



Notice Inviting RFP for Internal Audit work

Online bids are hereby invited on the website <https://www.etenders.hry.nic.in> as per detail given below:--

| Sr. No | Detail | Cost of Tender (Including G.S.T) | e-service fee (in Rs) (including GST) | Earnest Money |
|---|--|--|---------------------------------------|---|
| 1 | Appointment of a LLP/firm of the Chartered Accountants (fulfilling the criteria as mentioned in the tender documents) for conducting the internal audit of books of Accounts which includes general accounts, wheat, paddy, bajra, sunflower, moong, gram (commodity) etc. procurement accounts and construction work. The LLP/firm of Chartered Accountants appointed by the Corporation shall have to conduct the audit of District Offices including all warehouse centers, Head Office and ICD Rewari, for the financial years 2022-23 and 2023-24 (as per tender document). | Rs.5,900 | Rs.1,180 | Rs.1,00,000 |
| Downloading of Tender Documents online Bid preparation/ submission (date & time) | | Opening of Technical bid online (date & time) | | Opening of Financial bid (date & time) |
| 12-10-2023 at 10:00 A.M | | 02-11-2023 at 10:00 A.M | | 07-11-2023 at 10:00 A.M |
| 31-10-2023 at 05:00 P.M | | 02-11-2023 at 5:00 P.M | | 07-11-2023 at 5:00 P.M |

Terms & Conditions:

1. The bids should be submitted in online mode.
2. The details of documents required in the technical bid are mentioned in the online tender document.
3. **The selected firm has to sign the agreement with HSWC.**
4. The tender shall be valid for Ninety days from the opening of technical bid or further extendable to 15 days more.
5. Tender will be opened at Head Office at Panchkula.
6. Managing Director, Haryana State Warehousing Corporation, reserves the right to reject any or all the bids without assigning any reason.
7. **Financial bid of only those firms shall be opened who qualify in the technical bid.**
8. GST of HSWC – 06AAACH3948K1ZF

For further details and e-tendering schedule, visit [website http://www.etenders.hry.nic.in](http://www.etenders.hry.nic.in)/Possession of Digital Signature Certificate (DSC) and registration of the firms/etc. on the portal i.e. <http://www.etenders.hry.nic.in> is a prerequisite for e-tendering. For any further information kindly visit, Email: <http://www.etenders.hry.nic.in/>.

**E- Tender for Appointment of Firms of
Chartered Accountants empanelled with
Comptroller and Auditor General of India for
undertaking Internal Audit of**

**HARYANA STATE WAREHOUSING
CORPORATION (HSWC)**

Model Tender Form

**Under Two-Bid
System**

**This document is
non-transferable.**

- 1) The Tenderers shall deposit Cost of Tender and Earnest Money Deposit as specified in the Tender Document. Tenders not accompanied by prescribed Earnest Money and Cost of Tender will not be accepted. Tenders and supporting documents should be uploaded through e-tenders portal only.
- 2) The Managing Director, Haryana State Warehousing Corporation (hereinafter called HSWC) may, at his discretion, extend the bid submission date and such extension shall be binding on the tenderers.
- 3) 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 following working day, till the same time and at the same venue.

Invitation to Tender

FROM:

The Managing Director
Haryana State Warehousing Corporation
Panchkula

To

Dear Sir (s),

For and on behalf of the Haryana State Warehousing Corporation (hereinafter called HSWC) the Managing Director, Panchkula invites Tenders under Two Bid System at URL: <http://www.etenders.hry.nic.in/> for appointment of firms of Chartered Accountants empanelled with Comptroller & Auditor General of India for undertaking Internal Audit (**Transaction Audit/ Accounts Audit**) of **District Offices and Head Office of HSWC** for the F.Y 2022-23 and 2023-24. The period can be extended upon satisfactory performance of the Auditor at the sole discretion of Competent Authority of HSWC at the same terms & conditions.

Interested prospective bidders or their authorized representatives who wish to participate in the Tender may seek any clarifications through email mahwc@hry.nic.in. HSWC reserves the right to make any alterations in the bid document at it's own or based on the suggestions given by the various C.A Firms.

(Signature of Tender Inviting Authority)

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INSTRUCTIONS TO BIDDERS

1. INTRODUCTION:

HSWC has its Head Office at Panchkula. It came into existence on 1/11/1967. It was carved out from erstwhile Punjab Warehousing Corporation. It is a Statutory Body created under an Act of parliament with twin objective of providing scientific storage facilities for a wide range of agricultural produce and notified commodities to the farmers, Govt. Agencies, Public Enterprises, Traders, etc and to make available credit against goods deposited in the warehouses. At the time of its inception it had only 7000 MT capacity of own warehouses. At present the Corporation is operating 120 Warehouses and 10 District Offices across the state which consists of covered warehouses and open plinths. The Corporation is also operating an Inland Container Depot (ICD) at Rewari. HSWC is one of the premier organizations of the Government of Haryana set-up under the Warehousing Corporations Act, 1962 in order to fulfill the following functions:

(a) Acquire and build godowns and warehouses at such suitable places in India or abroad as it thinks fit.

(b) Run warehouses for the storage of agriculture produce, seeds, manures, fertilizers, agricultural implements and notified commodities offered by individuals, co-operatives societies and other institutions.

(c) Arrange facilities for the transport of agricultural produce, seeds, manures, fertilizers, agricultural implements and notified commodities to and from warehouses.

(d) Subscribe to the share capital of a State Warehousing Corporation.

(e) Act as agent of the Government for the purpose of the purchase, sale, storage and distribution of agricultural produce, seeds, manures, fertilizer, agricultural implements and notified commodities.

(e) (i) Enter into, with the previous approval of the Central Government, joint ventures with any corporation established by or under any Central Act or any State Act or with any company formed and registered under the companies Act, 1956 including foreign company through its subsidiary companies, for carrying out the purpose of this act.

(e) (ii) established subsidiary companies.

(f) Provides scientific storage facilities and to make available credit against the goods deposited in the warehouses.

HSWC primarily deals with the procurement of food grains, specially wheat, paddy, mustard, moong, sunflower, bajra, gram, etc for the Central Pool (on behalf of the Government of India) or on Commercial basis (on behalf of the State Government). Procurement is also made under Price Support Scheme of Nafed. Procurement is undertaken from time to time as per the orders of the State Government.

HSWC organization hierarchy consists of Headquarter, 10 District Offices (hereinafter called DOs) and 120 warehouses across the Haryana State.

2. BRIEF DETAIL OF THE OFFICES TO BE COVERED IN THE ASSIGNMENT:

The list of offices which are required to be audited is given in **Annexure I**.

2.1. SUPPORT AND INPUTS TO THE FIRM

HSWC shall provide adequate office space to the Chartered Accountants Firm to perform its services. In terms of hardware, HSWC will provide computers and printers to the C.A. firm. HSWC 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 should last upto the period of submission of audit report as mentioned in the instruction No. 7 at page No. 25 or as mentioned in the appointment letter. However, the term can be extended as per the orders of the Competent Authority. The contract may be extended to the further Financial Years also at the sole discretion of HSWC, on the same terms & conditions and rate or as mutually decided. HSWC shall have the option to allot Audit of one or more financial year to the one or more CA firms depending upon need of HSWC & availability of adequate time for conducting Audit during the contract period. Notwithstanding anything contained herein above, HSWC reserves the right to discontinue/terminate the services of Chartered Accountants firm in the event their services are evaluated below benchmark level at any time during the contract period and all consequences aligned to the termination shall follow. The evaluation of the firm shall be made as per the **Annexure-II** attached herewith.

4. Due Diligence

The applicant is expected to examine all instructions, forms, terms and specifications in this tender. Application shall be deemed to have been done after careful study and examination of this tender with full understanding of its implications. The application should be precise, complete and in the prescribed format as per the requirement of this tender. Failure to furnish all information required by this tender or submission of Application not responsive to this tender in every respect will be summarily rejected.

5. Clarification of Tender documents

A prospective Applicant requiring any clarification on this tender may contact HSWC in writing by E- mail at mahwc@hry.nic.in. HSWC shall respond in writing by E-mail to any request from the prospective applicants, which it receives. Further HSWC will respond by E-mail, to all clarifications, without identifying the source of the inquiry. HSWC shall not be responsible for any delays whether external or internal.

6. SCOPE OF WORK:

The Detailed Function and Scope of Internal Audit 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 apart from the audit and information in the prescribed formats :-

i) To ensure that 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, fire, embezzlement 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 verify that sanctions for expenditure are accorded by the Competent Authorities in consultation with their associated finance.

viii) 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.

ix) To ascertain the relevance and reliability of accounting and other data given to the management and to external offices.

x) To examine the prescribed books of accounts along with subsidiary records to ensure that

these are maintained properly.

- xi) To review statutory obligations compliances such as GST, Income Tax, EPF and ESIC, etc.
- xii) Operations are conducted effectively and efficiently.
- xiii) To ensure that the transactions are in conformity with the various policies/provisions of the Warehousing Corporations Act, 1962.
- xiv) To ensure that the payment of remuneration to the Security Guards& other Outsourced employees by the security agencies is made through NEFT/RTGS in the individual accounts of security guards & other outsourced employees, which may be checked by Internal Auditor in random along with the proof of deposit of EPF/ESI/LWF on monthly basis.
- xv) To detect the cases of fraud, negligence, fire, embezzlement and thefts by the employee of the Corporation as well as by third parties and to suggest ways and means for it's prevention.
- xvi) To ensure that the payment made to the service provider against the PMS contract has been rightly made and deductions as pointed out by the District Offices or made by FCI have been made from the bills as per the terms & conditions contained in the tender document.

b) The scope of audit will include examination of 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. 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 ordeals.
- iv) Whether in the case of failures on the part of the contractor/supplier / miller to perform his part of obligations under the terms of the contract/supply order / milling agreement, proper and adequate remedial action was taken in time by the authority who concluded the contract/placed the supply order / entered the milling agreement and who was responsible for its execution.
- v) The cases, where the associated finance were 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.
- vii) Status of legal cases shall be reported with the financial implications, if any.
- viii) Significant audit findings on policy deficiencies.

- ix) Manpower analysis shall also be made.
- x) Audit findings on recurring deviations / violation of instructions subject to materiality.

However, for better appreciation of the scope of work to be undertaken, a document, keeping the various areas to be looked into, has been prepared to make it more inclusive. The auditor is expected to understand the nature of operations of the unit under review and cover areas of operations:-

I) General Accounts

The most important aspect of the Corporation is revenue and it is received in the form of the following items. As such Audit shall be conducted in consideration of following points:-

1. The storage charges from the private depositors at Warehouses are realized at the Warehouses and its statement is sent to the District offices on weekly basis in the shape of the weekly custom reports (weekly). The storage charges realized from the private depositors are also incorporated in the storage charges statement which is sent to the District Offices on monthly basis. These Weekly custom reports and Storage charges Statements are required to be audited so as to assess the correct realization of storage charges as per the tariff issued by the HSWC from time to time. Auditor is required to give an undertaking that such records have been checked and should also report the discrepancies, if any.
2. Weekly custom reports are required to be posted in the Custom Registers (Weekly). Register is further required to be reconciled with the Warehouse Receipts (WHRs). Audit is required to annexed the such reconciliation made by them with the Audit Report.
3. The Corporation is also raising monthly bills of reservation charges for the warehouses hired by the Food Corporation of India (FCI) on guarantee / reservation basis, the timely submission of these bills and realization of payment there against is also required to be confirmed / audited & report be furnished in the following format.

Statement of Reservation Charges

| S. No. | Name Of Godown | Capacity Reserved/ Guaranteed | Rate @ | Amt. | Date Of Raising the Bill | Bill No. | Date of Amount Realization | Amount Realized | Balance | Remarks |
|--------|----------------|-------------------------------|--------|------|--------------------------|----------|----------------------------|-----------------|---------|---------|
| | | | | | | | | | | |

4. The Corporation also handles the food grain stocks of FCI and the handling & transportation charges bills there against are also raised to FCI after making the payment to the contractor. The correctness of these bills is also required to be ensured and furnish information in the format as under:-

Statement of Handling ,Transportation& Supervision Charges

| S. No | Name Of Centre | Rate @ | H&T Charges | Supervision Charges | Date Of Raising the Bill | Bill No./ Date | Date of Amount Realization | Amount Realized | Balance | Remarks |
|-------|----------------|--------|-------------|---------------------|--------------------------|----------------|----------------------------|-----------------|---------|---------|
| | | | | | | | | | | |

5. The storage charges from FCI other than the guarantee / reservation warehouses are also to be checked and need to furnish the information in following format:-

| S. No. | District Office | W/H | Period | Commodity | Quantity | Rate @ | Amount Due | Amount Received | Balance, if any | Remarks |
|--------|-----------------|-----|--------|-----------|----------|--------|------------|-----------------|-----------------|---------|
| | | | | | | | | | | |

6. To ensure that record relating to submission of bills and recovery thereof has been maintained properly and need to furnish the information in following format:-

| S. No. | District Office | Period | Commodity | Date of submission of bill | Quantity | Amt. Due | Amount Received | Date of amount received | Balance, if any | Remarks |
|--------|-----------------|--------|-----------|----------------------------|----------|----------|-----------------|-------------------------|-----------------|---------|
| | | | | | | | | | | |

7. Payments made by the District Offices in respect of purchases, services and other related activities including personal claims of the staff are to be checked.

(1) w.r.t the delegation of powers.

(2) w.r.t the supporting documents to further verify the accuracy and its calculations. The Auditors need to furnish/ submit the certificate as under:

“That payments made by the D.M are accurate and calculation has been found correct. The payments made by him are in his delegation. If there is any discrepancy regarding the authentication, accuracy and calculation, the same has been reported separately in the Audit Report at para No._____ page No._____ by giving full reference & details (Item wise/ Payment wise)”.

8. The Managers hires / employ the casual labour for various services like fumigation / cleaning and dressing of warehouses / etc in the warehouses, the payment to casual labour should be as per norms fixed by Head office. The details of norms fixed for hiring casual labour are available at concerned District Office. The discrepancies need to be reported in the format as under:-

| Name of the Centre | Capacity (in MTs) | Casual labour to be deposited (as per norms) | Actual Casual labour deployed | Diff. If any | Amt. Of excess Casual labour | Remarks |
|--------------------|-------------------|--|-------------------------------|--------------|------------------------------|---------|
| | | | | | | |

9. Emphasis has to be made to see that the staff has reconciled all Bank Accounts of the general funds and of procurement activities.

Audit to submit the report as under

| S. No. | Name Of Bank | Type Of A/C | Centre Name | Account No. | Whether Monthly reconciliation done or not | If not done give full detail month wise along with the reasons. |
|--------|--------------|-------------|-------------|-------------|--|---|
| | | | | | | |

10. It should be seen that funds are not scattered and retained unnecessarily in the field units / various banks. Audit needs to report the Account wise day end balances for the full year in respect of all Banks separately with the justification / reasons furnished by the D.M for keeping such funds.

Details of un-necessary bank balance retained

Name of the District Office:- _____ Crop RMS/KMS _____ Year _____

| Name of Bank | Balance retained (Amt.) | Date | Date on which the balance transferred to Head Office or payment made | No. of days the balance remained parked | Reasons, given by the District Manager for retaining the balance | Remarks |
|--------------|-------------------------|------|--|---|--|---------|
| | | | | | | |

11. The care has to be taken in the preparation of Assets registers of dead stock articles and Insecticide register. It is required to be ensured that the quantity of opening balances are correctly incorporated in the registers and duly reconciled with the statement received from the concerned authority (i.e. respective Managers / Branch Heads) and depreciation is charged correctly on the assets as per Policy of the Corporation. Audit to take the certificate from the D.M to justify availability of dead stock articles as depicted in the Asset Register.

12. The issue relating to storage loss in rice stocks stored by the FCI in the warehouses of HSWC is also required to be checked with reference to the deductions made by FCI on this account including arbitrary deductions made by FCI from the payments. Audit needs to report such storage losses along with the deductions made by the FCI in the format as under:-

| S. No. | Name Of Warehouse (W/H) | Storage loss Of Rice | | | Period of storage | Amt. deducted by FCI | Remarks |
|--------|-------------------------|----------------------|-----------|-----------|-------------------|----------------------|---------|
| | | In Qty. | In Amount | Crop Year | | | |
| | | | | | | | |

13. It should be ensured that the accounts are being maintained according to the applicable Accounting Standard (AS) issued by Institute of Chartered Accountants Of India (ICAI), and specify all the disclosure which are required to be made by the Corporation as per Accounting Standards. Also report deviation in compliance in criteria, if any, in the format as under:-

| A | B | C | D | E |
|--------------------------|---------------------|-----------------|-------------------|---------|
| Accounting Standard (AS) | Disclosure Required | Disclosure Made | Deviation, If any | Remarks |
| | | | | |

14. It also needs to be ensured that all Statutory taxes being charged / incorporated in the books of accounts, are being deducted and deposited and their returns have been filed in time and are reconciled as per provisions of the respective Act.

i) As per Income Tax Act, 1961

| A | B | C | D | E | F | G | H | I | J | K |
|---|---|------------------------------------|-------------|---------------------|----------------------|---------------|---------------------------|-------------------------|---------------|---------|
| Nature of transaction | Section under which Tax deducted | Amount on which the Tax is charged | Rate of Tax | Amt. to be deducted | Amt. actual deducted | Diff. (E)–(F) | Amt. need to be deposited | Actual Amount deposited | Diff. (H)–(I) | Remarks |
| For e.g. Rent, Salary, Professional Fees & others | For e.g. 194 I, 192, 194 J and others, if any | | | | | | | | | |

ii) As per Goods and Service Tax, 2017

| A | B | C | D | E | F | G | H | I | J | K |
|-----------------------|----------------------------------|--|-------------|--|-------------------------------|---------------|---------------------------|-------------------------|---------------|---------|
| Nature of transaction | Section under which Tax deducted | Amt. on which the Tax is charged/ deducted | Rate of Tax | Tax amt. that need to be charged/ deducted | Amt. actual charged/ deducted | Diff. (E)–(F) | Amt. need to be deposited | Actual Amount deposited | Diff. (H)–(I) | Remarks |
| GST under RCM | | | | | | | | | | |
| GST TDS | | | | | | | | | | |

Return filing under Income Tax Act, 1961 and GST Act, 2017

| Particulars | Return Due Date | Actual date of filing | Penalty and Interest paid due to delay, if any | Remarks |
|-------------------|-----------------|-----------------------|--|---------|
| 24 Q, etc. | | | | |
| GSTR 1,3B,9, etc. | | | | |

15. It is to be ensured that liability of all known expenses including statutory charges has been accounted for at the close of the year. Audit to give detailed report as under:

| S. No. | Name of Warehouse (W/H) | Expenses/ Statutory changes in A/c Head | Amount | Period/ Month | Remarks |
|--------|-------------------------|---|--------|---------------|---------|
| | | | | | |

16. To see that the income has been accounted for from time to time and accrued income has also been accounted for at the close of the year. Audit to give detail as under:-

| S. No. | Name of Warehouse (W/H) | Income Head of A/c | Amount | Period/ Month | Remarks |
|--------|-------------------------|--------------------|--------|---------------|---------|
| | | | | | |

17. To ensure that the accounts of outstanding recovery, earnest money / security, advances, loan, other liabilities / payable etc. are reconciled with its detail. Audit to give item wise detail as under:-

| S. No. | Name of Warehouse (W/H) | Income/ EMD/ SD/ Advances/ Loan/ Other liabilities/ Payable/etc- Head of A/c | Amount | Period/ Month | Remarks |
|--------|-------------------------|--|--------|---------------|---------|
| | | | | | |

18. To confirm as to whether against the disallowed amount of expenditures, action has been taken for getting the same regularized / recovery as the case may be. If any such item exists, audit to give report as under:-

| S. No. | Vr. No. & Date | A/c Head | Amt. | Amt. Disallowed | Action | | | | Balance , If Any | Remarks | | |
|--------|----------------|----------|------|-----------------|-------------|--|----------|-----------|------------------|---------|--|--|
| | | | | | Regularized | | Recovery | | | | | |
| | | | | | Amt. | Competent authority who regularized it | Amt. | From whom | | | | |
| | | | | | | | | | | | | |

19. To check the detail of outstanding against storage agencies, etc. Audit to give report as under:-

(A) For Current Year

| S. No. | Vr. No. & Date | Amt. | Name Of Depositor/ Agency | Name of W/H | Reason for Outstanding | Efforts made to recover, kindly give details letters written | Remarks |
|--------|----------------|------|---------------------------|-------------|------------------------|--|---------|
| | | | | | | | |

(B) For Past Year

| S. No. | Vr. No. & Date | Amt. | Name Of Depositor/ Agency | Name of W/H | Reason for Outstanding | Efforts made to recover, kindly give details letters written | Remarks |
|--------|----------------|------|---------------------------|-------------|------------------------|--|---------|
| | | | | | | | |

20. Internal Audit will insure that the generally accepted accounting or commercial principles are not infringed in the allocation of expenditure between capital and revenue. Audit to give report if such things exist, otherwise auditor to certify that expenses have been correctly allocated between capital and revenue expenditure.

21. Impairment of fixed assets. Auditor to give detailed report.

22. The Audit may check whether FCI is deducting the 1% rebate from the storage charges bills (after 15 days of the submission of the bills). The orders has already been issued in the field to withdraw the policy of 1% rebate w.e.f 01.08.2023

23. The formats as prescribed above are not exhaustive and if audit team consider it imperative to give any additional information that may also be provided for the fair presentation of facts.

II) Procurement Accounts

The Audit Party shall be liable to conduct audit dealing in procurement activities of food grain like Wheat, Paddy, Bajra, Mustard seed, Sunflower, Gram, Moong or any other food grain procured by the Corporation and adhere to following points meticulously and shall responsible for accuracy in all respect in procurement & storage and despatch process by the Corporation. Any financial loss occurred at any stage by any office of the Corporation shall be brought in notice with authentic record & report by audit.

1 The Corporation is also dealing in procurement activities of food grain like Wheat, Paddy and Bajra, etc. on behalf of Central pool (GOI). Mandi wise purchase of these food grain and its delivery to FCI (as per directions of Govt. from time to time) to be checked with the bills so raised to the FCI or other parties, if any. The receipt of their payment is also required to be checked with the provisional / final rates issued by Govt. Of India (GOI).

Wheat

| S. No | Name Of Mandi | Purchases | | | Delivered to FCI | | | |
|------------------------|------------------------------|---------------|---------------------|-----------------------------|------------------|------------|-------------------------|--|
| | | Bags | Qty in Qtl | Amt | Bags | Qty in Qtl | Amt | Date of Delivery |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Realization of payment | | | | | | | Reasons for the Balance | Efforts made by D.M to recover the balance amt, Give detail. |
| Date of Bill/ Bill no. | Reason for late claiming any | Amt. Realized | Date of Realization | Reason for late Realization | Balances | | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | |

Paddy

| S. No. | Name Of Mandi | Purchases | | | Delivered to miller | | Delivery of CMR by the Miller to FCI (inQtl) | Balance CMR | Cost of Balance CMR | Reasons for Balance | Status of fortnightly P.V by D.M's |
|--------|---------------|-----------|------------|------|---------------------|------------|--|-------------|---------------------|---------------------|------------------------------------|
| | | Bags | Qty in Qtl | Amt. | Bags | Qty in Qtl | | | | | |
| | | | | | | | | | | | |

1) Note:-D.M's are required to conduct fortnightly P.V of the Paddy/CMR from the date of purchase to the date of total CMR delivery.

Bajra

| S. No | Name Of Mandi | Purchases | | | Delivered to FCI | | | |
|-------|---------------|-----------|------------|------|------------------|-------------|------|------------------|
| | | Bags | Qty in Qtl | Amt. | Bags | Qty in Qtl. | Amt. | Date of Delivery |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

| Realization of payment | | | | | | Reasons for the Balance | Efforts made by D.M to recover the balance amt, Give detail. |
|------------------------|------------------------------|---------------|---------------------|-----------------------------|----------|-------------------------|--|
| Date of Bill/ Bill no. | Reason for late claiming any | Amt. Realized | Date of Realization | Reason for late Realization | Balances | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |

2 The Centre-wise raising of bills against the sale of above said food grain like wheat / bajra / CMR (paddy converted into rice) is required to be checked with reference to the rate (provisional and final) fixed by the Govt. of India. A detailed report need to be given in the format as under:-

(I) (A) Wheat

| S. NO. | Name of Mandi | Direct Delivery | | | Amount of Bill received | As per Provisional Cost Sheet | Diff. If any | Reasons | Efforts made by D.M to recover the balance amount, if any. |
|--------|---------------|-----------------|-------------|------|-------------------------|-------------------------------|--------------|---------|--|
| | | Bags | Qty in Qtl. | Amt. | | | | | |
| | | | | | | | | | |

(B) Component wise Details

| S. NO. | Components of Purchase | Amount/ Rate in the bill | Amount/ Rate in Provisional Cost Sheet (PCS) | Diff. If any | Reasons | Remarks |
|--------|------------------------|--------------------------|--|--------------|---------|---------|
| | | | | | | |

(C) If rates have been finalised for any year during the year under Audit:-

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--------|------------|----------------------|------------------------------|------------------------|---------------|--|
| S. No. | Components | Amt/Rate in the bill | Provisional Cost Sheet (PCS) | Final Cost Sheet (FCS) | Diff of (4&5) | Bill for Diff. In PCS & FCS has been raised Yes/No |
| | | | | | | |

| 8 | 9 | 10 | 11 | 12 | 13 |
|--------------|--------------|---------------------|---------------|---------|---------|
| Amt. of Bill | Date of Bill | Date of Realization | Diff in 8 & 6 | Reasons | Remarks |
| | | | | | |

(II) (A) Paddy/ CMR

| S. No. | Name of Miller | Delivery of CMR | | | Amount of Bill as per PCS | | Payment received | | Diff if any | Reasons for Diff. | Delay in raising the bill | Reasons for delay in raising the bills |
|--------|----------------|-----------------|-----|--------|---------------------------|------|------------------|------|-------------|-------------------|---------------------------|--|
| | | Date | B/S | Weight | Date | Amt. | Date | Amt. | | | | |
| | | | | | | | | | | | | |

(B) Component wise Details

| S. NO. | Components of Purchase | Amount/ Rate in the bill | Amount/ Rate in Provisional Cost Sheet (PCS) | Diff. If any | Reasons | Remarks |
|--------|------------------------|--------------------------|--|--------------|---------|---------|
| | | | | | | |

(C) If rates have been finalised for any year during the year under Audit:-

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--------|------------|----------------------|-----------------------------|------------------------|---------------|--|
| S. No. | Components | Amt/Rate in the bill | Provisional Cost Sheet(PCS) | Final Cost Sheet (FCS) | Diff of (4&5) | Bill for Diff. In PCS & FCS has been raised Yes/No |
| | | | | | | |

| 8 | 9 | 10 | 11 | 12 | 13 |
|--------------|--------------|---------------------|---------------|---------|---------|
| Amt. of Bill | Date of Bill | Date of Realization | Diff in 8 & 6 | Reasons | Remarks |
| | | | | | |

(III) (A) Bajra

Bajra (Commercial) Crop Year

| S. No. | Name of Storage point | Delivery of Bajra through Auction | | | | | Price Realized | | Outstanding if any | Remarks |
|--------|-----------------------|-----------------------------------|------------------|------|--------|--------------|-----------------|---------------------------|--------------------|---------|
| | | Date of Auction | Date of delivery | Bags | Weight | Rate per MTs | | | | |
| | | | | | | | On A/c of Bajra | On A/c of storage Charges | | |

(B) Component wise Details

| S. NO. | Components of Purchase | Amount/ Rate in the bill | Amount/ Rate in Provisional Cost Sheet (PCS) | Diff. If any | Reasons | Remarks |
|--------|------------------------|--------------------------|--|--------------|---------|---------|
| | | | | | | |

(C) If rates have been finalised for any year during the year under Audit:-

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--------|------------|----------------------|-----------------------------|------------------------|---------------|--|--------------|
| S. No. | Components | Amt/Rate in the bill | Provisional Cost Sheet(PCS) | Final Cost Sheet (FCS) | Diff of (4&5) | Bill for Diff. In PCS & FCS has been raised Yes/No | Amt. of Bill |
| | | | | | | | |

| 9 | 10 | 11 | 12 | 13 |
|--------------|---------------------|---------------|---------|---------|
| Date of Bill | Date of Realization | Diff in 8 & 6 | Reasons | Remarks |
| | | | | |

(IV) Mustard (PSS) Crop Year

| S. No. | Name of Mandi | Mustard Purchase | | WHR issued for (in MTs) | MSP claimed from NAFED | | Amt. Rec. | Date of Receive | Diff. If any | Reasons for Diff. | Efforts made by D.M to recover the balance amount |
|--------|---------------|------------------|------|-------------------------|------------------------|---------------|-----------|-----------------|--------------|-------------------|---|
| | | In MTs | Amt. | | Amt. | Date of claim | | | | | |
| | | | | | | | | | | | |

Mustard (PSS) Crop Year

| S. No. | Name of Mandi | Mustard Purchase | | WHR issued for (in MTs) | Amt. of other charges claimed from NAFED | | Amt. Rec. | Date of Receive | Diff. If any | Reasons for Diff. | Efforts made by D.M to recover the balance amt. |
|--------|---------------|------------------|------|-------------------------|--|---------------|-----------|-----------------|--------------|-------------------|---|
| | | In MTs | Amt. | | Amt. | Date of claim | | | | | |
| | | | | | | | | | | | |

Mustard (Commercial)

| S. No. | Name of Storage point | Delivery of mustard through Auction | | | | | Price Realized | | Out-standing if any | Remarks | Efforts made by D.M's to recover the balance amt. |
|--------|-----------------------|-------------------------------------|------------------|------|--------|--------------|-----------------------------|-------------------------------------|---------------------|---------|---|
| | | Date of Auction | Date of Delivery | Bags | Weight | Rate per MTs | Amt. rec. on A/c of Mustard | Amt. rec. on A/c of storage charges | | | |
| | | | | | | | | | | | |

(V) Gram (PSS)

| S. No. | Purchase Center | Qty. Purchase (in MT's) | MSP | Qty. delivered to NAFED (in MT's) | Amount & Date of Bill Raised | | | | Amt. of other charges to be claimed from State Govt. | | | | Date of receipt of payment |
|--------|-----------------|-------------------------|-----|-----------------------------------|------------------------------|-----|--------------------|------------|--|--------------|-------------|-------|----------------------------|
| | | | | | Date | MSP | Incidental Charges | Total Amt. | M/fee | GST on M/fee | GST on Dami | Total | |
| | | | | | | | | | | | | | |

(VI) Moong (PSS)

| S. No. | Name of Mandi | Mustard Purchase (in MTs) | WHR issued for (in MTs) | Amount of MSP claimed from NAFED | Amt. Of other charges claimed | Amt. Rec. | Diff. If any | Reasons for Diff. |
|--------|---------------|---------------------------|-------------------------|----------------------------------|-------------------------------|-----------|--------------|-------------------|
| | | | | | | | | |

Moong (Commercial)

| S. No. | Name of Storage point | Delivery of Gram through Auction | | | | | Price Realized | Outstanding if any | Remarks |
|--------|-----------------------|----------------------------------|------|--------|--------------|--------|----------------|--------------------|---------|
| | | Date | Bags | Weight | Rate per MTs | Amount | | | |
| | | | | | | | | | |

3 It is also required to be seen that bills for the differential amounts (final rates and provisional rates) have been raised to FCI for realisation by the District Offices in time.

4 Further the issue relating to the Storage gain / Assured storage gain is also to be seen as to whether the same is being allowed as per instructions of the GOI / FCI and the Corporation. Auditor also needs to see whether the Storage gain / Assured gain on delivery of wheat (procured for central pool) has been actually accounted for. A detailed report in the format as under:-

| S. No. | Warehouse/ D.O | Month | Quantity | | | | Storage loss | Storage gain | Detail about the storage loss/gain | | |
|--------|----------------|-------|----------|-------------|--------------|----------|--------------|--------------|---|--------------------------------|--------------------------------|
| | | | Open ing | In Purchase | Out Delivery | Closi ng | | | Whether the storage loss/gain is as per norms | If yes then specify the detail | If no, then specify the detail |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |

| Assured Gain | | | | Whether the amount is recoverable from staff | Amt. Actually recovered | Balance | Reason for the Bal. |
|---|--------------------|-------|---------|--|-------------------------|---------|---------------------|
| Assured gain to be delivered as per FCI norms | Actually delivered | Diff. | Reasons | | | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |

5 After delivery of CMR from miller, dispatch documents should be sent to district office immediately and further D.O shall submit the claim to FCI in 2 days positively. Auditor need to verify it from the record and report the violation / discrepancies in the format as under:-

CMR

| S. No. | Name of circle / Warehouse | Name of Miller | Qty. Allotted | Qty. Due | Qty. Delivered | Date of Delivery of CMR to FCI |
|--------|----------------------------|----------------|---------------|----------|----------------|--------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Date of submission of bill/ claim to FCI | Amt of Bill | Delay in submission (in days) | Responsible Official | Remarks |
|--|-------------|-------------------------------|----------------------|---------|
| 8 | 9 | 10 | 11 | 12 |

In addition to above, the firm shall thoroughly check the miller A/c and point out any discrepancy noticed on account of Handling Charges, Driage Charges, Milling Charges, etc in account.

6 (A) After direct delivery of wheat from warehouse, dispatch documents should be sent to district office within 5 days and further D.O shall submit the claim to FCI in 2 days positively. Auditor need to verify it from the record and report the violation / discrepancies in the format as under:-

WHEAT (Direct Delivery)

| S. No. | Name of Mandi for wheat purchase | Date Of purchase | Date of Delivery | Date of submission of Documents at D.O by Purchase Incharge | Variation | Date of submission of claim/bill to FCI | Variation | Reasons | Remarks |
|--------|----------------------------------|------------------|------------------|---|-----------|---|-----------|---------|---------|
| | | | | | | | | | |

(B) Delivery (other than direct delivery) of wheat from warehouse, dispatch documents should be sent to district office within 3 days and further D.O shall submit the claim to FCI in 2 days positively. Auditor need to verify it from the record and report the violation / discrepancies in the format as under:-

Wheat (Other than Direct Delivery)

| S. No. | Name of W/H | Date of Delivery | D.O documents submitted by W/H Incharge | Delay | Reason for delay | Responsible Official | Claim/ Bill submitted by D.O to FCI | Delay | Reason for delay | Action Taken by D.M | Remarks |
|--------|-------------|------------------|---|-------|------------------|----------------------|-------------------------------------|-------|------------------|---------------------|---------|
| | | | | | | | | | | | |

7 Before start of wheat purchase the district office should get linkage plan from FCI to avoid any over payment to transporter or the carry over charges. The Auditor needs to verify it from the record whether linkage plan provided by FCI has been adhered to strictly, if any discrepancies found which resulted into the over payment of transportation / any financial implication, that needs to be reported in the format as under:-

| S. No. | Name of Mandi | Purchase (in MT) | Qty. linked for Direct Delivery (in MT) | Qty. actually delivered as per Linkage plan (in MT) | Deviation, if any (in MT) | Reason for such deviation | Financial loss, if any | Responsible Official | Remarks |
|--------|---------------|------------------|---|---|---------------------------|---------------------------|------------------------|----------------------|---------|
| | | | | | | | | | |

8 The rates of MLC (Mandi labour contractor) and transportation charges to be checked as per Deputy Commissioner (DC) approved rates i.e. SOR (scheduled of rates) of respective years. A crop wise detailed need to be submitted according to format as under:-

| S. No. | Name Of Mandi | Mandi Labor Charges | | | Diff. Transportation Charges | | | | Remarks |
|--------|---------------|------------------------------------|----------------------|--------------|------------------------------|---------------------------|-------------|-------------|---------|
| | | Approved Rates per Qtl./ Bags/etc. | Rates actually given | Diff. if any | % above SOR | Approved rates in Rs./QtL | Rates given | Diff if any | |
| | | | | | | | | | |

9 The Corporation provides the facility of Handing and Transport Contractor (HTC) for the warehouses undertaken by FCI on guarantee / reservation basis. The Corporation claims the supervision charges @ 8% over and above HTC from FCI, the Auditor should check the calculations and furnish information in format as under:-

| S. No. | Name of W/H | Period | HTC | Supervision Charges@ 8% | Actually claimed | Diff, if any |
|--------|-------------|--------|-----|-------------------------|------------------|--------------|
| | | | | | | |

The payment to the contractor should be made only after the same is realised from the FCI. Auditor need to check and report the deviations.

10 The Corporation purchase Jute Bags from DGS&D Kolkata, these bags are packed in the material which is called 'tat and patti', the tat and patti are disposed of at a fixed rate declared by the Govt. The deduction shall be made from Arhtia, these needs to be checked and verified. A detail report in the format as under:-

Details of Gunny bales received and TAT Patti obtained

District Office:-

| Name of the Warehouse | No. of bales received during RMS | No. of bales received during KMS | Total bales received | No. of bales used in RMS | No. of bales used in KMS | Total bales used | Tatpatti obtained (in Kgs) |
|-----------------------|----------------------------------|----------------------------------|----------------------|--------------------------|--------------------------|------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

| Tat patti required to be obtained as per existing norms (in kgs) | Diff., if any | Rates as per guidelines/ instructions | Highest bid obtained/ amt. received from Miller/ Arhtias (per kg) | Amt. fetched | Remarks |
|--|---------------|---------------------------------------|---|--------------|---------|
| 9 | 10 | 11 | 12 | 13 | 14 |

11 Since the procurement involves huge amount in shape of the transfer of funds from Head office to the field offices and vice versa. This movement of funds is required to be thoroughly audited so as to assess that there should not be any unnecessary blockage of funds at any stage. Reconciliation between the funds remitted from Head Office and Purchase. Auditor needs to furnish information in detail.

12 To ensure that the Statutory taxes i.e. VAT / Service Tax / GST, TDS, etc. are deposited timely and the related returns with the concerned authority are also filed / submitted within the stipulated time. A detailed report in the format as under:-

As per Income Tax Act,1961

| A | B | C | D | E | F | G | H | I | J | K |
|-----------------------|----------------------------------|------------------------------------|-------------|---------------------|----------------------|---------------|---------------------------|-------------------------|---------------|---------|
| Nature of transaction | Section under which Tax deducted | Amount on which the Tax is charged | Rate of Tax | Amt. to be deducted | Amt. actual deducted | Diff. (E)–(F) | Amt. need to be deposited | Actual Amount deposited | Diff. (H)–(I) | Remarks |
| | | | | | | | | | | |

As per Goods and Service Tax, 2017

| A | B | C | D | E | F | G | H | I | J | K |
|-----------------------|----------------------------------|--|-------------|--|-------------------------------|--------------|---------------------------|-------------------------|--------------|---------|
| Nature of transaction | Section under which Tax deducted | Amt. on which the Tax is charged/ deducted | Rate of Tax | Tax amt. that need to be charged/ deducted | Amt. actual charged/ deducted | Diff (E)–(F) | Amt. need to be deposited | Actual Amount deposited | Diff (H)–(I) | Remarks |
| | | | | | | | | | | |

Return filing under Income Tax Act, 1961 and GST Act, 2017

| Particulars | Return Due Date | Actual date of filing | Penalty and Interest paid due to delay, if any | Remarks |
|-------------|-----------------|-----------------------|--|---------|
| | | | | |

13 The gunnies account / stock account statements are required to be monitored and reconciled with the supply order / RR (crop wise), opening balance, receipt, and utilisation (as per norms fixed by the Govt.) and closing balance, etc. The gunnies taken and given on loan account are also to be reconciled with the procuring agencies. A detailed report given in the format as under:-

GUNNIES STOCK A/C

District Office _____ Warehouse _____

| Centre | Opening balance of Gunnies | Receipt from Supplier | Total Gunnies | Transferred from other centre | | Transferred to other centre | |
|--------|----------------------------|-----------------------|---------------|-------------------------------|------------------|-----------------------------|---------------------|
| | | | | Name of the centre | Gunnies received | Centre | Gunnies transferred |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

| Balance | Used in procurement during RMS | Used in procurement during KMS | Used in replacement | Total consumption of gunnies | Balance of gunnies in hand |
|---------|--------------------------------|--------------------------------|---------------------|------------------------------|----------------------------|
| 9 | 10 | 11 | 12 | 13 | 14 |

14 Specific emphasis has to be made on audit of revenue & expenses as per Final Cost Sheet (item wise) in respect of RMS & KMS 2009-10 onwards.

Details of Revenue/ Expenses as per final cost sheet

Name of the District Office:- _____ **Crop RMS/KMS (For Revenue)**

| 1 | 2 | 3 | | 4 | | 5 | | 6 | 7 | 8 | 9 |
|--------------------|-----------|-------------------------------|---------------|---|---------------|----------------|---------------|--------------|----------------|--------------------|---------|
| Name of the centre | Crop Year | Rates as per final cost sheet | | Rates as per provisional sheet cost sheet | | Diff. of (3&4) | | Claim lodged | Claim received | Outstanding if any | Remarks |
| | | Details | Rate per qtl. | Details | Rate per qtl. | Details | Rate per qtl. | | | | |
| | | | | | | | | | | | |

Name of the District Office:- _____ **Crop RMS/KMS (For Expenses)**

| 1 | 2 | 3 | | 4 | | 5 | | 6 |
|--------------------|-----------|--|---------------|--|---------------|--------------------|---------------|---------|
| Name of the Centre | Crop Year | Expenses incurred as per rates approved by HSAMB | | Rates reimbursed as per final cost sheet | | Diff. if any (3&4) | | Remarks |
| | | Details | Rate per qtl. | Details | Rate per qtl. | Details | Rate per qtl. | |
| | | | | | | | | |

15 Auditor to check and inform the details of arbitration cases and missing stocks etc with the financial implication and furnish information in format as under:-

| S. No. | Missing Stock details | | | | | |
|--------|-----------------------|--------|-----------|--------|-----------|----------------|
| | W/H | Period | Commodity | Agency | Qty. Lost | Amount Of Loss |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Arbitration Details | | | | | | | |
|---------------------|----------|-------|-----------------|-------------------|-----------------------|-------------|---------|
| CaseFile date | Case No. | Court | Agency Involved | Hearing Last Date | Upcoming Hearing date | Case Status | Remarks |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

16 Auditor to check and inform the details of Court cases and financial implication arising out of this in the given format as under:-

| S. No. | D.O/ Warehouse | Court Case | | Period | Case Reason | Amount | Case Status | Remarks |
|--------|----------------|------------|------|--------|-------------|--------|-------------|---------|
| | | No. | Date | | | | | |
| | | | | | | | | |

17 Whether arbitrary deductions made by the FCI have been accounted for in the Books of Accounts and the matter has been taken up with the FCI for its regularisation. To ensure that

the proper record of deduction has been maintained in the relevant bill register. A detailed report in the format as under:-

(i)

| S. No. | W/H | Amount deducted by FCI | Period | Whether the matter taken up with FCI (YES/NO) | Ref. No. | Case Status | Remarks |
|--------|-----|------------------------|--------|---|----------|-------------|---------|
| | | | | | | | |

(ii)

| Misc. Cuts imposed by FCI | | | | | |
|---------------------------|-------------------------|-----------|----------------|--------------------------------------|--------|
| Sr. No. | Name of District/Circle | Crop Year | Name of centre | Nature of cut/deduction along reason | Amount |
| | | | | | |
| | | | | | |

18 The above conditions are indicative and not exhaustive. The Firm may take step to conduct audit in betterment by giving additional information in matter.

III) Construction Work:

1. To ensure that the Administrative approval of the work, by the Competent Authority i.e. Managing Director / Committee of Class I Officers /Executive Engineer (XEN) wherever applicable, has been obtained.
2. Estimate of work should be duly approved by XEN.
3. Financial Statement should be duly approved / signed by the XEN, Sub Divisional Engineer (SDE), Head Draftsman.
4. Agreement on the non-judicial paper of appropriate amount should be made between both the parties, i.e. HSWC and the agency / party to whom / which the work has been allotted. Tender form should also be signed by both the parties.
5. Some specific time schedule, i.e., time to complete the work from date of allotment, is given to agency. Further, if the period has been extended, it should be approved by the competent authority i.e. MD / XEN wherever applicable.
6. It may be ensured that third party inspection of work & conducting & testing of construction material has been carried out by the deputed agency as per required parameters and compliance has been made by the concerned SDE as per instructions issued in this regard.

7. The Firm shall examine that Deposit work are being carried out as per mutual consent of departments. It needs to be ensured that Corporation should execute the deposit works of other departments, with the funds of concerned Department.
8. It may be ensured that work is executed strictly as per approved DNIT. In case of any item, deviation in items executed at site from the approved DNIT. Technical/Admn. approval may be obtained from Competent Authority. Non schedule items beyond allotment letter, if executed, should be approved by the Competent Authority.
9. To ensure that the concerned SDE, JE & XEN have recorded the certificate in the measurement book (MB) on preparation of each bill that the work is executed as per PWD specification / Technical specification, drawing and design of HSWC.
10. Actual consumption of cement shall be in conformity with the cement consumption worked out as per applicable factor (i.e., theoretical consumption), however deviation on either side is allowed as per PWD norms.
11. To ensure that the security (as per allotment letter) is being deducted from each running / final bill. Detail of security is also required to be mentioned in each bill i.e., total security required to be deducted (after adjustment of EMD) of the gross work done less previously deducted and the balance to be recovered from the current bill.
12. Anti termite treatment certificate duly issued by the Manager/In-charge or Technical Staff of concerned warehouse / site.
13. If fabricated steel item is in weight in that case Weightment slip should be duly verified by the concerned ASDE / SDE.
14. Performance guarantee should be deposited as per contract agreement.
15. The Gross Work should not exceed 10% of total estimated cost on quoted rates, if it exceeds the approval of the competent authority i.e. MD shall be obtained.
16. To ensure that technical sanction has been granted by the XEN.
17. Tenders should be opened by e-tendering procedure.
18. Tenders are to be opened only for the eligible contractors/bidders.
19. Construction Material is to be used at site as per specification & in the supervision of concerned JEs & SDEs.
20. EMD not to be released before completion of work.

21. If any type of deviation of agreement amount occurred then approval of competent authority is required.
22. For execution of extra items at site, approval of quantities and rates is required from the Competent Authority.
23. Electricity or water taken by the agency from Govt. premises for execution of contract, whether amount/ charges recovered or not.
24. Issue and consumption registers of cement maintained at site.
25. Secured advance on steel items and brick given to contractor as per contract agreement.
26. PWD Code and specification followed or not.
27. Estimate should be prepared as per the site condition duly visited/surveyed by the concerned Engineering wing Staff.
28. DNIT should be got approved from the competent authority after approval of the estimate.

IV) GST:

Audit as prescribed in accordance with section 35 (5) Under CGST Act 2017 is to be conducted.

Check &Reconcile the input tax credit and output tax liability in the books with GST Returns along with turnover.

(1) (a)

| TURNOVER | | |
|----------|------------|------------|
| In Books | In Returns | Difference |
| | | |

(b)

| Inward supplies | | |
|-----------------|------------|------------|
| In Books | In Returns | Difference |
| | | |

2)

| INPUT TAX CREDIT | | | | | | | | |
|------------------|------|------|------------|------|------|------------|------|------|
| In Books | | | In Returns | | | Difference | | |
| IGST | CGST | SGST | IGST | CGST | SGST | IGST | CGST | SGST |
| | | | | | | | | |

3)

| OUTPUT TAX LIABILITY | | | | | | | | |
|----------------------|------|------|------------|------|------|------------|------|------|
| In Books | | | In Returns | | | Difference | | |
| IGST | CGST | SGST | IGST | CGST | SGST | IGST | CGST | SGST |
| | | | | | | | | |

4) Whether E-invoicing & E-way bill provisions (wherever applicable) are being complied with or not as per GST laws.

IV) Audit of ICD Rewari as per the Terms and Conditions of the agreement executed between HSWC and the private party.

V) Audit of any other activities like Commercial purchase and import & export, etc.

7. **SUBMISSION OF REPORTS:**

(a) The Audit Report, complete with all Key documents in hard copy are to be submitted to the Internal Audit Officer/Sr. Asstt. Manager (A) (hereinafter called IAO/SAM(A)) who have been delegated with the power to accept the Audit Reports of the firms of Chartered Accountants. A soft copy of the Audit report in MS Word/Excel format may also be sent through email (mahwc@hry.nic.in). Date of email of report will be considered as **“Report Submission Date”** provided the same is complete in all respect. The Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)) 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.** The report need to be submitted as per the following schedule:

(i) The Internal Audit for the Financial Year **2022-23** to be completed & report thereof to be submitted within 7 months from the date of allotment of work of Internal Audit. However, the Internal Audit report for the F.Y **2023-24** to be submitted within 4 months from the end of F.Y 2023-24. However, the period may be further extended by the Managing Director of the Corporation on case to case basis in view of any abnormal/exceptional circumstances.

8. **FORMAT OF REPORT:**

While any fixed format of the Audit Report cannot be prescribed 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.

9. DEPLOYMENT OF OFFICIALS:

(a). At least **35 man days** are required for performing the Internal Audit of each District Office and Head Office for each Financial Year i.e. 2022-23 & 2023-24.

(b). The C.A firm has to deploy a team consisting of at least 1(one) qualified Chartered Accountant whose presence is required all the time during the Internal Audit at District Office & Head Office.

- a)** Partner of the firm may visit the office being audited, during the course of the Audit.
- b)** The staff deployed would remain unchanged till the Audit of D.O and the Audit of Warehouse and discussions with the Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)) are completed.

10. PROCEDURE FOR ONLINE TENDER:

- i)** The offer should be submitted under Two Bid System:
1. A-Technical Bid 2. B-Price Bid
- ii)** For further details and e-tendering schedule, visit website <http://www.etenders.hry.nic.in/> possession of digital certificate (DSC) and registration of the firm/ etc. on the portal i.e. <http://www.etenders.hry.nic.in/> is a prerequisite for e-tendering.

11. EARNEST MONEY DEPOSIT (EMD)

The Tenderers shall furnish Earnest Money Deposit (EMD) of **Rs.1,00,000/- (Rs One Lakh Rupees)**. The EMD of unsuccessful Tenderers shall be returned to them at the earliest and shall carry no interest.

12. SECURITY DEPOSIT

The Security amount shall be Rs 1,00,000/- per financial year for Internal audit of the Financial Years 2022-23 & 2023-24. The earnest money shall be converted into security amount on acceptance of the bid. Balance amount of the Security Deposit (SD) shall be furnished by the successful bidders within 15 days on intimation in this respect by IAO/SAM(A). The amount of Security Deposit (SD) will be released after completion of audit of the concerned/relevant Financial Year in all respect and accepting of the audit report by the competent authority. No interest will be paid on this amount.

Non-submission of Security Deposit(SD) will lead to rejection of the Tender and forfeiture of the EMD. 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 HSWC under the Contract and Law and the

Tenderer will also be debarred from participating in any other Tender Enquiry with HSWC for a period of five years.

If the successful Tenderer fails or neglects to observe or perform any of the obligations under the contract, it shall be lawful for the HSWC 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 HSWC to cancel the contract.

13. OTHER TERMS & CONDITIONS:

- i) The offer shall remain open for acceptance for **90 Days from the date of opening of Tender (Technical & Financial Bid)**. HSWC shall at its discretion extend the date of acceptance of tender by another fifteen days, 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- tenders platform.
- iii) The firm is not allowed to subcontract, sublet, transfer or assign the job or any part thereof to any outside firm or other persons even though such persons are Chartered Accountants.
- iv) HSWC reserves its right to review the appointment at any point of time and if necessary can cancel / terminate the appointment by giving 7 days written notice.
- v) If the firm fails to start the internal audit and other assigned works as prescribed in the scope of work within a schedule time, left the work incomplete, the appointment shall be terminated by giving 7 days notice and assigned incomplete work may be got done from other Registered firm of Chartered Accountant on the Risk and Cost basis. Any extra payment made to the other registered firm on this account shall be recoverable from firm. However, the decision of Managing Director of HSWC shall be final in this regard.
- vi) The Competent Authority (IAO/SAM(A)) of HSWC shall have right to terminate the appointment at any stage without assigning any reason. In case of termination of assignment / appointment the remuneration shall not be payable by HSWC at all and the Security Deposit (SD) shall be forfeited. The appeal against the orders of the Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)) can be made before the Managing Director (i.e. Appellate Authority)

of the Corporation within 15 days of receiving such communication from Financial Advisor and the decision of Managing Director of HSWC shall be final.

vii) The time fixed for the submission of the audit report must be adhered to strictly, failing which the penalty of 25% of contract amount can be imposed by the Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)). However, appeal against the imposition of penalty can be made with the Managing Director (i.e. Appellate Authority) of the Corporation within 15 day of receiving such communication from the Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)). The decision of Managing Director shall be final in this regard.

viii) If the work assigned are not upto the mark and satisfactory, then, it shall not be accepted by the Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)) of the Corporation and no payment can be made against this, security amount shall also be forfeited. However appeal against this can be made before the Managing Director (i.e. Appellate Authority) of the Corporation within 15 days of receiving such communication from the Financial Advisor. The decision of Managing Director shall be final.

ix) In case the firm fails to report serious omissions / commissions / non-compliance / etc, HSWC reserves right to report the matter to CAG and initiate appropriate action beside termination of the contract and other consequences aligned to such termination shall follow. Such firms will be blacklisted and they will not be eligible for assignment of audit work with HSWC for next five years.

x) The Chartered Accountant Firm (Auditors) are expected to provide an executive summary of observation along with report and submitted the same to the Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)).

xi) All disputes arising out of the contract shall be referred to the Managing Director (i.e. Appellate Authority) of the Corporation. His decision in the matter shall be final and binding on both the parties.

xii) All the necessary certificates that need to be given as part of assignment shall be given by the Audit firm without any additional certificate fee.

xiii) On appointment of the firm for the Internal Audit, the information will be sent to CAG, however if the firm gets Statutory Audit of the Corporation subsequently from CAG /Govt., the firm will not accept the Statutory Audit from CAG/Govt.

xiv) The assignment should be carried out in professional manner and in case of any misconduct and negligence, HSWC is free to report the matter to (CAG). This will be in addition to the disengagement from the assignment and termination of the contract.

xv) All the necessary report that needs to be given by the firm as a part of the respective assignment shall be given on its letter head without any additional certificate fee.

xvi) The audit firm shall adhere to the audit coverage strictly as per the scope or as may be decided by HSWC from time to time.

xvii) HSWC shall monitor the performance of audit firm closely. HSWC reserves the right to terminate the assignment without assigning any reason and other consequences aligned to the termination shall follow.

xviii) Any other terms and conditions of the assignment (In addition to the terms & conditions mentioned in this Tender) would be decided by HSWC on a case-to-case basis.

xix) HSWC reserves the right to seek views from the entities with whom the firm is/ has been / was associated as Auditors.

xx) Any other work likely to be considered necessary at any stage will form a part of duty of the Audit Firm and decision of Managing Director shall be final.

xxi) The audit fees once fixed shall remain the same throughout the tenure of work. The only exception may be in case of revision in the scope of audit, the Managing Director's decision will be final in this regard.

xxii) Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)) will be Nodal officer as a single point contact for coordinating the audit assignment.

xxiii) The auditors are expected to strictly abide by the directions of the HSWC as advised to them from time to time. Further, the scope of work as defined in this document is indicative and is subject to revision / modification/ alteration/ addition with the approval of the competent authority of the Corporation.

xxiv) If the firm needs any requisite initial information of the Corporation activities and further support to execute the work, the firm may contact the Nodal officers (Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)).

xxv) For the purpose of Internal Audit, the firm will frame audit program and the same will be communicated to IAO/SAM(A) 7 (seven) days in advance of the commencement of audit for its proper co-ordination and supervision. The Audit firm also need to comply with the following:

(a) The firm will be ensuring that the audit staff has detailed knowledge of the commercial accounting system and the relevant rules, regulations of the business being carried over by the HSWC in addition to the rules and regulations of the State Govt. On completion of the audit, the

Audit firm will submit the observations / objection statement containing audit findings. The audit firm will provide the detailed suggestions for the corrective measures to be taken by HSWC.

(b) Issue an Annual Audit certificate under the signature of the authorized signatory of firm in token of completion of internal audit of accounts of the financial years under Audit and the same need to be countersigned by the IAO/SAM(A) as a token of acceptance of the Audit report satisfactorily.

(c) Any other specific assistance sought by the co-chair, governing body, BOD/ EC/ M.D. and under the directions of HSWC in administrative, legal and financial matters, will be provided by the firm.

(d) The Internal Auditors and / or his team shall pay visit to HSWC every quarter and also as and when required, shall dedicate time for advising the HSWC

xxvi) If at any District Office (D.O)/Warehouse Centre/Head office, the proper record is not provided timely, the same shall be intimated to Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)) immediately for necessary action into the matter. However the Auditor have to complete the audit subsequently on availability of the said record. The additional cost, if any incurred by the Auditors by virtue of this non- providing of the record as certified by the IAO/SAM(A) shall be recovered from the delinquent officials apart from taking the disciplinary action against the such officials. The recovery shall be made as under or as mutually decided:

(A) (a) For delay of one day Rs. 10,000/- during the stay of auditors at the District Office/H.O

(b) For delay of two days Rs. 15,000/- during the stay of auditors at the District Office/H.O

(c) For delay of three days Rs. 20,000/- during the stay of auditors at the District Office/H.O

(B) (a) For delay of one day Rs. 20,000/- for re-visit of the auditors at District Office/ H.O

(b) For delay of two days Rs. 25,000/- for re-visit of the auditors at District Office/ H.O

(c) For delay of three days Rs. 30,000/- for re-visit of the auditors at District Office/ H.O

Note:- IAO/SAM(A) will decide as to who is responsible for non- production of records.

xxvii) The Firm of Internal Auditor is expected to attend the meeting of the audit committee/ board of HSWC when their respective items are put-up for consideration. Board may also like to separately interact with the auditors at their direction without the presence of HSWC management.

xxviii) The Firm registered under MSME shall be entertained as per provision contained under MSME Act. The relevant certificate duly issued by respective authority shall be produced in this regard.

xxix) The Chartered Accountant firm / LLP should furnish empanellement letter with Comptroller and Auditor General of India (C&AG), for the F.Y 2022-23.

14. CLARIFICATIONS & 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.

15. OPENING OF BIDS:-

HSWC will open the Technical Bid of all Tenderers received through e-tenders portal on the specified date and time. In the event of the specified date of Tender opening being declared a holiday for HSWC, 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.

16. BID EVALUATION:-

- i)** HSWC will open the Price Bid of all technically qualified Tenderers received through e-tenders portal on the specified date and time.

17. 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 HSWC and HSWC shall not be required to provide any explanation or justification in respect of any aspect of the Selection Process or Selection.
- ii)** Work will be awarded to lowest bidder on the basis of the rates quoted by the bidder.
- iii)** Further negotiations will be held after opening of the Financial Bid.

18. 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, etc.
- 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.

iii) Further negotiations will be held after opening of the Financial Bid.

19. 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 favor, 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. In such a case the EMD shall be forfeited. The "Power of Attorney" shall be notarized by all the partners in a Firm/LLP.

20. DOCUMENTS COMPRISING THE TENDER

The tender shall comprise of all its **Annexure** 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 at any stage.

All documents should be page- numbered. The original/attested copies of the attachments may be seen on the date to be notified, to enable the Corporation to physically verify the authenticity of the documents scanned and uploaded in the e-tenders portal, which is pre-qualification for technical evaluation.

Check-list for Tender should be filled and enclosed at **Annexure- III.**

21. SUBMISSION OF BID:

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

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

22. DETAILED TERMS & CONDITIONS:-

A. WHO CAN APPLY

Firm of Chartered Accountants empanelled with Comptroller & Auditor General of India 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 / LLP should be empanelled with Comptroller and Auditor General of India (C&AG), as on the date of submission of Technical Bid (**Copy of self- attested empanelment letter depicting Empanelment no. of the year 2022-23 to be enclosed**).

2. The firm should have its Head office in the Tri-city (Chandigarh, Panchkula and Mohali). (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. Notarized Power of Attorney, if the bid is not signed by all the partners.

5. Bidders also need to produce the non debarring / non blacklisting, non termination, non-conviction of any of the partners/firm by a Court of an offence and non sentenced to imprisonment for a period of three years or more to any of the partners and non forfeiture of Earnest Money Deposit and / or Security Deposit certificate in the tender application (**at Annexure- IV**).

6. The firm participating in the tender must be accredited with an experience of 10 years of Statutory Audit/Forensic Audit/ Internal Audit of **Government Department/ any other Company**. For this, the firm needs to enclose the firm registration certificate with ICAI and **also has to enclose notarized affidavit for fulfillment of eligibility criteria by any one partner in support of having 10 years experience of conducting Internal Audit/Statutory Audit/Forensic Audit of the Government Department/ any other Company**.

7. The firm should have the annual turnover of Rs. 2 crore **per financial year** during the last three financial years (F.Y. 2019-20, 2020-21 & 2021-22) supported with the copies of the Audited

Financial Statements for these 3 financial years. The firm needs to submit notarized affidavit that there annual turnover was Rs. 2 crore per financial year during the last three financial years (F.Y. 2019-20, 2020-21 & 2021-22).

8. The firm should have minimum 20 persons appointed as articles / audit trainees besides the minimum team of 10 ACAs / FCAs as partners out of which 1 (one) must be qualified as Forensic Audit and Fraud Detection professionals from ICAI. A self attested list containing the names of the articles / audit trainees and the ACAs and FCAs with their membership number must be enclosed.

9. The firm must have conducted an Internal Audit/Statutory Audit/Forensic Audit of any company having a turnover of Rs. 500 crore or more in the past 3 years (for any year from 2015-16 to 2021-22). The tenderer firm should attach the notarized affidavit that it have conducted an Internal Audit/ Forensic Audit / Statutory Audit of a company having turnover of Rs. 500 crore or more in the past 3 (three) years (for any year from F.Y 2015-16 to 2021-22).

If the Bidder fails to submit any of the above listed documents and information as per Annexure:-V, the bid would summarily be rejected and Bids of the Tenderers fulfilling the above technical criteria shall only be considered for opening of Price Bid.

C. PRICE BID:

The Bidder must quote the fee for all the works to be undertaken in lump sum in the Price Bid Performa as per **Annexure –VI**.

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 Rates shall be quoted in Indian currency in both Figures and Words. In case of difference between Figures and Words, the amount in Words shall be treated as final.
- iii) No travelling allowance, halting allowance, out of pocket expenses/ etc. shall be paid to the Audit firms for carrying out the assignment. However GST and other applicable statutory levies (excluding income tax i.e. TDS) shall be paid as applicable from time to time in addition to basic fees as per agreement.
- iv) No claim towards reimbursement/payment of any nature of expense would be entertained if the auditor is required to revisit D.O / Warehouse for completion of any unfinished assignment or to collect any missing information or revisit any office of HSWC in the event of submission of

an unsatisfactory Audit report. All expenses towards such revisit shall have to be borne by the Auditor, except the claim on account of non-production of record by the Head Office/District Office/Warehouse as taken in clause (xxvi) of the Other Terms & Conditions at point no. 13.

v) Bidders are requested to note that they should necessarily submit their financial bids in the format provided on at **Annexure -VI** and no other format is acceptable.

vi) Minimum fee should not be quoted less than **Rs. 8 (eight) lakh** per financial year for the relevant work, if fee quoted less, the tender shall be summarily rejected.

vii) **In case of Tie up of quoted rates for one Financial Year between the two or more Firms/LLP, the decision shall be taken on the basis of highest no. of forensic audits conducted in the last 10 years (2012-13 to 2021-22) in respect of the organizations having turnover of more than 50 crore .The information shall be supported with notarized affidavit mentioning therein the number of Forensic Audit/Statutory Audit/Internal Audit conducted.**

viii) However, a single notarized affidavit may be submitted for all the requirements wherever the notarized affidavit is requisited.

23. DISQUALIFICATION CONDITIONS

i) Tenderer, who have been blacklisted or otherwise debarred by HSWC 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 HSWC, 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 HSWC or any department of Central or State Government or any other Public Sector Undertaking, during the last five years, will be ineligible.

iv) If 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 Tenderer 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.

24. CONFIDENTIALITY

i) Information relating to the examination, clarification and evaluation of the records data / file submitted during the course of assigned work should be confidential and shall not be

disclosed to other person /entity.

- i** Maintaining the confidentiality of data / records / file examined / evaluated during assigned work is prime responsibility of the selected Chartered Accountant Firm.
- ii** The parties agree that they shall hold in trust any confidential information received by either party, under the engagement and the strictest of confidence shall be maintained in respect of such confidential information.

25. PAYMENT SCHEDULE

- i** The payment of fee for Internal Audit of F.Y 2022-23 & 2023-24 will be released after satisfactory completion and submission of the reports/works and its acceptance as per scope of work of all districts and Head office within the schedule time from the date of allotment, along with requisite certificates and attendance sheet on the prescribed format as under :-

| Sr. No. | Date of Audit | Name of employees/ Auditors | Qualification of Audit staff along with certificate | Centre at which the audit done | Remarks/ Signature of concerned D.M on attendance sheet. |
|----------------|----------------------|------------------------------------|--|---------------------------------------|---|
| | | | | | |

Attendance sheet shall be verified by District Manager in the field and Sr. Assistant Manager (Accounts) at Head Office

On satisfactory completion of the assigned job and submission of the Internal Audit report to the Internal Audit Officer/Sr. Asstt. Manager (A) (IAO/SAM(A)) and after decision on satisfactory completion of the Assignment, sanction for payment shall be released by the IAO/SAM(A), HSWC within 45 days of date of acceptance of report by IAO/SAM(A). Payment shall be made by way of NEFT/RTGS in Indian National Rupees (INR) for which necessary bank details shall be provided by the Tenderer. Statutory deductions, as applicable, will be made by the HSWC from the bills.

26. LAWS GOVERNING THE CONTRACT & DISPUTE RESOLUTION

- i** The Engagement shall be governed in accordance with the law of Republic of India. These provisions shall survive the Engagement.
- ii** The parties to the contract may endeavor to resolve any disputes arising out of this contract through mutual consultations;however the decision of the Managing Director shall be final and binding on both the parties.
- iii** The courts of India at Panchkula have exclusive jurisdiction to determine any proceeding in relation to the engagement.

27. ADMINISTRATIVE CONTACT:

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

| NAME | INTERNAL AUDIT OFFICER / SR. ASSTT. MANAGER (A)) |
|---------|--|
| ADDRESS | HARYANA STATE WAREHOUSING CORPORATION, BAY NO. 15-18, SECTOR -2, PANCHKULA |
| PHONE | 0172-2566300 |
| FAX | 0172-2566300 |
| EMAIL | mahwc@hry.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) The firm 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 HSWC 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 HSWC 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 HSWC reserves the right to accept or reject any or all Tenders / to scrap this Tender 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) HSWC shall not be responsible for non-accessibility of e-tenders 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 HSWC, 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) The tenderers shall bear all costs associated with the preparation and submission of its tender and the HSWC will in no case be responsible or liable for these costs, regardless of the conduct or outcome of the tendering process.
- vii) Prior to the detailed evaluation of Tenders, it will be determined whether each Tender is responsive to the requirements of the Tender documents.
- viii) 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.
- ix) Conditional Tenders or Tenders which are not submitted strictly in accordance with the Tender terms are liable to be rejected.
- x) 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.

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 in HSWC Offices. 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.

**HARYANA STATE WAREHOUSING CORPORATION
BAY NO.15-18, SECTOR-2, PANCHKULA**

List of Offices to be Audited

| S.No. | Name | Address |
|--------------|---------------------------|--|
| 1 | Head Office | BAY NO.15-18, SECTOR-2, PANCHKULA |
| 2 | Ambala City | VPO Nasirpur, Pehowa Road, Ambala City |
| 3 | Kurukshtetra | Ladwa Road, Near Bus Stand, Pipli |
| 4 | Kaithal | Siwan Road, Near Bye Pass, Kaithal |
| 5 | Panipat | Industrial Area, Panipat |
| 6 | Fatehabad | Bhattu Road, Near Grain Market, Fatehabad |
| 7 | Sirsa | Near Old Housing Board Colony, Sirsa |
| 8 | Rohtak | Sugar Mill Road, Rohtak |
| 9 | Rewari (including ICD) | Bhadavash Road, Near New Grain Market, Rewari |
| 10 | Palwal | Alawalpur Chowk, Palwal |
| 11 | Bhiwani | 54 foota road, Vidya Nagar, Near Hero Agency, Bhiwani |

BAY NO.15-18, SECTOR-2, PANCHKULA
Number of warehouses as on 31.05.2023

| Sr. No. | Name of District Office/ Revenue District | S.No | Name of Warehouse | |
|----------------|--|--------------|--------------------------|--|
| 1. | AMBALA CITY / AMBALA | 1 | Ambala City | |
| | | 2 | Naneola | |
| | | 3 | Saha | |
| | | 4 | Mullana | |
| | | 5 | Shahzadpur | |
| | | 6 | Nasirpur | |
| | YAMUNA NAGAR | 7 | Jagadhri | |
| | | 8 | Yamuna Nagar | |
| | | 9 | Radaur | |
| | | 10 | Sadhaura | |
| 2. | KURUKSHETRA / KURUKSHETRA | 11 | Kurukshetra-I | |
| | | 12 | Kurukshetra-II | |
| | | 13 | Shahabad | |
| | | 14 | Ladwa | |
| | | 15 | Ismailabad | |
| | | 16 | Pehowa | |
| | | 17 | GumthalaGarhu | |
| | | 18 | Pipli | |
| 3. | KAITHAL / KAITHAL | 19 | Kaithal-I | |
| | | 20 | Kaithal-II | |
| | | 21 | Kaithal-III | |
| | | 22 | Pundri | |
| | | 23 | Siwan | |
| | | 24 | Cheeka-I | |
| | | 25 | Cheeka-II | |
| | | 26 | Jakholi | |
| | | 27 | Pai | |
| | | 28 | Kaul | |
| | | 29 | Kalayat | |
| | | 30 | Rajound | |
| | KARNAL | 31 | SantokaMajra | |
| 4. | | 32 | Panipat-I | |
| | | 33 | Panipat-II | |
| | | 34 | Madlauda | |
| | | 35 | Samalkha | |
| | | 36 | Israna | |
| | | 37 | Bapoli | |
| | | 38 | Chhichrana | |
| KARNAL | 39 | Salwan | | |
| | 40 | Gharaunda-I | | |
| | 41 | Gharaunda-II | | |
| | 42 | Jundla | | |
| | 43 | Taraori | | |

| Sr. No. | Name of District Office/ Revenue District | S.No | Name of Warehouse | |
|----------------|--|---------------|--------------------------|--|
| | | 44 | Gheer | |
| | | 45 | Nigdu | |
| | | 46 | Barsat | |
| | | 47 | Nissing | |
| | | 48 | Indri | |
| | SONEPAT | 49 | Gohana | |
| | | 50 | Pungthala | |
| 5. | FATEHABAD/ HISAR | 51 | Barwala | |
| | | 52 | Hansi | |
| | | 53 | Uklna | |
| | | 54 | Hisar (Dhandoor) | |
| | FATEHABAD | 55 | Fatehabad | |
| | | 56 | Dharsul | |
| | | 57 | Tohana-I | |
| | | 58 | Tohana-II | |
| | | 59 | Tohana-II | |
| | | 60 | Jakhal | |
| | | 61 | Rattia | |
| | | 62 | Bhuna | |
| | | 63 | Bhattu | |
| 6. | BHIWANI | 64 | Bhiwani | |
| | | 65 | BawaniKhera | |
| | | 66 | Kohlawas | |
| 7. | SIRSA / SIRSA | 67 | Sirs-I | |
| | | 68 | Dabwali | |
| | | 69 | Ellenabad | |
| | | 70 | Kalanwali | |
| | | 71 | Rania | |
| | | 72 | Chautala | |
| | | 73 | Jeewan Nagar | |
| | | 74 | Rori | |
| | | 75 | Bani | |
| | | 76 | Baragudha | |
| | ROHTAK / ROHTAK | 77 | Abubshahar | |
| | | 78 | Rohtak-I | |
| | | 79 | Rohtak-II | |
| | | 80 | LakhanMajra | |
| 8. | | 81 | Meham | |
| | | 82 | Naya Bans | |
| | | 83 | Gugaheri | |
| JIND | 84 | Jind-I | | |
| | 85 | Jind-II | | |
| | 86 | Safidon-I | | |
| | 87 | Uchana-I | | |
| | 88 | Uchana-II | | |
| | 89 | Alewa | | |
| | 90 | Dhamtan Sahib | | |
| | 91 | Dhanauri | | |

| Sr. No. | Name of District Office/ Revenue District | S.No | Name of Warehouse |
|----------------|--|-------------|--------------------------|
| | | 92 | Jullana |
| | | 93 | Nagura |
| | | 94 | Safidion-II |
| 9. | REWARI / REWARI | 95 | Rewari-I |
| | | 96 | Rewari-II |
| | | 97 | Rampura |
| | | 98 | Jhajjar |
| | | 99 | Bahadurgarh |
| | MOHINDERGARH | 100 | Narnaul |
| | | 101 | Kanina |
| | | 102 | Ateli |
| | | 103 | Nangal Chaudhary |
| | | 104 | Mohindergarh |
| 10. | FARIDABAD / FARIDABAD | 105 | KheriKalan |
| | | 106 | Sevali |
| | PALWAL | 107 | Palwal-I |
| | | 108 | Palwal-III |
| | | 109 | Hodal-I |
| | | 110 | Hodal-II |
| | | 111 | Badauli |
| | | 112 | Hathin |
| | GURGAON | 113 | Pataudi-I |
| | | 114 | Pataudi-II |
| | | 115 | Farukh Nagar |
| | | 116 | Siwari |
| | MEWAT | 117 | Tauru |
| | | 118 | Nuh |
| | | 119 | Pinangwan |
| | | 120 | FerozpurZhirkha |

Annexure:II

Audit Report Evaluation Statement

| S. No. | Audit evaluation criteria | Report By The Firm | | Analysis by IAO/SAM(A) |
|-----------|--|-------------------------------|-------------------------------------|---------------------------|
| | | Report submitted Yes/No | Financial Implication, if any | |
| 1 | Entry and Exit Conference | | | |
| 2 | Attendance | | | |
| 3 | Adherence to audit schedule | | | |
| 4 | Adherence to reporting schedule | | | |
| 5 | Master key documents / criteria /circulars / Best practices | | | |
| 6 | Audit findings | | | |
| 7 | Recovery expected at the instance of audit | | | |
| 8 | Status of legal cases | | | |
| 9 | Losses due to theft / fire and embezzlement | | | |
| 10 | Manpower analysis | | | |
| 11 | Significant audit findings on policy deficiencies | | | |
| 12 | Scope of audit | | | |
| 13 | Audit objective | | | |
| 14 | Audit criteria | | | |
| 15 | Audit methodology | | | |
| 16 | Audit findings on recurring deviations / violation of instructions subject to materiality | | | |
| 17 | Other Scope of Work of Internal Audit | | | |

Annexure: III

Check list for the documents required from the Tenderers
Name of Firm/LLP

| S. No. | List Of Documents | Documents submit YES/ No | Page No. |
|--------|--|--------------------------|----------|
| 1. | Earnest Money Deposit (EMD) | | |
| 2. | Person or persons signing / submitting the Bid shall state in what capacity he is or they are signing / submitting the Bid. | | |
| 3. | In the case of a Partnership Firm and Limited Liability Partnership firm, the names of all the partners shall be disclosed | | |
| 4. | <u>(Copy of self- attested empanelment letter depicting Empanellement no. of the year 2022-23 to be enclosed).</u> | | |
| 5. | Self certified list of all offices of the firm with complete address and contact number. Address of Head Office in the city | | |
| 6. | Self Certified copy of PAN of the Firm | | |
| 7. | Self certified copy of GST registration | | |
| 8. | Notarized Power of Attorney, if the bid is not signed by all the partners. | | |
| 9. | Tender Application as per Annexure- IV | | |
| 10 | <u>The firm participating in the tender must be accredited with an experience of 10 years of Statutory Audit/Forensic Audit/ Internal Audit of Government Department/ any other Company. For this, the firm needs to enclose the firm registration certificate with ICAI and also has to enclose notarized affidavit for fulfillment of eligibility criteria by any one partner in support of having 10 years experience of conducting Internal Audit/Statutory Audit/Forensic Audit of the Government Department/ any other Company.</u> | | |
| 11. | Copies of 3 Audited Financial Years statements (F.Y 2019-20, 2020-21 & 2021-22). The firm needs to submit notarized affidavit that there annual turnover was Rs. 2 crore per financial year during the last three financial years (F.Y 2019-20, 2020-21 & 2021-22). | | |
| 12 | Self attested list containing the names of the articles / audit trainees and the ACAs and FCAs with their membership number. Atleast 1 (one)partners must be qualified as Forensic audit and Fraud detection professional from ICAI. | | |
| 13. | The firm must have conducted an Internal Audit/ Statutory Audit/Forensic Audit of any company having a turnover of Rs. 500 crore or more in the past three years (for any year from 2015-16 to 2021-22). The tenderer firm should attach the notarized affidavit that it have conducted an Internal Audit/ Forensic Audit / Statutory Audit of a company having turnover of Rs. 500 crore or more in the past 3 (three) years (for any year from F.Y 2015-16 to 2021-22). | | |
| 14. | Format as per Annexure-V | | |
| 15. | <u>In case of Tie up of quoted rates for one Financial Year between the two or more Firms/LLP, the decision shall be taken on the basis of highest no. of forensic audits conducted in the last 10 years (2012-13 to 2021-22) in respect of the organizations having turnover of more than 50 crore. The information shall be supported with notarized affidavit mentioning therein the number of Forensic Audit/Statutory Audit/Internal Audit conducted.</u> | | |

TENDER APPLICATION

From (Full name & address of the tenderer)

To,

The Managing Director,
Haryana State Warehousing Corporation
BAY NO. 15-18 Sector -2,
Panchkula, Haryana.

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 of HSWC**.

I/We 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 and agree to abide by them.

I/We agree to keep the offer open for acceptance for 90 days from the date of opening of tender (technical & financial bid) and agree to further extend of the said date by 15 days in case it is so decided by the MD.

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/We do hereby declare that the entries made in the tender and 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 Deposit. In the event of my/our tender being accepted I/We agree to furnish Security Deposit within the time 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 HSWC 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 HSWC, 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/We 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 HSWC, or any other Public Sector Undertaking, or any government or other client during the last five years.

I/We 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 HSWC shall have the right to disqualify me/us without giving any notice or reason thereof 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 HSWC, obtained during course of their audit with any other person and entity.

I/We agree and undertake that if our proposal is accepted, we shall provide the services comprised in the scope within the timeframe specified, starting from the date of receipt of notification of award from HSWC.

I/We are also aware that HSWC has also right to re-issue / re-commence the selection process to which we do not have right to object and have no reservation in this regard; the decision of HSWC in this regards shall be final, conclusive and binding upon us.

The entire set of documents, information about our firm, and clients etc as desired by HSWC are enclosed here to and shall form part of this application.

I/We undertake that any information pertaining to the Central and State Government or any other agencies involved in business with HSWC which comes to the knowledge of the firm/organization 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) Tele-phone 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 (<u>Copy of self- attested empanelment letter depicting Empanelment no. of the year 2022-23 to be enclosed</u>). | |
| 6. | Address of the Head office in the Tri-city (Chandigarh, Panchkula and Mohali)(<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. | Notarized Power of Attorney, if the bid is not signed by all the partners. | |
| 11. | Details of Tenderers Bank Account, Account number, Bank Name, Branch, IFSC | |
| 12. | Entire Tender document, attachments and supporting documents are filled, signed, scanned and uploaded in e-tenders Portal. | |
| 13. | Details of EMD deposited | |
| 14. | Details of Tender processing fee deposited | |
| 15. | <u>In case of Tie up of quoted rates for one Financial Year between the two or more Firms/LLP, the decision shall be taken on the basis of highest no. of forensic audits conducted in the last 10 years (2012-13 to 2021-22) in respect of the organizations having turnover of more than 50 crore. The information shall be supported with notarized affidavit mentioning therein the number of Forensic Audit/Statutory Audit/Internal Audit conducted.</u> | |

(Authorized Signatory)

Annexure: VI

FORMAT TO QUOTE FEE

**(To be submitted separately ONLINE only in the Financial BID on the Excel Sheet.
Kindly don't submit with the Technical Bid)**

Ref. no

Date:

To

**MANAGING DIRECTOR,
HARYANA STATE WAREHOUSING CORPORATION,
BAY NO. 15-18 SECTOR -2,
PANCHKULA, HARYANA.**

Quote for fees for the Internal Audit of HSWC, for the financial years 2022-23 & 2023-24.

Dear Sir,

For the execution of the various works assigned by HSWC we quote fees Financial year wise (including all out of pocket expenses i.e. travelling expenses / boarding expenses, etc.) as under:

| S. No. | Particulars of Activities | Composite Internal Audit fee (including all out of pocket expenses i.e. travelling expenses / boarding expenses, etc.) in INR. | |
|-------------------|--|---|-----------------|
| | | In Figure | In Words |
| 1. | Internal Audit for the Financial year 2022-23, of 10 Distt. Offices (incl. ICD Rewari) including all warehouse centers and Head Office of HSWC as per broad scope & within time schedule. | | |
| 2. | Internal Audit for the Financial year 2023-24, of 10 Distt. Offices (incl. ICD Rewari) including all warehouse centers and Head Office of HSWC as per broad scope & within time schedule. | | |

Note:- GST shall be paid extra.

Thanking you,

yours faithfully
For Chartered Accountant Partner