NHAI/PIU-Agra/Tender/Toll Audit/2026/ 421 dated 10.02.2026

INVITATION FOR QUOTATIONS

Sealed Quotations are invited from experienced and established Chartered Accountant Firms for Engagement as Independent Auditor for Audit of 50% of Double Penalty Fee charged from Vehicles not fitted with FASTag or Vehicles without valid, functional FASTag entering into the FASTag lane of total 06 Nos. of toll fee plazas under the jurisdiction of NHAI, PIU – Agra at (i) **Tundla (6 Laning of Agra-Etawah Bypass section of NH-19) (ii) Gurau (6 Laning of Agra-Etawah Bypass section of NH-19) (iii) Baros (2 LPS of Agra-Aligarh Section) (iv) Madrak (2 LPS of Agra-Aligarh Section) (v) Raibha [Agra Bypass (Southern) Section] (vi) Jawar [**Four laning of NH-530B from Gaju Village (Design Km.32.982 Mathura-Aligarh District Boundary) to Devinagar Bypass (Existing Km. 208.000 of SH-33 (NH-530B)-(Design Km. 66.000)) (Design Length 33.018 Km.) in Uttar Pradesh on HAM mode (Pkg-1C)] VII. Bakhtiyarpur [Bewer to Etawah Section (Km. 0.000 to Km. 57.346) in the state of Uttar Pradesh]. For all details and quotation documents, contact Project Director at address- **National Highways Authority of India,** Project Implementation Unit, **A-208, Kamla Nagar, Agra – 282004** (Email: agra@nhai.org), after paying the fees of Rs. 5,000/- (non-refundable) by Demand Draft in the name of **National Highways Authority of India, PIU, Agra**, payable at Agra or can download from NHAI website www.nhai.gov.in. The quotations will be received **up to 05.02.2026 on 15:00 hrs. and** the same will be opened on **10.02.2026 at 15:30 hrs.**

Project Director:
National Highways Authority of India,
Project Implementation Unit- Agra,
A-208, Kamla Nagar, Agra – 282004
Email:agra@nhai.org

NHAI /PIU-Agra/Tender/Toll Audit/2026/ 421 Date: 10.02.2026

NATIONAL HIGHWAYS AUTHORITY OF INDIA
{MINISTRY OF ROAD TRANSPORT &HIGHWAYS, GOVT.OF INDIA)

(REQUEST FOR PROPOSAL FOR ENGAGEMENT OF INDEPENDENT AUDITOR FOR AUDIT OF 50% OF DOUBLE PENALTY FEE CHARGED FROM VEHCILES NOT FITTED WITH FASTAG OR VEHCILES WITHOUT VALID, FUNCTIONAL FASTAG ENTERING INTO THE FASTAG LANE OF THE FEE PLAZA)

NATIONAL HIGHWAYS AUTHORITY OF INDIA INVITES PROPOSAL FROM EXPIERIENCED AND ESTABLISHED CHARTERED ACCOUNTANT FIRMS FOR ENGAGEMENT OF INDEPENDENT AUDITOR FOR AUDIT OF 50% OF DOUBLE PENALTY FEE CHARGED FROM VEHCILES NOT FITTED WITH FASTAG OR VEHCILES WITHOUT VALID, FUNCTIONAL FASTAG ENTERING INTO THE FASTAG LANE OF THE FEE PLAZA FOR 07 NOS. OF TOLL FEE PLAZAS UNDER THE JURISDICTION OF NHAI, PIU – AGRA AT (i) Tundla **(**6 Laning of **Agra-**Etawah Bypass **section of NH-**19**) (ii)** Gurau **(**6 Laning of **Agra-**Etawah Bypass **section of NH-**19**) (iii)** Baros **(**2 LPS of Agra-Aligarh Section**) (iv)** Madrak **(**2 LPS of Agra-Aligarh Section**) (v)** Raibha [Agra Bypass (Southern) Section] **(vi)** Jawar [**Four laning of NH-530B from Gaju Village (Design Km.32.982 Mathura-Aligarh District Boundary) to Devinagar Bypass (Existing Km. 208.000 of SH-33 (NH-530B)-(Design Km. 66.000)) (Design Length 33.018 Km.) in Uttar Pradesh on HAM mode (Pkg-1C)] VII. Bakhtiyarpur [**Bewer to Etawah Section (Km. 0.000 to Km. 57.346) in the state of Uttar Pradesh]**.**

Last date of submission of bids is 10.03.2026 up to 15:00 hrs.

The detailed notice for invitation of request for proposal is available on NHAI's

Website http:l/www.nhai.gov.in

Amendments/ Corrigendum, if any, would be hosted on the website only.

Address for communication
Project Director:
National Highways Authority of India,
Project Implementation Unit- Agra,
A-208, Kamla Nagar, Agra – 282004
Email: agra@nhai.org

Annexure-A

NATIONAL HIGHWAYS AUTHOURITY OF INDIA,

REQUEST FOR PROPOSAL FOR ENGEGEMENT OF INDEPENDENT AUDITOR FOR AUDIT OF 50% OF_DOUBLE PENALTY FEE CHARGED FROM VEHCILES NOT FITTED WITH FASTAG OR VEHCILES WITHOUT VALID, FUNCTIONAL FASTAG ENTERING INTO THE FASTAG LANE OF THE FEE PLAZA

1. National Highways Authority of India (NHAI) collects user fee from users for different section of Nation Highways, bridges and bypasses.
2. Proposals are invited latest by 10**.03.2026 up to 15:00 hrs**. from firms of Chartered Accountants for engaging as Independent Auditor for auditing 07 Toll plazas.

3. **Joint Ventures or consortiums are not allowed to participate**

4. Interested firm, on self-certification of above eligibility, may obtain prescribed application form including scope of work from the Project Director / Representative at above address up to 15:00 hrs. on 10.03.2026 after paying the fees of Rs.5,000/- (nonrefundable) by Demand Draft in the name **of National Highways Authority of India, PIU, Agra, A.P payable at Agra** or can log on to **www.nhai.gov.in.** for downloading the TOR. The parties downloading tender document from website shall submit the tender cost online through Bank Account Details:-

   Bank Name: Canara Bank
   Bank Branch: 18815-AGRA SHRI RAM CHOWK, KAMLA NAGAR 282002
   Account Number: 88151130000012
   IFSC Code: CNRB0018815

   along with the proposal while submitting the tender. The proposal should be submitted on **10.03.2026 up to 15.00 hrs.** Same shall be opened **on 12.03.2026 at 15.30 hrs.** at above address and authorized representative of the firm can be present/attend the opening. **Mere fulfilling above eligibility criteria will not entitle a firm for empanelment.**

5. The proposal/Bid should be on submitted on E Tender Portal along with hard copy to be submitted with all pages sequentially numbered and duly signed with company seal **(please see details of special instruction in Annexure-B)**

6. NHAI, PIU, Agra reserves the right to accept or reject any or all the proposals without assigning any reasons thereof.

Annexure B

GENERAL AND SPECIAL INSTRUCTIONS

GENERAL CONDITIONS:

1. National Highways Authority of India (NHAI) collects user fee from users for different section of National Highways, bridges and bypasses.

2. Proposals are invited latest by 10.03.2026 up to 15:00 hrs. from firms of Chartered Accountants for engaging as Independent Auditor for auditing the 06 Toll plazas. The firm should have:
   (a) Head office in same city/town as per **Annexure-A**
   (b) at least of 25 (Twenty-Five) years standing as on date of submission excluding the year of its establishment.
   (c) Firm should have minimum turnover of more than 50 lacs for three years (2024-25, 2023-24, 2022-23)
   (d) Firm should have experience of conducting Internal Audit of NHAI Project Implementation Unit in last one year.
   (e) Firm have minimum 8 (Eight) partners out of which out of which Five should be FCA Partners and out of which at least one should have minimum 35 (Five) year's total experience in practice and at least four FCA partners should be associated with the firm since last ten years and at least one of the partners must reside at/near the toll plaza mentioned In **Annexure-A**. The firm must have not less than twenty-five Article clerks/Audit Assistants/other staff. All qualification, experience and existence shall be reckoned as on date of submission of application. Joint Ventures or consortiums are not allowed to participate

3. **Disputes:**

   Disputes, if any, between the firms of Chartered Accountants and the NHAI would be resolved as per enclosed procedure. The decision of the arbitrators would be final and binding on both parties and no appeal would be allowed.

4. **Conditions of Engagement:**
   The engagement letter to a firm will have the following clauses:

   a. The firm will have to intimate their acceptance as the auditor within one week of receipt of the engagement letter to the issuing office of NHAI signing the duplicate copy of the appointment letter as token of their acceptance.

   b. If the firm is unable to accept the engagement for any reason, they will intimate their unwillingness immediately to NHAI without signing the appointment letter.

   c. Appointment will be subject to the firm giving the following undertaking and certificates:

      (i) No partner has ever been held guilty of professional misconduct by the ICAI.
      (ii) A certificate of the constitution issued by the ICAI showing the present status of partners as claimed in the Technical Proposal.
      (iii) A certificate that the firms fully complies with and accept "SPECIAL INSTRUCTIONS"

d. The firm will have to adhere to the time schedule for the completion of the assignment as may be agreed to by them with the NHAI

e. The period of engagement will be **Three Year**. However, the period may be extended based on the satisfactory performance every year and extendable upto five years accordingly.

5. Evaluation Criteria:

Selection will be based on "Least Cost Method" among the firms meeting the eligibility criteria as provided in the advertisement and these instructions as per details given in the technical proposal. The financial proposals of the firm not meeting the laid down criteria will be returned unopened.

6. Negotiation can be held with the lowest quoting firm L1 meeting the laid down criteria.

Interested firms on self-certification of eligibility may obtain prescribed application form including scope of work download from www.nhai.gov.in to be submitted by 10.03.2026 by 15.00 hrs. along with duly completed Annexure C and D. same shall be opened on 12.03.2026 at 15:30 hrs. at above address in the presence of authorized representative of the firm. Mere fulfilling above eligibility criteria will not entitled a firm for Engagement/Empanelment.

SPECIAL INSTRUCTIONS

1. A firm may apply for engagement as Independent Auditor for 06 Nos. of Plazas.

2. If any member is a common partner in one or more firms, it must be ensured that the application for Engagement is made in respect of only one partnership firm which the member wants to be empaneled.

3. If the application is sent in respect of more than one firm where any one of the partners is common, the applications for all the firms are liable to be rejected.

4. (a) Firm will not be eligible for engagement, if the firm has worked during last three years for either of Operation and Maintenance (0 & M) Contractor if engaged for collection of user fee, any other fee collecting agency or Supervision Consultant, presently engaged for the plazas.

   (b) A firm will not work during a period of One year from expiry of the assignment with NHAI, with any of the O&M contractor if engaged for collection of user fee, any other fee collecting agency or Supervision Consultant, who had worked for the plazas during the period of engagement of the firm.

6 The Technical Proposal shall be submitted in a sealed envelope clearly marked "TECHNICAL PROPOSAL" and the Financial Proposal in a separate sealed envelope clearly marked "FINANCIAL PROPOSAL" and warning "Do not open with the Technical Proposal". Both the envelopes shall be placed into an outer envelope and sealed with following markings:

"PROPOSAL FOR INDEPENDENT AUDITOR"
"DO NOT OPEN EXCEPT IN PRESENCE OF EVALUATION COMMITTEE"

All the proposal will have to be submitted on E Tender form with all pages sequentially numbered either at the top or at the bottom right corner of each page. It should also have an index giving page wise information of above documents. Incomplete proposal or those received without hard bound will summarily be rejected. The Bid shall be typed or written in indelible ink and all pages shall be stamped and signed by a person or persons duly authorized to sign on behalf of the Bidder. The letter of authorization shall be indicated by written power of attorney accompanying the bid. All pages of the Bid where entries or amendments have been made shall be initialed by the person or persons signing the Bid. Proposal will be submitted at above given address. Last date and time of submission is 10.03.2026 up to 15:00 hrs.

1. Dispute Settlement

1.1 (i) Any dispute, controversy or claim arising out of or relating to this contract, or the breach, termination or invalidity thereof shall be settled by arbitration in accordance with following provisions.

1.2 (ii) Each dispute submitted by a Party to arbitration shall be heard by a sole arbitrator or an arbitration panel composed of three arbitrators, in accordance with following provisions:

(a) Where the Parties agree that the dispute concerns a technical matter, they may agree to appoint a sole arbitrator or failing agreement on the identity of such sole arbitrator within thirty (30) days after receipt by the other Party of the proposal of a name for such an appointment by the Party who initiated the proceedings, either Party may apply to the President, Indian Road Congress, New Delhi, for a list of not fewer than five nominees and, on receipt of such list, the Parties shall alternately strike names there from, and the last remaining nominee on the list shall be the sole arbitrator for the matter in dispute. If the last remaining nominee has not been determined in this manner within sixty (60) days of the date of the list, the President, Indian Road Congress, New Delhi, shall appoint, upon the request of either Party and from such list or otherwise, a sole arbitrator for the matter in dispute.

(b) Where the Parties do not agree that the dispute concerns a technical matter, the Client and the Consultants shall each appoint one arbitrator, and these two arbitrators shall jointly appoint a third arbitrator who shall chair the arbitration panel. If the arbitrators named by the Parties do not succeed in appointing a third arbitrator within thirty (30) days after the latter of the two arbitrators named by the Parties has been appointed, the third arbitrator shall, at the request of either Party, be appointed by Secretary, the Indian Council of Arbitration, New Delhi.

(c) If, in a dispute subject to Clause 1.2 (ii) (b), one Party fails to appoint its arbitrator within thirty (30) days after the other Party has appointed its arbitrator, the Party which has named an arbitrator may apply to the Secretary, Indian Council of Arbitration, New Delhi, to appoint sole arbitrator for the matter in dispute, and the arbitrator appointed pursuant to such application shall be the sole arbitrator for that dispute.

1.3 **Rules of Procedure:**

Arbitration proceedings shall be conducted in accordance with procedure of the Arbitration and Conciliation Act 1996, of India unless the Consultant is a foreign national/firm, where arbitration proceedings shall be conducted in accordance with rules of procedure for arbitration of the United Nations Commission on International Trade Law (UNCTTRAL) as in force on the date of this Contract.

1.4 **Substitute Arbitrators:**

If for any reason an arbitrator is unable to perform his function, a substitute shall be appointed in the same manner as the original arbitrator.

1.5 **Qualifications of Arbitrators:**

The sole arbitrator or the third arbitrator appointed pursuant to paragraphs (a) through (c) of Clause 1.2 (ii) hereof shall be an internationally recognized legal or technical expert with extensive experience in relation to the matter in dispute.

1.6 **Miscellaneous:**

In any arbitration proceeding hereunder:

(a) Proceedings shall, unless otherwise agreed by the Parties, be held in India.

(b) The English language shall be the official language for all purposes; and (Note: English language may be changed to any other Language, with the agreement of both the parties).

(c) The decision of the sole arbitrator or of a majority of the arbitrators (or of the third arbitrator if there is no such majority) shall be final and binding and shall been forcible in any court of impotent jurisdiction, and the Parties hereby waive any objections to or claims of immunity in respect of such enforcement.

Annexure C

NATIONAL HIGHWA VS AUTHORITY OF INDIA INVITES PROPOSAL FROM EXPIERIENCED AND ESTABLISHED CHARTERED ACCOUNTANT FIRMS FOR ENGAGEMENT OF INDEPENDENT AUDITOR FOR AUDIT OF 50% OF DOUBLE PENALTY FEE CHARGED FROM VEHCILES NOT FITTED WITH FASTAG OR VEHCILES WITHOUT VALID, FUNCTIONAL FASTAG ENTERING INTO THE FASTAG LANE OF THE FEE PLAZA FOR 11 NOS. OF TOLL FEE PLAZAS UNDER THE JURISDICTION OF NHAI, PIU – AGRA AT (i) Tundla (6 Laning of Agra-Etawah Bypass section of NH-19) (ii) Gurau (6 Laning of Agra-Etawah Bypass section of NH-19) (iii) Baros (2 LPS of Agra-Aligarh Section) (iv) Madrak (2 LPS of Agra-Aligarh Section) (v) Raibha [Agra Bypass (Southern) Section] (vi) Jawar [Four laning of NH-530B from Gaju Village (Design Km.32.982 Mathura-Aligarh District Boundary) to Devinagar Bypass (Existing Km. 208.000 of SH-33 (NH-530B)-(Design Km. 66.000)) (Design Length 33.018 Km.) in Uttar Pradesh on HAM mode (Pkg-1C)] VII. Bakhtiyarpur [Bewer to Etawah Section (Km. 0.000 to Km. 57.346) in the state of Uttar Pradesh].

(On the letterhead of the firm)

1. Name of the Firm
2. (a) Address of Head office.
   (b) Address of Branches if any
   (c) Date of establishment of the firm
   (d) Registration number of the firm as allotted by the Institute of Chartered Accountant of India (ICAI)
3. Telephone Number & Mobile No.
4. Fax Number
5. E-mail
6. Name and address with details of Phone and FAX numbers of branches, if any.
7. Name of all the full-time partners with membership number of ICAI, with the year of joining the firm and qualification. If FCA, date of becoming FCA.
8. Name of the full-time partner(s) having at least 5 years continued experience in practice.
9. Name of full time CA employees with membership no. of ICAI with qualification and date of joining the firm.
10. Name and address of the partner(s) who resides at/near the location of plaza applied for.
11. Name of article clerks/audit assistants (other than partners and fulltime CA Employees), registration number in case of article clerk, with their qualification and date of joining the firm.
12. Reasons for suitability of the firm for the user fee audit.
    • We understand and agree to carry out the assignment as per the scope of work Attached herewith. Any deviation from the scope of work as provided by NHAI Would disqualify from empanelment.
    • Attested copy of latest constitution certificate issued by the Institute of Chartered Accountants of India need to be enclosed.

I hereby certify that above information provided is true and correct to the best of my knowledge and information.

Dated: Signature:

Place: Name:

Membership No.

NOTE: ALL PAGES THAT MAY BE ATTACHED WITH PROFORMA SHOULD BE SIGNED BY THE APPLICANT FIRM, NUMBERED SERIALLY AND SUBMITTED IN HARD BOUND FORM.

Annexure D

FINANCIAL PROPOSAL

(On the letter head of the firm)

NATIONAL HIGHWA VS AUTHORITY OF INDIA INVITES PROPOSAL FROM EXPIERIENCED AND ESTABLISHED CHARTERED ACCOUNTANT FIRMS FOR ENGAGEMENT OF INDEPENDENT AUDITOR FOR AUDIT OF 50% OF DOUBLE PENALTY FEE CHARGED FROM VEHCILES NOT FITTED WITH FASTAG OR VEHCILES WITHOUT VALID, FUNCTIONAL FASTAG ENTERING INTO THE FASTAG LANE OF THE FEE PLAZA FOR 11 NOS. OF TOLL FEE PLAZAS UNDER THE JURISDICTION OF NHAI, PIU – AGRA AT (i) Tundla (6 Laning of Agra-Etawah Bypass section of NH-19) (ii) Gurau (6 Laning of Agra-Etawah Bypass section of NH-19) (iii) Baros (2 LPS of Agra-Aligarh Section) (iv) Madrak (2 LPS of Agra-Aligarh Section) (v) Raibha [Agra Bypass (Southern) Section] (vi) Jawar [Four laning of NH-530B from Gaju Village (Design Km.32.982 Mathura-Aligarh District Boundary) to Devinagar Bypass (Existing Km. 208.000 of SH-33 (NH-530B)-(Design Km. 66.000)) (Design Length 33.018 Km.) in Uttar Pradesh on HAM mode (Pkg-1C)] VII. Bakhtiyarpur [Bewer to Etawah Section (Km. 0.000 to Km. 57.346) in the state of Uttar Pradesh].

1	Consolidated fees per month for carrying out the scope of the work as per Annex E including (a) for 04 number of minimum surprise verification per month and (b) out of Pocket expenses covering for travel, boarding, lodging, conveyance, documentation charges etc.	Rs. (Rupees)
2	Consolidated fees for every additional surprise verification	Rs. (Rupees)
3	GST tax, as applicable, shall be paid extra	
	Total	**Rs.** **(Rupees)**

Dated: Signature:

Place: Name:

Membership No.:

Note:(1) For evaluation purpose, two additional visits for surprise verification every month for Fee plaza will be assumed, whereas the actual numbers may vary.

(2) Payment will be released within 30 days of receipt of the bill along with the Monthly audit report.

Annexure E

SCOPE OF WORK AND TIME FRAME:

SCOPE OF WORK

All records of the plaza including vouchers/book/register/other documents/reports/bank statement relating to 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza Cash Collection etc. concerning collection of fee or any other related aspect maintained both by PIU or by the collecting agency shall be subject matter of the Independent audit:

Following scope of work, which is not exhaustive and can be amended by NHAI, should be given due consideration while undertaking the audit every month.

1. Complete checking of all financial transactions including cross posting from one report/register/book to other and financial statements prepared. 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plazas including vouchers/books/register/other documents/reports/bank statements relating to 50% of Double Penalty Cash Collection etc. concerning collection of fee or any other related aspect maintained both by PIU or by the collecting agency shall be subject matter of the Internal audit.

2. Complete checking and review of existing systems to ascertain point of weakness, if any, in internal control.

3. Checking, casting, posting of all books maintained at the Fee plaza and at PIU i.e. ledger for 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza and amount collected, challans showing shift wise collection from all booths, daily collection summary, cash book, Bank statement etc.

4. To observe, on the spot, collection of 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza for a particular type of vehicle for at least one day (three shifts) and compare the average with average collection of past period (same day) of not less than 6 months of the respective plaza to bring out broad range of material variations, if any, after adjustment for known trends. During 12 monthly audit exercises in a year, each type of vehicles should be covered equally.

5. Frequency of Surprise verification: During each month, there shall be four surprise verifications, mainly targeted toward cash verification and detecting use of mischievous transactions. During each verification, at least 50% of booths under each Fee Plaza and cash in main chest of the Plaza towards 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag lane of the fee plaza. A brief surprise cash verification, inspection report both for fee booths and plaza, as per prescribed format given at Annexure F will be prepared and be given within 24 hours to concerned PIU against acknowledgement, along with suggestions on enclosed format. A copy of such report

shall be enclosed with main and regular report also.

6 Checking of MIS reports being submitted to HO on fee related matters including view point of accuracy of information provided and timely submission.

7 Review of existence of proper office orders defining "Key Job Responsibilities" for fee related matters among various employees at PIU, and day to day functions of supervision consultant and fee collecting agency to fix accountability for various aspects including toward short recovery/deposit/delay in deposit of 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza in accordance with contractual arrangements.

8. Whether regular or surprise checks by collecting agency, any other agency engaged for a particular purpose, consultant or employees of PIU has been undertaken and recorded with details of findings acted upon specially for system improvement if their adverse findings are continuing and repetitive.

9. Evolving such audit procedure to check if mischievous transactions are being issued and review of the entire system of procurement, issue and inventory of tickets (manual/computerized) including numbering system, its secrecy and surprise test check of inventory of tickets at all places.

10. 50% of manual collection out of total collection, reason and remedial action taken to reduce such percentage. Manual collection here is meant to be a situation where receipts are being issued without use of computers. A register must be maintained to record reasons for such manual collection and its timing.

11. Whether fluctuations in 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza collection of current month as compared to previous month or same month of preceding year are analyzed by PIU and are justified.

12. Review of response system to ascertain whether the Fee related complaints, whether received by collecting agency, consultant of PIU, are responded promptly and in a proper manner. Whether a system of complaint register or complaint box exists for easy use of complainant.

13. Whether the complaints referred by HO are responded to HO/Complainant as required, promptly and in a proper manner, understanding the view point of complainant and giving required input.

14. Review of accuracy and timely submission of MIS report from collecting Agency/consultant/PIU to Consultant/PIU/ Head Office or vice versa.

15. Whether there is any suggestion regarding use/content/control of software including its source code or reports being generated by Software.

16 Whether contractual provisions are being complied with in general.

17 Specifically:

(i) Whether franchisee/Private Contractor is remitting the 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza amount regularly on due dates.

(ii) In case of delayed payment whether interest/Penal Interest is being recovered.

(iii) In case of undue delay, whether the contractual provisions have been resorted to timely.

(iv) In case the account with franchisee/ Private Contractor has been settled within the Audit period, whether same has been done satisfactorily.

(v) Whether timely intimation, much ahead of expiry of the period, has been sent by PIU to the concerned Division at HO, seeking instructions, if required, on method of collection for subsequent period, if required.

(vi) Whether system of checking etc., exists to ensure that road users are not being Over charged on account of 50% of Double Penalty fee charged from vehicles not fitted with FASTag or vehicles without valid, functional FASTag entering into the FASTag Lane of the fee plaza.

(vii) Whether system exists that each road user is being issued with a receipt having full Particulars as required under the law.

18 Checking compliance against earlier observations given in earlier reports and follow up Actions committed by PIU.

19 General assessment about atmosphere in the booth and in the Plaza office.

20 Specific suggestions in detail giving operational methodology for improvement.

21 Suggestions for amendment / addendum to Guidance Manual for Independent Auditor and Operation manual for management of fee plaza.

22 As a part of assignment after audit for first three months, a system manual showing flow Chart of documents/register will be required to be prepared by the firm.

Note: In due course, this scope of work may get replaced by a proper guidance manual for mandatory compliance by those carrying out the assignment.

II Time frame for conduct of the audit and additional work of seeking comments/reviewing the same:

Selected firm shall start monthly audit latest by 5th of the following months which should be completed by 15th of the following month including discussion with the in-charge of PIU on the draft report. The report having following four sections must be submitted within next 3 days (by 18th day) to the concerned PIU

(a) Executive summary highlighting only critical matters.

(b) Details of the name of the persons, qualification and period devoted from the audit by each person.

(c) Detailed observations as per scope of the work (as per annexure E part I)

(d) Copies of Surprise Cash Verification and Inspection Reports conducted during the month.

Within next 5 days (by 23rd day), concerned PIU must submit their replies giving reasons for disagreement with the observations/suggestions and in case of agreement, actions will have to be initiated by the PIU provided same is not against the policy guidelines/standing instructions of NHAI or law applicable. With its own observations on the replies submitted by the PIU, if necessary by obtaining further clarifications, the firm will also have the responsibility of sending a report after incorporating another section having all observations of the auditors mentioned in section (c) in brief, as per following formats latest by last day of the following month to the Internal Auditor at Head Office of NHAI with clear action points for consideration at Head Office and a copy to the concerned PIU.

Sl. No.	Auditor's observations/ suggestions with brief title	Reply of the PIU including further Clarifications obtained, if any	Auditors' comment on the reply of the PIU	Suggestion of the Auditor for action at HO, if any

Annexure F

SURPRISE CASH VERIFICATION OF 50% OF DOUBLE PENALTY FEE CHARGED FROM VEHICLES NOT FITTED WITH FASTAG OR VEHICLES WITHOUT VALID, FUNCTIONAL FASTAG ENTERING INTO THE FASTAG LANE OF THE FEE PLAZA AND INSPECTION REPORT FOR FEE BOOTH

1	Booth No. and Plaza Location (Km)	
2	Name and Designation of Senior most official present from: Fee Collecting Agency Supervision Consultant	
3	Date: Time: Starting: Completion:	
4	Cash Available. (Please give denominations as an Enclosure). (a) Less: Cash received at the Start of the shift as coinage from Plaza office (TO BE PERMITTED ONLY IF THERE IS AN INFORMATION AVAILABLE IN THE RECORD MAINTAINED AT PLAZA OFFICE FOR SUCH USAGE AND ALSO IN THE BOOTH ABOUT AVAILABILITYOF SUCH "FOREIGN" CASH) Net Cash (a - b)	
5	Book Balance: Fee Collection through computerized tickets	
6	Difference between 4 and 5 (shortage or excess).	
7	Whether it is confirmed that there was no personal cash with the booth operator and with the helper just outside the booth	
8	Reasons for the difference, if any, as advanced in writing by staff of fee collecting agency	
9	Whether Chest at Plaza office also contains records as	
10	Any other information considered relevant	
11	Suggestions.	

Dated: Place:

Note: Please have the signature of booth operator and official of Fee Collecting Agency and Supervision Consultant.