



**Selection for Appointment of Cost Auditor for  
Cost Audit of Central Mine Planning & Design  
Institute Limited**

**PERIOD: 2025-26 to 2027-28**

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## SELECTION FOR APPOINTMENT OF COST AUDITOR FOR CMPDIL STANDALONE SEGMENT

### 1. Introduction:

- 1.1 Central Mine Planning & Design Institute Limited (hereinafter referred as CMPDIL) is a wholly owned subsidiary of Coal India Limited (CIL) and is a 'Miniratna' PSU under Ministry of Coal. CMPDIL, the Planning & Design arm of CIL, operates through its Headquarters at Ranchi (Jharkhand) with seven Regional Institutes (RIs) located strategically near concerned coal producing subsidiaries of CIL to provide them "door-step services". The seven Regional Institutes (RIs) are located at Asansol, Dhanbad, Ranchi, Nagpur, Bilaspur, Singrauli and Bhubaneswar with various Exploration camps and sub-camps.
- 1.2 The present selection is for appointment of Cost Auditor for CMPDIL.
2. **Scope of Work:** CMPDIL is looking for engagement of eligible Cost Audit Firm (Firm includes LLP) for carrying out the following job:-

#### **Statutory Requirement**

- (a) Cost Audit u/s 148 of the Companies Act, 2013 for the year 2025-26 is to be conducted in accordance with the Companies (Cost Records and Audit) Rules, 2014 as issued by Govt. of India, Ministry of Corporate Affairs and in adherence to the relevant orders/clarifications as issued from time to time by Ministry of Corporate Affairs, Govt. of India and the Cost Accounting standards issued by the Institute of Cost Accountants of India (ICMAI) for the units of CMPDIL.
- (b) Unit-wise consolidation of all the cost sheets of RIs and HQ are to be audited and the auditor has to certify the same.
- (c) All formats as required by statute are to be certified by auditor.
- (d) CMPDIL will engage one cost auditor for HQ and regional institutes for FY 2025-26
- (e) The cost audit firm shall ensure e-filing of cost audit report and annexure to the cost audit report to MCA, GoI, in XBRL form or in the manner prescribed by the Govt. from time to time, within the scheduled date prescribed by MCA - GoI for filing, after the approval by Board of Directors of the Company.

### 3. Selection Criteria:

The following will be the criteria for selection of cost auditor. Selection shall be done on attainment of highest marks by a Firm.

S. No.	Selection Criteria:	Basis of marks	Supporting Documents to be uploaded	Maximum Marks
1	Year of establishment of the Firm, since the date of registration.	(a) 2 marks per year for first 4 years from the date of registration of the firm. (b) 1 mark per year for consecutive years	Proof of Registration of Firm clearly indicating the Registration date and firm registration number issued by Institute of Cost Accountants of India (ICMAI) duly signed by the partner/proprietor of the firm. (to be uploaded in folder named "Establishment and Registration Number of the Firm").	10
2	Number and experience of the partners in the Firm. (The partner should be a Fellow/Associate Member of Institute of Cost Accountants of India)	(a) 5 marks per Partner in full time practice for more than 5 years (b) 3 marks per Partner in full time practice for less than 5 years	a. Partnership Deed, communication from ICMAI or other evidence clearly indicating the partners in the firm with their membership number duly signed by the partner/proprietor of the firm. (to be uploaded in folder named "Experience of the Partner").  b. Proof indicating Effective date of issue of Certificate of Practice (full time) shall be provided for experience of Member/Partner duly signed by the partner/proprietor of the firm. (to be uploaded in folder named "Experience of the Partner").	25
3	Number of fully qualified and semi qualified (Inter passed) assistants (Cost/ Chartered Accountant) in the Firm.	(a) 2 marks for each fully qualified assistant (b) 1 mark for each semi qualified assistant	For qualified CA / CMA assistants proof of pass certificates/membership of the institute and for semi-qualified assistant (Inter passed) Pass Certificates of the Institute are to be provided duly signed by the partner/proprietor of the firm. (to be uploaded in folder named "Qualified / Semi Qualified Assistants").	10
4	Experience of the firm in Conducting Statutory Cost Audit.	(a) Maximum 15 marks – 5 marks for per year per entity engaged in mining operations during last 7 years. (b) Maximum 10 marks - 5 marks per year per entity engaged in other than mining operations (other than (a) above) during last 7 years.	Copy of Appointment/Engagement letter for Cost Audit in the mining company/other company or other evidence clearly indicating engagement of the firm as Cost Auditor in the company is to be provided duly signed by the partner/proprietor of the firm. (to be uploaded in folder named "Experience of the firm").	30

		(c) Maximum additional 5 marks for entity engaged in any PSU Cost Audit during last 7 years in (a) or (b) above.		
5	Aggregate Revenue of the firm as per GST return/ Annual Audited Accounts of the Firm during the FY 2021-22, 2022-23 and 2023-24.	(a) Above Rs 150 Lakhs - 20 marks (b) Above 100 Lakhs to 150 Lakhs-12 marks (c) Above 50 Lakhs to 100 Lakhs-10 marks (d) Above 20 Lakhs to 50 Lakhs- 5 marks (e) 20 Lakhs or below-2 marks	Copies of GST Return/Annual Audited Accounts during the last three years of the firms to be uploaded duly signed by the partner/proprietor of the firm. (to be uploaded in folder named "Revenue").	20
6	Experience of Cost Audit in SAP	2 marks per year per entity for Cost Audit in SAP with maximum 5 marks.	Certificate of Cost Audit done in SAP from the client duly signed by the partner/proprietor of the firm (to be uploaded in folder named "Experience in SAP").	5
Total				100

Note:

- Fraction of the year will not be considered for scoring in above selection criteria.
- All documents should be duly authenticated / signed by the partner with seal of firm as a token of unconditional acceptance of all terms and conditions.
- In case of tie in the marks scored, firm having the oldest date of registration as per Sl. No. 1 of selection criteria will be preferred. If still there is a tie, firm having the highest number of partners as per Sl. No. 2 of the selection criteria will be preferred.
- The cut-off date will be 31.03.2024 with respect to above selection criteria.
- Any attempt to question the above selection criteria will be considered as solicitation of assignment and will be referred to Institute of Cost Accountants of India for Disciplinary process.

#### Example for Selection Criteria No. 4

If a firm has conducted Cost Audit for X Ltd. – a mining PSU for FY 2020-21 & FY 2021-22 and for Y Ltd. a non-mining & non-PSU company for FY 2020-21 & FY 2021-22 then the scoring will be as below:-

In point 4(a) – For X Ltd –  $5 * 2 = 10$  Marks  
 4(b) - For Y Ltd.-  $5 * 2 = 10$  Marks  
 4(c) - For X Ltd.- = 5 Marks (For PSU experience)

Total Score = 25 Marks

#### 4. Terms and Conditions:

- I. **Audit team:** The team should consist of qualified/semi-qualified assistants led by a senior partner of the firm commensurate with the size of the organization/ area of work.
- II. **Submission of Report:** Cost audit firm so appointed will start conducting the audit after adoption of accounts by CMPDIL Board and will submit the Cost Audit Report to the General Manager (Finance), CMPDIL, Ranchi. Cost Audit Report should be submitted well within the due date as per statute.
- III. The cost audit firm shall ensure e-filing of cost audit report and annexure to the cost audit report to MCA, GoI, in XBRL form or in the manner prescribed by the Govt. from time to time, within the scheduled date prescribed by MCA - GoI for filing, after the Board of Directors of the Company approves the cost audit report.
- IV. **Cooling off Period:** For appointment of Cost Auditor for 2025-26 to 2027-28, none of the retiring Cost Auditor of CIL and its Subsidiaries (Cost Auditors appointed for FY 2022-23 to 2024-25) shall be eligible for re-appointment and there would be a cooling off period of 3 years (i.e. 2025-26 to 2027-28). Further, Cost Audit Firm having a common partner to the firm on whom above Cooling off period is applicable, shall not be eligible for appointment.

A firm, which has been removed from cost audit assignment from CIL or its subsidiaries or have been held guilty by the ICAI Disciplinary process in the last 10 years or who is under investigation or has been charge sheeted or punished for any legal default with imprisonment will not be considered for appointment of Cost Auditor in CMPDIL and its subsidiaries. ICAI means "The Institute of Cost Accountants of India".

- V. **Period of Audit:** Initially the period of audit will be for one year i.e. for the year 2025-26 but it may further be extended to 2<sup>nd</sup> year i.e. 2026-27 and thereafter-3<sup>rd</sup> year i.e. 2027-28 at the same rate and terms and conditions subject to satisfactory performance. However, it is expressly stated here that the said tenure is not to be construed as assured and CMPDIL reserves the right not to re-appoint at its sole discretion without assigning any reason thereof.

**VI. Audit Fees (excluding out of pocket expenses):**

Cost Audit (Statutory Requirement) -

Rs. 5,00,000/- (per annum without taxes)

\*The above fees includes fees for attending meetings, preparing cost audit report & its annexures in XBRL or other format as per requirement of MCA and any other work mentioned in this document and will remain fixed for the duration of the contract.

\*The travelling and out of pocket expenses will be reimbursed at actual limited to 50% of total fees.

\*Applicable taxes will be paid extra

Input tax credit is to be availed by CMPDIL as per rule. If CMPDIL fails to claim Input Tax Credit(ITC) on eligible input services or the ITC claimed is disallowed due to failure on the part of supplier/vendor of goods and services in incorporating the tax invoice issued to CMPDIL in its relevant returns under GST, payment of CGST & SGST or IGST, GST (Compensation to State ) Cess shown in tax invoice to the tax authorities, issue of proper tax invoice or any other reason whatsoever, the applicable taxes & cess paid based on such Tax invoice shall be recovered from the current bills or any other dues of the supplier/vendor along with interest and penalty, if any.

Payment Clause- 100% of Audit Fee is payable on completion of all formalities in the scope of work. Out of pocket expenses is payable on submission of claim with necessary documentary evidence with audit fees.

## 5. Instruction to Cost Auditors

### a) Requirements for participation in e-mode

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

- i. **PC connected with Internet** (For details, visit link "Bidders Manual Kit" on home page of CIL's e-mode portal <https://coalindiatenders.nic.in>) It will be the cost auditors/bidder's responsibility to comply with the system requirements i.e. hardware, software and internet connectivity at cost auditors/bidder's premises to access the e-mode website. Under no circumstances, CMPDIL shall be liable to the cost auditors/bidders for any direct/indirect loss or damages incurred by them arising out of incorrect use of the e-mode system or internet connectivity failures.
- ii. **Enrolment with CIL's e-mode portal <https://coalindiatenders.nic.in>** – The online enrolment of the cost auditors/bidders on the portal is free of cost and one time activity only. The registration should be in the name of cost auditors/bidder whereas DSC holder may be either cost auditor/bidder himself or its duly authorised person having DSC indicating name of firm as that of cost auditors/bidder. It shall be the responsibility of the cost auditors/bidder to ensure that they get registered with the CIL's e-mode portal well in advance and download the documents before the last date and time for the same.
- iii. Digital Signature Certificate (DSC) issued from any agency authorized by Controller of Certifying Authority (CCA), Govt. of India and which can be traced up to the chain of trust to the Root Certificate of CCA.

If the bidder himself is the DSC holder bidding on-line then no document is required. However, if the DSC holder is bidding online on behalf of the bidder then the Power of Attorney or any sort of legally acceptable document for the authority to bid on behalf of the bidder.

- b) **Help for participating in e-procurement**-The detailed method for participating in the e-mode is available on links "Help for Contractor" and "Bidders Manual Kit" in CIL's e-mode portal. The cost auditors/bidders may also seek help from the help-desk on the numbers available on CIL's e-mode portal.
- c) **The complete document** shall be available in the CIL's e-procurement portal <https://coalindiatenders.nic.in> for downloading and submission of offer/documents. The complete document shall also be available on CMPDIL's website [www.cmpdi.co.in](http://www.cmpdi.co.in) and Central Public Procurement portal (<http://eprocure.gov.in>) for downloading only.
- d) There will be no physical/manual sale of tender document. There is no Tender Fee and the cost auditors/bidders can download tender document free of cost from any of the websites mentioned above.

e) Time schedule of tender:

S. No.	Critical Dates	Date	Time (India Standard Time)
1	Publishing Date	As per Critical dates available on website. <a href="https://coalindiatenders.nic.in">https://coalindiatenders.nic.in</a>	
2	Download start date		
3	Download end date		
4	Offer/documents Submission End Date		
5	Opening date		

If number of bids received online is found to be less than three on end date of bid submission then the following critical dates of the Tender will be automatically extended for a period of four days ending at 17.00 hrs:

- Last date of submission of Bid
- Date of opening of Tender

If any of the above extended Dates falls on Holiday i.e. a non-working day as defined in the e-Procurement Portal then the same is to be rescheduled to the next working day.

This extension will be also applicable in case of receipt of zero bid.

f) The offers/documents have to be submitted online through the CIL's e-mode portal <https://coalindiatenders.nic.in>. The cost auditors have to get themselves enrolled on the above portal and follow the procedure laid therein for submission of offer/documents.

User Portal Agreement: The bidders have to accept the on-line user portal agreement, which contains the acceptance of all the Terms and Conditions of NIT /tender document, undertakings and the e-Procurement system through <https://coalindiatenders.nic.in> in order to become an eligible bidder.

g) Evaluation of tender-

- After opening of the bid, the documents submitted by cost audit 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 and does not change the eligibility status of the firm, then the firm will be considered eligible for next level.
- Any bid which has not been submitted either with valid documents will not be considered for further evaluation.
- In case the evaluation Committee finds that there is some deficiency in uploaded documents by a firm then the same will be specified online only once by Evaluator clearly indicating the omissions/shortcomings in the uploaded documents and indicating start date and end date allowing 7 days (7 x 24 hours) time, for online re-submission by firm. The firm will get this information on their personalized dashboard 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 dashboard 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 7 days.

Note: The shortfall information/ documents will be sought only in case of historical



documents which pre-existed at the time of the tender opening and which have not undergone change since then. These will be called only on basis of the recommendations of the TC. So far as the submission of documents is concerned with regard to qualification criteria, after submission of the tender, only related shortfall documents will be asked for and considered. However, no work order for new contract should be asked for so as to qualify the bidder.

- The tender will be evaluated 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.
  - In case the firm submits requisite documents online, then the firm will be considered eligible for next level.
  - In case the firm fails to submit requisite documents online 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.
  - In case none of the firms complies the technical requirement, then necessary action as deemed fit by management will be taken.
  - It is responsibility of firms to upload legible/clearly readable scanned copy of all the required documents as mentioned above.
  - The final selection will be based on professional judgment of the appointing authority and marks obtained by the firms out of 100 marks.
- h) There is no provision to take out the list of parties who have downloaded the tender document from the above-referred website. As such, cost auditors/bidders are requested to visit the website once again before the last date of submission of offer(documents)/due date of opening to ensure that they have not missed out any corrigendum issued against the said tender after they have downloaded the document. The responsibility of downloading the corrigendum, if any, will be of the cost auditors/bidders. No separate intimation in respect of corrigendum (if any) will be sent to the cost auditors/bidders who have downloaded the tender document from website.
- i) The cost auditors/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. CMPDIL shall not be responsible, if documents could not be uploaded due to such local problems at the cost auditors/bidder's end.
- j) Bid Validity: The validity period of the tenders shall be 120(One Hundred Twenty) days from the end date of bid submission. The validity period of tender shall be decided based on the final end date of submission of bids.
- k) The interested cost auditors/bidders may obtain further information/clarification from the office of the service recipient as per address given below:

General Manager (F)-I/C  
CMPDIL, Gondwana Place  
Kanke Road, Ranchi (Jharkhand) -834008  
E Mail- [gmfinance.cmpdi@coalindia.in](mailto:gmfinance.cmpdi@coalindia.in)  
Mobile No.: 89877-89169

6. PAN Card: Scanned copy of PAN card issued by Income Tax department, Govt. of India is to be uploaded by bidders in Bidder Space/ My Document.

7. Goods and Services Tax -The Bidder should be either GST Registered Bidder under regular scheme OR GST Registered Bidder under composition scheme OR GST unregistered Bidder.

In respect of the above the Bidder is required to furnish the following information online:

i). Confirmation in the form of Yes/No regarding possessing of required document with respect to GST status of the Bidder.

Scanned copy of documents to be uploaded by Bidders in Bidder space/ My Document.  
The following documents depending upon the status w.r.to GST as declared by Bidder:

I. Status: GST registered Bidder under regular scheme Document: GST Registration Certificate (i.e. GST identification Number) issued by appropriate Authority of India.

II. Status: GST registered Bidder under composition scheme Document: GST Registration Certificate (i.e. GST identification Number) issued by appropriate Authority of India

III. Status: GST unregistered Bidder: Document: A Certificate with UDIN from a practicing Chartered Accountant / Cost Accountant having membership number certifying that the Bidder is GST unregistered Bidder in compliance with the relevant GST rules of India.

8. Legal Status of the Bidder:

- i. Affidavit or any other document to prove proprietorship/Individual status of the Bidder.
- ii. In respect of the LLP status, the bidder is required to submit the Certificate of Incorporation or Partnership deed as applicable.
- iii. In respect of Partnership firm, Partnership deed containing name of partners.

Scanned copy of documents to be uploaded by Bidders in Bidder space/ My Document.

9. **Bill of Quantity (BOQ) and Technical Parameter Sheet (TPS):** BOQ and TPS in Excel format (password protected) will be available on e-procurement portal. This needs to be downloaded by the bidder who will mention the bidder name in the BOQ sheet. In the TPS Sheet, bidder shall fill up all the items on this Excel file. It should be ensured that all the fields in the TPS sheet are duly filled and in case of non-applicability of data "Not-applicable" should be selected in the "Availability Section". BOQ & TPS duly filled will be uploaded with the Bid. The scanned copy of documents will be verified against the data furnished in the BOQ & TPS.

10. General Terms & Conditions (Refer **Annexure-I**)

11. Letter of Undertaking (Refer **Annexure-II**)

## General Terms & Conditions

## Annexure-I

- a) The Audit Firm cannot outsource the work.
- b) The Audit Team should consist of qualified CMA/CA, inter CMA/ CA semi qualified assistants.
- c) 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 GM(F)/HOD (Cost & Budget) of CMPDIL (subject to verification of credentials of the new incumbent on self-declaration basis by the senior most partner /partner in-charge/ person In-charge as quoted at the time of offer to be sent along with the intimation with photo proof of qualification, PAN card, Aadhar card and a brief profile).The audit team members should carry photo ID issued by the audit firm duly attested by the partner in-charge.
- d) The partner of the firm /person in-charge as per offer letter should visit at least for 2 days every 3 months to guide the audit team and for discussions with the management for finalization of reports.
- e) The information provided in the application by the firm must be current, relevant and free from mis-statements on the date of application.
- f) Partner 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 of the Companies Act, 2013.
- g) Neither the firm nor its partner or Associates should have any interest in the business of CIL or its subsidiaries.
- h) The auditor will be required to issue certificate of Independence/ written consent at the time of acceptance of appointment.
- i) Firm of Cost Accountants shall have primary responsibility to ensure that the limits specified under section 141(3)(g) of the Companies Act, 2013 are not violated.
- j) The auditor/ firm must be free from any disqualification under sub-section (3) or sub-section (4) of section 141 read with sub-section (5) of section 148 of the Companies Act, 2013. In addition to this, the Auditor/Firm must not be holding any assignment as Statutory Auditor or Internal Auditor of CMPDIL and its Subsidiaries as on the date of appointment and during the continuity of the Cost Audit.
- k) Where a 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 CMPDIL Standalone and consolidation. If it is found that more than one Firm having common partners makes application in the tender initiated by CMPDIL, 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.
- l) Under no circumstance, one firm will be allowed for Cost Audit in more than one company in CIL and its subsidiaries.
- m) Any other compliance/declaration, if any, required under Companies Act, 2013 shall be complied/furnished by the Cost Auditors.
- n) Debarring Provisions: The Audit Firm will be debarred from getting, in future, the Cost Audit in CIL and its Subsidiaries in the following cases:
  - i. If the firm obtains the appointment on the basis of false information/mis-statement.
  - ii. If the Firm does not take up audit in terms of appointment letter.

- iii If the Firm fails to maintain/honour confidentiality and secrecy of the Company's cost data, cost statement and cost information.
- iv. If the Firm does not submit the audit report and other tasks as specified in Scope of Work, complete in all respect in terms of appointment within the prescribed time limit.

- o) Dispute/difference, if any, shall be mutually settled with the General Manager/HOD of the unit/GM(Finance),CMPDIL. If any dispute could not be settled at GM level, it will be forwarded to the Chairman-Cum-Managing Director, CMPDIL for decision, which will be final and binding to all concerned.
- p) Disclaimer: CMPDIL reserves the right to ask for any clarifications from one or more applicants. It also reserves the right to accept or reject any or all bid or to cancel the process entirely without assigning any reason thereof.

Place:

Date:

Signature of Partner-In charge/Proprietor with seal of the firm

Membership No of the Partner/Proprietor

**Letter of Undertaking**

To  
CMPDIL,  
Gondwana Place, Kanke Road  
Ranchi-834008  
India

Dear Sirs,

**Sub:\_Tender 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.....dated .....in conformity with the said Bid Documents.
2. We confirm to accept all terms and conditions contained in the bid 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 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 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 \_\_\_\_\_ 2025

Signature of Partner-Incharge with seal of the firm

Membership No of the Partner