

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	20-04-2024 15:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	20-04-2024 15:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Chemicals And Fertilizers
Department Name/विभाग का नाम	Department Of Fertilizers
Organisation Name/संगठन का नाम	National Fertilizers Limited (nfl)
Office Name/कार्यालय का नाम	Noida
Item Category/मद केटगरी	Financial Audit Services - Audit report; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	3 Year(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Single Packet Bid

Bid Details/बिड विवरण	
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	5 Days
Estimated Bid Value/अनुमानित बिड मूल्य	1355000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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Splitting/विभाजन

Bid splitting not applied/बोली विभाजन लागू नहीं किया गया.

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

[OM_No.1_4_2021_PPD_dated_18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017.

3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any

impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Financial Audit Services - Audit Report; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Review system & processes
Type of Industries/Functions	Fertilizer
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Bharti Grover	201301,A-11, Sector 24, Noida	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

3. Buyer Added Bid Specific SLA

File Attachment [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process.
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the

case may be.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---



NATIONAL FERTILIZERS LIMITED
(A Government of India Enterprise)

CORPORATE OFFICE

**A-11, Sector-24,
NOIDA-201301 (U.P.)**

REGISTERED OFFICE

**SCOPE Complex, Core-III,
7, Institutional Area,
Lodhi Road, New Delhi-110003**

Notice Inviting Expression of Interest (EOI) for Empanelment of Firms of Chartered / Cost Accountants for Conducting Internal Audit in NFL's Corporate Office, Central Marketing Office located at Noida, Manufacturing Units located at Nangal, Panipat, Bathinda, Vijaipur and Marketing Zonal Offices located At Chandigarh, Bhopal, Lucknow & Hyderabad for the Financial Years 2024-25, 2025-26 & 2026-27.

Application format

1. Name of the firm
2. Firm registration No.
3. Registration Date
4. No. of years of firm experience
(cut-off date is 31.03.2023)
5. Firm's PAN (attach copy)
6. Firm GST registration No. (attach copy)
7. Complete Office Address (including Branches, if any)

8. E-Mail ID of the Firm
9. The name, contact number & email ID of the Partner
who shall issue the Internal Audit Report

10. Manpower Details

(i) Details of Partners

S.N.	Name of Partner	Whether ISA/DISA Qualified	Location (HO/Branch) indicating City Name	Date of Joining in Firm	Specialization/ Area of Partner	Supporting Documents Page No.

(ii) Details of Other Audit Staff

S.N.	Name of Audit Staff	Qualification	Location (HO/Branch) indicating City Name	Supporting Documents Page No.

(iii) Experience of Statutory/ Internal Audit assignment in Central Public Sector Enterprises (CPSEs)

S.N.	Company's Name	Type of assignment	Period of assignment	Supporting Documents Page No.

(iv) Experience of Statutory/Internal Audit assignment of Company Listed at BSE/NSE having minimum annual turn-over of Rs. 500 crores.

S. N.	Company's Details		Type of assignment	Period of assignment	Turnover of the Company for the FY 2022-23	Supporting Documents Page No.
	Name	CIN				

(v) Experience of Statutory/Internal Audit assignment of Urea manufacturing Company/organization/co-operative.

S. N.	Company's Details		Type of assignment	Period of assignment	Turnover of the company for the FY 2022-23	Supporting Documents Page No.
	Name	CIN				

- vi) Professional Receipt of the firm for the FY 2022-23
(attached certified copy of firm Financial Statements)

11. Preference of ranking for Unit/Office

S.N.	Unit/Office	Preference of Ranking in number
1.	Vijaipur	
2.	CO & CMO	
3.	Panipat	
4.	Bathinda	
5.	Nangal	
6.	Chandigarh	
7.	Lucknow	
8.	Bhopal	
9.	Hyderabad	

One rank should be given for each above mentioned Unit/Office.

We confirm that we have not taken any deviation from the specified terms & conditions of the EOI documents. A copy of complete EOI document duly signed and sealed on all pages as a token of acceptance of all terms and conditions as mentioned in attached Annexure- A.

We confirm that we will execute the Internal Audit Assignment at NFL unit/office from our nearest office/ branch office as mentioned in the copy of certificate of incorporation from ICAI.

It is certified that our audit firm is not debarred/disqualified/black listed by any regulatory/statutory body or Government entity.

Signature of Partner with Seal of the Audit firm

Date :

Annexure A**1. Eligibility Criteria for empanelment of Audit firms for Internal Audit:**

The applicant firms meeting the following criteria shall be evaluated in the manner indicated below:

Sl. No.	Particulars	Points per criteria	Points	Supporting documents
1.	No. of years of firm experience (minimum 5 years)	5-10 years- 5 points 10-15 years- 10 points More than 15 years- 15 points	15	Copy of certificate of incorporation from ICAI
2.	No. of Partners	2 points for FCA partner and 1 point for ACA partner	12	-do-
3.	No. of Qualified ISA/DISA/CISA/CIA partner or employee	2 points per qualified partner or 1 point per employee	4	-do-
4.	Experience of Statutory/Internal Audit assignment in <u>CPSEs (those CPSEs which are listed on website of Deptt. Of Public Enterprises)</u> in preceding Five FYs (i.e. FY 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23). (No. of Assignments)	3 points per assignment	15	Appointment Letter issued by CPSE or C&AG as applicable
5.	Experience of Statutory/Internal Audit assignment of Company Listed at BSE/NSE having minimum annual turn-over of Rs. 500 crores in preceding Three FYs (i.e. FY 2020- 21, 2021-22 & 2022-23). (No. of Assignments)	3 points per assignment	15	Appointment Letter issued by concerned company
6.	Experience of Statutory/Internal Audit assignment of Urea manufacturing Company/organization/co-operative sector in preceding three FYs (i.e. 2020- 21, 2021-22 & 2022-23). (No. of Assignments)	3 points per assignment	15	Appointment Letter issued by concerned Company/organization/co-operative sector
7.	Professional Receipt of the firm (Minimum Rs 25 lakh)	Rs 25-50 lakh – 6 points More than Rs 50 Lakh –100 Lakh- 9 points More than Rs 100 Lakh – 12 points	12	Statement of Un-audited /Audited Profit & Loss signed by the member stating membership no. of such firm.
8.	Offices Situated in following locations:	Per Location – 3 points	12	Copy of certificate of

1. Delhi including NCR 2. Chandigarh/ Mohali / Panchkula 3. Bhopal /Indore /Gwalior/Hyderabad/ Secunderabad 4. Lucknow/Kanpur			incorporation from ICAI.
Total Points		100	

2. Selection Criteria for appointment of Internal Auditors and Other Terms & Conditions

- i) The top 30 audit firm in descending order securing 60 points (including ties, if any) and above awarded as per selection criteria mentioned above shall be considered for empanelment for a period of 3 years (i.e. FY 2024-25, 2025-26 & 2026-27).

The work shall be assigned to the empanelled firm in the following ranking:

Location of Unit/Office	Ranking
i) Vijaipur	1
ii) CO & CMO at Noida	2
iii) Panipat	3
iv) Bathinda	4
v) Nangal	5
vi) Chandigarh	6
vii) Lucknow	7
viii) Bhopal	8
ix) Hyderabad	9

If any of the firm does not accept the assignment offer for any unit/office, assignment offer shall be given to the next firm of the empanelled list (i.e. from ranking 10 onwards) irrespective of the ranking of unit/office. However, in case of tie of the awarded points; preference would be given to the firm that was incorporated earliest.

Assignment shall be awarded to one applicant for one location only. However, any firm from the empaneled list can be assigned any one or two unit/office at the discretion of NFL, if No. of empaneled Firms is less.

- ii) NFL, at their discretion, shall evaluate the Assignment of work for the FY 2024-25 & 2025-26 subject to satisfactory performance of the Internal Audit firms based on the following evaluation criteria :

S.N.	Evaluation Criteria	Point Obtained
1.	Commencement & Completion of phase wise internal audit as per time schedule mentioned at S. N. 4 or revised schedule as agreed mutually.	5 –With in time 4- 1 week delay of 3- Two week delay 2-Three week delay 1- Four week delay 0- More than four week
2.	Qualitative discussion on significant observations of audit with Head of Unit/ZO/CO/CMO and Finance Head in each phase	Up to 5
3.	Suggestions given for the improvement	Up to 5

4.	Submission of final report of phase wise internal audit as per time schedule mentioned at S. N. 4 or revised schedule as agreed mutually.	5 –With in time 4- 1 week delay of 3- Two week delay 2-Three week delay 1- Four week delay 0- More than four week
5.	Quality of phase wise Internal Audit report	Up to 5
Total		25

Internal Audit firms shall obtain minimum 15 marks during the evaluation of assignment given in previous year (i.e. FY 2024-25 & 2025-26) for renewal of assignment for next year (i.e. FY 2025-26 & FY 2026-27).

3. Scope of Work: Major Areas to be covered during the Internal Audit of Units/CO/CMO/Zonal Offices include the following :

- i) Accounts including establishment accounts
- ii) Materials Department & Stores Accounts Section
- iii) Contracts, Works and Bills Payable Section
- iv) Capital Expenditure including Project initiation and approvals & Review of contracts
- v) Human Resource Departments
- vi) Operations
- vii) Township, Guest House, Hospital at all Units and Company funded Schools being run at Units
- viii) Record Retention & Long Term Storage
- ix) Direct & Indirect Tax Compliance
- x) Invoicing and Trade Receivables for Urea, Industrial Products
- xi) Appointment of Handling & Transportation Contracts
- xii) Import of Fertilizers & other tradable items
- xiii) Freight Subsidy Claims
- xiv) CSR and Agricultural extension activities
- xv) Appointment of Dealers & Central Stockiest
- xvi) Manpower consultancy provided to RFCL
- xvii) HBA & Conveyance advance documents.

Note : Details guidelines for the above areas will be given at the time of appointment.

4. Indicative Time schedule: The Internal Audit for the FY 2024-25 has to be conducted as per Internal Audit Programme of NFL in the following 4 phases:

Phase	Period of Audit	Draft Audit Report by Auditors	Reply by the offices	Final Report to be Submitted by auditors
1 st	April to May	25-06-2024	09-07-2024	16-07-2024
2 nd	June to August	17-09-2024	26-09-2024	03-10-2024
3 rd	September to November	17-12-2024	24-12-2024	31-12-2024
4 th	December to March	14-04-2025	18-04-2025	22-04-2025

The above mentioned time schedule is to be maintained.

5. Deployment of Minimum Staff & Period of Working Days for conducting Internal Audit and Annual Audit Fees: These are as under:

S. N.	Units/ Offices	Minimum number of staff to be deployed & No. of working days in each phase for each Unit/Office	Annual Audit Fees in Rs. (excluding GST) for		
			FY 2024-25	FY 2025-26	FY 2026-27
1.	Corporate Office, Noida	i) One Chartered/ Cost Accountant for 2 days.	139000	146000	153000
	Central Marketing Office Noida	ii) Two semi-qualified persons /article assistants for 5 days.			
2.	Nangal Unit	i)One Chartered/Cost Accountant for 2 days	167000	174000	183000
3.	Bathinda Unit	ii)Four semi qualified persons/ article assistants for 10 days for Vijaipur Unit & Three semi qualified persons/ article assistants for 6 days for other units.	167000	174000	183000
4.	Panipat Unit		167000	174000	183000
5.	Vijaipur Unit		223000	234000	246000
6.	Zonal Office, Chandigarh	i) One Chartered/ Cost Accountant for 2 days.	125000	131000	138000
7.	Zonal Office, Bhopal	ii)Two semi qualified persons/ articled assistants for 5 days.	139000	146000	153000
8.	Zonal Office, Lucknow		139000	146000	153000
9.	Zonal Office, Hyderabad		89000	93000	98000
Total			1355000	1418000	1490000

The Senior Partner/Partner of the firm should also visit the Unit/Office for 1 day during the II & IV phase audit for discussion of significant observations with the Head of Unit/Office and Finance Head.

In addition to audit fees mentioned above, re-imbursement of Travelling, Boarding, Lodging, Local transport expenses are given in the following manner:

Travelling Expenses	Local Transport	Lodging & Boarding (for non local firms only)
To-and-fro fare limited to 2nd AC Rail fare will be reimbursed against documentary proof for the journey performed by the team of auditors. However, if	Local transport at the touring station to and fro Railway Station/ Bus Stand and Company's Guest House/Place of Stay to place of work at the	<p><u>For Vijaipur /Bathinda/ Panipat & Nangal Unit:</u></p> <p>The lodging will be provided in NFL guest house free of charge. The partner of the firm shall be entitled for VIP accommodation.</p>

Partner visits, he may travel by rail/own vehicle and reimbursement shall be limited to AC 1st class rail fare. The re-imbursement of Travelling expenses is subject to payment of fare from Delhi/ Nearest firm office to concerned Unit/ Office or actual whichever is lower.	units shall be provided by the company. However, the local transport charges at the originating station, the reimbursement shall be limited to Rs.800/-for partner by Taxi and Auto charges of Rs.250/- for others audit team members.	However, boarding charges in NFL guest house will be reimbursed to the firm on submission of bill limited to Rs 250/- per audit team member per day and Rs 400/- for the partner per day. <u>For ZO Bhopal/ Chandigarh/ Lucknow/ Hyderabad and CO & CMO:</u> The lodging & boarding charges for partner will be Rs. 3500/- per day and Rs. 1500/- for other audit team members per day per person, or actual whichever is lower.
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Note : The charges for Travelling Expenses and Lodging & Boarding shall be reimbursed on submission of documentary evidence and Local Transport shall be reimbursed on submission of self certificate provided by individual team members.

6. **Payment Terms:** The payment of audit fee would be made in terms of percentage specified below on submission of final audit report and Invoice, phase- wise (as mentioned at Para 5). The payment will be verified and released by F&A Department of concerned Office/Units/Zone, subject to deduction of Income –Tax at source as applicable.

Statutory Taxes etc.: All the other taxes or other statutory levies etc shall be paid extra.

The payment would be released on Phase basis (for all the offices/units/Zones), as under:

S. N.	Phase/ Period	% of Total Fee Payable
1.	1st Phase. (April to May)	20%
2.	2nd Phase (June to August)	25%
3.	3 rd Phase (Sept. to Nov.)	25%
4.	4 th Phase (Dec. to March)	30%

7. Reporting Requirements

Internal Audit Reports should be divided into following parts namely:

- i) **Part-I Significant Observations & Reservations:** This part should contain the internal auditor's comments on all such Significant Observations & Reservations, if any, for conducting the internal audit which the internal auditors should bring to the notice of management, along with their financial implications, if any, & risk associated with the observation. This part should also bring out deviations or non compliance by Units/ZO/CO & CMO from policies, system and procedure prescribed by NFL. The observations should be self contained paras with appropriate titles and report should be as per Annexure-1.

ii) Part-II Final Audit Report and Executive Summary:

This part should contain the internal auditor's observations on routine working indicating each area as mentioned in para 2 regarding scope of work along with compliances, if any, on the earlier period report. The observations should be self contained paras with appropriate titles and report should be as per Annexure 2.

The report should also contain references to areas where no adverse observations have been noted. In respect of other areas, specific suggestions for improvement, if any, may also be highlighted for each area.

The report should be supplemented by a statement indicating particulars of records checked along with their volume and value as compared to the total volume and value of the transactions.

iii) **Part-III** : This part should contain the internal auditor's report on

(a) Surprise Check on Weighment of Industrial Products (applicable to ZO only) - as per Annexure 3

(b) Surprise Check of Rake at Unloading Point (applicable to ZO only)-as per Annexure -4

(c) Surprise Check of Private Warehouse (applicable to ZO only) - as per Annexure -5.

The following may also be kindly ensured by Internal Auditors:

- i) A detail indicating the audit staff deployed their designation and the period of audit in each phase.
- ii) The observations of audit should be discussed with Head of Unit/ZO/CO/CMO and Finance Head in each phase. The report should be prepared after duly taking in to account the additional information that may be provided/obtained during such discussions.
- iii) The reports are to be submitted in two copies for each phase of audit. One copy addressed to IA Deptt, C.O. at Noida and Second copy should be addressed to Head of Unit/ZO/CO/CMO. Soft Copy of the full report will also be mailed on the email-ids provided in due course.

8. General Terms and Conditions

- i) This EOI is only for the purpose of empanelment of Firms and does not guarantee/assure allotment of Internal Audit/any other assignments.
- ii) Only empanelled firms will be intimated about the decision on empanelment.
- iii) The Company reserves its right to accept or reject any application(s) without assigning any reasons thereof. The decision of the NFL for empanelment of Firms shall be final and binding upon the firms participating in the process of empanelment.
- iv) The Internal Auditor will ensure that the information obtained in respect of the working /operation of the NFL is maintained in strict confidence and secrecy at all times, including after the completion of the assignment. All such information shall remain exclusive property of NFL at all the times. A certificate towards maintaining

confidentiality is to be provided by the Audit firm at the time of acceptance of Audit assignment.

- v) If progress/performance of the audit team is not found satisfactory, NFL's management reserves the right to terminate the appointment of the Firm, without assigning any reason whatsoever.
- vi) No request for change of Office/Branch office shall be entertained during the assignment period.
- vii) The Audit Firm will be debarred from getting, in future, Internal Audit assignments in NFL in the following cases:
 - a. If the Firm obtains the appointment on the basis of misrepresentation of information / misstatement of facts at the time of submission of application/documents along with EOI.
 - b. The Audit Firm is found to have sub-contracted the work.
 - c. If the Firm does not take-up audit in terms of the appointment letter.
 - d. If the Firm does not submit the Audit Report, complete in all respects in terms of the appointment.
 - e. If an applicant resorts to any frivolous, malicious or baseless complaints/ allegations with an intent to hamper or delay the EOI process or resorts to canvassing/ rigging/ influencing the EOI process.
- viii) Firms which have already served NFL as Internal Auditors in the three preceding years i.e. 2021-22, 2022-23, 2023-24 shall not be eligible for the subject EOI. Any bid received from such firms shall deemed to be an unsolicited bid.

9. Requirements for application to be considered Valid.

- i) Incomplete application would be summarily rejected. The application should be unconditional. Conditional application would be summarily rejected.
- ii) The applicant is not entitled to any compensation for the expenses incurred in connection with the preparation and submission of application.
- iii) NFL reserves the right to reject any offer in part or full without assigning any reasons thereof.
- iv) NFL shall always be at liberty to reject or accept any offer or offers or part thereof at its sole discretion. The submission of offer shall have no cause of action or claim against NFL for rejection of offer. The firm, whose offer is not accepted shall not be entitled to claim any costs, charges and expenses incidental to or incurred in connection with submission of offer or its consideration by NFL, even though NFL may opt to modify/withdraw the terms and conditions laid down in EOI or does not accept the offer or cancel the EOI as a whole.
- v) No Firm engaged for Internal Audit work will be allowed to sub-contract the job awarded to it.
- vi) All the documents should be signed by a Partner with his/her name under the seal of the firm.

10. Action against the Successful applicant

Failure to act according to EOI conditions, non-fulfillment of any or whole of

the contract may entail de-listing of the firm in addition to taking other appropriate action against the Firm.

11. Arbitration

“Any dispute or difference whatsoever arising between the parties out of or relating to the construction, meaning, scope, operation or effect of this contract or the validity or the breach thereof shall be resolved amicably through negotiations by the Parties. A “Notice of Dispute” shall be given by the party seeking resolution of a dispute to other party. If the dispute is not resolved within Thirty (30) days from the notice, the dispute shall be referred to arbitration as per the procedure mentioned herein below:

A written notice shall be given by the contractor invoking arbitration to National Fertilizers Limited through ED (IA), NFL.

Where the claim including determination of interest, if any, being claimed upto the date of commencement of arbitration does not exceed Rs. Five crore, the reference shall be made to a sole arbitrator. The parties shall mutually agree on the name of sole arbitrator. In case of disagreement upon the name of the sole arbitrator, the appointment of Sole Arbitrator shall be done in accordance with the provisions of Arbitration & Conciliation Act, 1996.

Where the claim including determination of interest, if any, being claimed, upto the date of commencement of arbitration exceeds Rs. Five crore, the reference shall be made to arbitral tribunal consisting of three arbitrators. Each party shall nominate one arbitrator each within 30 days from the date of receipt of notice of invocation of arbitration and two nominated arbitrators shall appoint the presiding arbitrator within 30 days thereafter. If a Party to the dispute refuses or neglects to nominate an arbitrator on its behalf within the period specified, or the two arbitrators fails to nominate Presiding arbitrator, appointment of Arbitrator(s) shall be done in accordance with the provisions of Arbitration & Conciliation Act, 1996.

The Arbitration proceeding shall be governed by the Arbitration & Conciliation Act, 1996 and any further statutory modification or re-enactment thereof and the rules made thereunder.

It is agreed by and between the parties that in case a reference is made to the Arbitrator for the purpose of resolving the disputes/differences arising out of the contract by and between the parties hereto, the Arbitrator shall not award interest on the awarded amount more than the rate SBI PLR/Base Rate applicable to NFL on date of award of contract.

The seat and venue of arbitration shall be Delhi.

The cost of the proceedings shall be equally borne by the parties, unless otherwise directed by the arbitral tribunal. The decision of the arbitral tribunal shall be final and binding on all parties.”

12. Jurisdiction

In respect of all EOI conditions, the decision of NFL shall be final and binding. The venue of the Arbitration shall be Delhi & Delhi courts will have exclusive Jurisdiction.

List of Documents to be attached along with the application / EOI

Interested firms are advised to go through the contents of the EOI documents carefully and submit the **self attested copies** of the following documents in proper sequence along with the EOIs as described here under:

1. Typed Application to be filled & signed.
2. Latest Registration certificate of the firm issued by The Institute of Chartered Accountants of India/The Institute of Cost & Management Accountants of India
3. Certificate of DISA/CISA, if any, issued by the respective Institutes
4. Copies of Appointment letter showing experience of Statutory/ Internal Audit assignment in CPSEs **(those CPSEs which are listed on website of Deptt. of Public Enterprises)** in preceding five Financial Years (i.e. FY 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23).
5. Copies of Appointment letter showing experience of Statutory/Internal Audit assignment of Company Listed at BSE/NSE having minimum annual turn- over of Rs. 500 crores in preceding three Financial Years (i.e.FY 2020-21, 2021-22 & 2022-23).
6. Copies of Appointment letter showing experience of Statutory/Internal Audit assignment of Urea manufacturing Company/organization/co-operative sector in preceding three Financial Years (i.e.FY 2020-21, 2021-22 & 2022-23)..
7. Copy of profit & loss accounts of the firm for the year ended 31.03.2023 showing professional receipt of the firm
8. Copy of PAN
9. Copy of GST Registration

Note : Only the certificates pertaining to relevant years shall be considered.

Annexure – 1

File No. _____

Dated: _____

Audit Committee of Board of Directors,
National Fertilizers Limited,
New Delhi.

**Subject: Significant Observations of Internal Audit in respect of
_____ (Unit/Office) for the period _____ to _____**

Non-Technical Audit

Sirs,

We have conducted the Internal Audit of _____ (Unit/Office) for the period
_____ to _____. The significant points observed during the Audit are
indicated below for kind information and necessary action :

S.N.	Audit Queries/Observations	Reply as given by the Auditee Unit/Office	Internal Auditor's final Comments/Sug gestions	Associate Risk (High/Medium /Low)

Thanks,

Yours faithfully,

(Signature)

Name & Address of the Auditors/Firm

File No. _____

Dated: _____

**Final Audit Report and Executive Summary of _____ (Unit/Office) for the
Period _____ to _____.**

Non-Technical Audit

S.N.	Audit Queries/Observations	Reply as given by the Auditee Unit/Office	Internal Auditor's Final Comments/Suggestions

Signature

Name & Address of the Auditors/Firm

REPORT ON SURPRISE CHECK ON WEIGHMENT OF INDUSTRIAL PRODUCTS

Report No. _____

Dated: _____

1. Name of the Product :

2. i) D.I.No. and date :

ii) Qty. as per D.I. :

3. Date and time of Surprise Check :

4. Particulars of tanker/truck:

i) Tanker/Truck No. :

ii) Capacity of the tanker/truck

a) Gross Weight :

b) Tare Weight :

c) Net Weight Loaded :

iii) Weight found on surprise check :

iv) Discrepancy, if any :

5. Remarks if any :

(Signature)

NFL Representative

(Signature)

Driver

(Signature)

Internal Auditor

REPORT ON SURPRISE CHECK OF RAKE AT UNLOADING POINT

Report No. _____

Dated: _____

1. Name of the Rail Head :
2. State :
3. Wagon Particulars:
 - i) RR Number & Date :
 - ii) Wagon No. :
 - iii) Product :
 - iv) Quantity :
 - v) Date of Arrival :
 - vi) Weather Condition at the time of Unloading :
 - vii) Condition of Seal at the time of Unloading :
 - viii) Condition of the Wagon:
 - Roof
 - Floor
 - Door
 - Others causing damage to Bags
 - ix) Number of Bags Damaged :
 - x) Number of Bags Mended :
 - xi) Number of Bags Requiring Standardization :

(Signature)
NFL Representative

(Signature)
H&T Contractor

(Signature)
Internal Auditor

REPORT ON SURPRISE CHECK OF PRIVATE WAREHOUSE

Report No. _____

Dated: _____

1. Location :

2. Address :

3. Date of Inspection :

4. Observations:-

i) Stack Size and Height

ii) Physical Stock vs. Book Stock

iii) Number of Empty Bags Available

No. of Bags _____ Since When _____

iv) Quantity of Damaged Stock

v) Standardization proposed to be taken up on

vi) Material in transit

Details of RR Nos.	Date	Product	Qty. in MT's

vii) Any leakage from the roof or sides

viii) Nature of Dunnage provided

5. Last report sent by Warehouse on :

6. Latest bill sent on :

7. Details of bills pending :

8. Overall Comments :

(Signature)

NFL Representative

Name:

Designation:

(Signature)

Warehouse In-charge

(Signature)

Internal Auditor