

NOTICE INVITING TENDER No.: AYCL/TEA/AUDIT/26/2024

Andrew Yule & Co. Ltd, a Central Public Sector Enterprise (CPSE), invites tender for conducting **Managerial & Control Audit** for Khowang T.E.in Assam and Karballa T.E. in West Bengal. The tender consists of two parts - i) Technical Bid and ii) Price Bid.

SCHEDULE OF TENDER (SOT)

a. NIT Number	AYCL/TEA/AUDIT/26/2024
b. NIT Date	25.11.2024
c. Mode of Tender	Offline submission of Part I - Technical Bid and Part II - Price Bid
d. Date of publication of Tender through AYCL websites and Central Public Procurement Portal	26.11.2024
e. Date of availability of NIT to the Vendors for downloading	26.11.2024
f. Earnest Money Deposit	<ul style="list-style-type: none"> • An “Earnest Money Deposit” of Rs.Rs.10,000/-to be paid by D.D. (Demand Draft) in favour of Andrew Yule & Co. Ltd., payable at Kolkata. • Price Bid to be submitted in a separate sealed envelope marked as Price Bid.
g. Last date of submission of Tender Document	30.12.2024 – 12.00 hrs
h. Validity of Rate	90 Days
i. Queries to AYCL	To reach within 7 days from date of publication of Tender Document (3.12.2024) To be emailed at gm.tea@andrewyule.com
j. Pre-bid meeting	10 days from date of publication (6.12.2024)
a. Clarifications to queries	Will be given within 3 days after pre-bid meeting (10.12.2024)
b. Date of opening of Part-I Technical Bid	30.12.2024 – 15.00 hrs
c. Date of opening of Part- II Financial Bid	To be intimated to the technically eligible vendors only by email

ANDREW YULE & COMPANY LIMITED
(A Government of India Enterprise)
Tender No: AYCL/TEA/CON
8, Dr. Rajendra Prasad Sarani
Kolkata – 700 001

ANDREW YULE & CO. LTD. (AYCL) wishes to appoint a Chartered Accountant / Cost Accountant Firm for conducting **Managerial & Control Audit** for Khowang T.E. in Assam and Karballa T.E. in West Bengal. Said Audit Firm will compare present operational parameters and **managerial practices with the best in the industry and suggest path for improving the parameters,**

The **scope of work** for the Audit Firm will be evaluating for a fixed period of one year–

1. Land Labour Ratio – this has to be taken in to account vacancies in field.
2. Employee cost
3. Green leaf/Ha
4. Green leaf / Plucker
5. Plucker / Ha
6. Plucking round
7. Plucking cost / Kg Made Tea
8. Recovery %
9. Made Tea / Factory Mandays
10. Made Tea / Total Mandays
11. Electricity consumption KWH (GRID + self-generation) / Kg Made Tea
12. Gas consumption SCUM / Kg Made Tea
13. Coal consumption / Kg Made Tea
14. Total Power consumption / Kg Made Tea
15. KWH / LTR HSD for self-generation
16. Green Leaf (kg) processed per hour
17. CTC / Rolling output per hour
18. Fermenting time per hour
19. Dryer output per hour
20. Insecticides Cost (including application cost) Rs. / Ha
21. Total Pest Control Rs. / Ha
22. Weedicides Cost (including application cost) / Ha
23. Registers / Record keeping systems vis-à-vis others,
24. Executives allowances/perks etc. being paid vis-à-vis comparable properties.

Apart from the above, any other vital parameter which indicates the optimum usage of resources should be evaluated.

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.

The firm has to present its finding before management and concerned garden. Suggestions to be made highlighting scope of improvement.

AYCL work ethics and operational practices & parameters should be compared with the best in the industry.

The Operational / Internal audit must be completed within 60 days from the date of job order.

The process of selection of Firm will be based on 'Least Cost Selection (LCS)' basis among the qualified bidders.

Eligibility Criteria:

1. The Chartered Accountant / Cost Accountant Firm must be in existence for more than 10 (ten) years.
2. The Chartered Accountant / Cost Accountant Firm must have experience of Operational / Internal auditing Tea Companies for 5 (five) years at least.
3. The Chartered Accountant / Cost Accountant Firm must have experience of Operational / Internal auditing at least 3 Tea Companies having multiple tea estates across Assam and West Bengal (one of the estates tea area minimum 300 hectares) with factories.
4. The Chartered Accountant / Cost Accountant Firm must have audited a tea estate last year.
5. The Chartered Accountant / Cost Accountant Firm's average turnover of last 2 (two) Financial Year should be Rs.50 lakhs or more.
- 6. Documentary evidences to be submitted in support of above.**

Applicant's Credentials

(Documentary evidences to be submitted)

1. Name of the Firm:
2. Registration No. of the Firm:
3. Date of Registration of the Firm:
4. Details of Head Office & Branch Office(s):

Head Office of the Firm:

Address	Date of Establishment	Contact person with contact details.	E-mail	Supporting Document Flag No.

Branch Office(s): Details of Branches

Address	Date of Establishment	Contact person with contact details.	E-mail	Supporting Document Flag No.

5. Details of Partner, Qualified / Semi-qualified Assistant (CA/CMA): (As per ICAI/ICMA Constitution Certificate)

Sr. No.	Name of the Partner, Qualified Assistant	Membership No.	Date of joining the firm as partner	Supporting Document Flag No.
1.				
2.				
...				

6. DetailsofExperienceofInternalAudit assignmentof Company / Tea Estates from FY 2014-15 onwards:

Sr. No.	NameoftheTea Company / Estate	Yearof Audit	Durationof Audit (TotalMan-days)	Supporting Document FlagNo.
1.				
2.				
...				

7. PANNo.oftheFirm:

8. GSTRegistrationNo.oftheFirm:

OTHER TERMS & CONDITIONS:

CONFIDENTIALITY OF DATA AND DOCUMENTS:

- i) The Audit Firm engaged, shall not utilize or publish or disclose or part with, to a third party, any part of the data or statistics or proceedings or information collected for the purposeof his assignment or during the course of assignment for AYCL, without the expresswritten consent of the Competent Authority.

The selected firm has to sign a Non-Disclosure Undertaking not to share the data shared with the firm for undertaking the work.

- ii) The Audit Firm shall be bound to return/hand-over all the records of assignment to authorized officer/ authority before the expiry of the contract and before the final payment is released by AYCL.

CONFLICT OF INTEREST:

- a) The shortlisted Audit Firm engaged by AYCL shall in no case represent or give opinion or advise others in any matter which is averse to the interest of AYCL nor he will indulge in any activity outside the terms of contractual assignments.
- b) In case the services of Audit Firm are found in conflict with the interest of the Company, his/her services will be discontinued by terminating the contract without assigning any reason.

TERMINATION OF ENGAGEMENT:

- (a)AYCL may terminate the contract of engagement of the Audit Firm in following conditions:
- Audit Firm is unable to address the assigned work;
 - Quality of the work is not to the satisfaction of the concerned Trade/service divisions;
 - The Audit Firm fails in timely achievement of the milestones as finally decided by the

Management.

iv) Audit Firm is found lacking in honesty and integrity.

- (b) AYCL reserves the right to terminate the engagement by serving 15 days written notice on the Audit Firm. Termination shall be affected on the day right after the completion of 15 days of delivery of such notice.

RESOLUTION OF DISPUTES:

In the event of any dispute, question of difference arising during the contractual period, efforts will be first made to settle the dispute by amicable settlement through discussion, failing which the decision of the Chairman and Managing Director, Andrew Yule & Company Limited shall be considered as final and binding. All the disputes are subjected to Kolkata jurisdiction only.

Payment Terms: 100% on submission and presentation of findings before management.

Submission of Offer: The offer should be submitted in TWO part bid i.e. Techno-commercial offer along with acceptance of NIT terms including supporting documents fulfilling the eligibility condition and Price Bid in the given format. Interested bidders fulfilling the above eligibility criteria prescribed hereinabove, may apply with these terms of reference on or before closure of business hours (16:00 hrs), 2024 along with all supporting documents, in a sealed envelope super scribing as "Application for Engagement of Audit Firms to carry Managerial and Control Audit." to reach the following address:

**Deputy General Manager (SCM) with addl. charge of Operations (Tea)
ANDREW YULE & COMPANY LIMITED
(A Government of India Enterprise)
General Division,
8, Dr. Rajendra Prasad Sarani
Kolkata - 700 001**

FORMAT FOR PRICE BID
(To be printed in the letter head)

To,

**Deputy General Manager (SCM) with addl. charge of Operation Tea,
ANDREW YULE & COMPANY LIMITED
(A Government of India Enterprise)
General Division,
8, Dr. Rajendra Prasad Sarani
Kolkata – 700 001**

Dear Sir,

This has reference to tender no. AYCL/TEA/Audit//2024 dated, we are pleased to submit the Price Bid in the below format:

Description	Basic Price in (Rs.) (a)	GST in (Rs.) (b)	Total in (Rs.), (a+b)
Consolidated charges for conducting Managerial & Control Audit of a tea estate in i/ Assam – in Dibrugarh district ii/ West Bengal - in Dooars region			

Signature of the Bidder along with their Organization Seal: _____

N.B.: Lodging, Boarding, movement to gardens shall be provided by AYCL.