

# **South Eastern Coalfields Limited**

(A Mini Ratna Company)

**Ref.No. SECL/BSP/CMC/IAD/e-EOI/565**

**Dated: 05/12/2022.**

## **e- Expression of Interest Notice**

### **Tender Document**

**For Empanelment and Appointment of  
Chartered Accountants / Cost Accountants  
Partnership Firms / Limited Liability  
Partnership (LLP) Firms registered with the  
Institute of Chartered Accountants of India /  
Institute of Cost Accountants of India for  
conducting Audit/Physical Verification of  
Stores and Spares in SECL for the Financial  
Year 2022-23.**

**South Eastern Coalfields Limited  
Seepat Road, Bilaspur  
PO-SECL Bilaspur  
District- Bilaspur  
Pin code-495006  
Chhattisgarh**

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Sub:-Notice inviting Expression of Interest for Empanelment and Appointment of Chartered Accountants / Cost Accountants Partnership Firms / Limited Liability Partnership (LLP) Firms registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India for conducting Physical Verification of Stores and Spares in SECL for the Financial Year 2022-23.

South Eastern Coalfields Limited having its registered office at Bilaspur-495006, CG, invites EOI in **E-mode** from eligible Chartered Accountant/Cost Accountant or a Firm /LLP of Chartered Accountants/Cost Accountants having two or less partners registered with Institute of Chartered Accountants of India/Institute of Cost Accountants of India for conducting Physical verification of stores & spares in SECL for the year **2022-23** 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 **21/12/2022** on or before **17:00 hours**[IST]

The detailed EOI document and Corrigendum/addendum, if any, shall be available in the CIL's e-Procurement portal <https://coalindiatenders.nic.in>, [SECL website:www.secl-cil.in](http://www.secl-cil.in) and Central Public Procurement portal(<http://eprocure.gov.in>) for downloading and submission of offer/documents.

विषय: - वित्त वर्ष 2022-23 के लिए स्टोर्स एवम स्पेयर्स की आंतरिक अंकेक्षण की चयन, सूची बद्धता तथा नियुक्ति के लिए इच्छा की अभिव्यक्ति को आमंत्रित करने वाला नोटिस।

साउथ ईस्टर्न कोलफील्ड्स लिमिटेड का बिलासपुर- 495006, छत्तीसगढ़ में अपना पंजीकृत कार्यालय है। स्टोर्स एवम स्पेयर्स की आंतरिक अंकेक्षण करने के लिए योग्य चार्टर्ड अकाउंटेंट / कॉस्ट अकाउंटेंट या फर्म / एलएलपी जो कि इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट ऑफ इंडिया / इंस्टीट्यूट ऑफ कॉस्ट अकाउंटेंट्स के साथ पंजीकृत है, उसे ई-मोड में ईओआई आमंत्रित करता है ।

उपरोक्त ऑडिट फर्म(एलएलपी सहित) को सीआईएल के ई-प्रोक्योरमेंट पोर्टल <https://coalindiatenders.nic.in> (विवरण के लिए, सीआईएल के होमपेज पर ई ऑनलाइन मोड पोर्टल <https://coalindiatenders.nic.in> लिंक "बिडर्स मैनुअल किट" पर जाएं) पर अपने प्रस्ताव / दस्तावेज प्रस्तुत करने होंगे। यह प्रस्ताव / दस्तावेज दिनांक **21/12/2022** तथा इस समय के भीतर **17:00 hours [IST]** नवीनतम होना आवश्यक है।

विस्तृत ईओआई दस्तावेज और शुद्धि पत्र / परिशिष्ट, यदि कोई हो, तो सीआईएल के ई-प्रोक्योरमेंट पोर्टल <https://coalindiatenders.nic.in> , SECL वेबसाइट:[www.secl-cil.in](http://www.secl-cil.in) और सेंट्रल पब्लिक प्रोक्योरमेंट पोर्टल (<http://eprocure.gov.in>) पर से ऑफ़र / दस्तावेज डाउनलोड करें और इन दस्तावेज/ऑफ़र को <https://coalindiatenders.nic.in> पे अपलोड करें।

## **Invitation for Bids (IFB)**

South Eastern Coalfields Limited, a Miniratna Company (A Govt. of India Undertaking) having its registered office at **Seepat Road, Bilaspur P.O. SECL Bilaspur Distt.- Bilaspur, (Chhattisgarh) Pin Code-495 006**, India, invites online bids through e-tender on CIL's e-procurement portal (<https://coalindiatenders.nic.in>) for empanelment of Practicing Chartered Accountant or Cost Accountant or a Firm/LLP of Chartered Accountants/Cost Accountants having two or less partners registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India for conducting Physical verification of stores & spares in SECL for the year 2022-23 in respect of Regional /central as well as Charged off/ Unit stores of SECL Areas. The selected audit firms have to conduct Physical verification of stores & spares in SECL as specified in Scope of Audit and Terms of Reference of EOI.

- (1) The willing Audit Firms should enclose self-attested complete documentary evidence in support of their credentials under (i) to (vii) given below in chronologically and separately in same order as mentioned:
  - (i) Audit Experience of Firm for stock verification in CIL/ other PSU/Central/State Govt. /Schedule Banks specifying year of Audit and name of the Company/Institution
  - (ii) Audit Experience of Firm for other Audit work in CIL/other PSU/Central/State Govt. /Schedule Banks specifying year of Audit and name of the Company/Institution.
  - (iii) Working experience of Partners associated with Audit Firms in Coal Industry as an ex-employee.
  - (iv) Details of Partners enclosing therewith Photo copy of certificate of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
  - (v) Numbers of qualified assistants along with name and membership number with certificate of the Institute.
  - (vi) Numbers and Names of Semi-Qualified Assistants with their proof of qualification.
  - (vii) Year of establishment of the Firm.

In absence of self-attested completed 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 authenticated with signature and seal.
- (5) South Eastern Coalfields Limited reserves the right to reject or accept or withdraw the tender in full or part, as the case may be, without assigning any reasons thereof. No conditional offer will be accepted.
- (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 South Eastern Coalfields Limited website [www.secl-cil.in](http://www.secl-cil.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.                     | Tender No.: SECL/BSP/CMC/IAD/e-EOI/565 Dated <b>05/12/2022</b>   |
| 2  | Type of Tender                 | Open Tender  |
| 3  | Audit Fee                      | As mentioned in Annexure-B   |
| 4  | Tender Fee                     | NIL  |
| 5  | Earnest Money Deposit          | <b>Not Applicable</b>  |
| 6  | Subject of Tender              | Empanelment and Appointment of Chartered Accountants / Cost Accountants Partnership Firms / Limited Liability Partnership (LLP) Firms registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India for conducting Audit/Physical Verification of Stores and Spares in SECL for the Financial Year 2022-23. |
| 7  | e-Publishing date of Tender    | 06/12/2022   |
| 8  | Downloading of Tender Document |  |
|    | (i) Starts on                  | 06/12/2022 from 11:00 Hours [IST]  |
|    | (ii) Closes on                 | 21/12/2022 from 17:00 Hours [IST]  |
| 9  | Seeking Clarification          |  |
|    | (i) Starts on                  | 06/12/2022 from 11:00 Hours [IST]  |
|    | (ii) Closes on                 | 14/12/2022 from 17:00 Hours [IST]  |
| 10 | Online Submission of Offers    |  |
|    | (i) Start Date and Time        | 06/12/2022 from 11:00 Hours [IST]  |
|    | (ii) Last Date and Time        | 21/12/2022 from 17:00 Hours [IST]  |
| 11 | Due date of Opening of Tenders | 23/12/2022 from 11:00 Hours [IST]  |

(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:

Dy. GM(Exc. v.) HoD-Internal Audit,  
Internal Audit Department  
South Eastern Coalfields Limited  
PO-SECL Bilaspur  
Dt-Bilaspur  
(C.G.)PIN- 495006  
Phone No. 07752 -246334  
Mobile:-9425531790/9370636970/9425531795

Email address: [gma.secl@coalindia.in](mailto:gma.secl@coalindia.in) &  
[internalauditsecl@gmail.com](mailto:internalauditsecl@gmail.com)

## **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 authorized 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 authorized by Controller of Certifying Authority (CCA) and which can be traced up to the chain of trust to the Root Certificate of CCA.

### **2. Help for participating in e-tender:**

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

### **3. Communication:**

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

### **4. Cost of Bidding:**

The bidder shall bear all costs associated with the preparation and online submission of bid and the Company will in no case be responsible or liable for those costs, regard less 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 NIT. The Company will respond to such requests for clarification of the Bid Documents, which are received not later than 07 (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 before or up to the scheduled time and date as mentioned in ITB.



## **6. Due date of opening of Bid:**

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

## **7. Extension of due date of tender:**

South Eastern Coalfields Limited (SECL) reserves the right to extend the due date of tender as deemed fit on case to case basis by issue of corrigendum through portal. Further, if at least 3 bids are not received within originally stipulated due date, the due date shall be extended by 4 (four) days by the portal automatically. If up to extended end date of bid submission less than 3 bids are received, the tender shall be opened without further extension, and in case no offer is received the tender will be cancelled. Separate paper publication of corrigendum for extending the due dates shall not be made.

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 authorized 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-I** 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 NIT 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 has signed Letter of Bid physically should bid online while submitting the offer with his DSC mapped in the name of bidder. 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 provided in **Annexure-I** by the person signing the LOB in favor 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 bidders 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.
- ii. Bids which have not been submitted with valid documents will not be considered for further evaluation.

After evaluation of the bidders uploaded documents, shortfall documents in connection with the uploaded documents, if required, shall be sought from the bidders by the evaluation Committee. For this purpose, maximum 01 chance shall be given. The time period for clarification will be considered for 7 days. The firm will get this information on their personalized dash board under "Upload confirmatory document" link.

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

- iv. The offers will be evaluated in accordance with the Selection /Evaluation Criteria for engaging Store auditor for physical verification of Stores and spares mentioned in **Annexure-C** on the basis of documents uploaded by firm online. The firm is not required to submit hard copy of any document through offline mode. Any document submitted offline will not be given any cognizance in the evaluation of offer.
- v. In case the firm submits requisite documents online as per tender document, then the firm will be considered eligible for next level.
- vi. In case the firm fails to submit requisite documents online as per tender document or if any of the information/declaration furnished by firm online is found to be wrong by Committee during evaluation of scanned documents uploaded by firm, which changes the eligibility status of the firm, then his bid shall be rejected.
- vii. 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, SECL reserves the right to verify such documents with the original, if necessary. Bidder has to submit the originals to SECL on demand.
14. The offer should be submitted strictly as per the terms & conditions laid down in the tender document, failing which the offer will be liable for rejection. No deviation of the terms and conditions of the tender document is acceptable. Terms and conditions which are in deviations of the tender terms are liable for rejection.
15. SECL 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. SECL also reserves the right to short close the contract in case of breach of terms and conditions of the contract by the tenderer.
17. All notices to the bidders shall be sent by e-mail only during the process of finalization of tender by SECL as well as e-procurement portal. Hence the bidders are required to ensure that the incorporate 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 SECL or submission of any additional documents, not specifically asked for by SECL, will be allowed and even if submitted, they will not be considered by the SECL.
20. In case of any technical mistake in online offer and NIC confirming that there is no fault from their side then SECL will not be held responsible for the consequences and no correspondence in this regard will be given any cognizance by SECL.
21. General terms and conditions mentioned at **Annexure-I** 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-I**

**22. RESTRICTIONS ON PROCUREMENT FROM A BIDDER OF A COUNTRY WHICH SHARES A LAND BORDER WITH INDIA AND ON SUB-CONTRACTING TO CONTRACTORS FROM SUCH COUNTRIES**

**Reference:**

**Order no. 6/18/2019-PPD dated 23.07.2020 issued by Ministry of Finance, Department of Expenditure, Public Procurement Division**

**Order (Public Procurement No. 1 dtd 23.07.20), Order (Public Procurement No. 2 dtd 23.07.20) & Order (Public Procurement No. 3 dtd 24.07.20)**

- I. Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority.
  
- II. "Bidder (including the term 'tenderer', 'consultant' or 'service provider' in certain context) means any person or firm or company, including any member of a consortium or Joint Venture (that is an association of several persons, or firms or companies). Every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency branch or office controlled by such person, participating in a procurement process.
  
- III. "Bidder from a country which shares a land border with India" for the purpose of this Order means:-
  - a. An entity incorporated, established or registered in such a country; or
  - b. A subsidiary of an entity incorporated, established or registered in such a country; or
  - c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
  - d. An entity whose beneficial owner is situated in such a country; or
  - e. An Indian (or other) agent of such an entity; or
  - f. A natural person who is a citizen of such a country ; or
  - g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above
  
- IV. The beneficial owner for the purpose of (iii) above will be as under:

1. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s) who whether acting alone or together, or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.

Explanation –

a. “Controlling ownership interest” means ownership of or entitlement to more than twenty- five percent of shares or capital or profits of the company;

b. “Control” shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;

2. In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership;

3. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals;

4. Where no natural person is identified under (1) or (2) or (3) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;

5. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership;

V. An Agent is a person employed to do any act for another or to represent another in dealings with third person.

VI. The successful bidder shall not be allowed to sub-contract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority.

Model Certificate for Tenders for Works involving possibility of sub-contracting

“I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries; I certify that this bidder is not from such a country or if from such a country, has been registered with the Competent Authority and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority. I hereby certify that this bidder fulfils all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by Competent Authority shall be attached.]”

NOTE: In order (Public Procurement No.1) dated 23<sup>rd</sup> July 2020, orders have been issued requiring registration of bidders from a country sharing a land border with India in order to be eligible to bid in public procurement.

Notwithstanding anything contained therein, it is hereby clarified that the said Order will not apply to bidders from those countries (even if sharing a land border with India) to which the Government of India has extended lines of credit or in which the Government of India is engaged in development projects.

Updated lists of countries to which lines of credit have been extended or in which development projects are undertaken are given in the websites of the Ministry of External Affairs.

## **GENERAL TERMS AND CONDITIONS.**

- (i) The Audit Firm must not sub-contract the work.
- (ii) Only Audit Firms having two or less partners will be considered for the Store Auditor Appointment for FY 2022-23.
- (iii) The Audit Firms who have carried out the work of Physical verification of Stores for preceding last three financial years continuously (**2019-20, 2020-21 & 2021-22**) under SECL's appointment need not apply as per Company's Policy. However due to COVID-19 Pandemic, if the Audit Firms who could not complete the Physical Verification of Store & Spares in the FY 2019-20 may participate in the Bidding process provided that a declaration to this effect has to be submitted by the Firm.
- (iv) Audit Firms of Chartered/Cost Accountants conducting Continuous Internal Audit and Statutory/Cost Audit for 2022-23 in SECL, CIL or in other Subsidiary Companies of CIL will not be eligible for appointment as Audit Firms for conducting Physical Verification of Stores & Spares for the year 2022-23.
- (v) Only those audit firms who have applied in response to our advertisement through CIL e-procurement Portal are eligible for empanelment.
- (vi) Audit Firms who were appointed in the FY 2019-20 and have not carried out the jobs satisfactorily after acceptance shall not be considered for appointment. However due to COVID-19 Pandemic, if the Audit Firms who could not complete the Physical Verification of Store & Spares in the FY 2019-20 may participate in the Bidding provided they submit a certificate from the Area Management to this effect.
- (vii) Two separate panels would be prepared. One for audit firms within the State of Chhattisgarh and Madhya Pradesh and the other for audit firms outside Chhattisgarh and Madhya Pradesh. Fifty percent (50%) of the appointment has been reserved for audit firms within CG & MP and balance 50% for the Audit firms outside CG & MP. However, in case of less number of audit firms in any of the panel (within CG & MP and outside of CG & MP), audit firms from other panel will be considered for awarding the work. A final list of the Firms selected from among the panel of CG&MP and Outside CG&MP shall be prepared. The Firm obtaining highest marks from the list shall be allotted the Stores having highest number of cards.
- (viii) The audit team should consist of one qualified and three semi qualifies assistants. The audit firm who would be appointed for physical verification of stores & spares of Regional Stores shall also conduct NL/PL reconciliation for cards in which the balance as per price ledger differs with Cardex/bin card as on the date of Verification i.e. 31<sup>st</sup> March, 2023 as per the requirement of Area.
- (ix) The audit team will work in strict confidence and will ensure that the information in respect of the operation of the Stores 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.
- (x) 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.
- (xi) The information provided in the application by the firm must be current, relevant and free from misstatements on the date of application.
- (xii) Neither the firm nor its partner or Associates should have any interest in the business of CIL.
- (xiii) The auditor will be required to issue certificate of Independence.
- (xiv) 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 SECL. If it is found that more than one Firms having common partners makes application in the EOI initiated by SECL, 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.

- (xv) Dispute/difference during audit work, if any, shall be mutually settled with GM of the Area/Unit/Project. If the dispute could not be settled at CGM/GM level, it will be forwarded to the Director (F) for decision, which will be final and binding to all concerned.
- (xvi) Any other compliance/declaration, if any, required under Companies Act, 2013 shall be complied /furnished by the Audit Firms.
- (xvii) SECL reserves the right to reject or accept or withdraw the tender in full or part as the case may be without assigning reason thereof.
- (xviii) SECL also reserves the right to short close the contract in case of breach of terms and conditions of the contract by the tenderer.
- (xix) The Store Audit Assignment will be terminated and the audit firm will also not be considered for appointment for Physical verification of Stores & Spares in SECL, 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 give acceptance to the offer of appointment letter within three (03) days
- (xx) The firm has to maintain the confidentiality requirement in terms of professional code of conduct and they shall not appoint/utilize the services of those who are not employee/partner/director of the firm.
- (xxi) SECL reserves the right to check the details and to ask for supporting evidence/documents at any time.

Date:

Signature with seal

Place:

Name of the Partner

Membership No.

Name of the Firm

Firm Registration No.



**APPLICATION FORMAT**

| Sl No. | Particulars  | Details |
|--------|--|---------|
| 1.     | Name of the Firm   |         |
| 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   |         |
| 6.     | Email address & Website  |         |
| 7      | Year wise experience of firm in conducting stock verification in:<br>Name of subsidiary of CIL/other PSU/ Central Govt. /State Govt./Schedule Banks<br>Ref : Selection criteria: SI No. 1-(1)(i) |         |
| 8      | Year wise experience of firm in conducting other audit work in :<br>Name of subsidiary of CIL/other PSU/ Central Govt. /State Govt./Schedule Banks<br>Ref : Selection criteria: SI No. 1-(1)(ii) |         |
| 9      | Name of partners with his work experience as an ex-employee in Coal Industry.<br>Ref : Selection criteria: SI No. 1-(2)  |         |
| 10     | Name, Membership No. and date of Joining of existing partner associated with the Firm<br>Ref : Selection criteria: SI No. 2  |         |
| 11     | Year of establishment of the Firm<br>Ref : Selection criteria: SI No. 3  |         |
| 12     | Name, Membership No. of qualified assistants associated with the Firm.<br>Ref : Selection criteria: SI No. 4   |         |
| 13     | Name of semi-qualified assistants (Inter Cost/ Inter Chartered - IPCC - both group) associated with the Firm<br>Ref : Selection criteria: SI No. 5   |         |

Further, the following documents are also 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 GST Registration not applicable, an Undertaking to this effect.
3. Self-attested copy of complete set of work order/appointment letter issued for Stock verification Audit issued by CIL/Other PSU/Central Govt. /State Govt. /Schedule Banks.
4. Self-attested copy of complete set of work order/appointment letter issued for other audit work issued by CIL/Other PSU/Central Govt. /State Govt. /Schedule Banks.
5. Self-attested copy of experience certificate of partner as an ex-employee in coal industry.
6. Self-attested copy of membership certificate of Partners issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
7. Self-attested copy of Certificate of Practice of Partners issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
8. 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 in CG/MP or out of CG/MP.
9. Self-attested copy of membership certificate of qualified persons issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
10. Self-attested copy of Certificate of Practice of qualified persons issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
11. 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 as mentioned in the application.
12. 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.

All documents including EOI should be duly authenticated /signed by the partner with seal of firm as token of unconditional acceptance of all term of reference/general terms and conditions.

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

Date:

Signature with seal

Place:

Name of the Partner

Membership No.

Name of the Firm

Firm Registration No.

**Letter of Bid**

To  
South Eastern Coalfields Limited  
Bilaspur (CG)-495006

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 all partners of the firm as per provisions of tender document/Purchase Manual of CIL/Provisions of law in force.
9. We have never been held guilty by the Institute of Chartered Accountants of India/Institute of Cost Accountants of India disciplinary process in the last 10 years nor is under investigation nor has been charge sheeted nor punished for any legal default with imprisonment.
10. 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 Internal Audit.
11. 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).

12. I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries; I certify that this bidder is not from such a country or if from such a country, has been registered with the Competent Authority and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority. I hereby certify that this bidder fulfils all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by Competent Authority shall be attached.]

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20-- Signature \_\_\_\_\_  
Name \_\_\_\_\_ Designation \_\_\_\_\_ Seal \_\_\_\_\_

Duly authorized to sign bid for and on behalf of \_\_\_\_\_

**Note:**

1. This letter of bid should be on the letter head 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 Article of Association of Company, 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 provided in **annexure-I** by the person signing the LOB in favor 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.

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

**(On NON JUDICIAL STAMP PAPER)**

We do hereby authorize M/s. /Mr... ..... Address  
.....whose DSC is made in the name of the bidder, for online bidding on  
behalf of us for Tender No. .... dated ..... invited by SECL on <https://coalindiatenders.nic.in>.

Name, Signature & Seal of the person who has signed Letter of Bid And is

Authorizing the DSC Holder for online bidding.

Name, Signature & Seal of the DSC Holder having DSC mapped in the name of the bidder,  
Authorized for on line bidding.

**SCOPE OF WORK OF PHYSICAL VERIFICATION OF STORES & SPARES**

The scope of work of physical verification of stores & spares Audit includes the following:

1. The physical verification shall be done at Central/Regional stores as well as site/colliery stores including diesel & lubricants depot.
2. Audited physical balance statement as on 31<sup>st</sup> March, of the previous year if any, shall be taken as opening balance.
3. Checking and verification of physical balances as on the day of verification, which includes counting/measuring/weighing etc.
4. To report whether the opening balances in the relevant Kardex/bin cards /stores ledgers of the current year has been verified from the audited physical & book balance statement of previous year. If not tallied, should be reported.
5. To examine & report whether all receipt and issues during the intervening period ( period of actual date of physical verification from 31<sup>st</sup> March) were duly entered into Bin cards/Kardex/stores ledger and verify the same with basic records. Deviations, if any, on such examination should be reported.
6. To examine & report whether derived physical balance (with due adjustment of all receipts & issues during the intervening period) as on 31<sup>st</sup> March is tallied with Kardex/bin cards/stores ledger balance as on 31<sup>st</sup> March. In case of any deviation, item wise discrepancies should be reported to Depot Officer for verification and acceptance. Copy of Such report also to be submitted to staff officer (MM) and Area Finance Manager. Reconciliation for the difference to be done by the Stores Auditor.
7. Details of Percentage covered in physical verification in terms of ABC analysis to be mentioned in the report as follows:

| Items           | Cost per Unit(Rs)             | Quantity | value to be reported by Auditor |
|-----------------|-------------------------------|----------|---------------------------------|
|                 |                               | %covered | %covered                        |
| A               | Rs. 10,000/- and more         | 100 %    |                                 |
| B               | Rs. 2,000/- to Rs.<br>9,999/- | 25%      |                                 |
| C               | Less than Rs. 2,000/-         | 5%       |                                 |
| Safety<br>Items | All items                     | 100%     |                                 |

8. To examine and report whether any stores & spares verified physically but no entry was found in the bin card/kardex/stores ledger. If so, detailed list of such store & spares to be furnished with the explanations of the Management.
9. 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 i.e. not regularly consumed.
10. To report whether FIFO basis is followed in issue of stores & spares.
11. To report whether system of ABC analysis of Stores is followed. Excess stock of 'A' category items and length of time of such excess stock is also to be reported.
12. To report whether the stores and spares physically verified are found at the location which was mentioned in the software system?
13. To report about the treatment made in the Bin Cards/Kardex/Stores Ledger regarding shortfall in physical balance.
14. To examine on sample basis & report whether Kardex/bin cards/stores ledgers are maintained properly and all receipts/issues are duly authenticated. Any deviation should be reported in detail.
15. To comment on Action Taken report (ATR) submitted by the Management on discrepancies given in the earlier report.
16. Any other suggestion/comments.

- 17.To examine the report prepared by the company for **obsolete/non-moving(idle)** stores and spares lying beyond three years and five years(if any).This is to be reported separately grouping the items under type of materials like Rubber(including Tyre & Tube), iron & steel, Lubricants, Battery etc. Report should also indicate the last date of movement of the indicated item .To report whether full provision of obsolete stock is made.
- 18.To examine the report prepared by the company on the maintenance of scraps Material. The report should indicate the value and quantity of scrap sold and the item wise grouping of scrap indicating the opening balance, addition, disposal and closing balance.
- 19.The audit firm who would be appointed for physical verification of stores & spares of Regional Stores shall also conduct NL/PL reconciliation for cards in which the balance as per price ledger differs with Cardex/bin card as on the date of Verification as on 31<sup>st</sup> March, 2023 as per the requirement of Area.

**Audit Fees:**

- (i) Rs. 20 per card having transaction during the year including cards having same balance in opening as well as closing.
- (ii) Rs. 10 per card for NL/PL reconciliation for cards in which the balance as per price ledger differ from Cardex/bin cards of Regional Stores on the date of verification. It is a consolidated work of Physical Verification of Stores & Spares and NL/PL reconciliation; as such audit fee will be released on completion of both the work.
- (iii) No payment will be made for DEAD Card having no physical balance as on 01.04.2022 and no movement during the period from 01.04.2022 to 31.03.2023.
- (iv) GST extra as per applicable Rate.
- (v) Boarding, Lodging and Local transportation within the mines area will be provided by the company. Travelling allowances will be paid for 2<sup>nd</sup> AC & 3<sup>rd</sup> AC to the Qualified and the semi- qualified assistants respectively for reporting to Area for commencement of the audit and back against documentary evidence.

**Evaluation Criteria:**

| S. No. | Norms  | Basis of Marks  | Max. Marks     |
|--------|--|---|----------------|
| 1.     | <u>Experience:</u><br>(1)-Experience of Firm<br>i)Stock verification In CIL/Other PSU/Central/State Govt./Schedule Banks.<br>ii)Other Audit work In CIL/Other PSU/Central/State Govt./Schedule Banks<br>(2)-Working Experience of Partners in Coal Industry as an ex-employee. | (1)-<br>(i)3 Marks per year of Audit<br>(ii) 3 Marks per year of Audit<br>(2)-3 Marks per year of service | 15<br>15<br>15 |
| 2.     | Number of Partners in the Firm :   | 5 Marks for each Partner  | 10             |
| 3      | Year of Establishment of the Firm.   | 4 Marks per Year  | 20             |
| 4      | Number of qualified assistants (Chartered/Cost Accountants) in the Firm.   | 5 Marks per qualified Assistants  | 05             |
| 5      | Number of Semi-Qualified assistants (Inter Chartered /Inter Cost) in the Firm.   | 5 Marks per Semi-Qualified assistant.   | 20             |