

पंजीकृत कार्यालय
कोर-4,
स्कोप कॉम्प्लेक्स,
7- लोदी रोड,
नई दिल्ली -110003

Registered Office,
Core-IV,
Scope Complex,
7-Lodhi Road,
New Delhi-110003

**Corrigendum to Event No NTCL/Head Office/Finance/1/20-
21/ET/1[Appointment of Internal Auditor] dated 19.01.2021**

Last date of bidding for e-tender for appointment of Internal Auditors for FY 2020-21 has been extended till 22.02.2021 11:00 A.M. and bids shall be opened on 22.02.2021 11:30 A.M. All other tender terms and conditions remain unchanged.



NATIONAL TEXTILE CORPORATION LIMITED

(A Govt. of India Undertaking)

CIN No: U74899DL1968GOI004866

**Core IV, SCOPE Complex, 7, Lodhi Road, New Delhi –
110003**

Tel. No. 011- 24360939, Fax No. 011- 24361112, website:

www.ntcltd.org

TENDER DOCUMENT

For

**APPOINTMENT OF INTERNAL AUDITORS
FOR THE FINANCIAL YEAR 2020-21**

SCHEDULE OF OPEN TENDER

1.	E-TENDER No./EVENT No.	NTCL/Head Office/Finance/1/20-21/ET/1[Appointment of Internal Auditor]
2.	MODE OF TENDER	<p>Open and e-Tender System</p> <p>Online submission of Part I – Techno-Commercial and Part II Financial Bid through https://www.mstcecommerce.com/eproc</p> <p>The intending bidders are required to submit their offer electronically through this e-tendering portal. No physical tender is acceptable by NTCL.</p>
3.	Date of publication of e-Tender through publication in MSTC websites https://www.mstcecommerce.com/eproc	19-01-2021 at 17:30 hrs
4.	Date of availability of NIT to the Vendors for downloading from https://www.mstcecommerce.com/eproc And CPPP https://eprocure.gov.in/epublish/app or NTC website www.ntcltd.org	19-01-2021 at 17:30 hrs
5.	Pre-Bid Meeting (through Video Conferencing, a link will be shared on NTC website/E-Tendering Portal) https://www.mstcecommerce.com/eproc /CPP Portal(https://eprocure.gov.in/epublish/app)	28-01-2021 at 11:30 hrs
6.	Date of Starting of e-Tender for submission of Online Techno-Commercial & Financial bids at- https://www.mstcecommerce.com/eproc	19-01-2021 at 17:30 hrs
7.	Date of closing of Online e-tender for submission of Techno-Commercial & Financial bids at https://www.mstcecommerce.com/eproc	10-02-2021 at 11:00 hrs.
8.	Date & time of opening of Part-I Techno-Commercial bids	10-02-2021 at 11:30 hrs.
9.	Date & time of opening of Part-II (Financial bids)	Shall be informed separately.

Note: 1. In the event of any unforeseen closure of work / holiday on any of the above days, the same will be opened/held on the next working day without any further notice.

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Important instructions for E-procurement

This is an e-procurement event of National Textile Corporation Limited (hereafter referred as **NTCL**). 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.

1.	<p>Process of E-tender :</p> <p>(i) Registration: The process involves vendor's registration with NTCL e-procurement portal which is free of cost. Only after registration, the vendor(s) can submit their bids electronically. Electronic Bidding for submission of Technical Bid as well as Commercial Bid will be done over the internet. 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. NTCL is not responsible for making such arrangement. (Bids will not be recorded without Digital Signature).</p> <p>NOTE: The technical bid and the commercial bid has to be submitted on-line at https://www.mstcecommerce.com/eproc</p> <p>1) Vendors are required to register themselves online with https://www.mstcecommerce.com/eproc → e-Procurement → PSU/ Govt depts → Select NTC Logo → 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 NTCL, (before the scheduled time of the e- tender).</p> <p><u>Contact person (F&A, NTCL):</u></p> <p>Ms. Deepika Sharma, DGM (Fin/IA) Phone No.:- 011-24360101 / 2622. Email:- internal_audit_ho@ntcltd.org</p> <p>(ii) <u>System Requirement:</u></p> <ul style="list-style-type: none"> • Windows 7 or above Operating System • IE-7 and above Internet browser. • Signing type digital signature <p>Latest updated JRE 8 (x86 Offline) software to be downloaded and installed in the system.</p> <p>To disable "Protected Mode" for DSC to appear in The signer box following settings may be applied.</p> <ul style="list-style-type: none"> • Tools => Internet Options => Security => Disable protected Mode If enabled- i.e, Remove the tick from the tick box mentioning "Enable
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	<p>Protected Mode”.</p> <ul style="list-style-type: none"> Other Settings: Tools => Internet Options => General => Click On Settings under “browsing history/ Delete Browsing History” => Temporary Internet Files => Activate “Every time I Visit the Webpage”. <p>To enable ALL active X controls and disable ‘use pop up blocker’ under Tools→ Internet Options→ custom level (Please run IE settings from the page https://www.mstcecommerce.com/eproc once).</p>
2.	The Techno-commercial Bid and the Price Bid shall have to be submitted online at https://www.mstcecommerce.com/eproc tenders will be opened electronically on specified date and time as given in the Tender.
3.	All entries in the tender should be entered in online Technical & Commercial Formats without any ambiguity.
4.	Special Note towards Transaction fee: As Displayed on the e-Bidding Portal in the link Transaction Fee Payment
5.	Information about tenders /corrigendum uploaded shall be sent by email only during the process till finalization of tender by NTCL Hence the vendors are required to ensure that their corporate email I.D. provided is valid and updated at the time of registration of vendor with MSTC (i.e. Service Provider). Vendors are also requested to ensure validity of their DSC (Digital Signature Certificate).
6.	E-tender cannot be accessed after the due date and time mentioned in NIT.
7.	<p>Bidding in e-tender :</p> <ol style="list-style-type: none"> Vendor(s) need to submit necessary EMD (Here, Nil), Tender fees and Transaction fees (If ANY) to be eligible to bid online in the e-tender. Tender fees and Transaction fees are non-refundable. The process involves Electronic Bidding for submission of Technical and Commercial Bid. In all cases, vendor should use their own ID and Password along with Digital Signature at the time of submission of their bid. For all information regarding Bid submission please refer to Annexure ‘XII’. During the entire e-tender process, the vendors will remain completely anonymous to one another and also to everybody else. The e-tender floor shall remain open from the pre-announced date & time and for as much duration as mentioned above. All electronic bids submitted during the e-tender process shall be legally binding on the vendor. Any bid will be considered as the valid bid offered by that vendor and acceptance of the same by the Buyer will form a binding contract between Buyer and the Vendor for execution of supply. It is mandatory that all the bids are submitted with digital signature certificate otherwise the same will not be accepted by the system. 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. No deviation of the terms and conditions of the tender document is acceptable. Submission of bid in the e-tender floor by any vendor confirms his acceptance of terms & conditions for the tender.
8.	Any order resulting from this tender shall be governed by the terms and conditions mentioned therein.
9.	No deviation to the technical and commercial terms & conditions are allowed.
10.	NTCL has the right to cancel this e-tender or extend the due date of receipt of bid(s) without assigning any reason thereof.
11.	The online tender should be submitted strictly as per the terms and conditions and procedures laid down in the website https://www.mstcecommerce.com/eproc of NTCL.

12.	The vendors must upload all the documents required as per terms of tender. Any other document uploaded which is not required as per the terms of the tender shall not be considered.
13.	The bid will be evaluated based on the filled-in technical & commercial formats.
14.	Vendors are requested to read the vendor guide in the page https://www.mstcecommerce.com/eproc to familiarize them with the system before bidding.

TERMS & CONDITIONS

Concurrence and remarks for all Commercial Terms & Conditions will be taken Online. Upload supporting documents wherever necessary. No hardcopy for the same needs to be submitted. If required, the Bidder(s) may be asked to produce the Original documents before the Tender Committee for verification purpose only.

REQUIREMENT OF VENDOR :

- PC (Personal Computer) connected with Internet.
- Registration with portal <https://www.mstcecommerce.com/eproc>
- Class 2 or Class 3 digital certificates in the name of the Company of the vendor (in the name of the Company who will be submitting the EMD & General Information). Digital Signature can be procured from any Licensed Certifying Authority. List of Licensed certifying authorities is published by Ministry of Electronics and Information Technology at the website of Comptroller of Certifying Authorities http://cca.gov.in/licensed_ca.html . Bids will not be recorded without Digital Signature.

Note: Please check the Digital Certificate. In case of any clarification please contact MSTC Ltd., before the scheduled time of the e-tender.

AMENDMENT OF TENDER DOCUMENTS:

- At any time prior to the deadline for submission of tenders, NTCL for any reason whether at their own initiative or in response to a clarification required by any prospective Bidders may modify the Tender Documents.
- The amendment shall be part of the Tender Documents and will be notified by publication in the <https://www.mstcecommerce.com/eproc>, NTC website www.ntcltd.org and Central Public Procurement Portal <https://eprocure.gov.in/epublish/app> and will be binding on the prospective Bidders.
- All the intending Bidders are advised to keep close watch on the website of NTC website www.ntcltd.org and CPP Portal <https://eprocure.gov.in/epublish/app> in their own interest.

Section 1: Invitation for Proposal

1.1 Introduction

National Textile Corporation Limited, (hereinafter referred as “NTCL”) is a schedule “A” Central Public Sector Enterprise under the Ministry of Textiles, Government of India, having turnover of approx. Rs 1100 crores, engaged in production of yarn and fabric through its 23 mills in operation, located all over India with 8.03 lakhs spindles and 408 looms producing around 550 lakhs kgs of yarn and 200 lakhs meters of fabric per annum.

The textile industry has been hit adversely by ongoing Covid-19 Pandemic resulting non-operation of Mills for past 6 months which in turn have resulted reduced number of transactions in Mills.

Overview of Internal Audit

With a view to have independence of the internal audit and to further strengthen the internal audit system, the Corporation proposes to appoint reputed, well experience Chartered Accountants/ Cost Accountants firms having certificate of practice for not less than 5 years to undertake the internal audit work at various units across India.

Internal audit is an independent appraisal function of the Corporation. It objectively examines, evaluates and reports on the internal control systems after thorough verification. The internal auditor should identify and evaluate the organization's internal control system as a basis for reporting upon its adequacy and effectiveness.

The internal auditor should ensure adherence to management policies and directives, safeguard of assets, completeness and accuracy of records and compliance with statutory requirements etc. He should be able to exercise judgment, express opinions and present recommendations with impartiality. The internal audit, notwithstanding his employment by the Corporation, should be free from any conflict of interest. Internal auditor should ensure coverage of all areas mentioned in the scope of work. Standard Checklist provided as Annexure “VI” should also be submitted along with the Internal Audit report. (Standard Checklist is supplementary to the main Internal Audit Report)

Before issuing the final report, the internal auditor should normally discuss the contents with the Unit Head, and may submit a draft report to them, for confirmation of factual accuracy and their comments. He should ensure that arrangements are made to follow up audit observations to monitor what action has been taken on them.

Final internal audit report along with its Unique Document Identification Number (UDIN) is required to be submitted to the HO under copy to respective unit and regional office. The Audit report should include audit findings, Comments of the branch, recommendations and conclusions of the audit.

Scope of Work

Detailed Scope of Work has been provided as:

- Scope of Internal Audit for Head Office / Regional Offices as Annexure 'IV'.
- Scope of Internal Audit for Mills as Annexure 'V'.

1.2 Invitation to Bidders

The invitation is for selection **Chartered Accountants/Cost Accountants firms** for appointment as internal auditors of its various units across India and one Central Internal Auditor (**hereinafter referred to as "CIA"**).

List of units to be audited by internal auditors of various units (i.e. other than CIA) is annexed as Annexure 'VII'. CIA would conduct internal audit Head Office and review the internal audit reports of various units as annexed as Annexure 'VIII'.

I. The tender document can be downloaded from website of NTC website www.ntcltd.org and CPP Portal <https://eprocure.gov.in/epublish/app>

II. The tenderer should submit the proposal for each unit separately if applying for more than one unit. A tenderer may submit the proposal for maximum of three (03) units Mills which may contains Regional Office and Mills. Auditor applying for CIA will be included in counting maximum no. of units i.e. three (03) units.

III. A tenderer can bid for all the units (i.e. Mills and Regional office) and CIA but if the firm is selected as L-1 in CIA and it will be considered for Mills and Regional office.

IV. NTCL may, at its own discretion, extend the date the date for submission of proposals.

* Note: Annexure 'VIII' i.e. 'List of units to be reviewed by CIA and their details' is only meant for Firms applying for assignment as CIA only.

1.3 Location of Tenderer (Firm)

The Tenderer (Firm) for units other than Head Office (CIA) should have Registered Office / Branch Office in the same state of our unit/s for which tenderer is sending the bid. Tenderer (Firm) for Head Office (CIA) should have Registered Office (Head Office) in Delhi-NCR.

Section 2: Instructions to Bidders

2.1 Conflict of interest

I. The selected Firm should provide professional, objective and impartial service and hold NTCL's interest paramount.

II. Firm having any partner who has retired from the services of NTCL in the last two years prior to FY 2020-21 shall not be considered for this engagement as it affect the independency of internal audit.

III. Firm who was assigned the job of internal / statutory / cost /GST audit in any of the units for 3 consecutive years prior to FY 2020-21 shall not be considered for this engagement of appointment in any unit across India.

IV. The selected Firm shall not downstream or outsource any part of the scope of work.

V. Non-disclosure of such an association will lead to termination of Audit firm.

2.2 Validity of Proposal

The following will be considered for the validity of the proposals deemed submitted:

I. Proposals shall remain valid for a period of **90 days** from the date of opening of Price Bid.

II. NTCL reserves the right to reject a proposal valid for a shorter period as non-responsive.

III. In exceptional circumstances NTCL may solicit the Bidder's consent to an extension of the period of validity. The request and the response thereto shall be made in writing.

2.3 Right to Accept or Reject any Proposal

NTCL reserves the right to accept or reject any Bid and to annul the Tender process and reject all proposals at any time prior to award of contract without assigning any reason whatsoever, without thereby incurring any liability to the affected Bidder or Bidders or without any obligation to inform the affected Bidder or Bidders of the grounds or the reasons for the said action.

2.4 Fraud & Corruption

It is required that the Bidders submitting Proposal and Firm selected through this Tender Document must observe the highest standards of ethics during the process of selection and during the performance and execution of the Work Order.

For this purpose, definitions of the terms are set forth as follows:

I. "Corrupt practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of NTCL or its personnel in Work Order executions.

II. "Fraudulent practice" means a misrepresentation of facts, in order to influence an selection process or the execution of a Work Order, and includes collusive practice among Bidders (prior to or after Proposal submission) designed to establish Proposal prices at artificially high or non-competitive levels and to deprive NTCL of the benefits of free and open competition.

III. "Unfair trade practice" means supply of services different from what is ordered on, or change in the Scope of Work.

IV. "Coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or execution of the Work Order.

V. NTCL will reject a proposal for award, if it determines that the Bidder recommended for award, has been determined to having been engaged in corrupt, fraudulent or unfair trade practices.

VI. NTCL will declare a Firm ineligible, either indefinitely or for a stated period of time, for awarding the Work Order, if it at any time determines that Firm has engaged in corrupt, fraudulent and unfair trade practice in competing for, or in executing the Work Order.

2.5 Clarifications & Amendments of Tender Document.

I. During the process of evaluation of Proposals, NTCL may, at its discretion, ask Bidders for clarifications on their proposal. The Bidders are required to respond within the prescribed time-frame.

II. The amendment(s) shall be part of the Tender Documents and will be notified by publication in the NTC's / Central Public Procurement Portal and will be binding on the prospective Bidders. All the intending Bidders are advised to keep close watch on the website of NTC / CPP Portal in their own interest.

2.6 Earnest Money Deposit

No EMD is required for submission of the Tender Documents.

2.7 Preparation of Proposal

The Bidder must comply with the following instructions during preparation of Proposals:

- i. The Bidder is expected to carefully examine all the instructions, guidelines, terms and condition, relevant supporting documents and formats of the Tender Document. Failure to furnish all the necessary information as required by the Tender Document or submission of a proposal not substantially responsive to all the requirements of the Tender Document shall be at Bidder's own risk and may be liable for rejection.
- ii. Firm should sign and seal relevant annexures wherever their signatures are required.
- iii. The Proposal and all associated correspondence shall be written in English and shall be in a clear and legible language.
- iv. No Bidder is allowed to modify, substitute, or withdraw the Proposal after its submission.

2.8 Submission of Proposal

Bidders shall submit their Proposals on or before the last date and time for receipt of proposals mentioned in Schedule of Open Tender.

Proposals shall be submitted in two parts. Each page of all parts should be page numbered and in conformance to the eligibility qualifications should be clearly indicated. The proposals should not contain any irrelevant or superfluous documents.

The two parts of the Proposal should be as per following:

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.

Part-II: Financial bid will be opened electronically of only those bidder(s) whose Part I Techno-Commercial Bid is found to be Techno-Commercially acceptable by NTCL. Such bidder(s) will be intimated the date of opening of Part II Price bid, through valid email confirmed by them.

2.9 Evaluation of Proposals

The Bid will be opened as per the schedule mentioned in the Schedule for Open Tender. NTCL may constitute Evaluation Committee to evaluate the Proposals submitted by Bidders for a detailed scrutiny. Subject to terms mentioned in the Tender Document, a two stage process, as explained below, will be adopted for evaluation of proposals submitted by the specified date and time.

2.10 Eligibility Criteria

- i) Minimum Qualification of a Bidder will be based on meeting the following essential criteria as under:-

Sl. No	Particulars
1	i) The firms submitting proposal for CIA must have their registered office in Delhi/NCR. ii) Firms submitting proposals for various other units other than Head Office (CIA) must have their Branch Office/ Registered Office in same state of unit(s) for which proposal is submitted.
2	Firm must have a certificate of practice for 5 Years or more as partnership firm/LLP.
3	The firms submitting proposal for CIA must have Minimum 4 Partners.
4	Firm having any partner who has retired from the services of NTCL in the last two

	years prior to FY 2020-21 shall not be considered for this engagement as it affect the independency of internal audit.
5	Firm who was assigned the job of internal / statutory / cost /GST audit in any of the units for 3 consecutive years prior to FY 2020-21 shall not be considered for this engagement of appointment in any unit across India.
6	The firm / any partner should not have been convicted in any disciplinary proceedings / criminal case by regulatory authority / court in connection with professional work. Bidder should not be in black listed in any of PSU or Central / State Govt. Department. Bidder to submit an undertaking in this respect as per attached format as annexure 'II'.

Important Note for Firms submitting proposal for **Central Internal Auditor (CIA)**:

- A) CIA will be assigned the internal audit of NTC head office at New Delhi.
 B) CIA will not be assigned the internal audit of any other NTC unit.
 C) CIA will review internal audit reports of other NTCL across India mentioned in Annexure 'VIII' and submit its report separately.

ii) Technical evaluation will be done as under:

TECHNICAL EVALUATION

SL. NO.	PARTICULARS	POINTS TO BE ALLOTTED	MAXIMUM POINTS
1.	Year of Establishment of the Audit Firm	1 Point per year	Maximum 10 points
2.	No. of Partners	5 Point per Partner	Maximum 10 points
3.	DISA/CISA qualified partner	2 Point per Partner	Maximum 10 points
4.	No. of qualified assistants (Chartered / Cost Accountants) employed with the Firm	2 Points per Qualified Assistants	Maximum 10 Points
5.	Experience in assignments preferably in PSUs 6.1 Internal Audit 6.2 Statutory Audits 6.3 Central Excise/Service Tax/GST matters 6.4 Physical verification of Fixed	6.1- 10 Points 6.2- 10 Points 6.3- 05 Points 6.4- 05 Points	Maximum 30 points
6.	Exposure of the Firm in PSU Textile Company under Central/ State Govt. as Statutory/ Internal Auditor	10 Points per Organisation	Maximum 20 points
7.	Exposure of the Firm in Private/Autonomous Textile Company under as Statutory/Internal Auditor	5 Points per Organisation	Maximum 10 points
	Total points		Maximum 100 points

i) Firms must meet all the Minimum Qualification criterias as mentioned above i.e. 2.10 (i)

those Audit Firms, who will secure 70% marks and above would be technically qualified bidders and price bid will be opened for them only.

- ii) The assignment of internal audit of units have been clubbed wherever necessary considering volume of work and location. The List of units where internal audit is to be conducted by audit firms is annexed as Annexure 'VII'.

2.11 Technical Proposal

The Technical Particular must be provided as prescribed in Annexure I should be filled up along with all self-attested documents mentioned in format as well as enclosures mentioned as under:

- i) Covering Letter
- ii) Undertaking.

2.12 Evaluation of Technical Proposal

The Technical evaluation shall be based on the parameters are as mentioned in the Technical Proposal format for internal audit as per the Annexure 'I'. Supporting documents as mentioned are also required to be uploaded.

NOTE: The Technical Proposal must not include any financial information regarding the Price which has to be submitted separately, failing which the Proposal will be rejected.

NTCL may, at its discretion, call for additional information from the Bidder(s). Such information has to be supplied within the set out time-frame, otherwise the Evaluation Committee shall make its own reasonable assumptions at the total risk and cost of the Bidders/ Consortium of Bidders and the Proposal is liable to be rejected. Seeking clarifications cannot be treated as acceptance of the proposal.

2.13 Financial Bid

The financial bid as prescribed in Annexure 'X' should also be provided. Financial Bid of only technically qualified tenderer will be opened. A tenderer can only bid for 3 units out of units listed in Annexure 'X' as lot 1, Lot 2 and Lot 3 in bidding for more than one unit. A bidder can refer the user's guide for further clarifications.

2.14 Audit Fee:

Internal Audit Fees should be quoted inclusive of TA/DA/Boarding/Lodging etc. and exclusive of applicable Taxes, if any. The audit fee quote should be indicated clearly both in Figures and in Words. If there is any variation between the audit fee quoted in Figures and Words then audit fee quoted in words will be considered for evaluation.

Audit fee annexed at Annexure 'IX' may be considered as minimum annual audit fee for HO/Mills/ROs. Due to the ongoing non-operation of Mills since Covid-19 induced lockdown and consequent reduced number of transactions, Minimum Annual Audit fee has been reduced as compared to previous year.

2.15 Engagement of Internal Audit Assignment

Appointment as Central Internal Auditor/ Internal Auditor of units of NTCL will be after evaluation as per technical eligibility criteria and L1 firm among the bidder for the particular unit will be allotted Internal Audit Assignment of that unit.

In case the L-1 fee is quoted by more than one firm, the oldest firm (based on the date of registration / incorporation as partnership firm or LLP) shall be treated as L-1.

The engagement of Internal Auditor is for the financial year 2020-21 with an option to extend the contract by one more year on the same rate, terms & conditions by mutual consent. The Corporation reserves its right to cancel the engagement prior to expiry of the tenure, in case services are not found satisfactory.

2.16 Commencement of Internal Audit

Selected firm will be issued Appointment letters in hard as well as soft copies. Firm is required to send their consent via e-mail to **internal_audit_ho@ntcltd.org** within 07 days of receipt of Appointment Letter. If consent is not received during specified time period then it would be assumed as accepted. The internal audit should commence immediately after closing of the half year.

2.17 Submission of Internal Audit Reports

Internal Audit reports should be submitted on **half yearly basis** as under:

- Hard copy in triplicate – one copy to In-charge of the unit; one copy to Regional Office; one copy to DGM (F/IA), Head Office at New Delhi;
- Soft copy by e-mail to internal_audit_ho@ntcltd.org

2.18 Performance

In case audit performance is not found satisfactory, the firm can be removed after giving one month notice during the engagement period of one year. In this case the next firm in the line of L-1 shall be called upon to accept the engagement provided he agrees for L-1 fees.

2.19 Confidentiality clause

The successful bidder must not disclose the confidential information obtained from the corporation to anyone unless required to do so by law and shall maintain confidentiality. The successful bidder to whom the work is allotted shall carry out the job at their own and shall not sub-let this work to any other Agency/Organization.

2.20 Jurisdiction in case of Disputes

In case of any dispute, jurisdiction of courts at New Delhi shall be final and binding upon the parties.

Annexure 'I'

<<To be submitted online on the letter head of the Firm>>

Technical Particulars for Internal Auditor

Sl. No.	Details	Particulars	(Please attach the supporting documents in case of Yes)
1.	Contact details of the Firm	Name: _____ Office Address: _____ _____ City: _____ Pin Code: _____ Office Telephone No: _____ Mobile No: _____ Email: _____ Website: _____	
2.	GST No. (Self-attested copy of the same shall be enclosed)		
3.	Details of the Firm: 1. Whether LLP or Partnership firm; 2. Year of Establishment of the Audit Firm (as partnership firm/ LLP)	Yes/No	
4.	No. of Partners		
5.	DISA/CISA qualified partner		
6.	No. of Qualified assistants (Chartered/ Cost Accountants) employed with the firm.		
7.	Whether firm is having certificate of practice for not less than 5	Yes / No	

	<p>years as partnership firm or LLP.</p> <p>If Yes, then enclose Self attested copy of the registration certificate.</p>		
8.	<p>The firm should have office / branch office in the same state of our unit.</p> <p>(Complete address of the branch office along with the details of contact person and his phone number should be submitted on letter head of the Firm).</p>	Complete Address and other details attached : Yes / No	
9.	<p>Experience in assignments preferably in PSUs</p> <ul style="list-style-type: none"> i) Internal Audit ii) Statutory Audit iii) Central Excise/Service Tax/ GST matters iv) Physical Verification of Fixed Assets 	Yes/No	
10.	Exposure of the firm in the PSU Textile Company under Central/State Govt. as Statutory/ Internal Auditor.	Yes / No	
11.	Exposure of the firm in Private/ Autonomous Textile Company under as Statutory/ Internal Auditor.	Yes / No	
12.	<p>Whether engaged as internal / statutory / cost /GST auditor of any of the units of NTC in the last three years prior to FY 2020-21.</p> <p>If Yes, then give details thereof (Name of the unit, nature of the assignment and FY under audit).</p>	Yes / No	
13.	<p>Whether any partner of the firm has retired from the services of NTC in the last two years prior to FY 2020-21.</p> <p>If Yes, then give details thereof (Name of such partner and date of retirement from NTC).</p>	Yes / No	
14.	The firm / any partner should not have been convicted in	Undertaking attached : Yes / No	

	any disciplinary proceedings / criminal case by regulatory authority / court in connection with professional work. Bidder should not be in black list of any PSU or Central / State Govt. Department. Bidder to submit an undertaking in this respect as per attached format.		
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Signature and seal of tenderer:

Name:

Capacity /authority to sign:

Full address:

Annexure 'II'

<<To be submitted online on the letter head of the Firm>>

Format of Undertaking to be submitted along with Technical Particulars

We hereby confirm that all the documents submitted in this tender are authentic, genuine, copies of their originals and have been issued by the issuing authority mentioned above and no part of the document(s) / information is false, forged or fabricated.

We hereby confirm that our proposal complies with the total technical-commercial requirements/ terms and conditions of the Tender Document and subsequent addendum/corrigendum (if any), issued by NTC, without any deviation/ exception/ comments/ assumptions.

We hereby confirm that we are not under any 'liquidation', any 'court receivership' or similar proceedings and 'bankruptcy'. We hereby confirm that firm / any partner has not been convicted in any disciplinary proceedings / criminal case by regulatory authority / court in connection with professional work. We further confirm that, we have not been in negative list / blacklisted by any Public Sector Undertaking / Government Organization / NTC. We also confirm that the contents of this Tender have not been modified or altered by us. We agree that if any noticed in future, our Bid may be rejected / terminated.

We hereby confirm that we have gone through and understood the Tender Document and that our Proposal has been prepared accordingly in compliance with the requirement stipulated in the said documents.

Date:

Signature with seal of the firm

Place:

Name & Full address of the firm:

Annexure 'III'

<<To be submitted online on the letter head of the Firm>>

Format of covering Letter

Date: _____

To,
Deputy General Manager (Internal Audit),
National Textile Corporation Limited,
6th, Floor, Core IV, SCOPE Complex,
7, Lodhi Road,
New Delhi – 110003

Sub: Proposal for Appointment as Internal Auditors for undertaking Internal Audit work of <<Unit Name>> located at <<Unit Address>> or Tender for Appointment as Central Internal Auditor

Dear Madam,

1. We have read and understood all the terms & conditions of the tender and other instructions and hereby undertake to abide by them.
2. We have filled, numbered and signed each page of the tender documents and the same are enclosed here with.

Signature and seal of Tenderer:

Name:

Capacity /authority to sign:

Annexure 'IV'

Scope of Internal Audit for Head Office / Regional Offices

Offices/Units	No.s	Locations	Frequency of audit/visit	Submission of report
Head Office	01	New Delhi	Half Yearly	First Half- 31/03/2021 Second Half- 31/05/2021
Regional Offices: i) Western Regional Office ii) Southern Regional Office	02	Mumbai, Maharashtra Coimbatore, Tamil Nadu	Half Yearly	First Half- 31/03/2021 Second Half- 31/05/2021

- Internal Auditors are required to cover all the areas specified below in the **Detailed Scope of Internal Audit** for financial year 2020-21.
- Internal Auditors should inform any serious irregularity in the unit to NTC Head Office, New Delhi as "**SPECIAL REPORT TO H.O.**" separately.
- The role of internal Auditor is not confined only to pointing discrepancies but also suggesting remedial measures against these discrepancies and risk involved therein.
- Draft Internal Audit Report should be discussed with the unit head and their replies towards each auditor's observation should also be incorporated in the report.
- Quarterly/Half yearly Trial balance** should be enclosed along with the Internal Audit Report, duly signed by the Internal Auditor and the unit head. Trial Balance should provide Opening Balance, Transaction during the period (Debit and Credit) and Closing Balance.
- Internal Audit Reports should be submitted **timely** to the unit head and HO and timelines mentioned in the appointment letter should be strictly adhered.

DETAILED SCOPE OF INTERNAL AUDIT: The illustrative (but not exhaustive) list of tasks to be performed for Internal Audit by empaneled auditors.

S. No.	Particulars	Particulars
I	Trial Balance	1. Reconcile opening balances of Balance Sheet items with last audited Trial Balance / Balance Sheet. 2. Ensure that no back dated voucher is passed or modification in vouchers passed is done in the previous audit period post completion of audit.
II	Cash / Bank	3. <u>Cash / Bank Position</u> a. To report Cash Balance. b. To report Bank balances in all the bank accounts (including

		<p>inoperative bank accounts).</p> <p>4. <u>Inoperative Bank Accounts</u></p> <p>c. To identify and report inoperative bank accounts i.e. bank account in which there has been no transaction in the last one year and reasons for non-closure of such bank accounts.</p> <p>5. <u>Cash / Bank Book</u></p> <p>To check and report whether :</p> <p>d. Cash / Bank book is serially numbered, written, closed and signed by the Accounts in charge daily with due accounting of all receipts and payments;</p> <p>e. Cash deposited to / withdrawn from bank is entered in Cash / Bank book on the same day;</p> <p>f. Cash / Bank Balance as per books of accounts tallies with the balance as per Cash / Bank Book.</p> <p>g. There was negative cash balance on any day during the period under audit.</p> <p>6. <u>Bank Reconciliation Statement</u></p> <p>h. To check and report whether Bank reconciliation statement in respect of all the bank accounts is prepared and signed by the Accounts in charge on monthly basis.</p> <p>i. Verification of Bank Reconciliation Statement with Bank Statement / Bank Certificate and to check and report whether :</p> <ul style="list-style-type: none"> • Entries appearing in BRS are settled subsequently. If not, then inquire into the nature and details of such outstanding entry. • Cheques issued but not cleared appearing in BRS for more than 3 months has been transferred to stale cheques and booked accordingly. <p>7. <u>FDRs / TDRs</u></p> <p>j. To check and report whether any amount has been kept in FDRs / TDRs with bank. If yes, then report the details thereof along with the reasons thereof.</p> <p>8. <u>Physical Verification</u></p> <p>k. Physical / surprise verification of cash on the first day of visit during audit and check whether the physical cash balance tallies with the balance shown by the cash book and report the discrepancy found, if any.</p> <p>l. Physical verification of unused blank cheque book / cheque leaves and report the discrepancy found, if any</p> <p>m. Physical verification of cancelled cheques during the audit period on random basis and report the discrepancy found, if any.</p> <p>n. Physical verification of FDRs / TDRs and report the discrepancy found, if any.</p> <p>9. <u>Cash / Bank Payment / Receipt</u></p> <p>To check and report whether :</p>
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		<p>o. Payments are made after proper sanction of Authorized person.</p> <p>p. Unpaid amount, if any, on account of salary, wages, bonus etc. is deposited in cash office without any delay;</p> <p>q. Payments are made only against original supporting bills/invoices and said bills / invoices are marked as "PAID" or "CANCELLED" along with the date of payment after payment is made.</p> <p>r. All cash and bank payments are entered in Docket Book.</p> <p>s. There was any irregularity while making payment in cash beyond the limit specified under Income Tax Act, 1961.</p> <p>t. Cheques and drafts received are deposited in the bank account on the same day or next working day.</p> <p>u. Receipts through NEFT / RTGS are entered into the books of account on the same day or next working day.</p> <p>10. <u>Cash / Bank Vouchers</u></p> <p>To check and report whether :</p> <p>v. All the relevant columns of the Cash / Bank Vouchers have been properly filled in and vouchers are properly authorized.</p> <p>w. Signature of the payee is taken by the cashier on the cash payment voucher at the time of making cash payment and a revenue Stamp of Re 1 is affixed thereon where cash payment exceeds ` 5,000.</p> <p>11. <u>Insurance Cover</u></p> <p>To check and report whether :</p> <p>x. Cash in safe/cash in transit is within the insurance cover taken.</p> <p>y. Fidelity insurance cover is taken in the names of persons who have the custody of cash.</p> <p>12. <u>Safe Custody</u></p> <p>To check and report whether :</p> <p>x. Cash is kept in safe custody at the close of business hours.</p> <p>y. Cheque books and bank counterfoils are kept in safe custody.</p> <p>z. Post-dated cheques received, if any are kept in safe custody until deposited.</p> <p>13. To report whether the cash handling person is permanent employee of NTC.</p>
III	Fixed Assets	<p>14. To check and report whether proper authorization has been taken from the Appropriate Authority for purchase / sale / transfer of fixed assets during the audit period.</p> <p>15. To check and report whether transactions involving purchase / sale / transfer of fixed assets have been properly recorded in the books of accounts.</p> <p>16. <u>Fixed Asset Register</u></p> <p>To check and report whether :</p> <p>a. Fixed Assets Register (hereinafter referred to as "FAR") is maintained and updated on regular basis (Manual / Computerized).</p> <p>b. FAR give below details of the fixed assets :</p> <ul style="list-style-type: none"> • Description; • Date of purchase;

		<ul style="list-style-type: none"> • Quantity; • Location; • Identification Number / Tag Number; • Original Cost / Purchase Price; • Rate of Depreciation / Useful life; • Accumulated depreciation; • Deletion / Inter-unit Transfer; • Written down value <p>c. Identification number given on the fixed asset tallies with the number given in the FAR on random basis.</p> <p>17. <u>Physical Verification</u></p> <p>To check and report whether :</p> <p>d. Physical verification of fixed asset is carried out by the management at least once in a year.</p> <p>e. Physical verification sheets in respect of fixed assets are properly prepared and duly signed by the persons responsible for carrying out the physical verification. The name, designation of employees and the date of carrying out the physical verification should also be clearly mentioned in the physical verification sheets.</p>
IV	Sundry Debtors, if any	<p>18. Age-wise analysis of debtors giving details of debtors outstanding for:</p> <ul style="list-style-type: none"> • Less than 3 months • 3-6 months • 6-12 months • More than 12 months <p>19. Verify that collections from debtors are on time and there is no delay in collection and to ensure that interest is charged from parties on delayed payments as per the sales policy. Please verify the details in the Format “B” prescribed in Additional Standard Checklist.</p> <p>20. In case of sales made against Post dated cheques, if cheque has been deposited after due date, special mention in the report may be given along with the reasons.</p> <p>21. Verify the measures taken to recover / reduce sundry debtors and report whether the follow up action on outstanding debtors is sufficient or not.</p> <p>22. Comment on the Debtors’ account showing closing credit balances along with the details and reasons for credit balances.</p> <p>23. Check the Debtors’ account where legal case has been filed and ascertain the progress in the legal case.</p>
V	Sundry Creditors, if any	<p>24. Age-wise analysis of creditors giving details of creditors outstanding for:</p> <ul style="list-style-type: none"> • Less than 3 months • 3-6 months • 6-12 months • More than 12 months <p>25. Comment on the Creditors account that are outstanding to be paid since long (unclaimed Creditors) and that can be considered for a write back in the books of account.</p> <p>26. Comment on the Creditors’ account showing closing debit balances along with the details and reasons for debit balances.</p>

		27. Check the Creditors' account where legal case has been filed and ascertain the progress in the legal case.
VI	Scrap Sales	28. To check and report whether sale of scrap items is made only through tender / open auction.
VII	Accounting / Vouching	<p>To check and report whether :</p> <p>29. Monthly reconciliation of all accounting records such as bank accounts, sub-ledger with main ledger accounts etc is done.</p> <p>30. Proper distinction between revenue and capital expenditure is made while accounting.</p> <p>31. All the relevant columns of the Vouchers have been properly filled in and vouchers are properly authorized and supported by bills / invoices etc.</p> <p>32. Voucher is prepared only in respect of original Bills / Invoices.</p> <p>33. Bills / invoices are passed strictly as per the terms of purchase order / MoU / Contract.</p> <p>34. To check the correctness of the accounting head – expenses or income and report the discrepancy, if any.</p> <p>35. Ensure that input credit under GST is properly recorded in the books of accounts.</p>
VIII	Insurance	<p>36. Obtain a list / statement of all the Insurance policies and ensure that all the assets of the company are fully and adequately insured.</p> <p>37. Obtain a list of all the insurance claims pending for settlement and comment upon the old pending cases.</p> <p>38. Ensure that the Insurance policies are renewed in time i.e. before the expiry of the period of validity.</p> <p>39. Prepaid insurance expenses are booked adequately.</p>
IX	Advance to employees	<p>40. Obtain list of Advance to employees to ascertain the amount outstanding in the name of each employee and the date since when the advance is outstanding to be settled. Enquire and report cases where advances have not been settled for a long period along with the reasons thereof.</p> <p>41. Ensure that no further advance is given to an employee unless the previous outstanding advance is cleared by him.</p>
X	Work Contracts	<p>To check and report whether:</p> <p>42. There was any lacuna in procedure adopted for award of civil work contract, which was not beneficial to NTC</p> <p>43. The rates for carrying out the jobs work was finalized after a proper comparison of the rates and further negotiation.</p>
XI	Statutory Compliances	<p>44. To check and report whether the provisions of Income Tax / GST / PF / ESI / Professional Tax have been complied with.</p> <p>45. To check and report whether tax payments are made and returns are filed within the due date.</p> <p>46. To report month wise payment of dues in the format given as Annexure 'A'.</p>

XII	MVRS	<p>47. To check and report whether MVRS funds, if any, are kept in a separate bank account and there is no diversion of funds for any other purpose.</p> <p>48. Whether Utilization Certificate of funds released for MVRS or any other purpose is given from time to time.</p> <p>49. To check that there is no deviation w.r.t to the guidelines contained in NTC Modified Voluntary Scheme.</p> <p>50. To check date of birth of the employee as per service record and to ensure that there is no change in date of birth.</p> <p>51. To check the date of joining and to ensure that ex-gratia payment is made to workers as per guidelines contained in MVRS.</p>
XIII	Budgets	<p>52. To report whether budgeted estimates of expenditures are deviated.</p>
XIV	Personnel	<p>53. Review the personnel service files of employees kept by the Personnel Department to check whether –</p> <ul style="list-style-type: none"> • All the copies of certificates / testimonials have been taken from the employees at the time of joining. • Copies of appointment advice / appointment letters / confirmation letters etc are kept in the service files • Nomination in case of Gratuity / Pension / PF / superannuation etc has been collected from the employees. • All other documents like increment letters / promotion letters etc are properly filed in the service files. <p>54. Ensure that the Personnel Department is taking due care in case of contract labour employed by it to ensure that legal and statutory obligation like PF / ESI are taken care of. The Personnel Department should maintain proper attendance record in respect of the contract labour and should obtain copies of monthly PF / ESI challans from the contractor.</p> <p>55. Check that the various licenses are renewed in time.</p> <p>56. Ensure that the various provisions of industrial and labour laws like The Apprentices Act / Payment of wages Act / Minimum wages Act etc. are duly complied with.</p> <p>57. Ensure that proper attendance / leave records are maintained by the Personnel Department in respect of all the workmen / staff / officers/ managers / higher management.</p> <p>58. Verify system of settlement of terminal dues.</p> <p>59. To check and report whether the system of marking attendance has adequate checks and controls. Point out the lacunae / weakness in the internal control system.</p>

XVI	Additional points	<p>60. To assess adequacy of internal checks & internal controls in the organization.</p> <p>61. To comment on the adequacy of laid down procedures.</p> <p>62. To evaluate Joint Venture's transactions and monitors its result to ensure commitments of the strategic partners in the Joint Ventures.</p> <p>63. Scrutinizing tenders / contracts of high value (Rs. 10 Lakhs & above).</p> <p>64. Verification and review of old outstanding loans and advances and details provided to Head Office for further consideration.</p> <p>65. Whether the action plans to comply with the Cost Auditors observations have been made and action taken report in respect of action plan is being submitted.</p>
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NAME OF UNIT _____

STATEMENT SHOWING PAYMENT OF DUES
FOR THE MONTH OF _____

S. No.	Particulars	Amount Due	Amount Paid	Due Date of Payment	Date of Payment	Remarks, if any
1	<u>Provident Fund</u>					
	a. Employees' Contribution					
	b. Employers' Contribution					
2	<u>ESI</u>					
	c. Employees' Contribution					
	d. Employers' Contribution					
3	Professional Tax					
4	TDS					
5	GST					
6	Custom Duty					
7	Property Tax					
8	Land Revenue / Cess					
9	Electricity Bill					
10	Water Bill					
11	Others, Please Specify					
	Total					

Note: This information shall be prepared for each month of applicable audit period i.e. Half Yearly

Scope of Internal Audit for Mill

Offices/Units	No.s	Locations	Frequency of audit/visit	Submission of report
Mills	23	Various Locations	Half Yearly	First Half- 31/03/2021 Second Half- 31/05/2021

- Internal Auditors are required to cover all the areas specified below in the **Detailed Scope of Internal Audit** for financial year 2020-21.
- Internal Auditors should inform any serious irregularity in the unit to NTC Head Office, New Delhi as "**SPECIAL REPORT TO H.O.**" separately.
- The role of internal Auditor is not confined only to pointing discrepancies but also suggesting remedial measures against these discrepancies and risk involved therein.
- Draft Internal Audit Report should be discussed with the unit head and their replies towards each auditor's observation should also be incorporated in the report.
- Quarterly/Half yearly Trial balance should be enclosed along with the Internal Audit Report, duly signed by the Internal Auditor and the unit head. Trial Balance should provide Opening Balance, Transaction during the period (Debit and Credit) and Closing Balance.**
- Internal Audit Reports should be submitted **timely** to the unit head and HO and timelines mentioned in the appointment letter should be strictly adhered.

DETAILED SCOPE OF INTERNAL AUDIT: The illustrative (but not exhaustive) list of tasks to be performed for Internal Audit by empaneled auditors.

S. No.	Particulars	Particulars
I	Trial Balance	66. Reconcile opening balances of Balance Sheet items with last audited Trial Balance / Balance Sheet. 67. Ensure that no back dated voucher is passed or modification in vouchers passed is done in the previous audit period post completion of audit.
II	Cash / Bank	68. <u>Cash / Bank Position</u> c. To report Cash Balance. d. To report Bank balances in all the bank accounts (including inoperative bank accounts). 69. <u>Inoperative Bank Accounts</u> d. To identify and report inoperative bank accounts i.e. bank account in which there has been no transaction in the last one year and reasons for non-closure of such bank accounts. 70. <u>Cash / Bank Book</u>

To check and report whether :

- j. Cash / Bank book is serially numbered, written, closed and signed by the Accounts in charge daily with due accounting of all receipts and payments;
- k. Cash deposited to / withdrawn from bank is entered in Cash / Bank book on the same day;
- l. Cash / Bank Balance as per books of accounts tallies with the balance as per Cash / Bank Book.
- m. There was negative cash balance on any day during the period under audit.

71. Bank Reconciliation Statement

- n. To check and report whether Bank reconciliation statement in respect of all the bank accounts is prepared and signed by the Accounts in charge on monthly basis.
- o. Verification of Bank Reconciliation Statement with Bank Statement / Bank Certificate and to check and report whether :
 - Entries appearing in BRS are settled subsequently. If not, then inquire into the nature and details of such outstanding entry.
 - Cheques issued but not cleared appearing in BRS for more than 3 months has been transferred to stale cheques and booked accordingly.

72. FDRs / TDRs

- k. To check and report whether any amount has been kept in FDRs / TDRs with bank. If yes, then report the details thereof along with the reasons thereof.

73. Physical Verification

- z. Physical / surprise verification of cash on the first day of visit during audit and check whether the physical cash balance tallies with the balance shown by the cash book and report the discrepancy found, if any.
- aa. Physical verification of unused blank cheque book / cheque leaves and report the discrepancy found, if any
- bb. Physical verification of cancelled cheques during the audit period on random basis and report the discrepancy found, if any.
- cc. Physical verification of FDRs / TDRs and report the discrepancy found, if any.

74. Cash / Bank Payment / Receipt

To check and report whether :

- dd. Payments are made after proper sanction of Authorized person.
- ee. Unpaid amount, if any, on account of salary, wages, bonus etc. is deposited in cash office without any delay;
- ff. Payments are made only against original supporting bills/invoices and said bills / invoices are marked as "PAID" or "CANCELLED" along with the date of payment after payment is made.
- gg. All cash and bank payments are entered in Docket Book.
- hh. There was any irregularity while making payment in cash beyond the limit specified under Income Tax Act, 1961.

		<p>ii. Cheques and drafts received are deposited in the bank account on the same day or next working day.</p> <p>jj. Receipts through NEFT / RTGS are entered into the books of account on the same day or next working day.</p> <p>75. <u>Cash / Bank Vouchers</u></p> <p>To check and report whether :</p> <p>kk. All the relevant columns of the Cash / Bank Vouchers have been properly filled in and vouchers are properly authorized.</p> <p>ll. Signature of the payee is taken by the cashier on the cash payment voucher at the time of making cash payment and a revenue Stamp of Re 1 is affixed thereon where cash payment exceeds Rs. 5,000.</p> <p>76. <u>Insurance Cover</u></p> <p>To check and report whether :</p> <p>mm. Cash in safe/cash in transit is within the insurance cover taken.</p> <p>nn. Fidelity insurance cover is taken in the names of persons who have the custody of cash.</p> <p>77. <u>Safe Custody</u></p> <p>To check and report whether :</p> <p>aa. Cash is kept in safe custody at the close of business hours.</p> <p>bb. Cheque books and bank counterfoils are kept in safe custody.</p> <p>cc. Post-dated cheques received, if any are kept in safe custody until deposited.</p> <p>78. To report whether the cash handling person is permanent employee of NTC.</p>
III	Fixed Assets	<p>79. To check and report whether proper authorization has been taken from the Appropriate Authority for purchase / sale / transfer of fixed assets during the audit period.</p> <p>80. To check and report whether transactions involving purchase / sale / transfer of fixed assets have been properly recorded in the books of accounts.</p> <p>81. <u>Fixed Asset Register</u></p> <p>To check and report whether :</p> <p>f. Fixed Assets Register (hereinafter referred to as "FAR") is maintained and updated on regular basis (Manual / Computerized).</p> <p>g. FAR give below details of the fixed assets :</p> <ul style="list-style-type: none"> • Description; • Date of purchase; • Quantity; • Location; • Identification Number / Tag Number; • Original Cost / Purchase Price; • Rate of Depreciation / Useful life; • Accumulated depreciation; • Deletion / Inter-unit Transfer; • Written down value

		<p>h. Identification number given on the fixed asset tallies with the number given in the FAR on random basis.</p> <p>82. <u>Physical Verification</u></p> <p>To check and report whether :</p> <ol style="list-style-type: none"> Physical verification of fixed asset is carried out by the management at least once in a year. Physical verification sheets in respect of fixed assets are properly prepared and duly signed by the persons responsible for carrying out the physical verification. The name, designation of employees and the date of carrying out the physical verification should also be clearly mentioned in the physical verification sheets. <p>83. <u>Purchase of new Plant & Machinery</u></p> <p>To check and report whether :</p> <ol style="list-style-type: none"> Machines are ordered after due approval and authorization at various stages Machines are received as per the specification and according to the agreed contract terms and conditions. Machines are erected / commissioned on time as per schedule and as per the terms of contract. Payments are made as per the agreed terms. Expenses incurred for procuring machines have been capitalized along with the capitalization of machines. Machines installed and commissioned are lying idle. If so, reasons thereof along with the period remaining idle. Performance of machines received with regard to working, speed etc. as per specification of machines or requirement of the mills as per running count. Any difficulty / problem are faced after erection / commissioning of machines. Suppliers of machines are attending the complaints on time and service thereafter is satisfactory. Ensure that the log book in respect of all the plant machinery and equipment's are kept properly and up to date. Verify the machine log books and comment on the discrepancies observed.
IV	Sundry Debtors	<p>84. Age-wise analysis of debtors giving details of debtors outstanding for:</p> <ul style="list-style-type: none"> • Less than 3 months • 3-6 months • 6-12 months • More than 12 months <p>85. Verify that collections from debtors are on time and there is no delay in collection and to ensure that interest is charged from parties on delayed payments as per the sales policy. Please verify the details in the Format "B" prescribed in Additional Standard Checklist.</p> <p>86. In case of sales made against Post dated cheques, if cheque has been deposited after due date, special mention in the report may be given along with the reasons.</p> <p>87. Verify the measures taken to recover / reduce sundry debtors and report whether the follow up action on outstanding debtors is sufficient or not.</p> <p>88. Comment on the Debtors' account showing closing credit balances along with the details and reasons for credit balances.</p> <p>89. Check the Debtors' account where legal case has been filed and</p>

		ascertain the progress in the legal case.
V	Sundry Creditors	<p>90. Age-wise analysis of creditors giving details of creditors outstanding for:</p> <ul style="list-style-type: none"> • Less than 3 months • 3-6 months • 6-12 months • More than 12 months <p>91. Comment on the Creditors account that are outstanding to be paid since long (unclaimed Creditors) and that can be considered for a write back in the books of account.</p> <p>92. Comment on the Creditors' account showing closing debit balances along with the details and reasons for debit balances.</p> <p>93. Check the Creditors' account where legal case has been filed and ascertain the progress in the legal case.</p>
VI	Purchases	<p>To check and report whether:</p> <p>94. Purchases are made as per the approved purchase manual /policy / prescribed procedures / sanction of authorized person.</p> <p>95. Interest / carrying charges paid, if any, are as per the terms of Purchase order (PO) / MoU / Contract. Please verify the details in the Format "B" prescribed in Additional Standard Checklist.</p> <p>96. Purchase Register is maintained and updated regularly (manual / computerized) indicating below details:</p> <ul style="list-style-type: none"> • Item Code • Name of the item • Purchase Order Number • Rate per Item • Quantity purchased • Total Purchase Amount • Discount / Rebate, if any. <p>97. Rate Variations over a period of time in respect of item of purchases should be noted. Reasons for purchases made at varying rates should be obtained. Rate Variations without a proper justification should be reported.</p> <p>98. Carry out a scrutiny of Indents / Purchase requisitions to ensure that the purchase orders are placed as per the requirements given in the Indents.</p> <p>99. Ensure that various terms and conditions entered with the suppliers regarding quantity, quality, rate, discounts / rebates, commission, transportation and GST/TDS are properly adhered.</p> <p>100. Obtain a list of Indents pending for conversion into PO and comment upon the old pending indents.</p> <p>101. Obtain a list of POs pending for delivery and comment upon the old pending PO where the due date of delivery of material has expired.</p> <p>102. <u>Inward Material</u></p> <ul style="list-style-type: none"> a. Check that entry for the incoming material is made at the entry gate register and GRN is issued. b. Ensure that the weighing / counting of the incoming material are made properly and correctly at the receiving section.

VII	Sales	<p>To check and report whether:</p> <p>103. Sales are made as per the approved sales policy / prescribed procedures.</p> <p>104. Sale of scrap items is made only through tender / open auction.</p> <p>105. Interest / carrying charges are collected on delayed payments, if any, as per the terms of MoU / Contract.</p> <p>106. Ensure that the discounts / rebates offered to the customers and commission to agents / dealers are as per the approved sales policy / prescribed procedures.</p> <p>107. Ensure that the weighing / counting of the outgoing material are made properly and correctly at the dispatch section.</p>					
VIII	Waste Sale (Like Cotton Waste)	<p>108. Verification of sale procedure of waste variety wise and valuation thereto.</p> <p>109. To check and report whether sale of waste is made only to the registered parties.</p> <p>110. Ensure that the weighing / counting of the outgoing material are made properly and correctly at the dispatch section.</p>					
IX	Inventory	<p>To check and report whether :</p> <p>111. Actual Inventory levels are as per the Inventory norms w.r.t:</p> <ul style="list-style-type: none">• Yarn• Cloth• Stores & Spares• Raw Material• W.I.P <p>112. Age-wise analysis of finished stock giving details for finished stock lying :</p> <ul style="list-style-type: none">• Less than 06 months• 06-12 months• More than 12 months <p>113. Age wise summary of obsolete/damaged, non-moving and slow moving stock has been prepared and reported to Head Office for further instructions. If so, then report the details along with the amount thereof.</p> <p>114. Physical verification of inventory is carried out by the management at least once in a year.</p> <p>115. Samples sent outside the mills are received back within a reasonable time.</p> <p>116. Whether the systems of inventory control like Maximum level / Minimum level / EOQ / Perpetual inventory system / Bin Cards etc are prepared.</p> <p>117. Items of raw material and stores & spares are procured and not issued within 6 months. If so, then report the details along with the reasons thereof.</p> <p>118. Unused Stores & spares lying within a particular department are properly recorded / accounted.</p> <p>119. Raw material is valued on weighted average system, finished stock is valued at lower of cost or net realizable and WIP is valued properly at different stages.</p> <p>120. Monthly Quantitative Reconciliation Statement</p> <table><tr><td>Particulars</td><td>Opening Stock</td><td>Purchased</td><td>Consumed</td><td>Closing Stock</td></tr></table>	Particulars	Opening Stock	Purchased	Consumed	Closing Stock
Particulars	Opening Stock	Purchased	Consumed	Closing Stock			

		<table><tr><td>(i) Raw Material</td><td></td><td></td><td></td><td></td></tr><tr><td>(ii) RM to FG (Yarn)</td><td></td><td></td><td></td><td></td></tr><tr><td>(iii) Yarn to Cloth Reconciliation</td><td></td><td></td><td></td><td></td></tr></table>	(i) Raw Material					(ii) RM to FG (Yarn)					(iii) Yarn to Cloth Reconciliation				
(i) Raw Material																	
(ii) RM to FG (Yarn)																	
(iii) Yarn to Cloth Reconciliation																	
X	Accounting / Vouching	<p>To check and report whether :</p> <p>121. Monthly reconciliation of all accounting records such as bank accounts, sub-ledger with main ledger accounts, stock ledger etc is done.</p> <p>122. Proper distinction between revenue and capital expenditure is made while accounting.</p> <p>123. All the relevant columns of the Vouchers have been properly filled in and vouchers are properly authorized and supported by bills / invoices etc.</p> <p>124. Voucher is prepared only in respect of original Bills / Invoices.</p> <p>125. Bills / invoices are passed strictly as per the terms of purchase order / MoU / Contract.</p> <p>126. To check the correctness of the accounting head – expenses or income and report the discrepancy, if any.</p> <p>127. Ensure that input credit under GST is properly recorded in the books of accounts.</p>															
XI	Repairs & Maintenance of Plant & Machinery	<p>To check and report whether :</p> <p>128. Schedule of preventive maintenance of plant & machinery and equipments has been made at regular intervals.</p> <p>129. Preventive maintenance schedule includes all the plant machinery and equipments.</p> <p>130. There is any deviation from the planned preventive maintenance schedule. Enquire in to the reason for such a deviation and comment upon it.</p>															
XII	Insurance	<p>131. Obtain a list / statement of all the Insurance policies and ensure that all the assets of the company are fully and adequately insured.</p> <p>132. Obtain a list of all the insurance claims pending for settlement and comment upon the old pending cases.</p> <p>133. Ensure that the Insurance policies are renewed in time i.e. before the expiry of the period of validity.</p> <p>134. Prepaid insurance expenses are booked adequately.</p>															
XIII	Advance to employees	<p>135. Obtain list of Advance to employees to ascertain the amount outstanding in the name of each employee and the date since when the advance is outstanding to be settled. Enquire and report cases where advances have not been settled for a long period along with the reasons thereof.</p> <p>136. Ensure that no further advance is given to an employee unless the previous outstanding advance is cleared by him.</p>															
XIV	Work Contracts	<p>To check and report whether:</p> <p>137. There was any lacuna in procedure adopted for award of civil work contract, which was not beneficial to NTC</p> <p>138. The rates for carrying out the jobs work was finalized after a proper comparison of the rates and further negotiation.</p>															

XV	Statutory Compliances	<p>139. To check and report whether the provisions of Income Tax / GST / PF / ESI / Professional Tax have been complied with.</p> <p>140. To check and report whether tax payments are made and returns are filed within the due date.</p> <p>141. To report month wise payment of statutory dues in the format given as Annexure 'A'.</p>
XVI	MVRS	<p>142. To check and report whether MVRS funds, if any, are kept in a separate bank account and there is no diversion of funds for any other purpose.</p> <p>143. Whether Utilization Certificate of funds released for MVRS or any other purpose is given from time to time.</p> <p>144. To check that there is no deviation w.r.t to the guidelines contained in NTC Modified Voluntary Scheme.</p> <p>145. To check date of birth of the employee as per service record and to ensure that there is no change in date of birth.</p> <p>146. To check the date of joining and to ensure that ex-gratia payment is made to workers as per guidelines contained in MVRS.</p>
XVII	Budgets	<p>147. To report month wise performance of the unit in technical and financial parameters given as Annexure 'B' & 'C'.</p>
XVIII	Personnel	<p>148. Review the personnel service files of employees kept by the Personnel Department to check whether –</p> <ul style="list-style-type: none"> • All the copies of certificates / testimonials have been taken from the employees at the time of joining. • Copies of appointment advice / appointment letters / confirmation letters etc are kept in the service files • Nomination in case of Gratuity / Pension / PF / superannuation etc has been collected from the employees. • All other documents like increment letters / promotion letters etc are properly filed in the service files. <p>149. Ensure that the Personnel Department is taking due care in case of contract labour employed by it to ensure that legal and statutory obligation like PF / ESI are taken care of. The Personnel Department should maintain proper attendance record in respect of the contract labour and should obtain copies of monthly PF / ESI challans from the contractor.</p> <p>150. Check that the various licenses like the Factory license etc. are renewed in time.</p> <p>151. Ensure that the various provisions of industrial and labour laws like The Apprentices Act / Factories Act / Payment of wages Act / Minimum wages Act etc. are duly complied with.</p> <p>152. Ensure that proper attendance / leave records are maintained by the Personnel Department in respect of all the workmen / staff / officers/ managers / higher management.</p> <p>153. Verify system of settlement of terminal dues.</p>
XIX	Time Office	<p>To check and report whether :</p> <p>154. Actual strength of employees / labour is as per the sanctioned strength. If actual strength is more than the sanctioned strength, then check approval for extra manpower deployed.</p> <p>155. System of marking attendance has adequate checks and controls. Point out the lacunae / weakness in the internal control system.</p>

XX	Additional points	<p>156. To assess adequacy of internal checks & internal controls in the organization.</p> <p>157. To comment on the adequacy of laid down procedures.</p> <p>158. To evaluate Joint Venture's transactions and monitors its result to ensure commitments of the strategic partners in the Joint Ventures.</p> <p>159. Scrutinizing tenders / contracts of high value (Rs. 10 Lakhs & above).</p> <p>160. Verification and review of old outstanding loans and advances and details provided to Head Office for further consideration.</p> <p>161. Whether the action plans to comply with the Cost Auditors observations have been made and action taken report in respect of action plan is being submitted.</p>
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NAME OF UNIT _____

STATEMENT SHOWING PAYMENT OF DUES
FOR THE MONTH OF _____

S. No.	Particulars	Amount Due	Amount Paid	Due Date of Payment	Date of Payment	Remarks, if any
1	<u>Provident Fund</u>					
	e. Employees' Contribution					
2	f. Employers' Contribution					
	<u>ESI</u>					
3	g. Employees' Contribution					
	h. Employers' Contribution					
4	Professional Tax					
5	TDS					
6	GST					
7	Custom Duty					
8	Property Tax					
9	Land Revenue / Cess					
10	Electricity Bill					
11	Water Bill					
12	Others, Please Specify					
	Total					

Note: This information shall be prepared for each month of applicable audit period i.e. Half Yearly.

NAME OF UNIT _____

STATEMENT SHOWING PERFORMANCE IN TECHNICAL PARAMETERS
FOR THE MONTH OF _____

S.No.	Particulars	Unit	Budgeted	Actual	Deviation - Positive / Negative	Reasons for deviation	Remarks, if any
TECHNICAL							
1.	Working days	Nos.					
2.	Commissioned Capacity	Nos.					
	a) Spindles						
	b) Looms						
	c) Processing						
3.	Utilization	%					
	a) Spinning						
	b) Weaving						
	c) Processing						
4.	Grams/Spdl (40conv)	Grams					
	a) Cotton						
	b) Blends						
	c) Overall						
5.	Actual (Grams/Spdl.)	Grams					
	a) Cotton						
	b) Blends						
	c) Overall						
6.	HOK (overall)						
7.	Yarn Realisation	%					
	a) Carded						
	b) Combed						
	c) Blends						
	d) Overall						
8.	Avg. Employment-per day	Nos.					
9.	Hands/000Spindles	Nos.					
10.	Hands/00 Looms	Nos.					
11.	Power/000 Spindles	Units					
12.	Power/00 Looms	Units					
13.	Power Rate/Unit	Rs. / Unit					

14.	Production a) Ring Stage Cotton Yarn Blend Yarn Overall Yarn b) Packed Yarn Cotton Yarn Blend Yarn Overall Yarn	Lakhs Kgs. Lakhs Kgs.					
15.	Raw material rate a) Cotton b) Blends c) Overall	Rs /Kg					
16.	Hard Waste	%					
17.	Average Count	Nos.					

Note: This information shall be prepared for each month of applicable audit period i.e. Half Yearly.

NAME OF UNIT _____

STATEMENT SHOWING PERFORMANCE IN FINANCIAL PARAMETERS FOR THE MONTH
OF _____

S.No.	Particulars	Unit	Budgeted	Actual	Remarks, if any
1	Sales a) Yarn b) Cloth	Rs. in Lakhs			
2	Production Value including Misc. Income	Rs. in Lakhs			
3	Raw material	Rs. in Lakhs			
4	Power & Fuel	Rs. in Lakhs			
5	Other Manufacturing Expenses	Rs. in Lakhs			
6	Gross Contribution	Rs. in Lakhs			
7	Administrative, Selling & Distribution Expenses	Rs. in Lakhs			
8	Net Contribution	Rs. in Lakhs			
9	Wages & Salaries	Rs. in Lakhs			
10	Net Contribution/wages & salaries	%			
15	Interest paid	Rs. in Lakhs			
16	Cash Profit / (Loss)	Rs. in Lakhs			
17	Depreciation	Rs. in Lakhs			
18	Gratuity Provisions etc.	Rs. in Lakhs			
19	Operating Profit / (Loss)	Rs. in Lakhs			

Note: This information shall be prepared for each month of applicable audit period i.e. Half Yearly.

Standard Checklist on Adequacy of Internal Checks / Internal Controls

S. No	Particulars	Test Description	Checked		Comments/Remarks
			Yes	No	
1	Personnel & Time Office	Verify the bills of daily rated employees, medical and hospitalization bills, loans and advances to employees, workload agreements implementation etc.			
		Whether system of engagement of contractual workers is transparent and necessary procedures have been followed.			
		Whether system of engagement of permanent/badli workers is transparent and necessary procedures have been followed.			
		Verify the system of engagement of casual/badli workers with reference to rate of wages and other benefits extended to them.			
		Whether random verification of workers and rates offered to them have been checked and found in order. If yes, dates of random verification may please be given.			
		Whether actual deployment of workers is as per workload agreements and record the variance if any.			
		If financial implication is arising on a/c of variance between actual strength and strength as per workload agreement, then payment made to them and actual strength working in the mills is checked on monthly basis. (as per format "I" below)			
		Verify the correctness of deduction of PF and ESI.			
		Does System of attendance, have adequate checks and controls.			
		Whether payment of other allowance/ incentive payments/ overtime etc. is made after proper review and whether system of such review is adequate.			
		If the reply to above is negative, a separate detail of sample checks and irregularity and suggestions for improvement may also be given.			

Format "I" (Monthly statement of contractual workers)

S. No.	Particulars of workers	Strength as per Workload Agreement	Actual Sanctioned strength	Actual on roll	Actual deployment	Variance between	Variance between	Remarks
		a	b	c	d	(a-b)	(b-d)	
1	Skilled							

2	Semi-skilled							
3	Unskilled							

S. No	Particulars	Test Description	Checked		Comments/ Remarks of the Internal auditors
			Yes	No	
2	Purchases	A) Raw Material			
		Whether Raw material is procured as per the prescribed/ approved policy of the corporation and in line with indent.			
		Whether deviation in respect of quality, stocking, payment and any other terms if any, in procurement dealt with as per purchase policy and tender terms and conditions.			
		Verify that purchases are made against the confirmed supply orders.			
		Ensure the correctness of order placed with most economical party after due comparison.			
		Whether interest carrying charges have been paid to raw material supplier. If so, whether the payment is as per contract/ MOU/ Purchase order, Please verify in the prescribed format 'II' below.			
		(i) Whether quality control on cotton purchases exists.			
		(ii) If yes, whether sample selection procedure is transparent and adequate.			
		(iii) Whether size of sample checked is adequate.			
		B) Stores and Spares			
		(i) Whether purchases of stores and spares are against the indent placed by user department and with reference to stock available, average consumption per month along with future consumption pattern.			
		(ii) Whether the system from raising of indent to issuance of stores and spares is adequate.			
		Whether purchase procedure and system adopted for procurement of stores and spares is transparent and adequate.			
		Whether purchase of stores and spares is as per existing policy if any.			
		Verify the accounting of purchases of stores and spares.			
		Whether movement of stores and spares has been checked.			
		Ensure the correctness of order placed			

		with most economical party after due comparison.			
		C) Capital Purchases			
		Whether capital purchases on P&M, building have been done with proper approval of HO.			
		Whether capital purchases of miscellaneous items like Add on items, staff car, furniture and fixtures etc. have been done with proper approval of HO/RO/Mill			
		Whether utilization of funds for purpose for which released has been done?			

Format "B"

S.No.	Party Name Order details	Amount of order as per P.O.	Date of Supply	Date of Payment	Due date of Payment	No. of days of delay	Rate of interest %	Amount of Interest	Remarks/ reasons for delay

S. No	Particulars	Test Description	Checked		Comments/ Remarks of the Internal auditors
			Yes	No	
3	Expenditures as per Budgeted Estimates	Whether verification of head wise actual expenditures made against approved annual budgeted estimates for raw material, salary, power & fuel, consumption of stores etc. is done.			
		Whether check and verification of expenditures on projects against their approvals done especially in case of Greenfield projects			
		Whether check and verification of working capital requirement and its utilization done.			
		Whether utilization of funds released has been done for purpose for which it has been approved.			
4	Quality Controls	Whether quality check of work in process material and finished goods is done.			
		Whether sample size is adequate and quality control is proper.			
		Whether deviations if any are dealt with as per procedure.			
5	Sales	A) Sales			
		Whether Sales are made as per the Sales Policy with regard to cash discount, Qty discount, godown charges, forward Sales, Interest collected for delayed payments etc.			
		Whether review of sale of yarn and			

		cloth below floor prices done and found to be authentic.			
		Whether Performa invoice has been prepared as per order and whether the actual deliveries made accordingly. Reasons for deviation should be recorded by mill management.			
		B) Sold stock not lifted			
		Verify quantity sold but not lifted.			
		Whether reason for non-lifting within specified time has been recorded.			
		Whether interest/penalty has been charged for late lifting.			
		Whether such material has been used / disposed off after specified period.			
		Whether any loss/cost on account of above has been incurred by the company and same has been debited to party or not.			
		C) Scrap/Waste Sale			
		Whether process wise scrap and waste identified and segregated.			
		Whether sales procedure has been followed for sale of scrap and waste.			
		Whether un-lifted scrap is lying for unreasonable period? Reasons for the same should be recorded by the management. Please also specify whether it has been dealt with as per procedure.			
6	Miscellaneous	Whether proper follow up for goods sent as samples and in case of non-return within specified time the 'suppliers account' is debited with the cost of samples is ensured?			
		Verify the correctness of repair and maintenance of vehicle and review the nature of repairs.			
		Verification of inputs and outputs, recovery of yarn, stoppage, packing reports and maintenance along with idle capacity.			
		Verify the maintenance of cost records as per cost accounting records rules			
		Whether verification of cloth produced is done as per production plan.			
		Whether MIS reports given to HO reconciled with records maintained by Mills on random basis with regard to production, raw material & power			

		consumption, Sales etc.			
		Whether verification of variety wise waste product done.			
		Whether verification of actual power cut from State Electricity Board done as per register maintained in the unit?			
		Whether power purchased from private party as per approved power agreement?			
		Whether actual shortage of power cut assessed from record?			
		Whether purchased of diesel is done as done as per procedure?			

List of units to be audited and their details**Category I - Running mills* (Period of reporting – Half Yearly)**

S. No.	Particulars of the Running Mills	Location	Capacity		Previous Year ie. 2018-19* Annual Turnover (In Rs Lakhs)
			Spindles (Nos.)	Looms (Nos.)	
1	Cambodia Mills	Coimbatore, Tamil Nadu	42672	-	3947.72
2	Pankaja Mills	Coimbatore, Tamil Nadu	31500	-	2997.60
3	Pioneer Mills	Paramakudi, Tamil Nadu	46176	-	6083.96
4	Keleeswarar 'B' Mills	Kalayarkoil, Tamil Nadu	52768	-	6905.48
5	Sri Rangavilas Mills	Coimbatore, Tamil Nadu	40320	-	4962.50
6	Coimbatore Murugan Mills	Coimbatore, Tamil Nadu	15960	48	3557.49
7	Coimbatore S. & W Mills	Coimbatore, Tamil Nadu	17136	-	1185.93
8	Vijay Mohini Mills	Thiruvananthapuram, Kerala	25056	-	3557.49
9	Cannanore Spg. & Wvg, Mills	Mahe, Puducherry	28560	-	3153.27
10	Cannanore Mills	Kannur, Kerala	52032	-	8549.40
11	Alagappa Mills	Thrissur, Kerala	45296	-	3341.22
12	Kerala Laxmi Mills	Thrissur, Kerala	42944	-	4463.31
13	New Minerva Mills	Hassan, Karnataka	43200	48	6821.60
14	Tirupathi Mills	Tirupathi, Andhra Pradesh	8640	-	979.37
15	Podar Mills	Mumbai, Maharashtra	13776	-	1632.18
16	Tata Mills	Mumbai Maharashtra	34640	96	3629.26
17	Indu No. 5 Mills	Mumbai Maharashtra	39008	-	3934.85
18	Barshi Mills	Barshi Maharashtra	23312	-	2337.04
19	New Bhopal Textile Mills	Bhopal, Madhya Pradesh	25200	-	6240.96
20	Burhanpur Tapti Mills	Burhanpur Madhya Pradesh	51264	-	8431.26
21	Arati Mills	Kolkata, West Bengal	29520	-	2604.25
22	Finlay Mills	Achalpur Maharashtra	48000	144	5529.58
23	Raj Nagar Textile Mills	Ahmedabad, Gujarat	36000	72	6018.28

Category II - Regional Office(s) (Period of reporting – Half Yearly)

S. No.	Particulars of the Regional Office(s) / Sub Office(s) / Divisional Office	Location
1*	Southern Regional Office & Closed Mills of Bangalore Office.including minerva mill	Coimbatore, Tamil Nadu
2	Western Regional Office	Mumbai, Maharashtra

Note:

- 1) *The assignment of internal audit of units has been clubbed wherever necessary considering volume of work and location.*
- 2) Annual Accounts of FY 2019-20 has not been finalised yet therefore turnover of FY 2018-19 is given.
- 3) Mills not running because of the COVID-19 Pandemic from 23.03.2020 to till the date of advertisement.

List of units to be reviewed by CIA and their details**(This list is only meant for Firms applying for assignment of Central Internal Auditor)****Category I - Running mills (Period of reporting – Half Yearly)**

S. No.	Particulars of the Running Mills	Location	Capacity		Previous Year ie. 2018-19*Annual Turnover (In Rs Lakhs)
			Spindles (Nos.)	Looms (Nos.)	
1	Cambodia Mills	Coimbatore, Tamil Nadu	42672	-	3947.72
2	Pankaja Mills	Coimbatore, Tamil Nadu	31500	-	2997.60
3	Pioneer Mills	Paramakudi, Tamil Nadu	46176	-	6083.96
4	Keleeswarar 'B' Mills	Kalayarkoil, Tamil Nadu	52768	-	6905.48
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6	Coimbatore Murugan Mills	Coimbatore, Tamil Nadu	15960	48	3557.49
7	Coimbatore S. & W Mills	Coimbatore, Tamil Nadu	17136	-	1185.93
8	Vijay Mohini Mills	Thiruvananthapuram, Kerala	25056	-	3557.49
9	Cannanore Spg. & Wvg, Mills	Mahe, Puducherry	28560	-	3153.27
10	Cannanore Mills	Kannur, Kerala	52032	-	8549.40
11	Alagappa Mills	Thrissur, Kerala	45296	-	3341.22
12	Kerala Laxmi Mills	Thrissur, Kerala	42944	-	4463.31
13	New Minerva Mills	Hassan, Karnataka	43200	48	6821.60
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15	Podar Mills	Mumbai, Maharashtra	13776	-	1632.18
16	Tata Mills	Mumbai Maharashtra	34640	96	3629.26
17	Indu No. 5 Mills	Mumbai Maharashtra	39008	-	3934.85
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19	New Bhopal Textile Mills	Bhopal, Madhya Pradesh	25200	-	6240.96
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21	Arati Mills	Kolkata, West Bengal	29520	-	2604.25
22	Finlay Mills	Achalpur Maharashtra	48000	144	5529.58
23	Raj Nagar Textile Mills	Ahmedabad, Gujarat	36000	72	6018.28

*** The assignment of internal audit of units has been clubbed wherever necessary considering volume of work and location.**

Category II - Closed Mills (Period of reporting – Half Yearly)

S. No.	Particulars of the Closed Mills	Location
1	Parvathi Mills	Kollam, Kerala
2	Finlay Mill	Mumbai, Maharashtra
3*	Laxmi Narayan Cotton Mills; Orissa Cotton Mills & Sodepur Cotton Mills	Kolkata, West Bengal
4*	Atherton West Mills; Luxmi Ratan Cotton Mills; Muir Mills; New Victoria Mills & Swadeshi Cotton Mills	Kanpur, Uttar Pradesh
5	Bijli Cotton Mills	Hathras, Uttar Pradesh
6	Raebareli Textile Mills	Raebareli, Uttar Pradesh
7	Shree Vikram Cotton Mills	Lucknow, Uttar Pradesh
8	Lord Krishna Tex.Mills	Saharanpur, Uttar Pradesh
9	Swadeshi Cotton Mills	Mau, Uttar Pradesh
10	Swadeshi Cotton Mills	Naini, Uttar Pradesh
11	Mahalaxmi Mills	Beawar, Rajasthan
12	Shree Bijai Cotton Mills	Bijainagar, Rajasthan
13	Udaipur Cotton Mills	Udaipur, Rajasthan

Category III - Regional Office(s) / Sub Office(s) / Divisional Office (Period of reporting – Half Yearly)

S. No.	Particulars of the Regional Office(s) / Sub Office(s) / Divisional Office	Location
1*	Southern Regional Office & Closed Mills of Bangalore Office.including minerva mill	Coimbatore, Tamil Nadu
2	Western Regional Office	Mumbai, Maharashtra
3	Sub-Office - Ahmedabad	Ahmedabad, Gujarat
4*	Sub Office, Kolkatta including closed mill - Bihar Cooperative & Associated Industries Assam	Kolkata, West Bengal
5	Sub Office, Indore	Indore, Madhya Pradesh
6	Kanpur Sub Office	Kanpur, Uttar Pradesh
7*	Divisional Office, Delhi including 02 closed mills - Kharar Textile Mills and Suraj Textile Mills and 01 showroom at Shahdara	Shahdara, Delhi

Category IV - Retail Marketing Division / Depot (Period of reporting – Half Yearly)

S. No.	Particulars of the RMD / Depot / Showroom	Location
1	Retail Marketing Division - Coimbatore	Coimbatore, Tamil Nadu
2*	Retail Marketing Division - Mumbai with 10 Show Rooms (WRO)	Mumbai, Maharashtra
3*	Retail Marketing Division - Ahmedabad with 03 showrooms	Ahmedabad, Gujarat
4*	Retail Marketing Division - Kolkata with 01 showroom at Nehru Road	Kolkata, West Bengal
5*	Retail Marketing Division - Guwahati with 01showroom at	Guwahati, Assam

	Guwahati	
6	Retail Marketing Division - Bhubaneswar	Bhubaneswar, Odisha
7	Retail Marketing Division - Patna	Patna, Bihar
8	Central Distribution Depot, CS&W Mills Compound	Coimbatore, Tamil Nadu
9	Up-Country Depot, Bhiwandi	Bhiwandi, Maharashtra
10	Local Yarn Depot - Tirupur	Tirupur, Tamil Nadu
11	Local Yarn Depot - Erode	Erode, Tamil Nadu

Category V – Showrooms (Period of reporting – Half Yearly)

S. No.	Particulars of the Showroom	Location	Provisional Annual Turnover (In Rs Lakhs)
1*	R.S. Puram	Coimbatore, Tamil Nadu	9.51
	Sundarapuram		19.32
	Karpagavilas		18.59
	Peelamedu		22.92
2	Attur	Tamil Nadu	22.64
3	Chengam	Tiruvannamalai District, Tamil Nadu	9.53
4	Cuddalore	Tamil Nadu	18.33
5	Kumbakonam	Tamil Nadu	6.17
6	Madurai	Tamil Nadu	7.49
7	Mayiladuthurai	Tamil Nadu	3.27
8	Nagercoil	Tamil Nadu	7.84
9	Neyveli	Tamil Nadu	11.69
10	Ooty	Tamil Nadu	12.31
11	Pattukottai	Tamil Nadu	3.19
12	Paramakudi	Tamil Nadu	7.21
13	Purasavakam	Chennai, Tamil Nadu	17.84
14	Trichy	Tamil Nadu	9.49
15	Aluva	Kerala	32.43
16	Kannur	Kerala	115.75
17	Ernakulam	Kerala	58.28
18	Kollam	Kerala	115.21
19*	Jaya Nagar	Bengaluru, Karnataka	3.28
	Public Utility Building		34.25
	Rajaji Nagar		3.38
20	Belgaum	Karnataka	2.11
21	Mangalore	Karnataka	4.32
22	Mysore	Karnataka	4.71
23	Gun foundry	Hyderabad, Telangana	31.56
24	Bhopal	Madhya Pradesh	6.75
25*	Behala	Kolkata, West Bengal	3.09
	Chandan Nagar		4.35
	College Street		40.45
	Gariahat		20.71

	Lake Town		1.56
	Park Street		10.01
26	Palta	Palta, West Bengal	5.07
27	Bhubaneshwar	Odisha	9.01
28	Nalco Nagar	Odisha	1.10
29	Patna	Bihar	136.80
30	Bhagalpur	Bihar	18.83
31	Muzaffarpur	Bihar	26.74
32*	Delhi Cantt.	Delhi	14.24
	East of Kailash		8.25
	Moti Nagar		26.60
	Shanker Road		21.70
	Tagore Garden		6.96
	Tilak Nagar		6.04
33	Ajmer	Rajasthan	5.72
34	Jaipur	Rajasthan	616.02
35	Bhilwara	Rajasthan	4.82
36	Kota	Rajasthan	12.06
37	Sikar	Rajasthan	14.79
38	Udaipur	Rajasthan	20.17
39	Karnal	Haryana	171.25
40	Chandigarh	Chandigarh	31.44
41	Shimla	Himachal Pradesh	5.76
42	Kanpur	Uttar Pradesh	46.01

*** The assignment of internal audit of units has been clubbed wherever necessary considering volume of work and location.**

Minimum Annual Audit Fee

Sl. No.	Name of the unit	Location of unit	Minimum Annual Audit Fee (in Rs.)
1	Cambodia Mills	Coimbatore, Tamil Nadu	20,000
2	Pankaja Mills	Coimbatore, Tamil Nadu	18,000
3	Pioneer Mills	Paramakudi, Tamil Nadu	18,000
4	Keleeswarar 'B' Mills	Kalayarkoil, Tamil Nadu	18,000
5	Sri Rangavilas Mills	Coimbatore, Tamil Nadu	18,000
6	Coimbatore Murugan Mills	Coimbatore, Tamil Nadu	36,000
7	Coimbatore S. & W Mills	Coimbatore, Tamil Nadu	15,750
8	Vijay Mohini Mills	Thiruvananthapuram, Kerala	21,500
9	Cannanore Spg. & Wvg, Mills	Mahe, Puducherry	21,500
10	Cannanore Mills	Kannur, Kerala	21,500
11	Alagappa Mills	Thrissur, Kerala	18,000
12	Kerala Laxmi Mills	Thrissur, Kerala	21,500
13	New Minerva Mills	Hassan, Karnataka	37,500
14	Tirupathi Mills	Tirupathi, Andhra Pradesh	20,000
15	Podar Mills	Mumbai, Maharashtra	42,000
16	Tata Mills	Mumbai Maharashtra	22,500
17	Indu No. 5 Mills	Mumbai Maharashtra	34,500
18	Barshi Mills	Barshi Maharashtra	36,775
19	New Bhopal Textile Mills	Bhopal, Madhya Pradesh	20,000
20	Burhanpur Tapti Mills	Burhanpur Madhya Pradesh	18,500
21	Arati Mills	Kolkata, West Bengal	19,000
22	Finlay Mills	Achalpur Maharashtra	24,750
23	Raj Nagar Textile Mills	Ahmedabad, Gujarat	19,500
Total Audit Fee of 23 Running Mills			543,275
1	Southern Regional Office & Closed Mills of Bangalore Office.including 75inerva mill	Coimbatore, Tamil Nadu	26,000
2	Western Regional Office	Mumbai, Maharashtra	20,000
Total Audit Fee of 2 Regional Offices			46,000
1	Head Office	New Delhi	70,000
Grand Total			659,275

<<To be submitted Online>>

Financial Bid**Tender for Appointment as Internal Auditors for undertaking Internal Audit work for the Financial Year 2020-21.**

1. I/we hereby submit our Financial Bid for professional fees for undertaking appointment as Internal Auditor for Financial Year 2020-21.

Particulars	Annual Professional Fees (In Rs)
<p>Internal Audit fees for undertaking appointment as Internal Auditor of:</p> <p><u>Category A:</u> Head Office at New Delhi Or <u>Category B: Regional Offices</u> i) Western Regional Office at Mumbai, Maharashtra ii) Southern Regional Office at Coimbatore, Tamil Nadu</p> <p><u>Category C: Mills</u> 1 Cambodia Mills, Coimbatore, Tamil Nadu 2 Pankaja Mills, Coimbatore, Tamil Nadu 3 Pioneer Mills, Paramakudi, Tamil Nadu 4 Keleeswarar 'B' Mills, Kalayarkoil, Tamil Nadu 5 Sri Rangavilas Mills, Coimbatore, Tamil Nadu 6 Coimbatore Murugan Mills, Coimbatore, Tamil Nadu 7 Coimbatore S. & W Mills, Coimbatore, Tamil Nadu 8 Vijay Mohini Mills, Thiruvananthapuram, Kerala 9 Cannanore Spg. & Wvg, Mills, Mahe, Puducherry 10 Cannanore Mills, Kannur, Kerala 11 Alagappa Mills, Thrissur, Kerala 12 Kerala Laxmi Mills, Thrissur, Kerala 13 New Minerva Mills, Hassan, Karnataka 14 Tirupathi Mills, Tirupathi, Andhra Pradesh 15 Podar Mills, Mumbai, Maharashtra 16 Tata Mills, Mumbai Maharashtra 17 Indu No. 5 Mills, Mumbai Maharashtra 18 Barshi Mills, Barshi, Maharashtra 19 New Bhopal Textile Mills, Bhopal, Madhya Pradesh 20 Burhanpur Tapti Mills, Burhanpur, Madhya Pradesh 21 Arati Mills Kolkata, West Bengal 22 Finlay Mills, Achalpur, Maharashtra 23 Raj Nagar Textile Mills, Ahmedabad, Gujarat</p> <p><u>NOTE:</u> a) A Tenderer may submit the proposal for maximum of three (03) Units/ Mills which may contains category B & C. b) A Tenderer can bid for all the units and CIA but if the firm is selected as L-1 in CIA and it will not be considered for category B & Category C.</p> <p>(In words: Rupees _____)</p>	

2. The Internal audit fees quoted above is inclusive of TA/DA/Boarding/Lodging etc.

3. The Internal audit fees quoted above is exclusive of all applicable taxes.
4. Audit fees will be paid on submission of bill along with the Internal Audit Report.

We hereby agree with all the terms and conditions of the tender and we hereby undertake to abide by same.

Date:

Signature with seal of the firm

Place:

Name & Full address:

INTEGRITY PACT

Between

National Textile Corporation Limited (NTC) hereinafter referred to as

“The Principal”

and

.....hereinafter referred to as

“The Bidder/Contractor”

Preamble

The Principal intends to award, under laid down organizational procedures, contract/s forThe Principal values full compliance with all relevant laws of the land, rules, regulations, economic use of resources and of fairness/transparency in its relations with its Bidder(s) and/or Contractor(s).

In order to achieve these goals, the Principal will appoint an Independent External Monitor (IEM), who will monitor the tender process and the execution of the contract for compliance with the principles mentioned above.

Section 1- Commitments of the Principal

1. The Principal commits itself to take all measures necessary to prevent corruption and to observe the following principles:-
 - a. No employee of the Principal, personally or through family members, will in connection with the tender for or the execution of a contract, demand, take a promise for or accept, for self or third person, any material or immaterial benefit which the person is not legally entitled to.
 - b. The Principal will, during the tender process treat all Bidder(s) with equity and reason. The Principal will in particular, before and during the tender process, provide to all Bidder(s) the same information and will not provide to any Bidder(s) confidential/additional information through which the Bidder(s) could obtain an advantage in relation to the tender process or the contract execution.
 - c. The Principal will exclude from the process all known prejudiced persons.
2. If the Principal obtains information on the conduct of any of its employees which is a criminal offence under the IPC/PC Act, or if there be a substantive suspicion in this regard, the Principal will inform the Chief Vigilance Officer and in addition can initiate disciplinary actions.

Section 2- Commitments of the Bidder(s)/contractor(s)

1. The Bidder(s)/Contractor(s) commit themselves to take all measures necessary to prevent corruption. He commits himself to observe the following principles during his participation in the tender process and during the contract execution.
 - a. The Bidder(s)/Contractor(s) will not, directly or through any other person or firm, offer, promise or give to any of the Principal's employees involved in the tender process or the execution of the contract or to any third person any material or other benefit which he/she is not legally entitled to, in order to obtain in exchange any advantage of any kind whatsoever during the tender process or during the execution of the contract.
 - b. The Bidder(s)/ Contractor(s) will not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal. This applies in particular to prices, specifications, certifications, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelisation in the bidding process.
 - c. The Bidder(s)/Contractor(s) will not commit any offence under the relevant IPC/PC Act; further the Bidder(s)/contractor(s) will not use improperly, for purposes of competition or personal gain, or pass on to others, any information or document provided by the Principal as part of the business relationship, regarding plans, technical proposals and business details, including information contained or transmitted electronically.
 - d. The Bidder(s) /Contractors(s) of foreign origin shall disclose the name and address of the Agents/representatives in India, if any. Similarly the Bidder(s)/Contractors(s) of Indian Nationality shall furnish the name and address of the foreign principals, if any. Further details as mentioned in the “Guidelines on Indian Agents of Foreign Suppliers” shall be disclosed by the Bidder(s)/Contractor(s). Further, as mentioned in the Guidelines all the payments made to the

Indian agent/representative have to be in Indian Rupees only. Copy of the "Guidelines on Indian Agents of Foreign Suppliers" is placed at **Annexure-B1**.

- e. The Bidder(s)/Contractor(s) will, when presenting his bid, disclose any and all payments he has made, is committed to or intends to make to agents, brokers or any other intermediaries in connection with the award of the contract.
- (2) The Bidder(s)/Contractor(s) will not instigate third persons to commit offences outlined above or be an accessory to such offences.

Section 3-Disqualification from tender process and exclusion from future contracts.

If the Bidder(s)/Contractor(s), before award or during the execution has committed a transgression through a violation of Section 2, above or in any other form such as to put his reliability or credibility in question, the Principal is entitled to disqualify the Bidder(s)/Contractor(s) from the tender process or take action as per the procedure mentioned in the "Guidelines on Banning of Business Dealings". Copy of the "Guidelines on Banning of Business Dealings" is annexed and marked as **Annexure-B2**.

Section 4- Compensation for Damages

- 1. If the Principal has disqualified the Bidder(s) from the tender process prior to the award according to Section 3, the Principal is entitled to demand and recover the damages equivalent to Earnest Money Deposit / Bid Security.
- 2. If the Principal has terminated the contract according to Section 3, or if the Principal is entitled to terminate the contract according to section 3, the Principal shall be entitled to demand and recover from the Contractor liquidated damages of the Contract value or the amount equivalent to Performance Bank Guarantee.

Section 5 – Previous transgression

- 1. The Bidder declares that no previous transgressions occurred in the last three years with any other Company in any country conforming to the anti- corruption approach or with any other Public Sector Enterprise in India that could justify his exclusion from the tender process.
- 2. If the Bidder makes incorrect statement on this subject, he can be disqualified from the tender process or action can be taken as per the procedure mentioned in "Guidelines on Banning of Business Dealings."

Section 6 - Equal treatment of all Bidders / Contractors / Subcontractors

- 1. The Bidder(s)/ Contractor(s) undertake(s) to demand from his subcontractors a commitment in conformity with this Integrity Pact.
- 2. The Principal will enter into agreements with identical conditions as this one with all Bidders and Contractors.
- 3. The Principal will disqualify from the tender process all bidders who do not sign this Pact or violate its provisions.

Section 7 – Criminal charges against violating Bidder(s) /Contractor(s) /Subcontractor(s)

If the Principal obtains knowledge of conduct of a Bidder, Contractor or Subcontractor, or of an employee or a representative or an associate of a Bidder, Contractor or Subcontractor which constitutes corruption, or if the Principal has substantive suspicion in this regard, the Principal will inform the same to the Chief Vigilance Officer.

Section 8 – Independent External Monitor / Monitors

- 1. The Principal appoints competent and credible Independent External Monitor for this Pact. The task of the Monitor is to review independently and objectively, whether and to what extent the parties comply with the obligations under this agreement.
- 2. The Monitor is not subject to instructions by the representatives of the parties and performs his functions neutrally and independently. It will be obligatory for him to treat the information and documents of the Bidder(s)/Contractors as confidential. He reports to the Chairman, NTC.
- 3. The Bidder(s)/Contractor(s) accepts that the Monitor has the right to access without restriction to all Project documentation of the Principal including that provided by the Contractor. The Contractor will also grant the Monitor, upon his request and demonstration of a valid interest, unrestricted and unconditional access to his project documentation. The same is

applicable to Subcontractors. The Monitor is under contractual obligation to treat the information and documents of the Bidder(s)/ Contractor(s)/Subcontractor(s) with confidentiality.

4. The Principal will provide to the Monitor sufficient information about all meetings among the parties related to the Project provided such meetings could have an impact on the contractual relations between the Principal and the Contractor. The parties offer to the Monitor the option to participate in such meetings.
5. As soon as the Monitor notices, or believes to notice, a violation of this agreement, he will so inform the Management of the Principal and request the Management to discontinue or take corrective action, or to take other relevant action. The monitor can in this regard submit nonbinding recommendations. Beyond this, the Monitor has no right to demand from the parties that they act in a specific manner, refrain from action or tolerate action.
6. The Monitor will submit a written report to the Chairman, NTC within 8 to 10 weeks from the date of reference or intimation to him by the *Principal* and, should the occasion arise, submit proposals for correcting problematic situations.
7. If the Monitor has reported to the Chairman, NTC, a substantiated suspicion of an offence under relevant IPC/PC Act, and the Chairman NTC has not, within the reasonable time taken visible action to proceed against such offence or reported it to the Chief Vigilance Officer, the Monitor may also transmit this information directly to the Central Vigilance Commissioner.
8. The word '**Monitor**' would include both singular and plural. Monitor would be entitled to receive such compensation as may be decided time to time by the CMD/Competent Authority.

Section 9 – Pact Duration

This Pact begins when both parties have legally signed it. It expires for the Contractor 12 months after the last payment under the contract or contract period (extended if applicable) whichever is later and for all other Bidders 6 months after the contract has been awarded.

If any claim is made / lodged during this time, the same shall be binding and continue to be valid despite the lapse of this pact as specified above, unless it is discharged/determined by Chairman of NTC.

Section 10 – Other provisions

1. This agreement is subject to Indian Law. Place of performance and jurisdiction is the Registered Office of the Principal, i.e. New Delhi.
2. That a person signing IP shall not approach the courts while representing the matters to IEMS and he/she will await their decision in the matter.
3. Changes and supplements as well as termination notices need to be made in writing. Side agreements have not been made.
4. If the Contractor is a partnership or a consortium, this agreement must be signed by all partners or consortium members.
5. Should one or several provisions of this agreement turn out to be invalid, the remainder of this agreement remains valid. In this case, the parties will strive to come to an agreement to their original intentions.
6. In the event of any contradiction between the Integrity Pact and its Annexure, the Clause in the Integrity Pact will prevail.”

(For & On behalf of the Principal) (For & On behalf of Bidder/Contractor)
(Office Seal) (Office Seal)

Place.....
Date.....

Witness 1 :
(Name & Address) _____

Witness 2 :
(Name & Address) _____

GUIDELINES FOR INDIAN AGENTS OF FOREIGN SUPPLIERS

- 1.0 There shall be compulsory registration of agents for all global (Open) Tender and limited Tender. An agent who is not registered with NTC shall apply for registration in the prescribed Application-Form.
- 1.1 Registered agents will file an authenticated photostat copy duly attested by a Notary Public/Original certificate of the principal confirming the agency agreements and giving the status being enjoyed by the agent and the Commission/remuneration/salary/retainer ship being paid by the principal to the agent before the placement of order by NTC.
- 1.2 Wherever Indian representatives have communicated on behalf of their principals and the foreign parties have stated that they are not paying any commission to the Indian agents, and the Indian representative is working on the basis of salary or as retainer, a written declaration to this effect should be submitted by the party (i.e Principal) before finalizing the order.
- 2.0 DISCLOSURE OF PARTICULARS OF AGENTS/REPRESENTATIVES IN INDIA.IF ANY.**
- 2.1 Tenderers of Foreign nationality shall furnish the following details in their offer.
 - 2.1.1 The name and address of the agents/representatives in India, if any and the extent of authorization and authority given to commit the Principals. In case the agents/representatives be a foreign Company, it shall be confirmed whether it is real substantial Company and details of the same shall be furnished.
 - 2.1.2 The amount of commission /remuneration included in the quoted price(s) for such agents /representatives in India.
 - 2.1.3 Confirmation of the Tenderer that the commission / remuneration if any, payable to his agents/representatives in India, may be paid by NTC in Indian Rupees Only.
- 2.2 Tenderers of Indian Nationality shall furnish the following details in their Offers.
 - 2.2.1 The name and address of the foreign principals indicating their nationality as well as their status, i.e. whether manufacturer or agents of manufacturer holding the Letter of Authority of the Principal specifically authorizing the agent to make an offer in India in response to Tender either directly or through the agents/representatives.
 - 2.2.2 The amount of commission/remuneration included in the price(s) quoted by the Tenderer for himself.
 - 2.2.3 Confirmation of the foreign principals of the Tenderer that the commission/remuneration , if any, reserved for the Tenderer in the quoted price(s) , may be paid by NTC in India in equivalent Indian Rupees on satisfactory completing of the Project or supplies of Stores and Spares in case of operation items.
- 2.3 In either case, in the event of contract materializing, the terms of payment will provide for payment of the commission/remuneration, if any payable to the agents /representatives in India in Indian Rupees on expiry of 90 Days after the discharge of the obligations under the contract.
- 2.4 Failure to furnish correct and detailed information as called for in paragraph-2.0 above will render the concerned tender liable to rejection or in the event of a contract materializing, the same liable to termination by NTC. Beside this there would be a penalty of banning business dealing with NTC or damage or payment of a named sum.

Guidelines on Banning Business Dealings

1. Introduction

- 1.1. National Textile Corporation Limited (NTC) deals with Agencies viz. parties/ contractors/ suppliers/ bidders, who are expected to adopt ethics of highest standards and a very high degree of integrity, commitments and sincerity towards the work undertaken. It is not in the interest of NTC to deal with Agencies who commit deception, fraud or other misconduct in the tendering process.
- 1.2. Since banning of business dealings involves civil consequences for an Agency concerned, it is incumbent that adequate opportunity of hearing is provided and the explanation, if tendered, is considered before passing any order in this regard keeping in view the facts and circumstances of the case.

2. Scope

- 2.1 The Information for Bidders/ Instruction to Bidders and even the General Conditions of Contract (GCC) of NTC generally provide that NTC shall have the rights to remove from list of approved suppliers / contractors or to ban business dealings if any Agency has been found to have committed misconduct or fraud or anything unethical not expected from a reputed contractor.
- 2.2 The procedure of (i) Removal of Agency from the List of approved suppliers / contractors/bidders; (ii) Suspension and (iii) Banning of Business Dealing with Agencies, has been laid down in these guidelines.
- 2.3 These guidelines shall apply to all the Mills whether operational or closed/showrooms/RMDs/Regional Offices/Sub Offices/Liaison Office of NTC.
- 2.4 It is clarified that these guidelines do not deal with the poor performance of the contractors/ Agencies.
- 2.5 The banning shall be with prospective effect, i.e. future business dealings.

3. Definitions

In these Guidelines, unless the context otherwise requires:

- I. "Party / Contractor / Supplier / Bidders" shall mean and include a public limited company or a private limited company, a joint Venture, Consortium, HUF, a firm whether registered or not, an individual, cooperative society or an association or a group of persons engaged in any commerce, trade, industry, etc. "Party / Contractor/ Supplier / Bidder" in the context of these guidelines is indicated as 'Agency'.
- II. "Unit" shall mean the Mills whether operational or closed/showrooms/RMDs/Regional Offices/Sub Offices/Liaison Office of NTC.
- III. "Competent Authority" and 'Appellate Authority' shall mean the following:
 - a) For NTC Wide Banning

The concerned director shall be the 'Competent Authority' for the purpose of these guidelines. CMD shall be the 'Appellate Authority' in respect of such cases.
 - b) For Mills whether operational or closed/showrooms/RMDs/Regional Offices/Sub Offices/Liaison Office of NTC.

Head of the Unit/Head of Finance shall be the 'Competent Authority' for the purpose of these guidelines, in respect of concerned unit/Sub-office/Regional Office. The concerned Executive Director/ Regional Head of the Unit/ Region shall be the 'Appellate Authority' in all such cases.
- IV. "Investigating Committee" shall mean any Officer/Committee appointed by Competent Authority to conduct investigation.
- V. "Approved Agencies viz. Parties / Contractors / Suppliers/Bidders" shall mean and include list of Parties/ Contractors / Suppliers / Bidders etc, who have been pre-qualified by NTC for any tender/contract/bid.

4. Initiation of Banning / Suspension

Action for banning /suspension business dealings with any Agency shall be initiated by the department responsible for invitation of bids after noticing their irregularities or misconduct on the part of Agency concerned. Besides the concerned department, Vigilance Department may also be competent to initiate such action.

5. Suspension of Business Dealings.

- 5.1 If the conduct of any Agency dealing with NTC is under investigation, the Competent Authority may consider whether the allegations (under investigation) are of a serious nature and whether pending investigation, it would be advisable to continue business dealing with the Agency. If the Competent Authority, after consideration of the matter including the recommendation of the Investigating Committee, if any, decides that it would not be in the interest to continue business dealings pending investigation, it may suspend business dealings with the Agency. The order of suspension would operate for a period not more than six months and may be communicated to the Agency as also to the Investigating Committee. The Investigating Committee may ensure that their investigation is completed and whole process of final order is over within such period. However, if investigations are not completed in six months time, the Competent Authority may extend the period of suspension by another three months, during which period the investigations must be completed.

- 5.2 The order of suspension shall be communicated to all Departmental Heads of NTC and Heads of the Units, which would also be displayed on Intranet, if available. During the period of suspension, no business dealing may be held with the Agency.
- 5.3 As far as possible, the existing contract(s) with the Agency may continue unless the Competent Authority, having regard to the circumstances of the case, decides otherwise.
- 5.4 If the Agency concerned asks for detailed reasons of suspension, the Agency may be informed that its conduct is under investigation. It is not necessary to enter into correspondence or argument with the Agency at this stage.
- 5.5 It is not necessary to give any show-cause notice or personal hearing to the Agency before issuing the order of suspension.

6. Ground on which Banning of Business Dealings can be initiated

- 6.1 If the security consideration, including questions of loyalty of the Agency to NTC so warrants;
- 6.2 If the Director of a company (other than Govt. company) /owner of the Agency, proprietor or partner of the firm, is convicted by a Court of Law for offences involving moral turpitude in relation to its business dealings with the Government or any other public sector enterprises, during the last five years;
- 6.3 If business dealings with the Agency have been banned by the Ministry of Textiles, Government of India.
- 6.4 If the Agency has resorted to corrupt, fraudulent practices including misrepresentation of facts;
- 6.5 If the Agency uses intimidation / threatening or brings undue outside pressure on NTC or its official for acceptance / performances of the job under the contract;
- 6.6 If the Agency misuses the premises or facilities of the NTC, forcefully occupies or damages the NTC's properties including land, water resources, forests / trees or tampers with documents/records etc. (Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealing for any good and sufficient reason).

7. Banning of Business Dealings

- 7.1 A decision to ban business dealings with any Agency shall normally apply throughout NTC. However, the Competent Authority of the Unit can impose such ban unit-wise only if in the particular case banning of business dealings by respective Unit will serve the purpose and achieve its objective and banning throughout the Company is not required in view of the local conditions and impact of the misconduct / default to beyond the Unit. Any ban imposed by Corporate Office shall be applicable across all Units of NTC.
- 7.2 There will be an Investigating Committee in each Unit to be appointed by Head of the Unit for processing the cases of "Banning of Business Dealings". However, for procurement of items /award of contracts at Corporate Office, the committee shall consist of officers not below the rank of Senior Manager from Indenting Division & Finance. Member from department responsible for invitation of bids shall be the convener of the committee. The functions of the committee shall, inter-alia include:
 - i) To study the report of the department responsible for invitation of bids and decide if a prima-facie case for banning exists, if not, send back the case to the Competent Authority.
 - ii) To recommend for issue of show-cause notice to the Agency by the concerned department as per clause 9.1.
 - iii) To examine the reply to show-cause notice and call the Agency for personal hearing, if required.
 - iv) To submit final recommendations to the Competent Authority for banning or otherwise.

8. Removal from List of Approved Agencies - Suppliers/ Contractors, etc.

- 8.1 If the Competent Authority decides that the charge against the Agency is of a minor nature, it may issue a show-cause notice as to why the name of the Agency should not be removed from the list of approved Agencies - Suppliers / Contractors/Bidders etc.
- 8.2 The effect of such an order would be that the Agency would not be qualified for competing in Open Tender Enquiries or Limited Tender Enquiries till the period mentioned in the order.

- 8.3 Past performance of the Agency may be taken into account while processing for approval of the Competent Authority for awarding the contract.

9. Show-cause Notice

- 9.1 In case where the Competent Authority decides that action against an Agency is called for, a show-cause notice has to be issued to the Agency, Statement containing the imputation of misconduct or misbehavior may be appended to the show-cause notice and the Agency should be asked to submit within 15 days a written statement in its defence.
- 9.2 If the Agency requests for inspection of any relevant document in possession of NTC, necessary facility for inspection of documents may be provided.
- 9.3 The Competent Authority may consider and pass an appropriate speaking order:
- a) For exonerating the Agency if the charges are not established;
 - b) For removing the Agency from the list of approved Suppliers/Contractors, etc.
 - c) For banning the business dealing with the Agency.
- 9.4 If it decides to ban business dealings, the period for which the ban would be operative may be mentioned.
- 9.5 Unitwise banning may be done for a period upto six months only and for more than six months banning, it should be pervasive i.e. for all the units. In case of pervasive banning for more than six months i.e. across all the units, it should be done after approval of the Director (Finance) of the corporate office.

10. Appeal against the Decision of the Competent Authority

- 10.1 The Agency may file an appeal against the order of the Competent Authority banning business dealing etc. The appeal shall be filed to Appellate Authority. Such an appeal shall be preferred within one month from the date of receipt of the order banning business dealing, etc.
- 10.2 Appellate Authority would consider the appeal and pass appropriate order within 120 days which shall be communicated to the Agency as well as the Competent Authority.

11. Circulation of the names of Agencies with whom Business Dealings have been banned

The concerned unit shall forward the name and details of the Agency (ies) banned to IT&C Division of Corporate Office for displaying the same on the NTC website.

Corrupt, Fraudulent, Collusive or Coercive Practices Policy

1.0 Corrupt, Fraudulent, Collusive or Coercive Practices

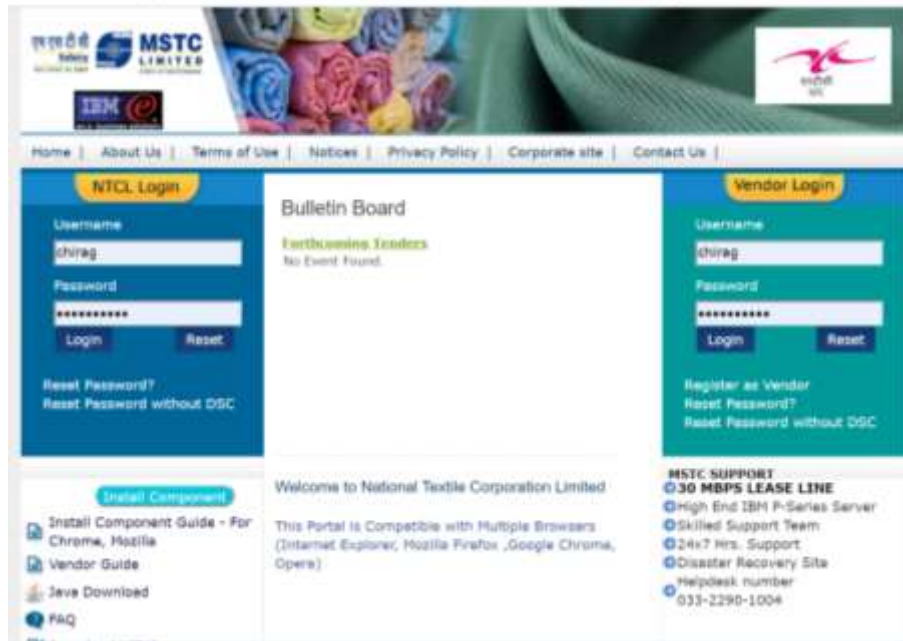
It is expected from the Bidders/ suppliers/ contractors that they will observe the highest standard of ethics during the procurement and execution of such contracts. In pursuance of this policy:

- (a) For the purposes of this provision, the terms set forth below shall mean as under:
- (i) "Corrupt practice" means the offering, giving, receiving or soliciting of anything of value and /or personal satisfaction to influence the action of a public official in the procurement process or in contract execution; and
- (ii) "Fraudulent practice" means a misrepresentation of facts in order to influence a procurement process or the execution of a contract to the detriment of the Purchaser, and includes collusive practice among Bidders (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the Purchaser of the benefits of free and open competition;
- (iii) "Collusive practice" means a scheme or arrangement between two or more bidders, with or without the knowledge of the Purchaser, designed to establish bid prices at artificial, noncompetitive levels; and
- (iv) "Coercive practice" means harming or threatening to harm, directly or indirectly, person or their property to influence or affect the execution of a contract;
- (v) "Integrity Pact" means an agreement called Integrity Pact between the contractor and the Employer shall be signed committing the persons/ officials of both the parties, not to exercise any corrupt influence on any aspect of the Tender/Contract. The Independent External Monitor(s)(IEM) appointed by the Employer shall oversee the compliance of obligation under the Integrity Pact.
- (vi) "Independent External Monitor(s)(IEMs)" means the External Monitor(s) appointed by the Employer to oversee the implementation of Integrity Pact
- (b) A Bid may be rejected by the Purchaser if it is determined at any stage that the respective Bidder has engaged in corrupt, fraudulent, collusive and coercive practices or defaulted commitments under integrity pact as mentioned above in competing for the contract in question.
- (c) The Purchaser may declare a firm ineligible, either indefinitely or for a stated period of time, if it at any time determines that the firm has engaged in corrupt or fraudulent practices, Collusive and Coercive practices or defaulted commitments under integrity pact in competing for, or in executing, a contract.
- (d) Banning of Business Dealings: It is not in the interest of NTC to deal with Agencies who commit deception, fraud or other misconduct in the tendering process. The grounds on which Banning of Business Dealings can be initiated are as follows:-
 - i) If the security consideration, including questions of loyalty of the Agency to NTC so warrants;
 - ii) If the director/ owner of the Agency, proprietor or partner of the firm, is convicted by a court of law for offences involving moral turpitude in relation to its business dealings with the Government or any other public sector enterprises, during last five years;
 - iii) If business dealings with the Agency have been banned by the Ministry of Textiles, Government of India or by any other department of GOI.
 - iv) If the Agency has resorted to corrupt, fraudulent practices including misrepresentation of facts;
 - v) If the Agency uses intimidation / threatening or brings undue outside pressure on NTC or its official for acceptance / performances of the job under the contract:
 - vi) If the Agency misuses the premises or facilities of the NTC, forcefully occupies or damages the NTC's properties including land, waterresources, forests / trees or tampers with documents/records etc. (Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealing for any good and sufficient reason).
 - vii) In the transaction where NTC is a seller, the term Purchaser shall be deemed to have been replaced by 'Seller' and vice versa.

The procedure for banning of Business Dealings shall be governed as per NTC's "Guidelines on Banning Business Dealings" as enclosed separately. **(Annexure A2).**

Bidder's guide for NTCL portal:

1. Use Internet Explorer to go to <https://www.mstcecommerce.com/eprochome/ntcl>



2. On the right side of the page click on Register as a Vendor:

The image shows a 'Vendor Login' form. It has a title 'Vendor Login' at the top. Below the title are two input fields: 'Username' and 'Password'. Under the 'Password' field are two buttons: 'Login' and 'Reset'. At the bottom of the form are two links: 'Reset Password?' and 'Register as Vendor'.

3. Fill the form that appears to create username and password.

MSTC Limited

Procurement > Vendor > New Registration

Personal Information

Company Name*
 Contact Person*
 Company Type* (Select Company type...)

User Preferences

Choose a Username* (Click here to check availability of your User Id)
 Choose a Password* (Your Password is Case Sensitive)
 Retype Password*

Your Contact Details

Email Id*
 Mobile Phone No* (Please provide mobile no. to serve you better)
 Day Phone*
 Fax No*

Your Contact Address

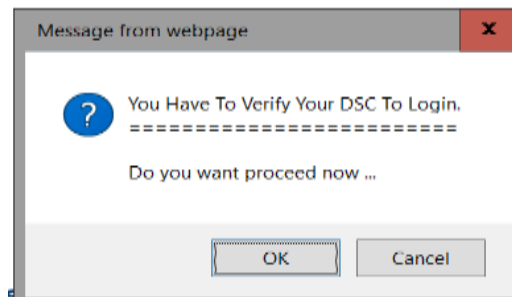
Street*
 City*
 Pin*
 District*
 Country* India (Other:)
 State* (Select State)

- Once the registration is done, login with your user name and password:

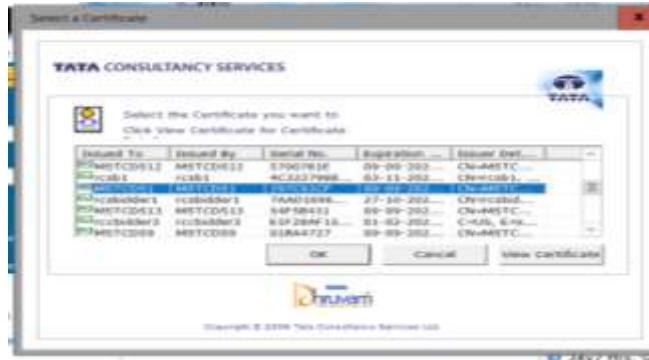
Vendor Login

Username: rectpcivendor1
 Password: [Masked]
 Login Reset
 Reset Password?
 Register as Vendor

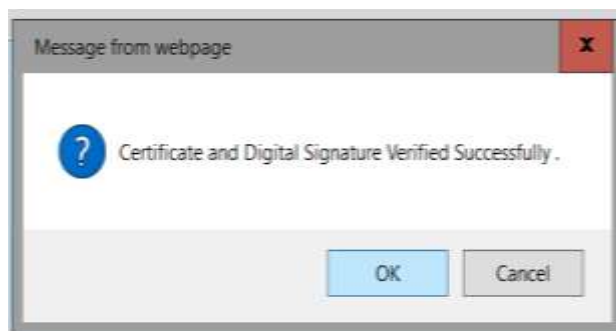
- System will ask you to verify your digital signature



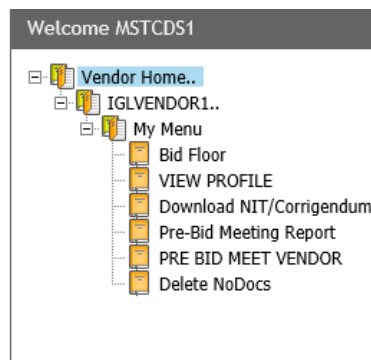
- Press Ok and select your digital signature from the List:



7. Your digital signature will be verified



8. Once login is complete, a bidder can access My Menu through the left side of the page:



9. Here click on Download NIT/Corrigendum button to download the NIT/Corrigendums. Select Event number and click on download to download the files:



10. To submit the bid a bidder can proceed to Bid Floor through the left side My menu. In Bid Floor click on live events to view a list of Live events. In live events select the tender number where you wish to submit a bid.

11. On clicking the event number, if the bidder has not paid transaction fee, system will prompt them to pay the transaction fee. They can pay the transaction fee by going to Transaction Fee payment link in their login, and pay the same through online payment (debit card, credit card, net banking etc) or RTGS/NEFT (Challan).

12. Tender can be of multiple types with price bid uploading in Excel or Technical-Price type. The bid floor for each type of event will change automatically.

On clicking the tender number one of the following screens will appear:

For 2 cover with price bid in excel

E-Tender Technical Cum Price Bid

EVENT INFO

Event Details: Event No: 30/2019-19/ET/77, Event Type: E-Tender Technical Cum Price Bid, Event Start Time: 18-03-2019 13:36:00, Event Close Time: 18-03-2019 16:50:00

Current Service Time: 18-03-2019 16:50:00

Upload Documents

Lot No/Lot Name	Cover 1	Cover 2	Final Submission	Withdraw Bid	Delete Bid	Bid Status	
1	Test 1	Techno-Commercial	Price	Final Submission	Withdraw Bid	Delete Bid	Price Saved
2	Test 2	Techno-Commercial	Price	Final Submission	Withdraw Bid	Delete Bid	No Bid Saved

13. For each type of event the event details including start time and close time the details will be given on the top of the page.
14. To submit the tender the bidder has to start from top left and submit the details one by one.
15. For 2 cover with price bid in excel, the bidder has to submit technical bid, by filling the details and clicking the save button.

(PLEASE ENTER ALL VALUES AND CLICK ON SAVE BUTTON TO SAVE YOUR OPINIONS)

Purchaser's Specification		Agree
1 Technical Terms		
1.1	a	Agree Agree with remarks
1.2	a	Remarks
1.3	a	AGREE
1.4	a	Agree Agree
1.5	a	AGREE

- a) After the technical bid is saved, a bidder can proceed to uploading documents through the link upload docs:

UPLOAD DOCUMENTS

Select Cover : Technical Bid

spec: Browse

Upload

Back To Floor

- b) Please note that under no circumstance the price bid excel has to be uploaded here.
- c) After the documents have been uploaded, the bidder can click on download excel to download the excel format.
- d) Fill up the excel sheet as per the details given therein and tender document.
- e) To upload the filled up excel click on Upload Price Button, click on browse to select the file and then click on Upload and Save encrypt file.

Upload Price Bid File :17-18-ET-19-5312-38840-Book2.xls

• Browse File :

Uploaded File Details:

• File Name : File Size[bytes] : Encrypted File Size[bytes] :

• File Size % Increase After Encryption :

• Uploaded And Encrypted Bid File:

- f) The bidder can then click on final submit to finally submit the bid. In case of any amendments after final submit, click on delete bid button to delete the techno-commercial and price bids and resubmit the same. Please note that at the end the bid must be final submit, otherwise the same will not be considered.

16. For E-Tender Technical Cum Price Bid:

- In the manner similar to above the bidder has to fill up Common terms, then press save button to submit.
- Then the bidder has to upload documents as per the list shown therein.
- Once the documents are uploaded the bidder has to submit the Technical and Price bids.
- The bidder can then click on final submit to finally submit the bid. In case of any amendments after final submit, click on delete bid button to delete the techno-commercial and price bids and resubmit the same. **Please note that at the end the bid must be final submit, otherwise the same will not be considered.**

Bidder's may note that in each case using the Delete bid button will only delete the bids and then the bidder can resubmit upload tender closing time.

Using the withdraw button the bid will be withdrawn and the bidder will not be allowed to submit any further bid in that event.

For any assistance regarding the Tender Document and/or term and conditions the bidders may contact at NTCL :

For any assistance during bid submission, system settings etc. bidders may contact at MSTC:

Phone Number

03322901004, 01123212357, 01123215163, 01123217850

Email

mstcnro@mstcindia.co.in

Please mention "Helpdesk" as subject while sending emails

Availability

10 AM to 5:30 PM on all working days.
