

EASTERN COALFIELDS LIMITED

(A subsidiary of Coal India Limited)

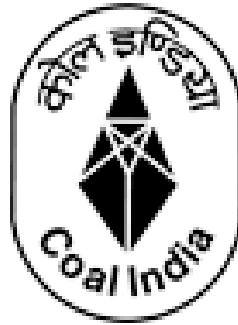
EOI notice no.: ECL/IAD/2019-20/02

Dated 14.03.2020

Open e-Tender

EOI Document

**Selection, Empanelment and appointment of Store Auditors
for the year 2019-20 and onwards.**



Eastern Coalfields Limited

Sanctoria, Po- Dishergarh

Dist – Paschim Bardhman (WB)

Pin – 713333, INDIA

Invitation for Bids (IFB)

1. Eastern Coalfields Limited, a subsidiary of Coal India Limited (A Govt. of India Undertaking) having its registered office at Sanctoria, PO. – Dishergarh, Dist – Paschim Bardhman (West Bengal), Pin – 713333, India, invites online bids through e-tender on CIL's e-procurement portal (<https://coalindiatenders.nic.in>) for empanelment of practising Chartered Accountant or Cost Accountant or a Firm of Chartered Accountants / Cost Accountants registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India for conducting the Store audit at all Central stores, Regional stores, Area stores, Neamatpur Central Workshop, Ukhra & Poniat Workshop, Mugma Workshop and Barakar Engg. & Foundry Workshop for physical verification of all store and spare items lubricants & including diesel as specified in Scope of Audit (**Annexure-A**) and Terms of Reference (**Annexure-B**).
2. All supporting documents regarding Application Format (**Annexure-D**), such as Firm Profile, Constitution Certificate, Certificate of Practice, Membership Certificate, Mark Sheets/Certificate of IPCC/Inter Examination, Appointment letters and Statement of Accounts etc. in support of selection criteria (**Annexure - C**) duly signed with seal must be uploaded. In absence of documentary evidence, no marks will be accorded to a particular criterion, without assigning any reason.
3. A declaration to the effect that all the terms and condition of tender including Annexure-A, B, C & D has been accepted unconditionally must be submitted along with the application.
4. The complete offers including Application Format, indicating current status as on date of submission of tender, should preferably be typed in the letter head of the firm. No hand written offer will be accepted.
5. Overwriting / corrections/erasing and use of white ink should be avoided. However, if any correction is inevitable, the same should be authenticated with signature and seal.
6. Eastern Coalfields Limited reserves the right to reject or accept or withdraw the tender in full or part, as the case may be, without assigning any reasons thereof. No conditional offer will be accepted.
7. The complete tender document shall be available in the CIL's e- procurement portal <https://coalindiatenders.nic.in> for downloading and submission of offer. The complete tender document shall also be available on ECL's website www.easterncoal.gov.in and CPP website <https://eprocure.gov.in> for downloading only.
8. There will be no physical/manual sale of tender document. There is no Tender Fee and the bidders can download tender document free of cost from any of the websites mentioned above.

9. Details of tender:-

1	Tender No.	Tender No.: ECL/IAD/Internal Auditor/2020/02 Dated 14.03.2020
2	Type of Tender	Open Domestic Tender
3	Estimated value of Tender	Rs. 64,94,010.00
4	Tender Fee	NIL
5	Earnest Money Deposit	Not Applicable
6	Subject of Tender	Selection, Empanelment and appointment of Store Auditor for the year 2019-20 and onwards.
7	e-Publishing date of Tender	16.03.2020 at 12:00 PM
8	Downloading of Tender Document	
	i) Starts on	16.03.2020 at 12:00 PM
	ii) Close on	26.03.2020 at 12:00 PM
9	Seeking Clarification	
	i) Starts on	16.03.2020 at 12:00 PM
	ii) Close on	19.03.2020 at 17:00 PM
10	Online Submission of offers	
	i) Start Date and Time	16.03.2020 at 12:00 PM
	ii) Last Date and Time	26.03.2020 at 12:00 PM
11	Due date of opening Tenders	27.03.2020 at 12:00 PM

10. The offers have to be submitted online through the CIL's e-procurement portal <https://coalindiatenders.nic.in>. The tenderer has to get themselves enrolled on the above portal and follow the procedure laid therein for submission of offer. The Online Bidder Enrolment is free of cost and one-time activity only.

11. There is no provision to take out the list of parties who have downloaded the tender document from the above referred website. As such, bidders are requested to visit the website once again before the last date of submission of offer/due date of tender opening to ensure that they have not missed out any corrigendum issued against the said tender after they have downloaded the tender document. The responsibility of downloading the corrigendum, if any, will be of the bidder. No separate intimation in respect of corrigendum to the EOI (if any) will be sent to the bidders who have downloaded the tender document from website.

12. The bidders, in their own interest, are requested not to wait till the last moment for submission of bid to avoid last minute rush and local problems related to internet connectivity, law and order, strike, bandh etc. The Company shall not be responsible, if bids could not be uploaded due to such local problems at the bidder's end.

13. The interested bidders may obtain further information from the office as under:

General Manager (Finance)/Sr. Manager (Finance)

Internal Audit Department

Technical Building (Room no. 308/305)

Sanctoria, PO. – Dishergarh – 713333

Dist.– Paschim Bardhman (WB), INDIA

Phone: 0341- 2520168

Email address – iadec1@yahoo.in

General Manager (Finance), IAD

For and on behalf of Eastern Coalfields Limited

Instructions to Bidders (ITB)

1. Requirements for participation in e-tender:

In order to submit the online offer on CIL's e-Procurement portal <https://coalindiatenders.nic.in> the bidders should meet the following requirements:

a) PC connected with Internet (For details, visit link "Bidders Manual Kit" on home page of

CIL's e-Procurement portal <https://coalindiatenders.nic.in>). It will be the bidder's responsibility to comply with the system requirements i.e. hardware, software and internet connectivity at bidder's premises to access the e-Procurement website. Under no circumstances, the Company shall be liable to the bidders for any direct/indirect loss or damages incurred by them arising out of incorrect use of the e-Procurement system or internet connectivity failures.

b) Enrolment with CIL's e-Procurement portal <https://coalindiatenders.nic.in>. The online enrolment of the bidders on the portal is free of cost and one time activity only. The registration should be in the name of bidder whereas DSC holder may be either bidder himself or its duly authorised person having DSC indicating name of firm as that of bidder. It shall be the responsibility of the bidder to ensure that they get registered with the CIL's e-Procurement portal well in advance and download the documents before the last date and time for the same.

c) Class II or Class III Digital Signature Certificate (DSC) issued by a Certifying Authority authorised by Controller of Certifying Authority (CCA) and which can be traced up to the chain of trust to the Root Certificate of CCA.

2. Help for participating in e-tender:

The detailed method for participating in the e-procurement is available on links "Help for Contractor" and "Bidders Manual Kit" in CIL's e- Procurement portal. The bidders may also seek help from the help-desk on the numbers available on CIL's e-Procurement portal. All queries will be answered in English / Hindi only.

3. Communication:

All communication sent by the Company as well as the e-procurement portal by post/fax/e-mail/SMS shall be deemed as valid communication. The bidder must provide complete address, fax number, corporate e-mail id and mobile number.

4. Cost of Bidding:

The bidder shall bear all costs associated with the preparation and online submission of bid and the Company will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

5. Clarification of Bid Documents and Last date for submission of Bid:

A prospective bidder may seek clarification online through CIL's e-procurement portal after e-Publication of the EOI. The Company will respond to such requests for clarification of the Bid Documents, which are received within specified deadline. Company's response shall also be put on the CIL's e-procurement portal. Bids must be submitted along with all supporting documents in the CIL e-procurement portal online before or up to the scheduled time and date as mentioned in ITB.

6. Due date of opening of Bid:

Bids will be opened online at the scheduled time on the due date of opening as mentioned in ITB. In the event of the scheduled due date of opening of bids being declared as a closed holiday for ECL's office or due to Force Majeure reasons, the due date for opening of bids will be the next working day at the scheduled time.

7. Extension of due date of tender:

ECL reserves the right to extend the due date of tender as deemed fit on case to case basis by issue of corrigendum through portal. Further, if at least 3 bids are not received within originally stipulated due date, the due date shall be extended by 2 (two) days by the portal automatically. In case even after one extension of due date by 2 (two) days, less than 15 bids are received, the due date shall again be extended by another 5 (five) days by the portal automatically. If, even after granting two extensions (2 days + 5 days), less than 3

bids are received, the tender shall be opened without further extension. Separate paper publication of corrigendum for extending the due dates shall not be made. In case no offer is received after granting two extensions (2 days + 5 days), the tender will be cancelled.

8. Language:

The language of the bid shall be English. All documents enclosed should also be in English language. In case the original document is in a different language, self-attested English translation with signature and stamp of the authorised signatory of the bidder who has signed the LOU, shall be furnished.

9. Earnest Money Deposit: Not Applicable

10. Letter of Bid (LOU):

The format of Letter of Undertaking (LOU) as given at **Annexure- E** will be downloaded by the bidder and will be printed on Bidder's letter head and duly Signed by a person competent and having the "Authority"/ "Power of Attorney" to bind the bidder. Scanned copy of such a

"Signed & Stamped with the seal of the company" LOU along with "Authority"/ "Power of Attorney" are to be uploaded during bid submission in Cover- I. This will be the covering letter of the bidder for the submitted bid.

The content of the “Letter of Undertaking” uploaded by the bidder must be the same as per the format downloaded from website and it should not contain any other information. If there is any change in the contents of Letter of Undertaking uploaded by bidder as compared to the format of Letter of Undertaking uploaded by the department with EOI document, then the bid may be liable for rejection. These documents are to be uploaded in folder named “TECHNICAL DOCS” provided in the e procurement portal.

Note: The person who has signed Letter of Undertaking physically should bid online while submitting the offer with his DSC mapped in the name of bidder. In case the person who has signed LOU is not bidding himself and has authorized another person whose DSC is mapped in the name of bidder, to bid online on his behalf, then the further authorization on non-judicial stamp paper duly notarized (as per **Annexure-F**) by the person signing the LOU in favour of person bidding online is required to be uploaded. This document is to be uploaded in folder named “TECHNICAL DOCS”.

11. Methodology for online Submission of Bids:

The offers are to be submitted online through CIL’s e-procurement portal in 1 (one) cover (Cover - I ‘Technical Bid’). Authenticated and Scanned copies of documents shall be uploaded in folders named as “TECHNICAL DOCS”.

The Cover -I ‘Technical Bid’ is to be uploaded in e-procurement portal before the last date and time for submission of online bid. No offline bid shall be accepted. Offer received through Post, Courier, Fax or E-mail will not be considered.

12. Evaluation of Bids

i. After opening of the bid, the documents submitted by firms will be downloaded and shall be put up to the evaluating Committee. The Committee will examine the uploaded documents against information/declarations furnished by firms online. If it confirms to all of the information/ a declaration furnished by the firm online and does not change the eligibility status of the firm, then the firm will be considered eligible for next level.

ii. Bids which has not been submitted with valid documents will not be considered for further evaluation.

iii. After evaluation of the uploaded documents, shortfall documents, if required, shall be sought from the bidders by the evaluation Committee. For this purpose, maximum 2 chances shall be given. The time period for first clarification will be considered for 7 days and for the subsequent second clarification, if required, as 5 days. The firm will get this information on their personalized dash board under “Upload confirmatory document” link.

Additionally, information shall also be sent by system generated email and SMS, but it will be the firm’s responsibility to check the updated status/information on their personalized dash board regularly after opening of bid. No separate communication will be made in this regard. Non- receipt of e- mail and SMS will not be accepted as a reason of non-submission of documents within prescribed time. The firm will upload the scanned copy of all those specified documents in support of the information/ declarations furnished by them online within the specified period.

iv. The offers will be evaluated in accordance with the criteria mentioned in **Annexure-C** on the basis of documents uploaded by firm online. The firm is not required to submit hard copy of any document through offline mode. Any document submitted offline will not be given any cognizance in the evaluation of offer.

v. In case the firm submits requisite documents online as per tender document, then the firm will be considered eligible for next level.

vi. In case the firm fails to submit requisite documents online as per tender document or if any of the information/declaration furnished by firm online is found to be wrong by Committee during evaluation of scanned documents uploaded by firm, which changes the eligibility status of the firm, then his bid shall be rejected.

vii. It is responsibility of firms to upload legible/clearly readable scanned copy of all the required documents as mentioned above.

13. Scanned copy (PDF) of supporting documents duly signed and stamped should be uploaded in the Folder provided for this purpose. However, ECL reserves the right to verify such documents with the original, if necessary. Bidder has to submit the originals to ECL on demand.

14. The offer should be submitted strictly as per the terms & conditions laid down in the tender document, failing which the offer will be liable for rejection. No deviation of the terms and conditions of the tender document is acceptable. Terms and conditions which are in deviations of the tender terms are liable for rejection.

15. ECL reserves the right to reject or accept or withdraw the tender in full or part as the case may be without assigning reason thereof.

16. ECL also reserves the right to short close the contract in case of breach of terms and conditions of the contract by the tenderer.

17. All notices to the bidders shall be sent by e-mail only during the process of finalisation of tender by ECL as well as e-procurement portal. Hence the bidders are required to ensure that their corporate e-mail id is provided / updated during the registration of vendor with e-procurement portal. Bidders are also requested to indicate their valid corporate e-mail id and mobile no. of authorised representative at Instruction to Bidders for communications through e-mails / SMS alerts (if any).

18. Modification of the submitted bid shall be allowed online only before the deadline of submission of tender and the bidder may modify and resubmit the bid online as many times as he may wish. Bidders may withdraw their bids online within the last date and time of bid submission.

19. No modification of the bid or any form of communication with ECL or submission of any additional documents, not specifically asked for by ECL, will be allowed and even if submitted, they will not be considered by the purchaser.

20. In case of any technical mistake in online offer and NIC confirming that there is no fault from their side then ECL will not be held responsible for the consequences and no correspondence in this regard will be given any cognizance by ECL.

Encl.: Annexures

GM (F)-Internal Audit, ECL

ANNEXURE - A

AUDIT COVERAGE (SCOPE OF AUDIT)

A	Physical Verification of Stores	Audit Observations															
1	To report whether the opening balances in the relevant kardex/bin cards/stores ledgers of the current year has been verified from the audited physical & book balance statement of previous year. If not tallied, should be reported.																
2	To examine & report whether all receipts and issues during the intervening period (period of actual date of physical verification from 31 st March) were duly entered into Bin Cards/Kardex/Stores Ledger and verify the same with basic records. Deviations, if any, on such examination should be reported.																
3	To examine & report whether derived physical balance (with due adjustment of all receipts and issues during the intervening period) as on 31 st March is tallied with Kardex/bin cards/stores ledger balance as on 31 st March. In case of any deviation, itemwise discrepancies should be reported to Depot Officer for verification and acceptance. Copy of such report also to be submitted to Staff Officer (MM) and Area Finance Manager. Reconciliation for the difference to be done by the Stores Auditor.																
4	Details of Percentage covered in physical verification in terms of ABC Analysis to be mentioned in the report as follows: <table border="1" style="margin-left: 20px;"><thead><tr><th style="text-align: center;">Items</th><th style="text-align: center;">Quantity</th><th style="text-align: center;">Value</th></tr></thead><tbody><tr><td></td><td style="text-align: center;">% covered</td><td style="text-align: center;">% covered</td></tr><tr><td style="text-align: center;">A</td><td></td><td></td></tr><tr><td style="text-align: center;">B</td><td></td><td></td></tr><tr><td style="text-align: center;">C</td><td></td><td></td></tr></tbody></table>	Items	Quantity	Value		% covered	% covered	A			B			C			
Items	Quantity	Value															
	% covered	% covered															
A																	
B																	
C																	
5	To examine and report whether any stores & spares verified physically but no entry was found in the bin card/kardex/stores ledger. If so, detailed list of such store & spares to be furnished with the explanations of the Management.																
6	To report whether the materials lying in the Stores <ol style="list-style-type: none">a) are properly stored to avoid damage and pilferage,b) of similar nature are stored together,c) are segregated between stores and spares which are regularly consumed and stores and spares which are insurance in nature i.e. not regularly consumed.																
7	To report whether FIFO basis is followed in issue of stores & spares.																

8	To report whether system of ABC analysis of Stores is followed. Excess stock of 'A' category items and length of time of such excess stock is also to be reported.	
9	To report whether the stores and spares physically verified are found at the location which was mentioned in the software system?	
10	To report about the treatment made in the Bin Cards/Kardex/Stores Ledger regarding shortfall in Physical balance.	
11	To examine on sample basis & report whether kardex/ bin cards/ stores ledgers are maintained properly and all receipts/ issues are duly authenticated. Any deviation should be reported in detail.	
12	To comment on Action Taken Report (ATR) submitted by the Management on discrepancies given in the earlier report.	
13	Any other suggestion/ comments.	

B	Obsolete & Non-Moving stock	Audit Observations
1	To examine the report prepared by the company for obsolete/non-moving (idle) stores and spares lying beyond three years and five years (if any). This is to be reported separately grouping the items under type of materials like Rubber (including Tyre& Tube), Iron & Steel, Lubricants, Battery etc. Report should also indicate the last date of movement of the indicated item. To report whether full provision of obsolete stock is made.	

C	Scrap Material	Audit Observations
1	To examine the report prepared by the company on the maintenance of Scrap Material. The report should indicate the value and quantity of scrap sold and the item wise grouping of scrap indicating the opening balance, addition, disposal and closing balance.	

Note:

1. Physical verification shall be done at Central/Regional stores as well as site/colliery stores including diesel & lubricant depot.
2. Checking and verification of physical balance as on the day of verification, which includes counting/measuring/weighing etc.
3. To ensure that the details of percentage covered in physical verification in terms of ABC analysis in the report as mentioned below should be at least 70% of the value of the Closing stock:

Items	Cost per unit (Rs)	Quantity	Value to be reported.
		% covered	%covered
A	Rs.10000/- and above	100%	
B	Rs. 2000/- to Rs.9999/-	25%	
C	Less than Rs.2000/-	5%	
Safety items	All items	100%	

4. Reporting Format Annexure 1 to 6 as below to be submitted by the Auditors along with Annexure – A.

Annexure -1 will be prepared by Store Department and to provide Auditors for verification and reporting as per note -3 above.

REPORTING FORMAT ANNEXURE - 1 TO 6

ECL

STATEMENT OF STOCK OF STORES AND SPARE PARTS AS ON 31st MARCH (TO BE PREPARED BY THE MANAGEMENT)

ANNEXURE-1

"A" Category Items

Sl. No.	Description of Material	Material Code	Material Part No.	Unit of Measurement	Date of Verification	Physical balance as on date of verification	Receipt after 31st March	Issue after 31st March	Derived Physical balance as on 31st March	Random balance as on 31st March	Difference	Reason for difference	Remarks of the auditors if any	Auditors to comment - Whether any adjustments are required in the books of accounts	Auditors to comment - Whether the items are properly stated and supported	Comments / response of the concerned officer of the Company on deficiency

Signature of Store Keeper

Signature of Head of Dept.

Signature of Store Auditor

STATEMENT OF STOCK OF STORES AND SPARE PARTS AS ON 31st MARCH (TO BE PREPARED BY THE MANAGEMENT)

"B" Category Items

Sl. No.	Description of Material	Material Code	Material Part No.	Unit of Measurement	Date of Verification	Physical balance as on date of verification	Receipt after 31st March	Issue after 31st March	Derived Physical balance as on 31st March	Random balance as on 31st March	Difference	Reason for difference	Remarks of the auditors if any	Auditors to comment - Whether any adjustments are required in the books of accounts	Auditors to comment - Whether the items are properly stated and supported	Comments / response of the concerned officer of the Company on deficiency

Signature of Store Keeper

Signature of Head of Dept.

Signature of Store Auditor

STATEMENT OF STOCK OF STORES AND SPARE PARTS AS ON 31st MARCH (TO BE PREPARED BY THE MANAGEMENT)

"C" Category Items

Sl. No.	Description of Material	Material Code	Material Part No.	Unit of Measurement	Date of Verification	Physical balance as on date of verification	Receipt after 31st March	Issue after 31st March	Derived Physical balance as on 31st March	Random balance as on 31st March	Difference	Reason for difference	Remarks of the auditors if any	Auditors to comment - Whether any adjustments are required in the books of accounts	Auditors to comment - Whether the items are properly stated and supported	Comments / response of the concerned officer of the Company on deficiency

Signature of Store Keeper

Signature of Head of Dept.

Signature of Store Auditor

ECL

STATEMENT OF PHYSICALLY VERIFIED STORES & SPARES NOT ENTERED IN BIN CARD/KARDEX

Name of Area:

ANNEXURE - 2

Name of Store Depot:

Name of Store Keeper:

Sl. No.	Description of Material	Material Code	Material Part No.	Unit of Measurement	Verification Date	Physical Balance	Reasons for non entry	Remarks of the auditors if any	Comments / response of the concerned officer of the Company on deficiency

Signature of Store Keeper

Signature of Head of Dept.

Signature of Stores Auditor

ECL
PHYSICALLY VERIFIED STORES & SPARES (SLOW/NON-MOVING) LYING FOR MORE THAN 3 YEARS BUT LESS THAN 5 YEARS (SAMPLE BASIS)

Name of Area:

Name of Store Depot:

Name of Store Keeper:

ANNEXURE-3

S.L.NO	Description of Material	Material Code	Material Part No.	Unit of Measurement	Last date of receipt	Last date of issue	Kardex balance as on 31st march	Difference	Remarks of Auditors	Management response

Signature of Store Keeper

Signature of Head of Dept.

Signature of Stores Auditor

ECL

PHYSICALLY VERIFIED STORES & SPARES (OBSOLETE) LYING FOR MORE THAN 3 YEARS (SAMPLE BASIS)

Name of Area:

Name of Store Depot:

Name of Store Keeper:

ANNEXURE-4

S.L.NO	Description of Material	Material Code	Material Part No.	Unit of Measurement	Last date of receipt	Last date of issue	Kardex balance as on 31st march	Difference	Remarks of Auditors	Management response

Signature of Store Keeper

Signature of Head of Dept.

Signature of Stores Auditor

ECL

STATEMENT OF ITEM WISE GROUPING OF SCRAP AS ON 31ST MARCH

ANNEXURE -5

Name of Area:

Name of Store Depot:

Name of Store Keeper:

SL NO	Description of Material	Material Code	Unit of Measurement	Opening Balance Qty	Addition during the period Qty	Disposal during period		Closing Balance Qty
						Qty	Amount (Rs)	

Signature of Store Keeper

Signature of Head of Dept.

Signature of Stores Auditor

ANNEXURE -6

EASTERNCOALFIELDS LIMITE D

**20/03/31 ed Stock/ Stores as on Discrepancy Statement Showing Difference Between Physically Verifizoof
Kardex and Price Ledger**

: Name of the Area

:Name of Store/ Depot

Sl. .No	Short Description of item	Material Code	Material Part .No	Unit of Measurement	Price Ledger Balance	Kardex Balance as per Column No. 11 in I-Form SV	Difference (7)-e (6) (-) Shortage (+) Excess	Price per Unit as per Price Ledger	Value of Difference (X (9 (8) Shortage (-) Excess (+)	Remarks
1	2	3	4	5	6	7	8	9	10	11

/Signature of Depot Officer

Signature of Area Finance Manager

Signature of Auditor Si

Head of Department

TERMS & CONDITIONS

1. The Store Audit will be done at all Central stores, Regional stores, Area stores, Neamatpur Central Workshop, Ukhra & Poniati Workshops, Mugma Workshop and Barakar Engg. & Foundry Workshop for all store and spare items including diesel & lubricants. [A list of units are given in point 3 below].
2. Checking and verification of physical balance as on the day of verification, which includes counting / measuring / weighing etc.
3. **Units to be audited:**

No. of Firms	Unit/Store	Location	Estimated number of Bin cards.	Group
1	Sodepur Central Store	Sodepur, Near Kulti, Paschim Bardhman	16408	A
	Sodepur Regional Store	do	3103	
	Neamatpur Excv. Store	Neamatpur, Near Kulti, Paschim Bardhman (WB)	3119	
	Sodepur WS (Store)	Sodepur, Near Kulti, Paschim Bardhman (WB)	375	
	Neamatpur WS (Store)	Neamatpur, Near Kulti, Paschim Bardhman (WB)	1000	
	Mugma Reg. ws	Mugma, Dhanbad (Jharkhand)	2631	
	BEFW (Store)	Mugma, Dhanbad (Jharkhand)	403	
	Mugma (Regional Store)	Mugma, Dhanbad (Jharkhand)	3180	
2	Jhanjra	Jhanjhra, Bardhman (WB)	2668	B
	Bankola	Bankola, Ukhra, Bardhman (WB)	3467	
	Ukhra Regional workshop	Ukhra, Bardhman (WB)	5416	
	Salanpur		3738	
	Sonepur Bazari	Bahula, Bardhman (WB)	6418	
3	Rajmahal	Rajmahal, Barasimra, Godda (Jharkhand), Pin - 814133	11454	C
	S P Mines	Chitra, Deoghar (Jharkhand), Pin – 815351	4172	
4	Pandaveswar	Pandaveswar, Bardhman (WB)	1183	D
	Kenda	Banbahal, Haripur, Bardhman (WB)	3649	
	Kajora	Kajoragram, Bardhman (WB)	3964	
	Kunustoria	Kunustoria, Toposi, Bardhman (WB)	6954	
	Kalla Hosspital	CH Kalla, Asansol (WB) Pin - 713340	1000	
	J K Ropeways	Kajoragram, Bardhman (WB)	500	
	Satgram	Devchand nagar, Bardhman (WB) Pin -713332	5200	
	Ratibati WS	Kalipahari, Bardhman (WB), Pin - 713339	647	
	Sripur	Sripur Bazar, Bardhman (WB), 713373	4471	
	Poniati WS	Jamuria Hat, Bardhman (WB), Pin - 713336	2138	

4 AUDIT TEAM

- 1) A practicing Chartered Accountant or Cost Accountant or a Firm registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India, appointed to conduct Store Audit should depute audit team in different audit work site.
- 2) The Audit Team should consist of one or more qualified CA/CMA and assistants as required for timely completion and submission of report.
- 3) The attendance of the team members will not be a criterion for bill payment.
- 4) The number of Audit team may vary according to the number of stores/mines stores allotted to the firm for physical verification and timely completion of audit.

5 SCOPE OF WORK

The audit team will conduct audit as per Scope of Audit (Annexure – A) within schedule time as per work order.

The concerned General Manager of Area / HQ and Workshop will facilitate all support to the Auditors for smooth and timely completion of audit.

6. AUDIT REPORT

The Draft Audit Reports should be given to the GM/AFM of the Area well in advance before their discussion. The Audit Reports should be finalized by the Partner of the Audit Firm after discussion with the GM/AFM/Area Materials Manager/ Officer in Charge of the Store of the respective Area/ Workshops.

The Audit Report along with the report in prescribed reporting format (Five copies) will be submitted within schedule time as per work order to the following:

- a. General Manager- Concerned Area/Unit
- b. Area Finance Manager – Concerned Area/Unit
- c. Area Materials Manager in charge of the concerned Regional Store/Work Shop Store/
- d. General Manager (Finance) IC – ECL, HQ
- e. General Manager (Finance)/IAD – ECL, HQ.

The Auditor shall submit report and executive summary of all material points of unresolved observations/ findings along with the response of Depot Officer of concerned Area Store/WS duly vetted by the Area Finance Manager and the GM of concerned Area/ Workshop.

7. AUDIT FEE

- a. Rs. 20 (plus GST) will be paid for per verified Bin card. No fees will be paid for Bin Card having Nil stock on the date of Physical verification.
- b. For Reconciliation of Numerical Ledger and price Ledger, an additional fee @ Rs.10/- (plus GST) of the rate per live card will be paid. A separate format is given as Annexure -6 for the this reporting.
- c. Travelling Allowance:

Partner will be entitled for rail fare by AC 1st class or Air Fare by economy class, Qualified Assistant by AC 2nd Class and Semi-qualified assistant by AC 3rd class on submission of proof of journey, for to and fro journey undertaken for one time only. For this purpose, journey will

be considered from the firm's nearest office given in the application to the place of audit. In case of journey by mode other than rail, TA will be limited to entitled class or actual fare, whichever is lower, subject to production of documentary evidence.

The Company will provide a good quality Boarding, Lodging and local transport facility to the Audit Team and Partner.

- d. The detail of Bin cards/Kardex/Store Ledger as mentioned for audit is estimated and it may vary/change at the time of physical verification at site. The payment will be made on actual number of physical verified bin cards/Kardex/Store ledger duly certified and accepted by the HoD of concerned Store/WS.
- e. The concerned General Manager/HoD of the Area/WS/Central Store will provide good quality lodging, Boarding and local conveyance to the Audit team free of cost.

8. PAYMENT OF INTERNAL AUDIT FEE.

The Area Finance Manager of the Area Concerned as listed under will be the paying authority for the bills raised by the auditors:

Sl No	Name of the units/store	Concerned Paying Authority
1	Sodepur Central Store	GM(Fin) I/C ECL Hqrs
2	Sodepur Regional Store	AFM Sodepur Area
3	Neamatpur Excav Store	GM(Fin) I/C ECL Hqrs
4	Sodepur Workshop Store	AFM, Sodepur Area
5	Neamatpur C Workshop Store	GM(Fin) I/C ECL Hqrs
6	Mugma Regional Workshop	AFM Mugma Area
7	BEFW Store	AFM Mugma Area
8	Mugma Regional Stores	AFM Mugma Area
9	Jhanjra	AFM Jhanjra Area
10	Bankola	AFM Bankola Area
11	Ukhra Regional Workshop	AFM Bankola Area
12	Salanpur	AFM Salanpur Area
13	Sonepur Bazari	AFM Sonepur Bazari Area
14	Rajmahal	AFM Rajmahal Area
15	S.P.Mines	AFM S.P.Mines Area
16	Pandaveswar	AFM Pandaveswar Area
17	Kenda	AFM Kenda Area
18	Kajora	AFM Kajora Area
19	Kunustoria	AFM Kunustoria Area
20	Kalla Hospital	AFM Salanpur Area
21	J.K.Ropeways	AFM Kajora Area
22	Satgram	AFM Satgram Area
23	Ratibati Workshop	AFM Satgram Area
24	Sripur	AFM Sripur Area
25	Poniati Workshop	AFM Sripur Area

The following documents should also be enclosed with the bill:

- (1) Pre-receipted bills in Duplicate along with self -attested copy of PAN, self- attested copy of GST number, Bank Account Details with IFSC Code.
- (2) A certificate from the Area Materials Manager in charge of the Area stores / Officer in charge of the Workshop Stores as the case might be, indicating the number of bin cards with stocks, physically verified by the auditors.

- (3) A certificate from the Depot officer and AFM Area / Workshop duly approved by the area GM/ GM In charge Of Workshop that all the discrepancies pointed out have been accepted for rectification.
- (4) Bill has to be accepted for payment by the Area Material Manager/HoD MM before sending for payment of the bill.

9. GENERAL TERMS AND CONDITIONS.

- 1) The Audit Firm must not sub-contract the work. Only partners of the firm or employees or qualified associates whose bio data is provided in advance can take up the audit. The firms will have to declare that they are not related in any manner whatsoever with any existing or past Audit firm or past and present employee of Coal India or any of its subsidiaries or Directors or any person who is employed with Government of India. Past association up to last 3 years of personal or financial or any other association of any kind now or in last 3 years is prohibited. The firms trying to approach any person connected with the appointment directly or indirectly will be debarred.
- 2) The audit team will work in strict confidence and will ensure that the information in respect of the operation of the Area/Unit is dealt in strict confidence and secrecy. A Certificate towards maintaining confidentiality is to be provided by each member of the Audit team before commencement of Audit.
- 3) The members of the audit team should be in employment of the firm or professionally engaged for specialized review, in a transparent contract (without financial terms disclosure) to be shared and approved by the respective company based on special expertise or experience of such person.
- 4) If progress/performance of the audit team is not satisfactory, the management reserves the right to terminate the appointment of the Firm with prior notice of one month.
- 5) Any difficulty faced during the course of Audit work, if any, shall be mutually settled with CGM/GM of the Area/unit/.In case of Central Stores Sodepur and Neamatpur Central Excavation Stores it will be settled by GM(MM) HQ.
- 6) The appointment of the Audit Firm will be for the year 2019-20 and may be considered for renewal in the subsequent years 2020-21 and 2021-22 based on satisfactory performance of the Firm. In case of renewal of the appointment in subsequent year the present place of audit of Area/ Unit may be changed.
- 7) The Audit Assignment will be terminated and the audit firm will also not be considered for renewal of appointment for Store Audit in ECL, in the following cases:
 - (a) If the firm obtains the appointment on the basis of false information/false statement.
 - (b) If the firm does not take up audit in terms of appointment letter within one month.
 - (c) If the firm does not submit the Audit Report, complete in all respects, as per terms of appointment within the stipulated time.
 - (d) If performance of the firm is not found satisfactory.
 - (e) If any fraud / embezzlement is detected subsequently and not reported by Internal Auditor.

- (f) If a firm is appointed as a Store Auditor in ECL, neither the firm nor any other firm or partners related in any manner will be appointed for any other Audit work in ECL.
- (g) The firm has to maintain the confidentiality requirement in terms of professional code of conduct and they shall not appoint/utilize the services of those who are not employee/partner/director of the firm.

Note 1: The criteria for shortlisting will be confidential as these are more of professional judgement based on several parameters as may be decided by the management.

Note 2: The term "firm" will also include a proprietary firm and will also have the meaning as assigned to it in the Indian Partnership Act, 1932 and a partnership as defined in the Limited Liability Partnership Act, 2008 with having adequate qualified partners and full time qualified employees and Article trainees / semi qualified employees (a self- certified profile will be provided by all firms clearly indicating their manpower, office infrastructure, software, hardware and other resources. No existing firm of auditors or any one related to them in any manner can be appointed.

Note 3: ECL reserves the right to check the details and to ask for supporting additional evidence manually at any time.

Note 4: Disqualification of Auditor as per section 141(3) of the Companies Act 2013 will be applicable.

ANNEXURE - C

SELECTION CRITERIA FOR APPOINTMENT OF AUDITORS FOR PHYSICAL VERIFICATION OF STORE SSPARES & AT ECL.

SL. No	PARTICULARS	CRITERIA FOR STORES AUDIT	MAXIMUM POINTS
.1	Year of Establishment (Years 10 Maximum)	Points per year 2 (establishment period for more than six months will be considered as one year) up to 10 points in Maximum for firms having age up to 10 years. Firms formed more than 10 years will be given a points 5 maximum of .only	10
.2	No. of Partners (Maximum 2) (Partners)	2 p to Point per Partner (u 2 2 Partners) Maximum Points if partners are more than 2 in number. see note) 3(4
.3	No. of Qualified persons (Employed (CA / ICWA	Point per Qualified Person 1	3
.4	Experience in Public Sector as Internal / Wages / Stores Auditors	.year Point per 1	5
.5	Location of the Firm's office within 100 Kms of radius from Asansol, except for the Rajmahal and SP Mines Areas. For Rajmahal and SP Mines Areas, the said distance of 100 Kms will be considered from location of the respective General Manager / Area Offices at Rajmahal and S.P.Mines respectively.		8
TOTAL			30

1. A firm if presently associated with ECL in any manner (as on date) or is already other type of audit allotted any in ECL viz. Wages Audit, P & M Audit, Internal Audit etc., will not be considered for appointment for Stores Audit.
2. In order to encourage members of the Cost Institute at least (2) Cost Accounting Firms will be considered for allotment of work.
3. In order to give encouragement, newly established firms having started their profession recently and having 2 (two) or lesser number of partners will be given preference.
4. A total of 4 (four) firms will be appointed

ANNEXURE - D**APPLICATION FORMAT**

SI No.	Particulars	Details
1.	Name of the Firm and Status.	
2.	Registration No. and date of Registration of the firm	
3.	Registered Office Address & date of establishment	
4.	Branch Office Address & date of establishment	
5.	Contact No. of the Proprietor/Partner	
6.	Email address & Website	
7.	Year of establishment of the firm. Ref : Selection criteria (Annexure – C) sl. no. 1	
8.	Name, Membership number and date of joining of all existing partner associated with the Firm. Ref : Selection criteria (Annexure – C) sl. no. 2	
9.	Name and Membership no. or final passed certificate of CA/ICWA (CMA) of qualified assistants associated with the firm. Ref : Selection criteria (Annexure – C) sl. no. 3	
10	Year wise experience of the firm in conducting internal/wage/statutory/cost/sore audit work in: Name of subsidiary of CIL/Other PSU/Central Govt./State Govt./Schedule Banks. Ref: Selection Criteria (Annexure – C) sl. no. 4	

Further, the following documents are required to be submitted online:

1. Self-attested copy of Registration Certificate of Firm issued by the Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
2. Self-attested copy of proof of registered office and Branch office (if any) showing location at West Bengal/ Jharkhand as per record of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
3. Self-attested copy of work order issued by PSU/Govt. Companies for conducting different audit as mentioned in sl no. 7 above.
4. Self-attested copy of membership certificate of Partners issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
5. Self-attested copy of Certificate of Practice of Partners issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
6. Self – attested copy of final passed certificate of qualified assistant issued by the Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
7. Self-attested copy of PAN Card of Firm.
8. Self-attested copy of GST Registration Certificate (if applicable).
9. Details of Bank Account of firm with IFSC.
10. All documents including EOI should be duly authenticated / signed by the partners with seal of firm as token of unconditional acceptance of all terms of reference/general terms and conditions.

In absence of the above documents, the offer will be rejected. The documents uploaded online to the offer must be serially numbered and duly signed by the bidder with official seal.

Date:

Place:

Signature with seal

Name of the Partner

Membership No.

Name of the Firm

Firm Registration No.

LETTER OF UNDERTAKING

To,

Eastern Coalfields Limited,

Office of the Chairman cum Managing Director,

Sanctoria, P.O. Disergarh-713333, Dist. Paschim Bardhman (WB).

Dear Sir,

Sub: Tender/EOI No.

1. Having examined the Bid Documents including Addenda/Corrigenda, if any (insert numbers), we, the undersigned,.....Partner/Legal Attorney/ Proprietor/Accredited Representative of M/s offer to supply and deliver (description of Goods & services) vide our offer No.....datedin conformity with the said Bid Documents.
2. We confirm to accept all terms and conditions contained in the EOI document unconditionally. We also confirm that there is no deviation in our submission.
3. We agree to abide by this bid for a period of 120 days from the date of bid opening and it shall remain binding upon us and may be accepted at any time before the expiration of that period.
4. We confirm that until a formal appointment order is issued, this bid together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.
5. We understand that you are not bound to accept the any of the EOI you may receive.
6. We confirm that the contents of the offer are given after fully understanding and all information furnished by us are correct and true and complete in every respect.
7. We confirm that all information/ documents / credentials submitted along with the offer are genuine, authentic, true, valid and complete in every respect.
8. We confirm that if any information or document submitted is found to be false / incorrect, the said offer shall be considered absolutely null & void and action as deemed fit may be taken against us including termination of the contract and Banning of our firm and all partners of the firm as per provisions of law.
9. We have never been banned or delisted by any Government or Quasi-Government Agency or any Public Sector Undertaking.

OR

We were banned by the organization named "-----" for a period of -----
----- year/s, effective from ----- to -----.

Dated this _____ day of _____ 201_

Signature of Partner-Incharge with seal of the firm

Membership No of the Partner

Format for Authorisation to DSC holder
(if DSC holder is different from signatory of LOB)

We do hereby authorise M/s/Mr/..... address
..... for online bidding on behalf of us for the e-tenders invited by ECL on
www.coalindiatenders.gov.in.

Name, Signature & Seal of the person who has signed Letter of Bid
and is authorising the DSC Holder for online bidding.

Name, Signature/ & Seal of the DSC Holder authorised for online bidding