

Corrigendum Details

Corrigendum No	1	Corrigendum Publish Date	21/05/2024 13:50
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Tender Details

Tender No	HQ_FIN_InternalAudit_2024 (Limited Tender)	Closing Date/Time	12/06/2024 15:00
Name Of Work	Internal Audit & Land Audit of DFCCIL for FY 2024-25 to 2026-27		

Items Modified

NIT Header

Field Name	Existing Value	Modified Value
Tender Closing Date Time	05/06/2024 15:00	12/06/2024 15:00
Bidding Start Date	22/05/2024	29/05/2024



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

FINANCE DEPARTMENT

CIN: U60232DL2006GOI155068

**E-TENDER / BID DOCUMENT
(PARTICIPATION THROUGH e-tender only)**

**Name of Work: Internal Audit & Land Audit of DFCCIL for FY 2024-25 to
2026-27**

Tender No. : HQ/E&A/Apptt. of Internal Auditor/2024-25 to 2026-27

May 2024

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

Signature Not
Verified

Digitally signed by
RITU AGARWAL
Date: 2024.05.14
17:31:09 +05'30
Reason: IRLPS-CRIS
Location: New Delhi

PART- A

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

DEPARTMENT

CIN: U60232DL2006GOI155068

INVITATION TO BID

**Name of Work: Internal Audit & Land Audit of DFCCIL for FY 2024-25 to
2026-27
(PARTICIPATION THROUGH e-tender only)
PART - A
(NIT, ITB, SCOPE OF WORK, GCC, SCC & TENDER FORMS AND ANNEXURES)**

Tender No. : HQ/E&A/Apptt. of Internal Auditor/2024-25 to 2026-27

May 2024

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

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

SECTION I: NOTICE INVITING E-TENDERS (NIT)

1. Online bids (e-tender) under **Single-Stage-Two-Packet-System** are invited from eligible firms of Chartered / Cost Accountants for and on behalf of DFCCIL for the work “Internal Audit of DFCCIL for FY 2024-25 to FY 2026-27 including Audit of Disbursement of Land Compensation for FY 2024-25 to 2026-27” as per details given hereunder: -

I	Tender reference No.	:	HQ/E&A/Apptt. Of Internal Auditor/2024-25 to 2026-27
II	Mode/Type of Tender	:	Limited Tender - “Single-Stage-Two-Packet System” under e-Procurement System.
III	Scope of Services	:	As per Section III – Scope of Work
IV	Estimated Cost of Services	:	INR 25,80,000/- (Excluding GST) for three years i.e. FY 2024-25 to 2026-27. GST as applicable shall be paid extra.
V	Period of Assignment	:	FY 2024-25 to FY 2026-27 for Internal Audit & Land Audit
VI	Period of Bid Validity	:	90 days
VII	Cost of bid documents	:	INR 3,540/- (Three Thousand Five Hundred Forty only) (Including GST @18%). Bid submitted without cost of bid document shall be rejected. Registered MSME’s are exempted from Tender Document Cost. The bidder seeking exemption must also submit a valid Udyam Registration Certificate.
VIII	Amount of Bid Security (EMD)	:	Rs 51,600/- (Fifty One Thousand Six Hundred) or exemption may be claimed by MSME’s duly submitting the MSME certificate along with bid security declaration form (available at Annexure G) The bidder seeking exemption must also submit a valid Udyam Registration Certificate.
IX	Helpline for e-tendering	:	For any clarification, help and registration for E-Tendering & for obtaining Digital Signature contact at www.ireps.gov.in
X	Client’s address	:	General Manager/Fin./E&A, DFCCIL, 5 th Floor, Supreme Court Metro Station Building Complex, New Delhi-110001 Phone No : 011-23454906
XI	Venue of bid opening	:	DFCCIL, 5 th Floor, Supreme Court Metro Station Building Complex, New Delhi-110001

- a) TENDER document can be downloaded from the website <https://www.ireps.gov.in> on payment of a fee of Rs. 3000/- plus GST @ 18%.
- b) The cost of the tender document is non-refundable. Payment of the tender fee is mandatory failing which the offer shall be summarily rejected.

2. The details of works are available in the tender document which can be downloaded from <https://www.ireps.gov.in> DFCC website www.dfccil.com (for reference only). The bid is to be submitted online only on www.ireps.gov.in upto last date & time of submission of tender.

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

3. The critical dates of tender are as under:

Sl. No.	Particulars	Date & Time
i)	Publishing Date	14.05.2024 (www.ireps.gov.in)
ii)	Document Download/ Sale Start Date & Time	14.05.2024 (1500 Hrs) (www.ireps.gov.in)
iii)	Bid Submission Start Date & Time	14.05.2024 (1500 Hrs) (www.ireps.gov.in)
iv)	Bid Submission Closing Date & Time	05.06.2024 (1500 Hrs) (www.ireps.gov.in)
v)	Deadline for receipt of Cost of Bid document.	05.06.2024 (1500 Hrs) (www.ireps.gov.in)
vi)	Technical Bid Opening Date & Time	05.06.2024 (1500 Hrs) (www.ireps.gov.in)
vii)	Financial Bid Opening Date & Time	Will be intimated to the technically qualified bidders.

4. Bidders are advised to follow the instructions provided in the **Section-II** - 'Instructions to the Bidders' for the e-submission of the bids online through www.ireps.gov.in.
5. The bidders who wish to submit their bids for the aforesaid work shall have to meet the Eligibility Criteria given as here under:
- a) The bidder should be a reputed firm of Indian Chartered Accountants / Cost Accountants (Partnership\LLP) in practice in India. **Copy of following should be submitted along with the bid:**
 - i. **Registration Certificate of LLP, if bidder is LLP.**
 - ii. **Latest certificate issued by the Institute of Chartered Accountant / Cost Accountant of India, certifying partners in the firm.**
 - b) **The firm should have been in existence for a minimum of 10 years.**
 - c) The bidder should have H.Q in Delhi/NCR. **Proof of registered address of the firm be provided.**
 - d) The bidder must have satisfactorily completed in the last three previous financial years and the current financial year up to the date of submission of bid, a minimum of **two** similar work i.e. Internal\Statutory Audit Assignment of **entities carrying out Contracts funded by Multilateral Agencies (World bank, JICA etc)** for a minimum value of 35% of the advertised tender value . **Copy of completion certificate issued by the client to be submitted as proof along with bid documents.**
 - e) The professional fees as per the financial statements of the bidder in the previous three

financial years and the current financial year up to the date of opening of tender shall be at least 150% of the approximate value of the work mentioned in the tender. **Certified true Copy of audited annual accounts or a certificate from the Chartered Accountant/Cost Accountant indicating the turnover details for the relevant period to be submitted as proof along with bid documents.**

- f) Each bidder must produce:
- (i) Copy of GST certificate, PAN card;
 - (ii) A declaration that the information furnished with the bid documents is correct in all respects; and,
 - (iii) Such other certificates as defined in the ITB. Failure to produce the certificates shall make the bid non-responsive.
6. The bidder should have not been banned/de-listed/de-barred/black-listed from business by any PSU/Govt. Department or any other investigation firms/statutory authorities/institute etc. in last 03 (three) years. A self-certified undertaking by authorized signatory should be furnished with the bid document as per format attached as **Form IV in Section-VI**.
 7. Notice Inviting Tender (NIT), Bid Document and Corrigendum/Addendum if any, will be posted on the E Tendering website www.ireps.gov.in . Bidders are advised to complete all submission related work online, well before the cut-off time on the closing day of the Tender. Any request for modification in the time/date of submission of tender due to tenderer's failure to submit his offer, will not be accepted. Therefore, the bidders are advised to visit these sites regularly before the deadline for submission of bids.
 8. Bids will be opened as per the schedule at the aforesaid venue. In case the office happens to be closed on the date of opening of bid as specified, the same will be opened on the next working day at the same time and venue.
 9. The bids, as well as all correspondence and documents relating to the qualification exchanged by the bidders and the Client, shall be in the English language.
 10. Client reserves the right to cancel the tendering process at any time before award of Work without assigning any reasons thereof.
 11. Bid Document is non-transferable. Tender received from Tenderer in whose name Bid Document has been issued, shall only be considered.
 12. No extension in the Tender Due Date shall be considered on account of delay in receipt/submission of Bid Document. Late/Delayed Tender shall not be considered for evaluation.
 13. The offer shall be valid for 90 days from the date of opening of the tender and extend further if required from time to time. The Bidder cannot withdraw their offer within the period of validity/extended validity lest liable to be disqualified.
 14. Online submission of the bid will not be permitted on the portal after expiry of submission time and the bidder shall not be permitted to submit the same by any other mode.

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

SECTION II: INSTRUCTION TO BIDDERS (ITB)

1.0 GENERAL

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

PART – A

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

PART – B PRICE BID

2.0 ELIGIBLE BIDDERS

- 2.1 The invitation of bid is opened to all bidders who are eligible as per the qualifying criteria given below.

- 2.2 The bidder shall meet the Qualifying Criteria set forth to be eligible for the bid as hereunder:
- a) The bidder should be a reputed firm of Indian Chartered Accountants / Cost Accountants (Partnership\LLP) in practice in India. **Copy of following should be submitted along with the bid:**
 - i. **Registration Certificate of LLP, if bidder is LLP.**
 - ii. **Latest certificate issued by the Institute of Chartered Accountant / Cost Accountant of India, certifying partners in the firm.**
 - b) **The firm should have been in existence for a minimum of 10 years.**
 - c) The bidder should have H.Q in Delhi/NCR. **Proof of registered address of the firm be provided.**
 - d) The bidder must have satisfactorily completed in the last three previous financial years and the current financial year up to the date of submission of bid, a minimum of **two** similar work i.e. Internal\Statutory Audit Assignment of **entities carrying out Contracts funded by Multilateral Agencies (World bank, JICA etc)** for a minimum value of 35% of the advertised tender value. **Copy of completion certificate issued by the client to be submitted as proof along with bid documents.**
 - e) The professional fees as per the financial statements of the bidder in the previous three financial years and the current financial year up to the date of opening of tender shall be at least 150% of the approximate value of the work mentioned in the tender. **Certified true Copy of audited annual accounts or a certificate from the Chartered Accountant/Cost Accountant indicating the turnover details for the relevant period to be submitted as proof along with bid documents.**
 - f) Each bidder must produce:
 - (i) Copy of GST certificate, PAN card;
 - (ii) A declaration that the information furnished with the bid documents is correct in all respects; and,
 - (iii) Such other certificates as defined in the ITB. Failure to produce the certificates shall make the bid non-responsive.
- 2.3 The bidder should have not been banned/de-listed/de-barred/black-listed from business by any PSU/Govt. Department or any other investigation firms/statutory authorities/institute etc. in last 03 (three) years. A self-certified undertaking by authorized signatory should be furnished with the bid document as per format attached as **Form IV in Section-VI.**
- 2.4 The bidder should not have conflict of interest with other bidders. Bidders found to have conflict of interest shall be disqualified.

3.0 COST OF BIDDING:

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

4.0 EARNEST MONEY DEPOSIT (EMD)/ BID SECURITY:

4.1 Earnest Money Deposit of Rs. 51,600/- (**Rupees Fifty One Thousand Six Hundred only**) shall accompany the Bid or exemption may be claimed by MSME's duly submitting the MSME certificate along with bid security declaration form (available at Annexure G). The bidder seeking exemption must also submit a valid Udyam Registration Certificate.

The EMD offered shall be submitted online at www.ireps.gov.in and successfully credited to the Bank Account.

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

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

4.4 The EMD of all unsuccessful Bidders except that of the successful bidders(s) will be discharged/ returned after the award of the contract. The EMD of successful bidders will be discharged/ returned after submission of Performance Guarantee by the successful bidder. No interest will be paid by DFCCIL on the above EMD amount.

4.5 The Earnest Money may be forfeited:

a) if the Bidder withdraws the Bid after bid opening or varies any terms & conditions in regard thereto during the period of Bid validity; or

b) if the Bidder adopts corrupt or fraudulent or collusive or coercive practices;
or

c) in the case of a successful Bidder, if the Bidder fails within the specified time limit i) to sign the Agreement; and/or ii) Furnish the required Performance Security Deposit; or iii) refuses to enter into a contract after being awarded the contract or does not commence work within stipulated time after the award.

5.0 PRICE BASIS, CURRENCIES & LANGUAGE OF BID

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

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

For Visits to Units, the Audit Team will be reimbursed, one time to & fro journey fare by Air or Rail (Journey should be performed by the shortest route in the entitled class) and lodging & boarding expenses. The entitlements for travelling, boarding & lodging expenses shall be as detailed under Clause 2.0- Payment terms & conditions of

Section V - Special Conditions of the contract (SCC). No additional payment will be admissible on any account.

6.0 SIGNATURE OF BIDS & DOCUMENTARY PROOF

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

7.0 CHECK-LIST

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

8.0 DEVIATIONS

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

9.0 INSTRUCTIONS FOR ONLINE BID SUBMISSION:

9.1 BID DOCUMENTS OBTAINING PROCESS:

- (i) It is mandatory for all the Bidders to have class-III digital signature certificate (in the name of person who will sign the Bid) from any of the licensed certifying agency ("CA") [Bidders can see the list of licensed CAs from the link www.cca.gov.in to participate in e-tendering of DFCCIL.
- (ii) To participate in E-Tender, it is mandatory for bidders to get themselves registered with www.ireps.gov.in and to have User ID and Password. Bidders have to pay Annual Registration Charges as applicable to IREPS through e-payment. Tenderers have to pay cost of bid document through e-payment.
- (iii) www.ireps.gov.in is the only website for submission of bid. "Vendor Manual" containing the detailed guidelines for E-Tendering is available on www.ireps.gov.in.
- (iv) Rs. 3,000/- + 18% GST (Rs.3,540/-) towards Cost of Bid Document (non-refundable) shall be paid through E-Payment using Credit Card/ Debit Card / Net Banking / International Credit Card only.

9.2 PREPARATION & SUBMISSION OF APPLICATIONS:

- (i) All the required documents, as mentioned in Checklist as Annexure-F, shall be uploaded to the E-Tendering web site www.ireps.gov.in within the period of bid submission. No physical submission is required.
- (ii) Bidder should log into the site well in advance for bid submission so that he/ she can upload the bid in time i.e. on or before the bid submission time.
- (iii) The detailed instructions of e-tendering can be read through the website www.ireps.gov.in.
- (iv) The Addendum / Corrigendum, if any; shall be hosted on the website www.ireps.gov.in only.
- (v) The tender will be accepted only in e-tendering mode and no other mode of

- submission shall be accepted.
- (vi) The supporting documents for Eligibility Criteria are essentially required to be uploaded on the website www.ireps.gov.in with the digitally signed copy of Bid Document.
 - (vii) In case scheduled date of opening of bid is declared as holiday, tender can be uploaded up to 15:00 hrs on the next working day and will be opened at 15:30 hrs on that day.
 - (viii) Each page of this bid document shall be submitted through Digital Signature of the tenderer.
 - (ix) The bid shall be accepted through online mode only. The bid submitted after the time and date fixed for submission of Bids as set out in the Bid Document will be summarily rejected.
 - (x) Since bids are called on **Single-stage-two-packet system** i.e. Technical offer and financial offer are to be submitted separately through online mode.
- 9.3** The Bidder shall closely peruse all the clauses, instructions, terms and conditions, scope of work, specification etc. as indicated in the Bid Document before quoting. Should the Bidder have any doubt about the meaning of any portion of the Bid Document or find discrepancies/omissions in the bid document issued or require clarification, he shall at once contact the authority inviting the tender for clarification at least seven days before the due date of submission of the tender.
- 9.4** Bid Document shall be accompanied by all the documents required to be submitted as specified in the Bid Document along with all Addendums and Corrigendum.
- 9.5** All Bids shall be submitted in accordance with the instructions contained in the Bid Document. Noncompliance of any of the instructions contained in the Bid Document is liable in Bid being rejected.
- 9.6** After award of contract to the Successful Bidder, if it is observed that there is any discrepancy or ambiguity about any terms and conditions mentioned in the Bid Document, the interpretation of same given by DFCCIL shall be considered as final and binding.
- 9.7** Bidder must fill up all the schedules and furnish all the required information on e-mode as per the instructions given in various sections of the Bid Document. Complete Bid Document along with Addendums, Corrigendum and Documents is specified in the Bid Document, must be submitted through Digital Signature by the Tenderer in token of complete acceptance thereof. The information furnished shall be complete. No page of this Bid Document shall be removed, and the set must be uploaded as it is.
- 9.8** Submission of a tender by a tenderer implies that he/she had read all the Bid Documents including amendments/corrigendum if any, visited the site and made himself aware of the scope of the work to be done, local conditions and other factors having any bearing on the execution of the work.
- 9.9** DFCCIL reserves all rights to reject any tender including of those tenders who fail to comply with the instructions without assigning any reason whatsoever and does not bind itself to accept the lowest or any specific tender. The decision of DFCCIL in this regard shall be final and binding. Any failure on the part of the tenderer to observe the prescribed procedure and any attempt to canvass for the work will prejudice the tenderer's bid.
- 9.10** Tenderers may note that they are liable to be disqualified at any time during

tendering process in case any of the information furnished by them is not found to be true. The decision of the DFCCIL in this regard shall be final and binding.

- 9.11** The evaluation of tenders will be made on the basis of fulfilment of Eligibility Criteria mentioned in the Bid Document. However, DFCCIL reserves the right to seek any clarification from the bidder.

9.12 RECEIPT AND SIGNING OF BIDS:

9.12.1 Online Bid

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

- a) Online **Technical bids** should contain scanned copies (mandatorily dated and signed, otherwise documents will not be considered for evaluation) of following documents:
 - i) Duly filled and signed Complete Bid document, except **Part B: Price Bid** along with all amendments.
 - ii) Scanned copy of all the documents referred to in **Clause no. 5 of Section I: Notice Inviting Tender (NIT) read with Clause 2.2 of Section II: Instruction to bidders (ITB), Clause 6 of NIT read with Clause 2.3 of ITB.**
 - iii) Other Supporting documents as per the tender requirement are to be uploaded and attached with the tender. Bidder should ensure that all the documents except **Part B: Price Bid**, referred to in **Annexure-F i.e. Check List** are uploaded online. **Part B: Price Bid is to be uploaded separately as part of online Price bid.**

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

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

9.13 MODIFICATION / SUBSTITUTION/ WITHDRAWAL OF BIDS:

- (i) The Bidder may modify, substitute or withdraw its e-bid after submission, prior to 15:00 hrs, of 05.06.2024 (Last Date & Time for Tender submission termed as Tender Closing Date & Time). No Bid shall be modified, substituted, or withdrawn by the Bidder on or after the Bid Due Date.
- (ii) Any alteration/modification in the bid or additional information supplied subsequent to the bid due date, unless the same has been expressly sought for by

the Authority, shall be disregarded.

- (iii) For modification of e-bid, Tenderer have to detach its old bid from e-tendering portal and upload/ resubmit digitally signed modified bid.
- (iv) For withdrawal of tender, tenderer have to click on withdrawal icon at www.ireps.gov.in Before withdrawal of a bid, it may specifically be noted that after withdrawal of a bid for any reason, Tenderer cannot re-submit their tender again.

10.0 OPENING OF TECHNICAL BIDS

- a) Opening of Bids will be done through online process.
- b) For participating in the tender, the authorized signatory holding Power of Attorney shall be the Digital Signatory. In case the authorized signatory holding Power of Attorney and Digital Signatory are not the same, the bid shall be considered non-responsive.
- c) Tender opening will be done by a nominated Opening Committee of DFCCIL. While opening the Tender, it will also be confirmed whether Cost of Bid document/Tender Document cost and EMD/Bid Security declaration, has already been submitted by the tenderer or not. The tender submitted by those tenderers who have not submitted the required Cost of Bid Document and EMD/Bid Security declarations mention in Clause I (VII) and Clause I (VIII) of NIT respectively, shall not be considered for opening.
- d) The Bids will be opened in the presence of bidders or their representatives who choose to attend on date & time as mentioned in tender document.
- e) DFCCIL shall first open the Technical bid on due date of opening. The Financial bid shall remain securely stored and will only be opened of those tenderers who are technically qualified. The Financial bid opening date will be conveyed later to technically qualified bidders at a later date through website www.ireps.gov.in and emails of technically qualified bidders.

10.1 OPENING OF FINANCIAL BIDS

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

11.0 BID VALIDITY

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

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

12.0 ALTERNATIVE PROPOSALS BY BIDDERS

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

13.0 CORRUPT, FRAUDULENT, COLLUSIVE OR COERCIVE PRACTICES

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

14.0 BID EVALUATION CRITERIA

14.1 During bid evaluation, the Client may, at its discretion, ask any Bidder for a clarification of its bid which shall be submitted within a stated reasonable period of time. The request for clarification and response shall be in writing.

14.2 If a bidder does not provide clarifications of the information requested by the date and time set in the Client's request for clarification, its bid may be rejected.

15.0 METHOD OF SELECTION:

Combined Quality cum Cost Based Selection (CQCCBS).

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

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

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

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

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SECTION-III: SCOPE OF WORK

1.0 SCOPE OF WORK - INTERNAL AUDIT

Internal Audit is an important tool of management to keep watch and exercise control over activities of the DFCCIL. With the specialized knowledge of professional firms of Chartered Accountant/Cost Accountant, DFCCIL endeavors to significantly improve not only finance and accounting related performance but also exercise management control over non-financial activities with the help of efficient Internal Audit Mechanism.

Internal Audit is required to be conducted as per the following:

- a. Standards on Internal Audit issued by ICAI.
- b. Generic guidelines issued by ICAI including Guidelines on Risk-Based Internal Audit, Guidelines to Internal Financial Controls, Enhancing governance through Internal Audit, etc.
- c. Internal Audit Manual Issued by DFCCIL.

Internal Audit broadly covers -Review of Systems, Review of Transactions, Review of Sanctions and Review of Internal Controls and Risk Management

A. ACTION TAKEN REPORT

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

B. ROLES & RESPONSIBILITIES DURING AUDIT

Internal Auditor will provide assurance by assessing and reporting on effectiveness of governance, risk management and control processes designed to help DFCCIL achieve strategic, operational, financial and compliance objectives. It also includes assessing and reporting on efficiency and effectiveness of main processes, programs, projects and components. It helps DFCCIL improve efficiency and effectiveness of its process, programs, components and help remove /reduce wastages. The broad areas will encompass the following:

- a) Internal Auditor should examine the books, records and transactions of the period prescribed for Audit. However, where the circumstances warrant checking beyond the suggested period, the Auditor should extend his checking to that period under intimation to Corporate Office.
- b) Internal Audit should cover the manner of maintenance of books, their adequacy; suggest need of introducing maintenance of other registers/books to safeguard against frauds, misappropriations.
- c) Internal Audit should study the system prevalent in the Company and suggest ways and means for bringing further improvement in the system. He should also report unauthorized variation from the prescribed procedure.
- d) The Internal Auditor will ensure that the information obtained in respect of the operation of the Unit is maintained in strict confidence and secrecy. A Certificate towards maintaining confidentiality is to be provided by the Internal Auditor, to whom appointment letter has

been issued, at the time of acceptance of Audit assignment. The Firm may ensure that the personnel that they engages for the purpose of Internal Audit maintained confidentiality of the information. The firm may have suitable terms and conditions of employment of such personnel accordingly.

The Internal Auditor shall at all times, maintain utmost confidentiality of all information acquired during the course of the audit work. He shall not disclose any such information to a party outside the internal audit function and any disclosure shall be on a "need to know basis". The Internal Auditor shall keep confidential information secure from others. Under no circumstance any confidential information shall be shared with third parties outside the company, without the specific approval of the Management unless there is a legal or a professional responsibility to do so (e.g., to share information with Statutory Auditors). Internal audit reports shall only be issued to the auditee and distributed to only those who appointed or engaged the Internal Auditor and as per their directions.

- e) The Internal Auditor will prepare PPT for Agenda and ATR/status and also present the same before the Audit Committee. Once the audit reports is finalized, auditors will present the major findings of the reports to the management.
- f) To review all the MIS submitted by the Accounting Team on Quarterly Basis
- g) Internal Auditor Shall conduct the Audit assignment as per the area and extent of coverage as specified in **ANNEXURE A & B**.
- h) Subsequent to the issuance of appointment letter, a Pre-Audit meeting shall be organized.

2.0 SCOPE OF WORK – Audit of Disbursement of Land Compensation

A. ACTION TAKEN REPORT

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

B. FUNDS MANAGEMENT

- 1. To verify Account wise **detail of receipts** on account of followings on monthly basis:
 - a) Ministry of Railways (MOR);
 - b) DFCCIL Account;
 - c) Other units/SLAO (Special Land Acquisition Officer) bank accounts; and
 - d) Interest accrued & credited to each SLAO Bank Account.
- 2. To verify the Account wise detail of payment on account of followings on monthly basis:
 - a) Compensation to Project affected parties (PAPs)
 - b) R&R
 - c) Payment to forest departments and other authorities under respective state laws in force
 - d) Others

3. To check the accuracy of interest received in SLAO bank accounts.
4. To verify expenditure on facilitation of land acquisition incurred by each Unit.

C. PAYMENTS & OPERATION OF BANK ACCOUNT

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

D. BANK RECONCILIATION & ACCOUNTING OF STALE CHEQUES

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

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

1. To verify and comment up on the procedures of payment for land acquisition starting with identification of awardees as per the declaration given by the competent authority and of physical identification of standing crops, resettlement & rehabilitation assistance, structures & standing trees, for which the payment is made. Also verify and comment on the procedure for payment of R&R, wherever applicable. To verify and comment on the compliances of Income Tax Act, 1961 (TDS Provisions) on acquisition of Land.
2. Whether cheques distributed and amount disbursed on account of cost of compensation of land acquisition have been appropriately accounted for and are backed by the proper documents e.g. if the payment is made for the standing crops or resettlement & rehabilitation assistance, structures & standing trees, there is adequate documents available for needful validation.
3. To check the land awards with reference to the notified rates;
4. To check the R&R awards with reference to the notified R&R compensations
5. To confirm that all payments have been made with reference to the documentation for land acquisition i.e. Form 11 and Land Awards;

6. Verification and report of undernoted instances :
 - a) Accountal of the cheques issued to PAPs but not en-cashed;
 - b) Award declared but PAPs are not accepting the payment,
 - c) Land payment has been made but R&R payment has not been made.
 - d) Compensation amount has been increased due to arbitration or court decision.
7. Details of funds locked in due to legal issues such as:
 - a) Money deposited in treasury of the State Government;
 - b) Land Award amount deposited in courts;
 - c) Money Frozen due to stay by court order;
 - d) Funds embroiled due to Arbitration Awards.
8. To comment upon the complete procedure being followed by each SLAO for declaration and disbursement of awards along with its accounting vis-à-vis the extant guidelines.
9. To comment upon difference in practices followed by each SLAO.
10. To verify Land MIS and Compliance of Circular No 58 on Quarterly Basis.

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

1.0 DEFINITION OF TERMS

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

2.0 INTERNAL AUDITOR FIRM'S/EMPLOYEES/ REPRESENTATIVES

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

3.0 AWARD OF CONTRACT

- 3.1** DFCCIL will intimate the award of Work in writing to the successful bidder by issuing Letter of acceptance\award accepting the proposal of the bidder. The contract will be awarded to the eligible and responsive bidder achieving the highest combined technical and financial score in conformity with the requirements of these documents and DFCCIL shall be the sole judge in this regard.

3.2 DFCCIL reserves the right of rejecting/accepting either the whole or any part of the proposal. The Firm/Consultant shall be fully responsible and shall be bound to perform the job allocated to him at his quoted rates and terms and conditions that have been accepted by Firm/Consultant.

3.3 DFCCIL reserves the right to assess bidder's capability and capacity to perform the contract from other sources, should the circumstances warrant such assessment in its overall interest.

4.0 EFFECT AND JURISDICTION OF CONTRACT

4.1 The contract shall be considered as having come into force from the date of issue of Letter of Acceptance/Award by DFCCIL.

4.2 The laws applicable to this contract shall be the laws in force in India. The Courts of Delhi shall have exclusive jurisdiction in all matters arising out of and under this contract.

5.0 DURATION OF CONTRACT

The duration of the contract for work to be undertaken by the Firm/Consultant will be for three years w.e.f. 2024-25 to 2026-27 starting from the date of issue of letter of Award by DFCCIL. However, the appointment of the Audit Firm will be for one year extendable on an annual basis for further two years based on satisfactory performance on the same terms and conditions. The assignment will be completed on submission of last phase of report and placed before Audit Committee.

6.0 CONTRACT PERFORMANCE GUARANTEE

6.1 On acceptance of tender the successful bidder shall have to submit Performance guarantee amounting to 5% of the contract value in any one of the forms of irrevocable Bank Guarantee or FDR from Nationalized or scheduled bank in favor of DFCCIL, New Delhi. The Performance guarantee will be furnished after LOA has been issued but before signing of agreement and should be valid during the contract period and up to three months beyond expiry of the completion period. The agreement should normally be signed within 15 days after issue of LOA and same should be submitted within this time limit.

The successful bidder shall have to submit a Performance Guarantee (PG) within 21 (Twenty-one) days from the date of issue of Letter of Acceptance (LOA). Extension of time for submission of PG beyond 21 (Twenty-one) days and upto 60 days from the date of issue of LOA may be given by the Authority who is competent to sign the contract agreement. However, a penal interest of 12% per annum shall be charged for the delay beyond 21(Twenty-one) days, i.e. from 22nd day after the date of issue of LOA. Further, if the 60th day happens to be a declared holiday in DFCCIL, submission of PG can be accepted on the next working day.

In all other cases, if the tenderer fails to submit the requisite PG even after 60 days from the date of issue of LOA, the contract is liable to be terminated. In case contract is terminated DFCCIL shall be entitled to forfeit Earnest Money Deposit and other dues payable against that contract. In case a tenderer has not submitted Earnest Money

Deposit on the strength of their registration as a Startup recognized by Department of Industrial Policy and Promotion (DIPP) under Ministry of Commerce and Industry, DIPP shall be informed to this effect.

The failed Contractor shall be debarred from participating in re-tender for that work or any other work in DFCCIL.

- 6.2** The Performance guarantee is intended to secure the satisfactory Performance of the entire contract. Failure to faithfully perform and carry out the various activities within the time period defined in the contract may result in invoking either whole or part of the Performance guarantee. However, it is not to be construed as limiting the recoverable under the contract.
- 6.3** Format of Performance Bank guarantee to be submitted by the successful bidder is attached as FORM VI in Section VI.

7.0 TERMINATION OF CONTRACT

- 7.1** If at any time the Firm/Consultant makes any default in proceeding with the work with due diligence and continues to do so even after the notice in writing is served on him or commits any default in complying with any of the terms and conditions even after the notice in writing is given on that behalf by the Officer-in-charge. DFCCIL may, without prejudice to any other right or remedy which shall have accrued or shall accrue thereafter to DFCCIL by written notice, terminate the contract as a whole or a part of the Contract.
- 7.2** Where the Firm / Consultant breaches this Agreement, The Client may terminate this Contract and forfeit the performance security deposit, by not less than thirty (30) days' written notice of termination to the Firm / Consultants.
- 7.3** Further, the Audit Firm will be debarred from getting, in future, assignments in DFCCIL in the following cases:
- a) If the Firm obtains the appointment on the basis of false information/false statement at the time of submission of application/documents.
 - b) The Audit Firm is found to have sub-contracted the work.
 - c) If the Firm does not take up audit in terms of the appointment letter.
 - d) If the Firm does not submit the Audit Report, complete in all respect, in terms of the appointment.

8.0 TAXES, DUTIES, LEVIES ETC.

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

9.0 EXTENSION OF TIME

- 9.1** Extension of time for the delay not attributable to the Firm\Consultant can be

considered by the officer in charge of the DFCCIL.

10.0 FORCE MAJEURE

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

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

11.0 SUSPENSION OF WORK

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

12.0 PAYMENTS DURING THE FORCE MAJEURE OR SUSPENSION OF WORK

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

13.0 OBLIGATIONS OF THE FIRM / CONSULTANT

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

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

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

14.0 INSURANCE TO BE TAKEN OUT BY THE FIRM / CONSULTANT

14.1 The Firm / Consultant will be responsible for mandatorily taking out Insurance Coverage of all the staff/employees/representative engaged in the said work throughout the duration of tender.

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

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

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

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

17.0 OBLIGATIONS OF THE CLIENT

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

18.0 DURATION OF LIABILITY

18.1 The liability of bidder for any loss or damage is as per the period, terms and conditions of the tender document.

19.0 VARIATIONS

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

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

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

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

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

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

20.0 PAYMENT TO THE FIRM / CONSULTANT

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

21.0 LIQUIDATED DAMAGES

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

22.0 CONFLICT OF INTEREST.

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

23.0 DEFENCE OF SUITS

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

24.0 SETTLEMENT OF DISPUTES

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

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

- 24.3 Notwithstanding any dispute between the parties, the Firm/Consultant shall not be entitled to withhold, delay or defer its obligation, under the contract, and the same shall be carried out strictly in accordance with the terms and conditions of the contract.
- 24.4 All questions, disputes or differences arising between the Firm / Consultant and the Client, in relation to or in connection with the Contract shall be referred to arbitration in the manner provided as hereunder:
- 24.4.1 On receipt of such notice, the Client shall send to the Firm / Consultant a panel consisting of the names of three persons and thereafter the Firm / Consultant within fifteen (15) days of receipt of such panel, communicate to the Client the name of one of the persons from such panel and such a person shall then be appointed as Sole Arbitrator by the Officer-in-Charge of the Client.
- 24.4.2 Provided that if the Firm / Consultant fails to communicate the selection of a name out of the panel so forwarded to him by the Client then after the expiry of the aforesaid stipulated period, the Officer-in Charge shall without delay select one person from the aforesaid panel and appoint him as the Sole Arbitrator.
- 24.4.3 The Arbitrator to whom the matter is originally referred being transferred or vacating his office or being unable to act for any reason, then the Client shall appoint another person to act as Sole Arbitrator in the same manner as provided in clause 24.4.1 & 24.4.2 herein above. Such person shall be entitled to proceed with the reference from the stage at which it was left by the predecessor.
- 24.4.4 Dispute or difference shall be settled in accordance with the Arbitration and conciliation Act, 1996.
- 24.4.5 The language of the arbitration proceedings and that of all documents and communications between the parties shall be English. The arbitrator award shall be written speaking award.
- 24.4.6 The cost and expenses of Arbitration proceedings, the expenses incurred by each party in connection with the preparation, presentation etc. of its proceedings shall be borne by each party itself. Fee of the sole arbitrator including clerkage charges & TA/DA if applicable shall be equally borne by the client and the Firm/consultant.
- 24.4.7 Performance under the Contract shall continue during the arbitration proceedings and payments due to the Firm/Consultant by the client shall not be withheld unless they are the subject matter of the arbitration proceedings.

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SECTION V: SPECIAL CONDITIONS OF CONTRACT (SCC)

1.0 Period & Frequency of Audit:

The appointment of the Audit Firm will be for one year extendable on an annual basis for further two years based on satisfactory performance on the same terms and conditions. Internal Audit shall be conducted quarterly i.e. all four quarters of relevant FY. The commencement of audit of all quarter will be on/around 05th of the following month of relevant quarter i.e. 05th of July/October/January/April for quarter 1/2/3 and 4 respectively. However, Internal Audit report in two phases (Phase I covering period of two quarters i.e. from April to September and Phase II covering period of remaining two quarters i.e. from October to March) is to be submitted by end of October for Phase I and by end of April for Phase II.

“Audit of Disbursement of Land Compensation” of all Units will be undertaken simultaneously with Internal Audit and yearly report is to be submitted by 15th of May.

The Completion Certificate will be issued and Performance Guarantee will be released after submission of last phase of report and placing before Audit Committee.

2.0 Terms of engagement

2.1 Before commencement, the Internal Auditor should agree on the terms of the engagement recorded in an engagement letter. The terms of engagement should be approved by the Audit Committee. The terms may be reviewed by the Internal Auditor and the Audit Committee periodically and modified suitably, if required, to meet the changed circumstances.

2.2 Planning:

Following are the essential requirement for overall audit planning by the Internal Auditors before start of audit:

2.2.1 Planning Process

The auditors conducting the planning process shall use professional judgment and risk analysis for the process to be followed in completing all essential planning activities, which should be documented. The planning process shall stipulate the essential inputs, steps to complete the planning and the nature of output required.

2.2.2 Knowledge of entity, business and operating environment:

The auditors shall gather all the information required to fully understand the Company's business environment, the risks it faces and its operational challenges. This will enable the Internal Auditor to identify matters which have a significant effect on the organization's financials. The financial aspects of the business will be connected with other business elements, such as industry dynamics, company's business model, operational intricacies, legal and regulatory environment, and the system and processes in place to run its operations.

2.2.3 Discussion with Management and Stakeholders

An important element of planning involves extensive discussion and deliberation with all

stakeholders, including executive management, risk owners, process owners, statutory auditorsetc. Their inputs received from such discussions are critical in understanding the intricacies of each assignment under consideration, in identification of important matters of relevance and to align stakeholder expectations with audit objectives.

Based on sound understanding of the processes and transactions carried out by the Corporations and its constituent units, the Firm shall prepare a draft Internal / Land Audit Plan. This draft Internal/Land Audit Plan should be based on Risk Assessment and past coverage of processes, transactions and issues. This draft Internal/Land Audit Plan will be approved by DFCCIL.

2.2.4 Scope of the audit assignment

The scope of the audit assignment and the nature of assurances expected must be clearly understood and documented before start of audit.

2.2.5 Risk Assessment

A risk based planning exercise shall form the basis of the overall Internal Audit plan. The Internal Auditor shall undertake an independent risk assessment of all the Auditable Units and align this with the risk assessment conducted by the management and the statutory auditor. This is required to priorities and focus audit work on high-risk areas, with due attention to matters of importance, complexity and sensitivity.

2.2.6 Depth of coverage

The Framework governing Internal Audits, issued by the ICAI, requires the conduct of risk based audits with a system and process focus. Therefore, the depth of coverage shall go beyond basic compliance procedure over transactions and should be expanded to application of a basic process review methodology which tests the design and operating efficiency of internal controls, questions the process design and explores better and more efficient ways of transaction processing. The Internal Audit Assignment Plan shall be aligned with the audit methodology and depth of coverage (as indicated above) with the assurance to be provided.

The Firm should also take care to study the processes and functions being carried out by corporation and highlight the most efficient processes and function including the Best practices which the Corporation may be doing/creating. Such best practices needs to be highlighted so that same can be replicated in other areas / functions of the Corporations as well as by the other Companies and Corporations.

2.2.7 Technology Deployment

One of the essential element of the internal audit planning involves understanding the extent to which the auditable entity has deployed Information Technology in its business, operations and transaction processing, especially if it is unique and different to the overall entity. Depending on the assessment the auditor needs to deploy IT tools, data mining & analytic procedures, and the expertise required for conducting the audit activities and testing procedures.

2.2.8 Resource Allocation

The Internal Auditor shall prepare a detailed work schedule to estimate the time required for each audit procedure depending on the audit attention it deserves on the basis of risk assessment and map this with the competencies (knowledge, experience, expertise etc.) of

the resources available to ensure proper resource allocation.

2.2.9 Documentation

All the above steps undertaken in the planning process shall be adequately documented to confirm their proper completion.

The Internal Auditor should develop and document a plan for each Internal Audit engagement to help him, conduct the engagement in an efficient and timely manner and as per the pronouncement of the Institute of Chartered Accountants of India and International best practices enshrined in the International Professional Practices Framework (IPPF).

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

Presentation of their reports/findings and observations/opinion before Management of DFCCIL which will be held at Delhi.

Internal Auditor will be responsible for giving a satisfactory reply to the queries raised by Statutory Auditor and CAG at the end of the FY.

3.0 Audit Team:

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

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

It should be ensured that the audit team is headed at all times by a Chartered / Cost Accountant (who may be a Partner) having CISA / DISA/Ind AS certification and prior experience of land audit, audit of tendering process through GeM, IREPS, etc. and auditing on the Tally/SAP-ERP platform, one expert who may be an Retired officer (retired not below the level of Section Officer and passed SAS/3A exam) having experience in the CAG Railway Commercial/MoR/any Companies/Corporation/PSU of MoR who has background of dealing/working in Railway operations management/finance & Audit and should also include two semi qualified assistants or Article (final year trainee only). If the dealing partner / team leader does not have CISA / DISA/Ind AS certification or does not have prior experience of land audit, audit of tendering process through GeM, IREPS, etc. and of auditing on the Tally/SAP-ERP platform, then another Chartered Accountant / Cost Accountant with such qualification / experience should be deployed in addition to the team leader / Partner for the duration of audit. Any subsequent replacement of the member of the Audit team shall be with a candidate having similar qualification and experience.

4.0 Audit Report

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

5.0 PAYMENT TERMS & CONDITIONS

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

For FY 2024-25:

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

For FY 2025-26:

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

For FY 2026-27:

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

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

5.2 TRAVELLING, BOARDING & LODGING EXPENSES

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

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

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

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

Attendance certificate clearly stating no. of audit personnel (along with name and designation) deployed for audit is to be submitted duly signed by audit team and HoF. Submission of Attendance Certificate and Audit Report of Claim Period is mandatory for releasing of Audit fees and Claims for Reimbursement.

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

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

6.0 Fraud Prevention and Detection

The internal auditor should exercise due professional care, competence and diligence expected of him while carrying out the internal audit to enable him to identify indicators of frauds. Internal Auditors can, however, provide only reasonable assurance to the entity with regard to accomplishments of its objectives. Any system of internal control is subject to inherent limitations such as faulty human judgment, ineffective use of the information generated for the purpose of internal controls,

collusion among two or more persons, management override of controls, faulty design of controls, management judgments as to nature and extent of risks it wants to assume, etc. The internal auditor should, however, help the management fulfill its responsibilities relating to fraud prevention and detection.

In the context of prevention of frauds, the internal auditor should specifically evaluate the policies and procedures established by the management to identify and assess the risk of frauds, including the possibility of fraudulent financial reporting and misappropriation of assets.

The internal auditor should carefully review and assess the conclusions drawn from the audit evidence obtained, as the basis for his findings contained in his report and suggest remedial action. However, in case the internal auditor comes across any actual or suspected fraud or any other misappropriation of assets, he should immediately bring the same to the attention of the Head of Internal Audit/ Audit Committee.

.....X.....

SECTION VI: BID FORMS AND ANNEXURES

FORM I

TENDER FORM

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

Sub. : Proposal for the work “Internal Audit & Land Audit of DFCCIL for FY 2024-25 to FY 2026-27”

Dear Sir,

1. I / We, hereinafter called “The Bidder”, have read and examined the following tender documents relating to the work " Internal & Land Audit of DFCCIL for FY 2024-25 to 2026-27" :

PART – A

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

PART – B

PRICE BID

2. I / We hereby tender for execution of the Services referred to in the documents mentioned in Paragraph -1 above upon the terms and conditions contained or referred to in the aforesaid documents and in accordance in all respects with the specifications, designs, drawings and other details given herein and at the rates contained in “**PART B – Price Bid**” and within the period(s) of completion as given in GCC and subject to such terms and conditions as stipulated in the contract.
3. I/We agree to keep this tender open for acceptance for a period of 90 days from the date of opening of bid. I/We hereby further undertake that during the said period I/We shall not vary/alter or revoke my/our bid.

4. Bid security declaration is hereby enclosed as Earnest Money. I/We agree that if I/we fail to keep the validity of tender open, as aforesaid and /or I/we indulge in corrupt or fraudulent or collusive or coercive practices or make any modification in the terms and conditions of our tender on our own accord and/or fail to commence the execution of the works as provided in the documents referred to in Paragraph-1 above, after the acceptance of our tender, I/We accept that we will automatically be suspended from being eligible for Bidding in any contract with the DFCCIL for the period of time of Two Calendar Years period beginning from the date of submission/uploading of the Bidder's Bid/Proposal, if we are in breach of our obligation(s) under the bid conditions.
5. If this tender be accepted, I/we agree to abide by and fulfill all the terms and conditions and provisions of the above-mentioned tender documents.
6. I/We certify that the Tender submitted by us is strictly in accordance with the terms, conditions, specifications etc. as contained in your Tender Documents, referred to in Paragraph-1 above, and it does not contain any deviations to the aforesaid documents. It is further certified that information furnished in the Tender submitted by us is correct to the best of our knowledge and belief.
7. Unless and until a formal agreement is prepared and executed, this offer together with your written acceptance thereof shall constitute a binding contract between us. I/We understand that DFCCIL is not bound to accept the lowest or any offer it may receive & it would be purely the discretion of DFCCIL. If our offer is accepted, we undertake to complete the whole/ or part portions of the work as awarded to us within the stipulated time.
8. The particulars of our Organization & other relevant details as per the requirements of bid documents are enclosed.

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

Name _____

Signature _____ Designation _____

Date _____ Name of Bidder _____

FORM II

DETAILS OF THE BIDDER

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

Head Office:

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

Branch Office 1

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

Branch Office 2

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

Branch Office 3

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

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

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

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

6. Details of Qualified Assistants: -

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

7. Details of IFRS / INDAS/ Internal Audit Certified Qualified Member: -

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

8. Details of Semi-Qualified Assistants: -

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

9. Details of Technical Experts:

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

1.			
2.			
3.			

10. Details of Experience in Infra sector/Tendering/Land Audit as details in Clause 8.0 of Annexure D:

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

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

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

12. Details of Experience in other assignments as per criteria of selection:

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

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

14. Income Tax PAN No. of the Firm:

15. GST No. :

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

FORM III

FORM OF DECLARATION

M/s----- **(Name of the Bidder)** having its Registered office at ----- (hereinafter referred to as 'the Bidder') having carefully studied all the Bid documents relating to the "Internal Audit of DFCCIL for FY 2024-25 to FY 2026-27 and Land Audit for FY 2024-25 to FY 2026-27" (Name of the Work), the local and site conditions and having undertaken to execute the said works,

DO HEREBY DECLARE THAT:

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

For and on behalf of the Bidder

Dated:

(To be Signed by Power of Attorney Holder)

FORM IV

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

I/ We, M/s (Name of bidder) hereby certify that I/we have not been banned/de-listed/de-barred/black-listed/ from business by any PSU/Govt. Department or any other investigation firms/statutory authorities/institute etc. in last 03 (three) years.

(Seal & Signature of the Bidder)

FORM V

ECS –FORM

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

1. BIDDER'S NAME : _____
Address : _____
Phone/Mobile No.: _____

2. PARTICULARS OF BANK ACCOUNT OF BIDDER:

A. BANK NAME : _____

B. BRANCH NAME : _____
Address : _____

Telephone No. : _____

C. IFSC code of the Bank
(For payments through RTGS): _____

D. ACCOUNT TYPE
(S.B. Account/Current Account
or Cash Credit with Code
10/11/13): _____

E. ACCOUNT NUMBER
(As appearing on the Cheque Book) : _____

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

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

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

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

FORM VI

FORMAT OF BANK GUARANTEE FOR PERFORMANCE SECURITY

Bank Guarantee No.: _____

Dated: _____

To,

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

Reference: - Contract No.: _____, **Awarded on** _____

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

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

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

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

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

We _____ (indicate name of the Bank), further undertake to pay to the Client any money so demanded notwithstanding any dispute or dispute raised by the Firm/Consultant in any suit or proceeding pending before any court or Tribunal relating to liability under

this present being absolute and unequivocal.

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

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

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

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

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

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

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

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

Notwithstanding anything to the contrary contained hereinbefore:

- i) Our liability under this bank Guarantee shall not exceed and restricted to Rs. _____ (Rupees _____ in words).

- ii) This bank guarantee shall be valid up to _____, unless extended on demand by theClient.
- iii) The Bank is liable to pay the guarantee amount or any part thereof under this bank Guarantee only if Client serve a written claim or demand on or before _____(date).

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

Bank Seal

Signature of Bank Authorized Official

with seal Name: _____

Designation: _____

Address: _____

Witness:

1. Name : _____

Designation: _____

Address: _____

2. Name : _____

Designation: _____

Address: _____

CONTRACT AGREEMENT

Name of the Work: Internal Audit & Land Audit of DFCCIL for FY 2024-25 to FY 2026-27.

This contract agreement is made on the _____ Day of _____ 2024, between, on the onehand, **Dedicated Freight Corridor Corporation Of India Limited** (a Government of India Enterprise)(hereinafter called the "Client") through its authorized signatory, which expression shall unless excluded by or repugnant to the subject or context include their successors in office and assigns of the ONE PART and, on the other hand, M/S _____ **(Name)** _____ (hereinafter called the "Firm\Consultant") which expression shall unless excluded by or repugnant to the subject or context include their heirs, executors, administrators, legal representatives and assigns of the SECOND PART.

WHEREAS

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

NOW THEREFORE the parties hereto hereby agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of thisContract:
 - (a) Letter of Award;
 - (b) Bid Document (Tender Document) as referred to in clause 1.5 of Section II – Instructionto Bidders (ITB) and any amendment / corrigendum issued in relation thereto. In the event of any inconsistency Special Conditions of Contract (SCC) shall prevail over theGeneral Terms & Conditions of Contract (GCC).
2. The final contract price for the assignment shall be Rs. _(Rupees _____). However, GST on fees as applicable shall be paid extra.

3. The mutual rights and obligations of the Client and the Firm/Consultant shall be as set forth in the Contract, in particular:
- (a) the Firm\Consultant shall carry out the Services in accordance with the provisions of the Contract; and
 - (b) the Client shall make payments to the Firm / Consultant in accordance with the provisions of the Contract.

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

For and on behalf of
Dedicated Freight Corridor Corporation of
India Limited (A Government of India
Enterprise)

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

For and on behalf of “Firm/Consultant”

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

Internal Audit/Land Audit, Unit:.....

Certificate regarding holding of Internal Audit/Land Audit Exit meeting

Name of Unit/Division:

Period of Audit:

Date of holding exit meeting:

S. No.	Name	Designation	Signature
Officers participating in the exit meeting from Internal Audit:			
1			
2			
3			
4			
Officers participating in the exit meeting form the DFCCIL:			
1			
2			
3			
4			
5			
6			

A. MAJOR AREAS TO BE COVERED BY THE INTERNAL AUDITOR:

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

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

B. THEMATIC STUDY:

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

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

S.No.	Area of Audit	Extent of Checking
I	<u>CONTRACTS:(Construction phase and O&M phase)</u> PRE-AWARD AND EXECUTION, DOCUMENTATION, PROCEDURE& SOP COMPLIANCE	
	i) All Contracts related to Track work, Systems, ROB/RUB Contracts and Contracts funded by the World Bank & JICA.	100%
	ii) Other Contracts like Vehicle, Security, AMC of Lifts, outsourcing, Renting and Operation of Machinery like Tower Wagon, MPT Machines, etc.,AMC of Track, OHE and S&T Equipment's, Procurement of store items and equipment's related to operation etc.	50%
	iii) verification of contract awarded on single tender and nomination basis	100%
	iv) Variation in Contract	100%
	ACCOUNTING	
	i) Post check of Contractor's Bill.	50%
	ii) Final Bill	100%
	ii) Proper accounting and recovery of advances and retention money.	50%
	iii) Calculation, Accounting and recovery of Interest on Interest bearing advances.	50%
	iv) Calculation, deduction and accounting of applicable taxes and duties (i.e.GST, TDS, Labour cess etc.)	50%
II	<u>PROCUREMENT</u> PRE-AWARD AND EXECUTION, DOCUMENTATION, PROCEDURE& SOP COMPLIANCE	
	i) P.Os with value more than Rs. 20 Lakh	100%
	ii) P.Os with value Rs.20 Lakh or less	50%
	iii) verification of PO on single tender and nomination basis and quotations	100%
	ACCOUNTING	
	i) Post check of Procurement's Bill.	50%
	ii) Final Bill	100%
	ii) Proper accounting and recovery of advances and retention money.	50%
	iii) Calculation, deduction and accounting of applicable taxes and duties (i.e.GST, TDS, Labour cess etc.)	50%
III	<u>ACCOUNTS</u>	
	i) Bank Payment Documents, all expenses incurred by the Company including expenditure on EAP funded projects by JICA and IBRD (Payment Vouchers)	50%
	ii) Documents for all the receipts of the company e. g. funds from the government, loans from the World Bank/other external agencies, rents, interest on deposits, other misc. receipts, lease rent and Service Tax etc.(Receipt Vouchers)	50%
	iii) Documents for Adjustments (Journal Vouchers)	50%

	iv) Verification of availability of supporting documents with vouchers including approval by appropriate authority.	50%
	v) Review & scrutiny of general ledger and sub ledgers pertaining to vendors, suppliers & contractors.	50%
	vi) Verification of IUFR submitted to Landing agency in order to confirm that expenditure is eligible for claim from landing agency is correctly reflected in IUFR.	100%
IV	<u>SALARY & ESTABLISHMENT – ACCOUNTS</u>	
	i) Post Checking of monthly Pay bill (for 1 month in each audit period)	100%
	ii) Checking of Off-Cycle payments w.r.t rules and proprietary aspects (i.e. advances, medical reimbursement, LTC, telephone and mobile reimbursements, laptop reimbursements etc.)	50%
	iii) Deduction of PF and other statutory dues and payment of contributions.	Sample Checking
	iv) Deduction of Tax at source and the deposit of the same with Government.	Sample Checking
	v) Payment of Gratuity & leave encashment and final settlement	50%
	vi) Checking of EL/SL balances of employees and fixation of pay in pay scales	10%
	vi) Review of employee Ledgers	Sample Checking
V	<u>ESTABLISHMENT – HR</u>	
	i) Leave Records	Sample Checking
	ii) LTC Records	Sample Checking
	iii) Documentation for Advances	Sample Checking
	iv) Training activities	Sample Checking
	v) Lease records	Sample Checking
	vi) CSR	100%
VI	<u>RECORDING OF INCOME</u>	
	i) Income from operating activities, during operations.	100%
	ii) Accounting and calculation of interest from Bank/FD/CLTD.	100%
	iii) Rental Receipt on Sub lease and Income from Facility Management Services on Sub lease including applicable taxes and duties.	100%
	iv) Misc. Other Receipts including applicable taxes and duties.	50%
	v) Review of E-invoicing and similar compliances changes from time to time as per law	Sample Checking
VII	<u>FIXED ASSET ACCOUNTING</u>	
	i) Accounting & procedure for Purchases and addition during the year	100%
	ii) Accounting & procedure and calculation for profit/loss on sale/ buy back	100%
	iii) Correctness of entry in Fixed Asset Register.	100%
	iv) Verification of Calculation of Depreciation.	100%
	v) Fixed Assets Verification	Sample Checking
	vi) Company Owned Machinery like Tower Wagon, MPT Machines, etc. and their rental and operation practices.	Sample Checking
VIII	<u>TREASURY AND FUND MANAGEMENT</u>	
	i) Receipt and Utilization of Funds	100%
	ii) Checking of Investment decisions	100%

	iii) Physical verification of cash in hands, cheque in hand and bank guarantees, FDR's.	100%
	iv) Review of Bank Reconciliation Statements (BRS)	100%
	v) Verification of valuation of foreign currency transactions and accounting treatment thereof.	100%
	vi) Verification of end use of funds/loans received for specific purposes.	100%
	vii) Verification of FD's, BG's, PBG's, interest accrued thereon and their safe custody	100%

IX	BALANCE SHEET/ CLOSING OF ACCOUNTS	
	i) Scrutiny/Audit of quarterly, half yearly and Annual Consolidation of Balance Sheet.	100%
	ii) Ensuring that all liabilities and provisions including Interest on Loans, if any, and TDS thereon have been made in the Books of Accounts.	100%
X	Checking the compliance under various statutory acts like GST Act, Income Tax Act, BOCW Act, Companies Act, etc. and special emphasis on payments of statutory dues as per the timeline and filing of respective returns. Direct/Indirect tax compliance including ITC	100%
XI	Audit of all statutory Registers required to be maintained under Companies Act, Income Tax Act, GST laws, P. F. and Bonus Acts etc. and to ensure their maintenance and their updation.	100%
XII	REVIEW OF RISK MANAGEMENT PROCESS - The Internal Auditor would be responsible for the review of the entire risk management process and self-assessments. They would develop a detailed assurance calendar as a part of their annual audit plan and submit the review report to the Risk Management Committee. Comment on existence of proper risk assessment and mitigation mechanism.	100%
XIII	BUDGETARY CONTROL -Major variation from Budget Estimate and approval thereof.	100%
XIV	Arbitration Award payment	100%
XV	Stores (Inventory), review of procedures followed for storage and issuance of stores items (inventory) and disposal/accounting of scrap/waste items	50%
XVI	Guest House Income and expenditure	100%
XVII	Calendar of Returns	quarterly

REPORTING REQUIREMENTS:

Audit Reports are required to be written after the conclusion of the field work carried out in accordance with the audit plan and program. Audit Reports should comply with Global Internal Auditing Standards and ICAI Standards. Internal audit may like to give an overall opinion on working of risk management processes and effectiveness of internal control mechanism in the Ministry based on findings in respect of various entities.

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

PART- I IMPORTANT OBSERVATIONS, OBJECTIONS AND RESERVATIONS:

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

PART – II DETAILED REPORT:

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

PART – III COMPLIANCE REPORT:

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

Reporting Format

For the purpose of uniformity, a reporting format has been prescribed in Annexure- 4. (Internal Audit Manual) Amendment to the reporting format, if require, may be done with the approval of Chief Internal Auditor.

Drafting of individual audit Para/ Observation

Each audit Para/ observation should have three sub headings under a suitable title.

i) Statement of fact:

The actual information of the subject on which the audit observation is based should be stated under this heading quoting all relevant facts and documents on which the audit Para is based,

without any audit comment.

- ii) Audit observation:** Observation of audit on the above subject should be stated here clearly specifying the deviation from system, contract, statutory act/ rules etc. If the audit observation involves any financial impact, the same should be quantified either with actual or estimated figure.

The audit observations should include condition, criteria (rule, regulations, statutory requirement etc.), cause (causes of deviation etc.), consequences (effect of deviation, monetary loss etc.) and conclusion. The Audit observation will necessarily be discussed with project/unit head and their reply should be obtained and mandatorily incorporated in the audit observations. A suitable, economical and doable recommendation after discussion with project/unit head may be given for major audit observations.

- iii) Audit Recommendation:** In this concluding sub-Para the recommendation of audit on the above audit observation should clearly be recorded.

The following may also be kindly ensured:

- (i) The report should be supplemented, **in each phase**, by a statement indicating:
- (a) Particulars of records checked along with their volume and value as compared to the total volume and value of the transactions.
 - (b) A statement indicating the audit personnel deployed, their designation and the period of deployment in each Quarter.
- (ii) The report should also contain references to areas where no adverse observations have been noted. In respect of other areas, specific suggestions for improvement, if any, may also be highlighted for each area.
- (iii) The initial findings should be discussed by the partner of the Firm/ in charge of the Audit at CGM level for project units and with head of each department for Corporate Office. The draft report should be prepared after duly taking into account the additional information that may be provided /obtained at such discussions. Exit Meeting should be done between Internal Auditor and DFCCIL as a proof of having discussed the initial findings. Format of Exit Meeting is enclosed **FORM VIII**.
- (iv) Once the audit at unit level/CO after discussion with CGM/Head of Department for CO is completed, before submission of the Final Audit Report to concerned unit, the draft report needs to be issued to concerned unit under intimation Corporate Office audit department. After getting confirmation from the concerned unit, Final Audit report will be issued.
- (v) The reports duly signed by the Internal auditor are to be submitted in two copies for each Phase to the Corporate Internal Audit Department of DFCCIL at New Delhi. Internal Audit Report are also to be submitted via email at financeaudit@dfcc.co.in with a copy to rituagarwal@dfcc.co.in and adosaj@dfcc.co.in
- (vi) In each phase, the Auditor shall also report on following:
- a. Compliance with all statutory obligations and laws applicable to DFCCIL. In case there are deficiencies, the same will be brought to the notice of the Management in Part-I of the report

- depending upon the nature of the deficiency with a view to enabling DFCCIL to take timely remedial action.
- b. Effectiveness of IFC system and suggestions for system improvement
 - c. Comment on process and existence of adequate internal control systems and compliance therewith.
 - d. Contracts/PO placed on single tender and nomination basis and quotation basis.
 - e. Important items which in the opinion of Internal Auditor need to be brought to the notice of Management
 - f. Action taken by the unit on previous standing Internal Audit paras
 - g. Status of Litigation/Arbitration cases pending/settled and comment on the procedures followed as per the law
 - h. Any frauds, misappropriation, deflections detected during period
 - i. Comment on existence of proper risk assessment and mitigation mechanism.
 - j. physical examination and verification of tangible asset
 - k. Confirm the existence of financial propriety in all decisions & determining compliance to the Government & Statutory requirements.
- (vii) The Internal Auditor should keep themselves informed about the latest policy decisions of the Company by going through the Circulars issued from time to time by the Company on various subjects including Schedule of Powers.
- (viii) Ensure that proper and adequate MIS exists for different levels of Management
- (ix) Ensure that all weak areas are duly strengthened within stipulated period as per schedule.
- (x) Review the performance of various functions in the light of budgeting and to suggest cost reduction measures, if any.
- (xi) Extent of Internal Audit shall be as per Annexure 'A' & 'B'.

.....X.....

ANNEXURE-D

SELECTION CRITERIA (POINT ALLOCATION) WILL BE AS FOLLOWS:

SL. NO.	PARTICULARS	POINTS TO ALLOCATED BE	MAXIMUM POINTS
1.0	Year of Establishment of the Audit Firm/Limited Liability Partnership Firm	1 (one) per year in existence (fraction of the year to be ignored)	18 (Eighteen)
2.0	Firm's Average Turnover during last 3 years 2Cr -3Cr More than 3 Cr-5 Cr More than 5 Cr	2Cr -3Cr - 4 (four) More than 3Cr – 5 Cr -8 (eight) More than 5 Cr -12 (twelve)	12(Twelve)
3.0	Number of ACA/ACMA/FCA/FCMA(who may be a Partner) with CISA / DISA	2 (two) per ACA/ACMA/FCA/FCMA	12(Twelve)
4.0	Number of ACA/ACMA/FCA/FCMA (who may be a Partner) with IFRS / INDAS certification/ diploma or similarqualification)	1 (one) per ACA/ACMA/FCA/FCMA	06(Six)
5.0	No. of Qualified Assistants (Chartered/Cost Accountants) employed with the Firm	2 (two) per Qualified Assistant	14 (Fourteen)
6.0	No. of Semi-qualified Assistants (CA /Cost Intermediates, M. Com.) employed with the Firm	1 (one) per Semi-qualifiedassistant	07 (Seven)
7.0	No. of Technical Experts having Engineering background.	2 (Two) per Expert	4 (Four)
8.0	Experience of the Firm in Infra Sector Company like Construction of Railways, Roads/Highways, Airport, Metro Rail, Sea Port, Power Projects etc. as Statutory/Internal Auditors	3 (three) per year of Audit (fraction of the year to be ignored)	15 (Fifteen)
9.0	Experience of the Firm as Statutory/Internal Auditors in Corporations owned /Controlled byCentral/State Government	2 (two) per year of Audit (fraction of the year to be ignored)	12 (Twelve)
	Total points		100 (Hundred)

COMBINED QUALITY AND COST EVALUATION

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

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

$$Sf = 100 \times$$

$$Fm / F,$$

Where,

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

“Fm” is the quoted price of the lowest evaluated Financial

Proposal; and “F” the quoted price of the proposal under

consideration.

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

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

Proposals are: T= 70 % and

$$P = 30 \%$$

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

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

.....X.....

CHECKLIST

Bidders Name:

S. N.	Items Description	Reference	Enclosed
1.	Tender Form (duly signed & stamped)	Form I of Section VI	YES/NO
2.	Details of Bidder in Form II (duly signed & stamped)	Clause 16 of ITB & Form-II of Section VI	YES/NO
3.	Form of Declaration in III (duly signed & stamped)	Section VI read with Clause 5 (f) of NIT and clause 2.2(f) of ITB	YES/NO
4.	Declaration of Eligibility in Form IV (duly signed & stamped)	Clause 6 of NIT and clause 2.3 of ITB	YES/NO
5.	ECS - Form V (duly signed & stamped)	Clause 5.3 of Section V: SCC	YES/NO
6.	i. Registration Certificate of LLP, if bidder is LLP. ii. Latest certificate issued by the Institute of Chartered Accountant / Cost Accountant of India, certifying partners in the firm.	Clause 5 (a) of NIT and Clause 2.2 (a) of ITB	YES/NO
7.	Existence of Firm (no. of years)	Clause 5 (b) of NIT and Clause 2.2 (b) of ITB	YES/NO
8.	Proof of registered address of the firm.	Clause 5 (c) of NIT and Clause 2.2 (c) of ITB	YES/NO
9.	Copy of letter of Award issued by the client to be submitted as proof of satisfactory completion of two similar work	Clause 5 (d) of NIT and Clause 2.2(d) of ITB	YES/NO
10.	Certified true Copy of audited annual accounts to be submitted as a proof of Professional Fees	Clause 5 (e) of NIT and clause 2.2 (e) of ITB	YES/NO
11.	Other certificates	Clause 5 (f) of NIT and Clause 2.2 (f) of ITB	YES/NO
12.	Cost of Bid document	Clause 1 of NIT read with Clause 3.0 of ITB	YES/NO
13.	EMD / Bid Security	Clause 1 of NIT read with 4.0 of ITB (Annexure G for declaration))	YES/NO
14.	Authorization letter in favor of person signing the bid documents	Clause 6.0 of ITB	YES/NO
15.	Registration Certificate of GST	GCC Clause 8.1	YES/NO
16.	Price Bid	Part B read with clause 5.1 of ITB	YES/NO
17.	Complete scanned bid document duly signed by bidder	Clause 9.12 of ITB	YES/NO

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

*The Bid documents should be serially numbered and properly indexed

ANNEXURE-G

(Bid Security Declaration)

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

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

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

To:

Dedicated Freight Corridor Corporation of India

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

Bid No.: [.....]

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

To:

Dedicated Freight Corridor Corporation of India Limited

[DFCCIL],Supreme Court Metro Station Complex Building,

New Delhi-110001 (India)]

**Sub- Bid Security Declaration for Internal Audit & Land Audit of DFCCIL for FY
2024-25 to 2026-27**

Tender No. : HQ/E&A/Apptt. of Internal Auditor/ 2024-25 to 2026-27

We, the undersigned, declare that:

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

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

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

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

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

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

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

Duly authorized to sign the bid for and on behalf of: [insert complete name of Bidder] Dated on _____ day of _____, _____ [insert date of signing]

Corporate Seal (where appropriate)

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



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

FINANCE DEPARTMENT

CIN: U60232DL2006GOI155068

INVITATION TO BID

**Name of Work: Internal Audit & Land Audit of DFCCIL for FY 2024-25 to FY
2026-27**

(PARTICIPATION THROUGH e-tender only)

PART - B (PRICE BID)

Tender No. : HQ/E&A/Apptt. of Internal Auditor/2024-25 to 2026-27

May 2024

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

PART B

PRICE BID

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

Part No.	Particulars	Amount in figures (Rs.)	Amount in words (Rs.)
I	Annual Internal Audit Fees and Land Audit Fees for the financial year – 2024-25.		
II	Annual Internal Audit Fees and Land Audit Fees for the financial year – 2025-26		
III	Annual Internal Audit Fees and Land Audit Fees for the financial year – 2026-27.		
	Total		

Financial Bid filled/submitted in website www.ireps.gov.in is only accepted and not required to be submitted in hard copy at all.

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

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

Note:

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