

<p>सेंट्रल कोल्फील्ड्स लिमिटेड (कोल इंडिया की अनुषंगी, एक मिनीरत्न कम्पनी) दरभंगा हाउस, रांची-834029 कल्याण विभाग फोन: 0651-2365332, 2365324 ई-मेल: cclwelfare@gmail.com/ http://www.centralcoalfields.in</p>	 	<p>CENTRAL COALFIELDS LIMITED (A Miniratna Subsidiary Company of Coal India Limited) Darbhanga House, Ranchi-834029 Welfare Department Ph: 0651-2365332, 2365324, E-mail: cclwelfare@gmail.com/ http://www.centralcoalfields.in</p>
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Ref. No. CCL/Welfare/C.A. Appt.- 2019-20/429

Date: 26.08.2021

EXPRESSION OF INTEREST (EOI)

Central Coalfields Limited invites Expression of Interest (EOI) for empanelment of seven number of firms of Chartered Accountants registered with the Institute of Chartered Accountants of India for conducting Internal Audit in respect of Seven fully financed DAV Public Schools in which CCL is providing total deficit financing, if any, on the running of the schools after deducting the income of the school realised as fees etc. from the students and from other sources, for the financial year **2019-20**. Details of work are available under the scope of work.

Initially, each audit firm will be assigned one school to carry out audit for one financial year, i.e for year 2019-20 on random basis by the selection committee. The audit report submitted by each firm in terms of respective schools will be examined by a committee constituted for the purpose. The performance of each audit firm will be scrutinised by the Committee, on the basis of the quality of the report submitted.

The audit may be further extended upon year to year basis upto previous 12 years, on the basis of performance report of the firms. The performance will be assessed after completion of each audited year by the committee constituted for the purpose.

Eligible candidates may upload their application on the e-procurement portal (<https://coalindiarenders.nic.in>) on or before **13.09.2021 by 18.00 Hours [IST]** and the **IFB to be opened on the next day**. No offer will be entertained after due date and time.

The information provided by the applicant firm must be current, relevant and free from misstatements on the date of application. All supporting documents regarding Application Format, such as Firm Profile, Constitution Certificate, Certificate of Practice, Membership Certificate, Mark Sheets/ Certificate of IPCC /Inter Examination, Appointment letters and

Statement of Accounts (in respect of Sl. 13 of Application Format), Internal Audit experience certificate of CBSE(+2) schools or any other school or other educational / non-educational institution. etc. duly signed with seal must be enclosed. In absence of documentary evidence, no marks will be accorded to a particular criterion, without assigning any reason.

No conditional offer will be accepted. A declaration **(Annexure-F)** to the effect that all the terms and condition of EOI has been accepted unconditionally must be submitted along with the application. The complete offer including Application Format, indicating current status as on date of submission of EOI, must be typed in the letter head of the firm. No hand written or without letter head offer will be accepted. 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.

Central Coalfields Limited reserves the right to reject or accept the EOI in full or part or to request additional submission or clarification from one or more applicant(s) at any stage or to cancel the process entirely without assigning any reason the EOI in full or part, as the case may be.

The complete tender document shall be available in the CCL's website **on CIL's e-procurement portal <https://coalindiatenders.nic.in>** for downloading and submission of offer. The complete tender document shall also be available on **Central Coalfield's website www.centralcoalfields.in** and Central Public Procurement portal (**<http://eprocure.gov.in>**) for downloading only.

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.

C.C. to Notice Board

Central Coalfields Limited

(Miniratna Company)

(A Subsidiary of Coal India Limited)

Tender No. : 01 of 2021-22

Open e-Tender

Tender Document

**FOR EMPANELMENT OF SEVEN NUMBER OF FIRMS OF CHARTERED ACCOUNTANTS
FOR CONDUCTING INTERNAL AUDIT IN RESPECT OF SEVEN FULLY FINANCED DAV
PUBLIC SCHOOLS**

IFB Ref. No. CCL/Welfare/C.A. Appt.- 2019-20/429 Date: 26.08.2021



Central Coalfields Limited

Darbhanga House, Ranchi – 834029, Jharkhand

Invitation for Bids (IFB)

1. Central Coalfields Limited, a Miniratna Company (A Subsidiary of Coal India Limited & Govt. of India Undertaking) having its registered office at Darbhanga House, Ranchi – 834029, Jharkhand, India, invites online bids through e -tender on CCL's website www.centralcoalfields.in through CIL's e-procurement portal (<https://coalindiatenders.nic.in>) for empanelment of seven numbers of firms of practicing Chartered Accountant / LLP of Chartered Accountants registered with the Institute of Chartered Accountants of India for conducting Internal Audit in respect of Seven fully financed DAV Public Schools in which CCL is providing total deficit financing, if any, on the running of the schools after deducting the income of the school realised as fees etc. from the students and from other sources. The seven fully financed DAV Schools are:-

- I. DAV Public School, Ara, Kuju Area, Distt. Ramgarh
- II. DAV Public School, Barkakana, Barka Sayal Area, Distt. Ramgarh
- III. DAV Public School, Dhori, Dhori Area, Distt. Bokaro
- IV. DAV Public School, Giridih, Giridih Area, Distt. Giridih
- V. DAV Public School, Swang, Kathara Area, Distt. Bokaro
- VI. DAV Public School, Kathara, Kathara Area, Distt. Bokaro
- VII. DAV Public School, Rajrappa, Rajrappa Area, Distt. Ramgarh

Initially **each audit firm will be assigned one school to carry out audit for one financial year, i.e for year 2019-20 on random basis by the selection committee.** The audit may be further extended upon year to year basis upto previous 12 years, on the basis of performance report of the firms. The performance will be assessed after completion of each audited year by the committee. Details of work are available under Terms of Reference **(Annexure- B)**.

2. All supporting documents regarding Application Format **(Annexure- A)**, such as Firm Profile, Constitution Certificate, Certificate of Practice, Membership Certificate, Mark Sheets/Certificate of IPCC/Inter Examination, Appointment letters and Statement of Accounts (in respect of Sl. 13 of Application Format), etc. duly signed with seal must be uploaded. In absence of documentary evidences, no marks will be accorded to a particular criterion, without assigning any reason thereof.
3. A declaration **(Annexure-F)** to the effect that all the terms and condition of tender has been accepted unconditionally must be submitted along with the application.

4. The complete offers including Application Format, indicating current status as on date of submission of tender, should be typed in the letter head of the firm. No hand-written offer will be accepted.
5. Overwriting / corrections/erasing and use of white ink should be avoided. However, if any correction is inevitable, the same should be authenticated with signature and seal.
6. Central Coalfields Limited reserves the right to reject or accept or withdraw the tender in full or in part, as the case may be, without assigning any reasons thereof. No conditional offer will be accepted.
7. The complete tender documents shall be available on CIL's e-procurement portal <https://coalindiatenders.nic.in> for downloading and submission of the offer. The complete tender document shall also be available on CCL's website www.centralcoalfields.in and Central Public Procurement portal website (<http://eprocure.gov.in>) for downloading only.
8. There will be no physical/manual sale of tender document. There is no Tender Fee and the bidders can download tender document free of cost from any of the websites mentioned above.

9. Details of tender: -

1	Tender No.	Tender No.: 01 of 2021-22 vide Ref. CCL/Welfare/C.A. Appt.- 2019-20/429 date 26.08.2021
2	Type of Tender	Open Domestic Tender
3	Estimated value of Tender	Rs. 27,30,000.00 (Applicable Taxes will be paid extra).
4	Tender Fee	NIL
5	Earnest Money Deposit	Not Applicable
6	Subject of Tender	For empanelment of seven number of practicing firms of Chartered Accountants / LLP of Chartered Accountants registered with the Institute of Chartered Accountants of India for conducting Internal Audit in respect of Seven fully financed DAV Public Schools
7	e-Publishing date of Tender	27.08.2021 from 11:00 Hours [IST]
8	Downloading of Tender Document	
	(i) Starts on	28.08.2021 from 18:00 Hours [IST]
	(ii) Closes on	13.09.2021 Up to 18:00 Hours [IST]
9	Seeking Clarification	
	(i) Starts on	28.08.2021 from 18:00 Hours [IST]
	(ii) Closes on	03.09.2021 Up to 18:00 Hours [IST]
10	Online Submission of Offers	
	(i) Start Date and Time	28.08.2021 from 18:00 Hours [IST]
	(ii) Last Date and Time	13.09.2021 Up to 18:00 Hours [IST]
11	Due date of Opening of Tenders	14.09.2021 up to 18:00 Hours [IST]

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

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

respect of corrigendum to the NIT (if any) will be sent to the bidders who have downloaded the tender document from website.

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

GM/HOD, Welfare Dept., CCL

Darbhangra House,

Ranchi – 834029, Jharkhand

Phone: 08987787700.

Email address: ashok.singh7664@coalindia.in

Sd/-

GM/HOD, Welfare Dept., CCL

For and on behalf of Central Coalfields Limited

Instructions to Bidders (ITB)

1) Requirements for participation in e-tender:

In order to submit the online offer on CCL website through **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, regardless of the conduct or outcome of the bidding process.

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

A prospective bidder may seek clarification online through CIL's e-procurement portal after e-Publication of the NIT. The Company will respond to such requests for clarification of the Bid Documents, which are received not later than 10 (Ten) 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:**

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 18:00 hrs:

1. Last date of submission of Bid

2. Last date of receipt of EMD
3. 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 will be rescheduled to the next working day.

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

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-C** will be downloaded by the bidder and will be printed on Bidder's letter head and duly Signed by a person competent and having the "Authority"/ "Power of Attorney" to bind the bidder. Scanned copy of such a "Signed & Stamped with the seal of the company" LOB along with "Authority"/ "Power of Attorney" are to be uploaded during bid submission in Cover- I. This will be the covering letter of the bidder for the submitted bid.

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

Note: The person who has signed Letter of 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 per **Annexure-D**) by the person signing the LOB in favor of person bidding online is required to be uploaded. This document is to be uploaded in folder named "TECHNICAL DOCS".

11. Methodology for online Submission of Bids

The offers are to be submitted online through CIL's e-procurement portal in 1 (one) cover (Cover - I "Technical Bid"). Authenticated and Scanned copies of documents shall be uploaded in folders named as "TECHNICAL DOCS". The Cover -I "Technical Bid" is to be uploaded in e-procurement portal before the last date and time for submission of online bid. No offline bid shall be accepted. Offer received through Post, Courier, Fax or E-mail will not be considered.

12. Evaluation of Bids

- (i) After opening of the bid, the documents submitted by firms will be downloaded and shall be put up to the evaluating Committee. The Committee will examine the uploaded documents on the basis of 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.
- (iii) 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). 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. No further clarification shall be sought from Bidder.

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

- (v) In case the firm submits requisite documents online as per tender document, then the firm will be considered eligible 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.

It is responsibility of firms to upload legible/clearly legible 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, CCL reserves the right to verify such documents with the original, if necessary. Bidder has to submit the originals to CCL 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. CCL 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. CCL 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 CCL as well as e-procurement portal. Hence the bidders are required to ensure that their corporate e -mail id is provided / updated during the registration of vendor with e -procurement portal. Bidders are also requested to indicate their valid corporate e -mail id and mobile no. of 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/she may wish. Bidders may withdraw their bids online within the last date and time of bid submission.
19. No modification of the bid or any form of communication with CCL or submission of any additional documents, not specifically asked for by CCL, will be allowed and even if submitted, they will not be considered by the purchaser.
20. In case of any technical mistake in online offer and NIC confirming that there is no fault from their side then CCL will not be held responsible for the consequences and no correspondence in this regard will be given any cognizance by CCL.

Encl.: Annexures

Sd/-

GM/HOD-Welfare Dept., CCL

APPLICATION FORMAT

SI No.	Particulars	Details
1.	Name of the Firm with Registration no. Registration No. and date of Registration of the firm	
2.	Registered Office Address & date of establishment	
3.	Branch Office Address & date of establishment	
4.	Contact No. of the Partner	
5.	Fax Number	
6.	Email address & Website	
7.	Name, Membership No. and date of Joining of existing partner with the Firm having the longest association. Ref: Selection criteria: SI No. 1	
8.	Name and Membership No. of the full-time partners and full-time qualified persons having more than 5 years' experience in practice in the firm whether ACA, FCA as on 01.04.2020. Ref: Selection criteria: SI No. 2(A)(i)	
9.	Name and Membership No. of the full-time partners and full-time qualified persons having more than 5 years' experience in practice in the firm as on 01.04.2020 having DISA/CISA. Ref: Selection criteria: SI No. 2(A)(ii)	
10.	Name, Membership No. and joining date of the full time Partners/ full time qualified persons with more than 5 years' experience in practice with the same firm as on 01.04.2020. Ref: Selection criteria: SI No. 2(B)	
11.	Name, Membership No. and joining date of full-time qualified assistants who is an ACA having experience of 5 years or less and is working with the firm as on 01.04.2020. Ref: Selection criteria: SI No. 3	
12.	Name and date of joining of semi-qualified assistants (Inter Cost/ Inter Chartered - IPCC - both group) & is working full time with the firm as on 01.04.2020. Ref: Selection criteria: SI No. 4	
13.	Year wise experience of the firm in conducting Statutory /Internal Audit of schools/Companies in last 10 years: (a) Name of audited CBSE (+2) school (b) Name of the audited CBSE school (c) Name of any other audited school	

	<p>(d) (i) Audit Conducted in PSUs including concurrent audit in PSU bank/Govt. Institutions.</p> <p>(ii) Audit Conducted in Any other large companies/institutions with turnover of at least Rs. 2 Crore during the last 10 years.</p>	
	Ref: Selection criteria: Sl. No. 5	

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

1. Self-attested copy of membership certificate of Partners and full-time qualified persons issued by Institute of Chartered Accountants of India.
2. Self-attested copy of Certificate of Practice of Partners and full-time qualified persons issued by Institute of Chartered Accountants of India.
3. Self-attested copy of Registration Certificate of PCA/Firm/LLP issued by Institute of Chartered Accountants of India.
4. Self-attested copy of PAN Card of PCA/Firm/LLP.
5. Self-attested copy of GST Registration Certificate (if applicable)
6. Self-attested copy of work order issued of Statutory/Internal Audit issued by PSU/Govt. Institutions.
7. Self-attested copy of document showing location of Headquarters/Branch office at Ranchi.

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:

Name of the Firm

Firm Registration No.

Signature with seal

Place:

Name of the Partner/Associate

Membership No.

**TERMS OF REFERENCE FOR INTERNAL AUDIT IN RESPECT OF SEVEN FULLY
FINANCED DAV PUBLIC SCHOOLS**

The terms and conditions for conducting Internal Audit for fully financed DAV Schools of CCL are recommended here under: -

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

A. AUDIT TEAM.

The firms appointed to conduct Internal Audit should depute an audit team in the allotted DAV Schools. The team should be competent enough to carry out the work in objective manner and as per given time schedule.

- 1) The Audit team will conduct the audit as per Compendium of Standards on Internal Audit issued by The Institute of Chartered Accountants of India and in consultation with Welfare Department at CCL HQ, Ranchi. It is also important to ensure that all aspects are reviewed from proprietary angle and all expenses, cost and revenue need to be examined from this angle. The various decisions of the allotted DAV School adversely impacting profitability or wastages of resources are to be brought in the report.
- 2) The practicing firms of Chartered Accountants /LLP of Chartered Accountants registered with the Institute of Chartered Accountants of India, appointed to conduct Internal Audit should depute audit team in respective DAV School.
- 3) At least one qualified CA and one Inter CA (IPCC) /semi-qualified assistants should be present in every Audit Team for Audit of Accounts of each year in each school. The Partner of the firm or a senior Chartered Accountant with **minimum 5 years post** qualification experience must visit the allotted school for guiding and discussing the matter as required for meaningful Audit.
- 4) The details of all the members with their credentials must be verified before engaging them for the said assignment. All the members of the Audit team should carry Photo ID issued by the Audit Firm duly attested by the General Manager (Welfare)/Chairman Local Managing Committee of the allotted DAV Schools.
- 5) 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 HOD (Welfare) of CCL (HQ) /Chairman Local Managing Committee of the allotted DAV Schools (subject to

verification of credentials of the new incumbent 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 HOD (Welfare) of CCL (HQ) /Chairman Local Managing Committee of the allotted DAV Schools as applicable.

- 6) The Audit Team as specified in clause '2' above should visit the allotted DAV schools and relevant places for collecting required data for conducting Audit. The audit team should conduct and finalize the Audit of the allotted DAV School within prescribed time limit by the GM(Welfare)from the date of issuance of their appointment letter. The report duly signed by the Chairman Local Managing Committee of the allotted DAV Schools should be submitted to the Enterprise (CCL) and concerned Regional Director, DAV CMC.
- 7) The Audit team should be present at the concerned DAV School for sufficient time for Audit work. Presence of the members at the schools should be regulated in such a way that it gives proper systemized and meaningful audit results within the targeted time frame. The attendance of the team members will be maintained by the Chairman Local Managing Committee of the allotted DAV.

B) SCOPE OF WORK

1) Audit of accounts of the following DAV schools are in the scope of work:

- (i) DAV Public School, Ara, Kujju Area, Distt. Ramgarh
- (ii) DAV Public School, Barkakana, Barka Sayal Area, Distt. Ramgarh
- (iii) DAV Public School, Dhori, Dhori Area, Distt. Bokaro
- (iv) DAV Public School, Giridih, Giridih Area, Distt. Giridih
- (v) DAV Public School, Swang, Kathara Area, Distt. Bokaro
- (vi) DAV Public School, Kathara, Kathara Area, Distt. Bokaro
- (vii) DAV Public School, Rajrappa, Rajrappa Area, Distt. Ramgarh

2) Auditing will be conducted as per various provisions of MOA (Memorandum of Agreement) between The DAV College Trust & Management Society, a society registered under the Societies Registration Act 1860, having its registered office at New Delhi, on one part and the public sector enterprises called Central Coalfield Limited (A subsidiary of Coal India Ltd), having its registered office at Darbhanga House, Ranchi on the other part. As such scope of work of the Internal Auditors should be very much specific on the following lines apart from normal double entry accounting system, annual accounts as per duly internally audited by the Internal Auditors of the allotted DAV School: -

(i) The Audit team should ascertain direct and indirect income i.e. Deemed Income and only expenditure in terms of provisions of MOA, so that the correct deficit between the two, may be ascertained. The net deficit should be audited from different angles so that resources of CCL fund may be fully utilized in accordance to the provisions of MOA.

(ii) The audit team will conduct audit for the Head wise Income received and Expenditure incurred by the allotted DAV Schools pertaining to the running of School or otherwise. The Head-wise expenditure incurred, which is not covered under specific head of MOA should be reported under Flash Audit Report. The following expenditure and income should be reported under the Flash Audit Report for the allotted financial year: -

- a. Any changes / fee collected from the students but not considered under the Income of the School, such as Arya Samaj Fund/ Cess, Arya Vidya Sabha, Computer fee, Pupil Fund, Annual fund, interest earned out of the bank account of the DAV School etc.
- b. Expenditure on account of any head of the employees of the DAV School, which is not covered under the provisions of MOA between CCL and DAV, such as Pension Contribution, Vehicle Expenses, Telephone Expenses, Deposit beyond the gratuity pool expenditure.
- c. Any other information related to the management of the school, as the auditing firm deems fit.

3) The auditor should comment in respect of the following points:

- i. Systems & Transactions of allotted DAV School in accordance to the provisions of MOA
- ii. 'Report of Exception' i.e. exception to the provisions of MOA duly agreed between CCL management and DAV College Management Committee. This do not limit the scope of Audit and full detailed audit will be undertaken to ensure efficiency, efficacy, effective internal control, risk management, plug leakage of revenue, check excess expenditure, matters and actions beyond powers or against the provisions of the MOA.
- iii. Matters contained herein and as may be advised by the CCL from time to time or any other matter which the auditing firm deems fit.

4) As per MOA, CCL is required to meet the total deficit, if any, on running of the school after taking all the income of School, realized as fees etc. from the students against different heads and from other sources. However, it shall be endeavor of the DAV to make the school as "SELF-SUPPORTING". After perusal of amount of expenditure, it is observed that the

schools are showing “INCREASING TREND” in the nature of grant received from the enterprise/ CCL, every year instead of being “SELF SUPPORTING”. The reasons for the same adverse trend is required to be deeply audited by the internal auditor and the same should be reported under Flash Report. During the course of audit, special attention should be given on “Expenditure incurred but not covered under MOA for a particular financial year”, the same should be disallowed for assessing actual deficit for the financial year.

5) It is also to be ascertained that whether there is any deemed income other than the normal fees etc. from the student or from other sources. Other sources of income available from the different sources of DAV Institutions, such as Publication Houses for publishing the books by the DAV itself etc. should also be checked. This may be noted that all DAV schools are having CBSE syllabus in which NCERT books are prescribed whereas DAV is providing the books having own publication is also a case of deemed income and should be checked whether such income has been credited to the school income account or not.

6) In this connection, the Internal Auditor is required to access the income from sale of Standard / Class wise NCERT books and cost on DAV for publication of such books. The difference of the two may be ascertained which may be multiplied by number of students admitted in each class/ standard, so that the total revenue may be treated as income of DAV institution and reported under Deemed income.

7) Supply of computer by the DAV supplier, provision of internet facilities by DAV agency, uniform and shoes supplied and such other facilities provided by the DAV institution, if any, is required to be accounted for, under deemed income head.

The supply of computer may be analyzed in the following objective format: -

- a. Whether computer is provided by CCL or the same is supplied by DAV agency,
- b. If supplied by DAV agency, whether the same is from OEM (Original Equipment/Computer Manufacturers),
- c. If charged, the earlier brand and present brand may be specifically mentioned,
- d. Purchase procedure adopted for procurement of computer,
- e. Name of the earlier brand of the Computer and changed brand of computer. The reasons for changing the brand may specifically be elaborated with documentary support available with the allotted DAV School,
- f. The price of earlier computer and price of changed computer and its difference between the two,
- g. The difference may be reported under Flash Report.

8) If any other fees, such as Arya Samaj Fund/Cess, Arya Vidya Sabha fund etc. has been deposited by the students of the DAV, this has been taken in to account or not.

9) Whether irregular expenditure such as on account of Vehicle, outside telephone/Mobile etc. has incurred, then the same is in accordance to the Provision of MOA or not.

10) Provision of deposit into pension account and Management share towards PF expenses and/or gratuity pool expenditure is also required to be given special attention by the Internal Auditors. Contribution made by respective employee of DAV School and equal contribution made by CCL is also required to be audited, so as to- whether the same is properly recorded by the DAV School or not. Further, if the employee left the school without taking PF amount then whether amount deposited under PF account and whether the same has been credited in CCL book of accounts or not, may also be specified?

11) Accounts of the school including Cash Book, Bank Book and other accounting Books may also be verified. Further, timely deposit/receipt of cash from bank, Bank Reconciliation statement, verification of Disbursement procedure and policies, Verification of Fixed Assets Register, Audit of Bills/Vouchers/Reimbursement claim etc should also be done.

12) Books of account, records, register etc. maintained by the allotted DAV School is required to be checked and audited. Report in this respect should be highlighted under Executive Summary.

13) Action Taken Report (ATR) on previous Audit Reports, if any, may be checked. In case any material issue is not getting addressed the internal Auditors shall interact with the General Manager (Welfare) / Local Managing Committee of the allotted DAV Schools and should prepare their reports and ATR accordingly. Comment and recommendations for improvement in the systems is also to be reported.

14) All vouchers, whether as per MOA or otherwise, requires to be properly audited and any discrepancy found must be reported under Exception audit report.

15) Preparation of Annual Accounts and Audit of Accounting books and procedures for the Financial Year 2019-20/previous years (as the case may be) is also being included under the scope of audit.

16) To check the timely deposition of statutory obligations like Income Tax, Professional Tax, Service Tax and Commercial Tax and monthly PF amount of concerned employee etc. and submission of necessary returns to the statutory authorities. In this connection, the TA bills of the member of DAV College Managing Committee is required to be checked, whether he/she has visited exclusively for the purposes of fully financed DAV School or for the purposes of some other DAV schools too, if so, specific report is required to be met by Internal Auditors, under Flash Report.

17) Verification of Salary and Allowances to teaching & Non-teaching staffs, Checking of TA Bills, Medical Bills and allowances to staffs.

18) Guidance for strengthening of accounting system to ensure proper up-keeping of Vouchers/Bills and necessary records, as per the provisions of MOA. Comments and recommendations for improvement in the systems may also be noted.

19) Any other matter as per MOA, which may be required during the course of audit besides as prescribed in terms of internal Audit standards of ICAI with respect to Internal Audit.

20) Head wise budget approved by CMC and actual expenditure incurred against the same. Difference /discrepancies between the budgets and actual expense incurred, is required to be specifically analyzed.

21) Any other matter, which may be required during the course of audit besides the prescribed terms of Internal Audit standards of ICAI and as prescribed under Companies Act, 2013 with respect to Internal Audit.

The above scope of work is illustrative but not exhaustive, hence proper attention is solicited to complete the assigned purpose of CCL.

C) AUDIT REPORT

The audit team shall functionally submit their report to the General Manager (Welfare), Regional Director, DAV Public School and The Chairman- Local Managing Committee of the allotted DAV School. It will be important for the internal Auditors to prepare an executive summary of all material points and to send a copy of the same along with the report. A copy of the Executive summary duly signed by the Chairman- Local Managing Committee of allotted DAV School will be sent to the Regional Director, DAV Public School, as well as to the General Manager (Welfare), CCL for being considered by the Performance Assessing Committee of CCL.

The Firm will provide consolidated audit report including executive summary (excluding confidential report and special report) for the School as a whole. The Audit teams shall discuss their observation and findings with the HOD (Welfare) of CCL (HQ) /Chairman Local Managing Committee of the allotted DAV Schools after completion of audit for the given Financial Year before submission of their report. Unresolved observations (if any)/ Executive summary of all material points of unresolved observations/ findings along with the reply submitted by School or Management/comments etc. for the audited Financial Year shall also be brought before the CCL Management. The audit team shall submit their reports to the HOD (Welfare) of CCL (HQ). A soft copy of all reports except confidential report shall always be provided.

Further following may be submitted by the Auditing Firms: -

- i. **Annual Report:** The report of the financial year along reply of School Managing Committee shall be submitted to the management as well as Regional Director, CCL DAV Schools and to be submitted immediately after completion of audit work. The Annual report should consist of the utilization of fund of the school especially the use of grant given by the Enterprise (CCL) to the school. Expenditure under different heads & sub heads including the expenses made by the school from the grant received by CCL is required to be included in the report.
- ii. **Flash Report:** Flash Report should be submitted by the Internal Auditor immediately on detection of any major irregularity in the course of audit, to General Manager (Welfare), CCL, and to the Chairman, Local Managing Committee of the allotted DAV Schools.
- iii. **Special Report:** In case of persistent Non-compliance with standard Operating Procedures by the management or serious lapses coming in the knowledge of Internal Auditor, the firm should submit a special Report to General Manager (Welfare), CCL, HQ and a copy to the Regional Director, DAV School as well as the Chairman, Local Managing Committee of the allotted DAV Schools.
- iv. **Report on Fraud:** Internal auditor is to be entrusted with the task and responsibility of ensuring identification of all material or minor frauds as well as large material errors. The audit program should be so designed so that a clear focus on these aspects and **proprietary aspects** is given as per best of the ability of the Audit team. All such aspects are to be included in the confidential report to be submitted to General Manager (Welfare), CCL, HQ and a copy to the Regional Director, DAV School as well as the Chairman, Local Managing Committee of the allotted DAV Schools in a close cover marked as Confidential. The management will ensure the secrecy of such report and source identification and will fully protect the reporting Auditors. This is as a sequel to the current scenario in the matter of reporting on frauds under the various provisions to strengthen the governance process.

- v. **Reporting on Internal Financial Control (Including Operation Control):**
The Internal Auditor should independently examine whether there exists a proper Internal Financial Control (IFC) system, Internal Operational Control system and whether the existing Financial Control and Operational Control are adequate and operating effectively and whether any further changes are required.

The Internal Auditor should submit a certificate on adequacy and effectiveness of Internal Financial Control (including operation control) along with Annual Report.

- vi. **Confidential Report:** The Internal auditors are also advised to bring all cases of revenue leakage, excessive or unreasonable expenses, misuse of powers, favors or disfavours having financial impact, fraud on the DAV, improper awarding of contracts, theft, unlawful or unprofessional activity or activity beyond the ethical boundaries of the provisions under MOA or any other aspects without any limitation of any kind, where fund of the CCL or any stake holder is getting adversely affected. Such report will be dealt with in a confidential manner and actions will be initiated without any reference to the source. The secrecy in terms of Official Secret Act will be followed by all concerned about such report and will be shared only on need to know basis. A copy of the confidential Report will be sent to the General Manager (Welfare), CCL.

All reports will include details of time spent by each person and partners for examining adequacy in extension of the Contract or in evaluating performance of the Firm. No official/employee of Central Coalfields Limited as well as the DAV School at any level will be permitted to impact the independence of the internal Audit. Any non-cooperation by any specific official, employee or person can also be included in the confidential report and where appropriate in the special report.

In case any material issue is not getting addressed, the internal Auditors shall interact with the GM Welfare and/or relevant General Manager in charge of the respective matter and to prepare their reports and ATR accordingly. Comment and recommendations for improvement in the system may also be included.

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

D) AUDIT FEE

Fee of Rs. 30, 000/- (Rupees Thirty Thousand only) per school per audited year shall be paid. Applicable Taxes, if any, will be paid in addition to the fees. No advance payment will be made on any account. No payment will be released in favor of the audit firm, for the financial year, for which the report submitted by the firm has been found as non-satisfactory. Firms are required to submit satisfactory performance report / No Objection Certificate (as granted by the Performance Evaluation Committee) for release of payment for the said Financial Year. In no case the firm shall start the audit of the previous financial year before obtaining such No Objection Certificate, in case the firm has started the work before such certificate, CCL may not be liable for payment of such Audit fee.

***N.B.:** Additional Manpower & Extension of Time limit, if requested and approved, will have no additional cost under the head audit fee and payment of internal audit fee.*

E) Travelling Allowance:

- (i) Partner will be entitled for rail fare by AC 1st class or Air Fare by economy class, Qualified Assistant by AC 2nd Class and Semi-qualified assistant by AC 3rd class on submission of proof of journey, for to and fro journey undertaken once for every financial year. For this purpose, journey will be considered from the firm's nearest office given in the profile to the place of audit. In case of journey by mode other than rail, TA will be limited to entitled class or actual fare, whichever is lower, subject to production of documentary evidence.
- (ii) CCL will provide one vehicle from CCL HQ to the allotted DAV / Rest House for TO AND FRO journey only. This vehicle will be limited to once at the beginning and end of the Audit of the allotted DAV School to CCL HQ for once in a financial year. However, the vehicle facility may also be extended for the partner of the audit firm for any further journey in course of completion of audit work for a maximum period of 3 times in and as per clause A (5).

The Company will provide, necessary boarding, lodging facility to the Audit Team.

F) PAYMENT OF AUDIT FEE.

The bills for conducting internal audit will be paid annually upon submission and acceptance of verified claim or the Audit Reports. The paying authority in respect of the claims will be AFM (HQ), Ranchi. The bill in triplicate, along with receipt/acknowledgement of reports and the attendance of the audit team, duly certified by the Local Managing Committee of allotted DAV School/Area, shall be submitted to the General Manager (Welfare), for processing of the bill and payment within 21 days.

G) GENERAL TERMS AND CONDITIONS.

- 1) The Audit Firms must not sub-contract the work. Only partners of the firms or employees or qualified associates whose bio data is provided at least 7 days in advance can take up the audit. The firms will have to declare that they are not related in any manner whatsoever with any existing or past Audit firm or past and present employee of Coal India or any of its subsidiaries or Directors or any person who is employed with Government of India. Past association up to last 3 years of personal or financial or any other association of any kind now or in last 3 years is prohibited. The firms trying to approach any person connected with the appointment directly or indirectly will be debarred.
- 2) The audit team will work in strict confidence and will ensure that the information in respect of the operation of the allotted DAV School is dealt in strict confidence and secrecy. A Certificate towards maintaining confidentiality is to be provided by each member of the Internal Audit team before commencement of Audit.
- 3) If progress/performance of the audit team is not satisfactory, the management reserves the right to terminate the appointment of the Firm with prior notice of one month. However, if the audit report is not as per the scope of audit to be taken as mentioned in EOI, one more chance may be given to audit the same school for the same period. The re-submitted audit report, if found satisfactory, the audit firm will be eligible to get the audit fee for that period. If the Audit Report is not satisfactory in that case no audit fee will be paid. However, TA, Fooding & Lodging will be borne by CCL.
- 4) Dispute/difference, if any, shall be mutually settled with General Manager (Welfare). If the dispute could not be settled at General Manager (Welfare) level, it will be forwarded to the Director (Personnel), CCL for decision, which will be final and binding to all concerned.
- 5) The appointment of the Audit Firms will be for the year 2019-20 initially. The Firm may be considered for renewal for the previous years (2007-08 to 2018-19) based on satisfactory performance report of the Firms.
- 6) 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.
- 7) The Laws of land as promulgated/modified/amended or replaced from time to time shall govern this EOI and the Work awarded upon selection of the Firm.

- 8) The award of the contract does not exonerate the Expression of Interest from the obligation of obtaining any other permit and/or license that may be required under any law, principal or subsidiary, in force in India from time to time.
- 9) The Firms will be bound by rules of discipline and if required, auditors shall make entries in the visitors register maintained by the schools.
- 10) The Internal Audit Assignment will be terminated and the audit firms will also not be considered for renewal of appointment for Internal Audit in CCL, in the following cases:

(a) If the firm obtains the appointment on the basis of false information/false statement.

(b) If the firm does not take up audit in terms of appointment letter within one month.

(c) If the firm does not submit the Audit Report, complete the audit in all respects, in terms of appointment and/or within stipulated time

(d) If performance of the firm is not found satisfactory.

(e) If any fraud / embezzlement is detected subsequently and not reported by Internal Auditor.

(f) If the firm fails to maintain/honor confidentiality of the information gathered during audit process.

Note1: The criteria for short listing will be confidential as these are more of professional judgment, based upon several parameters, as may be decided by the selection committee and cannot be questioned by any person.

Note 2: The term "firm" will also include a proprietary firm and will also have the meaning as assigned to it in the Indian Partnership Act, 1932 and a partnership as defined in the Limited Liability Partnership Act, 2008 with a minimum experience of at least 10 years with having adequate qualified partners and full time qualified employees and Article trainees / semi qualified employees (a self- certified profile will be provided by all firms clearly indicating their manpower, office infrastructure, software, hardware and other resources. The experience details including any specialized expertise may also be provided as certified by the main partner of the firm, and who undertakes to ensure supervision of the quality of delivery of the assignment throughout the audit.)

Note 3: CCL reserve the right to check the details and to ask for supporting evidence at any time.

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

Note 5: Any disputes with regard to appointment will be settled within the Jurisdiction of Ranchi only.

Letter of Bid

To
Central Coalfields Limited,
Darbhanga House, Ranchi -834029
Jharkhand, India

Dear Sir,

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..... datedin 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 declare that we are not related in any manner whatsoever with any existing or past Audit firm or past and present employee of Central Coalfields Limited or Directors or any person who is employed with Coal India Limited. Past association up to last 3

years of personal or financial or any other association of any kind now or in last 3 years.

9. 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 & CCL/Provisions of law in force.

10. We have never been banned or delisted by any Government or Quasi-Government Agency or any Public Sector Undertaking in India.

OR

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

Dated this _____ day of _____ 20—

Signature (with Seal) _____

Name _____

Designation _____

Duly Authorized to sign bid for and on behalf of _____

Note:

1. This letter should be on the letterhead of the Bidder and should be signed by a person competent and having the authority to bind the Bidder. The said document conferring authority upon the person should be submitted by the Bidder along with the LOB. If the said document conferring the authority is 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. In case the person who has signed LOB is not bidding himself and has authorized another person whose DSC is mapped in the name of bidder, to bid online on his behalf, then the further authorization on non-judicial stamp paper duly notarized (as per Annexure-F) by the person signing the LOB in favor of person bidding online is required to be uploaded.

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 mapped in the name of the bidder, for online bidding on behalf of us for Tender No. dated invited by CCL 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 online bidding

Signature & Seal of the PUBLIC NOTARY

Annexure - E

Selection criteria for engaging Internal Auditors for Seven Fully Financed DAV Public Schools			
SL.No.	CRITERIA	BASIS OF MARKS	MAXIMUM MARKS
1	Experience of the Firm: The minimum experience is 10 years for a Firm to be eligible and for each year's experience they would get 1.5 marks. Shall be reckoned from the date of joining of an existing partner with the Firm and having the longest association with the firm.	1.5 mark per year (fraction of the year to be ignored)	15
2(A)(i)	Number of full-time partners / full time qualified persons having more than 5 years' experience in practice in the firm/Limited Liability Partnership who is in the firm as on 01.04.2020 and continuing thereafter.	3 marks for each partner/person who is ACA 4 marks for each partner/person who is FCA	25
2(A)(ii)	Number of full-time partners / full time qualified person having more than 5 years' experience in practice in the firm/ Limited Liability Partnership having DISA/CISA who is in the firm as on 01.04.2020 and continuing thereafter.	2 marks for each partner/person having DISA/CISA	5
2(B)	Length of association of the full time Partner/ full time qualified person with more	4 marks for each partner/person above 20 years.	10

	than 5 years' experience in practice with the same firm (who is in the firm as on 01.04.2020 and continuing thereafter).	3 marks for each partner /person above 15 years. 2 marks for each partner/person above 10 years. 1 mark for each partner/person below 10 Years but above 5 Years. (fraction of the year to be ignored)	
3.	Number of full-time qualified assistants who is an ACA having experience of 5 years or less and is working with the firm as on 01.04.2020 and continuing thereafter.	1.5 marks for every qualified assistant	10
4	Number of full-time semi-qualified assistants (Inter Chartered - IPCC - both group) & is working full time with the firm as on 01.04.2020 and continuing thereafter.	0.75 mark per semi-qualified assistant	5
5	Year wise experience of the firm in conducting Statutory /Internal Audit of schools/Companies in last 10 years: (a) Name of audited CBSE (+2) school (b) Name of the audited CBSE school (c) Name of any other audited school (d) (i) Audit Conducted in PSUs including concurrent audit in PSU bank/Govt.	For (a) 2 marks per year of audit, For (b) 1.5 marks per year of audit, For (c) 1 marks per year of audit, For (d)(i) 0.75 marks per year of audit, For (d)(ii) 0.5 marks per year of audit.	20

	Institutions. (ii) Audit Conducted in Any other large companies/ institutions with turnover of at least Rs. 2 Crore during the last 10 years.		
6(A)	Audit firms having Registered Office/Branch Office within the state as on 01.04.2020 and continuing thereafter, wherein the company headquarter is situated or is having its mining operation.		10
TOTAL MARKS			100

Note:

1. In case of tie in the marks scored, firm having seniority w.r.t. "Experience of the Firm" (As per SI. No. 1 of Selection criteria.), will be preferred.
2. A firm, which has been removed from internal audit assignment from CIL or its subsidiaries during F.Y. 2014-15 to F.Y. 2019-20, 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 Internal Auditor. ICAI means "The Institute of Chartered Accountants of India" and "The Institute of Cost Accountants of India".

DECLARATION

- 1) We accept all the Terms & Conditions unconditionally.
- 2) It is to declare that we are not related in any manner whatsoever with any existing or past Audit firm or past and present employee of Coal India or any of its Subsidiaries or Directors or any person who is employed with Government of India who have past association up to last 3 years of personal or financial of any other association of any kind now or in last 3 years.
- 3) We will work in strict confidence and ensure that the information in respect of the operation of the Area/Unit/HQ is dealt to keep in strict confidence and secrecy.
- 4) We have not been appointed as an Internal Auditor in CIL or any of its subsidiaries, further it is stated that any partners of our firm are not related in any manner appointed as Internal Auditor in any other company in the CIL group.
- 5) It is further declared that neither we have been removed from internal audit assignment from CIL or its subsidiaries during F.Y. 2014-15 to F.Y. 2019-20, nor have been held guilty by the ICAI Disciplinary process in the last 10 years or is under investigation or have been charge sheeted or punished for any legal default with imprisonment.

All the information given above is true to the best of my knowledge and belief.

Signature of the Partner