

Revised

**CENTRAL MINE PLANNING & DESIGN INSTITUTE LIMITED
KANKE ROAD, RANCHI-834008**

CMPDI(HQ)/IAD/2014-15/ 01

Dated: 30.01.2014

EMPANELMENT FOR THE APPOINTMENT OF THE INTERNAL AUDITORS IN CENTRAL MINE PLANNING & DESIGN INSTITUTE LIMITED (CMPDIL) FOR THE YEAR 2014-15

Offers are invited from the Partnership Firms of the Chartered Accountants / Cost Accountants for the empanelment in connection with the appointment of Internal Auditors for Central Mine Planning & Design Institute Limited, Ranchi for continuous audit through out the year 2014-15 starting from 1st April 2014 with a provision to renew the same for a further period of two years. The profiles of the Audit Firms must reach the office of the General Manager (Internal Auditor), Central Mine Planning & Design Institute Limited, Ranchi- 834008 (Jharkand) on or before 26th February 2014 by 3:30 PM and will be opened on 3rd March 2014 at 11:00 AM with the coverage of the following particulars:

1. Year of establishment of the Audit Firm supported by the copies of latest certificates issued by the concerned Institute, duly attested by a Partner with the seal of the firm.
2. The detailed particulars of the Partners with specific mention of the Fellowship/Associate-ship of each Partner with the copies of certificates of the concerned Institutes, duly attested by a Partner with the seal of the firm.
3. No. of qualified Assistants mentioning the Name, Qualification and Membership Number of the Concerned Institute with the copies of the certificates, duly attested by a Partner with the seal of the firm.
4. No. of Semi-qualified Assistants mentioning the Name, Qualification and student Registration Number of the concerned Institute with the copies of certificates, duly attested by a Partner with the seal of the firm.
5. Year-wise detailed experience of the Audit Firm in Coal India Limited & its subsidiaries as Statutory / Internal Auditors supported with the attested copies of appointment letters which are already executed.
6. Year-wise detailed experience of the firm in other PSU/Govt./Scheduled Bank for Statutory / Internal Audit supported with the attested copies of appointment letters which are already executed.
7. Audit firms having Registered Office / Branch Office within the state for a minimum period of 1 year on the date of application, in which company headquarters is situated or having its mining operation (attested copy of supporting document to be enclosed).
8. The detailed address with Telephone / Mobile/ Fax number and E-mail address of Audit firm having the registered office/ Branch office.

Approximately 7 Audit Firms will be entrusted with the audit work relating to continuous Internal Audit job through out the year starting from 1st April 2014 for CMPDI Hq situated at Ranchi and its Regional Institutes situated at Asansol (West Bengal), Dhanbad (Jharkand), Ranchi (Jharkand), Nagpur (Maharashtra), Bilaspur (Chattisgarh), Singrauli (Madya Pradesh) and Bhubaneswar (Orissa).

The offers from the Audit firms that are not supported with relevant documents as mentioned above and any form of misrepresentation made in respect of submitted documents will not be considered for empanelment and no further correspondence in this regard will be entertained.

- a) As the Internal Audit has to be carried out throughout the year, i.e. in continuous process, in the interest of conducting internal audit properly, the Audit firms which has been appointed by CIL, or any of its subsidiaries as Internal Auditors shall not be considered for any others audit jobs, including Internal Audit (excluding Tax Audit, VAT audit and other statutory certificates related to audit requirements) by CIL or any of its subsidiaries.
- b) In case the Audit Firm already appointed as Internal Auditors, is subsequently appointed under any statute or under any others obligation, the appointment of such firm as Internal Auditor shall be withdrawn and fresh appointment from the panel shall be considered.
- c) The subsidiary companies should review the performance of Internal Auditor and take appropriate decision about rotation of Internal Audit team to the extent possible.

The envelope containing profile for empanelment for appointment as Internal Auditor must be super scribed as **“APPLICATION FOR INTERNAL AUDITORS IN CMPDIL FOR THE YEAR 2014-15”**

Further Details are available on CMPDIL Website <http://www.cmpdi.co.in>

TERMS OF REFERENCE OF INTERNAL AUDIT

The terms and conditions for conducting Internal Audit in CMPDIL are recommended hereunder:-

A. AUDIT TEAM

- 1) The **Partnership Audit Firms/Limited Liability Firms** of Chartered Accountants /Cost Accountants registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India, appointed to conduct Internal Audit should depute audit team in the HQ/ Area/Units.
- 2) The Audit Team should consist of one qualified CA/CMA with three years post qualification experience and three Inter CA (IPCC) / Inter CMA semi qualified assistants.
- 3) 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 with the approval of GM (IA)/HOD(IA) of the concerned Company (subject to verification of credentials of the new incumbent). The audit team members should carry Photo ID issued by the Audit Firm.
- 4) The Audit Team should visit the HQ/RI's/Camp every month and conduct Audit by staying there at HQ for 15 working days, at RI's I,III,IV,V & VII for 8 working days and at RI-II & VI for 4 working days each in a month. The attendance of the team members will be maintained by the HQ/RI's/Camp.
- 5) Partner of the firm should be available once for at least two days, each month, to guide the audit team and for discussion with the management.
- 6) The Audit team will conduct the audit as per Manual, rules and regulations, guidelines, instructions, delegation of power etc. and in consultation with concerned officials at Hq/Area/Unit.
- 7) The CGM/GM of the Area/Unit/HQ will coordinate the Audit Team through Area Finance Manager/ Associate Finance for smooth functioning of the audit.
- 8) The number of Audit Teams may vary according to the number of mines in a particular Area, Manpower, Production and Dispatches, as may be decided by the management.

B) SCOPE OF WORK

- 1) The audit team will conduct audit concurrently month to month basis, through out the year, as per the scope of work as at Annexure I (As applicable in CMPDIL).
- 2) The auditor should comment in respect of the following points:
 - (i) Systems & Transactions.
 - (ii) 'Report of Exception' on the 25 points, approved by CIL Board, as modified from time to time, where the system is failing (format given in Annexure-II).
 - (iii) Action Taken Report (ATR) on previous Audit Reports.
 - (iv) Critical comment and recommendations for improvement.
 - (v) Any other matter, which may be required/prescribed under Companies Act, 2013,/ Notification issued by the Ministry of Corporate Affairs with respect to Internal Audit

C) AUDIT REPORT

- 1) The Audit teams, after completing the audit for the month, should discuss their observations/findings with the CGM/GM of the Area /Unit/HQ, AFM/Associate Finance and other concerned officials before finalization of the monthly Audit Report. **The findings of the current month together with earlier months' points under compliance by the management should be discussed with the said officials.** The monthly Audit Report shall be submitted to the CGM/GM of Area/Unit/HQ and AFM/Associate Finance.
- 2) The Quarterly Report in respect of unresolved observations along with management replies/comments shall be submitted to GM(IA)/HOD(IA) of Subsidiary Co. and GM(IA)/HOD(IA) CIL along with CGM/GM of the Area/Unit/Hq. and AFM/Associate Finance. The last Quarter's Report shall include a concise executive summary.
- 3) Time is the essence for submission of report by auditor. Audit team should be equipped with LAPTOPs and submit the report both in hardcopy and soft copy. The monthly Audit Report is required to be submitted by the Auditors within 14th of the following month and the Quarterly Report should be submitted within 14th of the first month of the subsequent quarter.
- 4) **Flash Report** should be submitted by the Internal Auditor immediately on detection of major irregularity in the course of audit, to CGM/GM of the Area/Unit/Hq. and GM (IA)/HOD(IA) of Subsidiary/CIL.
- 5) The Internal Auditor should also give their observation about the effectiveness of internal control system exists in the Company.
- 6) Internal Audit Report should be signed by the partner of the Firm.

D) AUDIT FEE

Fees Structure for CMPDI:-

	Period in a month	Fees per Months (Rs.)
CMPDI Hqtrs, Ranchi	At least for 15 days actual deployment	66766
RI-I, Asansol(West Bengal)	At least for 08 days actual deployment	35609
RI-III, Ranchi (Jharkand)	At least for 08 days actual deployment	35609
RI-IV, Nagpur (Maharashtra)	At least for 08 days actual deployment	35609
RI-V, Bilaspur (Chattisgarh)	At least for 08 days actual deployment	35609
RI-VII, Bhubaneswar (Orissa)	At least for 08 days actual deployment	35609
RI-II, Dhandbad (Jharkand)	At least for 04 days actual deployment	17804
RI-VI, Singrauli (M.P.)	At least for 04 days actual deployment	17804

Note: - One single firm will be appointed for RI-II & RI-VI

- 1) TA will be paid for 2nd AC to the partner and 3rd AC to the qualified/semi-qualified assistant on submission of ticket numbers, for to and fro journey undertaken once every month. For this purpose, journey will be considered from the firm's office given in the profile to the place of audit. In case of journey by mode other than rail, TA will be limited to above mentioned entitled class subject to production of documentary evidence.

- 2) The Audit Team including Partners will be provided Food, Lodging and local Transportation by the Company free of cost.
- 3) The audit fee will be proportionately reduced if the attendance of the team falls below the minimum attendance. Repeated failure, for consecutive two months, to fulfill minimum attendance criteria may attract termination of contract.
- 4) Service tax as applicable will be paid as per Service Tax Act.

E. PAYMENT OF AUDIT FEES.

The bill for Professional Service rendered by the audit firm will be paid on monthly basis based on the attendance of the audit team. The Audit Firm will raise the bill only after acceptance of the Audit Report by CGM/GM of the Area/unit/HQ.

The bill in duplicate duly certified by CGM/GM of the Area/unit/HQ./ his authorized representative regarding acceptance of report and attendance, shall be submitted to the concerned AFM / Associate Finance for processing and payment. TA bill/claim will also be paid by AFM / Associate Finance.

F. GENERAL TERMS AND CONDITIONS.

- 1) The Audit Firm must not sub-contract the work.
- 2) The audit team will work in strict confidence and will ensure that the information in respect of the operation of the Area/Unit is dealt in strict confidence and secrecy. A Certificate towards maintaining confidentiality to be provided by the Internal Auditor 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.
- 4) Dispute/difference, if any, shall be mutually settled with CGM/GM of the Area/unit/HQ. If the dispute could not be settled at CGM/GM level, it will be forwarded to the CMD for decision, which will be final and binding to all concerned.
- 5) The appointment of the Audit Firm will be for three years w.e.f. 2014-15 renewable in 2nd and 3rd year i.e. 2015-16 and 2016-17 respectively, subject to satisfactory performance of the Firms.
- 6) The audit firm will be debarred from getting, in future, the Internal Audit in CIL and its subsidiaries 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.
 - c) If the firm does not submit the Audit Report, complete in all respect, in terms of appointment.

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SCOPE OF WORK

Annexure -1

(A) PRODUCTION AND PRODUCTIVITY

1. To Check and Verify the Reported Production as per the reporting formats approved in 273rd CIL Board Meeting held on 20th Sept 2011 with Form-H and report variations if any :

Open Cast

Overburden - Departmental

Check of Shift-wise removal of Over Burden (OB) as per Form 1-B. Aggregate of Form 1-B should tally with the daily removal report as per Form 2-B. The aggregate of daily removal records (Form 2B) should tally with the Monthly Production Report as per Form 4-A. Difference if any should be reported.

Over Burden - Outsourced Patch

Check of Shift-wise removal of Over Burden (OB) as per Form 1-C. Aggregate of Form 1-C should tally with the daily removal report as per Form 2-C. The aggregate of daily removal records (Form 2C) should tally with the Monthly Production Report as per Form 4-A. Difference if any should be reported.

Coal - Departmental

Check of Shift-wise production of Coal (departmental) as per Form 1-D. Aggregate of Form 1-D should tally with the daily production report as per Form 2-D. The aggregate of daily production records (Form 2D) should tally with the Monthly Production Report as per Form 4-A. Difference if any should be reported.

Coal – Outsourced

Check of Shift-wise production of Coal (outsourced) as per Form 1-E. Aggregate of Form 1-E should tally with the daily production report as per Form 2-E. The aggregate of daily production records (Form 2E) should tally with the Monthly Production Report as per Form 4-A. Difference if any should be reported.

Under Ground

Coal Production

1) Check of Shift-wise production of Coal (departmental) as per Form 1-A. Aggregate of Form 1-A should tally with the daily production report as per Form 2-A. The aggregate of daily production records (Form 2A) should tally with the Monthly Production Report as per Form 4-A. Difference if any should be reported.

2) Check and verify number of tubs produced & raised from the records maintained showing movement of raising & loading report & Pay sheet of piece rated workers (in case of manual loading).


Washery –

i) Production :

Check of Shift-wise production of Washery as per Form 1-G. Aggregate of Form 1-G should tally with the daily production report as per Form 2-G. The aggregate of daily production records (Form 2G) should tally with the Monthly Production Report as per Form 4-A. Difference if any should be reported.

ii) Raw coal received

Check of Shift-wise production of Raw Coal received as per Form 1-F. Aggregate of Form 1-F should tally with the daily production report as per Form 2-F. The aggregate of daily production records (Form 2F) should tally with the Monthly Production Report as per Form 4-A. Difference if any should be reported.



Check the Quantitative reconciliation of opening stock, production, off-take (Dispatch + own consumption) and closing stock as per production report and compare the same with Form "H" and variation, if any, should be reported.

Opening stock should be verified with the closing stock of the same in Form-H of the previous period. Production should be verified from the production report as mentioned herein before. Dispatch should be verified from Bill Register. Inter unit transfer should be verified from Transfer statement.

2)PRODUCTIVITY:

(a) Analysis of OMS.

(1) Comparison of OMS with previous year's figure and current year's target.

(2) If OMS is lower than Company's OMS.

(3) Departmental OMS vis a vis overall OMS.

(b) Loader's OMS (Underground) and comparison with previous year's figure and current year's target.

If OMS is lower as mentioned above, it should be reported and reasons therefore should be obtained from the Area General Manager.

A. INPUTS

1.MANPOWER:

(a)Approved manpower Vs. Actual manpower. Report on shortage/surplus manpower in Area/Project/Units. Action taken for rationalization if required, to be reported.

(b) Diversion of piece-rated manpower to time-rated jobs – Number of cases and whether approval of competent authority exists for such diversion.

(c)Whether Absentee statement is reconciled with Attendance Register?

(d) Roadmap for elimination of manual loading to be reported.

2.MACHINES (HEMM, CHP, SDL & LHD) :

(Related statements to be signed by the concerned Engineer/Manager)

(a)Analysis of Machine wise Monthly Performance with respect to Last Year's Actual.

(b)Report in respect of HEMM under breakdown for more than 3 months.

(c) **Report on HEMM/ Machine Maintenance –**

(i) Mismatch in Equipment capacity: digging and transporting.

(ii) Age-wise profile of the Machines in terms of number of years and its progressive working hours.

(iii) If the Machine has completed its life as per norms whether it is surveyed off with grounding or without grounding?

(iv) Details of year of survey-off and date of receipt of its replacement (if any new HEMM deployed as replacement during the year) and Grounding records.

(v) If the productivity of the machine is less than the norms, reasons thereof.

(d) Maintenance of Logbooks

i Entry of POL

a) Filling up all columns

b) Whether the hour/service meter of the machines are in working order.

(ii)

a) Entry of spares fitted in the machine.

b) Whether there is a system of maintaining the HEMM as per maintenance schedules?

(iii) Signature of concerned Section Engineer.

(e) **Burnt Oil:** Records for generation of burnt oil and action taken for its disposal, records of section wise recovery of burnt oil.



- (f) Performance of Equipment under maintenance contract.
- (g) Analysis of jobs completed with respect to job assigned at workshop (Central/Regional/Area)

3. EXPLOSIVES:

- a) Maintenance of statutory records – Comments
- b) In case of Site mixed slurry (SMS) explosives, whether sufficient records are maintained to show the correct quantity supplied, Manufacturer wise Powder factor for Coal and OB* separately (Related statements to be signed by the concerned Blasting Officer/Manager).
**For Powder factor calculation, OB should exclude loose un-blasted OB and quantity of OB re-handled.*
- c) Comparison of Powder factor and Detonator factor with norms and previous year's figures.
- d) Variance analysis of cost per Cum/Tonne in comparison with Budget showing details of volume variance and price variance.

4. SUPPORTING MATERIALS (UNDERGROUND):

(Related statements to be signed by the concerned Engineer/Manager)

- (a) Maintenance of records for receipt, issue, stock etc.
- (b) Justification of consumption of timber should be vetted by Safety department.

5. POL (DIESEL, PETROL AND LUBRICANTS):

(Related statements to be signed by the concerned Engineer/Manager)

- (a) Maintenance of records for receipt, issue, stock.
- (b) Physical verification of quantity of diesel on test check basis in tankers as well as storage tanks.
- (c) Consumption of both diesel and lubricants per cum of composite production in Open Cast Projects (excluding production by Dragline) and comparison with CMPDIL norms and previous year's figures – comment.
- (d) Consumption of diesel per working hour of the machine and comparison with previous year's figure – comment.
- (e) Detailed analysis of total consumption variance of POL – volume and price.
- (f) Instances of short supply of HSD accounted for and whether recovery of the same has been made or not.

6. POWER:

- (a) Comments on Consumption of Power per unit of production and comparison with previous year's figure.
- (b) Comments on details of penalty imposed due to
 - (i) Delay in payment.
 - (ii) Low Power Factor
 - (iii) Recorded Maximum Demand
- (c) Variance analysis of power cost per cum/ tonne with reference to budget and previous year.
- (d) Whether concessional tariff for domestic consumption has been fully availed of?
- (e) Whether separate Meters installed for industrial load and domestic consumption are to be reported?
- (f) Comment on Energy Audit and its compliance.
- (g) Achievement of Power Factor and comparison with Last year.

C) SALES & MARKETING

- 1) Analysis of achievements with respect to the Annual Action Plan (AAP).
- 2) Whether electronic weighbridges are in operation and weighment is made on it; if not reasons thereof?
- 3) Reports on the loss on account of grade slippage, deduction due to non-computerized weighment, quantity deduction if any, overloading/under loading and Demurrage paid to Railways.



- 3(a) For demurrage charges incurred (i) whether indent for wagon placed with Railways are more than the capacity of the siding / Mine (ii) Whether there is untimely supply of wagons where manual loading is done (iii) any other reason for such demurrage (iv) Whether any protest lodged with Railways for unreasonable claim
- (b) Whether Demurrage charged is owing to failure of Contractor where wagon loading is done contractually?
If so, whether such demurrage has been recovered from contractor's bill?
- 4) Report on Maintenance of records for road sales – Delivery Order wise, Party wise Ledger, Weighment register, Gate Pass, etc.
- 5) Layout of various locations in road sales – Check Post, Weighbridge, Stockyard, etc. Comments on the possibility of theft of coal.
- 6) Performance of weighbridge and % of coal weighed.
- 7) Comment on Delay in raising invoices on credit customers
- a) time taken by various departments
b) date of loading
c) date of receipt of RR
d) date of billing
e) date of dispatching the bill.
- 8) Status of pending weighment rebate bills.
- 9) Value of concessional sales tax Form C etc. pending and its age, party-wise with reason of delay.
- 10) Monthly reconciliation between billed quantity and dispatched quantity. If any variation, reasons for the same to be ascertained and commented upon.
- 11) Details of disputed and undisputed dues of Sundry Debtors, it's age-wise cause-wise analysis, reasons for remaining as disputed are to be reported.
- 12) Surface transportation charges billed on customers, booked in the sales bills with reference to lead certificate and work order for coal transportation contract need to be verified.
- 13) Report on input tax credit claimed against sales tax/VAT payable and Central Excise duty and maintenance of proper record thereof.
- 14) Whether incentive/bonus bill has been raised timely and correctly as per FSA and realization thereof?
- 15) Percentage of e-Auction to total production.
- 16) Whether terms and conditions, including EMD of e-Auction are reviewed from time to time? If yes, details thereof?
- 17) Percentage of failure by successful bidder of e-auction to lift the allotted quantity of coal during the year. Reason of failure and whether approval was obtained before the refund?
- 18) Applicants have given commitment guarantees to CIL during issuance of LOA.
- 19) No. of consumer complaints and grievances received during the year.
- 20) Percentage of redressal of Consumer Grievances achieved during the year.
- 21) Whether FSA terms and conditions are being complied with in preparation of coal bills – comments.
- 22) Quarterly reconciliation of balances in Subsidiary ledger (Debtors ledger) with balances as per accounts and reason of variation if any should be commented.
- 23) Reconciliation of Billing & realization for the quarter & progressive.
- 24) Refund of EMD and justification for such refund.



D. FINANCE:

1. Whether budgetary control is exercised for indenting and release of funds, statement of funds received vis-à-vis actual expenditure and budget provisions for major heads.
2. Whether the funds have been spent for the purpose for which they were indented. {instances where (a) bills indented for but not paid and (b) bills paid but not indented for may be given}
3. Whether Daily balance statement is sent by Areas to Company HQ? Whether the funds are spent immediately on receipt?
4. Whether the bank balance mentioned in the Indent tallies with the Bank book, on test check basis?
5. Authentication by AFM or his authorized representative in Bank Book and Indents.
6. Whether surprise physical verification of cash is carried out?
7. Whether Review of General Ledger together with subsidiary ledger is carried out by the area and adjustment / rectification, if required, has been carried out?
8. Verify whether bills are passed as per Supply/Work Order/Agreement/Manual on test check basis.
9. In case of cheque payments, whether cheques are sent by registered post, if not whether proper acknowledgements have been obtained? Instances of hand delivery of cheque.
10. Whether monthly reconciliation of fund remittances from HQ to Areas and similarly from Areas to Projects is done?
11. Whether Bank reconciliation is done regularly, old items appearing in the Bank Reconciliation should be reported?
12. Whether e-payment system is followed as per company policy and guideline issued? If yes, the % of total payment made through e-payment system.
13. Backlog, if any, observed towards entry of vouchers in computer system should be reported immediately to CGM/GM of the area/unit.
14. Status of pending Direct/Indirect Tax cases (quarterly).
15. Test check of payment by cash department with Bill passing Register.
16. Verification of Investment of Surplus Fund:
 - i) Whether guideline of the Department of Public Enterprise and CIL Deposit Policy is being followed?
 - ii) Opportunity of Investment of surplus fund in best possible alternatives.
 - iii) Timely realization of Investments and credit to proper accounts.
 - iv) Reinvestment after maturity of the Term deposits/Mutual fund certificates.
 - v) Timely investment of surplus fund.
 - vi) Genuineness of the certificates issued by Bank/Mutual Funds.
17. Whether Bank draft/Bankers Cheque, received as EMD and other security deposits from contractors is accounted for and deposited timely?
18. Bank Guarantee
 - a) Whether Bank Guarantee submitted against security deposit and performance guarantee has sufficient coverage for period of work?
 - b) Whether Bank Guarantee has been properly recorded and realized in case of default?
 - c) Whether genuineness of Bank Guarantee has been confirmed as per prevailing rules by the issuing bank?
- 19) Central Excise Duty (CENVAT CREDIT):
 - i) Central Excise Duty (CENVAT CREDIT) remaining unutilized and reason thereof.
 - ii) Whether proper records of Excise Duty are being maintained?
 - iii) Reconciliation of Central Excise Duty (CED) billed with (CED) paid/adjusted.
20. Whether payments to contractors and suppliers are generally made in serial/chronological order?
21. To check selectively/random basis journal vouchers passed at the end of every quarter.
22. Monthly verification of payment vouchers on test check basis to ensure correctness of entries.
23. Reimbursement from LIC against gratuity claim:
 - a) Whether claim for reimbursement has been lodged with LIC by the end of the month following the month of payment of gratuity to employees? Comment on the backlog.
 - b) Whether reimbursement from LIC has been received by the end of the month following the month of lodging of claim? Comment on the backlog.
24. Whether CLTD (Corporate Linked Term Deposit) facility with a reasonable threshold limit has been obtained against current account of the unit/Area with the concerned bank? Report on the non-existence facility against current account

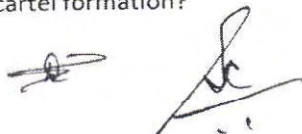


with minimum & maximum balance, as per bank book, during the month.

E. PURCHASES:

- 1) Whether provisions of Purchase Manual are being followed?
- 2) Whether Repeat Orders placed, are based on orders placed earlier with proper tendering; whether other conditions governing the placement of Repeat Orders are followed?
- 3) Whether any attempt has been made to split the tenders to keep the value of the contract within the delegated powers of the approving authority?
- 4) Whether non-availability certificate and consumption pattern of last 3 years has been obtained from both Regional & Central Stores before raising indent?
- 5) Report on delay in placement of supply orders (from the date of approval of indent).
- 6) Whether materials have been supplied within the stipulated time; if not, whether liquidated damages have been imposed?
- 7) Whether the payments made are as per the terms and conditions of the order, especially taxes and duties; whether tax concessions are availed?
- 8) Report on maintenance of records such as Tender Register, TCR files, Supply orders, Bill Passing Register, etc.
- 9) Whether local purchases made are within the powers delegated to the approving authority. In case of local purchase, whether the materials purchased have been consumed immediately?
- 10) Whether advance payments made to suppliers are outstanding for a long time; list of such advances (separately for P&M and Spares) with age and reason for non-adjustment?
- 11) Whether the tender notices are being hoisted on website as per guidelines. Whether the NIT is as per the provision of Purchase Manual?
- 12) Total no. of supply order placed during the period of audit:

No. of contract/orders	Value
i) Open tender (advertised)	
ii) Limited tender	
iii) Negotiated contract	
iv) Repeat order.	
- 13) Whether e-procurement has been introduced? If yes, its percentage in comparison to total volume of procurement.
- 14) Whether module orders are being placed for rehabilitation of equipment/HEMM as per norms and the same are utilized for rehabilitation of equipment/HEMM? Rehabilitation of HEMM has to be monitored and reported by auditor.
- 15) Whether procurement of centralized items in unit/area is done with proper justification and the approval of competent authority?
- 16) In case of deletion or insertion of terms and conditions in the standard NIT, whether proper justification has been recorded and competent approval has been obtained and it is ensured that the same does not restrict competition and promote cartel formation?



F) STORES

1. To check & verify proper maintenance of records such as Day Book, Stores Receipts, Issue Voucher, Kardex posting, Store Return Voucher, etc. Whether the records are computerized and detailed comments about the effectiveness of computerization. Comments on status of implementation of OMMS (On line Materials Management System)
2. Whether the Material Budget has been prepared considering Last three years Consumption?
3. Physical verification of stores at random.
4. Whether there are any report of materials received short or in damaged condition for which claim has been made with insurance company/from supplier for replacement?
5. a) Whether non-moving and slow-moving store items have been identified, list prepared and circulated to other Areas and Headquarters for gainful use?
b) Material purchased on local purchase basis, but not issued within one year.
6. Report on maintenance of records for scrap and suggestions for improvement & disposal thereof.
7. Report on the scrap awaiting disposal – major items with the period since lying as scrap, their approximate value etc.
8. Comments about the security arrangements and housekeeping of Central Stores and Regional Stores.
9. Comments on maintenance of records in Charge-off Stores, value of inventory, spares lying in charge off stores for a period exceeding 6 months including overstocking at Charge off stores.
10. Whether the quantity of materials issued by the Main Stores tally with those received by the Charge-off Stores?
11. Value of inventory in terms of number of months' consumption of stores and spares and comparison with previous year's figures.
12. Whether reconciliation between Price Stores Ledger and Financial Ledger has been done & necessary rectification carried out?
13. Whether assessment of obsolete stores & spares has been done?
14. Whether Store Error lines are on a decreasing trend?
15. Whether codification of material codes is in proper order?

G) COAL, SAND TRANSPORT AND OB REMOVAL CONTRACTS

1.COAL TRANSPORT

- (a) Whether prescribed tender procedures have been followed; inviting limited / open tender (advertised) as per the delegation of powers, time given to participate in the tender, formation of tender committee, opening of sealed tender by the tender committee, Earnest Money Deposit, negotiation with the tenderers etc. with reference to Contract Management Manual (CMC)/NIT on test check basis?
- (b) Whether the route of coal transportation is certified by IED as shortest possible route of transportation?

- (c) Report whether the work order executed as per the terms of contract and deviation of time/quantity has been approved by the competent authority and payment released as per terms of contract?
- (d) Whether the contractor achieves monthly target quantity for transport and penalty for short fall, if any is recovered from the contractor as per the work order?
- (e) Whether competent approval exists for waiver of penalty?
- (f) Whether 100% weighment of trucks / trippers / dumpers is done. If not, what is the percentage of the number of trucks weighed? Whether surprise checks are conducted during weighment?
- (g) Basis of arriving at the figure of coal transported. Its cross check by reconciliation method (Dispatches + Closing Stock – Opening Stock) keeping re-handled quantity, if any in view.
- (h) % of quantity re-handled and approval of competent authority.
- (i) Maintenance of weighment records – Gate Pass, Bill, MB, Bill Passing Register etc. on test check basis.
- (j) Whether payment is made as per the terms and conditions of the work order and based on the certificate of the concerned authority regarding satisfactory performance. Whether recoveries such as Security Deposit, Income Tax etc., have been made correctly?
- (k) In case of decrease in the price of diesel, whether the rate of transportation has been reduced accordingly.
- (l) Reconciliation of coal transported from quarry and coal received for dispatch.
- (m) In case, coal transportation is done by both departmental and contractual means from the same mines whether separate identification of the quantity transported by both the means has been made.
- (n) The Internal Auditors should also give their observations whether quarterly stock measurement has been done as per the New codification/ form H.

2. SAND TRANSPORT

- (a) Whether provisions of the Contract Management Manual & NIT are being followed?
- (b) Whether the total quantity transported is within the awarded quantity? Whether prior approval of competent authority has been obtained for any excess quantity?
- (c) Similarly, prior approval of competent authority for excess in the value of work.
- (d) Reconciliation statement (reconciliation of receipt quantity and dispatch quantity)
 $(\text{Opening stock of sand} + \text{Sand transported from River / Stock to Bunker} - \text{Sand stowed}) = \text{Closing stock of sand.}$
- (e) Comparison of book stock with physical stock of sand and difference, if any.
- (f) Whether there is any back log in sand stowing exists and details thereof to be furnished?
- (g) Whether the records of Sand stowing are maintained properly?
- (h) Whether claim for sand stowing subsidy has been made regularly?

(i) Sand stowing ratio and comparison with norms.

3 OB REMOVAL Contract

(A) Whether provisions of the Contract Management Manual/NIT are being followed?

(B) Total No. of contracts during period of audit

	No. of contracts	Volume
(a) Open tender (advertised)		
(b) Limited tender		
(c) Negotiated tender		

(C) Whether estimate is supported with shortest lead certificate, non-availability of departmental capacity?

(D) Whether tendering action for new contract has been initiated at least 4 to 5 months in advance from the completion date of existing contract to avoid any time/quantity extension?

(E) Whether there is any splitting of contract in terms of quantity/time to accommodate the tender value within specific delegation of power?

(F) Whether Personnel Dept. certified regarding fulfilling requirement of labour laws specifically for correct wages and PF/CMPF?

(G) No. of contracts extended for time / quantity and whether such extensions is supported with proper justifications.

(H) Whether payment of escalation/de-escalation has been properly calculated?

(I) Checking of initial and final measurement document of contractual OB removal.

(J) Reconciliation with survey report and OBR reported.

(K) Whether provisions of the Contract Management Manual/NIT are being followed?

(L) Whether Uniform practice has been followed for acceptance / rejection of offers including the time period for such decision on test check basis?

(M) OBR removed during the year with bill paid and reconciliation with physical measurement.

(N) Checking of the closing advance stripping with Surveyor's Report.

(O) Verification of OBR measurement and accounting.

H. CIVIL CONTRACT WORKS (CAPITAL & REVENUE)

1. Whether provisions of the Civil Engineering Manual / Contract Management Manual are being followed?

2. Whether any attempt has been made to split the tenders to keep the value of the contract within the delegated powers of the approving authority?

3. Whether the works awarded have been completed within the scheduled time?

4. In case of major works, whether there is any failure on the part of the management due to which work could not be completed in time resulting in escalation in the value of work originally awarded.



5. Whether for civil works which were completed, final bills have been prepared in time and completion of work is accounted for or not. List of cases where final bill is pending for completed work and list of work –in –progress with age to be furnished. For old capital WIP reasons for keeping as WIP without capitalization / charged off to be furnished?
6. Whether any abnormal variations in quantities or additions in items have been observed in Deviation Estimate / Revised Estimate; whether the reasons given for such variations appear justified and whether approval of competent authority has been obtained?
7. Whether any advance has been given to the contractors and is outstanding for a considerably long time; whether such advance payments made have been properly recorded on the face of the bill copy and in the Bill Passing Register?
8. Whether payment has been made as per the terms and conditions of the work order and on the basis of satisfactory performance as certified by the concerned authority; whether recoveries towards security deposit, secured advance, income tax, etc. have been made correctly?
9. Maintenance of records such as Tender Register, TCR files, Work order and Agreement, Measurement Books, Bills, Bill Passing Register, EMD refund, etc.
10. Total No. of contracts awarded during the period of audit

	No. of contracts	Value
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- 1) Short notice tender
- 2) Limited Enquiry / tender
 - a. Paper Tender.

I. **ESTABLISHMENT**

1. **MANPOWER**

- (a) Whether reconciliation of manpower on roll and manpower paid for as per Pay-sheet, is done by the Personnel department and so authenticated in the Pay-sheet?
- (b) Checking of fixation of basic pay on promotion, revision of basic pay in disciplinary cases, subsistence allowance and new recruitment etc.

1. **FORM B**

(On Test Check Basis)

- (a) Whether photographs of the employees have not been affixed and attested?
- (b) Whether Form B has been signed by the employees?
- (c) Whether date of birth and all other columns have been filled up?
- (d) Whether there are any discrepancies in the date of birth of the employees with regard to Service Records?
- (e) Whether there is signature of the Manager in Form B?



3. ATTENDANCE (FORM C AND D)

- (a) Whether marked daily and in ink?
- (b) Whether signed by Manager/ Officer-in-Charge?
- (c) Whether corrections and cuttings are countersigned by the Manager/ Officer-in-Charge?
- (d) In case of Underground, cross-check the attendance with Cap lamp Register.

4. LEAVE RECORDS (FORM G AND H)

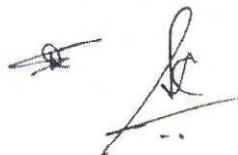
- (a) Whether maintained in the statutory format?
- (b) Whether calculation for (i) eligibility for leave and (ii) leave credited have been made correctly?
- (c) Whether balances of sick and earned leave have been brought forward from previous year correctly?
- (d) Whether leave availed is supported by applications duly sanctioned?
- (e) Whether postings in leave register are updated and corrected?
- (f) Instances where leave has been availed with no leave balance.
- (g) Instances where leave has been availed but attendance marked and paid for accordingly.
- (h) Whether leave due certificate mentioned in the copy of LPC is as per leave record of out-going and in-coming employees?

5. OVERTIME AND REST DAY WORKINGS RECORDS (FORM I)

- (a) Whether maintained in statutory format?
- (b) Whether the hours have been written both in words and figures?
- (c) Whether amount of OT sanctioned is within the delegated powers?
- (d) Whether OT/Rest Day wages paid have been duly sanctioned?
- (e) Whether the purpose of engaging on OT/Rest day is mentioned?
- (f) Whether there are any instances where the employee was on leave / rest day but OT paid for?
- (g) Whether there any instances where employees have been engaged continuously for twenty four hours (including normal duty)?
- (h) % of manpower engagement on Rest day.
- (i) Whether compensatory rest has been availed in all cases?
- (j) % of cost of OT & Rest day over total salaries and wages.
- (k) Variance analysis of cost of normal overtime and Sunday / Holiday workings with Budget and last year's figures showing details of physical and financial terms.
- (m) Report on Sunday deployment vs Normal deployment, if more, reasons thereof.

6. L.T.C. RECORDS

Whether LTC register is maintained giving all the relevant information like details of the employee, members of his family,



age, address, details of previous LTC availed etc. and whether the rate is as per applicable rates of Indian Railways and other mode of conveyance as applicable?

7. SALARY & WAGES AUDIT:

Whether the provisions of NCWA and Executive pay are being followed with respect to individual items of earning appearing in the pay-slip.

a) 100% post audit to be carried out in respect of each element of salary & wages paid Monthly as Basic, DA, Shift allowance, Attendance Bonus, PLRS/PLRB, OT, Leave Wages, Charge Allowance, transport subsidy, night shift allowance, LLTC/LTC etc., with respect to basic records like attendance register, Form C, D, E, Cap Lamp issue register, Form IV, leave records, LTC/LLTC Register, wage board agreement and management circulars etc. and reconciliation of cap lamp register with Form C. In case of supplementary payment of salary & wages, the auditors have also to verify the net payment made with the computerized pay summary and salary voucher in the cash book.

b. Checking of salaries & wages bill with reference to input data.

c. Checking of recoveries made for CMPF, Family Pension and 2% Pension, HBA, conveyance loan etc., and reconciliation thereof.

d. Checking of pay fixation arising out of promotion/up-gradation.

e. Confirmation regarding compliance of the observations and recovery of over payment as pointed out in earlier wages audit report. Disputes, if any, arising out of observations made by earlier auditors are to be scrutinized and settled before checking the bills of the concerned employees.

f. Confirmation regarding discontinuation of billing of departed employees.

g. In case of fall back wages, whether the competent approval has been obtained.

J. OUTSIDE REPAIRS

Verification of following records / data / file :

(a) Whether major outside repair has been resorted to after obtaining "No objection Certificate" from Regional Workshop/Central workshop?

(b) Whether tender procedures have been followed to award the job?

(c) Whether the tender committee considers the reasonableness of the rate taking into consideration the previous rate for similar repair, if any, volume of work % cost of repair over cost of the assembly etc.

(d) Whether the order placed includes guarantee clause; in case of premature failure, whether this clause is operated to the benefit of the Company.

(e) Whether any Repair Register is maintained giving details of the Work Order Reference, Gate Pass reference, details of the items given for repairs, to whom, time given for repairs, etc. similarly whether entries are made in the Register after arrival of the repaired items; whether reference of the Repairs Register is recorded on the backside of the bill passed for payment.

(f) Whether payment is made as per the terms and conditions of the work order and on the basis of certificate of satisfactory performance given by the concerned authority.

(g) Whether follow up action is taken up with the repairers for the items given for repairs but not returned.



(h) List of items given for repairs but not yet returned for more than three months from the scheduled date of delivery.

(i) Whether outside repair has been undertaken as per policy of the Subsidiary Company.

K. REHABILITATION OF EQUIPMENT

(a) Whether the machines rehabilitated covered minimum life (in terms of years and hours) as per norms?

(b) Whether rehabilitation work has been undertaken after cost benefit analysis?

(c) Reliability of the rehabilitated equipment to be checked.

(d) Whether the equipment rehabilitation norms of CIL have been followed?

L. STATUTORY PAYMENTS

(a) Verification of receipts/acknowledgements for the payment of statutory dues like Income tax, Sales tax, Royalty on coal and sand, Stowing, Excise Duty, Road tax, Insurance etc.

(b) Whether statutory dues have been deposited in time and whether any penalty has been imposed on this account?

(c) Whether requirement of submission of various Statutory Returns have been complied in time? If not, details thereof?

M. PERSONAL ADVANCES

(a) Whether advances are recovered regularly?

(b) Whether second advance has been given before clearing the first advance?

(c) Whether the advances are reconciled with Financial ledger and supported by correct schedules?

(d) Whether the Debit Memos for the advances outstanding in the names of employees transferred, have been sent to their new places of posting and details of advances mentioned correctly in their LPCs also?

(e) List of advances (other than House Building and Conveyance advance) outstanding for more than three months with age of advance & reason for non-adjustment.

(f) Whether interest on House Building and Conveyance advances has been calculated correctly and recovered regularly?

N. OTHER PAYMENTS


(a) Whether payments for other expenditures like TA, Transfer TA, LTC, Medical reimbursement etc. has been made as per rules. Any irregularities found is to be reported.

(b) In case of telephone expenditure, whether the personal calls are recovered from the salary.

(c) Whether production incentive has been calculated based on rules/policy guidelines and paid accordingly.

O. LOG BOOKS OF VEHICLES

(a) Whether the places travelled, purpose, meter readings, fuel filling have been mentioned and signed by the driver and the Authorised official?



(b) Whether bills have been raised for personal use of vehicles and amount has been duly recovered from the employees?

P. PERFORMANCE OF WASHERY(Specific Additional points) (Records to be verified)

- (i) Capacity utilization of the washery and the reasons for under utilisation if any.
- (ii) Percentage of yield and comparison of the same with the target and last year's figures

Q. HOSPITAL / DISPENSARY(Specific Additional points)

- (i) Bed – occupancy ratio with maximum and minimum occupancy of beds in a year
- (ii) Checking of diet expenditure in relation to no. of indoor patients and comparison of cost of diet per patient with reference to last year's figure
- (iii) Physical verification of medicines and other related material with reference to receipts/ issues and the issue concerning expired medicines.

R. LEGAL

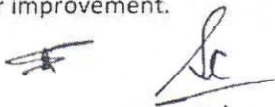
- 1) Whether empanelment of lawyers is maintained and it is modified from time to time with the approval of the competent authority?
- 2) Number of cases pending in different court as well as in Tribunal.
- 3) Instances of ex-parte verdict enforced by Company's legal counsel.
- 4) Whether empanelled lawyers are paid as per schedule of legal fee of the company?
- 5) Number of Arbitration cases pending before Arbitrator and Number of Arbitrations held during the year.
- 6) Number of Arbitration cases settled, in favor/adverse and appeal filled by the company against adverse award of the Arbitrator before the Court of Law. If not, reason thereof.
- 7) List of Foreign Lawyers deployed during the year.
- 8) Opening balance and Closing balance of outstanding cases in different tier of courts/tribunals.
- 9) Action taken during current quarter against cases pending for more than 5 years.

S. HRD: -

- 1) Comment on performance of the department vis-à-vis AAP.
- 2) Is there any training Schedule and whether training is conducted as per Schedule?
- 3) Number of Technical Training held during the year and number of participants.
- 4) Number of Non-Technical Training held during the year and number of participants.
- 5) Training held indicating separately up to E-6 Level and above.
- 6) Whether requirement of trained technical/skilled employee is assessed regularly? What steps are taken to fulfill the gap if any?
- 7) Report on how many unskilled land oustees were imparted training.

T. Welfare: -

- 1) Activity-wise Welfare Budget vis-à-vis expenditure indicating % of achievement.
- 2) Annual plan for Plantation and actual performance.
- 3) Reclamation to be made during the year vis-a-vis target for the same.
- 4) Whether there is disaster management system prevailing or not? If yes, comments on adequacy of the system and suggestion for improvement.



U. CSR:

- 1) Activity-wise budget vis-à-vis expenditure under Corporate Social Responsibilities (CSR) indicating % of achievement.
- 2) Whether expenditure for CSR activities is as per CSR budget and also as per CSR policy of Coal India Limited?
- 3) Whether DOP has been followed for sanctioning proposals?
- 4) Checking of CSR activities along with payment made against the activities.

V. System

- 1) Whether A.M.C 's exist to protect the hardware and software of the company?
- 2) Whether the hardware and software installed in the office are fully utilized?
- 3) Whether there is further scope of inclusion of more functional areas through System department?
- 4) Whether the company has approved IT strategy/plan?
- 5) Whether the operation of the company such as financial accounting, sales accounting, LLTC records, personal information, pay roll, material/inventory management etc. have been computerized?
- 6) Identifying the Area where the built in check in the computer environment needs to be reviewed.
- 7) Is there a document retention policy to eliminate the problem of extracting information from computer file due to lack of back up of past records?
- 8) Whether the company is able to take full advantage of the software or if some software based report are not being prepared due to lack of training of staff or any operating manual?
- 9) Whether a system of proper documentation of software program exists?
- 10) Whether changes made if any in software has the approval of the management?

W. CMPDIL:- The scope of work of Internal Audit of CMPDIL will have the relevant items of scope of work enumerated above as applicable, together with the additional points of audit given as under:

1) SALES BILLING & REALIZATION

- a) Approval of the jobs undertaken by CMPDI from subsidiary companies of CIL.
- b) Checking of bills which have been preferred as per actual calculation of Engineering Day (ED) – Deviation if any.
- c) Acceptance of bills by the subsidiary companies/other companies.
- d) Adjustment of the bills.
- e) The process of sales bills realization.
- f) Record verification of Quantum of drilling block-wise and subsidiary-wise.
- g) Periodical reconciliation with different subsidiary companies for settlement of disputed outstanding bills.
- h) Variation if any, between actual number of ED booked vis-à-vis budgeted.
- i) Methodology of remittance/accounting service tax payment as well as availing of tax credit.

2) BDD DIVISION

- a) Examine whether Tenders or quotations submitted in response to the Tender from outside parties other than Coal Companies.
- b) Rates arrived at for above.
- c) Deviation if any.
- d) Examine standard % over the estimated expenditure as margin is added to arrive at rates.

3) DRILLING CAMP

- a) Maintenance of Vehicle log book.
- b) Maintenance of drill machine log book.
- c) Actual hours run during the shifts, breakdown hours and machine maintenance hours.
- d) Consumption of POL.



- e) Machine-wise consumption of POL.
- f) Actual consumption of power, POL, stores vis-à-vis targeted consumption as per approved budget.

4) MACHINE UTILIZATION OF DRILLING CAMPS:

I.

- a) Actual shift hours
- b) Breakdown hours.
- c) % of breakdown hours to shift hours.
- d) Available hours.
- e) Production hours.
- f) % of production hours to shift hours.
- g) % of non-production hours to shift hours.
- h) Total utilization hours.
- i) % of utilization hours to shift hours.
- j) Idle time hours.
- k) Break-up of idle hours.

II. Available capacity of metreage of individual drilling machine and utilization. Deviation if any.

III. Excess and shortfall of metreage drilled by individual machine.

5) COSTING:

- a) Cost arrived at for calculation of rate per meter.
- b) Examine all expenditure incurred have been duly incorporated in the Cost Sheet.
- c) Consumption rate of the items complied in the Cost sheet like Power, POL, Explosive, Stores etc. and compare with the consumption rates targeted In the approved annual budget.
- d) Comparison of actual controllable expenditure vis-à-vis budgeted expenditure. System of reporting also.
- e) Examine the percentage added over the actual cost.
- f) Calculation of rates for P & D jobs.
- g) Calculation of rate for drilling jobs.
- h) Checking of different MIS reports regularly prepared.

Note: Any other matter, considered significant, may be inserted in the scope of audit from time to time by the Management.



EXCEPTION REPORT OF INTERNAL AUDIT FOR THE Q.E. _____ ON THE BASIS OF 25 POINTS HAVE BEEN PLACED BY SUBSIDIARIES SUBSIDIARY -

SL.N	DESCRIPTION	PROBLEM	ACTION TO BE TAKEN	MANAGEMENT COMMENT
1	Manpower	Surplus/shortage		
2	Scrap	Disposal record inventory (+) or (-)		
3	HEMM / Machine Maintenance	(i) Mismatch equipments in (ii) AMC doing their job or not (iii) Workshops doing their job or not		
4	Store	Non-availability of computers / cardex / codes		
5	Statutory reports /returns	Being sent regularly or not		
6	Establishment / Advance	Monthly reconciliation of man shift as per attendance sheet and pay sheet. Advances made & not recovered.		
7	Production record maintenance	New system to be made operational from January.		
8	Civil works	Maintenance of records / award of contracts / preparation of estimates/advertisement, if required.		
9	Capital Works	-		

10	Power Factor	Domestic & Industrial use of powers; Unauthorized Unmetered connection. Comparison of Industrial power use w.r.t. to previous years per unit of coal.		
11	Explosives	Comparison of powder factor & detonator factor with norms and with previous years figure.		
12	Fund Management	Stale cheques to be reversed every month and not on annual basis. idle funds not earning proper interest.		
13	Coal Transport / Weighment	Weighment system of truck & Rail at loading and unloading point is not uniform.		
14	Evacuation problems if any	If coal stock is building up due to evacuation problem.		
15	Infrastructural constraints	If there is any infrastructural constraints affecting production / productivity / marketing.		
16	Production & shortfall reason	Based on actual data from Production Department may be ascertained.		
17	Grade Slippage	If there is any it must be brought out.		

18	Purchase	Maintenance of register for all indents received, date of placement of order etc, if indent is cancelled reasons thereof		
19	E-auction	Low or higher demand for e-auction & sales realization /unit w.r.t. normal sales		
20.	Billing & realization	If there are slippages beyond a pre determined amount /time period		
21	C-Form status	Area wise / Project wise/Customer wise status of collection of C-Form		
		Area wise / Project wise/Customer wise status of pending C-Form		
		Amount involvement in above paras to be indicated		
22	Outsourced Patches	Verification of BID documents as per Manuals		
		Comparison of rate of OBR & Coal from subsidiary to subsidiary		
23	FSA	Linkage order		
		FSA executed properly or not		
		Who entered FSA		
		Supply as per FSA		

24	Status of Legal Cases	Pending Cases at	
		different courts	
		Amount involved	
25	Excise Duty (CENVAT CREDIT)	No. of settlement of cases	
		Status of payment Excise duty including CENVAT Credit	