

**EMPANELMENT/APPOINTMENT OF COST AUDITORS FOR THE FINANCIAL YEAR
2023-24 to 2025-26**

Cement Corporation of India Limited (CCI Ltd.) invites Expression of Interest (EOI) for Empanelment/ Appointment of cost Auditors for it's Plant located in the stateTelangana only, for the financial Year 2023-24 to 2025-26. The Bidder's are requested to visit the website of CCI: www.ccilttd.in and click on "Tenders" tab to view the General Terms & Conditions (GTC) of the contract. Bidders are advised to go through the detailed GTC and successively submit the various Annexure as given in the table below.

One firm can apply in only one unit and hence can participate in any one of the three tenders for appointment of Cost Auditor. In case, any firm bids for more than one unit then all the quotations of that firm in all three tenders pertaining to appointment of Cost Auditors will be rejected by CCI

Interested firms having requisite experience in Cost Audit may submit their application in prescribed format through electronic form with subject heading "Empanelment/Appointment of Cost Auditors". All the documents should be signed with the seal of the firm and scanned subsequently into one PDF file and emailed to ss.hussain@ccilttd.in.

Last date for submission of application is **09.09.2024**. Application received after this date shall be rejected. Further In case of any query, please contact Mr. S.S.Hussain (Fin) Mob No 88894 12671.

Annexure: I

(On letterhead of Firm)

Annexure-I

Format of the offer for Cost audit of Tandur Unit

1. Details of Establishment

Name of the Firm:	
Registration No. of the Firm:	
Date of Registration of the Firm:	
PAN No. of the Firm:	
GST Registration No. :	

2. Detail of Head Office and Branch Office

	Address	Date of Establishment	ContactPerson/Mobile No./other contact No.	E- mail	Supporting document
Head Office					
Branch Office 1					
Branch Office 2					

3. Detail of Partners

SINo.	Name of	Membership	Date of	No. of years	Supporting
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	the Partner	No.	joining the firm as Partner	completed in full time practice	document

4. Details of experience in Cost Audit in last 5 financial years (in reverse chronological order).

SINo.	Name of the Company	Fin. Year of Audit	Turnover of the Company (Rs. in Crore)	Supporting document

Please furnish experience in Cost Audit of companies including experience in PSU and Cement Companies.

Note:-

- All supporting proofs/ documents in respect of evaluation criteria must be submitted with the tender.
- List of documents to be submitted along with the tender (YES/NO wherever applicable):

S. No.	Particulars	Yes/No
1	Latest registration certificate of the firm issued by The Institute of Cost Accountants of India w.r.t the information related to the year of establishment of Head Office, Branch Office(s), address(es), details of partners along-with their membership nos. etc. Particulars as indicated in the Certificate(s) will be treated as conclusive and used for the purpose of evaluation of tender.	
2	Copy of Firm's PAN card	
3	Copy of Firm's GST Registration.	
4	Certificate of practice issued by Institute of Cost Accountants of India to partners/ firm.	
5	Copies of appointment letters for Cost Audit in evidence of experience.	
6	Is firm registered and set up on or before 31-03-2019	
7	Certificate declaring that the firm is eligible for appointment and is not disqualified for appointment under Companies Act 2013	
8	Annexure-II on firm letter head duly stamped and signed.	

- A copy of complete tender document duly signed as a token of acceptance of all terms and conditions and sealed.
- All the pages of offers and documents are to be signed by the partner owner of the firm along with seal of the firm.

Declaration:-

I, _____, Partner of the Firm _____, hereby declare that the above information furnished is true & correct to the best of my knowledge and I/we will abide by the Terms & Conditions set by the company for the appointment of Cost Auditors.

Signature and seal of the firm

(On letterhead of Firm)

Annexure-II

Declaration of Eligibility
(By the Cost Accountant Firm)

We, M/s (name of Cost Accountant Firm) hereby certify that we have not been banned/de-listed/de-barred from business by any PSU/Govt. department during last 03 (three) years.

(Signature and seal of the firm)

SPECIAL TERMS AND CONDITIONS

In addition to the General Terms & Conditions of the tender under Part-I & II, the following special terms & conditions will also apply to the contract.

These special terms & conditions, if contradictory to any conditions given in tender document, shall prevail upon the conditions given therein:

1. Introduction:

Cement Corporation of India Limited (CCI), a Public Sector Enterprise of the Govt. of India with an authorised share capital of Rs.800 Crore which is the only Central PSU in the country for manufacturing of Cement. CCI was incorporated in the year 1965.

CCI is presently operating three plants, with annual installed capacity of 14.46 Lakh MT. The operating plants are situated at Tandur (Telengana) with installed capacity of 1 million tonne, Bokajan (Assam) with capacity of 1.98 Lakh MT and Rajban (Himachal Pradesh) with 2.48 Lakh MT capacity.

2. CCI Unit for which Cost Auditors are to be appointed.

Company intends to appoint Cost Auditor for F.Y 2024-25 to 2026-27 for it's Plant located in the stateTelangana only. The firm appointed for Rajban unit shall be designated as Lead Cost Auditor for the corporation for consolidation & its certification as lead auditor.

3. Scope of Work:

Detailed scope of work shall be as under:

To Carry out Cost Audit of the Cement Plant of Company in accordance with the provisions of Section 148 of the Companies Act, 2013 and provisions of the Companies (Cost Records and Audit) Rules 2014 as amended from time to time. Cost Audit shall be in adherence to the relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt. of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time.

Lead Cost Auditor designated by the Company shall consolidate Cost Audit Reports and annexure to cost audit reports of all three operating units as certified by the respective Cost Auditors of the unit. Lead Cost Auditor shall also work for conversion of Consolidated Cost Audit Reports in XBRL mode, filling the same with Central Government and other associated works at Corporate Office, Lodhi Road New Delhi. Compliance with any other instruction issued in respect of cost audit under Companies Act, 2013. Attending formal meetings with the Company management, Audit Committee/Board of Directors of the Company in connection with the Cost Audit Work.

4. Cost Audit Team

The Cost Audit team should consist of adequate number of qualified/semi-qualified assistants led by a partner of the Firm for the Cost Audit work of Tandur unit.

5. Cost Audit Fees:

- 5.1. Audit Fee is to be quoted in the price bid format. Bidding firms may please note that apart from the Audit Fee, no other amount shall be reimbursed to the firm except what is mentioned at para 5.3. The audit fee shall be considered as inclusive of all expenses. Applicable GST shall be paid extra.
- 5.2. In the case of operating plants, CCI has the facility of Guest House, free lodging and boarding shall be provided by the unit subject to availability.
- 5.3. In case the partner of a firm is invited to visit Corporate office New Delhi, if required by the Audit committee or for any other purpose, Travelling & Daily Allowance shall be paid extra for one partner and the same shall be regulated based on actual amount incurred. For this purpose, the partner of the firm shall be considered equivalent to the level of Executive Director as per CCI's T A rules. In case, the meetings are to be done in video conference mode, no such expenses shall be reimbursed.

5.4. **Minimum Fees:**

1. **Tandur Unit** : **Rs. 40,000/- per annum. (GST Extra)**

6 Eligibility Criteria

- 6.1. To be eligible to apply for Cost Audit, a firm of Cost Accountants should have been registered and set up on or before 31-03-2019.
- 6.2. As on 1st April 2024 and till the date of applying for the tender, the Cost Accountant firm should have minimum 2 partners having experience of minimum 3 years. The requirement of minimum number of partners is considering partners who are in whole time practice only. Partners having part time practice shall not be considered as a partner for the purpose of eligibility criteria.
- 6.3. The Firm should have experience of cost audit in PSU during last 5 years.
- 6.4. The Firm should have experience in Cement Sector in last 5 years.
- 6.5. The firm quoting lowest amount (L-1) in Tandur Unit shall be considered for selection. In case of joint L-1, the following sequence shall be adopted for selection:
 - a) Firm of Cost Accountants with longer experience shall be given preference based on the date of registration.
 - b) Firm with a higher number of Fellow and/or Associate Members of the Institute of Cost Accountants of India as partners shall be given preference.
- 6.6. One firm can apply in only one unit and hence can participate in any one of the three tender for appointment of Cost Auditor. In case, any firm bids for more than one unit then all the quotations of that firm in all three tenders pertaining to appointment of Cost Auditors will be rejected by CCI.

7 Other Terms and Conditions:

- 7.1. The Company reserves the right to accept / reject any or all the tenders without assigning any reason whatsoever thereof.
- 7.2. Overwriting/correction/erase and/or use of white ink should be avoided in the offer. However, if any overwriting/correction/erase is inevitable, the same should be authenticated with the signature & seal of authorised person of applicant firm.
- 7.3. Information related to Firm of Cost Accountants and selection criteria shall be submitted in the Annexure-I.
- 7.4. Declaration that Firm of Cost Accountants have not been banned/de-listed/debarred from business by any PSU/Govt. Department during last 03 (three) years shall be submitted in Annexure-II.
- 7.5. Company shall deduct TDS/any other tax/levy as per prevailing rules/rates.
- 7.6. All the pages of the proposal document shall have to be signed by the applicant firm(s) with the firm's seal and documents submitted along-with the offer shall also have to be authenticated by the authorized signatory of the applicant firm(s) with the firm's seal.
- 7.7. The tender should be applied strictly as per terms and conditions laid down in the document. All the documents should be signed with the seal of the firm and scanned subsequently into one PDF file and uploaded at the time of tendering.
- 7.8. The period of appointment for Cost Audit shall be for a period of 3 years. However, apart from the reason mentioned in para 6.2, CCI reserves to right to rescind the appointment at the end of either 1 year or 2 years if the performance of Cost Auditor will be found unsatisfactory. CCI management shall have the sole discretion of deciding what is 'unsatisfactory performance'.
- 7.9. CCI shall maintain a panel of Cost Accountant firms other than L-1. In case of appointed firm being dropped within the period of 3years, as mentioned in Para 7.8, the Cost Audit of the concerned unit shall be offered to the list of firms in the panel in order of L-2, L-3 and so on who matches the fee quoted by L-1 firm.

8 Compliances / Declarations /Certificates by firm(s) to be provided by the Cost Accountant firm on appointment:

- i. The Cost Accountant firm shall not sub-contract the assigned audit work.
- ii. The Cost Audit team shall work in strict confidence and shall ensure that all information obtained during the course of audit shall be dealt with in strict confidentiality and secrecy.
- iii. Assigned Cost Audit work of the unit shall be completed within time frame specified by the Company.

- iv. No partner of the Cost Accountant firm should be related to either Chairman and Managing Director or any Whole Time Directors or Part Time Directors of the Company within the meaning of the Companies Act, 2013,
- v. Neither the Cost Accountant firm nor its partner(s) or associates should have any interest in the business of the Company,
- vi. The Cost Auditor will be required to submit a certificate declaring that:
 - The firm is eligible for appointment and is not disqualified for appointment under the Companies Act 2013;
 - The list of proceedings against audit firm or any partner of the audit firm pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct.
- vii. The firm satisfies the eligibility criteria. The number of partners not having full time practice has been ignored.
- viii. The Cost Accountant firm shall ensure that data given to the Auditor by company and any information generated from the data provided shall not be used by the Auditor for any other purpose.

9 Debarring Provisions:

The Cost Accountant Firm will be debarred from getting, in future, the Cost Audit of CCI:

- i. If the Firm obtains the appointment on the basis of false information/misstatement.
- ii. If the Firm does not take up audit in terms of appointment letter.
- iii. If the Firm fails to maintain/honour confidentiality and secrecy of the Company's financial or non-financial information.
- iv. If the Firm fails to comply with any of condition laid down in tender document or appointment letter.

PRICE BID FORMAT

PROFORMA FOR COMMERCIAL/PRICE BID (For conducting Cost Audit of CCI, Tandur Unit for the Financial Year 2024-25 to 2026-27).

Annual Professional Fees for Cost Audit for the FY 2024-25 to 2026-27 (Inclusive of all expenses):

PARTICULARS	TOTAL AMOUNT PER ANNUM (IN RS.) INCLUSIVE OF GST
Annual Professional Fees for Cost Audit (For any one unit).	

Notes:

1. Please refer clause no 5 and 6 of the Special Terms and Conditions for selection criteria.

(Signature and seal of the firm)