

EMPANELMENT / APPOINTMENT OF PHYSICAL VERIFICATION AUDITORS

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**NOTICE INVITING EXPRESSION OF INTEREST (EOI) FOR EMPANELMENT/APPOINTMENT
OF PHYSICAL VERIFICATION AUDITORS.**

NHPC Ltd. invites Expression of Interest (EOI) from firms of Chartered Accountants (CA) / Cost Accountants (CMA) for Empanelment/ Appointment of Physical Verification Auditors. The detailed document for EOI consisting Scope of work, Selection Criteria, terms & conditions and schedule of fees etc. together with Annexure - I, II and III and Appendixes - A, B & C are available at the websites such as www.nhpcindia.com / www.icmai.in / www.pdicai.org. The empanelment/selection of the Physical Verification auditors shall be based on the qualifying criteria given in EOI document.

Interested firms of CA/CMA having requisite qualifications may send their application in prescribed format in sealed envelope super scribing “**Expression of Interest (EOI) For Empanelment/Appointment of Physical Verification Auditors**” so as to reach in the office of Chief (Finance)- CA&P, Finance Division, NHPC Office Complex, Sector-33, Faidabad-121003(Haryana) **latest by 30th October, 2017.**

**DOCUMENT FOR INVITATION OF EXPRESSION OF INTEREST (EOI) FOR
EMPANELMENT/APPOINTMENT OF PHYSICAL VERIFICATION AUDITORS**

1. Introduction:

NHPC Ltd. a Mini Ratna Category-I Enterprise of the Govt. of India with an authorised share capital of Rs. 15,000 Crore with an investment base of over Rs. 52000 crore approx. is ranked as a premier organization in the country for development of hydropower.

2. Projects/Power Stations/Units for which Physical Verification Auditors are to be empanelled.

Company intends to empanel/appoint firms of Chartered Accountants / Cost Accountants as Physical Verification Auditors for its Projects/Power Stations/Units located in the states of Haryana, J&K, Bihar, Himachal Pradesh, Punjab, Uttarakhand, Uttar Pradesh, Arunachal Pradesh, Assam, Manipur, Sikkim and West Bengal.

2.1 The Projects/Power Stations/Units have been categorised in two Zones viz. Zone-I & Zone-II based on their geographical locations. The Company shall empanel audit firms for its units in Zone I and Zone II separately.

2.2 The detailed list of Projects/Power Stations/Units located in Zone-I & Zone-II and fees payable for each of them for the assignment is given below:

Zone I

Sl. No.	Projects/Power Stations/Units	Situated in States	Fee for FY 2017-18 *
1	Corporate Office, Faridabad	Haryana	90,000
2	Regional Office Jammu	Jammu & Kashmir	40,000
3	Dulhasti PS	Jammu & Kashmir	70,000
4	Sewa-II PS	Jammu & Kashmir	60,000
5	Kishanganga Project	Jammu & Kashmir	50,000
6	Uri-I PS	Jammu & Kashmir	60,000
7	Uri-II PS	Jammu & Kashmir	60,000
8	Nimmo Bazgo PS	Jammu & Kashmir	50,000
9	Chutak PS	Jammu & Kashmir	50,000
10	Salal PS	Jammu & Kashmir	70,000
11	Regional Office Banikhet	Himachal Pradesh	50,000
12	Bairasiul PS	Himachal Pradesh	60,000
13	Chamera-I PS	Himachal Pradesh	70,000
14	Chamera-II PS	Himachal Pradesh	60,000
15	Chamera-III PS	Himachal Pradesh	60,000
16	Parbati-II Project including Liasion Office Chadigarh & Liasion Office Shimla	Himachal Pradesh	80,000
17	Parbati-III PS	Himachal Pradesh	50,000
18	Tanakpur PS	Uttarakhand	60,000
19	Dhauliganga PS including Dhauliganga Intermediate	Uttarakhand	70,000

	Project		
20	Kotlibhel IA Project including Dehradun Office	Uttrakhand	50,000

Zone II

Sl. No.	Projects/Power Stations/Units	Situated in States	Fee for FY 2017-18 *
21	Liasion Office Itanagar	Arunachal Pradesh	40,000
22	Dibang Multipurpose Project	Arunachal Pradesh	50,000
23	Tawang Project	Arunachal Pradesh	40,000
24	Subansiri Lower Project	Arunachal Pradesh	90,000
25	Loktak PS	Manipur	50,000
26	Teesta-V PS	Sikkim	80,000
27	Rangit PS	Sikkim	60,000
28	Teesta-IV	Sikkim	40,000
29	Regional Office Siliguri including Liasion Office Kolkata	West Bengal	50,000
30	TLDP-III PS	West Bengal	60,000
31	TLDP-IV PS	West Bengal	50,000
32	BRRP Patna	Bihar	40,000

* The above Fees is exclusive of applicable Taxes and TA/DA expenses.

2.3 Firms having office / branch office located in the state of J&K, Himachal Pradesh, Uttarakhand, Rajasthan, Punjab, Haryana, Uttar Pradesh and Delhi shall be considered for Zone –I. Firms having office / branch office located in the state of Sikkim, West Bengal, Bihar, Assam, Manipur and Arunachal Pradesh shall be considered for Zone –II. Two separate panel shall be maintained for empanelment of Physical Verification Auditors for each Zone. In case a firm having offices in both zones and qualifies for both the zones, it will be awarded physical verification audit for one unit in any one zone at the discretion of management.

3. Scope of Work:

3.1 The Company is working in a Computerised environment and maintains all its records in Computerised system viz. ERP packages.

3.2 The assignment of physical verification should cover physical verification of Stores / Fixed assets and its reconciliation with PSL (Price Store Ledger) / Fixed Assets Register, respectively. Following areas of physical verification of stores & fixed assets shall be covered by selected firm of Chartered Accountants / Cost Accountants: -

- Plant & Machinery
- Vehicles
- Furniture, Fixture and Equipments
- Miscellaneous assets/ equipments

- Plant & Machinery declared surplus
- Stores and spares/ inventories (including Central Store/ Sub Store)
- Sub-station Equipments
- Transmission Lines
- Loose Tools
- Material at Site Account
- Obsolete Stores, Inventory and Assets
- Land Records – Verification of the Title deeds/Lease deeds/Land documents/Records in favour of NHPC
- Buildings

The Physical Verification of Fixed Assets and Stores shall be done with PSL/ Fixed Assets Register maintained in IFS-ERP Module.

3.3 Following Points shall be covered by the appointed firm in its report in respect of Physical Verification of Fixed Assets and Store / Inventory items.

a) In respect of Fixed Assets items:

- Reconciliation of physical quantities with Fixed Assets Register maintained by finance as well as Departmental Asset Register and shortage/excess of items.
- Report on slow moving, non-moving, surplus, unserviceable, obsolete items of Fixed Assets.
- Marking of Asset Identification Number on related items.
- Registration Certificates of vehicles.
- Maintenance of Departmental Asset Register by respective authorities.
- Insurance validity of movable assets including vehicles and boats.
- Assets not supported by record.
- Wrong classification of Assets.
- Identification of Buildings & their condition.
- Comments on Action taken on previous year's Physical Verification Report.
- Any other activity relating to Physical verification of fixed asset.

b) In respect of Store/inventory items:

- Reconciliation of physical quantities with PSL/Inventory records and report on shortage/excess of quantities.
- Slow moving, non-moving, surplus, unserviceable items, obsolete items are identified.
- All posting in respect of receipts, issues, adjustments etc. have been carried out in stock register.
- Individual quantities and other particulars in respect of material received but GRNs/ MRN / SIN (IN) are not pending for posting.
- The quantity of scraps lying in the store is to be ascertained.
- Proper arrangements exist for locking the stores and keeping the keys in safe custody.
- Adequate arrangements exist for fire protection.
- Inflammable stores are stocked in accordance with the instructions of storage.

- Statutory regulations regarding storage of explosives are observed.
- Calibration of scales and measurements are carried out at periodical intervals.
- Wrong classification of stores.
- Unauthorized stock of Stores.
- Stores not supported by records.
- Comments on Action taken on previous year's Physical Verification Report.
- Any other activity relating to Physical verification of Store/inventory items.

The firm shall offer comments on Store and Inventory Management and whether entry in ERP has been made on real time basis in respect of Purchase order (POs), Good Receipt (GRs), Material Requisition, Material Issue Note etc. along with exceptions, if any.

c) In respect of Land:

The firm shall verify that the title deed/Lease deed/land documents/records etc. are in the name of NHPC and report the same.

3.4 Procedure:

The physical verification shall be conducted by following the procedure as given in Process 3.3 & 3.10 of NHPC Manuals on Store accounting & Fixed Assets Accounting, respectively which is to be kept in view while conducting physical Verification of Stores/Inventory & Fixed Assets. The copy of relevant pages of manuals shall be provided on appointment.

4. Time Period:

- a) The cut-off date for physical verification shall be the Closing Balance as per Books of Accounts as on 30th September of relevant year in case of Fixed Assets. However for verification of Inventory, balances as on date of Physical Verification shall be considered.
- b) The firms shall be allowed 6-15 days at Projects/Units depending on the size of Project/Unit for completion of audit assignment.
- c) The assignment shall be time bound and time shall be the essence of the assignment.

5. Deliverables:

a) Reports to Projects/Power Station/Units:

The firm shall directly submit its reports covering the points as mentioned above in three sets duly spiral bounded and Pen Drive / CD written in MS Word/ MS Excel compatible with Windows 2000 & above as follows:-

- One set to Head of Project/ Power Station/Unit.
- One set to Head of Finance, Regional Office.
- One set to Head of Finance of the Project/Power Station/Unit at the Unit itself.

As per Process 3.3 of Manual on Stores Accounting, Physical Verification is to be conducted by the team as per format SA/PD/01 & SA/PD/02 and on conclusion of PV, the discrepancies i.e. shortage/excess and status i.e. surplus/obsolete/slow moving is to be reported as per Format SA/PD/03 & SA/PD/04 respectively.

As per Process 3.10 of Manual on Fixed Assets Accounting, Physical Verification is to be conducted by the team as per format FA/PD/01 & FA/PD/02 and on conclusion of PV the discrepancies i.e. shortage/excess and status i.e. surplus/obsolete/slow moving is to be reported as per Format FA/PD/03 & FA/PD/04 respectively.

b) Report to Corporate Office:

The firms shall submit report inter alia covering the matters as mentioned above. In addition to this, a Management Report covering the following points in particular is also to be prepared and submitted to Corporate Office with a copy to Executive Director of the concerned Region:-

- a) Discrepancy Report as per format SA/PD/03 & FA/PD/03.
- b) Serious irregularities/repeated mistakes observed during physical verification.
- c) Action taken by the Construction project/Power Station/unit on shortcoming /discrepancies pointed out by previous physical verification team and whether the action taken is satisfactory.
- d) Whether proper records showing full particulars of fixed assets including location of fixed assets are being maintained as per statutory requirement.
- e) Whether Assets Identification Number (AIN) has been recorded in the Fixed Asset Register as well as on the Assets.
- f) Agreement of the PSL with General Ledger.
- g) The procedure for inter unit transfer of fixed assets and stores through Material Transfer Note (MTN) and Stores Transfer Note (STN) is also to be reported on including timely accountal of transfer in books of accounts.
- h) The firm should offer comments/ suggestions, if any on shortcoming in the controls and procedures presently being followed by the company in the assigned area.
- i) A report on Surplus, Obsolete & unserviceable Stores and Assets in the formats as SA/PD/04 & FA/PD/04.
- j) Action taken by the projects on disposal of surplus stores/fixed Assets.
- k) Land Records - verify the title deed/lease deed/land documents/records in favour of NHPC.

The firm shall offer comments on Store and Inventory Management and whether entry in ERP has been made on real time basis in respect of Purchase order (POs), Goods Receipt (GRs), Material Requisition, Material Issue Note etc. along with expectations, if any.

The copies of above relevant formats shall be provided on appointment.

6. Physical Verification Audit Team

Physical Verification audit team should consist of adequate number of qualified/semi-qualified assistants (CA/CMA) led by a partner of the Firm for the physical verification audit work of each Project/Power station/Unit.

7. Physical Verification Audit Fees:

- 7.1 Fees for the assignment of physical verification of each project/unit shall be as per Point No. 2.2 above.

7.2 Travelling & Daily Allowance shall be paid extra and the same shall be regulated based on actual claims subject to the followings:

Partners : Entitlement equal to Chief Engineer of NHPC

Qualified assistants: Entitlement equal to Assistant Manager of NHPC

Semi Qualified/Other Assistants: Entitlement equal to Accounts Officer of NHPC

7.3 Statutory Taxes/levies & duties shall be paid extra, as applicable.

7.4 No TA/DA/Conveyance allowance shall be paid to the firms appointed for assignment of Corporate Office, Faridabad from Delhi/NCR.

8. Selection Criteria

8.1 The selection of the Physical Verification Auditor shall be as per qualitative criteria, which is based on the overall suitability of the firm and its experience in the physical verification audit. The following criteria will be the basis of marks to be assigned to the firms and selection of firms will be made on the basis of attainment of highest marks.

Sl. No.	Selection Criteria	Minimum Criteria	Basis of Marks	Marks per Criteria	Maximum marks
1.	Firm's experience in practice (From date of registration with the Institute of Chartered/Cost Accountants of India) as on the last date of submitting EOI	5 (Five) Years	No. of Years	2 marks per Year	30
2.	No. of Partners in the firm for not less than 1 year as on the last date of submitting EOI. (The Partners must be holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India and should be in whole time practice)	2 (Two) Partners Chartered/Cost Accountants	No. of Partners who are Chartered/Cost Accountants	2 marks for every Partner holding certificate of practice	20
3.	No. of Physical Verification assignments completed in PSUs from F.Y. 2007-08 to 2016-17. (PSU concern should have minimum net fixed asset (tangible) & Inventory base of Rs.500 Crore in the relevant	1 (One) Assignment	No. of Physical Verification / Stock Audit Assignments	2 marks per Assignment	10

	year)				
4.	No. of Qualified / Semi qualified (CA-IPCC or Cost-Inter) Assistants in employment for not less than one year as on last date of submitting EOI.	2(Two) Assistants	No. of qualified/semi qualified assistants	2 marks per assistant	30
5.	Location of Head Office / Branch Office of Firm in the States of Jammu & Kashmir, Himachal Pradesh, Uttarakhand, Manipur, Arunachal Pradesh, Assam, Sikkim or West Bengal.	-	Location of Head Office or Branch Office in one of the specified States.	-	10
				TOTAL	100

8.2 From the EOI received by the Company, Zone wise panel of firms of Chartered Accountant/Cost Accountant who secures at least 50 marks as per qualifying criteria given above shall be prepared and maintained in descending order starting from highest marks obtained by a firm. In other words, the firms of Chartered Accountant/Cost Accountant securing highest marks shall be kept at no. 1 in the list and so on. Two separate panel shall be maintained for empanelment of Physical Verification Auditors for each Zone.

8.3 In case of a tie, the following sequence shall be adopted for selection:

- a) Firm of Chartered/Cost Accountants with longer experience shall be given preference based on the year of registration.
- b) Firm with a higher number of Fellow and/or Associate Members of the Institute of Chartered/Cost Accountants as partners shall be given preference.

8.4 Pre-requisites for considering rankings:

Requisite documentary evidence(s) duly attested by the applicant firm in support of Criteria given at para 8.1 (Sl.no. 1 to 5) mentioned in table given above is required to be submitted. Proposals without the requisite documentary evidence(s) shall not be considered for evaluation. The following documents are required for Sl.No.1 to 5 respectively for evaluation:

Sl. No. 1	Copy of Registration Certificate issued by Institute of Chartered Accountant / Cost Accountant of India
Sl. No. 2	Copy of Partnership Deed / relevant document available at Institute's site
Sl. No. 3	Copy of Letter of Award & assignment completion certificate issued by PSU concern along with the copy of relevant page of the Balance

	Sheet showing Net Fixed Asset & Inventory base of the PSU concern.
Sl. No. 4	1) Relevant qualification certificate, and 2) Copy of Form 16/Pay slips in respect of Qualified/Semi qualified assistants in support of employment for not less 1(one) year as on last date of submission of EOI.
Sl. No. 5	Self-Certificate on firm's letter head giving address of their head office/ branch office.

9. Terms and Conditions:

- i. Empanelment of Firm of Chartered Accountants/Cost Accountants for appointment as Physical Verification auditor shall remain valid for 3 financial years starting from F.Y. 2017-18.
- ii. The Physical Verification work shall be awarded at the address of Branch Office of the firm nearest to the Project location and the TA/DA shall be regulated from there only.
- iii. The tenure of appointment shall be at the sole discretion of the Company. The appointment for said assignment shall be made for each year separately and for a maximum of three years. The renewal of appointment each year shall be at the sole discretion of the Company. However, it is expressly stated here that empanelment of the firm is not to be construed as assured appointment and the Company reserves the right not to appoint/reappoint at its sole discretion without assigning any reason thereof.
- iv. The Company reserves the right to accept / reject any or all the offers without assigning any reason whatsoever therefore.
- v.
 - a) Firms who have served in the capacity of Physical Verification Auditor of the Company for consecutive three years till the F.Y. 2016-17 shall not be considered for appointment as Physical Verification Auditor for financial year 2017-18 & 2018-19.
 - b) Firms who have completed less than 2 consecutive years during F.Y. 2016-17 as Physical Verification Auditor of the Company and is selected on the basis of above qualifying criteria shall be considered for the balance period only.
- vi. Overwriting/correction/erase and/or use of white ink should be avoided in the offer. However, if any overwriting/correction/erase is inevitable, the same should be authenticated with the signature & seal of authorised person of applicant firm.
- vii. Information related to Physical Verification Audit Firms and selection criteria shall be submitted in the Annexure-I.

- viii. Declaration that Chartered/Cost Accountants Firm have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years shall be submitted in Annexure-II.
- ix. Payments shall only be made through Electronic Mode, hence Bank Details as per Annexure – III need to be submitted at the time of acceptance of the appointment.
- x. Company shall deduct TDS/any other tax/levy as per prevailing rules/rates.
- xi. All the pages of the proposal document and documents submitted along-with the offer shall have to be authenticated by the authorised signatory of the applicant firm(s) with the firm's seal.
- xii. The EOI should be submitted strictly as per the terms and conditions laid down in the document. The EOI in the Prescribed Format shall be submitted in physical form to the following address:

**Chief (Finance)- CA&P,
4th Floor, Jyoti Sadan
NHPC Office Complex,
Sector-33,
Faridabad-121 003 (Haryana)
Contact No. 0129-2255803**

Application documents consisting all the documents placed on website duly sealed and signed are to be submitted as a token of acceptance of all terms and conditions. Envelope must be sealed and super scribed mentioning ***“Invitation of Offers for Expression of Interest for Empanelment/Appointment of Physical Verification Auditor”***. The name and address of the firm must be indicated on the body of the envelope.

10. Compliances / Declarations /Certificates by firm(s) on appointment:

- i. The Chartered Accountant/Cost Accountant Firm shall not sub-contract the assigned audit work.
- ii. The Chartered Accountant/Cost Accountant firm shall work in strict confidence and shall ensure that the related data or information in respect of the operation of the Power Station/Project/Company is dealt with in strict confidentiality and secrecy.
- iii. Assigned Physical Verification audit work of the Project/Power Station/Unit shall be completed within time frame specified by the Company.
- iv. No partner of the Chartered Accountant/Cost Accountant firm should be related to either C. M. D. or any Whole Time Directors or Part Time Directors of the Company within the meaning of the Companies Act, 2013,

- v. Neither the Chartered Accountant/Cost Accountant firm nor its partner(s) or associates should have any interest in the business of the Company,
- vi. The Chartered Accountant/Cost Accountant firm(s) shall be free from any disqualification under The Companies Act, 2013. In addition to this, the Chartered/Cost Accountant firm(s) must not be holding any assignment of Internal/ Statutory/ Cost Audit of NHPC Ltd.
- vii. The partners holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India are in whole time practice.
- viii. The Chartered Accountant/Cost Accountant firm shall ensure that data given to them by the company and any information generated from the data provided shall not be used by the Auditor for any other purpose.

11. Debarring Provisions:

The Audit Firm will be debarred from getting, the Physical Verification audit or any other assignments of NHPC Ltd:

- i. If the Firm obtains the appointment on the basis of false information/mis-statement.
- ii. If the Firm does not take up audit in terms of appointment letter.
- iii. If the Firm fails to maintain/honour confidentiality and secrecy of the Company's data.
- iv. If the firm does not complete the assignment within the assigned time frame as specified in clause no. 4 (a) & (b).

Format of the offer

1.	Name of the Firm of Chartered/Cost Accountant	
2.	Office Address i) Permanent Address ii) Correspondence Address iii) Telephone No. iv) Fax No. v) Email Address vi) Website	
3.	a) Year of Establishment b) Firm Registration No. c) GST Registration No. d) Permanent Account No. (PAN) of Firm	
4.	Zone for which Physical Verification Audit of NHPC is applied for	

Information required to be filled up by the Firms for evaluation Criteria

Sl.No.	Selection Criteria	Indicate Experience/other measures
1.	Firm's experience in practice (From date of registration with the Institute of Chartered/ Cost Accountants of India) as on the last date of submitting EOI	
2.	No. of Partners in the firm for not less than 1 year as on the last date of submitting EOI. (The Partners must be holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India and should be in whole time practice)	As per Appendix 'A'

3.	No. of Physical Verification Audit assignments completed in PSUs from F.Y. 2007-08 to 2016-17. (PSU concern should have minimum net fixed asset (tangible) & Inventory base of Rs.500 Crore in the relevant year)	As per Appendix 'B'
4.	No. of Qualified / Semi qualified (CA-IPCC or Cost-Inter) Assistants in employment for not less than one year as on last date of submitting EOI.	As per Appendix 'C'
5.	Location of Head Office / Branch Office of Firm in the States of Jammu & Kashmir, Himachal Pradesh, Uttarakhand, Manipur, Arunachal Pradesh, Assam, Sikkim or West Bengal.	

Note:-

- 1) Documentary evidences of all the information as stated above are to be furnished along with the offer.
- 2) All the pages of offers and documents to be attached are to be signed by the partner/owner of the firm along with seal of the firm.

Declaration:-

I, _____ Partner / owner of the Firm _____, hereby declare that the above information furnished is true & correct to the best of my knowledge and I will abide by the Terms & Conditions set by the company for the appointment of Physical Verification Auditors.

Signature and seal of the firm

**Declaration of Ineligibility
(By the Physical Verification Audit Firm)**

I/ We, M/s (Name of Chartered Accountant/Cost Accountant Firm)
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.

(Signature and seal of the firm)

ECS –FORM

ELECTRONIC CLEARING SERVICE (CREDIT CLEARING)
(PAYMENT TO BIDDER THROUGH CREDIT CLEARING MECHANISM)

1. CA/CMA FIRM'S NAME : _____
Address : _____

Phone/Mobile No. : _____

2. PARTICULARS OF BANK ACCOUNT OF FIRM:

A. BANK NAME : _____
B. BRANCH NAME _____
Address : _____
Telephone No. : _____
C. IFSC code of the Bank
(For payments through RTGS): _____
D. ACCOUNT TYPE
(S.B. Account/Current Account or Cash
Credit with Code 10/11/13): _____
E. ACCOUNT NUMBER
(As appearing on the Cheque Book): _____

I hereby declared that the particulars given above are correct and complete. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information, I would not hold the user Company responsible.

Date: _____
(.....)
Signature and seal of the firm

Certified that the particulars furnished above are correct as per our records.

(Bank's Stamp)
Date: _____
(.....)
**Signature of the Authorised
Official from the Bank**

Appendix A

Name of Partner	Membership No.	Date of joining as a Partner	Date of Issue of Certificate of Practice

Appendix B

Name of PSU	F.Y. for which Audit Conducted	Net Fixed Assets(Tangible) & Inventory base of concerned PSU (Rs.in Crore)

Appendix C

Name of Qualified/Semi Qualified Assistants	Membership No. / Registration No.	Date from which employed with the Firm