



**STEEL AUTHORITY of INDIA LIMITED**  
**(A Govt. of India Enterprise)**  
**Corporate Office, Ispat Bhawan, Lodi Road,**  
**New Delhi – 110003**

**Request for proposal**  
**For**  
**“Empanelment and Subsequent Appointment of Cost Auditors for Financial Years 2024-25**  
**to 2027-28”**

**Tender Notice No.: SAIL /CMMG-CC/2024-25/OTE/Fin- Cost Auditors /028**

**Dated 30/07/2024**



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## INTRODUCTION:

Steel Authority of India Ltd. (SAIL) A Maharatna Company having its Registered Office at Ispat Bhawan, IOC, Lodi Road, New Delhi-110003, invites sealed bids from reputed, and experienced Cost Audit Firms. The objective of this RFP is to empanel and subsequently appoint Cost Audit Firms for conducting Audit of Cost Accounts of the Integrated and Special Steel Plants of Steel Authority of India Limited (SAIL) for the financial years 2024-25 to 2027-28 as per the defined scope of work as well as statutory requirement.

## COST AUDIT IN SAIL

Although, Cost Audit of the product 'Steel' became mandatory for SAIL from FY 2010-11 vide Order No.52/26/CAB-2010 dated 16th December 2010 issued by the Ministry of Corporate Affairs, the Cost Audit had been introduced in the Company from FY 1990-91.

Salient information of the tender is as under:

1	Tender Notice No. & Date	SAIL/CMMG-CC/2024-25/OTE/Fin- Cost Auditors /028 dated <b>30/07/2024</b>
2	Name of Work	Empanelment and Subsequent Appointment of Cost Auditors for Financial Years 2024-25 to 2027-28.
3	Period for contract:	Four (04) years (Financial Years 2024-25 to 2027-28)
4	Last date and time of submission of tender	<b>08.08.2024 up to 02:00 PM</b>
5	Date and time of opening of bid(s)	<b>08.08.2024 at 02:30 PM</b>
6	Bid Validity	90 days from last date of opening of tender.



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**PART – I**

**TECHNO-COMMERCIAL BID**

**1.0 INSTRUCTION TO BIDDER**

**1.1 BID SECURING DECLARATION**

Bidder is required to submit Bid Securing Declaration on their Company’s letter head in lieu of Earnest Money Deposit (EMD) in envelope-I, as per the Format at **Annexure I**. Submission of Bid Securing declaration is mandatory for techno-commercial acceptability of the bid.

1.2 Canvassing in any form is strictly prohibited and the tenders submitted by the Tenderer, who resort to canvassing, will be liable to rejection.

1.3 SAIL reserves the right to accept or reject any or all the tenders without assigning any reason thereof.

1.4 The Bidder should carefully read all the instructions, terms and conditions, specifications and various forms that are provided in the Bid Documents. The bidders are also requested to clarify any doubt/ confusion regarding understanding of tender document. The Bid may be rejected if any or all of the information asked for in this tender are not furnished along with the Bid Proposal or if the Bid Proposal Documents are not substantially responsive with the Bid Documents in every respect or bid format is changed without written information to the purchaser.

The bid complete in all respect shall be sealed in an envelope as mentioned in para 1.9 below, super scribing “**Empanelment and Subsequent Appointment of Cost Auditors for Financial Years 2024-25 to 2027-28**”, NIT No., Name of the Bidder and date of opening of tender and is required to be delivered only through Regd. Post/ Speed Post/ Courier or dropped in the tender box kept at:

Steel Authority of India Limited,  
Contract Cell,  
Corporate Materials Management Group,  
19<sup>th</sup> Floor, SCOPE Minar,  
Laxmi Nagar District Center,  
Delhi-110092.

Contact Person (s) for clarifications, if any, regarding the Tender Document–

<b>Name &amp; Designation</b>	<b>Address</b>	<b>Phone no.</b>
Ms. G. Subhashree GM(F & A), Finance, SAIL	4 <sup>th</sup> Floor, ISPAT BHAWAN, Lodhi Road, New Delhi- 110003	011 – 2430 0418 +919968605259 g.subhashree@sail.in
Ashwani Kumar Ahuja, GM (CMMG-CC), SAIL	19 <sup>th</sup> Floor, Scope Minar, Laxmi Nagar District Center, Delhi-110092	011 – 22544452 +919968605287 cmmg.contractcell@sail.in



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- 1.5 Tender document, complete in all respect should reach SAIL, latest by 02:00 PM on or before 08.08.2024. SAIL will not be responsible for non-receipt of tender within scheduled time and date or for the loss of tender document in transit or for the postal delay. A tender which is received after due date and time as specified in the tender notice shall not be accepted and shall be summarily rejected. Telex/Fax and e-mailing bids will not be considered.
- 1.6 There should not be any over-writing in the tender. All corrections and cuttings shall bear dated initials of the Bidder. However, correction made on white fluid even after signatures/ initials is prohibited and will not be acceptable in any case and such tender shall be rejected.
- 1.7 Corrigendum/Extension in due date of submission of Tender: For any reason, if due date of bid submission/ opening of tender are extended or there is change in the scope of work, modification in terms & condition, clarifications etc., suitable corrigendum shall be issued. The amendment will be communicated through SAIL tender website only i.e. [www.sailtenders.co.in](http://www.sailtenders.co.in). Bidders are advised to log on to SAIL tender website regularly for viewing the updates if any.
- 1.8 **Bid Validity** – The bid submitted shall remain valid for acceptance for a period of 90 days from the date of opening of the tender(s).
- 1.9 **Tender submission**
- The tender shall be submitted in a sealed envelope of adequate size super-scribed as “Techno-Commercial Bid” and shall contain Bid Securing Declaration (Annexure I), other Annexures and documents in support of the eligibility criteria/ QCBS evaluation as mentioned in the Check List at Clause 10.
- 1.10 **Opening of Tender:** The “Techno-Commercial Bid” Envelope shall be opened at 02:30 PM on 08.08.2024, in presence of bidder(s) or representative of bidder(s), who wish to be present at the time of Techno-Commercial bid opening. In case of unscheduled holiday on the closing date of submission of tender/opening day of bid, the next working day will be treated as scheduled/prescribed day of the closing date of submission of tender/opening day of the bids. The time notified will remain the same. No communication will be sent in this regard.
- The Bid Securing Declaration and technical & commercial aspects of the techno-Commercial bid shall be examined/ evaluated by SAIL and if required, the points may be discussed /got clarified with bidders.
- 1.11 The bidder shall submit Letter of Acceptance of terms & conditions as at **Annexure –II** and Bidder’s profile as at “**Annexure-III**” duly signed (with Company seal) by authorized representative of the bidder.
- 1.12 The Bidder must declare that, whether the Proprietor / Partner / Director of the firm/ company has any relationship within the meaning of Section 6 of the Companies Act 2013 with any of the employee working in the plants / units concerned or Director of SAIL including its subsidiaries and if so, give the details as per **Annexure-IV**.



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1.13 Declaration by the Tenderer:

By participation in this tender the Bidder/Tenderer is deemed to have solemnly affirmed/certified/declared/warranted/undertaken/understood the following:

1.13.1 Non-collusion:

- I. That their bid was developed genuinely, independently and made with the intention to accept the Contract if awarded;
- II. That their bid was not prepared with any agreement, arrangement, communication, understanding, promise of undertaking with any person (including any other tendered or competitor) regarding:
  - i) prices;
  - ii) Methods factors or formulas used to calculate prices;
  - iii) An intention or decision to submit a bid;
  - iv) An intention or decision to withdraw a bid;
  - v) the submission of bid that does not conform with the requirements of the tender;
  - vi) The quality, quantity, specifications or delivery particulars of the products or services to which this tender relates; and
  - vii) The terms of the bid
- III. That they will not, prior to the award of the Contract, enter into or engage in any of the forgoing.

Note:

This para is not applicable to Agreements, arrangements, communications, understandings, promises or undertakings with:

- a. The Plants/Units, Steel Authority of India Limited
- b. A joint venture partner, where joint venture agreements, arrangements, relevant to the bid exist and which are notified to Steel Authority of India Limited;
- c. Consultants or sub-contractors, provided that the communications are held in strict confidence and limited to the information required to facilitate that particular consultancy arrangement or sub-contract;
- d. Professional advisers, provided that the communications are held in strict confidence and limited to the information required for the adviser to render their professional advice in relation to the Tender;
- e. Insurers or brokers for the purpose of obtaining an insurance quote, provided that the communications are held in strict confidence and limited to the information required to facilitate that particular insurance arrangement; and



- f. Banking for the purpose of obtaining financing for the contract, providing that the communications are held in strict confidence and limited to the information required to facilitate that financing.

1.13.2 Authenticity of documents:

- i. That they have carefully read the contents of the tender
- ii. They have not made any misleading or false representation anywhere in the tender submitted including annexures there to.
- iii. That they understand that their offer will be evaluated based on the documents/credentials submitted along with the offer and the same shall be binding upon them
- iv. That the information and documents submitted by them along with the tender documents are complete and correct and they are fully responsible for authenticity and correctness of information and documents submitted
- v. That at any time during the process for evaluations of tenders, if any information/documents submitted by them is found to be suppressing facts/forged/false/fabricated/fudged or in correct, it shall lead to forfeiture of the EMD, if submitted, besides banning under the extant Guidelines for Banning of Business Dealings of SAIL and initiating any legal action as deemed fir by SAIL. Further, that their offer shall be summarily rejected.
- vi. That at any time after award of the contract, if the certificates submitted by them are found to be suppressing facts/false/forged/fabricated/fudged or incorrect, it may lead to termination of the contract, along with forfeiture of EMD/SD and Performance Guarantee, if submitted, besides any other action provided in the contract including banning under the extant Guidelines for Banning of Business Dealings of SAIL and initiating any legal action as deemed fir by SAIL.

- 1.13.3 **Anti-Bribery:** That they shall not give or take, any financial or non-financial bribe, to or from anyone during the tender or during the execution of the contract thereafter and if they notice any such incident happening, they shall report it to SAIL Vigilance.

In case of non-compliance of para above, SAIL may at its discretion, invalidate their bid, exclude them from future tenders, pursue damages or other forms of redress from them (including but not limited to damages for delay, costs and expenses of re-tendering and other costs incurred), and/or (in the event that they are awarded the Contract) terminate the Contract.

- 1.14 The cost audit firm will self-certify in the format at **Annexure V** that the firm has not been blacklisted/ debarred by any Central/ State Government department, any other PSE / PSB nor all bodies under the contract of Central/ State during the last three (3) years i.e. 2021-22, 2022-23, 2023-24 and as on the date of submitting the RFP. However, where the firm has been blacklisted/ debarred by any organisation, requisite factual details in brief w.r.t. the case, the organisation, etc. shall be required to be provided and matter will be dealt by SAIL in terms of applicable policy/procedure in SAIL including SAIL-S1 available on the SAIL tender website.



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1.15 No deviations to the tender conditions will normally be allowed. No deviation statement as per **Annexure VI** is to be submitted. However, if the tenderer seeks certain deviations to the requirements SAIL reserves the right to allow or not to allow the same. However if the tenderer insists for the same, the bid may not be considered.

## 2.0 **NUMBER OF COST AUDITORS PROPOSED TO BE APPOINTED**

SAIL intends to appoint 3 (three) firms of Cost Accountants (one firm for each Product Group) for conducting Cost Audit of the following steel plants for a maximum consecutive tenure of four financial years subject to approval of the Audit Committee / Board of Directors of SAIL.

Product Group	Plants
<b>i) Flat Products</b>	i) Bokaro Steel Plant, Bokaro Steel City, Bokaro, Jharkhand. ii) Rourkela Steel Plant, Rourkela, Orissa.
<b>ii) Long Products</b>	i) Bhilai Steel Plant, Bhilai, Chhattisgarh. ii) Durgapur Steel Plant, Durgapur, West Bengal. iii) IISCO Steel Plant, Burnpur, West Bengal.
<b>iii) Special Steel Products</b>	i) Alloy Steels Plant, Durgapur, West Bengal. ii) Salem Steel Plant, Salem, Tamil Nadu. iii) Visvesvaraya Iron & Steel Plant, Bhadravati, Karnataka.

## 3.0 **SELECTION CRITERIA:**

### 3.1 **ELIGIBILITY**

Only firms of Cost Accountants registered with the Institute of Cost Accountants of India shall be eligible for empanelment & subsequent appointment as Cost Auditors for conducting Cost Audit of SAIL. Further, for better coordination and smooth functioning, the Cost Audit Firms having registered/branch office at National Capital Region or Kolkata or any State(s) where SAIL Plants are located shall only be considered for empanelment & subsequent appointment as Cost Auditors.

### 3.2 **COOLING OFF PERIOD**

There will be a cooling off period of one term, i.e. four years at the end of the last full term of four years. The cost auditors appointed in the last full term i.e., FY2020-21 to FY 2023-24 shall not be eligible to participate in the current tender.

### 3.3 **CRITERIA FOR SELECTION**

Selection will be made on the basis of attainment of highest aggregate marks as per the following criteria:

Sl. No.	Parameter	Selection Criteria	Basis of Marks	Mark(s) per Criteria	Maximum Marks
1.	Experience	Year(s) of establishment of Firm since date of	No. of completed years since Firm's	2 marks per completed year as	20



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		registration with ICAI.	Registration as on 31-3-2024.	on 31-3-2024.	
2.	Number of partners.	Number of partners in whole time practice in the Firm holding valid certificate of practice issued by ICAI.	Each partner (Fellow or Associate to be mentioned)	3 marks per Fellow partner and 2 marks per Associate partner	15
3.	Composition of employees.	Number of professionally qualified assistants (Cost/Chartered accountant etc.) in the Firm.	Each qualified assistant.	2 marks per qualified assistant	10
4.		Number of semi-qualified assistants (who have passed intermediate exam of Cost/Chartered accountancy etc.) in the Firm.	Each semi-qualified assistant.	1 mark per semi-qualified assistant	5
5.	Experience of Cost Audit	Experience of the Firm in conducting statutory cost audit in Central / State PSUs / Private Sector Companies.			
5(a)		For Central/State public sector company in steel sector having minimum turnover of Rs 500 crore p.a. or more.	No. of Companies Audited (name of the Company, financial year audited & turnover >= Rs 500 crore)	4 marks per Company	20
5(b)		For Private Sector Company in Steel Sector having minimum turnover of Rs 500 crore p.a. or more.	No. of Companies Audited (name of the Company, financial year audited & turnover >= Rs 500 crore)	4 marks per Company	12
5(c)		For Central/State Public Sector Company in Non-Steel Sector having minimum turnover of Rs 500 crore p.a. or more.	No. of Companies Audited (name of the Company, financial year audited & turnover >= Rs 500 crore)	2 marks per Company	10
5(d)		For Private Sector Company in Non-Steel Sector having minimum turnover of Rs 500 crore or more.	No. of Companies Audited (name of the Company, financial year audited & turnover >= Rs 500 crore)	2 mark per Company	8
TOTAL					100

Cost Audit Firm(s) securing less than 50 marks in aggregate as per the above criteria will not be considered.

### 3.4 SUBMISSION OF DOCUMENTS

Documentary evidences in support of criteria as mentioned in para 2.3 under “Criteria for Selection” above are required to be submitted. The cost audit firm may submit a copy of the letter for having registered/branch offices at National Capital Region or Kolkata or



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any State(s) where SAIL Plants are located issued by the Institute of Cost Accountants of India and an authorization letter authorizing the person to sign all tender documents on behalf of the cost audit firm. In case the documentary evidences are not provided for all the above parameters, the offer will be rejected.

### 3.5 TIE OF MARKS

In case of tie, the following sequence shall be adopted for selection:

- 3.5.1 The Cost Audit Firm having longer experience will be given preference based on the year of establishment.
- 3.5.2 The Cost Audit Firm with a longer experience of conducting Cost Audit of Companies in Steel Industry will be considered.
- 3.5.3 The Cost Audit Firm with a higher number of Fellow Members of the Institute of Cost Accountants as partners will be considered.
- 3.5.4 The Cost Audit Firm with a higher number of Associate Members of the Institute of Cost Accountants as partners will be considered.

For the purpose of selection of the Cost Audit Firm(s) in case of tie, only clause 2.5.1 of para 2.5 above will be considered. However, in a situation where even after considering clause 2.5.1, the tie continues, the remaining clauses i.e. 2.5.2 to 2.5.4 will be considered individually until the tie is broken.

## 4.0 SCOPE OF WORK

### 4.1 SCOPE OF WORK OF EACH COST AUDIT FIRM AFTER APPOINTMENT

- 4.1.1 The Cost Audit in accordance to the provisions of the Companies (Cost Records and Audit) Rules, 2014 read with the Companies (Cost Records and Audit) Amendment Rules, 2014 of the respective steel plant of the Company. Cost Audit shall also be in adherence to the relevant orders / amendments / clarification, etc issued from time to time by the Cost Audit Branch, Ministry of Corporate Affairs (MCA), Government of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India and any other statutory requirement for the purpose of Cost Audit.
- 4.1.2 Commencement of the Cost Audit and submission of the Cost Audit Report for each of the Plants under audit within the prescribed time limit specified by MCA.
- 4.1.3 Verification and certification of annexures to the Cost Audit Report for each of the plant under Cost Audit.
- 4.1.4 Submission of Observations on the Cost Accounting System being followed at SAIL Plants under Cost Audit and suggestions for improvement to SAIL.
- 4.1.5 Compilation and analysis of inter plant as well as inter-firm (as available) comparison of the product-wise cost of production and performance parameters of plants under Cost Audit and suggest actions for improvement to SAIL.
- 4.1.6 Monitoring of implementation of suggestions for performance improvement given by the Cost Auditors while carrying out the Cost Audit for the previous financial year(s).



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- 4.1.7 Specific suggestions for cost control/reduction for each Plant.
- 4.1.8 Presentation to Audit Committee and SAIL Board as and when required.
- 4.1.9 Any other area for performance improvement of Plant.
- 4.1.10 Compliance with any other instruction issued in respect of cost audit under the Companies Act, 2013.

**5.0 PERIOD OF CONTRACT:**

The period of contract shall be four years for the financial years 2024-25 to 2027-28 as per the defined scope of work as well as statutory requirement.

**6.0 REMUNERATION:**

**6.1 COST AUDIT FEE FOR FY 2023-24**

For Cost Audit of FY 2023-24, the fee approved by the Board of Directors of the Company is as under:

Product Group	Plants	Amount
<b>i) Flat Product</b>	(i) Bokaro Steel Plant, Bokaro Steel City, Bokaro, Jharkhand.	Rs.1,80,000/-
	(ii) Rourkela Steel Plant, Rourkela, Orissa.	Rs.1,80,000/-
<b>ii) Long Product</b>	(i) Bhilai Steel Plant, Bhilai, Chhattisgarh.	Rs.1,80,000/-
	(ii) Durgapur Steel Plant, Durgapur, West Bengal.	Rs.1,80,000/-
	(iii) IISCO Steel Plant, Burnpur, West Bengal.	Rs.1,80,000/-
<b>iii) Special Steel Product</b>	(i) Alloy Steels Plant, Durgapur, West Bengal.	Rs.90,000/-
	(ii) Salem Steel Plant, Salem, Tamil Nadu.	Rs.90,000/-
	(iii) Visvesvaraya Iron & Steel Plant, Bhadravati, Karnataka.	Rs.90,000/-

Goods & Service Tax (GST) shall be paid extra, as applicable. While on tour, the Cost Auditors will be reimbursed daily allowance (DA) and travelling expenses as per the prevailing rules of SAIL. In addition, the Cost Auditors will also be entitled for out of pocket expenses on actual basis with a cap of 10% of audit fee.

**6.2 COST AUDIT FEE FOR FY 2024-25 TO FY 2027-28**

Cost Audit Fee shall be decided by SAIL on year to year basis.



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## **7.0 COMPLIANCES / DECLARATION BY COST AUDIT FIRMS AT THE TIME OF SUBMISSION OF OFFER AND ON APPOINTMENT**

- 7.1 The Cost Audit Firm must not sub-contract the work.
- 7.2 The audit team will work in strict confidence and will ensure that the cost data, cost statement and cost information in respect of the operation of the Plant/Cost Centers/Company is dealt with in strict confidence and secrecy. A certificate towards maintaining confidentiality to be provided by the Cost Audit Firm on receipt of appointment letter or before commencement of Cost Audit.
- 7.3 No partner of the Cost Audit Firm is related to Managing Director / whole time Director or part-time Director of Company within the meaning of section 2 (77) of the Companies Act, 2013.
- 7.4 Neither the Cost Audit Firm nor its partner or associates have any interest in the business of SAIL.
- 7.5 The auditor will be required to issue certificate of independence.
- 7.6 The Cost Audit Firm shall have prime responsibility to ensure that the limits specified in clause (g) sub-section (3) of section 141 of the Companies Act, 2013 are not violated.
- 7.7 The Cost Auditor/Cost Audit Firm shall be free from any disqualifications as specified in sub-section (3) of section 141 of the Companies Act, 2013 read with sub-section (5) of section 148 of the Companies Act, 2013. In addition to this, Audit Firm must not be holding any assignment as Statutory Auditor or Internal Auditor of SAIL or its subsidiaries.
- 7.8 Any other compliance/declaration, if any, required under the Companies Act, 2013.
- 7.9 The cost audit firms will submit a self-certification w.r.t. points mentioned above from 6.1 to 6.11.

## **8.0 DEBARRING PROVISIONS**

The Cost Audit Firm will be debarred from getting, in future, the Cost Audit of SAIL or its subsidiaries in the following cases:

- 8.1 If the Cost Audit Firm obtains the appointment on the basis of false information / mis-statement.
- 8.2 If the Cost Audit Firm does not take up audit in terms of the appointment letter issued.
- 8.3 If the Cost Audit Firm fails to maintain confidentiality and secrecy of SAIL's cost data, cost statement and cost information.
- 8.4 If the Cost Audit Firm fails to comply with any of the conditions laid down in para7 above.
- 8.5 If the Cost Audit Firm sub-contracts the work.



8.6 Banning of Business Dealing: SAIL reserves the right, that in case of default, bad performance, fraud, deception and misconduct, etc. by any supplier / contractor / vendor, action shall be taken as per the instructions issued by SAIL from time to time w.r.t “Guidelines on Banning of Business Dealings”. (Guidelines of Banning is available on SAIL Tender Website <https://sailtenders.co.in>).

## 9.0 TERMS AND CONDITIONS

9.1 The Cost Audit team should consist of adequate number of qualified/semi-qualified assistants led by a senior partner of the Cost Audit Firm in commensurate with the size of SAIL’s Plants.

9.2 The audit team should work in strict confidence and ensure that the cost data, cost statement and cost information in respect of the operation of the Plant/Cost Centers/Company is dealt with in strict confidence and secrecy. A certificate towards maintaining confidentiality to be provided by the Cost Audit Firm on receipt of appointment letter or before commencement of Cost Audit.

9.3 The tenure of appointment shall be at the sole discretion of SAIL. At present tenure of appointment is for a period of four (4) years. However, it is expressly stated here that the said tenure is not to be construed as assured and SAIL reserves the right not to re-appoint any Cost Audit Firm at its sole discretion without assigning any reason thereof.

9.4 SAIL reserves the right to decide the number of Cost Auditors to be empanelled / appointed and assignment of Plants, addition/re-alignment/removal thereof including rotation in assignment, if necessary.

9.5 The Cost Audit Firm is required to submit their Permanent Account Number and Goods and Service Tax (GST) Registration Number along with RFP.

9.6 Other General terms & Conditions as per “GENERAL TERMS & CONDITIONS OF CONTRACT FOR PROCUREMENT OF SERVICES (SAIL – S1)” shall apply for this tender. Copy of the same is available at <https://sailtenders.co.in/STDocs/DynamicPages/FileSDPchild9827714.pdf>. Liquidated Damages and risk purchase clause at 12.7 (a) and (b) respectively of “General Conditions of Contract for Procurement of Services (SAIL-S1)” is not applicable for this tender.

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## 10.0 CHECK LIST OF DOCUMENTS

NAME OF THE TENDERER: \_\_\_\_\_

SN	PARTICULARS	Whether enclosed
	(Techno-Commercial Bid) will contain the following documents:	
1	Bid Securing Declaration (Annexure –I of tender document)	Yes / No
2	Self-attested and stamped copies of GSTIN and PAN card.	Yes / No
3	Copy of the letter for having registered/branch offices at National Capital Region or Kolkata or any State(s) where SAIL Plants are located issued by the Institute of Cost Accountants of India. (Ref. para 3.4)	Yes / No
4	Authorization letter authorizing the person to sign all tender documents on behalf of the cost audit firm. (Ref. para 3.4)	Yes / No
5	Self Certification w.r.t. para 6.1 to 6.8. (Ref. para 6.9)	Yes / No
	<b>QCBS Selection Criteria</b>	
6	Copy of the allotment of firm registration number for partnership firms issued by the Institute of Cost Accountants of India.(Ref. Annexure VII (1))	Yes / No
7	Copy of validity of certificate of practice of each partner issued by the Institute of Cost Accountants of India. (Ref. Annexure VII (2))	Yes / No
8	Copy of certificate of membership/mark sheet of each group passed by each assistant issued by the Institute of Cost Accountants of India. (Ref. Annexure VII (3))	Yes / No
9	Copy of certificate of membership/mark sheet of each group passed by each assistant issued by the Institute of Cost Accountants of India. (Ref. Annexure VII (4))	Yes / No
10	Copy of the offer letter received for doing cost audit from the company and its Profit & Loss Account & Balance sheet of that year of audit. (Ref. Annexure VII (5))	Yes / No
	<b>Undertakings / Declaration</b>	
11	Letter of Acceptance & Form of Tender (Annexure II)	Yes / No
12	Profile of Bidders (Annexure III)	Yes / No
13	Format for List of Relative Working in SAIL (Annexure-IV)	Yes / No
14	Undertaking by the bidder certifying that they have not been blacklisted (Annexure V)	Yes / No
15	Deviation Statement (Annexure VI)	Yes / No
16	Selection criteria (with supporting documents) (Annexure VII)	Yes / No



*Handwritten signature*



ANNEXURE - I

**BID SECURING DECLARATION**  
(in lieu of EMD)

(On the Letterhead of the Bidder)

**Tender Notice No.: SAIL /CMMG-CC/2024-25/OTE/Fin- Cost Auditors /028**

**Dated 30/07/2024**

Date

To,  
Steel Authority of India Limited,  
Ispat Bhawan, Lodi Road,  
New Delhi – 110003.

I/We\*, the Undersigned, declare that:

I/We understand that, according to your conditions, bids must be supported by a Bid Securing Declaration in lieu of Earnest Money Deposit.

I/ We understand that if I/We withdraw or modify our Bid during the period of validity, or if

I / We are awarded the contract and I/We fail to sign the contract, or to submit a performance security before the deadline defined in the request for bids document, I / We will be suspended for the period of one year from being eligible to submit Bids for all future tenders.

I/We understand this Bid Securing Declaration shall cease to be valid if I am/we are not the successful Bidder, upon the earlier of the receipt of your notification of the name of the successful Bidder, or (30 ) thirty days after the expiration of the validity of my/our Bid .

Signature with date: \_\_\_\_\_

Duly authorized to sign for and on behalf of \_\_\_\_\_

(IN BLOCK LETTERS)



2025

LETTER OF ACCEPTANCE OF TERMS & CONDITIONS OF THIS TENDER  
(On the Letterhead of the Bidder)

From

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To

Steel Authority of India Limited  
IspatBhawan, Lodi Road,  
New Delhi – 110003.

Name of Work: Empanelment and Subsequent Appointment of Cost Auditors for Financial Years 2024-25 to 2027-28

We have examined the Notice Inviting Tender (NIT) No. SAIL /CMMG-CC/2024-25/OTE/ Fin- Cost Auditors /028 Dated 30/07/2024 and other documents annexed herewith pertaining to the works mentioned above, I/We, offer to carry out the jobs and maintain the whole of the said premises in conformity with the Terms and Conditions mentioned in this Tender Document for the sum as quoted separately in the Price Bid.

By participation in this tender the Bidder/Tenderer is deemed to have read, understood and accepted all terms and conditions including technical and functional requirements of this tender enquiry.

We declare that we have noted & completely understood the complete tendering process and agree to abide by the rules and all technical & commercial terms given in the RFQ.

I/We undertake, if our Tender is accepted, to commence the work as specified in Description of Services and Related Terms & Conditions of this tender document, in accordance with the time schedule given to us by SAIL/ its authorised representative.

This Tender shall remain valid for acceptance by SAIL for a period of 90 days from the date of opening of the price bid/ price discovery and it shall remain binding upon us and may be accepted any time before the expiry of that period.

The Communication of acceptance of Tender by means of letter of Intent/ letter of award/ work order together with the Tender document & Tender submitted shall constitute a binding contract between us.

I/We accept all the Terms & Conditions of the tender and submit my/our unconditional bid and an acknowledgement thereof have signed all the tender papers issued and enclose the same with the Technical Bid.







I/We declare that I/We fulfill the Eligibility Conditions for Bidder as mentioned in the Tender Document. The proof/certificates as asked for are enclosed along with the Technical Bid.

I/We understand that SAIL is not bound to accept the lowest or any tender which SAIL may receive and it will be SAIL's discretion to accept or reject any or all tenders without assigning any reason whatsoever or to cancel the tender at any stage before or after the work is awarded.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

Signature: \_\_\_\_\_ with date

Name: \_\_\_\_\_

in the capacity of \_\_\_\_\_ duly authorised to sign and on behalf of  
(IN BLOCK LETTERS)

Address: \_\_\_\_\_

\_\_\_\_\_

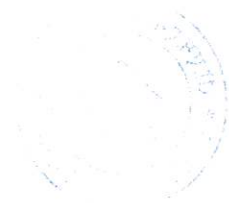


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**PROFILE OF BIDDER**

1. Name of the Cost Audit Firm :
2. Registration Number of the Cost Audit Firm with the Institute of Cost Accountants of India :
3. Particulars of the Cost Audit Firm
  - a. Address of the Firm as registered with the ICAI :
  - b. Addresses of the Branch Offices of the Firm :
  - c. Telephone No. with STD Code :
  - d. Fax No. with STD Code :
  - e. Email address of the Firm :
  - f. Website of the Firm :
  - g. PAN No. of the Firm :
  - h. GSTIN Registration No. of the Firm :
  - i. Bank Details(for payment in electronic mode) :

Authorised Signatory with Seal of the Cost Audit Firm  
(with authorization letter)



*(Handwritten signature)*

**Annexure-IV**

**FORMAT FOR LIST OF RELATIVES WORKING IN SAIL**

**(On the Letterhead of the Bidder)**

**Tender Notice No.: SAIL /CMMG-CC/2024-25/OTE/Fin- Cost Auditors /028**

**Dated 30/07/2024**

Sl. No.	Name of Employee	Designation/Pers. Number	Posted at Plant / Unit Name	Relation	Remarks, if any
1.					
2.					
3.					
4.					

Signature with date: \_\_\_\_\_

Duly authorized to sign for and on behalf of \_\_\_\_\_

(INBLOCK LETTERS)

Address \_\_\_\_\_

Contact No. \_\_\_\_\_



*Handwritten signature*

UNDERTAKING  
(On the Letterhead of the Bidder)

Tender Notice No.: SAIL /CMMG-CC/2024-25/OTE/Fin- Cost Auditors /028

Dated 30/07/2024

We hereby UNDERTAKE that we have not been debarred/black-listed by any Central/ State Government/ Public Sector Undertaking during the last 3 years. If at any point of time, it is found that we had given false information, misrepresented or concealed any fact on this, our work order will be liable for termination.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

Signature with date: \_\_\_\_\_

Name: \_\_\_\_\_ in the capacity of

\_\_\_\_\_

Duly authorized to sign for and on behalf of \_\_\_\_\_

(IN BLOCK LETTERS)

Address \_\_\_\_\_

Contact No. \_\_\_\_\_



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**DEVIATION STATEMENT**  
**(On the Letterhead of the Bidder)**

**Tender Notice No.: SAIL /CMMG-CC/2024-25/OTE/Fin- Cost Auditors /028**

**Dated 30/07/2024**

This is to declare that we accept all the terms & conditions as per the RFQ and do not have any deviations except for the following:

- a) Page No. Para no.....section .....
- b) Page No. Para no.....section .....
- c) Page No. Para no..... section .....

We understand and undertake that the aforesaid deviations may not be accepted by SAIL and the decision of SAIL in this regard shall be binding and acceptable to us.

For and on behalf of Tenderer

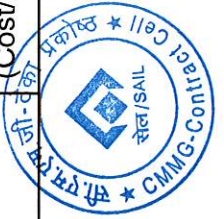
(Signature & Stamp of Authorized signatory)



*(Handwritten signature)*

**SELECTION CRITERIA**

Sl. No.	Parameter	Selection Criteria	Basis of Marks	FIRM TO FILL IN THIS COLUMN	Documentary Evidence to be submitted (Y/N)	Mark(s) per Criteria	Mark(s) Obtained	Maximum Marks as per RFP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Experience	Year(s) of establishment of Firm since date of registration with the ICAI.	No. of completed years since Firm's Registration as on 31-3-2024.	(i) Year of registration with the ICAI. (ii) Number of years till 31-3-2024.	Copy of the allotment of firm registration number for partnership firms issued by the Institute of Cost Accountants of India.	2 marks per completed year as on 31-3-2024.		20
2.	Number of partners.	Number of partners in whole time practice in the Firm holding valid certificate of practice issued by the ICAI.	Each partner (Fellow or Associate to be mentioned)	Partner-wise Name, Qualification & Membership No.	Copy of validity of certificate of practice of each partner issued by the Institute of Cost Accountants of India.	3 marks per Fellow partner and 2 marks per Associate partner.		15
3.	Composition of employees.	Number of profession-ally qualified assistants (Cost/Chartered	Each qualified assistant.	Qualified Assistant-wise Name, Qualification &	Copy of certificate of membership/mark sheet of each group passed by each assistant	2 marks per qualified assistant.		10



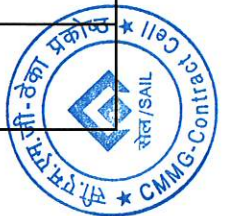
*(Handwritten signature)*

Sl. No.	Parameter	accountant etc.) in the Firm.	Membership No.	issued by the Institute of Cost Accountants of India.	Mark(s) per Criteria	Mark(s) Obtained	Maximum Marks as per RFP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4.		Number of semi-qualified assistants (who have passed intermediate exam of Cost/Chartered accountancy etc) in the Firm.	Each semi-qualified assistant	Semi-Qualified Assistant-wise Name, Qualification & Student Registration No.	Copy of certificate of membership/mark sheet of each group passed by each assistant issued by the Institute of Cost Accountants of India.	1 mark per semi-qualified assistant.	5
5.	Experience of Cost Audit	Experience of the Firm in conducting statutory cost audit in Central / State PSUs / Private Sector Companies.	Name of the Company & financial year audited	Copy of the offer letter received for doing cost audit from the company and its Profit & Loss Account & Balance sheet of that year of audit			
5(a)		For public company in steel	No. of CompaniesAudited (name of the	Name of the Company & financial year	--do--	4 marks per Company	20



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Sl. No.	Parameter	sector having minimum turnover of Rs 500 crore p.a. or more.	Company, financial year audited & turnover $\geq$ Rs 500 crore)	audited	FIRM TO FILL IN THIS COLUMN	Documentary Evidence to be submitted (Y/N)	Mark(s) per Criteria	Mark(s) Obtained	Maximum Marks as per RFP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
5(b)		For Private Sector Company in Steel Sector having minimum turnover of Rs 500 crore p.a. or more.	No. of Companies Audited (name of the Company, financial year audited & turnover $\geq$ Rs 500 crore)	Name of the Company & financial year audited	--do--	4 marks per Company		12	
5(c)		For Central/State Public Sector Company in Non-Steel Sector having minimum turnover of Rs 500 crore p.a. or more.	No. of Companies Audited (name of the Company, financial year audited & turnover $\geq$ Rs 500 crore)	Name of the Company & financial year audited	--do--	2 marks per Company		10	





Sl. No.	Parameter	Selection Criteria	Basis of Marks	FIRM TO FILL IN THIS COLUMN	Documentary Evidence to be submitted (Y/N)	Mark(s) per Criteria	Mark(s) Obtained	Maximum Marks as per RFP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
5(d)		For Private Sector Company in Non-Steel Sector having minimum turnover of Rs 500 crore or more.	No. of Companies Audited (name of the Company, financial year audited & turnover >= Rs 500 crore)	Name of the Company & financial year audited	--do--	2 marks per Company		8
				TOTAL				100

**Note**

The Firm has to fill column (5), (6) & (8) of selection criteria above. In case of insufficient space, the above information may be provided in separate sheets, duly linked with the above table heading and signed & stamped.

Date:

Place:

Authorised Signatory with Seal of the Cost Audit Firm (with authorization letter)



