



इंडिअन रेअर अर्थ्स लिमिटेड  
(भारत सरकार का उपक्रम; परमाणु ऊर्जा विभाग)  
**Indian Rare Earths Limited**  
(A Government of India Undertaking; Dept. of Atomic  
Energy)  
ISO9001:2015; ISO14001:2015; OHSAS18001:2007  
Company



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उद्योगमंडल,Udyogamandal-683501  
केरल राज्य, Kerala State  
Website: www.irel.co.in  
e-mail: head-red@irel.co.in

## **NOTICE INVITING TO TENDER**

**E-Tender (Public) for outsourced Internal Audit for IREL,  
RED, Udyogamandal, Kerala.**

E-Tender No.	IREL/Udyogamandal/18-19/ET-PT/ 66	Dated: 06/02/2019
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**SCHEDULE OF TENDER (SOT)**

a.	E-TENDER No.	IREL/Udyogmandal/18-19/ET-PT/66  Dated:06/ 02 /2019
b.	MODE OF TENDER	e-Procurement System  Online Part I - Techno-Commercial Bid and  Part II - Price Bid through <b>http://www.mstcecommerce.com/eprochome/irel</b> of MSTC Ltd.
c.	E-Tender No.	IREL/Udyogmandal/18-19/ET-PT/66
d.	Date of NIT available to parties to download	06/02 /2019
e.	Transaction Fee to MSTC:  <b>Note: Please note that Bidders should make On-line payment for Transaction fee by Net banking/Credit card/Debit card in favour of MSTC Limited, Kolkata, through a link "Transaction Fee Payment" and select the e-tender to make the payment . System will display the transaction fee for the selected e-tender.</b>	<b>Rs. 1180/- (@18% GST) Payment of Transaction fee by NEFT in favour of MSTC LIMITED (refer clause. No. 4 of Annexure-I)</b>  <u>The vendor shall have the facility of making the payment either through NEFT or Online Payment (Debit cards, Credit cards and Net banking)</u>  Transaction fee remitted by the bidder will be refunded by IREL after opening bid. Bank details of bidder shall be uploaded for refund.
f.	EMD to IREL	Rs.5,000/- (For details see clause No. 8, Annexure-II)
g.	Date of Starting of e-Tender for submission of on line Techno-Commercial Bid and price Bid at www.mstcecommerce.com/eprochome/irel	06/02 /2019 - 16.00 HRS
h.	Date of closing of online e-tender for submission of Techno-Commercial Bid & Price Bid.	21/02 /2019 - 17.00 HRS
i.	Date & time of opening of Part-I : (i.e. Techno-Commercial Bid)  Part-II Price Bid: Date of opening of Part II i.e. price bid shall be informed separately	22/02 /2019 - 10.00 HRS
k.	Validity of Tender	90 days from the date of opening of Techno-Commercial bid.

List of Annexures

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**Important instructions**

This is an e-procurement event of IREL, Udyogamandal. The e-procurement service provider is MSTC Ltd., 225C, A.J.C. Bose Road, Kolkata-700 020.

You are requested to read the terms & conditions of this tender before submitting your online tender. Tenderers who do not comply with the conditions with documentary proof (wherever required) will not qualify in the Tender for opening of price bid.

1.	<p><b>Process of E-tender :</b></p> <p><b>A) Registration:</b> The process involves vendor's registration with MSTC e-procurement portal which is free of cost. Only after registration, the vendor(s) can submit his/their bids electronically. Electronic Bidding for submission of Techno-Commercial Bid as well as Price Bid over the internet will be done. The Vendor should possess Class III signing type digital certificate. Vendors are to make their own arrangement for bidding from a P.C. connected with Internet. MSTC/ IREL is not responsible for making such arrangement. (Bids will not be recorded without Digital Signature).</p> <p><b>SPECIAL NOTE: THE PRICE BID AND THE COMMERCIAL BID HAS TO BE SUBMITTED ON-LINE AT <a href="http://www.mstcecommerce.com/eprochome/irel">www.mstcecommerce.com/eprochome/irel</a></b></p> <p>1).Vendors are required to register themselves online with <a href="http://www.mstcecommerce.com">www.mstcecommerce.com</a>→ e-Procurement→ PSU/Govt depts. →IREL→Register as Vendor Filling up details and creating own user id and password→ Submit.</p> <p>2). Vendors will receive a system generated mail confirming their registration in their email which has been provided during filling the registration form.</p> <p>In case of any clarification, please contact MSTC/IREL, (before the scheduled time of the e-tender).</p> <p><b>Contact person (MSTC):</b></p> <table style="width: 100%; border: none;"><tr><td style="width: 50%;">1. Shri. Arnab Sarkar</td><td style="width: 50%;">2) Shri. Ravindranath KB</td></tr><tr><td>Mobile no: 09986036012</td><td>Mobile no : 09880990833</td></tr><tr><td>080-22260054 ext 208</td><td>080-22260054 ext 205</td></tr><tr><td>Email: <a href="mailto:asarkar@mstcindia.co.in">asarkar@mstcindia.co.in</a></td><td>email: <a href="mailto:ravindranathkb@mstcindia.co.in">ravindranathkb@mstcindia.co.in</a></td></tr></table> <p><b>Contact person (IREL):</b></p> <p>1) Mr. C.R MOHANTY</p> <p>CM (PURCHASE)</p> <p>Mobile no 09437520007</p> <p>Email : <a href="mailto:purchase-red@irel.co.in">purchase-red@irel.co.in</a></p>	1. Shri. Arnab Sarkar	2) Shri. Ravindranath KB	Mobile no: 09986036012	Mobile no : 09880990833	080-22260054 ext 208	080-22260054 ext 205	Email: <a href="mailto:asarkar@mstcindia.co.in">asarkar@mstcindia.co.in</a>	email: <a href="mailto:ravindranathkb@mstcindia.co.in">ravindranathkb@mstcindia.co.in</a>
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	<p><b>B) System Requirement:</b></p> <p>i) Windows 98 /XP-SP3 &amp; above/Windows 7 Operating System</p> <p>ii) IE-7 and above Internet browser.</p> <p>iii) class 3 Signing type digital signature</p> <p>iv) JRE 7 update 79 and above software to be downloaded and installed in the system.</p> <p>To enable ALL active X controls and disable 'use pop up blocker' under Tools→Internet Options→ custom level</p>
2.	<p>(A) Part I Techno-Commercial bid will be opened electronically on specified date and time as given in the NIT. Bidder(s) can witness electronic opening of bid.</p> <p>(B) Part II Price bid will be opened electronically of only those bidder(s) whose Part I Techno-Commercial Bid is found to be Techno-Commercially acceptable by IREL, UDL. Such bidder(s) will be intimated date of opening of Part II Price bid, through valid email confirmed by them.</p> <p><b>Note:</b></p> <p>The tenderers are advised to offer their best possible rates. There would generally be no negotiations hence please submit your most competitive prices while submitting the price bid. However in case the lowest rate appears to be reasonable taking into account the prevailing market conditions, the order may be awarded to the lowest bidder and if the rate is still considered high, action as per prevailing instruction/guideline shall be taken.</p>
3.	<p>All entries in the tender should be entered in online <b>Technical &amp; Commercial Formats without any ambiguity.</b></p>
4.	<p><b><u>Special Note towards Transaction fee:</u></b></p> <p><i>Bidders should make On-line payment for Transaction fee by Net banking/ Credit card/Debit card in favour of MSTC Limited, Kolkata, through a link "Transaction Fee Payment" and select the e-tender to make the payment. System will display the transaction fee for the selected e tender.</i></p> <p><b>Transaction fee remitted by the bidder will be refunded by IREL after opening bid.</b></p> <p><b>Contact Details :</b></p> <p>Fax No. : 033- 22831002</p> <p>Email ids: <a href="mailto:sanjibpoddar@mstcindia.co.in">sanjibpoddar@mstcindia.co.in</a>, <a href="mailto:arindam@mstcindia.co.in">arindam@mstcindia.co.in</a>,  <a href="mailto:rpradhan@mstcindia.co.in">rpradhan@mstcindia.co.in</a>, <a href="mailto:smukherjee@mstcindia.co.in">smukherjee@mstcindia.co.in</a>.</p> <p>Bidders may please note that the transaction fee should be deposited by debiting the account of the bidder only; transaction fee deposited from or by debiting any other party's account will not be accepted.</p> <p>In case of failure to make payment towards Transaction fee for any reason, the vendor, in</p>

	term, will not have the access to online e-tender.
5.	<p>Vendors are instructed to use <b>Upload Documents</b> link in My menu to upload documents in document library. Multiple documents can be uploaded. Maximum size of single document for upload is 5 MB.</p> <p>Once documents are uploaded in the library, vendors need to attach documents through <b>Attach Document</b> link against the particular tender. For further assistance please follow instructions of vendor guide.</p>
6.	All notices and correspondence to the bidder(s) shall be sent by email only during the process till finalization of tender by IREL as well as by MSTC (e-procurement service provider). Hence the bidders are required to ensure that their corporate email I.D. provided is valid and updated at the stage of registration of vendor with MSTC (i.e. Service Provider). Bidders are also requested to ensure validity of their DSC (Digital Signature Certificate).
7.	<p>(i) Please note that there is no provision to take out the list of parties downloading the tender document from the web site mentioned in NIT. As such, bidders are requested to see the web site once again before the due date of tender opening to ensure that they have not missed any corrigendum uploaded against the said tender after downloading the tender document. <b>The responsibility of downloading the related corrigenda, if any, will be that of the Bidders.</b></p> <p>(ii) No separate intimation in respect of corrigendum to this NIT (if any) will be sent to tenderer (s) who have downloaded the documents from web site. Please see website <a href="http://www.mstcecommerce.com/eprochome/irel">www.mstcecommerce.com/eprochome/irel</a> of MSTC Ltd.</p>
8	E-tender cannot be accessed after the due date and time mentioned in NIT.
9.	<p><b><u>Bidding in e-tender &amp; Reverse auction:</u></b></p> <ol style="list-style-type: none"> <li>Bidder(s) need to submit necessary EMD (or necessary certificate for exemption of EMD as described in NIT) and Transaction fees to be eligible to bid online in the e-tender. No interest will be paid on EMD. EMD of the unsuccessful bidder(s) will be refunded by IREL.</li> <li>The process involves Electronic Bidding for submission of Techno Commercial Bid as well as Price Bid.</li> <li>The bidder(s) who have submitted the above fees (or necessary certificate for exemption of EMD as described in NIT) can only submit their Techno Commercial Bids and Price Bid through internet in MSTC website <a href="http://www.mstcecommerce.com">www.mstcecommerce.com</a> → e-procurement →PSU/Govt Depts→IREL Login →My menu→ Auction Floor Manager→ live event →Selection of the live event→</li> <li>The bidder should allow to run an application namely enApple by accepting the risk and clicking on run. This exercise has to be done twice immediately after clicking on the Techno-Commercial bid. If this application is not run then the bidder will not be able to save/submit his bid.</li> <li>After filling the Techno-Commercial Bid, bidder should click 'save' for recording their Techno-Commercial bid. Once the same is done, the Price Bid link becomes active and the same has to filled up and then bidder should click on "save" to record their price</li> </ol>

	<p>bid. Then once both the Techno-Commercial bid &amp; price bid has been saved, the bidder can click on the "Submit" button to register their bid</p> <p>6. In all cases, bidder should use their own ID and Password along with Digital Signature at the time of submission of their bid.</p> <p>7. During the entire e-tender process, the bidders will remain completely anonymous to one another and also to everybody else.</p> <p>8. The e-tender floor shall remain open from the pre-announced date &amp; time and for as much duration as mentioned above.</p> <p>9. All electronic bids submitted during the e-tender process shall be legally binding on the bidder. Any bid will be considered as the valid bid offered by that bidder and acceptance of the same by the Buyer will form a binding contract between Buyer and the Bidder for execution of supply. Such successful tenderer shall be called hereafter <b>SUPPLIER</b>.</p> <p>10. It is mandatory that all the bids are submitted with digital signature certificate otherwise the same will not be accepted by the system.</p> <p>11. Buyer reserves the right to cancel or reject or accept or withdraw or extend the tender in full or part as the case may be without assigning any reason thereof.</p> <p>12. No deviation of the terms and conditions of the tender document is acceptable. Submission of bid in the e-tender floor by any bidder confirms his acceptance of terms &amp; conditions for the tender.</p> <p>13. Unit of Measure (UOM) is indicated in the e-tender Floor. Rate to be quoted should be in Indian Rupee as per UOM indicated in the e-tender floor/tender document.</p>
10.	Any order resulting from this open e-tender shall be governed by the terms and conditions mentioned therein.
11.	No deviation to the technical and commercial terms & conditions are allowed.
12.	After submitting online bid, the bidder cannot access the tender, once it has been submitted with digital signature
13.	IREL, UDL has the right to cancel this e-tender or extend the due date of receipt of bid(s) without assigning any reason thereof.
14.	The online tender should be submitted strictly as per the terms and conditions and procedures laid down in the website <a href="http://www.mstcecommerce.com/eprochome/irel">www.mstcecommerce.com/eprochome/irel</a> of MSTC Ltd.
15.	The bidders must upload all the documents required as per terms of NIT. Any other document uploaded which is not required as per the terms of the NIT shall not be considered.
16.	The bid will be evaluated based on the filled-in technical & commercial formats.
17.	The documents uploaded by bidder(s) will be scrutinized. In case any of the information furnished by the bidder is found to be false during scrutiny, EMD of defaulting bidder(s) will be forfeited. Punitive action including suspension and banning of business can also be taken against defaulting bidders.

## INSTRUCTIONS TO TENDERERS.

Indian Rare Earths Limited, a Mini Ratna-I company is a Govt. of India Undertaking under the Department of Atomic Energy & its Head Office is situated at Prabhadevi, Mumbai (Maharashtra) and is operating beach sand mining and mineral separation plants at Chavara (Kerala), Manavalakurichi (Tamil Nadu) & Orissa Sands Complex (OSCOM), Chatrapur (Odisha), with installed capacity to produce 510,000 tons per annum Ilmenite and also associated minerals such as Rutile, Leucoxene, Zircon, Silimanite, Garnet, etc. IREL also has its chemical unit at Rare Earths Division (RED) Aluva, Kerala which is associated with production of Rare Earth Compounds. Further, IREL has its Corporate Research Centre at Kollam (IRERC), Kerala. IREL has also commissioned a plant at OSCOM for production of Rare Earths Chloride and other associated chemicals from FY 2015-16.

This tender intends to take services from firms of Chartered Accountants/Cost Accountants as Internal Auditors for Rare Earths division (RED), Udyogamandal.

1. **TENDER SUBMISSION:**

The Tender shall be submitted as per the following:

**TECHNO COMMERCIAL BID:** All the tender terms to be agreed.

**PRICE BID:** shall contain only the **Price**.

The offer once submitted will be final and no further resubmission will be permitted.

Any clarification, if required, regarding the work should be done in person with the Engineer in Charge before submitting the offer.

2. **LAST DATE FOR SUBMISSION OF TENDER:** **21/02/2019 17:00 hrs. (IST).**

IREL may at its sole discretion reserves the right to extend the date for receipt of Bid. Bid received after the aforesaid time and date or the extended time and date, if any, shall not be Considered for evaluation.

3. **VALIDITY OF BID:**

The tender shall be valid for a period of **90 days** from the date of opening, the technical bid.

4. **ACCEPTANCE OF TENDER:**

The Company reserves the right to reject any tender either in full or in part with suitable reasons properly recorded.

5. **AMENDMENTS**

- i. At any time, prior to the last date for submission of tenders, IREL **reserves the right to amend and modify the tender document** and the same will be published as "corrigendum" in web portal.



- ii. The amendment so carried out shall form part of the main tender and shall be binding upon the Tenderers. IREL may at their discretion, extend the last date for submission of the Bid, to enable the Bidders to have reasonable time to submit their Bid after taking into consideration such amendments.

**6. CONTRACT PRICE:**

The Tenderer shall fill up the appropriate price against **Price schedule** included herein. Prices quoted by the Tenderer shall be firm, fixed and valid till completion of supply / contract and will not be subjected to variation on any account.

**7. EARNEST MONEY DEPOSIT (EMD):**

You have to remit Rs.5,000/- (Rupees Five Thousand only) towards Earnest Money Deposit by NEFT/DD/BC in favour of M/s Indian Rare Earths Ltd. drawn on any Scheduled / Nationalised Bank payable at Udyogamandal/ Ernakulam. NEFT DETAILS - AS PER ANNEXURE -VIII. EMD if remitted by NEFT, provide UTR No. with bank details. If payment is not through RTGS /NEFT, scanned copy of DD/BG/BC shall be attached during submission of tender and original shall be sent to IREL so as the same reaches IREL before the due date of opening of Tender, or else Offer may not be considered for evaluation. No interest is payable on EMD.

In case where the EMD provided in form of BG in the prescribed format attached with the tender, the BG shall be obtained from a scheduled Bank.

The EMD will be forfeited if

(1) the tenderer changes the terms and conditions or prices or withdraws his quotation subsequent to the date of opening or

(2) the tenderer fails to accept the order when placed or fails to commence supplies/works after accepting the order.

EMD shall be refunded to unsuccessful tenderers, within 30 days of placement of order on the successful tenderer. EMD shall be refunded to the successful tenderer on remittance of full Security Deposit amount. The EMD may be adjusted against security deposit of the successful bidder.

Govt. body/Public Sector Undertakings may exempted from the payment of EMD with the approval of competent authority.

EMD shall be exempted to MSEs as per prevailing guidelines in this regard subject to production of valid registration certificate related to tendered works / supply of item. Parties eligible for exemption from paying EMD may submit necessary relevant valid proof. Scanned copy of relevant document shall be attached during submission of tender

**PRE QUALIFICATION CRITERIA**

Firms possessing the following PQ criteria are invited to submit documentary evidences in support of the same for evaluation of technical bid as mentioned hereunder.

<b>Sl. No</b>	<b>Pre qualification criteria</b>	<b>Documents required (Self Attested)</b>	<b>Basis for awarding of points</b>	<b>Max points</b>
1	Firm should be a Partnership Firm or Limited Liability Partnership Firm (LLP) and should not be less than three years old on date of tender.	Copy of Firm Registration Certificate (FRC) issued by The Institute of Chartered Accountants of India or The Institute of Cost Accountants of India and Copy of certificate of practice of all the partners/members of firm.	3 points and additional 1 Point for additional year of Firm's Registration.	10
2	Firm should have conducted during previous 5 years ending 31.03.2018 either Statutory or Internal audit of PSUs (State PSU or Central PSU excluding Bank & Insurance Co.) having turnover of at least Rs 350 crore during the relevant year.	Copy of appointment order/letter received from clients in this regard along with self certificate towards conducting the same. Further the copy of financials of the client in support of turnover.	5 Point for each completed Statutory or Internal audit of PSU having turnover of at least Rs. 350 crore.	20
3	No. of partners/ Members	Copy of Firm Registration Certificate (FRC) as mentioned at sl. No. 1 above and Membership number issued by The Institute of Chartered Accountants of India or The Institute of Cost Accountants of India of each partner/member.	2 Point for each Associate member and 3 points for each fellow member	10

4	Firm should have gross receipts at least Rs. 50 lakhs in a previous financial year i.e. 2017-18.	Copy of financial statements for financial year 2017-18 in support of gross receipts duly certified by practicing chartered accountant.	2 Point for turnover of 50 lacs and additional 2 Point for every additional turnover 50 lacs.	10
			Total	50

Note:

- i) If any bidder not fulfilling any of the above PQ criteria need not submit bid as their bid shall be liable to be summarily rejected.
- ii) All pages of tender documents and documents submitted in support of PQ criteria to be self attested by the bidder.
- iii) Clear and complete details in separate sheets, for determination of Points in support of information against Sl. No 1 to 4 above are to be furnished.
- iv) The Firms securing at least 60% marks based on above system shall be considered as qualified and eligible for opening of price bid.

**INFORMATION TO BE GIVEN BY THE BIDDER**

- a. Name of the Bidder Firm :
- b. Name of the Partners/members :
- c. Address of the Firm :  
Telephone No. : Office :  
Mobile :  
FAX :  
E-mail ID :
- d. Registration particulars of the Firm &  
Date of Formation :
- e. Name/Designation /Address of the signatory  
of the bid with letter of authorization, if any. :
- f. Permanent Account Number (PAN) of the firm :
- g. GST Registration No. of the firm :
- h. Details of Experience (In brief) :
- i. Details of professional Personnel/working staff :
- j. Details of Bank account for e-payment :

Certified that the information given above is true and if at any time this is found to be false or misleading the bid / contract shall be liable to be cancelled.

Name :

Signature :

(Capacity in which signed)

## **GENERAL CONDITIONS OF THE CONTRACT**

This document shall accompany and be a part of the tender. General conditions of procurement shall include the following clauses:

- 1 **Definition of Terms:** In the contract (as hereinafter defined) the following words, definitions and expressions shall have the meanings hereby assigned to them. Except where the context otherwise requires.
  - 1.1 **Purchaser/Company/contractee/IREL**  
The 'Purchaser/Company/contractee/IREL' shall mean Indian Rare Earths Limited, Rare Earths Division Unit incorporated under the companies act, 1913 and having its registered office at Plot No. 1207, opposite to Siddhi Vinayak Temple, Veer Savarkarmarg, Prabhadevi, Mumbai-400028.
  - 1.2 **Contractor/Supplier/tenderer/bidder**  
The 'Contractor/Supplier/tenderer/bidder' shall mean the person or company whose tender is accepted by the Purchaser and shall be deemed to include the Contractor's successors, legal heirs, executors, administrators, representatives and permitted assignees.
  - 1.3 **Sub Contractor**  
The 'Sub-contractor' shall mean the person or company named in the contract for any part of the work or any person to whom any part of the contract has been sub-let by the Contractor with the consent in writing of the Purchaser and shall include his legal heirs, executors, administrators, representatives and assignees approved by the Purchaser.
  - 1.4 **Contract: Contract shall** mean and include the Invitation to Tender, Instructions to Tenderers, General Conditions of Contract, Special Conditions of Contract, drawing specifications, Scope of Work, tender submitted by the Tenderer, including his price offer, Performance Guarantee Bond and other Bonds, Letter of Acceptance, Work/purchase/service/consultancy Order and the Contract and any communication having the effect of amendment of the contract, and the contract agreement.
  - 1.5 **Contract price** means the sum mentioned in the tender that has been accepted, subject to such additions thereto or deductions there from as may be made under the provisions of the contract.
  - 1.6 **Duration of Contract** means the period stipulated in the contract or work order and includes any extended period thereof, if any made by a written communication.

- 1.7 **Officer-in-Charge (OIC)/ Engineer-in-Charge (EIC):** The term "Officer-in-Charge (OIC)/ Engineer-in-Charge (EIC)" as used herein shall mean officer or engineer as designated by IREL.
- 1.8 **Representative** of Officer-in-Charge (OIC)/ Engineer-in-Charge (EIC) means any assistant of the officer /Engineer appointed from time to time by IREL to perform the duties of OIC/EIC.
- 1.9 **Terms & Conditions** means the Special Conditions of Contract and General Conditions of Contract herein mentioned and other stipulations incorporated in any part of Tender Document and /or Agreement.
- 1.10 **Tender Specification**
- 1.11 The term "Tender Specification" shall mean the design data, drawing schedules, broad equipment characteristics and other technical details furnished with the invitation to tender for the purpose of submitting the offer by the tenderer.
- 1.12 **Contract Specification:** The term "Contract Specification" shall mean the schedules, detailed designs, statements of technical data, performance characteristics and all such particulars mentioned as such in the contract.
- 1.13 **Letter of Intent (LOI):** The term "Letter of Intent (LOI)" shall mean intimation by a letter to successful tenderer that the tender has been accepted in accordance with the provisions contained in that letter.
- 1.14 **Site** The term "Site" shall mean the place or places envisaged by IREL at which the services/works/consultancy are to be performed under the contract.

2 **OFFICER-IN-CHARGE(OIC)/ENGINEER-IN-CHARGE(EIC):**

The Officer/ Engineer-in-charge shall have authority for

- General supervision, Follow up of supply and direction of the work
- direction to stop the work whenever such stoppage may be necessary to ensure the proper execution of the Contract
- to reject all works and materials which do not conform to the contract

The OIC shall have neither any authority to relieve the contractor of any of his duties / obligations under the contract nor ordering any work involving delay or any extra payment by IREL or making any variation of or in the work except otherwise expressly provided here- in-under or elsewhere in the contract.

### 3 **CONFLICT AND INTERPRETATION OF DOCUMENTS:**

- 3.1 Words imparting the singular only also include the plural and vice versa where the context requires; words imparting persons include firms or corporations and vice versa where the context requires.
- 3.2 Word imparting masculine gender includes the feminine gender and vice versa where the context so requires.
- 3.3 The several documents forming the contract are to be taken as mutually explanatory of one another.
- 3.4 In case conflicting statements or directives should occur among the contract documents, it shall be the responsibility of the successful bidder to notify IREL, with a copy sent concurrently to the OIC, immediately in writing and obtain instructions from IREL to eliminate the conflict.
- 3.5 The successful bidder shall notify IREL, with a copy sent concurrently to the OIC, promptly of any discrepancies, omissions or doubts it may have, regarding drawings, specifications or other documents. Noted or calculated dimensions shall always be followed
- 3.6 In the event of conflict between various documents forming the contract, the relevant terms and conditions of the work/purchase/service/consultancy order shall prevail over those of all such other documents forming the contract and binding on the contractor and IREL.
- 3.7 In case of conflict between the General Conditions of contract and the Special Conditions of the contract, the Special Conditions of contract shall prevail.

### 4 **Scope of Order and Specifications**

Contractor shall execute the work according to the specifications enclosed and in accordance with all conditions both general and specific enclosed with work / service order, unless any or all of them have been modified or cancelled in writing either as a whole or in part by IREL.

### 5 **Assignment and Subletting**

- 5.1 The contractor shall not assign, sublet or transfer the contract or any part thereof or any benefit or interest therein or there under without the written consent of IREL.
- 5.2 The contractor shall not sublet the whole or any part of the work without the written consent of IREL and such consent, if given, shall not establish any contractual relationship between the sub-contractor(s) and IREL and shall not relieve the contractor of any responsibility, liability, or obligations under the contract and the contractor shall be responsible for the acts, defaults or neglects of any sub-contractor or his agent or workmen.

### 6 **Prices**

Unless otherwise agreed to specifically in order, the price payable by IREL to the contractor under the order shall remain firm throughout the period of contract. The Bidder shall include in his tender all items as stated in the Technical specifications of the tender. The prices shall be itemized in

accordance with the Price bid Schedule attached with the tender and the Bidder quoted for all items as per Price bid format will only be considered for opening the price bid. The Contractor is responsible and liable for remitting all statutory dues collected / included in the Price schedule of the contract to the statutory authorities without fail. IREL is not responsible for remittance of such statutory liabilities of the contractor.

**7 Taxes, duties & levies**

Bidders must clearly mention their Tax Registrations, wherever applicable in their offers and invoices. Tax shall be clearly mentioned in the offer indicating the applicable rates, otherwise it shall be considered to be inclusive of tax, as applicable. In order to enable IREL to avail tax benefits, the contractor shall ensure submission of Tax invoice as per the prescribed formats by the statutory authorities. In case the Supplier fails to submit the requisite documents, the amount on account of duties/ taxes, levies as indicated in his quotation/invoice / Work order/Contract shall not be paid.

**8. Security Deposit (SD):**

The successful tenderer is required to furnish Demand Draft (DD) / Banker's Cheque (BC) / Bank Guarantee/NEFT in favour of Indian Rare Earths Ltd., RED for an amount equivalent to five (5) per cent of the contract value towards Security Deposit (SD) towards the satisfactory performance of the contract, within 15 (fifteen) days of the receipt of the letter of acceptance or before commencement of work at site whichever is earlier. The Security Deposit (SD) shall not bear any interest.

**8.1 The SD shall stand forfeited in favour of IREL, without any further notice to the contractor in the following circumstances:**

- i. In case of any failure whatsoever on the part of the contractor at any time during performance of his part of the contract including the extended periods of contract, where notice is given and time for rectification allowed.
- ii. If the contractor indulges at any time in any subletting/ sub-contracting of any portion of the work without approval of IREL.

**8.2 Refund of SD shall be released after the successful completion of the contract.**

**9 FORCE MAJEURE:**

**9.1 Force majeure is an event beyond the control of supplier/contractor and not involving the supplier's/contractor's fault or negligence and which is not foreseeable. Such events may include, but are not restricted to acts of the purchaser/contractor either in its sovereign or contractual capacity, wars or revolution, hostility, acts of public enemy, civil commotion, floods, explosions, epidemics, quarantine restrictions, strikes, lockouts and freight embargoes or any other event which IREL may deem fit to consider so. The**



decision about force majeure shall rest with IREL which shall be final and binding. Force Majeure clause has to be compulsorily embedded in the order.

9.2 If there is delay in performance or other failures by the supplier/contractor to perform obligations under its contract due to event of a Force Majeure, the supplier/contractor shall not be held responsible for such delays/failures.

9.3 If a Force Majeure situation arises, the supplier/contractor shall promptly notify the purchaser in writing of such conditions and the cause thereof within fifteen days of occurrence of such event. Unless otherwise directed by the purchaser in writing, the supplier shall continue to perform its obligations under the contract as far as reasonable/practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

9.4 If the performance in whole or in part or any obligation under this contract is prevented or delayed by any reason of Force Majeure for a period of exceeding sixty days, IREL may at its option terminate the contract without any financial repercussion on either side.

10. **Accident or Injury to Workmen**

The Contractor shall be solely liable for any accident or injury that may happen to any of his personnel engaged in the Contract. IREL shall not be liable for, or in respect of, any damage or compensation payable at law in respect of, or in consequence of, any accident or injury to any personnel in the employment of the Contractor and the Contractor shall indemnify and keep indemnified IREL against all such claims, damages, compensations and proceedings. The Contractor shall forthwith report to IREL all cases of accidents to any of his personnel and shall make every arrangement to render all possible assistance and aid to the victims of the accident.

11. **Compliance with Statutory and Other Regulations**

The Contractor shall, in all matters arising in the performance of the Contract, conform at his own expense to the provisions of all Central or State statutes, ordinances or laws and the rules, regulations, or bye-laws of any local or other duly constituted authority and shall keep the Purchaser indemnified against all penalties and liabilities of every kind for breach of any such statute, ordinance, law, rule regulations or bye-law. The Contractor shall give all notices and pay all fees and taxes required to be given or paid under any Central or State statutes, ordinances or other laws or any regulations or bye-laws of any local or other duly constituted authority in relation to the contract.

12 **Security regulations**

The Contractor shall abide by all the security regulations at site promulgated by IREL from time to time. The Contractor shall provide identity badges for all his personnel, which must be properly displayed by them at site.

### 13 **Method of black listing vendors**

- 13.1 Any failure by the vendor to supply/execute the contract as per order may result in black listing of vendors by the authority competent to conclude the contract. The black listed vendor shall not be considered for a minimum period of one year from the date of black listing.
- 13.2 Further the competent authority may blacklist the bidder, if the bidder changes bid either techno-commercial and / or price or withdraw his bid after receipt of the same and during the validity period of bid.
- 13.3 Further, the vendor shall be banned from doing any business with IREL in case of :
- a. If security considerations including question of loyalty to the state so warrant.
  - b. If the proprietor of the firm, its partner or representative is convicted by a court of law following prosecution for offences relating to business dealings.
  - c. If there is strong justification for believing that the proprietor or employee or representative of the firm has been guilty of malpractice such as bribery, corruption, fraud, substitution of tenders, interpolation, misrepresentation, evasion or habitual default in payment of any tax levied by law, etc.
- 13.4 An order for ban/ suspension passed for a certain specified period shall be deemed to have been automatically revoked on expiry of that specified period and it will not be necessary to issue a specific formal order of revocation, except that an order of suspension/ban passed on account of doubtful loyalty or security consideration shall continue to remain in force until it is specifically revoked.
- 13.5 An order of ban on grounds of conviction by Court of Law may be revoked if, in respect of the same facts, the accused has been wholly acquitted by a court of law.

### 14 **Secrecy**

The Contractor shall not at any time during the pendency of the contract or there after disclose any information furnished to them by IREL or any drawings, designs, reports and other documents and information prepared by the Contractor for this contract, without the prior written approval of IREL except in so far as such disclosure is necessary for the performance of the Contractor's work and service hereunder.

### 15 **Indemnity**

The contractor shall indemnify IREL and keep IREL indemnified to the extent of the value of free issue materials to be issued till such time the entire contract is executed and proper account for the free issue materials is rendered and the left over/surplus and scrap items are returned to IREL. The contractor shall not utilize IREL's free issue materials for any job other than the one contracted out in this case and also not indulge in any act, commission or negligence which will cause/result in any loss/damage to

IREL and in which case, the Contractor shall be liable to IREL to pay compensation to the full extent of damage/loss and undertake to pay the same.

**16 Death, Bankruptcy, etc.**

If the Contractor dies or dissolve or go into bankruptcy, or being a corporation cause to be wound up except for reconstruction purposes or carry on its business under a receiver, the executors, successors or other representatives in law of the estate of the Contractor or any such receiver, liquidator, or any person in whom the contract may become vested, shall forthwith give notice thereof in writing to IREL and shall remain liable for the successful performance of the contract, and nothing aforesaid shall be deemed to relieve the Contractor or his successors of his or their obligations under the contract under any circumstances. IREL may terminate the Contract by notice in writing to the Contractor.

**17 Arbitration**

All disputes and differences of any kind what so ever arising out of or in connection with the contract or carrying out of the works (whether during the course of works or after their completion and whether before or after determination, abandonment or breach of contract) shall be referred to and settled by the person authorized and notified in writing by IREL who shall state his decision in writing. Such a decision may be in the form of a final certificate or otherwise, within a period of 30 days from the date of receipt of such reference to them. If the Bidder is dissatisfied with the decision of such authorized person, then he may within 30 days of receipt of such decision send a written appeal to IREL, represented by the Chairman and Managing Director at the registered office, Mumbai for Arbitration, in accordance with the provisions of the Arbitration and Conciliation Act and the Rules framed there under from time to time, and for the time being in force. Such written appeals should however specify only those matters in dispute, which have been referred to such authorized person but not satisfied with the decision and the reasons leading to his dissatisfaction.

If the period of 30 days has expired at any stage, stipulated in the preceding paras without any response from the Bidder before such expiry, the Bidder is deemed to have communicated his satisfaction to the decision of IREL at the relevant stage and all his rights of further appeal or as the case may be, adjudication are deemed to have been waived once and for all. The seat of arbitration will be at Mumbai and only the appropriate Court coming under High Court of Mumbai will have jurisdiction to entertain all matters of litigation to the exclusion of all other courts. The Bidder shall not in any way delay or default or cause to delay or default the carrying out of the works by reason of the fact that any matter has been agreed to be referred to and / or referred to Arbitration. For Global tender this clause may be modified by the competent authority on case to case basis.

- 18 **Jurisdiction**  
The courts within the local limits of whose jurisdiction the place from which the purchase order is issued is situated only shall, subject to Arbitration Clause, have jurisdiction to deal with and decide any matter arising out of this contract.
- 19 **NO CLAIM FOR COMPENSATION FOR SUBMISSION OF TENDER:**  
The tenderer whose tender is not accepted shall not be entitled to claim any costs, charges, expenses of and incidental to or incurred by him through or in connection with his submission of tender, even though IREL may elect to withdraw the invitation to tender.
- 20 **RISK PURCHASE CLAUSE**  
After award of the contract, if the tenderer fails to execute the work as per tender or at any time repudiates the order, IREL has the right to forfeit the EMD and invoke the security deposit and execute the order from other agencies at the risk and cost of the tenderer. The cost difference between the alternative arrangements and total contract value will be recovered from the tenderer along with other incidental charges. In case of execution of order through alternative sources and if price is lower, no benefit on this account will be passed on to the tenderer.
- 21 **RELATED PARTY:**  
Bids submitted by related parties in which there seems to be collusion are liable to be rejected. Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and /or operating decision.
- 22 **PATENT INFRINGEMENT AND INDEMNITY:**  
The contractor shall protect, indemnify and save harmless to IREL, its successors, assigns, customers and users of its products, against all liability, including costs, expenses, claims, suits or proceedings at law, in equity or otherwise, growing out of, or in connection with, any actual or alleged patent infringement (including process patents, if any), or violation of any licence with respect thereto, by reason of the manufacture and/or sale by, or on behalf of Supplier of the plant or any part thereof, or the purchase thereof by IREL or the use thereof in India for the purchase for which it is furnished, or the sale by IREL, its successors or assigns or products made, manufactured, fabricated, processed or produced with the said plant or any part thereof, and will defend or settle at Supplier's own expense, any such claims suits, or proceedings. IREL will promptly notify the Supplier in writing of any such claim, suit, action or proceeding coming to its attention, giving authority and all available information and assistance for the Suppliers defence of the same. If at any time the installation of the plant or any part thereof, or the use thereof in India for the purpose for which it is furnished or the sale of products produced therewith, is prevented or enjoyed because of patent

infringement or claimed infringement, the Supplier shall promptly at his own expense, either procure for IREL the rights to use and continue to use such plant or replace the same at his own expense with equally efficient non-infringing plant satisfactory under all requirements of the contract, so that the operation of IREL's plant will not be unduly delayed or interrupted. If shipment of the plant, or any part thereof is prevented by attachment, injunction or otherwise, or in the course of transit from the Suppliers factory or other point of origin to the site of IREL, as a result of any claim of patent infringement the Supplier shall, at his own cost and expense, promptly furnish and post the necessary bond or take such other steps as may be necessary to enable shipment to be made without delay. IREL will have the right to retain counsel of its own choice to collaborate in the defence of any such claim, suit action or proceeding..

## 23 CANCELLATION

IREL reserves the right to cancel the Purchase/work/service/consultancy Order or any part thereof and shall be entitled to rescind the contract wholly or in part in a written notice to successful tenderer if;

- Successful tenderer fails to comply with the terms of the work/service order
- Successful tenderer fails to convey written acceptance of the Order within 15 days of receipt at their end.
- Successful tenderer fails to deliver goods on time and / or to replace the rejected goods promptly.
- Successful tenderer becomes bankrupt or goes into liquidation.
- Successful tenderer make a general assignment for the benefit or creditors and a receiver is appointed for any of the property owned by successful tenderer fails.

Upon receipt of the said cancellation notice the successful tenderer shall discontinue all work on the work/service order and matters connected with it. IREL in that event will be entitled to procure the requirements in the open market and recover excess payment over Successful tenderer's agreed price, if any, from reserving to itself the right to forfeit the EMD and/or security deposit, if any, submitted by the successful tenderer against the contract.

## 24 EVALUATION OF BIDS / PLACEMENT OF ORDER

All the bids shall be evaluated based on the term & conditions of this tender to shortlist the qualified bidders. M/s IREL shall consider placement of order on the qualified bidder, whose offer shall be lowest i.e. sl.no.3 of the price bid format. In case of a tie with respect to fees quoted as per price bid format, criteria for selection shall be in the order of points as per PQ criteria.

## **25. PRICE PREFERENCE FOR MICRO AND SMALL ENTERPRISES**

- 25.1 Micro and Small Enterprises quoting price within price band of L1+15 per cent shall be awarded 20 per cent of the quantity of works by bringing down their price to L1 price in a situation where L1 price is from someone other than a Micro and Small Enterprise and such Micro and Small Enterprise shall be awarded works up to 20 percent of total tendered value.
- 25.2 In case of more than one such Micro and Small Enterprise, works shall be shared proportionately (to tendered quantity).
- 25.3 *Special provisions for Micro and Small Enterprise owned by Scheduled Castes or Scheduled Tribes:* Out of 20 percent of works from Micro and Small Enterprises, a sub-target of 20 percent (i.e. 4 percent out of 20 per cent) shall be awarded to Scheduled Caste or the Scheduled Tribe entrepreneurs. Provided that, in event of failure of such Micro and Small Enterprises to participate in tender process or meet tender requirements and L1 price, 4 percent sub-target for works earmarked for Micro and Small Enterprises owned by Scheduled Cast or Scheduled Tribe entrepreneurs shall be met from other Micro and Small Enterprises.
- 25.4 Clause No. 25 shall be applicable only for contracts in which quantities can be amicably divided into 80percent and 20 per cent.

Dear Sir,

Indian Rare Earths Limited, a Government of India undertaking under the administrative control of Department of Atomic Energy is doing its business as per the rules and regulation of the Public Sector Undertaking and other statutory agencies. The business is done in an ethical, rational & impartial manner with good corporate governance.

In our endeavour to be more transparent in our dealings and to support our ideology all Vendors, Customers and Business Partners are requested not to provide any gift and / or inducement to any of our employees for securing / being granted favour in dealings with our Company. In assurance of your commitment to the aforesaid, it will be highly appreciated if you fill up, sign and abide by the attached undertakings.

Report of any gifts and / or inducements sought by any employee of the company should be immediately reported to any one of the following:

<b>Chairman &amp; Managing Director</b> <b>Indian Rare Earths Ltd.,</b> <b>1207, V.S. Marg, Prabhadevi</b> <b>Mumbai 400 028.</b> <b>Ph: 022-24225778</b> <b>Email:cmd@irel.gov.in</b>	<b>Chief Vigilance Officer</b> <b>Indian Rare Earths Ltd.,</b> <b>1207, V.S. Marg, Prabhadevi</b> <b>Mumbai 400 028</b> <b>Ph:022-24221068</b> <b>Email:cvo@irel.gov.in</b>
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We assure you that complaints if any made by you on the subject will be kept confidential and fair investigation will be conducted and appropriate action will be taken. Similarly, we expect your commitment to the undertaking and its violation will have consequences as per prevailing rule of the Company.

Thanking you,

For Indian Rare Earths Limited

Sd/-

Name: एस. पी .बेहरा S. P. Behera

Designation: (प्रधान, )रे अ प्र (Head, R.E.D)

**UNDERTAKING**

**Date:**

To,  
M/s. Indian Rare Earths Ltd.,  
1207, V.S. Marg, Prabhadevi  
Mumbai 400 028.

I / We ..... am /  
are a Vendor / Customer of Indian Rare Earths Limited (now  
onwards to be referred as Company).

**I / We agree and undertake:**

**Not to provide any gift and / or inducement to any employee  
of the Company in connection with securing / being granted  
favour (s) in my / our dealings with the Corporate office of  
the company and / or its any field units namely MK,  
Chavara, OSCOM, RED & IRERC.**

**To immediately report any gift and / or inducement sought  
by any employee of the Company granting favour(s) to me /  
us in my / our dealings with the Company and / or its field  
units.**

**Signature.....**

**Name.....**

**Title.....**

**Name of the Company and Address (with Seal).....**

**Name of the Company & Address (With Seal): .....**



1. **SCOPE OF WORK:**

1. Scope of work shall include carrying out the internal audit of IREL, Rare Earths Division (RED) , Udyogamandal and submission of monthly audit report by end of next month. Detailed scope of audit is attached as Annexure-A
2. Audit calendar for carrying out the monthly audit shall be prepared by the successful bidder after receipt of order and submit to the management for consideration. Firm so appointed shall commence internal audit and submit monthly audit report by end of next month for FY 2019-20 i.e. 01-04-2019 to 31-03-2020.
3. As a result of study and evaluation of internal control and other auditing procedures, the auditor should inform the management regarding weakness in internal control, if any besides normal internal audit job as per scope.

2. **PERIOD OF CONTRACT**

The period of contract shall be one year i.e. financial year 2019-20. M/s IREL reserves the right to extend the contract on same terms & conditions for the next two financial years (2020-21 & 2021-22) subject to certain need based changes in the audit scope.

3. **PAYMENT TERMS**

Payment for annual fee shall be released in two equal instalments based on progress of the work as certified by the In-charge of Finance department. The first instalment shall be released in November and second and final instalment shall be released after successful completion of total audit assignment for the financial year. Payment shall be made within 30 days from the date of receipt of valid invoice.

GST shall be paid extra as applicable on the date of actual render of service and billing on IREL has been made in terms of guidelines stipulated in the GST rules. Any change in taxation during tenure of contract, will be as per applicable statute.

Income tax inclusive of surcharge and any other tax if applicable shall be deducted at source.

4. **OFFICER-IN-CHARGE (OIC)**

Smt. Rukmini Menon will be the Officer-in-Charge (OIC) for the work.

## **5. OTHER TERMS AND CONDITIONS**

1. Successful bidder shall depute sufficient number of competent staff for audit work at their own cost. Further the minimum man days spent for monthly audit work are as under, which has to be followed by the successful bidder strictly:
  - i. Partner/qualified staff : 05 man days per month
  - ii. Other Audit staff : 10 man days per month
2. Successful bidder shall submit draft monthly audit report to the In-charge of Finance department at RED and the final report along with the views of the In-charge of Finance department at RED shall be forwarded to Director (Finance) with copy to In-charge of Finance department at RED
3. The audit staff may be advised to observe all safety precautions as applicable to the department in which the work is carried out.
4. The Company shall not be responsible for any accident caused to your personnel due to their negligence.
5. Every effort shall be made to complete the internal audit work strictly as per the audit scope.
6. Successful bidder shall be in constant touch with Director (Finance), In-charge of Finance department at RED.
7. Information made available during the course of audit shall be used only for bonafide work relating to audit of the company and not for any other purpose. The auditors shall not divulge the information made available by the Company or otherwise acquired during the course of audit to any other agency.

## **8. TRAVELLING, BOARDING & LODGING AND OUT OF POCKET EXPENSES**

No travelling, boarding & lodging and out of pocket expenses will be paid. Payment of fee will be limited to as quoted in price schedule by the successful bidder.

## Annexure-A

Sr. no	Scope of the Internal Audit			
	Areas	Periodicity	Extent	Reporting requirement with specific emphasis on following issues
<b>A</b>	<b>Cash &amp; Bank Book</b>			
1	Cash book	Monthly	100% to be checked with counterfoils of receipt, credit and debit vouchers	1) To verify whether all supporting documents are attached and receipt/payment is approved by competent authority as per delegation of power.
2	Cash verification	Monthly	Surprise check at least twice a month any time during the day.	1) Average daily holding of cash balance 2) Insurance coverage of cash handling, if any 3) Whether denominations are entered on daily basis with counter signature of cash in charge. 4) Steps undertaken to reduce cash transactions
3	Bank book (All Banks)	Monthly	100% to be checked with counterfoils of bank receipts, debits and credit vouchers, cheque books, pay-in-slip, debit and credit advices, incoming cheques to be checked with register and receipts	1) Electronic receipts and disbursements and associated internal control thereof towards inputting, authorising and approving as per delegation of power. 2) Frequency of operation of Suspense account and average time of its subsequent regularisation 3) Loan/OD account with specific attention to its prudence and cost 4) Accounting aspects-capital/revenue, current/prior period etc. with specific reference to respective orders and approved payment terms.
4	Bank reconciliation statements (All Banks)	Monthly	100%	To verify whether adjustment entries are passed and if not reasons for the same to be reported
5	Stale cheque accounting	Monthly		To include in the monthly report
6	Bank guarantee and LC.	Quarterly	To verify whether the unit finance department has a system to inform Head Office on payment of LC in order to vacate LC margin and lien on FD	1) To verify whether necessary register / data base is maintained by the Unit. 2) To report the purpose for which the BG was obtained and status of the work. 3) At HO level, overall LC and BG limit-fund based and non-fund-based limits are to be verified. In case of fund-based limits, to report whether the limits remain unutilised entailing avoidable cost to the company.

7	Term / fixed deposit	Monthly	To verify with all the original receipts.	1) To verify whether the parking of fund is as per applicable DPE guidelines. 2) Whether the period of deposit is decided considering the cash budget of the company. 3) Availability of necessary approval for the investment. 4) To check interest calculation on all maturities and on accrual basis for income recognition at the end of period. 5) Whether applicable TDS exemption has been availed for the deposits.
8	Fund Availabilty, requisition for further fund & its utilisation alongwith daily movement of cash & bank	Monthly	To verify all the fund requisitions raised during the month	1) To check daily movement of all operative bank accounts. 2) Head-wise requisition vis-à-vis actual utilisation of fund. Deviations are to be reported separately. 3) To report whether diversion of fund, if any has got the approval of competent authority.
9	Over Draft (OD)/Demand Loan (DL) availed, if any	Quarterly	To verify with their respective approval note.	1) To verify whether financial prudence has been exercised while availing OD/DL. 2) To check interest payable on OD/DL
<b>B</b>	<b>Sales including Inter unit transfer</b>			
1	Domestic sales	Monthly	100% -To verify all invoices raised during the month with reference to delivery challan, sale order, availability of concession form, if applicable, and approved price list.	1) Levy of all applicable taxes and availment of CENVAT credit thereon. 2) Sales reporting for the month 3) Delay in raising invoice, if any. 4) To report whether finance department has copy of all approved price lists 5) Other accounting issues relating thereto.
2	Export sales	Monthly	100% -To verify all invoices raised during the month with reference to despatch documents, valid export sale order	1) Levy of all applicable taxes and duties. 2) Export sales reporting for the month. 3) Delay in raising invoice if any. 4) Other accounting and reporting relating thereto.
3	Discounts and refunds on sales	Monthly	100% - Complete verification with scheme announced by the company	1) Validity of the scheme. 2) Calculation 3) Accounting and reporting
4	Concession forms for sales	Monthly	100% - To check whether all applicable forms are available with finance department	To report whether company's interest is protected as regards availability of concessional forms with specific reference to cases settled during the period of audit.

5	Sundry debtors' ledger	Half yearly	To check whether balance confirmation system is in vogue	1) Review and indicate the list of parties not having any transaction in the last three years. 2) To review age-wise analysis of debit balances of customers and action taken for balances for a period of more than three years
6	Verification of debit and credit advices	Monthly	100%	To report on correctness of all such advices and their relevant accounting and ultimate realisation/liquidation.
7	Inter unit transfer of Finished Goods/Intermediary product for further processing	Monthly	100%	1) Leviability of taxes thereon with correct application of accounting norms in this regard. 2) Transfer price application 3) Reporting with/without notional profit
8	Status of sales tax, Entry tax, ED, GST cases	Half yearly	100%	To report on all such pending cases alongwith provisions/disclosure as contingent liability relating thereto.
<b>C</b>	<b>Purchases</b>			
1	Purchase orders (Pos)	Monthly	100% Post Audit exercise	Scrutiny of all Pos with specific reference to the following: 1) Compliance of purchase procedure and DoP of the company. 2) Budget provision and accounting aspects. 3) Relevant Purchase advances with or without valid BG and their subsequent adjustments during the tenure of contract/execution of supply, as the case may be. 4) Other relevant issues thereto.
2	Purchases Journal (PJ)	Monthly	100%	with reference to purchase orders receipt voucher and inspection reports
3	GST Returns (Including the provision of Input service distributor)	Monthly	100%	1) To submit report whether Unit has availed admissible credit and filed necessary returns on time under the Act and retaining documents for GST audit. 2) Other applicable taxes as applicable during the execution of the contract. 3) Payment challans and their related reconciliations. 4) Accounting aspects thereof.
4	Sundry creditors ledger	Quarterly	100%	1) Review and indicate list of parties not having any transaction in the last three years along with age wise analysis. 2) Outstanding debit balances for more than 2 years along with action taken taken report by the unit concerned.
5	Review of purchase advances	Quarterly	100%	1) Age-wise advances 2) Coverage by BG or otherwise 3) Recovery/adjustment as per schedule of payment
6	Confirmation of balances	Yearly		Review and report

<b>D Establishment</b>				
1	Pay rolls	Quarterly	100%	To be checked with last pay sheet, increments, attendance time cards etc.
2	Leave records	Yearly	100%	To be checked as per the extant rules of the company
3	Unpaid wages registers and other establishment records / registers.	Half yearly	100%	
4	Recovery of TDS from employees including perquisite valuation.	Monthly	100%	To be checked as per Income-tax act
5	Recovery of loans from employees	Monthly	100%	Recovered in terms of the guidelines/extant rule of the company.
6	Verification of LTC encashment and availed	As & when occurred	100%	To be checked as per the extant rules of the company
7	Medical claims	As & when occurred	100%	Any three randomly selected months during the year.
8	TA Claims	As & when occurred	25%	To be checked as per the extant rules of the company
9	Verification of leave encashment	As & when occurred	100%	To be checked as per the extant rules of the company
10	House building advances	As & when occurred	100%	To ensure that necessary hypothecation is done
<b>E Journal</b>				
1	Journal vouchers	Monthly	100%	To be checked as per the accounting policy of the company and applicable GAAP with all necessary supporting documents
2	Ledger and sub ledger scrutiny	Monthly	100%	1) In addition to offering your comments on various schedules specific attention is drawn on deposits made by the Unit and availability of documents in support and yearly confirmation from the agencies to be reported.  2) Action taken on recovery of the amount due to the company.
<b>F Stores</b>				
	Verification of posting of Receipt vouchers (SRV/RV) and Issue Vouchers (IV) in bin card	Quarterly	100%	Compliance of valuation norm in line with the policy of company.
2	Scrutiny of non-moving items of stores.	Yearly	100%	1) Detail report explaining causes leading for accumulation of non-moving stores in the previous year to be submitted by September.  2) Further consumption from this.
3	Check of receipt voucher pricing (particularly of imported consignment)	Quarterly	100%	Test check once in each quarter.
4	Verification of issue price of capital items	Quarterly	100%	To verify and ensure that capital items are not issued at average price.

<b>G Works contracts including shipping contracts</b>				
1	Work orders	Post audit - Monthly	100%	To list out work orders placed in violation of purchase procedure and DoP.
2	Final bill of all contracts	Post audit - Monthly	100%	
3	All civil works, electrical maintenance contracts, mechanical and other misc. contracts	Post payment audit Monthly	100%	
4	All shipping contracts	Post payment audit	100%	
5	Recovery and deposit of TDS and works tax etc.	Monthly	100%	To verify that taxes at source has been recovered as per the stipulated rate and deposited with the appropriate authorities on time.
<b>H Miscellaneous</b>				
1	Capital procurement including expansion programme	Monthly		To verify capital job value exceeding Rs.2.00 lakhs
2	Royalty	Monthly		All permitted deductions are taken in to consideration in computation of royalty.
3	Sales of scrap and discarded assets	Monthly	100%	Whether Unit is making necessary TDS and TCS on all the transaction
4	Guest house expenses	Monthly		Review and report
5	Deposit of statutory dues within stipulated time	Monthly		submit information in format used for tax audit purposes
6	List of assets discarded and held for disposal exceeding three years	Half yearly		Report to be submitted
7	Items wise undisputed statutory dues outstanding for more than six months at the close of financial year	Quarterly		Report to be submitted
8	Item wise disputed statutory dues along with amount and forum where it is pending	Quarterly		Report to be submitted
9	Suspense account	Monthly		Review and report
10	Analysis of factory and administrative over heads	Quarterly	15% of transactions	Review and report
11	Feed back on capial expenditure	Quarterly	CAPEX exceeding Rs.25 lacs	Obtain feedback on actual exp. Vis-a-vis CBA as projected in Capital budget proposal
<b>I Final accounts :</b>				
1	Verification of schedules	Yearly	100%	To ensure that detail schedule is prepared by the Unit.
<b>J Physical Verification</b>				
1	Physical Verification of Fixed Assets			Physical verificaton of FA at opening of FY by end of November & for additions during the year latest by 15th April
2	Physical verification of Stores and Spares	Yearly		

3	Physical Verification of Finished goods, Intermediates, Work-in-progress, DWUP/SMP output, raw sand purchased from Societies, HUP, output	Quarterly	100%	
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## BILL OF QUANTITIES (BOQ)/ PRICE SCHEDULE

Sl. no.	Particulars	Unit	Amount Rs.
a	Annual fee of Internal Audit works as specified in Annexure-A	Lump sum	
b	GST as applicable in %		
c	Grand Total (Rs)= $a+(a*b/100)$		

**DEVIATION STATEMENT**

Bidders have to submit the deviation statement as per the following format, if there is no deviation with tender conditions "NIL" statement must be submitted by the bidders.

Clause reference as per tender	Terms as per tender	Terms as offered by bidder

## Techno- Commercial Terms for Tenderer's Response

Sl. No	Terms	Response
1	Tenderer must carefully study the technical specifications and general terms and conditions before participation of tender. All terms and conditions of NIT and Corrigendum, if any, shall be applicable.	AGREE
2	EMD if remitted as given in schedule of Tender, provide UTR No. with bank details or upload copy of DD/BC/BG and original shall be sent to IREL, Udyogamandal immediately.	AGREE
3	If exempted from paying EMD, upload scanned copy of certificates showing that MSE with current valid registration	AGREE
4	Name & full address of vendor including Telephone/Mobile/ e-mail id	AGREE WITH REMARKS
5	GST IN of Bidder	AGREE WITH REMARKS
6	<b>PQ Criteria:</b> As per Annexure III	AGREE
7	Any requests/suggestions by bidder shall be uploaded	AGREE WITH REMARKS

**IREL Bank Details.**

- 1. Name of the Bank** : **State Bank of India  
Udyogamandal Branch,  
Udyogamandal  
Kochi- 683 501**
- 2. Account Type** : **Current Account**
- 3. Account Number** : **57017844321**
- 4. IFSC Code** : **SBIN0070158**

**IREL RED GST IN**

ID No. 32AAACI2799F2ZM

Name : INDIAN RARE EARTHS LIMITED