

Bharat Coking Coal Limited

(A Mini Ratna Company)
(A Subsidiary of Coal India Ltd.)

EoI Ref. No. : BCCL/IA/Store Audit/21-22/264N/S

Date: 24.03.2022

Open e-Tender

EoI Document

**For Empanelment & Appointment of Auditors for conducting physical verification of
Stores & Spares for the F.Y.2021-2022.**



**Bharat Coking Coal Limited
Koyla Bhawan, Koyla Nagar,
Dhanbad – 826005, Jharkhand, India**

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Sub:- Notice inviting Expression of Interest for empanelment and appointment of auditor for conducting physical verification of Stores & Spares for the F.Y.2021-2022.

Bharat Coking Coal Limited having its registered office at Koyla Bhawan, Koyla Nagar, Dhanbad – 826005, Jharkhand, India invites EOI in **E-mode** from eligible Chartered Accountant/Cost Accountant or a Firm/LLP of Chartered Accountants/Cost Accountants registered with Institute of Chartered Accountants of India/ Institute of Cost Accountants of India for conducting physical verification of Stores& Spares for the F.Y.2021-2022.

The above audit firms(Including LLP) must submit their offers/documents online on CIL's e-procurement portal <https://coalindiatenders.nic.in> (for details, visit link" Bidders Manual Kit" on home page of CIL's e-Procurement portal <https://coalindiatenders.nic.in>) latest by 11.04.2022.

The detailed EOI document and Corrigendum/ addendum, if any, 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 BCCL website: www.bcclweb.in and Central Public Procurement portal (<http://eprocure.gov.in>) for downloading only.

INVITATION FOR BIDS (IFB)

Bharat Coking Coal Limited, a Miniratna Company (A Govt. of India Undertaking) having its registered office at Koyla Bhawan, Koyla Nagar, Dhanbad – 826005, Jharkhand, India, invites online bids through e-tender on CIL's e-procurement portal (<https://coalindiatenders.nic.in>) for empanelment and appointment of eligible Practicing Chartered Accountant or Cost Accountant or a Firm / LLP of Chartered Accountants / Cost Accountants registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India for conducting physical verification of Stores & Spares in respect of different stores of Area/Units/Headquarter of the Company, for which 5(five) Audit Firms will be selected. The selected audit firms have to conduct audit as specified in Scope of Audit and Terms of Reference of Expression of Interest.

Note:-Audit Firms having more than two partners are not eligible to bid and hence need not apply.

1. All supporting documents regarding Application Format (**Annexure-B**), such as Firm Profile, Constitution Certificate, Certificate of Practice, Membership Certificate, Mark Sheets/Certificate of IPCC/Inter Examination, Appointment letters etc. duly signed with seal must be enclosed. In absence of documentary evidence, no marks will be accorded to a particular criterion, without assigning any reason.
2. A declaration to the effect that all the terms and condition of tender has been accepted unconditionally must be submitted along with the application.
3. 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.
4. Overwriting / corrections/erasing and use of white ink should be avoided. However, if any correction is inevitable, the same should be preferably authenticated with signature and seal.
5. Bharat Coking Coal 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.
6. 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 Bharat Coking Coal Limited website www.bcclweb.in and Central Public Procurement portal (<http://eprocure.gov.in>) for downloading only.
7. 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.

8. Details of tender:-

1	Tender No.	EoI Ref. No. : BCCL/IA/Store Audit/21-22/264N/S Date: 24.03.2022
2	Type of Tender	Open Domestic Tender
3	Estimated value of Tender	Rs. 2,33,020/- plus applicable taxes.
4	Tender Fee	NIL
5	Earnest Money Deposit	Not Applicable
6	Subject of Tender	Empanelment and Appointment of auditors for conducting physical verification of Stores & Spares F.Y.2021-2022.
7	e-Publishing date of Tender	31.03.2022
8	Downloading of Tender Document	
	(i) Starts on	31.03.2022 (01:00 PM)
	(ii) Closes on	11.04.2022 (01:00 PM)
9	Seeking Clarification	
	(i) Starts on	31.03.2022 (01:00 PM)
	(ii) Closes on	04.04.2022 (01:00 PM)
10	Online Submission of Offers	
	(i) Start Date and Time	31.03.2022 (01:00 PM)
	(ii) Last Date and Time	11.04.2022 (01:00 PM)
11	Due date of Opening of Tenders	12.04.2022 (03:00 PM)

- 9.** 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.
- 10.** 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 NIT (if any) will be sent to the bidders who have downloaded the tender document from website.

11. 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.

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

HOD, Internal Audit, BCCL, Koyla Bhawan, Koyla Nagar, Dhanbad – 826005,
Jharkhand (Email address: gmiabccl@coalindia.in, Mob. No. 6287696422)

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:

The bidder must provide complete address, fax number, corporate e-mail id and mobile number to enable the BCCL to communicate through e- mail/SMS, if necessary , which shall be deemed as valid communication.

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 not later than 7 (seven)

days prior to the deadline for the online submission of bid. 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 on or before to the scheduled time and date as mentioned in IFB.

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 IFB. In the event of the scheduled due date of opening of bids being declared as a closed/holiday for BCCL 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:

Bharat Coking Coal Limited (BCCL) reserves the right to extend the due date of tender as deemed fit by issuing 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 3 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 LOB, shall be furnished.

9. Earnest Money Deposit: Not Applicable.

10. Letter of Bid (LOB): The format of Letter of Bid (LOB) as given at **Annexure- C** 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" LOB 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 Bid" 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 Bid uploaded by bidder as compared to the format of Letter of Bid uploaded by the department with EoI document, then the bid may be liable for rejection. These documents are to be uploaded online in the specified folder provided in the e -procurement portal.

Note: The person, who signs the Letter of Bid physically, should bid online while submitting the offer with his own DSC mapped in the name of bidder. In case the person who has signed LOB is not bidding himself and has authorized another person who uses his DSC is mapped in the name of bidder, to bid online, then authorization on non-judicial stamp paper duly notarized (as per **Annexure-D**) by the person signing the LOB in favour of person bidding online is required to be uploaded. This document is to be uploaded online in the specified folder provided in the e- procurement portal.

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 online in the specified folder provided in the e-procurement portal.

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/ declarations furnished by the firm online, then the firm will be considered eligible.
- ii. Bids which have not been submitted with valid documents will not be considered for evaluation.
- iii. In case the evaluation committee finds that there is some deficiency in uploaded documents by a firm then same will be specified online by Evaluator clearly indicating the omissions/ shortcomings in the uploaded documents and indicating start date and end date allowing 2 (2x 24 hours) time for online resubmission by firm. 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 of 2 days.
- iv. The offers will be evaluated in accordance with the Selection Criteria mentioned in **Annexure-E** 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.
 - 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, then his bid shall be rejected.
 - vii. In case none of the firms complies the technical requirement, then necessary action as deemed fit by management will be taken.
 - viii. 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, BCCL reserves the right to verify such documents with the original, if necessary. Bidder has to provide the originals to BCCL 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.
 - 15.** BCCL 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.** BCCL also reserves the right to short close the contract in case of breach of terms and conditions of the contract by the tenderer.
 - 17.** 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 authorized 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. Hence, the last documents received shall be considered for evaluation.
 - 19.** No modification of the bid or any form of communication with BCCL or submission of any additional documents, not specifically asked for by BCCL, will be allowed and even if submitted, they will not be considered by the BCCL.
 - 20.** In case of any technical mistake in online offer and NIC confirming that there is no fault from their side then BCCL will not be held responsible for the consequences and no correspondence in this regard will be given any cognizance

by BCCL.

- 21.** General terms and conditions mentioned at **Annexure-A** must be signed by the partner of the audit firm mentioning name of the partner, membership number and firm registration number. No deviation of the general terms and conditions is acceptable.

Encl.: **Annexures**

SCOPE OF AUDIT

The Scope of work of Physical Verification of Stores & Spares will be as under:

A. Physical verification of stores and spares:

1. To report whether the opening balances in the relevant Kardex/Bin cards/stores ledger of the current year has been verified from the audited physical and book balances statement of the previous year. If not tallied, should be reported. The physical verification shall be done at Central/Regional Stores including diesel & lubricants depot.
2. To examine and report whether all receipts and issues during the intervening period (Period of actual date of Physical verification from 1st April'2021 to 31st March'2022) were duly entered into the Bin Cards/Kardex/Store ledger and verify the same with basic records. Deviations, if any, on such examination should be reported.
3. To examine and report whether derived physical balances (with due adjustment of all receipts and issues after the intervening period) as on 31st March'2022 is tallied with Kardex /Bin cards/Stores ledger as on 31st March'2022. In case of deviation, item wise discrepancies should be reported to Depot officer for verification and acceptance. Copy of such report shall also be submitted to Staff officer (MM) and Area Finance Manager of the concerned area/unit. Reconciliation for the difference to be done by the stores auditor.
4. List of stores and spares for which no D.T.R. / D.R.R. has been prepared as on date of physical verification is to be submitted separately with reason thereof.
5. To report the status of recovery of store materials issued on loan, if any, to the employees and contractors.
6. Age wise insurance claims lodged with insurance company for shortage/ damaged materials received in stores and their current status should be submitted.
7. Considering the quantity, value, diversity of physical storage & declining % of closing stock, ABC analysis will be as follows :

Items	Cost per unit	% of Physical Verification
"A"	Rs 10,000/- & more	100 %
Safety Items	All Items	100 %
"B"	Rs 2000/- to 9999/-	25 %
"C"	Less than Rs 2000/-	5 %

The above details of % covered in physical verification in terms of ABC analysis should be ensured as per **Annexure-II(A)**.

8. Details of percentage covered in physical verification in terms of ABC Analysis

including Safety items are to be mentioned in the report as follows:-

Items	Quantity	Value
	% covered	% covered
A		
Safety Items		
B		
C		

9. To examine and report whether any stores and spares verified physically but no entry was found in the Bin card/Kardex/stores ledger (**Annexure-II B**). If so, details of such stores and spares to be furnished with the explanation of the management.
10. To report whether the materials lying in the stores
 - 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 (if any) i.e. not regularly consumed.
11. To report whether FIFO basis is followed in case of physical issue of stores and spares.
12. To report whether the 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.
13. To report whether the stores and spares physically verified are found at the location mentioned in the software system.
14. To report about the treatment made in the Bin cards/Kardex/stores ledger regarding shortfall in the physical balances. All the stock and stores are to be physically counted even if quantity in Kardex is nil. Nil card having physical balance will be paid.
15. To examine on sample basis and report whether Kardex/Bin cards/stores ledger are maintained properly and all receipts/issues are duly authenticated. Any deviations should be reported in detail.
16. To comment on the action taken report submitted by the management on discrepancies given in the earlier reports.
17. Procedure for physical verification of obsolete and non-moving items :
 - a. To examine the report prepared by the company for the 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 and Tube), Iron and Steels, Lubricants, Battery etc.

- b. Reports should also indicate the last date of movement of the indented items.
 - c. To report whether full provision of obsolete stock is made.
 - d. Proper categorization of obsolete and non-moving items.
 - e. Separate and proper storage of obsolete and non-moving items.
 - f. Proper and timely disposal of obsolete stores.
 - g. Intimation to other mines and subsidiaries before declaring any stores items as obsolete
- 18.** To examine the report prepared by the company on the maintenance of scraps materials. The report should indicate the value and quantity scrap sold and the item wise grouping of scrap indicating the opening balances, addition, and disposal and closing balances.
- 19.** It should be ensured that at least 70 % of value of closing stock should be verified by Store Auditor.
- 20.** The following criteria may be considered for ascertaining Obsolete & Non Moving Stores:
- a) Where there is no movement in the stock of Stores & Spares in the Bin for a period of 5 years & more may be treated as “Obsolete Stock”
(Annexure - II (D))
 - b) Where there is no movement in the stock of Stores & Spares in the Bin for a period of 3 years & more may be treated as “Non Moving Stock”
(Annexure - II (C)).
- 21.** The following criteria may be considered for physical verification of Slow Moving /Obsolete Stock:-
- a) 100 % physical verification for “A” category Obsolete / Slow Moving items by Store Auditor,
 - b) 20 % physical verification for “B” category Obsolete / Slow Moving items by Store Auditor on rotation basis.
- 22.** The details of Scrap Materials are to be maintained by store officer regularly. The Store Auditor will examine the records of scrap & will submit his report in the prescribed format as per **Annexure II (E)**.

All the Annexures i.e. **Annexure – I (Audit Coverage), Annexure II (A), Annexure II (B), Annexure II (C), Annexure II (D), Annexure II (E)** shall be prepared and will be signed by Store Keeper, Head of Department & Store Auditor of all the Central Works Shop/ Central Stores / Regional Stores of BCCL, as the case may be, along with the Auditors.

TERMS OF REFERENCE OF AUDIT

1. The Institute of Chartered Accountants of India (ICAI) has issued Standards on Internal Audit (SIA). The Auditors shall follow these Standards to the extent applicable in the matter of Planning, Audit Procedures (Sampling, Analytical Procedures etc.), Documentation and Reporting. The Auditor is expected to apply his judgment to decide the applicability of these standards w.r.t. scope of work and reporting requirements.

AUDIT TEAM

2. A practicing Chartered Accountant or Cost Accountant or a Firm/LLP of Chartered Accountants/Cost Accountants registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India, appointed to conduct Audit should depute audit team in the HQ/ Area/Units.
3. The Audit Team should consist of one qualified CA/CMA and two Inter CA (IPCC) / Inter CMA semi qualified assistants(if any).
4. Normally the composition of audit team should not be changed. However, under certain circumstances beyond control of the Audit Firm, if the same needs to be changed in any manner, it may be done under intimation to CGM/GM of the Area and GM/HOD (Internal Audit), BCCL (subject to verification of credentials of the new incumbent to be sent along with the intimation with photo proof of qualification, PAN card, Aadhaar card and a brief profile). The audit team members should carry Photo ID issued by the Audit Firm duly attested by the CGM/GM of the Area or GM/HoD (Internal Audit) BCCL.
5. The partner/proprietor of the audit firm should visit at the start of the audit work and also at the time of finalizing the audit report. The attendance of the team members will be maintained by the auditee Area/unit/HQ.
6. The Audit team will conduct the audit as per Manual, Rules and Regulations, guidelines, instructions, delegation of powers etc. and in consultation with the concerned officials at Area/Units/HQ.

7. AUDIT REPORT

The Audit Report should cover the scope as well as contain the annexures mentioned in the scope thereof. Draft audit reports must be discussed thoroughly with AFM/ HOD/GM of the concerned Area and HoD, Internal Audit, BCCL well before submission of the Final Report.

The individual audit report for each Area/unit should be signed by the partner/proprietor of the audit firm and should be submitted in six copies. One copy of the report shall be submitted as follows:-

- 1).One copy to concerned GM of Area

- 2).One copy to concerned Depot Officer
- 3).One copy to concerned AFM of Area.
- 4).One copy to GM (Finance) In charge, BCCL (HQ).
- 5).One copy to HoD, Internal Audit, BCCL (HQ).
- 6). One copy to GM(MM), BCCL (HQ).

The scanned copy/soft copy of the audit report should be given to the mail address of the respective Area authority and the HoD, Internal Audit, BCCL (HQ).

Audit Report should be signed by the partner/proprietor of the Firm mentioning Name of the Partner/proprietor, UDIN, Membership No. and Firm Registration No.

8. AUDIT FEE

A. Remuneration

For carrying out the Physical Verification of Stock of Stores & Spares, the Auditors may be paid remuneration of Rs 20/- per verified Bin Card. No fees may be payable for Bin Card having Nil stock on the date of Physical Verification. Further for reconciliation of Numerical Ledger (NL) with Priced Ledger (PL), an additional fee @ 50% of the Rate per Live Card may be paid.

B. Travelling Allowance:

Partner/proprietor 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 this purpose, journey will be considered from the firm's nearest office given in the profile to the place of audit. In case of journey by mode other than rail/Air, 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/proprietor.

C. Taxes: - All the applicable taxes will be paid extra.

D. Payment Of Audit Fee

The GST invoice/Bill for conducting audit and TA bills will be paid upon submission of Reports. The paying authority in case of Area/unit will be Area Finance Manager of respective Area/units and in case of Head Quarter, HoD(F) Pay. The GST invoice/Bill in triplicate, duly certified by the respective authority of Area/unit and in case of head quarter, GM/HOD (IA) along with reports and attendance, shall be submitted for processing of payment.

E. Tentative Audit Fees

The tentative audit fees for physical verification of stores & spares for the financial year 2021-2022 are being tabulated as below:-

SL. NO.	STORES	NAME OF AREA	BIN CARDS (In Number)	AUDIT FEES (In Rs.)
1	i. Sijua Regional Store	Sijua,	2719	54380
2	i.P.B. Regional Store ii.Bastacolla Regional Store iii.Lodna Regional Store iv.E.J. Regional Store v.W.J. Regional Store vi.C.V. Regional Store	P.B., Bastacolla, Lodna, E.J, W.J. and C.V.	2315	46300
3	i.Ekra Central Stores ii.Jealgora Central Stores iii.Sinidih Workshop Stores iv.Block-II Regional Store	HQ & Block-II	2287	45740
4	i.Barora Regional Store ii.Govindpur Regional Store iii.Katras Regional Store iv.Kusunda Regional Store	Barora, Govindpur, Katras & Kusunda	2256	45120
5	i.Dugda Washery Stores ii.Mahuda Washery Stores iii.Sudamdih Washery iv.Bhojudih Washery Stores v. Moonidih Washery Stores	Washery Division	2074	41480
Total			11651	2,33,020/-
Note: i) The above calculations (in respect of live cards) has been made on tentative basis, which may vary during actual conduct of audit.				
ii) Taxes shall be paid extra (if applicable).				

The remuneration mentioned in the aforesaid table may vary during the conduct of audit, depending upon the number of live cards in case of physical verification of stores.

The audit firms which secures highest marks in the descending order of merit list shall be allotted audit work viz. physical verification of stores for the FY 2021-2022, which shall only be reckoned as per the chronological order shown in above table.

9. AUDIT PERIOD

Time and Duration of the physical verification of stores:-

The physical verification of Store & Spares shall be done on balance as on 31st

March'2022 (Period of actual date of Physical verification from 1st April'2021 to 31st March'2022) for Central/Regional Stores including diesel & lubricants depot.

In respect of above, the auditor shall start the audit at the earliest, upon the receipt of the appointment letter and finish the job within 30 (thirty) days and submit the report within (five) 05 days thereafter holding discussion at Area/Unit/HQ of BCCL. However, the start date, finish date and report submission date of the audit assignment will be mentioned in appointment letter.

GENERAL TERMS AND CONDITIONS.

1. The Audit Firm must not sub-contract the work. Only partners/proprietor of the firm or qualified associates whose bio-data is provided at least 7 days in advance can take up the audit.
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. The information provided in the application by the firm must be current, relevant and free from mis-statements on the date of application.
5. Partner/Proprietor of the firm must not be related to Managing Director/whole time Director or part time Director of company to be audited within the meaning of section 2 (77) of the Companies Act, 2013.
6. Neither the firm nor its partner/proprietor or Associates should have any interest in the business of BCCL.
7. The auditor will be required to issue certificate of Independence.
8. Audit Firms shall have primary responsibility to ensure that the limits specified under section 141(3)(g) of the Companies Act, 2013 are not violated.
9. The auditor/ firm must be free from any disqualification as per provisions of the Companies Act, 2013. In addition to this, the Auditor/Firm must not be holding any assignment as Statutory Auditor/ Internal Auditor / Cost Auditor of CIL and its Subsidiaries as on the date of appointment and during the continuity of the Audit.
10. Where a Chartered accountant/Cost Accountant is a partner / proprietor of more than one firm, in such case, only one firm shall be allowed to take part in the selection process of BCCL. If it is found that more than one Firms having common partners makes application in the EOI initiated by BCCL, then applicant with highest marks

among the firms (having common partners) shall only be considered and applications of other firms (having common partners) shall stand cancelled.

11. Any other compliance/declaration, if any, required under Companies Act, 2013 shall be complied /furnished by the Auditors.
12. 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.
13. Dispute/difference, if any, shall be mutually settled with CGM/GM of the Area/HQ. If the dispute could not be settled at CGM/GM level, it will be forwarded to the CMD,BCCL for decision, which will be final and binding to all concerned.
14. BCCL reserves the right to reject or accept or withdraw the tender in full or part as the case may be without assigning reason thereof.
15. BCCL also reserves the right to short close the contract in case of breach of terms and conditions of the contract by the tenderer.
16. The Audit Assignment will be terminated and the audit firm will also not be considered for appointment 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 stipulated period.
 - (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 Auditor.
 - (f) 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 of the firm.

Note 1: 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 internal auditors/statutory/cost auditors can be appointed.

Note 2: BCCL reserves the right to check the details and to ask for supporting evidence at any time.

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

Date:

Place:

Signature with seal

Name of the Partner

Membership No.

Name of the Firm

Firm Registration No.

APPLICATION FORMAT

SI No.	Particulars	Details
1.	Name of the Firm with Registration no.	
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 Partner/Proprietor	
6.	Fax Number	
7.	Email address & Website	
8.	Name, Membership No. and date of Joining of proprietor/ existing partner with the Firm having the longest association. Ref : Selection criteria: SI No. 1	
9.	Name and Membership No. of the full time partners /proprietor having experience in practice in the firm whether ACA/ ACMA, FCA/FCMA as on 01.04.2021 and continuing thereafter. Ref : Selection criteria: SI No. 2	
10	Name, Membership No. and joining date of full time qualified assistants whether ACA/ ACMA or FCA/FCMA having experience working with the firm as on 01.04.2021 and continuing thereafter. Ref : Selection criteria: SI No. 3	
11.	Name and date of joining of semi-qualified assistants (Inter Cost/ Inter Chartered - IPCC - both group) & is working full time with the firm as on 01.04.2021 and continuing thereafter. Ref : Selection criteria: SI No. 4	
12.	Experience of the firm in conducting (a) Statutory/Internal Audit in PSU/Govt. Companies/Listed Companies. (b) Statutory/Concurrent audit in PSU Banks, (c) Physical verification of Stores & Spares/Fixed assets /Perpetual inventory audit in PSU/Govt. Companies/Listed Companies. Ref : Selection criteria: SI No. 5	
13	Address of the Head office and branch offices of the firm. Ref : Selection criteria: SI No. 6	

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

1. Self-attested copy of PAN Card of PCA/Firm/LLP.
2. Self-attested copy of GST Registration Certificate (if applicable).
3. Self-attested copy of work order/appointment letter issued for conducting Statutory/Internal Audit issued by PSU/Govt. Companies/Listed Companies, Statutory/Concurrent Audit in PSU Banks, Physical verification of Stores & Spares/Fixed assets /Perpetual inventory audit in PSU/Govt. Companies/Listed Companies.
4. Self-attested copy of Firm Registration Certificate/Constitution Certificate issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India showing location of Registered/Branch office of the audit firm.

5. Self-attested copy of Latest Registration Certificate of PCA/Firm/LLP issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
6. Self-attested copy of membership certificate of Partners/Proprietor/Full time qualified assistants issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
7. Self-attested copy of Certificate of Practice of Partners/Proprietor/Full time qualified assistants issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
8. Self-attested copy of Mark sheets/Certificate of IPCC/Inter Examination of semi-qualified assistants issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
9. All documents including EOI should be duly authenticated / signed by the proprietor/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.

Note: - The participants must provide the copy of complete pages of Work Order/ appointment letter (including last page of the work order/appointment letter reflecting the signature of issuing authority) for Sl. No 5 of Selection Criteria.

Date:

Place:

Signature with seal

Name of the Partner

Membership No.

Name of the Firm

Firm Registration

No.

Annexure-C

Letter of Bid

To
Bharat Coking Coal
Koyla Bhawan, Koyla Nagar,
Dhanbad – 826005,
Jharkhand, India

Dear Sirs,

Sub: Tender No. :-

1. Having examined the Tender Document including Addenda/Corrigenda, if any (insert numbers), we, M/s. (..... name of the bidder firm.) represented by the undersigned, Mr/Ms.....Employee/ Partner /Legal Attorney / Proprietor /Accredited Representative, offer to supply and deliver (description of Goods and Services) vide our offer No.....dated in conformity with the said Tender Document.
2. We confirm to accept all terms and conditions contained in the tender document unconditionally.
3. We agree to abide by this bid for a period of 180 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 lowest or any bid 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 tender are genuine, authentic, true and valid.
8. We confirm that if any information or document submitted is found to be false / incorrect forged/tampered in any way, the said offer shall be considered absolutely null & void and action as deemed fit may be taken against us including termination of the contract, forfeiture of all dues and Banning of our firm along with proprietor/ all partners of the firm as per provisions of tender document/Purchase Manual of CIL/Provisions of law in force.

9. We are not holding any assignment as Statutory /Cost/Internal Auditor of CIL and its subsidiaries as on the date of appointment and during the continuity of Audit.
10. We have never been banned or delisted by any Government or Quasi-Government Agency or any Public Sector Undertaking in India.

OR

We were banned by the organization named "-----
---" for a period of ----- year(s) effective from ----- to -----
--for ----- (the reasons to be mentioned).

Dated this _____ day of _____ 20-- Signature _____
Name _____ Designation _____ Seal _____

Duly Authorised to sign bid for and on behalf of _____

Note:

1. This letter of bid should be on the letterhead of the Bidder and should be signed by a person competent and having the authority to bind the Bidder. The said document conferring authority upon the person should be submitted by the Bidder along with the LOB. If the said document conferring the authority is Partnership Deed of a Registered Firm or any resolution of the company, then the notarized copy of the same should be uploaded. In other cases, the letter of authority should be a Power of Attorney sufficient to bind the bidder.
2. Power of Attorney should be on non-judicial stamp paper and sufficiently stamped.
3. **Signature & Seal of the PUBLIC NOTARY** In case the person who has signed LOB 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-D) by the person signing the LOB in favour of person bidding online is required to be uploaded.

Date:
Place:

Signature with seal
Name of the Partner
Membership No
Name of the Firm
Firm Registration No.

Annexure - D

**Format for Authorisation to DSC holder Bidding Online by the
person who has signed Letter of Bid**

(On NON JUDICIAL STAMP PAPER)

We do hereby authorise M/s.
/Mr.....
..... Address
..... whose DSC is mapped in the name of
the bidder, for online bidding on behalf of us for Tender No.
dated invited by BCCL on <https://coalindiatenders.nic.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 having DSC mapped in
the name of the bidder, Authorised for online bidding

Annexure-E

Selection criteria for engaging Auditors for Bharat Coking Coal Limited			
SL. No.	CRITERIA	BASIS OF MARKS	MAXIMUM MARKS
1	Year of the establishment of the audit firm and for each year's experience they would get 5 marks. Shall be reckoned from the date of joining of an existing partner with the Firm and having the longest association with the firm.	5 Marks per Year	25
2	Number of full time partners / Proprietor having experience in practice in the firm/Limited Liability Partnership, who is in the firm as on 01.04.2021 and continuing thereafter.	5 Marks for each Partner	10
3	Number of full time qualified assistants whether ACA/ ACMA or FCA/FCMA and is working with the firm as on 01.04.2021 and continuing thereafter.	4 marks for every qualified assistant	10
4	Number of full time semi-qualified assistants (Inter Cost/ Inter Chartered - IPCC - both group) & is working full time with the firm as on 01.04.2021 and continuing thereafter	3 mark per semi-qualified assistant	15
5	Experience of the firm in conducting (a) Statutory/Internal Audit in PSU/Govt. Companies/Listed Companies. (b) Statutory/Concurrent audit in PSU Banks, (c) Physical verification of Stores & Spares/Fixed assets /Perpetual inventory audit in PSU/Govt. Companies/Listed Companies.	3 marks per year of audit.	30
6.	Audit firms having Registered Office/Branch Office within the state as on 01.04.2021 and continuing thereafter, wherein the Head quarter of the Bharat Coking Coal Limited is situated or is having its mining operation (Jharkhand & West Bengal).		10
TOTAL MARKS			100

Note:

1. In case of tie in the marks scored, firm having seniority w.r.t SI. No. 1 of Selection criteria, will be preferred. If still there is a tie in the marks scored, firm having highest score with respect to S.No. 5 of selection criteria will be given preference. Again.
2. Fraction of the year to be ignored while evaluation against Sl.No. 1 to Sl.No. 6.
3. The cutoff date will be 01.04.2021.
4. The appointment letter/work order for the F.Y.2021-2022 and F.Y.2022-23 will not be considered for evaluation.(Sl.no.5 of the selection criteria)
5. A firm which had been appointed as Internal Auditor/Cost Auditor/Statutory auditor in BCCL for a period of three years (i.e. F.Y. 2018-19 to 2020-21) would not be considered for appointment due to cooling off period.
6. Audit firms appointed for Internal Audit, Statutory Audit, physical verification of store and Cost Audit at CIL and its Subsidiaries for the F.Y.2021-22 will not be considered for appointment.
7. Expression of Interest (EoI) of audit firms, who had previously refused to accept the appointment of audit of BCCL during F.Y.2019-20 to F.Y.21-22, will not be considered for appointment.

8.Appointment of smaller audit firms of Cost Accountants/Chartered Accountants having two or less partners shall only be eligible.

9. The audit firms which secures highest marks in the descending order of merit list shall be allotted audit work for physical verification of stores & spares for the F.Y.2021-2022 accordingly, which shall only be reckoned as per the chronological order shown in the table placed at **Sl no E** under the head Audit Fee.
10. Reserve Panel: After appointment of five audit firms as per the merit list, the rest of the ten audit firms in their descending order of marks secured, will be placed in the reserve panel.

Date:

Place:

Signature with seal

Name of the Partner

Membership No.

Name of the Firm

Firm Registration No.

Annexure-I (Audit Coverage)

Sl.No	Physical verification of Stores & Spares, Obsolete & non-moving stock and Scrap Material	Audit Observation
1	To report whether the opening balances in the relevant Kardex/Bin cards/stores ledger of the current year has been verified from the audited physical and book balances statement of the previous year. If not tallied, should be reported. The physical verification shall be done at Central/Regional Stores as well as Site/Colliery stores including diesel & lubricants depot.	
2	To examine and report whether all receipts and issued during the intervening period(Period of actual date of Physical verification from 1 st April'2021 to 31 st March'2022) were duly entered into the Bin Cards/Kardex/Store ledger and verify the same with basic records. Deviations, if any, on such examination should be reported.	
3	To examine and report whether derived physical balances (with due adjustment with all receipts and issues after the intervening period) as on 31 st March'2022 is tallied with Kardex /Bin cards/Stores ledger as on 31 st March'2022.In case of deviation, item wise discrepancies should be reported to Depot officer for verification and acceptance. Copy of such report shall also be submitted to Staff officer (MM) and Area Finance Manager of the concerned area/unit. Reconciliation for the difference to be done by the stores auditor.	
4	List of stores and spares for which no D.T.R. / D.R.R. has been prepared as on date of physical verification is to be submitted separately with reason thereof.	
5	To report the status of recovery of store materials issued on loan, if any, to the employees and contractors.	
6	Age wise insurance claims lodged with insurance company for shortage/ damaged materials received in stores and their current status should be submitted.	
7	Considering the quantity, value, diversity of physical storage & declining % of closing stock, ABC analysis will be as follows : The above details of % covered in physical verification in terms of ABC analysis should be ensured as per Annexure- II(A)	

8	<p>Details of percentage covered in physical verification in terms of ABC Analysis including Safety items are to be mentioned in the report as follows:-</p> <table border="1" data-bbox="300 197 1222 405"> <thead> <tr> <th data-bbox="300 197 587 230">Items</th> <th data-bbox="595 197 911 230">Quantity</th> <th data-bbox="919 197 1222 230">Value</th> </tr> <tr> <td></td> <th data-bbox="595 230 911 264">% covered</th> <th data-bbox="919 230 1222 264">% covered</th> </tr> </thead> <tbody> <tr> <td data-bbox="300 264 587 297">A</td> <td></td> <td></td> </tr> <tr> <td data-bbox="300 297 587 331">Safety Items</td> <td></td> <td></td> </tr> <tr> <td data-bbox="300 331 587 365">B</td> <td></td> <td></td> </tr> <tr> <td data-bbox="300 365 587 405">C</td> <td></td> <td></td> </tr> </tbody> </table>	Items	Quantity	Value		% covered	% covered	A			Safety Items			B			C			
Items	Quantity	Value																		
	% covered	% covered																		
A																				
Safety Items																				
B																				
C																				
9	To examine and report whether any stores and spares verified physically but no entry was found in the Bin card/Kardex/stores ledger. If so, detailed of such stores and spares to be furnished with the explanation of the management.																			
10	<p>To report whether the materials lying in the stores</p> <ol style="list-style-type: none"> are properly stored to avoid damage and pilferage, of similar nature are stored together, are segregated between stores and spares which are regularly consumed and stores and spares which are insurance in nature i.e. not regularly consumed. 																			
11	To report whether FIFO basis is followed in case of physical issue of stores and spares.																			
12	To report whether the 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.																			
13	To report whether the stores and spares physically verified are found at the location mentioned in the software system																			
14	To report about the treatment made in the Bin cards/Kardex/stores ledger regarding shortfall in the physical balances. All the stock and stores are to be physically counted even if quantity in Kardex is nil. Nil card having physical balance will be paid																			
15	To examine on sample basis and report whether Kardex/Bin cards/stores ledger are maintained properly and all receipts/issues are duly authenticated. Any deviations should be reported in detail.																			
16	To comment on the action taken report submitted by the management on discrepancies given in the earlier reports.																			
17	<p>Procedure for physical verification of obsolete and non- moving items :</p> <ol style="list-style-type: none"> To examine the report prepared by the company for the 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 and tube), iron and steels, lubricants, battery etc. Reports should also indicate the last date of movement of the indented items. To report whether full provision of obsolete stock is made. Proper categorization of obsolete and non-moving 																			

	<p>items.</p> <p>e) Separate and proper storage of obsolete and non- moving items.</p> <p>f) Proper and timely disposal of obsolete stores.</p> <p>g) Intimation to other mines and subsidiaries before declaring any stores items as obsolete</p>	
18	To examine the report prepared by the company on the maintenance of scrap materials. The report should indicate the value and quantity scrap sold and the items wise grouping of scrap indicating the opening balances, addition, disposal and closing balances.	
19	It should be ensured that at least 70 % of value of closing stock should be verified by Store Auditor	
20	<p>The following criteria may be considered for ascertaining Obsolete & Non Moving Stores</p> <p>a) Where there is no movement in the stock of Stores & Spares in the Bin for a period of 5 years & more may be treated as “Obsolete Stock”</p> <p>b) Where there is no movement in the stock of Stores & Spares in the Bin for a period of 3 years & more may be treated as “Non Moving Stock”</p>	
21	<p>The following criteria may be considered for physical verification of Slow Moving /Obsolete Stock:-</p> <p>a) 100 % physical verification for “A” category Obsolete / Slow Moving items by Store Auditor,</p> <p>b) 25 % physical verification for “B” category Obsolete / Slow Moving items by Store Auditor on rotation basis.</p> <p>C) 5 % physical verification for “C” category Obsolete / Slow Moving items by Store Auditor on rotation basis.</p>	
22	The details of Scrap Materials are to be maintained by store officer regularly. The Store Auditor will examine the records of scrap & will submit his report in the prescribed format as per	
23	Any other suggestions and comments	
Date:	Signature with seal	
Place:	Name of the Partner	
	Membership No.	
	Name of the Firm	
	Firm Registration No.	

Annexure-II (A)

STATEMENT OF STOCK OF STORES AND SPARES AS ON 31st March'2022.

"A" Category items **Name of Area:** **Name of Store** **Name of Store Keeper:**

SL. No.	Description of material	Material Code	Material Part No.	Unit of Measurement	Date of Verification	Physical balance as on date of verification	Less: Receipt after 31st March' 2022	Add: Issue after 31st March '2022	Derived Physical balance as on 31st March '2022	Kardex balance as on 31st March 2022	Difference	Reason for difference	Remarks of the auditors if any	Auditors to comment - Whether any adjustments is required in the books of accounts	Auditors to comment - Whether the items are properly stored and segregated	Comments / response of the concerned officer of the Company on deficiency

Signature of Store Keeper

Signature of Head of Dept.

Signature of Stores Auditor

STATEMENT OF STOCK OF STORES AND SPARES AS ON 31st March'2022.

"B" Category items **Name of Area:** **Name of Store:** **Name of Store Keeper:**

SL. No.	Description of material	Material Code	Material Part No.	Unit of Measurement	Date of Verification	Physical balance as on date of verification	Less: Receipt after 31st March' 2022	Add: Issue after 31st March '2022	Derived Physical balance as on 31st March '2022	Kardex balance as on 31st March '2022	Difference	Reason for difference	Remarks of the auditors if any	Auditors to comment - Whether any adjustments is required in the books of accounts	Auditors to comment - Whether the items are properly stored and segregated	Comments / response of the concerned officer of the Company on deficiency

Signature of Store Keeper

Signature of Head of Dept.

Signature of Stores Auditor

STATEMENT OF STOCK OF STORES AND SPARES AS ON 31st March'2022.

"C" Category items **Name of Area:** **Name of Store:** **Name of Store Keeper:**

SL. No.	Description of material	Material Code	Material Part No.	Unit of Measurement	Date of Verification	Physical balance as on date of verification	Less: Receipt after 31st March' 2020	Add: Issue after 31st March '2020	Derived Physical balance as on 31st March '2020	Kardex balance as on 31st March '2020	Difference	Reason for difference	Remarks of the auditors if any	Auditors to comment - Whether any adjustments is required in the books of accounts	Auditors to comment - Whether the items are properly stored and segregated	Comments / response of the concerned officer of the Company on deficiency

Signature of Store Keeper

Signature of Head of Dept.

Signature of Stores Auditor

**STATEMENT OF ITEM WISE GROUPING OF
SCRAP AS ON 31ST March'2022**

Annexure-II (E)

Name of Area:

Name of Store Depot:

Name of Store Keeper:

SL.N O	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