

Ref. No. NCL/SGR/IAD/Cost Audit/20/356 dated 12.06.2020

**NORTHERN COALFIELDS LIMITED
SINGRAULI-486889**

EMPANELMENT AND SELECTION FOR APPOINTMENT OF COST AUDITOR FOR:

1. COST AUDIT
2. INTERNAL COST CONTROL SYSTEM REVIEW (ICCS)

PERIOD: 2020-21 & 2021-22

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EMPANELMENT AND SELECTION FOR APPOINTMENT OF COST AUDITOR FOR NORTHERN COALFIELDS LIMITED.

1. Introduction:

- 1.1 Northern Coalfields Limited (NCL) is a 'Miniratna' Public Sector Undertaking under Ministry of Coal, Government of India with Headquarters in Singrauli, MP. It has mining operations in Madhya Pradesh & Uttar Pradesh states covering Ten opencast mining projects and service units like one deshaling plant, one central workshop, one Central condition monitoring cell ,one Nehru Shatabadi Chikitsalaya(NSC),IWSS,HQ Units(including NCL desk office, Kolkata),Central Fire Station.
- 1.2 The present EOI is for appointment of Lead Cost Auditor and Branch Cost Auditor for NCL for Cost Audit of NCL as well as ICCS review as a whole.
2. **Scope of Work:** NCL is looking for engagement of eligible Cost Audit Firm (Firm includes LLP) for carrying out the following job:-

A. Statutory Requirement

- (a) Cost audit for the year 2020-2021 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 Cost Audit Branch, Ministry of Corporate Affairs, Govt. of India and the Cost Accounting standards issued by the Institute of Cost Accountants of India(ICAI).
- (b) Unit-wise consolidation of all the cost sheets of mines and service units are to be audited and the Lead Cost Auditor has to certify the NCL Consolidation as a whole.
- (c) All formats as required by statute are to be certified by auditor.

B. Internal Cost Control System Review(ICCS)

I. Periodic Review of Cost Records

The cost auditor will be required to analyse the workings of a unit/mine based on following parameters:

- (a) Mine-wise Profitability
- (b) Capacity Utilization
- (c) Input Output Ratio
- (d) HEMM Performance
- (e) Project-wise Progress Details (Ongoing Projects)
- (f) Customer Profitability
- (g) Working Capital and Loss details
- (h) Summary of all Mines Performance
- (i) Cost of Production – Product wise - Mine-wise separately showing Cost of Raw Coal, Crushed Coal and washed Coal – identifying cost at each process level and Cost which can be reduced by strategic action
- (j) Man power Utilisation- each category of employee - Mine-wise separately and Consolidated

Point No. (a) to (j) of Internal Cost Control System Review (ICCS) will be prepared at the unit on half yearly basis. These formats will be given to the Cost Auditors within 30days of the succeeding month of the half year and the same will be validated within next 15days.

Similarly, format of Points No. g & h of ICCS will be prepared at the Head Office on half year basis. These formats will be given to the Lead Cost Auditors within 30 days of the succeeding month of the half year and the same will be validated by them within next 15 days. The ICCS will be placed before the Audit Committee on half yearly basis by the Lead Cost Auditor.

After implementation of ERP, ICCS Review (a to j) will be done on quarterly basis.

3. Selection Criteria:

Part-A

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

S.No.	Selection Criteria:	Basis of marks	Maximum Marks
1	Year of establishment of the Firm, since the date of registration.	(a) 2 marks per year for first 4years from date of registration. (b) 1 mark per year for consecutive years	10
2	Number & experience of 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 5years (b) 3 marks per Partner in full time practice for less than 5years	25
3	Number of fully qualified assistants (Cost/ Chartered Accountant) and Number of Semi-qualified assistants (Inter Cost/Inter CA-IPCC Pass) in the Firm.	(a) 2 marks for each fully qualified assistant (b) 1 mark for each semi qualified assistant	10

4	Experience of the firm in Conducting Statutory Cost Audit.	(a) Maximum 20 marks - 4 marks per year per entity engaged in mining and exploration. (b) Maximum 10 marks - 3 marks per year per entity (other than(a) above)	30
5	<p>a)Aggregate Revenue as per GST return/Annual Audited Accounts of the Firm(to consider value on which GST is cash paid and not by input credit) during the FY2016-17 to FY2018-19 shall be considered.</p> <p>b)If the firm doesn't come under the purview of GST filing/Tax Audit as per the prescribed limit, then, Aggregate Revenue of the firm during the FY2016-17 to FY2018-19 of income tax returns(expressly reflecting revenue) filed with Income Tax Authority shall be considered. However, if the firm didn't file the income tax returns for any of the Financial Years stated above (declaration along with reason to be submitted), then, Aggregate Revenue during the FY2016-17 to FY2018-19 as per Profit & Loss Account of the audit firm duly certified by Practicing Chartered Accountants (self-certification of P&L Account shall not be considered) will be taken into consideration.</p>	<p>(a) Above Rs 150 Lakhs-20marks (b) 150 Lakhs to 100 Lakhs-12 marks (c) 100 Lakhs to 50 Lakhs-10 marks (d) 50 Lakhs to 20 Lakhs-5marks (e) Below 20 Lakhs-2marks</p>	20
6	Location of the Audit Firm.	If Regd. Office/Branch of the Firm is located in any of the states (MP & UP) where Northern Coalfields Limited is operating.	5
		Total	100

Note: Partner/fully qualified assistant/Semi-qualified assistant in the firm should be associated for a minimum period of one year as on 31.03.2020.

Part-B

After considering Part-A of selection criteria, the shortlisted firms securing minimum qualifying marks of 60, will be evaluated in descending order of marks received. However, the number of firms to be called for making presentation before the NCL audit committee would be 3 times the number of vacancies. The number of firms to be shortlisted for NCL making presentation would be 9 (Nine) as only 3 (three) Cost Auditor are to be appointed for NCL.

Principal partner (or person in-charge as proposed for Cost Audit of NCL) of the shortlisted firms will be required to make a presentation before the audit committee on the following criteria carrying 50 marks.

In the above context, following are the parameters for marking:

- a. Approach and methodology proposed
- b. Audit Programme
- c. MIS and reporting Formats as proposed for Part-B
- d. Areas on which comments will be made including identification of important factors
- e. Any extract from actual reports submitted in past(without disclosing names of Client)to show case capability and strength

The final selection will be based on professional judgment of the appointing authority and marks obtained by the firms out of 150 marks (100 from primary criteria+50 from final criteria).

Any attempt to question the selection will be considered as solicitation of assignment and will be referred to Institute of Cost Accountants of India for Disciplinary process.

Note:

- i. The following documentary evidences duly signed by partner with seal of the firm should be uploaded in support of each of the above-mentioned criteria:
 - a. Proof of Registration of Firm clearly indicating the Registration date, firm registration number and **Location of the firm** issued by Institute of Cost Accountants of India (ICMAI) (to be uploaded in folder named "**Establishment and Registration Number of the Firm**").
 - b. Partnership Deed, communication from ICMAI or other evidence clearly indicating the partners in the firm with their membership number and date from which they are associated with the firm(to be uploaded in folder named "**Experience of the Partner**").
 - c. Proof indicating Effective date of issue of Certificate of Practice (full time) shall be provided for experience of Member/Partner(to be uploaded in folder named "**Experience of the Partner**").
 - d. Proof of CA/CMA Final/Inter CMA/CA-IPCC Pass Certificates/Membership of the Institute of Cost Accountants of India for Qualified Assistants and Semi-qualified Assistants is to be provided along with date from which they are with the firm(to be uploaded in folder named "**Qualified/Semi-Qualified Assistants**").
 - e. For companies in Part A-4 above, Copy of Appointment/Engagement letter for Cost Audit in the mining/exploration company/Other company or other evidence clearly indicating engagement of the firm as Cost Auditor in the company is to be provided. (to be uploaded in folder named "**Experience of the firm**").For this purpose bidders are required to submit **complete appointment letters explicitly showing signature of issuing authority.**

- f. Fraction of the year will not be considered in above selection criteria.
- g. **Point no 5 of selection criteria Part A is reproduced as below**
- a) **Aggregate Revenue** as per GST return/Annual Audited Accounts of the Firm (to consider value on which GST is cash paid and not by input credit) during the FY2016-17 to FY2018-19 shall be considered.
- b) If the firm doesn't come under the purview of GST filing/Tax Audit as per the prescribed limit, then, **Aggregate Revenue** of the firm during the FY2016-17 to FY2018-19 of income tax returns (expressly reflecting revenue) filed with Income Tax Authority shall be considered. However, if the firm didn't file the income tax returns for any of the Financial Years stated above (declaration along with reason to be submitted), then, **Aggregate Revenue** during the FY2016-17 to FY2018-19 as per Profit & Loss Account of the audit firm duly certified by Practicing Chartered Accountants (self-certification of P&L Account shall not be considered) will be taken into consideration.
- The above is to be uploaded in folder named "**Revenue**".
- h. Proof of location of branch (to be uploaded in folder named "**Location of Firm**").
- i. In the technical parameter sheet (TPS), where the condition is not applicable to the bidder, the bidder will have to select "Not Applicable" in "Availability" option.
- j. All documents including EOI should be duly authenticated / signed by the partner with seal of firm as a token of unconditional acceptance of all terms and conditions.
- k. In case of tie in the marks scored, firm having seniority with respect to S.No. 4(a) of Part-A of selection criteria will be preferred. If still there is a tie in the marks scored, firm having seniority with respect to S.No. 4(b) of Part A of selection criteria will be given preference.
- l. The cut-off date will be **31.03.2020** with respect to Part-A of selection criteria (**except for sl no 5**).
- m. **Reserve Panel**:-After appointment of three cost auditors out of maximum nine shortlisted cost audit firms after the power point presentation as per the merit list, rest of the firms will be placed in the reserve panel.

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 of accounts by NCL Board and will submit the Cost Audit Report to the General Manager (Finance/Cost & Budget), Northern Coalfield Limited, Singrauli. The following is the Schedule of submission of Cost audit reports:-

Cost Audit for 2020-21

(i) Lead Cost Audit on or before 16.07.2021

(ii) Branch Cost Audit on or before 06.07.2021

Cost Audit for 2021-22

(i) Lead Cost Audit on or before 16.07.2022

(ii) Branch Cost Audit on or before 06.07.2022

- III. The Cost Auditor shall submit ICCS Review Report and suggestions for effective cost control and improvement thereof to General Manager (Finance)/Cost & Budget, NCL.
- IV. The Cost Auditor shall attend and make a presentation to the Audit Committee Meeting and Board Meeting, if required, on the Cost Audit /ICCS under review.
- V. The cost audit firm shall ensure e-filing of cost audit report and annexure to the cost audit report to MCA ,Government of India, in XBRL form or in the manner prescribed by the Government from time to time ,within the scheduled date prescribed by MCA - Government of India for filing, after the Board of Directors of the Company approves the cost audit report.

VI. Cooling off Period: Cost Audit Firms who have served or appointed in the capacity of Cost Auditor in CIL and its subsidiaries in the years 2018- 19& 2019-2020 will not be considered for appointment of cost auditor for FY2020-21 & FY2021-22.(cooling off period).

A firm, which has been removed from cost audit assignment from CIL or its subsidiaries during F.Y. 2013-14 to F.Y.2019-20 ,or have been held guilty by the ICMAI 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 CIL and its subsidiaries. ICMAI means “The Institute of Cost Accountants of India”.

VII. Period of Audit: Initially the period of audit will be for one year i.e. for the year 2020-2021 but it may further be extended to 2ndyear i.e. 2021-22 at the same rate and terms and conditions subject to satisfactory performance in 2020-2021. However, it is expressly stated here that the said tenure is not to be construed as assured and NCL reserves the right not to re-appoint at its sole discretion without assigning any reason thereof.

VIII. Audit Fees (excluding out of pocket expenses):

Sl. No	Cost Auditors	Name of the Projects/Units	Fees for Cost Audit (in Rs)(Statutory) (Per annum)	Fees for ICCS Review (in Rs)Per annum	Total Fees(Rs)(Per annum)
1	Lead Cost Auditor	Jhingurda, Dudhichua, Amlori, Block-B,NSC,HQ Units(including desk office, Kolkata) and Consolidation of audit reports.	400000.00	200000.00	600000.00
2	Branch Cost Auditor 1	Jayant including Central Fire Station, Nigahi , CWS and CMC.	147000.00	74000.00	221000.00
3	Branch Cost Auditor 2	Bina, Krishanshilla, Bina Deshaling Plant,Bina Extension OCP, Kakari, Khadia including IWSS.	147000.00	74000.00	221000.00

*The above fees includes fees for submission of ICCS review report, attending meetings, filing of cost audit report & its annexures in XBRL or other format to MCA and any other work mentioned anywhere in EOI.

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

*Applicable taxed would be paid extra.

5. Instruction to Cost Auditors/bidders

a) Requirements for participation ine-mode

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

- PC connected with Internet** (For details, visit link “Cost auditors/bidders Manual Kit” on home page of CIL's e-mode portal <https://coalindiarenders.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, NCL shall be liable to the cost auditors/bidders for any direct/indirect loss or damages incurred by them arising out of incorrect use off the-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 auditors/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. Class II or Class III Digital Signature Certificate (DSC) issued by a Certifying Authority authorized by Controller of Certifying Authority(CCA) and which can be traced up to the chain of trust to the Root Certificate of CCA.
- b) **Help for participating in e-procurement**-The detailed method for participating in the e-mode is available on links "Help for Contractor" and "Cost auditors/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) **Letter of Undertaking (LOU)** : The format of Letter of Undertaking (LOU) as given at **Annexure-III** will be downloaded by the firm and will be printed on firm's letter head and duly Signed by a person competent and having the "Authority" /"Power of Attorney" to bind the firm. 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 EOI submission.

The content of the "Letter of Undertaking" uploaded by the firm 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 LOU uploaded by firm as compared to the format of LOU uploaded by the department with EOI document, then the EOI may be liable for rejection. These documents are to be uploaded in folder named "LOU Docs" provided in the e procurement portal.

Note: The person who has signed Letter of Undertaking physically should express interest online while submitting the document with his DSC mapped in the name of firm. In case the person who has signed LOU is not expressing interest himself and has authorized another person whose DSC is mapped in the name of firm, to express interest online on his behalf, then the further authorization on non-judicial stamp paper duly notarized by the person signing the LOU in favor of person expressing interest online is required to be uploaded (sealed and signed). This document is to be uploaded in folder named "LOU Docs".

- d) **The complete EOI document** shall be available in the CIL's e-procurement portal <https://coalindiatenders.nic.in> for downloading and submission of offer/documents. The complete EOI document shall also be available on Coal India's website www.coalindia.in and Central Public Procurement portal (<http://eprocure.gov.in>) for downloading only.
- e) There will be no physical/manual sale of EOI 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.
- f) Time schedule of Eoi:

S. No.	Critical Dates	Date	Time (India Standard Time)
1	EOI Publishing Date	15.06.2020	11.00 AM
2	EOI download start date	15.06.2020	11.00 AM
3	EOI download end date	29.06.2020	11.00AM
4	Offer/documents Submission End Date	29.06.2020	11.00AM
5	EOI opening date	30.06.2020	11.00AM

- g) 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 initially for a period of two days ending at 17.00 hrs and if the number of bids still remains less than three then for another five days ending at 17.00 hrs:
- h) If any of the below 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.

(1) Last date of submission of Bid

(2) Date of opening of Tender

- i) 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.
- j) Evaluation of EOI-
- 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 do not change the eligibility status of the firm, then the firm will be considered eligible for next level.
 - Any EOI which has not been submitted either with valid documents will not be considered for further evaluation.
 - In case the Tender Committee finds that there is some deficiency in uploaded documents corresponding to the information furnished online or in case corresponding document have not been uploaded by bidder(s) then the same will be specified online 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 bidder(s) **only once**. The bidder(s) 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 bidder's responsibility to check the updated status/information on their personalized dash board regularly after opening of bid. No separate communication will be required 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 bidder(s) 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. Further **second clarification chance shall be not** be provided to the bidder.
 - The EOI 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 of EOI.
 - In case the firm submits requisite documents online as per EOI, then the firm will be considered eligible for next level.
 - In case the firm fails to submit requisite documents online as per EOI 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.
- i) There is no provision to take out the list of parties who have downloaded the EOI 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 EOI opening to ensure that they have not

missed out any corrigendum issued against the said EOI 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 of the EOI (if any) will be sent to the cost auditors/bidders who have downloaded the EOI document from website.

- j) 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. NCL shall not be responsible, if documents could not be uploaded due to such local problems at the cost auditors/bidder's end.
- k) The interested cost auditors/bidders may obtain further information/clarification from the office of the service recipient as per address given below:

Chief of Internal Audit
Internal Audit Department
Northern Coalfields Limited
Singrauli Colliery-PO
Singrauli -Distt
MP-486889
Mobile-9406965119/9406711677/9406965197
[Email:-gmiانclhq@gmail.com](mailto:gmiانclhq@gmail.com)

- 6. General Terms & Conditions (Refer Annexure-I)
- 7. Format for submission (Refer Annexure-II)
- 8. Letter of Undertaking (Refer Annexure-III)
- 9. Format for Authorisation to DSC holder Bidding Online by the person who has signed Letter of Undertaking on the behalf of the firm (Refer Annexure-IV).
- 10. Format for Declaration by the bidder who doesn't comes under the purview of GST/Tax Audit as per the prescribed limit.(Refer Annexure-V).
- 11. Application for addition of new Vendor (Annexure-VI).
- 12. Mandate Form for electronic fund transfer/internet banking payment (Annexure-VII).
- 13. Declaration along with the reasons by cost audit firm expressing interest online for not filing Income Tax Return against any of these financial years viz .FY2016-17, FY2017-18 and FY2018-19(Annexure-VIII).
- 14. Technical Parameter Sheet (TPS): TPS containing various Technical Parameters will be in Excel format and will be downloaded by the bidder shall fill up the TPS for all the items on this Excel file. It should be ensured that all the fields in the TPS are duly filled and in case of non-applicability of data, Not-applicable should be selected.

General Terms & Conditions

Annexure-I

- a) The Audit Firm cannot outsource the work.
- b) The Audit Team should consist of qualified CMA/CA and inter CMA/ CA-IPCC 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/HOD (Cost & Budget) of the concerned company (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, Aadhaar 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 or finalization (keeping in view the proposed task of ICCS Review).
- 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 (77) of the Companies Act,2013.
- g) Neither the firm nor its partner or Associates should have any interest in the business of CIL.
- h) The auditor will be required to issue certificate of Independence.
- 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 CIL 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 NCL. If it is found that more than one Firms having common partners makes application in the EOI initiated by NCL, 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, 2013shall 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/honor confidentiality and secrecy of the Company's cost data, cost statement and cost information.
- iv. If the Firm does not submit the audit report, complete in all respect in terms of appointment within the prescribed time limit.
- v. If the Firm violates any of the stipulations under clause 5(a) to 5(j).
A firm will be banned for the period of one year from participating in tender of CIL and its Subsidiary Company in line with the provisions of the Civil Work Manual.
- o) Dispute/difference, if any, shall be mutually settled with the General Manager/HOD of the unit/GM(Finance),NCL. If any dispute could not be settled at GM level, it will be forwarded to the CMD, NCL for decision, which will be final and binding to all concerned.
- p) Disclaimer: NCL 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 EOI or to cancel the process entirely without assigning any reason thereof.
- q) **Jurisdiction of Courts: Any dispute arising out of or in respect of the contract will be subject to the jurisdiction of Jabalpur High Court only.**

Place:

Date:

Signature of Partner-Incharge with seal of the firm

Membership No of the Partner Incharge

Annexure-II

FORMAT FOR SUBMISSION OF APPLICATION

1. **Name of the Audit Firm** :

2. **Firm Registration Number** :

3. **Address** :

i) Permanent Address :

ii) Correspondence Address:

iii) Contact no. of Partner :

iv) Telephone Number :

v) Fax Number :

vi) Email Address :

vii) Website :

4. **Particulars with respect to Selection Criteria**

S.No.	Selection Criteria:	
1	Year of establishment of the Firm, since the date of registration.	Details to be filled in the TPS
2	Number & experience of partners in the Firm*. (The partner should be a Fellow/Associate Member of ICAI)	
3	(a) Number of fully qualified assistants (Cost/ Chartered Accountant) (b) Number of Semi-qualified assistants (Inter Cost/ Inter Chartered Accountant or IPCC Pass) in the Firm.	
4	Experience of the firm in Conducting Statutory Cost Audit (a) Experience in Mining & Exploration Entity. (b) Experience in other than (a).	
5	a) Aggregate Revenue as per GST return/Annual Audited Accounts of the Firm (to consider value on which GST is cash paid and not by input credit) during the FY2016-17 to FY2018-19 shall be considered. b) If the firm doesn't come under the purview of GST filing/Tax Audit as per the prescribed limit, then, Aggregate Revenue of the firm during the FY2016-17 to FY2018-19 of income tax returns (expressly reflecting revenue) filed with Income Tax Authority shall be considered. However, if the firm didn't file the income tax returns for any of the Financial Years stated above (declaration along with reason to be	

	submitted), then, Aggregate Revenue during the FY2016-17 to FY2018-19 as per Profit & Loss Account of the audit firm duly certified by Practicing Chartered Accountants (self-certification of P&L Account shall not be considered) will be taken into consideration.	
6	Location of the Audit Firm.	

Signature of Partner with seal of the firm

Membership No of the Partner

Letter of Undertaking

To
Northern Coalfields Limited
PO-Singrauli Colliery,
Dt-Singrauli
PIN-486889,
Madhya Pradesh
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 render 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 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 not been removed from Cost Audit Assignments from CIL and its Subsidiaries during F.Y2013-14 to F.Y2019-20.
10. We have never been held guilty by the ICAI Disciplinary process in the last 10 years nor is under investigation nor has been charge sheeted nor punished for any legal default with imprisonment.-
11. We are not holding any assignment as Statutory Auditor or Internal Auditor of CIL and its Subsidiaries as on the date of appointment and during the continuity of Cost Audit.
12. 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 (77) of the Companies Act,2013.
13. Our firm or its partner or Associates are not having any interest in the business of NCL.
14. During the FY2018-19 & FY2019-2020 , Our firm has not been appointed as Cost Auditor in CIL or any of its subsidiaries.
15. Our firm has not been debarred as per clause no “n” of general terms and conditions of Annexure-I.
16. 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 _____ 2020

Signature of Partner-Incharge with seal of the firm

Membership No of the Partner Incharge.

Format for Authorisation to DSC holder expressing interest Online by the person who has signed Letter of Undertaking

(On NON JUDICIAL STAMP PAPER)

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

Name, Signature & Seal of the person who has signed Letter of
Undertaking

And is authorizing the DSC Holder for expressing interest online

Name, Signature & Seal of the DSC Holder having DSC mapped in the name of the
bidder, Authorised for expressing interest online.

Annexure-V

Format for declaration certificate by the bidder who doesn't come under the purview of GST /Tax Audit as per the prescribed limit.

We M/s.....do hereby declare that our firm doesn't come under the purview of Goods and Service Tax/Tax audit as per the prescribed limit.

Signature of Partner-Incharge with seal of the firm

Membership No of the Partner-Incharge

Application for Addition of New Vendor (Annexure -VI)

Tender Reference No.

Dated:

1	VENDORCODE	:	TO BE ALLOTTED AFTER APPOINTMENT																									
2	VENDORNAME	:																										
3	ADDRESS- 1	:																										
4	ADDRESS- 2	:																										
5	ADDRESS- 3	:																										
6	CITY	:																										
7	PIN	:																										
8	STATE	:																										
9	COUNTRY	:																										
10	FAX	:																										
11	PHONE/MOBILE	:																										
12	EMAIL	:																										
13	TYPE OFAUDIT& FRN	:																										
14	PAN NO	:																										
15	GSTNO	:																										
16	BANKNAME	:																										
17	BRANCHNAME	:																										
18	ACCOUNTNO	:																										
19	IFSC NO	:																										

The above mentioned documents have been verified. Vendor Code is required for placement of appointment letter.

SIGNATURE OF PARTNER INCHARGE WITH SEAL OF FIRM

Membership Number of the Partner Incharge

MANDATE FORM FOR ELECTRONIC FUND TRANSFER / INTERNET BANKING PAYMENT.

1. Name of the Bidder :

2. Address of the Bidder :

City.....Pincode.....

E-mail Id

Permanent Account Number

3. Particulars of Bank:

Bank Name		Branch Name	
Branch Place		Branch City	
Pin Code		Branch Code	
MICR No.			
(Digital Codenumber appearing on the MICR Band of the Cheques supplied by the Bank. Please attach Xerox copy of a cancelled Cheque of your Bank for ensuring accuracy of the Bank Name, Branch Name and Code Number.			
IFS CODE			
Account Type	Savings	Current	Cash Credit
Account Number (as appearing in the Cheque Book.			

4. Date from which the mandate should be effective.

I hereby declare that the particulars given above are correct and complete. If any transaction is delayed or not effected for reasons of incomplete or incorrect information. I shall not hold Company responsible. I also undertake to advise any change in the particulars of my account to facilitate updation of records for purpose of credit of amount through RTGS transfer/NEFT. I agree to discharge responsibility expected of me as a participant under the scheme. Any bank charges levied by the bank for such e-transfer shall be borne by us.

Place :Date:

Signature of the Party / Authorised Signatory -

 Certified that particulars furnished above are correct as per our records.

Banker's Stamp Date

Signature of the Authorised official from the Bank)

Declaration along with the reasons by cost audit firm expressing interest online for not filing Income Tax Return against any of these financial years viz .FY2016-17, FY2017-18 and FY2018-19.

We M/sdo hereby declare that our firm doesn't file income tax return of the financial year..... due to the following reasons as below:-
.....

Signature of Partner-Incharge with seal of the firm

Membership No of the Partner-Incharge