

**ANDREW YULE & COMPANY LIMITED**  
**(A Government of India Enterprise)**  
**General Division**  
**8, Dr.Rajendra Prasad Sarani**  
**Kolkata - 700 001**  
**NOTICE INVITING TENDERS**

**ANDREW YULE & CO. LTD.** invites e-Tender from bona fide CA/CMA Firms for conducting Internal Audit of its 7 Tea Estates in Assam, situating in Dibrugarh, Jorhat & Golaghat Districts., 05 Tea Estates in West Bengal (Tea Estates include outgardens attached to them wherever applicable), situating in Jalpaiguri, Aliporeduar & Darjeeling Districts and Tea Division's Head Office (HO) in Kolkata, in Two-part system (**Techno-Commercial Bid and Financial Bid**); the details of which regarding eligibility criteria, scope of work, method of evaluation etc. are mentioned in the tender documents, hereinafter. Interested CA/CMA Firms who comply with the eligibility criteria mentioned hereinafter, may quote as per the specified instructions furnished hereinafter.

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Tender documents may be downloaded from MSTC website [www.mstcecommerce.com/eprochome/aycl](http://www.mstcecommerce.com/eprochome/aycl) or [www.andrewyule.com](http://www.andrewyule.com). Corrigendum, addendum or clarifications, if any, shall be hosted on the above mentioned websites only.

AYCL reserves the right to accept or reject any tender, without assigning any reason for same.

**B. Brief Background of the Company:**

Andrew Yule & Company Ltd (AYCL) is an Indian manufacturing and industrial conglomerate, with majority shareholding by Government of India and headquartered in Kolkata (formerly Calcutta). It became a Central Public Sector Enterprise (CPSE) in 1979 and is presently having three major Divisions, viz., Engineering (having Factory near Kolkata), Electrical (having Factories in Kolkata and Chennai) and Tea (12 Estates in Assam and West Bengal). The Company maintains a Co-ordination Office in New Delhi. The Annual Turnover of the Company is around Rs.400 Crores and more than 50% of it is generated from Tea business and the rest through other businesses of the Company i.e. electrical equipment manufacturing as Transformer, AVR's, Industrial Fans etc. as well as various service activities.

Tea Division of the Company produces around 117 lakh KG CTC and Orthodox Tea annually which is mainly sold mainly through Tea Auction. However, the Company is also engaged in Export of bulk tea, open market sale of tea in domestic market and retail sale of packet tea.

### C. Schedule of Tender (SOT)

1.	<b>TENDER NO.</b>	<b>AYCL/Internal Audit/19-20/1 Dated: 27.05.2019</b>
2.	<b>MODE OF TENDER</b>	E-tendering System, Online submission of <b>Part-1 Techno-Commercial Bid and Part-2 Financial Bid</b> through <a href="http://www.mstcecommerce.com/eprochome/aycl">www.mstcecommerce.com/eprochome/aycl</a> . The intending bidders are required to submit their offer electronically through this e-tendering portal.
3.	<b>E-Tender No. / Event No.</b>	<b>AYCL/General Division/2/19-20/ET/63</b>
4.	<b>Date of publication of e-Tender through publication MSTC/AYCL websites and Central Public Procurement Portal</b>	<b>27<sup>th</sup> May, 2019 at 14.00 Hrs.</b>
5.	<b>Date of availability of NIT to the Vendors for downloading</b>	<b>27<sup>th</sup> May, 2019 at 14.00 Hrs.</b>
6.	<b>Earnest Money Deposit (to be converted to Security Deposit without bearing any interest thereon for successful Bidder and to be refunded without interest to others on finalization of the work order) &amp; Other documents</b>	1. "Earnest Money Deposit" of Rs 15000/- may be paid by NEFT/RTGS favoring <b>Andrew Yule &amp; Co Ltd</b> , payable at <b>Kolkata in a manner as mentioned hereinafter</b> . The offer without EMD will summarily be rejected.  2. Other documents as specified in Annexures
7.	<b>Last date of submission of EMD and other documents to AYCL Ltd.</b>	<b>17<sup>th</sup> June, 2019 at 18.00 Hrs.</b>
8.	<b>Date of starting of e-Tender for submission of online Techno-Commercial bid and Price bid at</b> <a href="http://www.mstcecommerce.com/eprochome/aycl">www.mstcecommerce.com/eprochome/aycl</a>	<b>To be intimated to the eligible vendor separately by e mail as well as through corrigendum in website.</b>
9.	<b>Date of closing of online e-Tender for submission of Techno-Commercial bid and Price bid at</b> <a href="http://www.mstcecommerce.com/eprochome/aycl">www.mstcecommerce.com/eprochome/aycl</a>	<b>To be intimated to the eligible vendor separately by e mail as well as through corrigendum in website.</b>
10	<b>Date &amp; time of Opening of Part-1 Techno-Commercial bid</b>	<b>To be intimated to the eligible vendor separately by e mail as well as through corrigendum in website.</b>
11	<b>Date &amp; time of Opening of Part-2, Financial Bid</b>	<b>To be intimated to the eligible vendor separately by e mail as well as through corrigendum in website.</b>

### **D. Minimum Eligibility Criteria**

- a) The prospective bidding Firm should be registered with ICAI/ICMAI for at least last 10 Years as on due date of this Tender.
- b) The firm should have Internal Audit experience of at least 5 years (as on due date of this Tender) in the respective Industry i.e. Tea cultivation, production & marketing Industry.
- c) The firm should have net average annual revenue receipts of at least Rs 25 Lakhs in last 3 financial years (2016-17 to 2018-19).
- d) The firm should have minimum 3 full time Partners .

- e) The firm should have Internal/Statutory Audit experience in at least one Central/State PSU, listed with any Stock Exchange in India.
- f) The Firm should not be banned/de-listed/barred from conducting any audit work in last three Fin. Yr. (2016-17 to 2018-19) by any Central/State PSU and/or Central/State Govt. Dept.
- g) The firm should have Head office in Kolkata and preference will be given to firms having Branch offices in Siliguri & Dibrugarh.

**Firms fulfilling the above mentioned minimum eligibility criteria only need to quote by participating in the Online bidding BUT are required to submit the following documents Offline to the Manager (F&A), Andrew Yule, General Division, Head Office, 8 Dr. Rajendra Prasad Sarani, Kolkata 700001 Unit, in a sealed envelope super scribe as “Internal Auditor for the Financial Year 2019-20” before the closing date and time of online bid submission as mentioned hereinbefore. Any non-compliance with this condition will tantamount to rejection of the offer. As such, the documents mentioned above should be sent well in advance so that the chances of bid rejection on account of any postal/communication delay can be avoided.**

1. Photocopy of NEFT/RTGS document with regard to payment of EMD
2. Duly filled in and signed & sealed Annexures-II, III, IV, and VII
3. Documents required as per Annexure-V with signature and seal
4. Duly signed & stamped Cancelled/Photocopy of a Cheque leaf pertaining to Firm’s Bank Account.

**E. Our Bank Details for making Online EMD payment:**

<b>Bank Name and Address</b>	<b>UNITED BANK OF INDIA, 10, CLIVE ROW, KOLKATA, WEST BENGAL - 700001</b>
<b>IFSC Code</b>	<b>UTBIONS122</b>
<b>Account No</b>	<b>0101050013341</b>
<b>Account Name</b>	<b>ANDREW YULE &amp; COMPANY LIMITED</b>

**F. Pre-Bid meeting:**

Since the appointment of Internal Auditor for Tea Division requires industry specific skills, in this regard a pre-bid meeting will be organized on 19<sup>th</sup> June 2019 at 11.00am to 12.00pm in the Head Office of the Company, to address the expected queries from prospective bidders.

**G. List of Annexure**

<b>Important Instructions for E-procurement -</b>	<b>Annexure-I</b>
<b>Detailed Profile of the Firm -</b>	<b>Annexure-II</b>
<b>Detailed Scope of work-</b>	<b>Annexure-III</b>
<b>General Terms &amp; conditions-</b>	<b>Annexure-IV</b>
<b>Technical Evaluation Criteria-</b>	<b>Annexure-V</b>
<b>Format for Financial Bid-</b>	<b>Annexure-VI</b>
<b>Declaration for Non-Ineligibility-</b>	<b>Annexure-VII</b>

**ANDREW YULE & COMPANY LIMITED**  
**General Division**  
**Important Instructions for E-procurement**  
**Ref. E Tender No. AYCL/General Division/2/19-20/ET/63**  
**Ref. Tender no. AYCL/Internal Audit/19-20/1**

This is an e-procurement event of ANDREW YULE & COMPANY LIMITED (AYCL)

Bidders are requested to read and agree to all the Terms & Conditions (Annexure- I, II, III, IV & V) of the Tender Document while submitting the online Bid. Bidders who do not comply with the conditions with documentary proof (wherever required) will not qualify in the tender for opening of Price Bid.

**Process of E-Tender:**

**Registration:-** The process involves vendor's registration with MSTC e-procurement portal which is free of cost. Only after registration the vendors can submit his/their bids electronically. Techno-commercial and Price bid will be submitted electronically

**SPECIAL NOTE:** The Price Bid And The Commercial Bid Has To Be Submitted On-Line at [www.mstcecommerce.com/eprchome/aycl](http://www.mstcecommerce.com/eprchome/aycl)

- 1) Vendors are required to register themselves online with [www.mstcecommerce.com](http://www.mstcecommerce.com) → e-Procurement → PSU / Govt. depts. → Register as Vendor under AYCL- Filling up details and creating own user id and password → Submit.
- 2) Vendors will receive a system generated mail confirming their registration in their email which has been provided during filling the registration form.

In case of any clarification, please contact MSTC/AYCL (before the scheduled time of the e-Tender).

**Contact person ( ANDREW YULE & COMPANY LTD):**

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Mr.Rohit Jain<br/>           Manager (Finance)<br/>           Ph. No: 033-22428210<br/>           Email: <a href="mailto:rohit.jain@andrewyule.com">rohit.jain@andrewyule.com</a></li> </ol> | Mrs. Kalpna<br>Dy. Manager(Finance)<br>Phone Number: 033-22428210<br>Email: <a href="mailto:kalpnasorot@andrewyule.com">kalpnasorot@andrewyule.com</a> |
|--|--|

**Contact person (E-Commerce, MSTC Ltd):**

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Mr. Pritam Biswas,<br/>           Assistant Manager (ERO)<br/>           Mobile- 9903248755,<br/>           email- <a href="mailto:pbiswas@mstcindia.co.in">pbiswas@mstcindia.co.in</a></li> </ol>     | <ol style="list-style-type: none"> <li>2. Mr. Mayank Jain,<br/>           Assistant Manager (ERO)<br/>           Mobile- 9721277969<br/>           email- <a href="mailto:mhjain@mstcindia.co.in">mhjain@mstcindia.co.in</a></li> </ol> |
| <ol style="list-style-type: none"> <li>3. Mr. Vikash Kumar Jaiswal,<br/>           Regional Manager (ERO)<br/>           Mobile- 9903042449,<br/>           email- <a href="mailto:vikash@mstcindia.co.in">vikash@mstcindia.co.in</a></li> </ol> | <ol style="list-style-type: none"> <li>4. HELP LINE NO. (033) 2290 1004</li> </ol>  |

**System Requirement:**

- i) Windows XP-SP3 or above / Windows 7 Operating System
- ii) IE-7 or above Internet browser.
- iii) Signing & Encryption type digital signature
- iv) JRE 7 update 79 software to be downloaded and installed in the system. Security level should be medium

- v) **To enable ALL active X controls and disable 'use pop up blocker' under Tools → Internet Options → custom level** (Please run IE settings from the page [www.mstcecommerce.com](http://www.mstcecommerce.com) once)

#### 1. Submission of EMD & Other documents:

- **Part-1** Within specified Date & Time mentioned at Sl.No. 7 of SOT the vendor must submit Annexure-II duly filled and signed, General terms & conditions duly accepted & stamped as per Annexure-IV, documents required as per Annexure-V and Earnest Money Deposit as mentioned at Sl. No. 6 of the SOT in the form of NEFT/RTGS payment favoring Andrew Yule & Co. Ltd. Payable at Kolkata to Manager (F&A) General Division, Andrew Yule & Co. Ltd., 8, Dr, Rajendra Prasad Sarani, Kolkata-700001.

In case of failure to submit any of the above mentioned Documents, RTGS payments etc within stipulated time, the bid will be considered as rejected.

- **Part-II:-** On the basis of submission of documents mentioned in Part-1, the list of vendors who will participate in online commercial and Price Bid submission will be finalized. Only those qualified bidders will be eligible to submit On line Techno-Commercial and Price Bid.

#### **Bidding in e-Tender:**

- No interest will be paid on EMD. EMD of the unsuccessful bidder(s) shall be refunded by ANDREW YULE & COMPANY LTD. EMD to be paid along with the Document within the last date as mentioned in SOT.
- The process involves Electronic Bidding for submission of Techno Commercial Bid as well as Price Bid.
- The bidder(s) who have submitted the EMD to AYCL will be shortlisted by AYCL and those qualified bidders can only submit their Commercial Bid and Price Bid through Internet in MSTC website [www.mstcecommerce.com](http://www.mstcecommerce.com) having Tab links, e-procurement - PSU Govt. dept- Login under AYCL -My Menu - Auction Floor - Manage Live event Section of the live event.
- The bidder should allow to run an application namely an Apple by accepting the risk and clicking on run. This exercise has to be done twice immediately after opening of Bid floor. Then they have to fill up Common terms /Commercial specification and save the same. After that clicking on the Techno-Commercial bid, if this application is not run then the bidder will not be able to save / submit his Techno-Commercial bid.
- After filling the Techno-Commercial Bid, bidder should click 'save' for recording their Techno-Commercial bid. Once the same is done, the Price Bid link becomes active and the same has to be filled up and then bidder should click on "**Save**" to record their Price Bid. Then once both the Techno-Commercial bid & Price Bid has been saved, the bidder can click on the "**Submit**" button to register their bid.
- Vendors are instructed to use link in **My Menu** to **Upload Documents** in document library. Multiple documents can be uploaded. Maximum size of single document for upload is 5 MB.
- Once documents are uploaded in the library, vendors can attach documents through *Attach Document* link against the particular tender. For further assistance, please follow instructions of vendor guide.
- In all cases, bidder should use their own ID and Password along with Digital Signature at the time of submission of their bid.
- During the entire e-tender process, the bidders will remain completely anonymous to one another and also to everybody else.
- The e-tender floor shall remain open from the pre-announced date & time and for as much duration as mentioned above.
- Techno-Commercial bid will be opened electronically on specified date and time as given in the NIT. Bidder(s) can download Technical Comparative statement.
- Price bid will be opened electronically on specified date and time given in the NIT. Bidder(s) can download Price Comparative statement.
- All entries in the tender should be entered in online Technical & Commercial Formats without any ambiguity.

- l. All electronic bids submitted during the e-tender process shall be legally binding on the bidder. Any bid will be considered as the valid bid offered by that bidder and acceptance of the same by the Buyer will form a binding contract between Buyer and the Bidder for execution of supply. Such successful tenderer shall be called hereafter **BIDDER**.
- m. It is mandatory that all the bids are submitted with Digital Signature Certificate otherwise the same will not be accepted by the system.
- n. Buyer reserves the right to cancel or reject or accept or withdraw or extend the tender in full or part as the case may be without assigning any reason thereof.
- o. No deviation of the terms and conditions of the tender document is acceptable. Submission of bid in the e-tender floor by any bidder confirms his acceptance of terms & conditions for the tender.
- p. Unit of Measure (UOM) is indicated in the e-tender Floor. Rate to be quoted should be in Indian Rupee as per UOM indicated in the e-tender floor/tender document.
- q. E-tender cannot be accessed after the due date and time mentioned in NIT.
- r. All notices / corrigendum and correspondence to the bidder(s) shall be sent by email only during the process till finalization of tender by ANDREW YULE & COMPANY LTD/MSTC LTD. Hence the bidders are required to ensure that their corporate email I.D. provided is valid and updated at the stage of registration of vendor with MSTC. Bidders are also requested to ensure validity of their DSC (Digital Signature Certificate).
- s. Any order resulting from this e-tender shall be governed by the terms and conditions mentioned therein. No deviation to the technical and commercial terms & conditions are allowed.
- t. ANDREW YULE & COMPANY LTD has the right to cancel this e-Tender without assigning any reason thereof.
- u. The online tender should be submitted strictly as per the terms and conditions and procedures laid down in the website [www.mstcecommerce.com/eprochome/aycl](http://www.mstcecommerce.com/eprochome/aycl) of MSTC Ltd.
- v. The bidders must upload all the documents required as per terms of NIT. Any other document uploaded which is not required as per the terms of the NIT shall not be considered.
- w. Bidders are requested to read the vendor guide and see the video in the page [www.mstcecommerce.com/eprochome/mstc](http://www.mstcecommerce.com/eprochome/mstc) of MSTC Ltd. to familiarize them with the system before bidding.
- x. **Offers to be kept valid for acceptance for 180 days from the due date of the Tender or as may be extended mutually thereafter.**

**Ref. E Tender No. AYCL/General Division/2/19-20/ET/63**

**Ref. Tender no. AYCL/Internal Audit/19-20/1**

**Detailed Profile of the Intended Firms**

**(This document should be dully filled up and attached along with EMD)**

<b>Sl.No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the Firm	
2	Address Head Office	
3	Address of Branches	
	a)	
	b)	
4	Phone. No.	
5	Email ID	
6	Name of the Authorized Signatory of the Bid	
7	Contact No. of the Authorized Signatory	
8	Firm Registration No.	
9	Date of Incorporation	
10	PAN of the Firm	
11	GSTN of the Firm	
12	No. of Partners along with the membership no. and name	
13	No of DISA qualified partner	
14	No. of qualified assistants with name and membership no.	
15	No. of semi qualified assistants, Article assistants and other Audit staff	
16	Bank details of the bidder for return of EMD to the unsuccessful bidders	Bank Name: Branch Name & Address: IFSC Code:

I/we hereby certify that the particulars furnished by me/us above are true to the best of my / our knowledge and belief and mis-representations of facts will render me/us liable to my/our action as may be deemed fit by Andrew Yule & Co. Ltd. (General Division) & have the sole discretion to reject or accept my/our candidature.

(Signature of the Authorized Signatory)  
Office Stamp/Seal.

Place :

Date ;

**Annexure-III**

**Detailed Scope of Work**

**TEA DIVISION (FOR WEST BENGAL & ASSAM GARDENS) ANNEXURE III(A)**

**MAJOR AREAS OF AUDIT TO BE COVERED – 2019-20, Phase-1**

**(To be done on concurrent basis to the extent possible and has to be completed by Nov.30<sup>th</sup> 2019)**

**[A]: Tea Estates**

**1. Checklist for Internal Financial Control**

Sl. No.	Area of activity	Compliance		Reasons for Non Compliance	Remarks
		Yes	No		
1	Verification of bills of daily rated employees, medical and hospitalization bills, loans & advances to employees, workload agreements implementation etc.				
2	Verification of system of engagement of casual workers with reference to rate of wages & other benefits extended to them				
3	Verification of accuracy of PF and ESI deduction				
4	Verification of other statutory deductions as GST, TDS, Professional tax etc				
5	Verification of Capital purchases against indent by user Departments and within the Capital budget approved for concerned Financial Year by the Board.				
6	To verify whether proper authorization has been taken from appropriate authority for purchase/sale/transfer of fixed assets during the period of Audit and the same has been properly recorded in the books of Accounts.				
7	Whether Fixed Asset register has been maintained & updated and physically verified on regular basis				
8	Ensure correctness of order placed with most economical party after due comparison and due approval.				
9	To check & verify expenditure on projects and all other expenses (including of Guest Houses, if any) against their appropriate approvals.				
10	To verify as payables are as per contract and no undue benefit is passed on to the				



	supplier/contractor.				
11	Whether GST TDS has been deducted as per the GST Law and IT TDS as per IT Law.				
12	To verify whether bank reconciliation statements are prepared at due intervals				
13	To verify compliance of employees leave rules, medical rules, final settlement, pay & allowance etc.				
14	To verify in case of cancellation of PO, if any would be done by original approving authority on the assent of TC.				
15	Whether the Company has a policy to recognise bad debts in case they are not received within 3 years.				
16	Whether the realizations from auctions are received in time as per the terms & conditions agreed.				
17	Whether the performance of auctioneers/brokers are reviewed by comparing the total realization over a period of time.				
18	In case a item is purchased in bulk quantity and the same is divided between L-1 and L-2,L-3 etc at L-1 rates, the same should be clearly written in the terms of NIT.  Also in case of Open Market Sale/Export/Scrap Sales etc., the offer is suitably analysed and highest available offer is accepted. Whether reasons/justifications are recorded/approved for any deviation.				
19	Whether the retention money is being deducted running bills to cover up the defect liability period.				
20	Whether the amount debited by bank towards charges for various services to the Unit/Division is as per correct rates and an entry has been passed in books simultaneously.				
21	To verify whether the payment of various bills is made only after approval from appropriate authority.				
22	To verify whether for transportation of materials				

	both incoming and outgoing appointment of transport contractor has been done following the tendering process at the beginning of the Financial Year.				
23	To check liquid assets (like Bank Term Deposit Receipt, any other Investment Certificate etc.) if any.				

- In case some information needs to be obtained from Tea Division/Corporate Office for the purpose of checklist for Internal Financial Control the same is to be done.

## 2. Detailed scope of work

[1]	Follow-up of previous Internal Auditor observations/suggestions.
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### PRODUCTIVITY

[2]	i) Land productivity: a) Calculation of overall yield/Hect. And comparison of the same for the last 3 years b) Calculation of yield of section having ages 10-15 years. ii) Pluckers productivity, factory productivity and overall productivity analysis III) Analysis of last 3 years recovery %
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### WAGES/DEPLOYMENT OF WORKERS

[3]	Attendance/absenteeism record for staff, sub-staff and worker. Physically verify (surprise) at least one day in the field whether allotted workers are present as per programme of Kamjari for the day.
[4]	Action taken by garden management for habitual absenteeism.
[5]	Reconciliation between wage sheet and Kamjari book.
[6]	Checking of deployment in case of spraying pesticides/insecticides in comparison with budgeted fig of the same.
[7]	Factory deployment of casual workers, records of overtime work, shift working vis-a-vis overtime payment.
[8]	Checking procedure of payment of advance to staff, sub-staff, worker and management staff and vis-a-v-s recovery of advance and records maintained therein.
[9]	Checking fire wood and tea issued to worker/staff.

### STORES/CASH

[10]	Physical verification of cash as surprise check.
[11]	Physical verification of stores items on test check basis from various group of materials such as fertilizer, pesticides, machinery repair, fuel (e.g. Coal, LPG etc) etc. and checking records maintained for the purpose. Frequency of physical verification made and necessary documentation. Report on slow moving and non moving of stock and reasons thereof.

### SCRAP

[12]	Checking of scrap records for both generation as well as disposal.
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## **BOUGHT LEAF OPERATION**

[13]	Detail checking of bought leaf operation with special emphasis on different aspects of purchase of green leaf, fixation of rate and checking of fine leaf count vis-à-vis instruction from HO relating to Fine leaf count of the purchase. Recovery percentage achieved out of such green leaf vis-a-vis targeted percentage.
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## **TAX/LEGAL/ADMIN MATTERS**

[14a]	Checking of deduction of Income Tax for various payments made to contractors as per provision of the Act and timely deposit of the same before the authority.
[14b]	Checking all GST related matter- Collection, Deposit, Deduction etc as per applicable statute
[14c]	Making a list of major pending Legal Cases and status of same.
[14d]	Implementation status of various administrative policies/instructions issue by higher authorities.

## **REPAIR & MAINTENANCE**

[15]	[i]	<b>Building repair –</b>
	[a]	System of undertaking the job of repair.
	[b]	Payment and booking of repair expenses.
	[c]	Maintenance of records in respect of repair.
	[d]	Physical verification, if possible.
	[e]	Trend of expenses over last 5 years.

## **P.F.**

[16]	To verify payment position of contribution, recovery of loan and interest thereon. Actual date of disbursement of PF loan and subsequent recovery of such loan in this regard.
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## **RATION**

[17]	Issue of foodstuff – whether distributed as per DBITA/ABITA norms, deduction for absenteeism.
[18]	Comparison of ration book with census records.
[19]	Physical verification of stock of foodstuff.
[20]	Checking of percentage of handling loss on monthly basis with an eye on standard permitted loss.

## **LOCAL PURCHASE**

[21]	System of awarding contracts – Selection of contractors or suppliers fixation of rate etc.
[22]	System of payments of contractors/suppliers including payment of advance.
[23]	Review of liability list including system of liability booking and also payment against liability.

## **FUEL CONSUMPTION**

[24]	Coal, HSD Oil, TD Oil, Electricity.
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[25]	Generator Log Book
[26]	Vehicle Log Book – per KM consumption for each vehicle.

### **HOSPITAL**

[27]	Checking of hospital records vis-a-vis leave records regarding sick and maternity leave.
[28]	Checking of payment of sick allowance and maternity benefits from hospital records as well as works accounts records including system of payment.
[29]	Scrutiny of expenses incurred for cost of medicine including cost for outside treatment, cost of food etc.

### **INFORMATION TECHNOLOGY**

[30]	Overview of IT System & Process Control relating to any/all the above activities, as appropriate
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### **[B] :Tea H.O.**

[1]		Checking of replantation subsidy claimed/claimable & actual receipt against each claim
[2]	[a]	Procedure & suggestions for improvement (if any) for open market sale including its documentation.
	[b]	Checking of packet tea sales operations with suggestions for improvement.
[3]		Physical verification of stock in designated warehouses
[4]		Insurance claims vis-à-vis actual receipt of payment against the same and follow up report on pending claims
[5]		Checking of sale proceeds through auction sales.
[6]		Review of purchase proposals specially where procured quantity is based on annual requirement as fertilizers, pesticides, coal, paper & woven sacks etc.
[7]		Review of budgetary control process
[8]		Checking the basis of charges charged by the Bank alongwith interest calculation.
[9]		Same as Sl.No. 14[a] to 14[d], 21,22,23 &30 of scope of work of Tea Estates.

### **MAJOR AREAS OF AUDIT TO BE COVERED – 2019-20, Phase-2.**

**(To be done on concurrent basis to the extent possible and has to be completed by April 15<sup>th</sup>, 2020)**

#### **[A]: Tea Estates**

##### **1. Checklist for Internal Financial Control**

Sl. No.	Area of activity	Compliance		Reasons for Non Compliance	Remarks
		Yes	No		
1 to 23	Same as Phase I				

- In case some information needs to be obtained from Tea Division/Corporate Office for the purpose of checklist for Internal Financial Control the same is to be done.

##### **2. Detailed scope of work**

[1]	Follow up of previous Internal Auditor Suggestions
[2]	Tax/Legal/Admin/IT Matters – Same as Sl.No. 14 of Phase I

### **WAGES/DEPLOMENT OF WORKERS/BONUS CALCULATION**

[3]	Verification of master roll, payroll vis-à-vis actuarial valuation list of gratuity with PF records.
[4]	Checking of computation of Bonus and statement L
[5]	Basis of deployment of Casual Workers
[6]	Deployment in comparison with budget.
[7]	Checking procedure for disbursement of wages, maintenance of records for unpaid wages/bonus and subsequent disbursement.
[8]	Checking of voucher payment of labour and examine whether such payments are made as per sanction of appropriate authority.

### **NURSERY**

[9]	Maintenance of documents including stores records for receipt and issue of Plants.
[10]	Nursery records, Scrutiny of unadjusted balance of Nursery advance shown in the garden Accounts.
[11]	Examination of Nursery cost – Comparative analysis of Plant cost with previous years.
[12]	Mortality % of Plants

### **STORES/CASH**

[13]	Same as Sl.No. 10 of Phase-1
[14]	Same as Sl.No. 11 of Phase-1

### **REPAIR & MAINTENANCE**

[15]	<b>Transport Repair –</b>
[a]	System of vehicle repair, System of undertaking any repair and how selection of supplier is being made whether vehicle wise repair register is maintained and expenses incurred from year to year are recorded therein.
[b]	Whether the parts replaced are entered in the scrap register.
[c]	Trend of Expenses in last 5 years.

### **P.F.**

[16]	Same as Sl.no. 16 of Phase-1
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### **GRATUITY**

[17]	Verification of gratuity payments – Whether gratuity calculation is made as per payment of gratuity act.
[18]	Maintenance of statutory records for gratuity payments showing date of birth, date of joining and date of retirement as per PF statements, LIC ID etc.

### **CAPITAL EXPENDITURE**

[19]	System procedure
[20]	Verification of asset with respect to capital expenditure for Current Year & Previous Year

**[B] :Tea H.O.**

[1]		Checking of replantation subsidy claimed/claimable & actual receipt against each claim
[2]	[a]	Procedure & suggestions for improvement (if any) for open market sale including its documentation.
	[b]	Checking of packet tea sales operations with suggestions for improvement.
[3]		Physical verification of stock in designated warehouses
[4]		Insurance claims vis-à-vis actual receipt of payment against the same and follow up report on pending claims
[5]		Checking of sale proceeds through auction sales.
[6]		Review of purchase proposals specially where procured quantity is based on annual requirement as fertilizers, pesticides, coal, paper & woven sacks etc.
[7]		Review of budgetary control process
[8]		Checking the basis of charges charged by the Bank alongwith interest calculation.
[9]		Same as Sl.No. 14[a] to 14[d], 21,22,23 & 30 of Phase-1 scope of work of Tea Estates and Sl no. 1,17,18,19 & 20 of Phase-2 scope of work of Tea Estates .

- Information regarding payment of Statutory Dues and submission of Statutory Return is to be given in **Annexure-1**, the format of the same is given hereunder and the statement is to be prepared on half yearly basis by taking month wise data from April to Sept & Oct to March.

**Part of Audit Report- Statement showing Payment of Statutory dues**

**For the Month of \_\_\_\_\_**

**Attachment**

Sl.No.	Statutory Payments	Amount due	Due date of payment	Actual date of payment	Remarks
1	<b>Provident Fund</b>				
2	<b>ESI</b>				
3	<b>TDS</b>				
4	<b>GST</b>				
5	<b>Custom Duty</b>				
6	<b>Electricity Bill</b>				
7	<b>Others (Please specify)</b>				

**(Seal & Signature of the Bidder)**

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**Annexure-IV**

**Andrew Yule & Company Limited**

**Ref. E Tender No. AYCL/General Division/2/19-20/ET/63**  
**Ref. Tender no. AYCL/Internal Audit/19-20/1**  
**General Terms & conditions**

1. Firms are required to submit their detailed profile in the format enclosed in Annexure-II.
2. **Location of Site:** as mentioned at page 1 of the Tender document.
3. Firms fulfilling the minimum eligibility criteria and having the supporting documents as required as per Annexure-V, are only eligible to quote
4. Any Firm already engaged in any type of Audit of Andrew Yule & Company Limited during the Financial Year, 2019-20 not to participate in this tender and in case of any such participation the same will not be considered (The term 'Firm' includes any or all of it's partners jointly and/or separately, if they are in profession in any other Name or Firm) .
5. The assignment of Internal Audit shall be carried out by a team comprising of a Chartered Accountant/ Cost Accountant & two semi qualified accountants, whereas the qualified CA/CMA should be a partner in the Firm.
6. Internal Audit report is to be given phase wise **(to be addressed to Director-Finance through a Confidential Sealed Cover)** and the Auditor should ensure that there should be at least one visit at each garden in each of the phases, where as any garden requires more than one visit per phase, that should be done only on the discretion of the Management.
7. Audit should be done on concurrent basis and for the same it is not necessary for the Internal Auditor to visit the gardens only at the end of any phase they can plan their visits accordingly.
8. The financial bid should clearly mention the audit fee without GST garden wise for the Tea Estates in the prescribed format at Annexure-VI.
9. **Duration of the Contract:** Appointment of Internal Audit Firms will be for a period of One-year (FY 2019-20) subject to performance of the Firm as mentioned in clause no 14, But mutually extendable for One more year at same rate, terms and conditions.
10. Documents required as per Clause D (Page No. 2-3) of Minimum eligibility criteria kept in an closed envelope should be addressed to Manager (F&A), M/s Andrew Yule & Company Limited, Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata-700001 subscribing on the envelope "Internal Audit Financial Year 2019-20 of Tea Division" by 17.06.2019.
11. **Resolution of disputes:** In the event of any dispute, question of difference arising during the contractual period i.e. upto March 2020, efforts will be first made to settle the dispute by amicable settlement through discussion, failing which the decision of the Chairman and/or Director-Finance, Andrew Yule & Company Limited will be considered as final. All the disputes are subjected to Kolkata jurisdiction only.
12. **Assignment of Contract:** The bidder shall not assign the contract or any part thereof to anyone else.
13. **Obligations of the firm:**
  - a)The Firm undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Firm shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory.
  - b)The Firm and his Personnel shall not, disclose any proprietary or confidential information relating to the Services, this Contract, or the Client's business or operations without the prior written consent of the Client during the term.
14. **Performance of the Firm:**

- a) Performance of Internal Audit Firm will be reviewed by Committee of functional Directors and/or Audit Committee on 6 months basis for their continuation during the tenure of the appointment. The appointment can be terminated by AYCL in case, such performance is not satisfactory.
  - b) In case of unsatisfactory performance of Internal Audit, considered by the Management, within the tenure of the contract for any reason thereof, the same shall be liable for penal action as decided by AYCL Management.
  - c) In case of discontinuation by the Firm selected the additional cost (incidental/consequential) of engagement of fresh Audit Firm is to be borne by the defaulter Firm.
15. **Submission of report:** Initially the draft internal audit report (with confidential copy to Director-Finance) is to be discussed with the respective garden managers as well as group accountant wherein Manager(F&A) or his representative and partner as the firm representative shall be present to obtain their responses to each audit observation, duly supported by the Minutes of the meetings signed by the garden management and firms representative. It is mandatory to incorporate the response of the garden management as well as suggestions of Manager(F&A) or his representative in the report. Once the report is finalized incorporating the observations, suggestions, gardens response etc. the final report should be submitted within 1 week of completion of audit and the same should be addressed to Director(Finance).
16. **Payment terms:** Bill is to be raised within a week of submission of Final Internal Audit report for each of the phases to Tea Division (Finance) and the same will be paid within 30 days.
17. **Minimum Fee quote:** As required by the latest guideline issued by the Institute of Chartered Accountants of India, there is a requirement to specify the minimum fee for the assignment in Tender, to comply with the same a minimum quotes of Rs 2,00,000/- (in totality for the FY. 2019-20) for the annual assignment has been fixed and the prospective bidders will not be able to quote below the same.
18. **Evaluation Criteria:**
- a) Composite score will be calculated by adding the weighted technical and financial bid score by applying the weightage of 60% and 40% to technical and financial scores respectively.
  - b) The bidder securing the highest composite score will be considered as the most responsive bidder and will be earmarked as L-1 bidders for award of subject work However, AYCL here reserves the right for price negotiation with that Firm, if required. Calculation of Composite score will be as follows:

$$Cs=Ts \times 0.60+ Fs \times 0.40$$

**Where:**

- i) Cs= Composite Score
- ii) Ts= Technical Score
- iii) Fs= Normalized Financial Score
- iv) Ranks of Bidders will be decided based on Composite Score.

c) Among the qualified bidders the bidder with lowest Financial bid will be awarded 100% financial score and financial score % of others will be reduced proportionately in comparison with their price quotes as against the lowest quote. Thus, Financial Scores for bidders other than L-1 will be evaluated using the formula mentioned below:

**Fs (Normalized Financial score of the bidder) =**

$$(\text{Lowest Financial bid} / \text{Financial bid of the bidder}) \times 100 \text{ (adjusted to 2 decimal places)}$$

19. In the event of the composite bid are in tie, the bidder scoring the highest technical score will be adjudicated as the best value bidder for selection.



20. **Bid rejection terms and conditions:**

1. Bids received after the last date & time mentioned above.
  2. EMD of the abovementioned value not submitted along with the bid.
  3. Bidders not submitting the required documents as per the tender document.
  4. Bidders not fulfilling the minimum eligibility terms and conditions as specified under relevant Clause.
  5. Bidders banned/de-listed/debarred by any PSU/Govt. Dept. during last 3 years (included in Minimum Eligibility Criteria).
21. The bidders are required to give a declaration in Annexure-VII to the fact that the bidding Firm/Company has not been banned/de-listed/debarred by any PSU/Govt. Dept during last 3(three) years.
22. Offers to be kept valid for acceptance for 180 days from the due date of the Tender or as may be extended mutually thereafter.
23. The Selected Firm or it's employees/representatives will not commit any criminal offence under the relevant Anti Corruption Laws of India; further the Selected Firm or it's employees/representatives will not use improperly, for purposes of competition or personal gain, or pass on to others, any information provided by AYCL as part of the business relationship, regarding plans technical proposals and business details, including information contained or transmitted electronically.
24. The Selected Firm and/ or it's employees/representatives shall maintain utmost confidentiality at all times (even beyond the contract/service period) of information and/or data obtained from or about AYCL in connection to this Tender as well as the service provided/to be provided (unless demanded in writing by any Govt/Statutory/Court of Law Authority).
25. The prospective bidders having doubts/queries with regard to the subject NIT may attend Pre-Bid meeting, schedule of the same is mentioned at point no. (F) at page 3 of the Tender Document.

**(Seal & Signature of the Bidder)**

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**ANDREW YULE & COMPANY LIMITED**  
**Ref. E Tender No. AYCL/General Division/2/19-20/ET/63**

**Technical/Un-priced Bid Scoring Sheet**

<b>Sl. No</b>	<b>Technical Criteria</b>	<b>Evaluation</b>	<b>Points</b>	<b>Max. Points</b>	<b>Documents to be submitted</b>
1	Firm should be registered with ICAI/ICMAI for at least 10 years		2 points per year completed beyond 10 years	12	Self certified copy of Firms registration certificate
2	The Firm should have Internal Audit experience of at least 5 years in the respective industry (Tea).		a) 4 points per year exceeding 5 completed years of internal audit experience in Tea Industry  b) 5 points per No. of Tea Company Audited beyond Minimum One Company	a) 20  b) 20	a)Self certified copies of Work Orders/ Job Completion Certificate  b) Self certified copies of work orders /job completion certificates..
3	The Firm should have Average Annual Net revenue receipts of at least Rs 25 Lakhs in last 3 FYs (2016-17 to 2018-19)		5 points per increase of Rs 5 lakhs on account of net revenue receipts (not in part) beyond Rs 25 Lakhs.	20	Certificate of said Net revenue receipts issued by a practicing Chartered Accountant other than a Partner/Associate/Employee of the bidding Firm.
4	Firm should have at least 3 Partners		3 point per partner exceeding 3 partner	6	A self-declaration signed by all Partners with Full Names, Membership No. (of ICAI/ICMAI, as applicable), date from which his/her partnership is effective etc., affixing the Firm's official seal.
5	DISA/CISA qualified partners		1 point per qualified partner	5	Self certified copy of the certificate issued from ICAI
6	Having Statutory/Internal Audit Experience in any Central/State PSU, listed with any Stock Exchange in India.		2 points per No. of such Company Audited beyond Minimum One Company	6	Self certified copy of letter of appointment/Work Order/Job Completion Certificate
7.	No. of Qualified Assistants/ Associates with the Firm, who will be engaged in such Audit		1 point per such Assistant/Associate	5	Self certified letter mentioning the name of qualified assistant engaged in Audit.
8	Firms having Branch offices at a) Siliguri b) Dibrugarh		a) 3 points for Siliguri b) 3 points for Dibrugarh	6	Self certified copy of branch addresses alongwith details of the Partner heading the Branch
<b>TOTAL</b>				<b>100</b>	

**ANDREW YULE & COMPANY LIMITED**  
**Ref. E Tender No. AYCL/General Division/2/19-20/ET/63**  
**Ref. Tender no. AYCL/Internal Audit/19-20/1**

Annexure-VI

**Format for submission of Financial Bid ( on the letter head of the Firm)**

<b>Internal Audit of Tea Division for the F.Y. 2019-20</b>		<b>Rs(In Lakhs)</b>
<b>Sl. No.</b>	<b>Location</b>	<b>Audit Fee (For Two Phases Together- Equally Distributable)</b>
1	Khawang -Assam	
2	Desam - Assam	
3	Tingkong - Assam	
4	Rajgarh - Assam	
5	Hoolungoorie -, Assam	
6	Murphulani -, Assam	
7	Basmatia - Assam	
8	Karballa - WB	
9	Banarhat - WB	
10	New Dooars - WB	
11	Choonabhuti - WB	
12	MIM (Darjeeling)- WB	
13	Tea HO -Kolkata	
<b>Total</b>		

**(Total Rupees .....**

**Only)**

Signature: \_\_\_\_\_

Name & Designation of the Authorized Signatory: \_\_\_\_\_

Seal of the Firm: \_\_\_\_\_

Date \_\_\_\_\_ Place \_\_\_\_\_

- **Local conveyance, Boarding and Lodging for Out Station Trips will be provided by AYCL as per it's travel rules (Bidder need not quote). In case the selected Firm is having Branch near the Tea Estates then primary members of the Audit Team should be from that Branch only unless otherwise agreed by the Competent Authority (Director-Fin., AYCL or his/her nominated officer)**
- **GST will be paid extra as applicable. Bidder need not quote.**
- **TDS will be deducted from payments as per applicable law.**
- **The above highlighted items will not be considered for bid evaluation.**

**ANDREW YULE & COMPANY LIMITED**  
**Ref. E Tender No. AYCL/General Division/2/19-20/ET/63**  
**Ref. Tender no. AYCL/Internal Audit/19-20/1**

**Annexure-VII**

**Declaration of Non-Ineligibility (By the Bidder)**

I/ We, M/s ..... (Name of bidder) hereby certify that I/we have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years.

**(Seal & Signature of the Bidder)**

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