEL:

On completion of 100% weighment of all the selected stacks in a depot, the Assistant Manager (PV), Assistant Manager (Depot) and Assistant Manager (QC) will consolidate the data in Proforma II A & B (enclosed) separately for each commodity and forward to the District manager along with copies of the data-sheets in proforma-I with comments on high percentage of loss/gain or of any irregularities observed.

content etc. for making entries in the computer. **The computer package requires a DOS or Windows based Personal Computer for operation and can not be used on a UNIX based system.**

3.2. A Committee of 3 Cat.I officers may be formed at the Regional Office for implementation of the scheme. On receipt of the census list of all the stacks of the selected depots, depot-wise details of the stacks should be fed into the Computer using the "STACKS.EXE" program provided by the ISI and circulated by ED (IA) vide his o.o. letter No.HQ/IA/ISI/PV dated 10th January 2003. Enter details of the stacks indicating Stack No., Date of formation, Commodity, Packing Size, Quantity of the stack, number of bags in the stack and Initial moisture content etc. Once the stacks are selected by using the "STACKS.EXE" program for each depot, the list of stacks should be forwarded to the concerned District Manager under sealed cover so as to make available the list of stacks to the PV team on its arrival at the Depots.

4. WEIGHMENT OF STOCK IN THE SELECTED STACKS:

The PV teams constituted for the purpose of 100% weighment will carry out the following steps:

- a) The PV team may obtain the list of stacks selected for 100% weighment. The selected stacks should be checked and the particulars of the stack should be entered in Proforma-I from serial number 1 to 14.
- b) The total number of bags in the stack should be so divided to ensure that equal number of bags are loaded in each truck for weighment, except in the last truck.
- c) Where lorry weighbridge is not available even in nearby area of selected depot, weighment may be conducted through platform/beam scale and weight declared for group of 100 bags except last group which may contain less than 100 bags.
- d) The stacks should be killed and loaded into trucks for weighment on the lorry weighbridge. Check the weight of the truckload and indicate the truck-wise result in the proforma-I in the appropriate column. The loose grain should be collected and weighed with separate scale. In case there is no lorry weighbridge, weighment should be carried out on beam-scale. Item No. 11 weight of loose grains means it is net weight of the loose grain (i.e. excluding bag weight)

5.2 At District level:

On completion of the 100% weighing, the District manager will immediately forward the data as in proforma-I for each stacks weighed depot-wise to the Regional Office by courier/special messenger. Apart from this, the District manager will consolidate the result of 100% weighing commodity-wise in Proforma III A & B (enclosed) for the district as a whole with stack-wise/depot-wise details and forward the same to Sr. Regional Manager immediately with his comments/action taken on high-losses/gain wherever observed.

5.3. AT REGIONAL LEVEL:

On receipt of final data-sheets in proforma-I from the District Offices, stack-wise/depot-wise entries will be fed into the Computer at Regional Office under direct supervision of a senior Officer using ISI package "ANALYSIS.EXE" program under the supervision of at least one Committee member and the results revealed as out-put indicating depot-wise, district-wise and Regional total be obtained in floppy and forward the same to Headquarters, New Delhi along with its print out latest by 31st May 2003. A copy of the print out may also be sent to Zonal Manager concerned.

5.4 The depot/district-wise consolidation may also be done in proforma - IV A & B (Enclosed) separately for each commodity indicating depot total, district total and regional total and forward the same to Stocks Division Headquarters latest by 31st May 2003 along with APV reports with copy marked to the Zonal Manager concerned for further necessary action at Headquarters.

(AUTHORITY : 285th MEETING OF BOD HELD ON 24-5-2002)

Mallai
(M. MALLAIAH)
MANAGER (STOCKS)

copy to:

1. All EDs/AFA/Managers in FCI : Headquarters : New Delhi.
2. PS to MD/Chairman.
3. ED (Training): FCI: Headquarters: New Delhi with request to kindly organize a full-fledged computer training to the officers/staff dealing with the subject.
4. Zonal Manager, FCI, Zonal Office,
5. Principal, CTI, FCI, Gurgaon.
6. Manager (IA&PV)/JM(IA&PV), FCI, Zonal office/Regional Office, Food Corporation of India,
7. J.M (Computer): FCI : Hqrs : New Delhi. It is requested to please equip the Sr. Regional Managers & District Managers with computer packages for necessary action at their end.

PROFORMA

RESULT OF 100% WEIGHMENT ON ISI METHOD AS ON 31-03-2003.

TOTAL STOCKS AS PER BOOK BALANCE AS ON 31-3-2003: BAGS & WEIGHT.

14. Weight of stacks taken by truck and weighbridge _____ 15. Procurement/receipt weight (kg) _____

NOTE: 1. If figure on procurement weight is not available then take book weight = procurement weight for the purpose of analyzing the data. Item Nos. 5 & 6 above is the recorded data in the stack card observed during PV.
2. Loose grains should be weighed separately. In item No.11, weight of loose grain means it is net weight of loose grains (i.e. excluding bag weight)

AM(QC)/TA

FORMAT - III - A, & B

REGION :

NAME OF DISTRICT :.....

PROFORMA III-A FOR READY ISSUABLE STOCKS

PROFORMA III-B FOR UPGRADABLE / ISSUABLE STOCKS

TOTAL NUMBER OF STACKS IN THE DEPOT: TOTAL NUMBER OF STACKS SELECTED FOR 100% WEIGHTMENT:

COMMODITY-WISE CONSOLIDATION OF DEPOT-WISE RESULT OF 100% WEIGHMENT OF STOCKS OF DEPOTS SELECTED BY THE CHAIRMAN IN ANNUAL PHYSICAL VERIFICATION AS ON 31-03-2003

COMMODITY

(WEIGHT IN QUINTALS)

CERTIFIED THAT THE RESULTS OF 100% WEIGHMENT ADJUSTED / ACCOUNTED FOR IN THE MASTER LEDGER / STOCK ACCOUNT ETC. AS ON 31-03-2003.

A.M (A/C:5)

A.M. (STORAGE)

DISTRICT MANAGER

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FOOD CORPORATION OF INDIA :

FORMAT - N - A & B

PROFORMA IV-A FOR READY ISSUABLE STOCKS

PROFORMA IV-B FOR UPGRADABLE / ISSUABLE STOCKS

TOTAL NUMBER OF STACKS IN THE DEPOT: TOTAL NUMBER OF STACKS SELECTED FOR 100% WEIGHMENT:

COMMODITY-WISE REGIONAL CONSOLIDATION OF DEPOT-WISE RESULT OF 100% WEIGHMENT OF STOCKS OF DEPOTS SELECTED BY THE CHAIRMAN IN THE ANNUAL PHYSICAL VERIFICATION AS ON 31-03-2003

COMMODITY :

(WEIGHT IN QUINTALS)

[illegible]

CERTIFIED THAT THE RESULTS OF 100% WEIGHMENT ADJUSTED / ACCOUNTED FOR IN THE STOCK ACCOUNT ETC. AS ON 31-03-2003.

JML DM (AJCS)

JM / D.M (STORAGE)

SR.REGIONAL MANAGER / REGIONAL MANAGER

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ALLOCATION OF WORKING DAYS FOR VARIOUS AUDITS**PART - A****I: For Transaction Audit of Area/ Regional Office:-**

<u>Office</u>	<u>No. of working days</u>
High Turnover Regional Offices (Turnover \geq 54 Lakh MT p.a)	21
Regional Office (Turnover $<$ 54 Lakh MT and $>$ 18 lakh MT p.a)	15
Low Turnover Regional Offices (Turnover \leq 18 Lakh MT p.a)	09
High Turnover Area Offices (Turnover \geq 10.5 Lakh MT p. a)	15
Area Office (Turnover $<$ 10.5 Lakh MT and $>$ 3.5 lakh MT p.a)	12
Low Turnover Area Offices (Turnover \leq 3.5 Lakh MT p.a)	09

Note: -

- a) For Area Office/s where Pay Offices are operated, additional four days for each Pay Office may be considered with fee thereon to be proportionately increased.

II: For Physical Verification of Stocks at depots:-

<u>S No.</u>	<u>Stock Position</u>	<u>No. of working days for P.V. of Stocks</u>
1	Upto 5,000 MT	4
2.	For additional 5000 MT	1

Note: -

- a) PV includes 100% peripheral counting of bags, 100% baby stack weighment, weighment of ISI method selected stacks and weighment of one stack through Auditor's discretionary stack selection.
- b) For every additional 20,000 MT stock position, weighment of one additional stack through Auditor's discretionary stack selection to be done.
- c) If Wheat and Rice both are available, one additional day will be provided (for ISI PV).

III: For Transaction Audit of depots:-

<u>S No.</u>	<u>Stock Turnover</u>	<u>No. of working days</u> (As per existing Instructions)
1	Upto 50,000 MT	4
2	50,000 MT to 100,000 MT	7
3	Above 1 Lakh MT	10

Part – B**I: For Transaction Audit of Headquarters, Zonal Offices and IFS:-**

<u>Office</u>	<u>No. of working days</u>
Headquarters *	10
Zonal Office	10
IFS Gurugram	10

Note: -

- a) Allotted days include time for preparation of report.
- b) Stock turnover includes Purchase, Sales, Transfer-In & Transfer-Out of previous Financial Year of concerned Area/Regional Office.
- c) Additional working day be allowed with proper justification.
- d) * At Hqrs. 10 days for Personnel/IR/S&C/Funds/Engg./ IT/Movt. Division each and for Remaining Divisions, 10 days allocated for cluster of 3 remaining divisions.

No. IA & PV HQ / MOD / Coverage / 2011-12

Dated: - 15.01.2019

Circular No. /2019

**SUBJECT: - PHYSICAL VERIFICATION OF FOODGRAINS
REITERATION OF INSTRUCTIONS.**

- A. Reference is invited to various Instructions / Circulars / Guidelines issued by Headquarters from time to time on procedure / coverage of Physical Verification of Stocks of foodgrains by IA & PV Division.
- B. Instructions on Physical Verification, in vogue, were modified due to acute shortage of Staff in IA Division vide Circular no. 04 / 2011 dated based on the resolution passed in 337th meeting of Board of Directors held on 21.07.2011. Later on outsourcing in regions for Internal Audit work, on need basis, was approved by Board of Directors in its meeting held on 20.12.2018 to overcome shortage in manpower. For further strengthening the functioning of Internal Audit & Physical Verification, revised outsourcing method has been approved by Board of Directors in their 390th meeting held on 20th December'2018. Since outsourcing is allowed to fill the gap of shortage of manpower, the detailed Physical Verification instructions already in existence are to be abided to.
- C. For the convenience and ready reference of Officers deployed in IA & PV Division in Field offices; most significant instructions on the subject are reiterated hereunder:-
1. As per Circular no. 4 of 2011 dated 09.08.2011, issued from file no. IA & PV / HQ. / MOD / PV / COVERAGE / 2011-12 / 303, the IA & PV Division is to conduct Physical Verification of Stocks of foodgrains in Depots as detailed below:-
 - a) Depots having capacity of 10000 M.T & above:-Atleast once in a year.
 - b) Depots with lesser capacities : - Atleast once in two years.
 2. Refer Item no. 32 / 2002 (285th Adj.-BD) on P.V. of foodgrains of B.O.D meeting held on 26.06.2002 whereby it was resolved that:-

“RESOLVED THAT physical verification method as suggested by ISI in their Report dated 23rd February, 2001 and further modified by their Report dated 11th March'2002 be and is hereby approved. The revised method should be used for quarterly / annual physical verification by the executive divisions. The revised method should also be applied for physical verification by IA & PV Division, Vigilance Division, Special PV and Chairman / MD Squads.”

The method of Physical Verification as stated in FCI-Headquarters letter no. S&S / SA / 37 / 1 (28) / 100 % Wt. / 2003 dated 26.03.2003 and as amended from time to time (including letter no. _____ dated _____) is to be followed for selection of Stacks for 100% weighment.

Further, PV includes 100% weighment of Baby Stacks.

: - Instructions vide Letter dated 26.03.2003(ISI)
(Enclosed at Annexure-A)

3. Peripheral counting of bags on 100% basis after entire stock stored in the Depot is to be made by the PV Team.

: - Clause 10.2 of Manual Chapter-10)

4. In case of significant variations noticed, in the weight of stack(s) weighed from the book weight, the PV need to be extended to the whole shed & then to the whole of depot, as the necessity may arise.

The declaration statements of the balances of commodities and other articles as prescribed at Para 10.4 of the Internal Audit Manual need to be obtained and the points indicated at Para 10.6 of the Manual need to be looked into, while conducting PV by the PV team and reported accordingly.

(Extract of Para 10.4 & 10.6 enclosed at Annexure-B)

The PV Team would satisfy itself that the commodity wise book weight as indicated in the declaration statement submitted by the Depot-Incharge also tallies with the balance reflected in the IRRS, Online Depot ERP and Report, in case variation is noticed.

Any cutting or overwriting in the Depot Stock Registers (Stack, Shed and Master Stock Ledger) as long as they are maintained manually, are to be enquired into and reported by the PV Team.

: - Circular 4 / 2011

5. Report on result of 100% weighment on ISI Method is to be submitted in the Performa at Annexure-III (A & B). (Copy enclosed).
6. Refer Chapter no. 10; Clause-10.2 (Last Para) of IA & PV Manual (copy enclosed at Annexure-C) wherein in addition to physical verification of stacks based on ISI Method, weighment of Stack through Auditors discretionary stack selection is mentioned.
Auditors' discretionary Stack selection was annexed to the proposal placed before Board of Directors in 390th meeting held on 20th December'18, which was duly approved. Accordingly, for Stock Position up to 5000 M.T weighment of one stack through Auditor's discretionary Stack selection to be carried out. For every additional 20000 MT stock position, weighment of one additional stack through auditors discretionary stack selection to be done.
7. For PV Report Format refer Annexure-D.

(Ajay Kumar)
Executive Director (IA)

Annexure- VIII

ASSIGNMENT LETTER

No.

Dated: / /

To

M/s _____

Ref:- Appointment Letter No.....Dated.....

SUB:- Assignment for Conducting internal audit and/or PV of _____ (Region- _____) – for the period from _____ to _____

Dear Sir,

This is with reference to our e-mail/letter No..... datedconveying your appointment for conducting Internal Audit and /or PV of as per the terms and conditions as specified in the aforesaid tender.

The extract of internal audit Manual indicating the scope and other details for conducting internal audit has already been sent which may be referred for conducting the audit. It is advised to obtain the current circulars/ guidelines / instructions available with the auditee for your audit purpose.

It may also be ensured that internal audit of the aforesaid unit must be initiated on or before and Audit Report must be issued within 14 days from the last date of attendance in auditee office. It is also requested that Audit programme may be intimated to the Head of the Auditee Office and concerned Regional Office.

TENDER APPLICATION

From (Full name & address of the tenderer)

To,

THE EXECUTIVE DIRECTOR (ZONE)
FOOD CORPORATION OF INDIA
ZONAL OFFICE:

Dear Sir,

With reference to your e-Tender Enquiry No..... I submit the e-Tender for appointment of Firm of Chartered under two bid system for undertaking **Internal Audit & Physical Verification of stocks in FCI.**

I have thoroughly examined and understood all the terms & conditions as contained in the Tender document, invitation to tender, General Information to Tenderer and its annexure & appendices and agree to abide by them.

I agree to keep the offer open for acceptance upto and inclusive of _____ and to the extension of the said date by 15 days in case it is so decided by the Executive Director (Zone)/ IA at Hqrs.

I/We shall be bound by communication of acceptance of the offer dispatched within the time.

I/we also agree that if the date upto which the offer would remain open is declared a holiday for the Corporation the offer will remain open for acceptance till the next working day.

I do hereby declare that the entries made in the tender and Appendices/Annexures attached therein are true and also that I/We shall be bound by the act of my/our duly constituted Attorney.

I/We hereby enclose Electronic Clearing System/RTGS/NEFT Ref No _____ dated _____ for _____ Rs...../-(Rupees only) towards Earnest Money and Tender processing Fee. In the event of my/our tender being accepted I/We agree to furnish Security Deposit as stipulated in the tender and put in place the necessary services within fifteen working days of acceptance of the Tender.

I/We do hereby declare that the entries made in the Tender are true and also that I/We shall be bound by the acts of my/our duly constituted Attorney.

I/We hereby declare that my/our firm has not been blacklisted or otherwise debarred during the last five years by the Food Corporation of India, or any other Public Sector Undertaking or any Government, or any other client, for any failure to comply with the terms and conditions of any contract, or for violation of any Statute, Rule, or Administrative Instructions.(*)

I/We hereby declare that my/our Firm was blacklisted/debarred by _____ (here give the name of the client) for a period of _____, which period has expired on _____. (Full details of the reasons for blacklisting/debarring, and the communication in this regard, should be given)(*)

(*) (strike out whatever is not applicable)

I/We hereby declare that no contract entered into by me/ my Firm with the Food Corporation of India, or any other Public Sector Undertaking or any government, or any other client, has been terminated before the expiry of the contract period at any point of time during the last five years.

I hereby declare that the Earnest Money Deposit and/or Security Deposit has not been forfeited or adjusted against any compensation payable, in the case of any Contract entered into by me/us with the Food Corporation of India, or any other Public Sector Undertaking, or any government during the last five years.

I hereby declare that I have not been convicted at any time by a Court of Law of an offence and sentenced to imprisonment for a period of three years or more.

I/We certify that all information furnished by me/us is correct and true and in the event that the information is found to be incorrect/untrue, the Food Corporation of India shall have the right to disqualify me/us without giving any notice or reason therefor or summarily terminate the contract, without prejudice to any other rights that the Corporation may have under the Contract and Law.

I/We shall not share the data/information and analysis relating to FCI, obtained during course of their audit and physical verification with any other person and entity.

I/We undertake that any information pertaining to the Central and State Government or any other agencies involved in business with FCI which comes to the knowledge of the firm/organisation in connection with this assignment will be deemed to be confidential and held in trust, as also for all consequences of its concerned personnel failing to do so. I also agree that I shall ensure due secrecy of information and data as same is not intended for public distribution.

Signature of authorized person
Full Name:

Seal :

Date: _____

Place: _____

Appendix II

Particulars of Tenderer

1.	Name of the Tenderer	
2.	a) Office Address b) Telephone Number c) Fax No. d) Mobile Number e) Email Id	
3.	Nature of the Firm i.e.. whether Partnership firm/LLP firm	
4.	Names & Addresses of all Partners of the tenderer on the date of submission of Bid. (<i>Scanned copies of self-attested relevant document from ICAI are required to be submitted</i>).	
5.	Empanelment No. with CAG (copy of self-declaration or self-certified empanelment letter to be enclosed)	
6.	Address of office in the state/s in which Auditee Office (as per Annexure I) is situated (<i>A scanned copy of list of all offices of the firm with complete address and contact numbers may be enclosed</i>)	
7.	Name of the Contact Persons authorized to sign tender documents with Tel, Mob. Nos. email ids.	
8.	PAN No. of Tenderer (<i>enclose a scanned copy of PAN of the firm/LLP</i>)	
9.	GST Registration No. (<i>enclose a scanned copy of GST registration number of the firm/LLP</i>)	
10.	Date of Partnership deed with latest amendments (<i>Copy of Partnership deed of the Partnership/LLP firm</i>).	
11.	Copy of Registered or Notarised Power of Attorney duly signed by all the partners, if the bid is not signed by all the partners.	
12.	Details of Tenderers Bank Account Account number, Bank Name, Branch, IFSC	
13.	Entire Tender document, attachments and supporting documents are filled, signed, scanned and uploaded in CPP Portal.	
14.	Details of EMD deposited (UTR No./Date of such payment)	
15.	Details of Tender processing fee deposited (UTR No./Date of such payment)	

(Authorized Signatory)

NOTE: For detailed Terms & Conditions, MTF applicable may be referred.

PART B - PRICE BID
PRICE BID/ BoQ

Validate		Print		Help		<u>Item Rate BoQ</u>		Appendix III	
Tender Inviting Authority: The Executive Director (North Zone)									
Name of Work: Internal Audit of FCI Offices and Physical Verification of Foodgrain stocks									
Ref No: Tender No: ZO(N)/IA&PV/outsourcing/RO UP/01/2019-20									
Name of the Bidder/ Bidding Firm/ Company :									
PRICE SCHEDULE (This BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bid is liable to be rejected for this tender. Bidders are allowed to enter the Bidder Name and Values only i.e Basic Rate (column 13)) 1. No. of Units (Column 4) to be filled by Zonal Office/ Hqrs inviting bids. 2. Annual fees is inclusive of all expenses towards Professional Fees, Contingent expenses thereto, all taxes (except GST) and any other expenses. GST would be paid extra at applicable rate. TA/DA & lodging expense will also be paid extra as per clause 21(c) of MTF.									
NUMBER #	TEXT #	NUMBER #	TEXT #	NUMBER #	NUMBER #	TEXT #			
Sl. No.	Item Description	No. of Units	Units	BASIC RATE In Figures To be entered by the Bidder in(fees for one year of audit per unit Rs. P	TOTAL AMOUNT in Rs. P	TOTAL AMOUNT In Words			
1	2	4	5	13	53	55			
1	Transaction Audit of Hqrs/IFS/Zonal Office	0	Nos		0.00	INR Zero Only			
2	Transaction Audit of Regional Office								
2.01	High Turnover Regional Offices (Turnover >= 54 Lakh MT p.a)	0	Nos		0.00	INR Zero Only			
2.02	Regional Office (Turnover <54 Lakh MT and >18 lakh MT p.a)	0	Nos		0.00	INR Zero Only			
2.03	Low Turnover Regional Offices (Turnover <=18 Lakh MT p.a)	0	Nos		0.00	INR Zero Only			
3	Transaction Audit of District Office								
3.01	High Turnover Area Offices (Turnover >= 10.5 Lakh MT p. a)	8	Nos		0.00	INR Zero Only			
3.02	Area Office (Turnover <10.5 Lakh MT and >3.5 lakh MT p.a)	11	Nos		0.00	INR Zero Only			
3.03	Low Turnover Area Offices (Turnover <=3.5 Lakh MT p.a)	0	Nos		0.00	INR Zero Only			
4	Transaction Audit of Depot Office								
4.01	Turnover Upto 50,000 MT	17	Nos		0.00	INR Zero Only			
4.02	Turnover 50,000 MT to 100,000 MT	11	Nos		0.00	INR Zero Only			
4.03	Turnover Above 1 Lakh MT	18	Nos		0.00	INR Zero Only			
5	Physical Verification of Stocks								
5.01	Upto 5000 MT	46	Nos		0.00	INR Zero Only			
5.02	Additional 5000 MT	280	Nos		0.00	INR Zero Only			
6	Accounts Audit of D.Os/R.Os/ZOs/IFS/Hqrs	20	Nos		0.00	INR Zero Only			
Total in Figures					0.00	INR Zero Only			
Quoted Rate in Words					INR Zero Only				

Note:

1. This BoQ template must not be modified/ replaced by the bidder and the same should be uploaded after filling all columns, else the bidder is liable to be rejected for this tender.
2. To be mentioned by ZO/Hqrs inviting bids.
3. Annual fees is inclusive of all expenses towards Professional fees, Contingent expenses thereto, all taxes (except GST) and any other expenses. GST would be paid extra at applicable rate. TA/DA & lodging expense will also be paid extra as per clause 21 (c) of MTF.