



Food Corporation of India, Zonal Office North-East, Guwahati-781007

E-Tender for Appointment of Firms of Chartered/Cost Accountants constituting Partnership firm or a Limited Liability Partnership firm under two bid system for undertaking Internal Audit & Physical Verification of stocks in FCI N&M Region.

**Model Tender Form
Under Two Bid System**

This document is not transferable.

Critical Dates Sheet:

Tender Publish Date/time	11.12.2015
Document Download Start Date/time	11.12.2015 (04.00 PM)
Bid Submission Start Date/time	11.12.2015 FROM 04.00PM
Document Download End Date/time	28.12.2015 UPTO 2.00PM
Bid Submission End Date/time	28.12.2015 UPTO 2.00PM
Bid Opening Date/time	28.12.2015 (3.00PM)

PERIOD/SCOPE OF AUDIT

DO Imphal	12/12-13	2015-16	Year 2015-16 and Arrear Period April/2011-12 to 2014-15
DO Dimapur ,RO Dimapur	01/13-14	2015-16	
FSD(Dimapur, Mokochung, Sangaiprou, Ukhrul, Tuesang, Mon)	4/11-12	2015-16	
FSD Jiribam	09/11-12	2015-16	

FOOD CORPORATION OF INDIA
ZONAL OFFICE: North-East,Guwahati-781007.

INVITATION TO TENDER AND INSTRUCTIONS TO TENDERERS FOR APPOINTMENT OF FIRMS OF CHARTERED/COST ACCOUNTANTS CONSTITUTING PARTNERHIP FIRM OR LIMITED LIABILITY PARTNERSHIP FIRM FOR UNDERTAKING INTERNAL AUDIT & PHYSICAL VERIFICATION OF STOCKS IN FCI N&M Region.

PLACE OF OPENING OF TENDERS	Chamber of: Asstt. General Manager(Audit), FCI ZO(NE), GL Publication Building, GS Road, Guwahati-781007
ADDRESS FOR COMMUNICATION	Asstt. General Manager(Audit), FCI ZO(NE), GL Publication Building, GS Road, Guwahati-781007

IMPORTANT NOTE:

1) Tender documents may be downloaded from Central Public Procurement Portal <https://eprocure.gov.in/eprocure/app>. Intending bidders/suppliers who havenot enrolled /registered in e-procurement should enrol/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: (1) The Executive Director (Zone), Food Corporation of India, may, at his discretion, extend the bid submission date by 15 days and such extension shall be binding on the tenderers.

(2) 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 (Zone),
Food Corporation of India
Zonal Office North-East, Guwahati-781007

To

Dear Sir(s),

For and on behalf of the Food Corporation of India (hereinafter called the Corporation) the Executive Director (Zone), Food Corporation of India, invites Tenders online UNDER TWO BID SYSTEM at Central Public Procurement Portal (URL:<https://eprocure.gov.in/eprocure/app>) for appointment of firms of Chartered/Cost accountants for a period of One year for undertaking Internal Audit of Regional Office/District Offices/Depots & Physical Verification of Depot of Arunachal Pradesh, NEF,N&M Region. The period can be extended for another year depending upon satisfactory performance of the Auditor at the sole discretion of FCI at the same terms & conditions.

(Signature of Tender Inviting Authority)

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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. In addition to this, FCI undertakes movement of levy sugar to Jammu&Kashmir, North-Eastern states, Lakshadweep and Andaman & Nicobar Islands. However, this is a very minor quantity vis-a-vis the movement of food grains.

FCI organization hierarchy consists of 5 Zonal offices, 24 Regional offices and approximately 170 District 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 the **Annexure I**.

2.1.SUPPORT AND INPUTS TO THE FIRM

FCI shall provide adequate office space to the Chartered/Cost Accountant 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 nature / scope of work. However, in case of breakdown of FCI computer/Printer, C.A. Firm will have to make its own arrangement.

3. TIME 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 upto a maximum period of one year, at the sole discretion of FCI, on the same rates, terms &

conditions which can be terminated by FCI at any time during extended period without assigning any reason. FCI shall have the option to allot Audit of more than one financial year to the CA firms depending upon its performance, 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/Cost Accountant firm in the event their services are evaluated as unsatisfactory at any time during the contract period.

4. SCOPE OF THE 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 accounting work. 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 for 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) In general, the Internal Audit must, 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. (**Annexure 'II'**). The questionnaire given in the Annexure II is only illustrative and not exhaustive. The auditor is expected to understand the nature of operations of the unit under review and cover as many areas of operation as possible.

5. SUBMISSION OF REPORT:

The Audit/P.V. Report, complete with all Key documents are to be submitted to the Head of the Internal Audit division of the Zones who have been delegated with the power to accept the Audit Reports of the firms of Chartered/Cost Accountants of Regional Offices, District Offices and Depots under their Zone . A soft copy of the Audit/PV report in MS Word/Excel format may also be sent through email to the Zonal Office. The Head of the Internal Audit of the Zonal Office 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:**a) Format of Audit 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.

b) Sample Format for framing Audit observation

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

- i) 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>
Regional Office	FCI/Zonal Office/Regional Office/Para NO.	FCI/WZ/MP/1,2,3...
District Office	FCI/ZONE/RO/District office/Para No.	FCI/WZ/MP/Jabalpur/1
Depot	FCI/ZONE/RO/AO/Depot/Para No.	FCI/WZ/MP/Jabalpur/Rampur /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
- vi) Impact of audit observation both in money value and on the system of Internal Control.
- vii) Recommendations

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

c) Sample Format for report on Physical Verification of stocks in Depots

The PV would be conducted as per the procedure prescribed in circular no. 4/2011 dated 09.08.2011 (**Annexure III**). The PV report may be prepared, to the extent possible, in the format enclosed as **Annexure IV**.

7. DEPLOYMENT OF OFFICIALS:

- a) The Audit firm has to deploy at least one qualified Chartered/Cost Accountants and two Assistants having passed the Intermediate examination of the ICAI/ICAI for one District Office.
- b) At least one partner of the firm has to visit the office being audited, once during the course of the Audit.

- c) The staff deployed would remain unchanged till the Audit of the District Office/Regional Office and the Audit & PV of the depots are completed and discussions with the Area Manager /General Manager are over.

8. PROCEDURE FOR ONLINE TENDER:

- i) The offer should be submitted under two Bid System
(I) A-Technical Bid (II) 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/Cost 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.fcweb.nic.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 eToken/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 during the pre-bid meeting, if any up to four days 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) The Tenderers can upload well in advance, the documents such as certificates; experience certificate etc., under My Space/Other Important Documents option and these can be selected as per tender requirements and then send

along with bid documents during bid submission. This will facilitate the bid submission process faster by reducing upload time of bids.

- xx) Bidder should submit the Tender Fee/ EMD as specified in the tender in the form of RTGS/NEFT/Fund Transfer in FCI Account No. **10824154508**, IFSC Code: **SBIN0000078**, Bank Name & Branch **State Bank of India,Guwahati Branch,Panbazar-1**. 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.
- xxi) 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.
- xxii) The Tenderer has to upload the stipulated documents as indicated in the MTF, failing which the bid will be rejected.
- xxiii) 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.
- xxiv) 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.
- xxv) 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.
- xxvi) 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.

- xxvii) 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.
- xxviii) 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.
- xxix) 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.
- xxx) 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.
- xxxi) 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.
- xxxii) The TECHNICAL BIDS will be opened at prescribed time and date as mentioned in the critical date sheet.
- xxxiii) 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.
- xxxiv) The addendum/corrigendum would be uploaded on <https://eprocure.gov.in/eprocure/app> and www.fcweb.nic.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. 20000/- (Rupees Twenty Thousand Only) and Tender Fee of Rs. 500/-+Rs.73(applicable taxes)=**Rs.573/-** which must be submitted electronically through NEFT/RTGS/other electronic means to the FCI Bank Account No.**10824154508**,

IFSC code: **SBIN0000078**, Bank Name & Branch: **State Bank of India, Guwahati Branch, Panbazar-1**. 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 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 resiles, 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 on the basis of rate quoted by the bidder, number of units for which audit is to be conducted and capacity of depots for which Physical Verification is to be carried out as given in the Annexure I. 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 the form of Demand Draft from any Scheduled bank or remit to 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 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.

11. Other Terms & Conditions:

- i) The offer shall remain open for acceptance **28.02.2016**. FCI shall at its discretion extend the date of acceptance of tender by another fifteen days i.e. upto **15.03.2016** 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) 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.
- vii) Prior to the detailed evaluation of Tenders, it will be determined whether each Tender; (a) has been digitally signed; (b) is responsive to the requirements of the Tender documents.
- viii) A Tender determined as not responsive will be rejected by the FCI and may not subsequently be made responsive by correction or withdrawal of the nonconforming deviation or reservation.
- ix) The eligible Tenderers would be required to show the supporting documents, in original or self-attested by authorized signatory, 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.

- x) A list of Tenderers who qualify the Technical Bid will be available to qualified Tenderers in the e-procurement portal.
- xi) After the technical evaluation is completed, the Corporation will open the Price Bid of only technically qualified tenderer on the date and time as fixed in the Tender or on subsequent date & time which will be intimated to the Tenderers.
- xii) The Notification may be sent by registered letter or fax or e-mail.
- xiii) FCI will open the Price Bid of all technically qualified Tenderers received through e-procurement portal on the specified date and time. The Tenderers can view the Price Bids of other Tenderers in the e-Procurement portal after opening of Price Bids.
- xiv) The job will be awarded to the successful Bidder through issue of an Acceptance Letter by post/fax/e-mail.
- xv) As a condition precedent for issuing the acceptance letter, successful Tenderer shall submit the hard copy of MTF duly signed by the Authorized Signatory within 7 days from the date of communication of FCI advising the tenderer to furnish the same.
- xvi) 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.
- xvii) NOT more than one Region would be allotted to any firm of Chartered/Cost Accountants for the purpose of Audit and PV.

12. 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. The copy of the Partnership Deed along with Power of Attorney, Profit & Loss Account and Balance Sheet for previous 3 years shall be submitted along with the Technical Bid.

(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.

13. Documents Comprising the Tender

The tender shall comprise of **Part –A Technical Bid** and **Part-B price Bid (BOQ)** and all its **Appendices** and all **supporting documents** and **attachments**. The Bids complete in all respect including 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 attachments and supporting documents are to be scanned and uploaded at the space/packet provided in the CPP portal. The original/attested copies of the attachments from the successful tenderer 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.

14. 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.

If any of the documents are found to be forged/fabricated at any stage, the FCI may take action for banning the bidder from participation in any tenders of FCI apart from initiating legal action under the applicable law for causing any loss/damage.

15. DETAILED TERMS & CONDITIONS:

A. WHO CAN APPLY

Firm of Chartered/Cost Accountant which is either a Partnership firm or a Limited Liability Partnership (LLP) firm holding a certificate of practice issued by The Institute of Chartered/Cost Accountants of India may participate in the bid by furnishing the copy of Registration of the Firm with ICAI/ICAI showing the names of all the partners along with their membership number in addition to the deed of partnership formed amongst the partners.

B. TECHNICAL ELIGIBILITY CRITERIA

- 1) The firms should have at least five qualified Chartered/Cost Accountants as Partner on the date of submission of the Bid. *(Copy of self-attested relevant document from ICAI/ICAI is required to be submitted).*
- 2) The firm should have been in operation for at least 5 years after its registration. *(Copy of self-attested registration certificate from ICAI/ICAI is required).*
- 3) It should have minimum 15 article/paid assistants *(copy of self-attested relevant documentary proof of ICAI/ICAI is required).*
- 4) It should have office anywhere in India. *(A Certified list of all offices of the firm with complete address and contact numbers is required).*
- 5) Gross annual revenue should be minimum of Rs.25 lac during each of last 3 financial years 2012-13, 2013-14 and 2014-15 *(copy of Annual Accounts report-P&L A/C and Balance sheet is required).*
- 6) The firms should have minimum experience of conducting Internal Audit in at least two Central/State PSUs in at least two financial years during the preceding five years. *(Certificates from concerned PSUs or appointment letter from the concerned PSUs are to be attached).*
- 7) The bidders are also required to provide the following documents with the Technical Bid:-
 - a) Copy of the Permanent Account Number of the firm/LLP.
 - b) Copy of Service Tax registration number of the firm/LLP.
 - c) Copy of Power of Attorney duly signed by all the partners in the bid is not signed by the partners.

If the bidders fail to submit any of the above listed documents, their bid would be summarily rejected.

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

C. PRICE BID:

A consolidated fee shall be quoted for three different works, in the BOQ as given in **Appendix-III** for following services:-

- (a) Internal Audit of FCI Regional Office.
- (b) Internal Audit of each FCI District. Office.
- (c) Internal Audit & Physical Verification of each FCI Depot:
 - (i) For Internal Audit:
 - (ii) For Physical Verification:
 - (a) Depots having storage capacity upto 10,000 MT
 - (b) For every additional Capacity of 10,000 MT

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) 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, Travelling, Dearness Allowance, Boarding, Lodging, Local Conveyance and any other incidental thereto, all taxes (except service tax) and any other expenses. Service tax on consolidated fee would be paid extra at applicable rates. No other claim of the Auditor would be entertained. The Rates shall be quoted in Indian currency in both Figures and Words.
- iii) The bidder is expected to quote rate for the Audit work of District Office/Regional Office/Depots considering the quantum of efforts involved in conducting audit of transactions covering a period of one Financial Year (12 months). However if, during the contract period, the auditor is asked to carry out audit of District Office/Regional Office/Depots covering transaction of more than 1 year, payment of fee shall be regulated proportionately. For example, remuneration payable to the auditor for conducting audit of District Office/Regional Office/Depots shall be 2 times the rate approved for 1 Financial Year if the auditor is asked to conduct audit covering transactions of two financial years (24 months).
- iv) 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.

- v) In column (4) under serial number 4 of the price bid "Appendix III" i.e BOQ against the particular "Physical Verification of Depot for first 10000 MT stockholding", annual fee per unit for PV of depots for 1st 10000 MT capacity is to be quoted. In column number (4) of serial number 5 against the particular "Physical Verification for every additional 10000 MT stockholding over and above first 10000 MT stockholding", annual fee per unit for every additional 10000 MT for PV of stocks in depots over and above 1st 10000 MT is to be quoted.

For computing number of additional units under column number 3 of serial number 5, depots having stockholding upto 5000 MT above initial 10000 MT has been ignored and above 5000 MT beyond 1st 10000 has been taken as one additional unit. For better clarity about the method followed for working out number of units shown in column 3 for under serial number 4 & 5 of Price Bid (Appendix III), following illustration has been given:-

Illustration

If under a particular Regional Office there are 3 District 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 4 of column no.3 of price bid would be 10 and number of units under row 5 of column number 3 of the price bid would be 22.

FCI District Office	Godowns	Approx capacity (in MT)		Total Capacity (in MT)	As per MTF number of units to be shown under column 3	
		Covered	CAP	Covered + CAP	Under Row 4	Under row 5
Aligarh	Aligarh	12500		12500	1	0
	Harduaganj	82200	4650	86850	1	8
	Etah	11890		11890	1	0
	Kasganj	9160		9160	1	0
	Hatras	13360	840	14200	1	0
	Mathura	13100		13100	1	0
	Kosikalan	58100	20000	78100	1	7
Azamgarh	Azamgarh	22300	4620	26920	1	2
Allahabad	Naini	51970	10910	62880	1	5
	Fatehpur	8340		8340	1	0
	Total				10	22

Thus the number of units in the price bid under column 3 of Appendix III is shown as under:-

Tender Inviting Authority: The Executive Director (Zone) Food Corporation of India, Zonal Office: North East					
Nature of Work: internal Audit of FCI Offices and Physical verification of food grain stocks: Nagaland and Manipur Region					
Contact No:					
Bidder Name & Address:					
<u>SCHEDULE WORK</u>					
For N&M REGION					
(This BoQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Bidder Name and values only)					
Sl.NO (1)	Particulars (2)	No. or Units (3)	Annual Fee Per Unit (Rs.) (4)		Total Annual Fee (5)=(3)*(4)
1.00	Audit of Regional Unit	1		Rupees Only	0.00
2.00	Audit of District Office	2		Rupees Only	0.00
3.00	Audit of Depot	6		Rupees Only	0.00
4.00	Physical verification of Depot for first 10000 MT stockholding	5		Rupees Only	0.00
5.00	Physical verification for every additional 10000 MT Stockholding over and first 10000MT stockholding	2		Rupees Only	0.00
Total in Figures					0.00
Total in Words					Rupees Only

The bidder should note that the rates to be quoted are inclusive of 100% weightment of Part/ Baby Stacks and one randomly selected full stack. Bidders are advised to keep above into consideration, while quoting rate.

- 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/District 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.

16. Negotiation

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

17. 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 whose 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.

18. PAYMENT SCHEDULE

Payment shall be released unit wise(District 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 and after decision on satisfactory completion of the Assignment, payment shall be released by respective Regional office,FCI within 15 days of date of submission of bills by the auditor.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

19. TECHNICAL AND ADMINISTRATIVE CONTACT:

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

Name	Chief General Manager/General Manager(F&IA)
Address	FCI ZO(NE),GL Publication Building, GS Road, Guwahati-781007
Phone	0361-2455240
FAX	0361-2527212
Email	agmiapvne.fci@nic.in

20. 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 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) FCI will not enter into any negotiations even with the Lowest Tenderer.
- v) 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.

vi) 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.

vii) 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.

viii) A Bid determined as non-responsive will be rejected by the FCI and cannot subsequently be made responsive by correction or withdrawal of the non-conforming deviation or reservation.

ix) The appointment may be terminated by the Corporation by giving one calendar month notice without assigning any reason before completion of the term without any compensation.

x) 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.

xi) Prior to the detailed evaluation of Tenders, it will be determined whether each Tender is responsive to the requirements of the Tender documents.

xii) 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.

xiii) Conditional Tenders or Tenders which are not submitted strictly in accordance with the Tender terms are liable to be rejected.

xiv) The Auditor/firm shall not sublet, transfer or assign the job or any part thereof.

xv) 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 without prejudice to the right to recover damages for breach of the contract, terminate the contract or a portion thereof and if so desired award the contract at the risk and cost of the firm/organization.

xvi) 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.

Annexure I

List of Offices to be audited

The list of office to be audited is given in the list below:-

Serial no.	Name of the office to be audited	Address	Category	Storage Capacity (In MT)
1	FCI,RO,Manipur	Manipur	RO,Manipur	Not applicable
2	FCI,DO,Imphal(Manipur)	Manipur	DO, Manipur	Not applicable
3	FSD, Sangaiprou	Imphal	Depot	13090
4	FSD, Ukhrul	Ukhrul	Depot	5000
5	FSD, Jiribam	Jiribam	Depot	5000
6	FSD, koirengei (Hired)	koirengei	Depot	4000
7	FSD, Senapati	Senapati	Depot	5000
8	RO, Shillong	Shillong	RO, Shillong	Not applicable
9	DO, Shillong	Shillong	DO, Shillong	Not applicable
10	CWC/Amingaon	Amingaon	Depot	7000
11	FSD/Jowai	Jowai	Depot	3750
12	FSD, Khanapara	Khanapara	Depot	2871
13	FSD, Shillong	Shillong	Depot	5000
14	FSD,Tura	Tura	Depot	5000
15	FSD, Williamnagar	Williamnagar	Depot	2200
16	FCI,DO,Aizwal	Aizwal	DO, Aizwal	Not applicable
17	FSD, Kolasib	Kolasib	Depot	5000
18	FSD, Aizwal	Aizwal	Depot	4590
19	FSD,Bairabi	Bairabi	Depot	5000
20	FSD, Lunglei	Lunglei	Depot	2920
21	FSD, Bualpui	Bualpui	Depot	4640
22	FSD, Lawngtlai	Lawngtlai	Depot	3340
23	RH/Bairabi	Bairabi	Depot	750
24	FCI, DO, Agartala	Agartala	DO, Agartala	Not

				applicable
25	FSD, Dharmanagar	Dharmanagar	Depot	12510
26	FSD, Churaibari	Churaibari	Depot	1670
27	FSD, Kumarghat	Kumarghat	Depot	700
28	FSD/A.D.Nagar	A.D.Nagar	Depot	4000
29	FSD, Nandannagar	Nandannagar	Depot	10000
30	FSD, Chandrapur	Chandrapur	Depot	5000
31	R.K.Nagar	R.K.Nagar	Depot	2600
32	CWC/Hapania	Hapania	Depot	1000
33	FCI,RO,N&M	RO, Dimapur	RO, Dimapur	Not applicable
34	FSD, Dimapur	Dimapur	Depot	12500
35	CWC, Dimapur	CWC, Dimapur	-	13000
36	FSD, Mon	Mon	Depot	1110
37	FSD, Mokakchung	Mokakchung	Depot	2500
40	FSD, Teunsang	Teunsang	Depot	2500
41	FCI,RO,A.P.	Itanagar (AP)	RO, Itanagar	Not applicable
42	DO, Banderdewa	Banderdewa	DO, Banderdewa	Not applicable
43	FSD, Banderdewa	Banderdewa	Depot	5000
44	FSD, Daporiju	Daporiju	Depot	735
45	FSD, Ziro	Ziro	Depot	993
46	FSD, Bhalukpong	Bhalukpong	Depot	5000
47	FSD, Seppa	Seppa	Depot	700
48	FSD, Tawang	Tawang	Depot	514
49	FSD, Passighat	Passighat	Depot	2500
50	FSD, Anini	Anini	Depot	190
51	FSD, Deomali	Deomali	Depot	1000
52	FSD, Kharsang	Kharsang	Depot	5000
53	FSD, Roing	Roing	Depot	391
54	FSD,Tezu	Tezu	Depot	500

Scope of Audit - Examples of Few Areas to be reviewed by the Auditor

1	Whether the procurement incidental being reimbursed to the State Government/State Agencies are as per the Government of India approved Cost Sheet?	Procurement/Account
2	How many QC complains are lying in the Region/Districts and what follow up action has being taken?	QC
3	Whether FIFO method for issue of stock has been followed or not?	QC
4	Check whether there is any case of damage to foodgrain during the year? If so, whether action initiated for fixing responsibility?	QC
5	Whether BG on account of security has been revalidated in time?	S&C
6	Check amt. of claims towards missing wagons and liability toward unconnected wagons. Whether the figures of Movt. and Accounts division matches	Movt.
7	Check whether wages i.e Basic pay, Incentive and OTA to labours are being paid as per approved formula?	IR-L
8	whether proper banks reconciliation statement has been drawn up	Accounts
9	whether the instruments vizcheques/Demand Draft are being deposited timely	Accounts
10	Whether the District office is getting Monthly Stock Account (MSA) timely from the Depots and whether the same is tallying with the District Accounts records?	Accounts/Storage
11	Check justification for payment of OTA to staff and labours	Accounts
12	Whether the limited tendering or any adhoc contract for award of handling and transport contracts, Long route transports etc has been awarded? If so, quantum of payment made under such contract, circumstances for resorting to such limited tender may be examined. Also check whether it is as per DOP.	Contract
13	Whether compliance to EPF provisions is being ensured while processing bills of contractors	Contract/General
14	Whether Contractor's responsibility towards demurrage charges paid by FCI has been examined or not?	Contract
15	Whether there has been any extra expenditure on account of extra transportation due to weighbridge being out of order?	Contract
16	Examine the payments to handling and transport contractors with reference to the Tender SOR and check for deviations.	Contract
17	When was the last PV carried out? What is shortage/excess as per the PV report?	Depot
18	Whether there is any cutting/overwriting in Master ledger and whether it is updated.	Depot
19	Check whether EMD/Security Deposits by the contractors/service providers/bidders in case of open sale of foodgrains, H&T contractors etc have been furnished timely. If not, what action has been taken against the defaulters as per the tender terms?	Commercial
20	In case of the civil/electrical/mechanical work, check any material deviation in the expenditure vis-à-vis the AA&ES, Check measurement book etc.	Engg.
21	Whether TDS provision is being followed while processing of bills	Bills
22	Whether VAT and service tax provisions viz timely remittance of VAT collected, timely filing of periodical returns, ITC claims (for VAT) are being followed or not	Bills
23	Check the schedule of staff advances/FCI liability towards staff and see whether recoveries as per schedule are being done or liability is being discharged timely.	Bills

24	How many court cases are pending? Whether the same is being monitored or not?	Legal
25	When was the last PV of office assets carried out? What is shortage/excess as per the PV report?	House Keeping
26	How much dispatch money are receivables in case of shipping operations?	I&E
27	Whether the quantity and value of storage and transit losses have been properly accounted for in the stock ledger	
28	Whether write off of storage losses and transit losses is being done as per DOP	SL/TL
29	How much is spent on payment of storage rent to private godowns. Check justification for hiring of private godowns with reference to capacity utilization of owned godowns.	Storage
30	Whether there is any delay in raising bills against credit sales?	Sales
31	In case of custom milling of Paddy into rice, auditor should check the outrun ratio, milling charges, transportation charges etc. whether these are as per milling agreement.	Commercial
32	The transportation charges paid to state agencies/millers may be checked insured that these are as per the instructions.	Commercial
33	The auditor may verify the payment releases to contractors are as per the applicable clause of MTF.	Contract

FCI CIRCULAR NO. 4/2011 dated 09.08.2011

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

Dated: 09.08.2011

CIRCULAR No.4/2011**Sub: Modification in the coverage of P.V.undertaken by Internal Audit Division.**

1. Reference is invited to Headquarters letter no.Stk/37/1/(31)/APV/2011 dated 14.03.2011 wherein detailed instructions for annual physical verification as on 31.3.2011 were circulated. Similar instructions have been issued in the past, for conducting P.V. at end of the year by the Field Offices.
2. As per the existing procedure the IA&PV Division is to conduct Physical Verification of depots as detailed below:

a) Depots having capacity of 10000 MT and above	Atleast once a year
b) Depots with lesser capacities	Atleast once in two years

3. The PV undertaken by the Internal Audit Division is in addition to the PV at the end of the year conducted by the Field Offices through peripheral count of bags and weighment of stocks stored in certain selected depots following the method recommended by the Indian Statistical Institute (ISI). In addition to Annual PV, Quarterly PV are also being conducted by the Field Offices through peripheral count only.
4. The PV done by the Internal Audit Division is an additional super check and surprise in nature.
5. The existing coverage for PV, prescribed in the Internal Audit Manual and cited as above, has not been possible in the recent past due to paucity of manpower in the Internal Audit Division leading to huge arrear in the coverage of PV. The issue was deliberated by the Board of Directors in its 337th Board Meeting held on 21st July, 2011. The Board after detailed discussions observed that the IA&PV Division should undertake surprise checks on random basis of at least one depot in a Region in every month.
6. The selection of depot would be made by the Zonal Head of the IA&PV Division by following ISI Method. The selection of the shed and chamber, however, would be made by the PV Team.
7. The random PV should consist of weighment of one to two stacks selected on random basis by the PV Team. Such PV should also include weighment of all the baby stacks stored in the selected chamber of the selected shed. Besides weighment, as stated above, peripheral counting of bags on 100% basis of the entire stock stored in the Depot is to be made by the PV team.
8. In case of significant variations noticed, in the weight of stack(s) weighed from the book weight, the P.V. need to be extended to the whole shed & then to the whole of depot, as the necessity may arise.
9. 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.

10. The P.V. 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 and report, in case variation is noticed.
- 11 Any cutting or overwriting in the Depot Stock Registers (stack, shed and Master StockLedger) as long as they are maintained manually, are to be enquired into and reported by the P.V. Team.
12. As the Internal Audit Division in many of the Regions/Zones does not have adequate manpower to undertake PV as indicated above, the GM (Regions) and ED(Zones) may take adequate care to constitute 2-3 teams consisting of two Managers and one Assistant at the Regional/Zonal level by inducting officers from depot, QC and General cadre, who would be in a position to undertake PV at short notice.

(S.P.Kar)
Executive Director (IA)
09.08.2011

REPORT ON PHYSICAL VERIFICATION OF STOCK – FSD**Part I- Introductory****A GENERAL INFORMATION:**

1. Name of Depot: Food Storage Depot.....
2. Under District:
3. Region/Zonal:

B Storage Capacity:

- a) Effective: (Provide details of covered and CAP Storage)

Type of storage	Capacity (in MT)
Covered	
Cap	
Plinth	

- b) Declared Stock as on dd/mm/yy (date of commencement of PV) as per the Master Ledger) :

S.No.	Commodity	No. of Bags	Weight
1			
2			

C Period of Physical Verification: Fromto.....**D Name & Designation etc, of the personal in-charge of the different Units of the depot with the period from which they have/had been in-charge**

S.No	Name & Designation of the shed incharge	Shed No./godown no.	Period since holding charge

E Name of person conducting Physical Verification

S.No.	Name	Designation	No. of Days	Date
1		Partner		
2		Qualified CA/CMA		
3		Assistant		
4				

F Is the depot served by Rly. Siding:

G Is the depot hired or owned by FCI
and if hired what is monthly Rent.

I Overall Result of PV are as under:

Total Shortage/Excess of bags in Godown:

Commodity Wise shortage/Excess:

Counting of stacks was done in the presence of respective unit in-charges. The final count were noted on duplicate book and counter signed by PV official and the depot official.

(Auditors Name & Signature)

Part II- Auditors Observation (Sample Observations-for which ATR is to be submitted by Depot having proper Serial number for monitoring)

1. Whether during the PV overall shortage of XXX bags found excess/short, also the details of shortage/excess noticed in PV of any other Articles in godwon, Unit wise/ stack wise shortage/excess is given in Annexure-A.
2. Whether during 100% Weightment, abnormal % storage loss/Gain noticed in XXX Stack, Stack wise Weighment details given in Annexure-B.
3. Whether Stack wise register was updated only up to DD/MM/YYYY in some of the stacks observed by us on the last day of our PV i,e,DD/MM/YYYY.
4. Whether respective Units in-charges or their representative accompanied us during physical verification and the result of peripheral counting of bags was documented on duplicate book signed by our team and countersigned by respective staff of FCI.
5. Whether during the course of audit, it was observed that lots of bags of grains were not on the proper stack and they are lying on the floor which indicates that upkeep of stack was not proper in some of the stacks.
6. Whether Master ledger of wheat is not updated on daily basis & has been maintained up to DD/MM/YY as observed on DD/MM/YY.
7. Whether Stack wise declaration was not provided on the first day of physical verification. However the same was provided during the course of audit on different dates by different unit heads and the same has been considered for the purpose of this report. Copy of the declaration provided is attached.
8. Whether non-issuable stocks have clear identification?
9. Whether Weighment facility has been provided in the depot?

Part III- PV Observations As per FCI Questionnaire

Para	Cat	Gist of PV Para	Observations		
1		What are the weighment facilities available in the depot? Do you consider them adequate?			
2		Have the scales and weights used in the depot been certified by the Weights & Measurement Department?			
3		Check the security and watch and ward arrangements and give your comments. Are adequate firefighting equipment provided in the depot and whether the depot staff is trained in operating the same?			
3		Which are the nearest Police/Fire Station(s) with Phone No. etc.			
4		What are your remarks about the general cleanliness of the depot?			
5		Was there any delay on the part of the depot personnel in furnishing the Stock Declaration? Indicate specifically the extent of the delay and the personnel responsible for this delay.			
6	DETAILS OF STOCKS DECLARATION				
	a) Sound Grains	Commodity	Bags	Wt. in Qtls.	Agency
		Wheat 08-09			
		Rice Gr. A			
	b) Substandard	-			
	c) Sweepings	-			
	d) Damaged grains	-			
7		Have you independently checked the correctness of the stock declaration w.r.t. stock books maintained in the depot? What are the results of your check?			
8		What are your comments on the upkeep of the godown and stocks? Refer specially to the conditions of stacking and provision of alleyways and gangways and display of Stack Cards.			
9		What is the type of dunnage material used? Give your comments on the maintenance of dunnage material accounts. Is the dunnage adequate?			
10		Are the accounts of sweepings and spillage maintained in the prescribed manner?			
11		Are damaged grains stored separately and prompt action taken for their disposal?			
12		Has the sanctity of the stack been maintained as the Unit of Accounting? Violation of the sanctity of the stack as the unit of accounting should be specifically mentioned in the report.			

13		How many part-issued stacks are there on the date of the physical verification? Are you satisfied with the depot personnel's explanation for the existence/continuance of these part-issued stacks?	
14		Have the depot staff carried out the instructions issued in accordance with the priorities laid down by the Quality Control staff? Specific cases of violations of priorities may be brought out in the report.	
15		Indicate the results of peripheral count of the stacks in the depot.	
16		Have you conducted weighment of the stocks in accordance with the random sampling method? The details and results of your weighment should be enclosed to the physical verification report.	
17		From the general state of accounts, maintenance of stacks and after a critical study of the results revealed by the random sampling method, do you consider selection of particular stack necessary for an intensive study? If your answer is 'Yes', how many stacks have you selected for cent percentweighment? Indicate the results of your weighment.	
18		How the instructions regarding weighment at the time of receipt and issue of foodgrains been observed by the depot staff? Cases where violation of the instructions has been noticed should be specifically brought out in the report.	
19		Was any difficulty felt by the PV Party regarding supply of labour and scales for the physical verification work?	
20		Have the depot staff cooperated with the PV Party during physical verification? Specific instances of non-cooperation should be brought out in the report.	
21		Has the periodical physical verification of stacks {By the Manager(D), Area Manager and DGM(Region)} been duly carried out by the executive authorities and the results of such verification recorded in the relevant ledgers and registers? Failures to be brought out in the report.	
22		Have you physically verified gunny, jute twine, iron hoops category-wise? Indicate the results.	
23		Are you satisfied that empty gunny bags have been properly segregated as serviceable and unserviceable? <i>(this is an important check because non-segregation leaves ample opportunities for</i>	

		<i>malpractices)</i>	
24		Have you verified consumable stores, technical articles etc. w.r.t. the maintenance of their accounts?	
25		Have you physically verified Dead Stock Articles w.r.t. their accounts? Indicate the results.	
26		Are there Dead Stock Articles/damaged stocks/unnecessary stores awaiting disposal? What is the latest position?	
27		Has the correctness of the entries filled in by the godown staff in the various proformae been verified independently by you w.r.t. the stock records?	
28		Have the stocks records been maintained in the prescribed manner?	
29		Has the Register of Gate Passes as prescribed been maintained to check the incoming and outgoing stocks?	
30		Have you verified the Gate Pass Register and satisfied yourself that it is being maintained in the prescribed manner? Are the entries in the Gate Pass Register authenticated by the responsible official?	
31		If the depot is served by a railway siding, have you verified the Register pertaining to arrivals, withdrawals, shunting times on the basis of which siding, shunting and demurrage charges are paid and what were the irregularities noticed?	
32		Are Work Slips issued in accordance with Para 30.2 of FCI Official Manual, Vol. I?	
33		Check the name of the Handling & Transport Contractor, Period of Contract and Rate Above or Below S.O.R w.r.t. the H&T bills actually admitted.	
34		Have you verified the Firm Credit Notes with the concerned records? Discrepancies noticed by you should be brought out in the report.	
35		Is the stock of Firm Credit Notes and their issue properly being maintained?	
36		Are Railway Claims promptly lodged with the Railways?	
37		Is the depot regularly sending storage loss/gain statements as and when the stacks are killed?	
38		Ascertain latest position of Storage/Transit Losses in respect of each commodity year-wise and action taken for their regularization.	
39		Is the depot maintaining agent-wise accounts in cases of local procurement?	
40		Are the periodical returns submitted properly and promptly by depot? Some returns may be selected	

		at random and checked w.r.t. the stock records.	
41		Have the godown staff furnished Fidelity Guarantee, as prescribed?	
42		Have you verified the cash? Give the results of your verification	
			1000 x
			500 x
			100 x
			50 x
			20 x
			10 x
			5 x
			2 x
			1 x
			Total
43		Have you verified the petty cash and postage stamps?	
44		Is the depot maintaining the Analysis Register for the procured stocks at the time of receipt in the depot?	
45		Have you checked the Log Book maintained for opening and closing of the godowns?	
46		Have you verified the practice in the depot regarding safe custody of the duplicate keys?	
47		If it is a hired godown, what is the percentage of utilization of storage capacity for the 12 months? In your opinion, is the hired godown storage worthy?	
48		Have you scrutinized the Work Done Register? Have you selected at random some Work Slips with a view to ensure that the items mentioned in the Work Slips are for the work actually performed and in accordance with the terms of the contract?	
49		Has it been verified whether periodical dusting/spraying, fumigation etc. are carried out when required as per instructions?	
50		Have you discussed your report with the office-in-charge of the depot?	
51		MANAGEMENT OF DEPOT RECORD AND REPORTS whether depot records are updated. a) Master Ledger b) Shed Ledger c) Stack Ledger d) Weighbridge Register e) Gate Entry Register	
52		QUALITY CONTROL AND SCIENTIFIC STORAGE 1) Whether QC records of depot are updated. a) Priority Register. b) Chemical Register.	

		<ul style="list-style-type: none"> c) Fumigation Register. d) Aireation Register. (CAP COMPLEX) e) Sample Register. 2) Whether TA wise/Mill wise identity of stack has been maintained or not. 	
53.		<p>STATUTORY PROVISION FOR WORKMENT'S WELFARE</p> <ul style="list-style-type: none"> a) Contract labour register is being maintained. b) Whether wages to contract labour are being paid in presence of AM depot and proper record maintained. c) Whether EPF and ESIC is being deducted/deposited timely. d) Whether contractor is engaging labour as per license. e) Whether the extract of labour register showing days of attendance enclosed with wage bills of contractor and the labours mentioned in EPF challan are same as that of mentioned in labour register. f) Whether ESI contribution for all eligible workers is being remitted as per ESI act. 	

Sd/-
()
Manager(Depot)

Sd/-
()
Auditor

Part-IV (PV of Grains & Other Articles in Godown)

Variance summary- FSD/BSCas on DD/MM/YY

Details of Overall Shortage /(Excess) unit wise.

S.no	Unit no.		Excess	Short	(Net shortage)/Excess	Remarks
1	1	Wheat				
		RRC				
2	2	Wheat				
		RRC				
3	3	Wheat				
		RRC				
4	MINI	Wheat				
		RRC				
Total						

Net Variance of Wheat :

Net Variance of Rice :

Net Variance(Godwon) :

(Auditors Name & Signature)

Part-V Physical verification report of FSDas on DD/MM/YY

Period of Physical verification: DD/MM/YY to DD/MM/YY
(this performa may be prepared in Excel file)

Counting Sheet

S. No.	Shed. No.	Chamber /TP No.	Stack No.	Stack Plan	Stack Date	Book Balance as on DD/MM/YY		Stock as per physical verification	Variance		Remarks
						Bags	Wt in Qtls		Bags	Excess	
Physical Verification Report of Wheat/Rice(separately for each commodity)											
1	1	A									
2	2										
4	3										
5	...										
8	..										
12		B									
13											
17											
20		C									
21											
23											
26											
27											
28		D									
29											
31											
32											
Total											
Total Variance of Rice/Wheat											
<u>Net Variance of Rice/Wheat</u>											

Part-VI

FSD-.....

Physical Verification Report of Chemicals & Technical Equipment as on DD/MM/YY

Chemicals

S.No.	Name of chemical	Book Balance	Physical Qty.	Difference (If any)
1	AC-Phosphide			
2	Delta - Matherin			
3	DDVP			
4				
5				

Dead Stock PV Counting Sheet as on DD/MM/YYYY

S.No.	Name of Articles	Book Balance	Physical Qty.	Difference (If any)
1	Unservicable polythene covers			
2	CC blocks			
3	Wooden crates			
4	Bamboo mats			

PV of Gunnies as on DD/MM/YYY

S.No.	Type of gunny	Books Balance			Physical Balance			Excess or Storage			Remarks
		New	Serviceable	Unserviceable	New	Serviceable	Unserviceable	New	Serviceable	Unserviceable	
1											
2											
3											
4											

PartVII

FOOD CORPORATION OF INDIA

Regional Office.....

(Performa for summary of 100% weighment of stock of different stacks)

REGION :

NAME OF DISTRICT :

NAME OF DEPOT :

TOTAL No. OF STACKS IN THE DEPOT..... TOTAL NO. OF STACKS SELECTED FOR 100% WEIGHTMENT.....

Commodity wise Consolidation of the Stack wise Result of 100% Weighment of Stocks of Depot in ISI Physical Verification As on

Commodity:Rice/Wheat(Separate for each commodity)

S.No	Total Stock in the Depot		Stocks Balance of Selected Stacks		Original Receipt of The Selected Stacks		Result of 100% Weighment		Storage Loss/Stg. Gain		Moisture Content		%age of Loss/Gain		Remarks
	Bags	Weight	Bags	Weight	Bags	Weight	Bags	Weight	Bags	Weight	Recept	At P V	Loss	Gain	
Total															

Provide the results of 100% Weighment adjusted/accounted for in the Stack Register/Master Register/Stock Account.

SHED INCHARGE

WEIGHBRIDGE INCHARGE

MANAGER (QC)MANAGER(PV)

Manager(D)

Part-VIII

**FOOD CORPORATION OF INDIA
REGIONAL OFFICE.....
(Performa for 100% weighment of single stack)**

RESULT FOR 100% WEIGHMENT AS ON:

Name of Region/District/Depot:

1.	Stack No:	
2.	Date of Formation:	
3.	Commodity:	
4.	Packing Size:	
5.	Book Weight:	
6.	No of Bags:	
7.	Moisture % as at Receipt:	
8.	No of Trucks:	
9.	Type of Storage:	
10.	Weight of loose Grain:	
11.	Moisture % of loose grain:	
12.	Procurement point weight:	
13.	Grade:	

14. Weight of stack taken by truck and weighbridge:

S.No	Weighbridge Slip No.	Truck No.	No. of Bags	Total weight of Truck	Tare weight of Truck	Gross Weight of Stock	Gunnies Weight	Net Weight	Moisture Content %
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total								

Shed Incharge

Manager(Depot)

Manager(PV)

Manager(QC)

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/Cost Accountants under two bid systems 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).

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. (*)

OR

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: _____

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/ICAI is required to be submitted).</i>	
5.	Firm experience in number of years <i>(scanned copy of self-attested certificate of practice issued by the Institute of Chartered/Cost Accountant is required).</i>	
6.	Number of Articles/paid assistants <i>(Enclose a scanned copy of certified list of all articles/paid assistants and a copy of self-attested relevant documentary proof of ICAI/ICAI is required).</i>	
7.	Whether firm is having office in India if yes, please provide Address <i>(A scanned copy of list of all offices of the firm with the complete address and contact numbers may be enclosed)</i>	
8.	Name of the Contact Persons authorized to sign tender documents with Tel, Mob. Nos. email ids.	
9.	PAN No. of Tenderer <i>(enclose a scanned copy of PAN of the firm)</i>	
10.	Service Tax Registration No. <i>(enclose a scanned copy of service tax registration number of the firm)</i>	
11.	Date of Partnership deed with latest amendments <i>(Copy of Partnership deed of the Partnership/LLP firm).</i>	
12.	Experience: Number of years of experience in Central/State PSUs <i>(Certificates from concerned PSUs or appointment letter from the concerned PSUs are to be attached).</i>	
13.	Gross Annual revenue during the immediate preceding 3 years. (Enclose scanned copies of profit & Loss account & Balance Sheet for preceding Three years.)	2010-11 2011-12 2012-13
14.	Details of Tenderer's Bank Account Account number, Bank Name, Branch, IFSC	

(Authorized Signatory)

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

1. Check List of Documents to be uploaded in Technical bid folder/cover :

- (i) Scanned copy (in pdf format) of proof of payment of fee for cost of Tender Form and EMD.
- (ii) Scanned copy (in PDF format) of 'Tender Application' in the prescribed format **Appendix I** of the MTF, duly signed.
- (iii) Scanned copy of "**Particulars of Tenderer**" as prescribed in **Appendix II**.
- (iv) Scanned copy (in PDF format) of attested copy of Deed of partnership of the firm/Certificate of Registration etc. as applicable.
- (v) Scanned copy (in PDF format) of self-attested Power of Attorney duly signed by all the partners if Appendix I and II is not signed by all the partners.
- (vi) Scanned copy (in PDF format) of certified list of all articles/paid assistants and a copy of self-attested relevant documentary proof of ICAI/ICAI.
- (vii) Scanned copy (in PDF format) of list of all offices of the firm with complete address and contact numbers.
- (viii) Scanned copy (in PDF format) of Power Of Attorney of person of DSC key holder.
- (ix) Scanned copy (in PDF format) of Certificate of experience from concerned PSUs or appointment letter from the concerned PSUs.
- (x) Scanned copy (in PDF format) of duly audited P&L account and Balance sheet of last 3 financial years.
- (xi) Scanned copy (in PDF format) of PAN card of the firm.
- (xii) Scanned copy (in PDF format) of Service Tax registration number of the firm.

2. List of document(s) to be uploaded in Financial bid folder/cover:

BOQ.xls as per **MTF**.