



# Assam Power Distribution Company Limited

(A Government of Assam Undertaking)  
CIN: U40109AS2003SGC007242

## Bid Document

for

**Appointment of Chartered / Cost Accountant  
Firms for conducting internal audit of APDCL for  
the financial year 2025-26**

NIT No.: CGM(Audit)/IA/APDCL/2023/05

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## **Notice Inviting Tender for appointment of Chartered / Cost Accountant Firms for conducting the internal audit of APDCL for the financial year 2025-26**

Assam Power Distribution Company Limited (APDCL) invites e-tenders for the appointment of Chartered / Cost Accountant Firms for conducting the internal audit for the financial year 2025-26, in accordance with the provisions of Section 138 of the Companies Act, 2013. Eligible interested firms with qualifications and experience commensurate with the size and requirements of APDCL are encouraged to participate. For the purpose of audit, four (4) packages have been constituted covering various office units. Detailed information is provided in **Annexure-01** of the tender document.

Auditing firms meeting the prescribed pre-qualification criteria as specified in this bid document may submit their bid electronically through e-tender portal [www.assamtenders.gov.in](http://www.assamtenders.gov.in) in two parts - **Techno Commercial bid** and **Price bid**. The bid document can also be downloaded from the APDCL's website [www.apdcl.org](http://www.apdcl.org). A complete set of documents (excluding the price bid) is also to be submitted in a sealed envelope super scribing (a) Tender No. (b) Name of the bidder with full address to the office of the Chief General Manager (Audit), APDCL, 4<sup>th</sup> Floor, Bijulee Bhawan, Guwahati-01 by the bid submission close date and time mentioned below.

### **1.1 The important information related to submission of bid are as follows:**

1	Tender Notice No.	<b>CGM(Audit)/IA/APDCL/2023/05 Dated: 12.01.2026</b>
2	Full Name of Work	Appointment of CA/CMA firms for conducting the internal audit for the financial year 2025-26
3	Tender processing fees	To be submitted online , package wise details mentioned in Annexure-01
4	EMD/Bid Security	To be submitted online , package wise details mentioned in Annexure-01
5	Estimated Cost	Package wise details mentioned in Annexure-01
6	Tender download start date/Online publishing date	<b>12.01.2026 from 13:00 HRS</b>
7	Pre-Bid Queries from intending bidder	That should be sent in the format prescribed at Annexure-06 to email ID: <a href="mailto:CGM.AUDIT@apdcl.org">CGM.AUDIT@apdcl.org</a> within <b>17.01.2026 upto 10:00 HRS</b> .
8	Pre-Bid meeting date	<b>On 17.01.2026 at 15:00 HRS</b> at the O/o the CGM-Audit, APDCL, 4 <sup>th</sup> Floor, Bijulee Bhawan, Guwahati-01
9	Bid Submission Start Date and Time	<b>19.01.2026 from 17:00 HRS</b>
10	Bid Submission closing date & time	<b>28.01.2026 upto 14:00 HRS</b>
11	Technical Bid opening date	<b>30.01.2026 at 11:00 HRS</b>
12	Opening of Price Bid	Only technically qualified bidder shall be informed of the date and time of the opening of the price bid in due course, after technical evaluation
13	Bid Validity period	<b>180 days from the price bid opening date</b>
14	Performance Bank Guarantee	5% of the Contract value in the form of PBG, in favour of the CGM(F&A), APDCL

For other details, please refer to the tender document.

**Note:** a) The Company reserves the right to accept or reject any tender in part or in full or spilt the work of any package without showing any reason thereof.

b) All downloaded documents have to be signed with stamp.

c) If any 'Strike' or 'Holiday' falls on any of the scheduled date, then the next working day (between mentioned working hours) shall be considered as scheduled date and scheduled time.

**-Sd-**

Chief General Manager (Audit),  
APDCL, 4<sup>th</sup> Floor, Bijulee Bhawan,  
Paltan Bazar, Guwahati-781001

## **Section 2: Introduction**

Assam Power Distribution Company Limited, a public limited company wholly owned by the Government of Assam, registered under the Companies Act, 1956 is engaged in electricity distribution and power trading within and outside the State of Assam, along with related ancillary activities. It has also the mandate to develop, maintain the power distribution system in the state of Assam.

APDCL, is mandated to develop, operate, and maintain the power distribution system across Assam. The Company's registered office is located at Bijulee Bhawan, Paltan Bazar, Guwahati-781001, and its distribution network spans 3 Regions, 8 Zones, 19 Electrical Circles, 45 Divisions, 17 Industrial Revenue Collection Areas (IRCAs), and 158 Sub-divisions. APDCL invites E-tenders, through the e-tender portal (<https://assamtenders.gov.in>) under Two-Bid System (Part-I: Technical Bid, Part-II: Price Bid), for the appointment of Internal Audit Firm, as defined under Section 138 of the Companies Act, 2013 to conduct the internal audit of its functions and activities for the financial year 2025-26. Eligible firms with qualifications and experience commensurate with APDCL's size and requirements are encouraged to participate.

## **Section 3: Eligibility Criteria and Selection Process**

### **3.1 Pre-requisite Criteria:**

Interested bidders are advised to carefully review and ensure full compliance with the pre-requisite conditions mentioned herewith prior to submission of their bid. The pre-requisite conditions (all the conditions) to be mandatorily fulfilled for participation in selection process, are outlined below:

#### **3.1.1. Professional Qualifications:**

The Internal Auditor shall be a practicing Chartered Accountant/ Cost Accountant or a firm of Chartered Accountants /Cost Accountants registered with the Institute of Chartered Accountants of India (ICAI)/ The Institute of Cost Accountants of India.

It is imperative that the Audit firm possesses expertise in Indian Accounting Standard (Ind AS) as well as internal audit standards. The Audit Firm must have a minimum standing of five (5) years as on 31st March 2025. The Audit Firm should be a proprietorship/Partnership/Limited Liability Partnership.

#### **3.1.2 Independence:**

The Internal Auditor shall be independent and must not hold any direct or indirect financial interest in APDCL, thereby ensuring the absence of any conflict of interest. Furthermore, the Auditor must not be subject to any disqualification under the guidelines and Code of Conduct issued by the Institute of Chartered Accountants of India (ICAI) or the Institute of Cost Accountants of India. A self-declaration to the extent that no criminal proceedings are pending w.r.t. the firm and/ or partner in any Court of Law in India or before any Disciplinary Committee of ICAI/the Institute of Cost Accountants of India/ICSI or any other professional institutes/bodies is to be submitted.

### **3.1.3 Experience:**

The firm should have **experience in conducting Internal Audit/Statutory Audit of State/Central Govt. Public Sector Undertakings, excluding Banks, NBFCs and Insurance Companies.**

### **3.1.4. Data Analysis/Data Mining/Data Extraction:**

The Staff member/proprietor/Partner of the Audit Firm should have adequate expertise and experience in Data Analysis/Data extraction/Data mining by using Computer- based auditing tools. Self-certification is required to be submitted.

### **3.1.5. Staff Strength:**

The staff strength of the Audit firm should be minimum 10 comprising of CA/CMA qualified staff (including Partner/Proprietor), Paid Assistants having passed CA/CMA Intermediate and other graduate audit staff having experience in Audit. Audit firms who can provide adequate skilled, qualified and experienced dedicated core teams may submit the bid. Documentary evidence to be submitted.

Bids of bidders who do not meet all above-mentioned mandatory pre-requisite criteria(s) shall be treated as non-responsive bidder and shall be summarily rejected for evaluation purpose.

## **3.2 Eligibility Criteria:** The Audit firms are required to submit the relevant documents as mentioned for each of the eligibility criteria:

<b>Sl. No.</b>	<b>Eligibility Criteria</b>	<b>Documents to be submitted</b>	<b>Marks Allocation</b>
<b>1</b>	<p>Experience in Internal /Statutory Audit of Public Sector Company(PSU),excluding Banks, NBFC's, Insurance Companies, Trust, Board)-in the last 5 financial years, i.e. from FY 2020-21.</p> <p>I) Per PSU 5 marks, maximum 20 marks</p> <p><b><i>Multiple assignment in the same PSU for more than 1 year will be considered as 1 assignment.</i></b></p>	Work Order/LOA/ Appointment letter/ Engagement letter and Audit acceptance letter.	20 marks
<b>2</b>	<p>Experience of accounting /Audit/ /Assessment in SAP-ERP in any Public Sector Company(PSU)./Pvt.Ltd. Co. during last 5 financial years, i.e. from FY 2020-21 , in Assam</p> <p>10 points for each assignment subject to maximum of 20 marks.</p> <p><b><i>Multiple assignment in the same Co. for more than 1 year will be considered as 1 assignment.</i></b></p>	Work order reflecting SAP-ERP as coverage/ scope of work and completion certificate.	20 marks
<b>3</b>	Average turnover for the last 3 financial years i.e. FY 2022-23 onwards from professional receipts. Average Annual professional	Copy of Audited Balance Sheet and Profit & Loss A/c along with Income Tax Audit	20 marks

	receipts of A) Rs.25 lakhs– Rs.50lakhs - 10 marks B) Above Rs.50lakhs- 20 marks	Report for the F.Y 2022-23, 2023-24& 2024-25. In case of non-audited Financial Statement, Income Tax Form, GST Annual Return for all registration and CA certificate certifying the Professional receipts is to be submitted, along with a CA certification for non-audit cases.	
4	Establishment: I) Registered/Head Office in Assam for more than 1 year as on 31.12.2025– 15 Marks II) Branch office in Assam for more than 1 year as on 31.12.2025-10 marks (If Head Office is situated in Assam, no separate mark in (II) will be allotted.)	Firm Registration Certificate& Firm Card	15 Marks
5	Full time Chartered Accountant/Cost Accountant Employee/Partner associated with the firm for a minimum period of 1 year as on 31 <sup>st</sup> Dec, 2025, in Assam i) 1 full-time employee/partner (CA/CMA) -10 marks. ii) For every additional full-time employee/partner (CA/CMA) - 5 marks each. (subject to a maximum of 15 marks)	Certificate of Practice (COP) along with know your member form/member card of the employee/partner.	15 marks
6	Peer Review Certificate	Certified Copy of valid Peer Review certificate dated upto 31 <sup>st</sup> March, 2025.	10 marks

Total Technical Score (T<sub>p</sub>) 100 marks

### 3.3 Technical Bid Evaluation :

Audit Firms must score at least **70 marks** in the technical evaluation to be considered as technically qualified.

### 3.4 Selection Process :

3.4.1 The Technical and Price Bid of technically qualified bidder shall be evaluated separately. Tendering evaluation shall be done on marks scored by the Audit firm on both Technical and financial Criteria. The successful bidder will be selected through QCBS (Quality and Cost Based Selection) method. For QCBS, the weightage for Technical Bid is set at 70% whereas the weightage for financial Bid is set at 30%.

3.4.2 Price Bid Evaluation Criteria –Price Bid is to be quoted in the format specified in Annexure-4 of this document, to be submitted online only. Financial evaluation involves evaluation of proposed price.

### 3.4.3 **Technical Score:**

**The formula for determining the Technical Score ( $T_t$ ) is as below:**

$$T_t = 100 \times T_p / T_{max};$$

Where,  $T_p$  is the absolute technical score obtained by the bidder as per the QCBS scoring methodology;

$T_{max}$  is the highest absolute technical score obtained by a bidder.

### 3.4.4 **Financial Score:**

**The formula for determining the financial Score ( $F_p$ ) is as below:**

$$F_p = 100 \times F_m / F$$

Where,  $F_m$ :Price of L-1 bidder &  $F$ :Price of the concerned bidder

**The final evaluation shall be based on Quality Cost Based System (QCBS) where the weights given to the Technical ( $T_t$ ) is 70% and to the Financial Proposal ( $F_p$ ) is 30%**

$$\text{Final Score} = 0.7 \times T_t + 0.3 \times F_p$$

**3.4.5 It is to be noted here that a bidder can participate in all packages. However, a firm which emerges as the most advantageous bidder would be awarded only 1 (one) no. of package under this tender. The packages under this tender shall be considered for award amongst the successful bidder in the descending order of the estimated cost of the packages as mentioned in the Annexure-1.**

**3.4.6 The selected bidder shall be issued a Letter of Award (LOA) by APDCL and upon acceptance of the LOA by such selected bidder, will be appointed as an Internal Auditor of APDCL.**

**3.4.7 While quoting the price, the bidder shall consider all expenses including travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure and not to be claimed separately. No claim for expenditure other than the price quoted will be entertained by APDCL on account of Scope of Work provided in tender. Rate quoted shall be firm & final in all respect.**

**3.4.8 In case, any bidder is determined as most advantageous for one package, then financial bids submitted by the concerned bidder for the remaining packages will not be considered for financial evaluation. However, if sufficient number of bidders are not found, the Tender Inviting Authority at its discretion may go for award of multiple package to a single bidder.**

**3.5 Additional documents required for eligibility evaluation:** Bidders meeting the prescribed eligibility criteria are required to submit the following additional documents for carrying out the evaluation:

- a) Self-declaration (Format in Annexure-03).
- b) Tender Document Acceptance and declaration that no previous transgressions occurred with any other Company or any other Public Section Enterprise in India.
- c) Certificate of compliance with the Code of Conduct and Professional Ethics issued by ICAI/ICMAI, together with confirmation of non-disqualification under the Companies Act, 2013 and the Income Tax Act, 1961.
- d) Bids shall be declared non-responsive and rejected during evaluation if any of the following deficiencies are observed:
  - i) Proof of EMD deposit not submitted.
  - ii) Covering letter not provided (Annexure-2)
  - iii) Each page of tender documents is not sealed and signed.

- iv) Price bid not submitted in the prescribed format on the e-Procurement portal
- v) Incorrect information provided.

## **Section 4 : Instruction to Bidders**

- 4.1 Bids must be submitted online only through the Assam e-Procurement portal. All bidder related documents shall be on the official letterhead, signed and sealed, and uploaded in the prescribed sequence and format. Mandatory enclosures include:
  - (a) Cover letter (Annexure-02)
  - (b) Information sheet and declaration (Annexure- 03)
  - (c) Tender Acceptance declaration (Annexure-05)
- 4.2 Bidders must authorize one person as authorised signatory through a notarized Power of Attorney on non-judicial stamp paper of Rs. 100/-. Any change in signatory during the bid process must be supported by a fresh Power of Attorney.
- 4.3 Only documents uploaded on the e-Procurement portal will be considered.
- 4.4 All submissions must be clear, legible, self-attested, and complete in all respects. APDCL reserves the right to verify authenticity of documents with originals.
- 4.5 Forged or fake documents will result in outright rejection of the bid.
- 4.6 Bidders must acquaint themselves fully with the scope of work, duties, and terms & conditions before submission. Any ambiguity or inconsistency shall be interpreted to APDCL's advantage and binding on the bidder. The Bidders shall have no right to question the interpretation and the same shall be binding on the Bidder.
- 4.7 APDCL shall not be responsible for expenses incurred in bid preparation, site visits, or participation in meetings, kick-off meeting and any other expenses incurred during the bidding process.
- 4.8 The Audit firm must have adequate staff for carrying out the work within the timelines. The bidders shall have to submit an undertaking on letterhead to the effect that the audit firm shall deploy sufficient strength of the staff to carry out the audit on half yearly basis within the timelines.
- 4.9 Queries may be submitted to the Office of CGM (Audit), APDCL via email (CGM.AUDIT@apdcl.org) before the scheduled pre-bid meeting.
- 4.10 The bidder must deposit on line non-refundable tender processing fees and EMD while online submission of the tender through [www.assamtenders.gov.in](http://www.assamtenders.gov.in). No other mode of payment will be accepted.
- 4.11 Only technically qualified bidders will be invited to attend the opening of financial bids.
- 4.12 Bids must be quoted in Indian Rupees.
- 4.13 The tender submitted must be complete in all respect. The interpolation, insertions, cutting or corrections made in the tender offer should be duly signed by the Bidder.
- 4.14 APDCL reserves the right to issue a corrigendum, revise or amend the specifications, etc. to this tender document as and when required which would be a supplement to the main tender document, prior to the date notified for opening of tender. Corrigendum or amendments, if any, will be uploaded on APDCL's website and [www.assamtenders.gov.in](http://www.assamtenders.gov.in).
- 4.15 In case of tie, the bidder with higher technical score shall be considered. If technical scores are equal, the L1 bidder of the Price Bid shall be considered as the Best responsive bid for awarding the assignment.
- 4.16 The Bidders, if so desires, may authorize one representative to attend pre bid meeting and or the opening of tender document on his behalf. In such instance, the representative shall be required to submit the authorisation letter with his signature duly attested by the authorised person of firm at the time of pre-bid meeting and or opening of bid. In absence of such authorisation, no representative shall be allowed to participate in tender opening and or pre-bid meeting.
- 4.17 No modification in the bid is permitted after submission. In case of any mismatch in the price bid between figures and words, the quote in words shall prevail.
- 4.18 Tenders received in the single-bid i.e. technical bid and financial bid submitted in the same folder, shall be rejected.

4.19 APDCL will not accept any claims beyond professional fees specified in the financial bid.

4.20 Submission of incomplete information or concealment of material facts may lead to rejection or cancellation of bid and or /appointment agreement, as the case may be.

4.21 The successful bidder must furnish within seven (7) working day, on receipt of email of award of work from APDCL:

- Performance Bank Guarantee equal to 5% of the contract value, valid for 12 months from the date of award of work, from a nationalized bank with branch in Guwahati, in favour of the CGM (F&A), APDCL
- Unconditional acceptance of the award of work

4.22 Failure to furnish PBG of the requisite value, within stipulated time will result in termination and forfeiture of EMD.

4.23 If any date falls on a holiday, the next working day shall apply.

4.24 APDCL may hold a kick off meeting with selected firms to finalize the work plan.

4.25 Disputes shall first be referred to the Dispute Resolution Committee appointed by CGM (Audit), APDCL. If unresolved, arbitration may be pursued as per applicable law.

4.26 Jurisdiction of all disputes lies exclusively with local courts at Guwahati.

4.27 The Audit Firm shall be responsible for any damage to equipment, property and third-party liabilities caused by their acts.

4.28 In the event of Force Majeure situations/events occurring within the timelines specified in Section 6 of this document, the delays may be extended upon written request and approval by APDCL.

4.29 Conflict of Interest : A Bidder may be considered to be in a conflict of interest with one or more parties in this bidding process if, including but not limited to :-

- they have controlling partners in common; or
- they receive or have received any direct or indirect subsidy / financial assistance from any of them; or
- they have the same legal representative and Chartered Accountant; or
- they have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the bid of another Bidder, or influence the decisions of the Employer regarding this bidding process; or

Any bidder found to have a conflict of interest shall be disqualified and its bid or other security shall be forfeited and also be liable to other appropriate measures prescribed in sub-section (3) of section 11 of the Assam Public Procurement Act, 2017.

4.30 In the event of submission of abnormally high or low bids, the decision of the Management, as approved by the Board of Directors, shall be final and binding on all bidders.

## **Section 5: Scope of Work**

The objectives of the internal audit is to seek a professional opinion on the internal financial control of the company (APDCL) and to ensure proper maintenance of books of accounts and other relevant documents at all levels. The Audit will be carried out in accordance with the Generally Accepted Auditing Principles (GAAP), Indian Accounting Standard (Ind AS) and will include tests and controls, as the auditors feel necessary under the circumstances covering entire business activities and offices of the company. Following areas are given as indicative but not exhaustive and all areas are to be covered:

### **I. GENERAL PARAMETERS:**

- Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads. Generally 100% coverage of all transactions is expected. However, where due to large volumes 100% coverage is not possible; relevant sampling techniques should be adopted and report accordingly.

- b) Verification of cash book vouchers with cash book. Verification of cash and cheques in hand etc. as on the last day of each month.
- c) Verify documentary evidence for transactions taken place.
- d) Verify there is a proper authority for all expenditure and transactions.
- e) Verification and audit of payment vouchers, analysis of expenditure, orders/approvals issued by the competent authority as per the delegation of powers,
- f) Critically review every aspect relevant to the internal audit area, with a view to achieving cost savings and improved revenue earnings.
- g) Verify the arithmetical accuracy of the data fed in to software system and confirm that the data entered in the software are supported by documentary evidence.
- h) Endeavour for prevention and quick detection of frauds.
- i) Checking the bank reconciliation statements.
- j) Verify the accuracy and authenticity of the financial accounting records.
- k) Checking of component wise, category-wise and account head wise expenditures.
- l) Checking of investments, short term deposit etc. made from time to time.
- m) Ascertain that the standard accounting practices, internal policies & control procedures are being adhered to.
- n) Vouching of Imprest Cash/Advance
- o) Review the operation of the overall internal control system and bring material departures and non-compliance to the notice of the management and report thereon. This review also generally aims at locating unnecessary and weak controls and to suggest effective and economical controls.
- p) Review the adequacy of documentation, filing system & record keeping.
- q) Report on shortcomings/improvements possible in the systems & record keeping.
- r) Report adequacy of existing Information Technology support system and suggest for improvement wherever required.
- s) Checking of various taxes/statutory compliance & liabilities (including contingent), Verification of Salary/ Consultancy payments, P.F, I.T., TDS, etc., and verification of submission of various returns to the competent authorities in time.
- t) Review the units at the time of audit whether they are following the instructions/circulars/amendments if any issued by the higher authorities from time to time.

## **II. GENERAL ACCOUNTING**

### **i) Journal Entries/ Posting:**

- a) Check accounting entries made with reference to documentary evidence available.
- b) Verify that all journal vouchers accounted are properly documented signed, entered and approved by the appropriate authorities.
- c) Report on journal vouchers / accounting entries without supporting documentation.

### **ii) General Ledger Scrutiny:**

- a) Scrutinize all revenue accounts.
- b) Review all advances made to suppliers / employees and report any amounts not recovered.
- c) Review all debtors / creditors, loans and advances, deposits, other sundry accounts and report the deficiencies observed.
- d) Review all the statutory recoveries and remittances accounts and report any deficiencies observed.
- e) To check all the clearing accounts and confirm that all entries are cleared at the end of the month/quarter.
- f) To check the Trial Balance/ annual accounts at the time of Audit and furnish the position in the Audit Report and report any deficiencies observed.
- g) Examine and report on the Capitalization of Assets and other Capital works Ledger accounts
- h) Scrutiny of General Ledger, Staff Advances, commenting on loan outstanding entries, etc.
- i) **Reconciliation and verification of the GL's listed in the Annexure-7**

### **III. PURCHASES:**

- a) While inspecting the units, care should be taken for coverage on the levy of statutory taxes, etc. and its reporting.
- b) Review the adequacy of floating inquiries/ tenders, etc. and see that there are in line with the company policy and Public Procurement Guidelines and within the delegation of power of the officer etc
- c) Review all enquiries / quotations/ bids and report if any deficiencies observed.
- d) Comparative Statement and the evaluation procedure should be checked based on random sampling method to establish the reasonableness of rates (considering the special conditions, if any) and irregularities to be reported.
- e) Ensure the basis of preparation of estimates of work/package is realistic and logical.
- f) Scrutiny the purchase order and compliance with authorization procedure.
- g) Review of post fact purchase orders.
- h) Analyze the reasons for amendments to purchase orders and compliance with authorization procedure.
- i) Review of pending purchase orders
- j) Receipt of material as per scheduled dates of delivery and penalties on parties defaulting.
- k) Analysis of material rejection v/s orders placed.
- l) Report on any cases of purchases made by the other office/section, which should be normally handled directly by assigned office/section.
- m) Review on open purchase orders and comment on follow up.
- n) Analysis of abnormal time lag for conversion of indents/work order to purchase orders and reports on reasons for the same.
- o) Review the procurement data fed in the software if any with reference to documentary evidences i.e. agreements, purchase orders and report deficiencies if any observed.
- p) Review the applicable tax provisions relating to purchases and report if any deficiencies observed.
- q) Check the Terms & Conditions of Letter of Award issued and Earnest money provided is kept in safe custody and is sufficient and valid.

### **IV. IRCA UNITS:**

**REVENUE:** The Internal Auditor is expected to be well-versed with the billing Software used by APDCL. While conducting Internal Audit of Revenue Units, the Internal Auditor has to inadvertently report on the internal controls of these Software and he has to check the bills thoroughly and report to this office on short comings and remarks/suggestions for improving the performance of APDCL, using data analytics for improving audit efficiency and identifying irregularities.

- a) To reconcile component wise revenue billed to consumer, assessment bill raised, monthly adjustments, category wise revenue billed as per software package used and as per SAP - ERP Records maintained at IRCA (Cash Book, Journals/Posting etc.)
- b) Verification and reconciliation of MF(multiplying factor), power factor used for different category of consumers and to report the discrepancies found.
- c) To make summary of final dues (age-wise and consumer-wise) with specific remarks to assess their quality & recovery potential.
- d) To suggest provisions towards doubtful debts with analysis/ reasons.
- e) Billing and receivables management (verification of billing records, and reconciling customer payments -pre-paid, post paid, bulk, instalments)
- f) To ensure proper revenue recognition as per the Indian Accounting Standards (Ind AS).
- g) Should check up the cash book, cash book vouchers and remittances, whether the collections are regularly remitted in to Banks or not.
- h) Review adequacy and completeness of billing
- i) Checking the bank reconciliation statements.
- j) Review metering abnormalities
- k) Review collection of receivables
- l) Meter Reading Book(MRB) reviews, shortfalls if any

- m) To check the revenue leakages wherever meter has struck up, burnt, low consumption and meter change taken place, shortfall should be levied and the auditor has to check and report whether office is following the tariff orders issued by AERC from time to time
- n) To check and ask to furnish pending inspection Reports/Paras of AG Audit/Internal Audit shortfall pending to be recovered and whether the same is accepted to raise demand. The pendency of the above should be mentioned in the Audit Report.
- o) Verify any provisions created for doubtful debts, write-off of any doubtful debts along with write back of the consequent excess provision with reference to the Company's Policy for Provision/write-off of doubtful trade receivables
- p) Checking of Inspection report of T&C Division and necessary action thereof.
- q) Checking of Govt. Adjustment/Non cash adjustment/Interest on Load Security adjustment details.
- r) Ascertainment of Loss of Revenue due to non-charging of Power Factor Penalty.

## **V. OTHER AREAS:**

- a) To study existing overall internal control systems procedures and suggest improvements.
- b) To study systems, procedures and control measures in all the functional areas such as Purchases, Stores, Inventory management, Power sales billing pattern and effective checking mechanism.
- c) To study and review existing budgetary control of all expenditures and suggest improvements.
- d) To critically evaluate all R&M (Transformers) repairs works with cost / benefit analysis along with suggestive corrective measures, if any.
- e) Review of internal control measures and verification for staff TA bills, medical reimbursements and other benefits.
- f) Review and verification of existing manpower (including contractual appointments) deployed in all areas & make suggestive comments for redeployment, optimum load etc., towards better productivity.
- g) **Verification of turnkey service connection works /deposit work for the submission of invoices and posting of entries in books of accounts and proper creation of assets / equipment for such work and reconcile with the billing software.**
- h) Verification of completeness of work completion reports with all required enclosures and declaration for processing.
- i) Verification of proper asset/equipment creation for the work executed.
- j) Verification of proper capitalization date as per the charging declaration of the executing officer.
- k) Verify any provisions created for doubtful debts, write-off of any doubtful debts along with write back of the consequent excess provision with reference to the Company's Policy for Provision/write-off of doubtful trade receivables
- l) Review and report on the adequacy of Internal Financial Control system (IFC) over financial reporting in place and the operating efficiency of such controls in APDCL
- m) Any other matter which is relevant for the operations of the company.

**In addition to the above, analysis and scrutiny of the ledger accounts to validate the accuracy of financial records, ensure adherence to accounting standards and regulatory requirements, is an integral part of Internal Audit Process. As such, the internal Audit firms' report should include GL code specific analysis and observations. The list of the some of the GLs is listed at Annexure- 07.**

## **Section 6: Periodicity and Timelines of Audit**

- 6.1 The appointed Audit Firm shall conduct the internal audit for the financial year 2025–26 on a **half-yearly basis**, ensuring timely coverage of all designated offices/units.

6.2 A **final comprehensive report** shall be submitted by the Audit Firm, covering the overall functioning of the offices/units. The report must address all aspects of operations in strict conformity with the Standards of Internal Audit.

6.3 In addition to the comprehensive report, the Audit Firm shall also furnish comments or summarized reports as and when directed by the Audit Committee. Such directions, if required, will be communicated through the office of the Chief General Manager (Audit).

6.4 The Audit Firm may deploy multiple teams to facilitate the audit process. However, it is expressly stipulated that one audit team shall not be split across different offices/units simultaneously on the same day.

6.5 Compliance actions undertaken by offices/units on the basis of rough notes/draft audit notes issued by the Audit Firm must be duly incorporated in the final Audit Report. Furthermore, all Points of Observation (POs) along with the relevant replies shall be comprehensively documented in the Audit Report.

Timelines of Audit:

Sl No.	Period of Audit	Audit to be completed by	Audit Report to be submitted by
1.	Half yearly Audit Report for the financial year 2025-26(01.04.2025 to 30.09.2025)	10.03.2026	20.03.2026
2.	Half yearly Audit Report for the financial year 2025-26(01.10.2025 to 31.03.2026)	01.05.2026	15.05.2026 N.B.-Final report including reporting on IFC, to be submitted by 15 <sup>th</sup> May,2026.

Category of Units/Offices	Name of units/Offices	Minimum No. of working days in every stage
A	IRCA	3
B	Divison Offices	3
C	Circle Offices	3
E	Head quarter offices	4

## Section 7 : Duties of Auditor

The Auditor shall carry out internal audits of each office/unit assigned and submit the Internal Audit Report to the Officer-in-Charge of the concerned unit, with a copy to the Chief General Manager (Audit). A scanned copy of the report must also be emailed to **CGM.AUDIT@apdcl.org**.

7.1 The Auditor shall deploy resources with adequate skill sets, particularly in the **SAP-ERP environment**, to ensure effective coverage of audit areas

7.2 An **audit schedule/plan** must be submitted at least **7 days prior to commencement** of audit in each office/unit, clearly indicating the major areas to be covered across APDCL Units and Head Office.

7.3 Each audit assignment shall be undertaken by a team comprising a minimum of four members: one Audit Team Leader and three Audit Assistants. The team size must be commensurate with the scope and volume of work of the auditee unit. The team shall be

led at all times by a Chartered Accountant/Cost Accountant, and where required, a technically qualified member shall be included for specialized audit areas.

7.4 Audits shall be conducted strictly during APDCL office hours. The formation of the audit team must be confirmed by the Partner of the firm well in advance. The names, qualifications of all team members shall be furnished to the office of the CGM (Audit) prior to commencement of the assignment and before issuance of the work order/purchase order. The designated team members shall continue for the entire duration of the assignment, and no changes/replacements in the core team shall be made without prior consent of the CGM (Audit).

7.5 All team members, including the Team Leader, must carry authorization/identity proof duly issued by the firm at the time of audit.

7.6 The Auditor shall ensure that corrections, rectifications, and compliance actions taken by the auditee offices against audit observations are duly followed up and incorporated in the comprehensive Audit Report.

7.7 The quality review auditor/ partner of CA/CMA Firm will have to present the consolidated management summary of the internal audit report in PPT Form or Summary Report for the financial year 2025-26 in the Audit Committee meetings. No separate boarding & lodging will be paid for attending such meetings during the year.

7.8 The Audit Firm shall coordinate with the office of the CGM (Audit), APDCL, and his team at Bijulee Bhawan, Guwahati-781001, Assam, for all matters related to the assignment.

7.9 The Auditor shall report any lacunae, weaknesses, duplication of work, or unnecessary data observed in existing procedures, and suggest improvements. Internal Auditors are expected not merely to record observations but to recommend corrective measures and ensure compliance of audit observations at the office itself, in their presence. Any irregularities of serious nature must be reported confidentially to the CGM (Audit) through a special report

7.10 The Auditor shall review compliance of previous audit objections and verify supporting documents/vouchers submitted subsequently to settle outstanding qualifications. No para of the AG/ Statutory / Internal Audit Report shall be treated as closed unless satisfactorily resolved. Outstanding paras must be carried forward to the next report and addressed appropriately.

## **Section 8: Reporting requirement**

8.1 The Internal Auditor shall first discuss preliminary audit observations with the Officer-in-Charge of the respective Unit/Office. Only after such discussions shall formal audit observations be prepared.

8.2 The Quality Review Auditor of the firm shall meet and review audit observations prior to finalization of the report, ensuring consistency, accuracy, and professional quality.

8.3 Salient observations must be discussed with the Unit/Office-in-Charge to enable timely corrective action. The draft Audit Report shall incorporate additional information or rectifications carried out during such discussions.

8.4 **The prescribed format for the audit report is placed at Annexure-08.** The report must cover the scope of work mentioned at Section 5 of this document. The report must contain specific suggestions for improvements wherever necessary. Reports not as per the prescribed format and not covering the scope of work shall not be accepted.

8.5 The Audit Report shall be elaborate, containing details of observations on various points noted during the course of audit. Reports in checklist format (containing phrases such as “checked,” “found ok,” “tick mark,” etc.) are strictly prohibited.

- 8.6 Reports must be original, professional, and not AI-generated. Copy-paste reporting across phases (half yearly basis) is strictly prohibited.
- 8.7 Care must be taken to ensure that different General Ledger (GL) codes are verified in each phase of the audit. This shall ensure comprehensive coverage and avoids repetition.
- 8.8 **The report shall list incorrect or irregular entries with reference to the relevant document number, date, transaction particulars, and other supporting details, so as to enable transparent review and corrective action. The intent is to ensure that reporting provides actionable insights rather than summary figures.**
- 8.9 **The reporting be shall not be limited to the disclosure of closing balances. The observations must be comprehensive and clearly articulated, detailing any discrepancies identified during the reconciliation process.**

## **Section 9 : Terms and Conditions**

- 9.1 Any canvassing, lobbying, or influence by bidders will result in disqualification. Evidence of unfair trade practices, cartelization, or similar misconduct shall lead to automatic disqualification and may attract penal measures, including debarment from present and future bidding
- 9.2 Bidders must examine and conform to all instructions, forms, terms, and specifications before submission. Failure to furnish and / or not complying terms and specifications in the bidding document will be treated as Non-responsive and may result into rejection of the tender without seeking any clarification.
- 9.3 It is the sole responsibility of bidders to satisfy themselves on all matters pertaining to this tender document affecting cost, duration, and execution of workfor all matters.
- 9.4 Where the appointed Audit Firm do not complete the Internal Audit work or do not complete the Internal Audit within the prescribed time limit, APDCL may reassign the work and blacklist the defaulting firm.
- 9.5 APDCL will have full rights to change the Units/offices allotted for Internal Audit work,if required.
- 9.6 In future, if any embezzlement, fraud or financial irregularities are are later detected in audited units, the concerned Audit Firm shall be blacklisted and barred from future assignments.
- 9.7 The selected Audit Firm must submit written unconditional acceptance of the offer letter along with performance bank guarantee, within 07 working days on receipt of email/letter of award of work from APDCL, failure will result in forfeiture of EMD and reallocation of work.
- 9.8 APDCL reserves the right to cancel the tender at any stage without assigning reasons.
- 9.9 Decision of APDCL on all matters will be final & binding on the bidders.
- 9.10 APDCL reserves right to terminate the work allotted either in part or whole due to reasons of non-compliance of stipulated scope of work or or other reasons deemed appropriate, by giving seven (7) days' written notice of its decision to do so.
- 9.11 The Management may, at its discretion, extend the assignment by another one (1) year, subject to satisfactory performance of the bidder. Such extension shall be granted only to those bidders whose performance is found to be satisfactory, as determined by the Management. The Management's decision shall be final and binding.
- 9.12 The Audit Firm must perform duties objectively and diligently, adhering to professional ethics prescribed by ICAI. The Audit Firm should collect and keep information from APDCL only for carrying out the assignment and should not take undue advantage of such information for personal profit or use the information in a manner contradictory to the ethics set forth by Institute of Chartered Accountants of India / Institute of Cost Accountants of India.
- 9.13 Records and working papers must be handed over to APDCL before contract expiry; no

data shall be utilized or published or part with any statistics, in any form, may be disclosed or used without written consent.

9.14 APDCL reserves the right to accept or reject the proposal at any time prior to award of Contract, without thereby incurring any liability to the Audit Firm concerned or any obligation to inform the Audit Firm concerned of the grounds for the APDCL's action. Further, APDCL reserves its right to award the work order to any audit firm to whom it considers fit for the work and eligible at its own discretion and no further correspondence, whatever shall be, entertained from anyone in this regard.

9.15 **Sub-contracting/ Outsourcing of audit work, in part or full, is strictly prohibited.** Where it is learnt that the audit assignment is outsourced to any other firm/individual/entity, it shall be considered as breach of code of integrity and appropriate actions as per Public Procurement Act and Rules shall be taken against the Audit firms.

9.16 Joint Venture and consortium are not permitted for this assignment.

9.17 Only the Audit firm profile stipulated upto the date mentioned in the eligibility criteria shall only be considered for the evaluation. Any other further document shall not be considered after the date aforesaid and incomplete profile/document shall not be considered for evaluation.

9.18 This tender document is only for the purpose of short-listing of Audit Firms and does not carry any assurance for allotment of Internal Audit Assignments

9.19 The Internal Auditors will ensure that the information obtained in respect of the Unit is maintained in strict confidence and confidentiality and shall not use such information for any purpose other than audit. It shall also not accept cases or render advice against the Company so long as its contract is continued with the APDCL without written consent of APDCL. **A certificate towards maintaining confidentiality is to be submitted in the prescribed format by the Audit Firm at the time of acceptance of Audit Assignment.**

9.20 If the audit is not upto the satisfaction of APDCL, either the firm will be asked to re-audit at no additional cost or the assignment will be re-allotted to another firm, where cost shall be borne by the defaulting firm. Similarly, action will be taken, in case the assignment is cancelled by APDCL due to non-observance of Terms and Conditions by the firm or in case firms withdraw itself suo-motto from the allotted assignment. Firms failing to comply may be debarred for up to three (3) years.

9.21 The audit firm may be debar at the Company's sole discretion if the performance of the auditor is found unsatisfactory or any serious act of omission or commission is noticed in their working or it is found that eligibility conditions were not met initially but the work was taken by providing wrong/hiding information, or the firm does not submit the Audit Report, complete in all respects as per terms of the appointment, their appointments may be cancelled at any point of time. If it is felt necessary, the matter may be reported to Institute of Chartered Accountants of India/ Institute of Cost Accountants of India for disciplinary action.

9.22 No claims by the bidders for future enagement shall be entertainedand, the Management's decision shall be final and binding.

## **Section 10 : Force Majeure**

10.1 In the event either party is unable to perform its obligations under this tender due to Force Majeure, such obligations shall be suspended for the duration of the cause.

10.2 Force Majeure shall include Acts of God, war, civil riots, fire, flood, and acts/regulations of the respective government directly affecting performance.

10.3 The affected party must notify the other in writing of the commencement and cessation of the Force Majeure event. If such conditions persist for more than two (2) months, APDCL reserves the right to cancel the engagement in whole or part without liability. The time for performance shall be extended by the period of suspension.

## **Section 11 : Payment Schedule**

- 11.1** No advance shall be made to the Audit Firm.
- 11.2** Bills/invoices in triplicate must be submitted to the office of the CGM (Audit), APDCL after submission of the Audit Report. Payment shall not be released unless the required PBG has been submitted.
- 11.3** No TA/DA shall be admissible for any journey undertaken in connection with the assignment.
- 11.4** All payments shall be claimed by the Audit Firm when due and will be released by the Competent Authority of APDCL, subject to satisfactory progress and quality of audit and report.
- 11.5** Failure to commence the audit within seven (7) days from the date of acceptance letter shall entitle APDCL to terminate the contract, forfeit the PBG, and/or impose a penalty of 0.5% per day (plus applicable taxes).
- 11.6** A penalty of 1% per week or part thereof (plus applicable taxes) shall be levied for delay in submission of the Audit Report. Delay beyond thirty (30) days shall result in cancellation of the assignment, forfeiture of Security Deposit/PBG, and completion of the work through alternate sources at the risk and cost of the defaulting firm.
- 11.7** Payment of fees shall be processed after deduction of applicable taxes at source, as per prevailing laws.
- 11.8** Payment Schedule :On submission of the report as per Section 8 above :

40% payment	On submission of Internal audit report for the 1st half of the year (i.e for the period April'2025 to September'2025)
Balance payment	After submission of the Internal Audit Report for the period October,2025 to March,2026 along with Summary Audit Report and Reporting on IFC, being duly accepted by Audit Committee of APDCL.

## **Disclaimer**

APDCL reserves the right to withdraw, amend, or cancel this tender document at its sole discretion without assigning any reason or incurring any liability. The document is provided solely for information purposes to assist bidders in preparing proposals and does not constitute an offer, recommendation, or commitment to contract. APDCL makes no representation or warranty regarding the accuracy, adequacy, or completeness of the information, assumptions, or assessments contained herein, and shall not be responsible for any regulatory, legal, or contractual issues arising during the contract period. Bidders are advised to conduct independent investigations, verify information, and seek professional advice as required. APDCL accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein. APDCL or any of its employees, consultants or associates accept no liability for any loss or damages arising from reliance on this document. Issuance of this tender does not obligate APDCL to select any bidder, and APDCL reserves the right to reject any or all bids or discontinue the bidding process at any stage, without assigning any reason whatsoever.

**Annexure-01**  
**Details of the Package in descending order of Package Value**

Sl. No	Name of Circle	Sl. No	Name of Units to be Audited	Estimated Package Value (All inclusive) (Rs.)	Package No.	Tender Processing Fees (Rs.)	EMD (Rs.)
1	Rangia Electrical Circle	1	Rangia EC	8,10,660.00	Pkg-1	3000.00	20,000.00
		2	Rangia ED				
		3	Nalbari ED				
2	Mangaldai Electrical Circle	4	Mangaldai EC				
		5	Mangaldai ED				
		6	IRCA, Mangaldai				
		7	Udaguri ED				
3	Kokrajhar Electrical Circle	8	Kokrajhar EC	8,10,660.00	Pkg-1	3000.00	20,000.00
		9	Kokrajhar ED				
		10	IRCA, Kokrajhar				
		11	Dhubri ED				
4	Bongaigaon Electrical Circle	12	Bongaigaon EC	8,10,660.00	Pkg-1	3000.00	20,000.00
		13	Bongaigaon ED				
		14	IRCA, Bongaigaon				
		15	Goalpara ED				
5	Barpeta Electrical Circle	16	Barpeta EC	8,10,660.00	Pkg-1	3000.00	20,000.00
		17	IRCA, Barpeta				
		18	Barpeta ED				
		19	Pathsala ED				
6	Head Office Units	20	O/o The CPM (PIU) & PMU	8,00,040.00	Pkg-2	3000.00	20,000.00
		21	O/o The CGM (Comm. & EE)				
		22	Guwahati EC-I				
7	Guwahati Electrical Circle-I	23	Guwahati ED (Central)	8,00,040.00	Pkg-2	3000.00	20,000.00
		24	Guwahati ED (South)				
		25	Guwahati ED (East)				
		26	Guwahati ED (North)				
		27	Guwahati EC-II				
8	Guwahati Electrical Circle-II	28	Guwahati ED (West)	8,00,040.00	Pkg-2	3000.00	20,000.00
		29	Mirza ED				
9	Central Store Circle, Guwahati	30	Central Store Circle, Guwahati				
10	Lower Assam Civil Circle (LACC)	31	Lower Assam Civil Circle (LACC)	8,00,040.00	Pkg-2	3000.00	20,000.00
11	Badarpur Electrical Circle	32	Badarpur EC				
		33	Hailakandi ED				
		34	Karimganj ED				

		35	IRCA Badarpur				
12	Cachar Electrical Circle	36	Cachar EC				
		37	Silchar ED-I				
		38	Silchar ED-II				
		39	IRCA Cachar				
		40	O/o The CGM-RE				
13	Head Office Units	41	O/o The CGM-PP&D				
		42	NO-RDSS				
		43	O/o The CGM (NRE)				
		44	Golaghat EC				
14	Golaghat Electrical Circle	45	Golaghat ED				
		46	Sivasagar EC				
15	Sivasagar Electrical Circle	47	Sivasagar ED				
		48	Moran ED				
		49	IRCA, Sivasagar				
		50	Nazira ED				
		51	Jorhat EC				
16	Jorhat Electrical Circle	52	Jorhat ED-I				
		53	Jorhat ED-II				
		54	IRCA, Jorhat				
		55	Teok ED				
		56	Dibrugarh EC				
17	Dibrugarh Electrical Circle	57	Dibrugarh ED				
		58	Duliajan ED				
		59	Tinsukia EC				
18	Tinsukia Electrical Circle	60	Tinsukia ED				
		61	Digboi ED				
		62	O/o The CGM (F & A)				
19	Head Office Units	63	O/o The CGM (HRA)				
		64	Morigaon EC				
20	Morigaon Electrical Circle	65	Morigaon ED				
		66	Jagiroad ED				
		67	Nagaon EC				
21	Nagaon Electrical Circle	68	Nagaon ED-I				
		69	Nagaon ED-II				
		70	Hojai ED				
		71	Kanch EC				
22	Kanch Electrical Circle	72	Diphu ED				
		73	Halflong ED				
		74	Howraghat ED				
		75	North Lakhimpur EC				
23	North Lakhimpur Electrical Circle	76	North Lakhimpur ED				
		77	Chilapathar ED				

		78	IRCA, North Lakhimpur				
		79	Dhemaji ED				
24	Tezpur Electrical Circle	80	Tezpur EC				
		81	Tezpur ED				
		82	Dhekiajuli ED				
		83	Chariali ED				
			Total		31,44,700.00		

**COVERING LETTER TO BE SUBMITTED\UPLOADED**  
**(ON THE LETTER HEAD OF THE BIDDER)**

Dated:

To,  
The Chief General Manager (Audit)  
Assam Power Distribution Company Limited  
4<sup>th</sup> floor, Bijulee Bhawan,  
Paltan Bazar, Guwahati-781001

Sir,

***Sub:E-TENDER for appointment of Internal Auditor for the financial year 2025-26.***

Being duly authorized to represent and act on behalf of (Here in after referred to as “the Bidder”)and having reviewed and fully understood all of the requirements, terms and conditions, scope of work of the bid document and information provided, the undersigned hereby apply for the appointment referred above.

We,are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document,for your evaluation.

<b>S. No.</b>	<b>Particulars</b>	<b>Pg.no. of scanned document</b>
(i)	Tender Acceptance letter and Self-declaration for confirming and having met with the pre-qualification conditions.	
(ii)	All other Self -certificates and declaration as per tender document	
(iii)	Audited Financial Statement, Income tax audit report/Income Tax Return Form (and not ITR acknowledgement form) of the Firm. GST Annual Return for all registrations and CA certificate certifying the professional receipts along with CA certification for non-audit.	
(iv)	Certified copy of Firm Registration Certificate and Firm Card; Declaration of partners /employees on firm letterhead with ICAI /ICWAI membership numbers, qualifications, experience certificates, and partnership deed; Employee/ Partner Know your Member Card/Form	
(v)	Certified copy of Appointment letters/work orders reflecting SAP-ERP coverage/scope of work and completion certificate.	
(vi)	Certified copy of Appointment letters/work orders for internal/statutory audits conducted in the Public Sector Companies and completion certificate.	
(vii)	Certified Copy of valid Peer Review certification dated upto31 <sup>st</sup> March, 2025	
(viii)	Tender Processing fees and EMD deposit proof	

We, hereby agree to fully comply with, abide by and accept without variation,deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Corrigendum /Addendum to the Bidding Documents, if any,for subject

Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We, hereby declare that we have not been blacklisted/ debarred by any Government department/agency/falling under the denied entity list of DGFT/Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

Signature of the bidder:

Authorized Signatory

Seal of the firm

Name of the bidding firm:

FRN:

Contact details (including E-mail):

Date:

Place:

**Self-declaration**  
(ON THE LETTER HEAD OF THE BIDDER)

Dated:

To,  
The Chief General Manager (Audit)  
Assam Power Distribution Company Limited  
4<sup>th</sup> floor, Bijulee Bhawan,  
Paltan Bazar, Guwahati-781001

Sub: Self declaration for confirming with the pre-requisite criteria.

We, the undersigned, offer to provide the services for undertaking the assignments relating to \_\_\_\_\_ in accordance with your bid document dtd. \_\_\_\_\_.

1. Name of CA/CMA Firm:
2. Registration No.(Registration Certificate to be attached):
3. Date of Establishment /Registration:
4. Name & Address of Principal Office & Branch Office(s)

Office type (HO/Regd.Office/Branch)	Address	Year of Establishment	Contact Details: In-charge Name, Tel., Tax, E-mail.

**5. Particulars of Partners**

Sl. No.	Name	CA/CMA Membership No.	Membership Status (Fellow/Assoc)	Date of Joining in the firm as partner & Branch Office Attached to	Other qualifications job/ specialization & experience

**6. Particulars of qualified professionals in employment (other than partners)**

Sl. No.	Name	CA/CMA Membership No.	Membership Status (Fellow/Assoc)	Date of Joining in the firm & Branch Office Attached to	Other qualifications job/ specialization & experience

7. Details of semi-qualified / non-qualified assistants  
Qualification (CA/CMA inter.)

Sl. No.	Name of Assistant	Qualification (CA/CMA inter.)	Date of joining the firm

8. Readiness for Audit under Ind-AS compliance:

(Please indicate whether any partner /qualified assistant hold 'Ind AS 'of ICAI or other Accounting Bodies etc.)

Yes/No

9. Readiness for Audit under SAP environment and proficiency in extracting audit-data/information from SAP system.

Yes/No

10. Please indicate proficiency in data mining/ data analysis//data extraction etc .

Yes/No

11. We confirm that we comply with all the requisite criterias mentioned in Section 3of this tender document.

12. We understand that any deviation/exception in any form may result in rejection of Bid and or cancellation of the Contract.We, therefore,certify that we have not taken any exceptions/deviations any where in the Bid and we agree that if any deviation/exceptions mentioned or noticed, our Bid may be rejected and or Contract may be terminated.

Yours faithfully,

(Signature of the Bidder, with Official Seal)

Name of the Authorized Signatory:

Designation:

Contact details (including E-mail):

Date:

Place:

**PRICE BID FORMAT**

**Name of the Firm:**

Package No.	Amount Quoted [Inclusive all] (Rs)

Date:

Place:

(Seal& Signature of the Firm)

**Tender Acceptance Letter  
(ON THE LETTER HEAD OF THE BIDDER)**

Dated:

To,  
The Chief General Manager (Audit)  
Assam Power Distribution Company Limited  
4<sup>th</sup> floor, Bijulee Bhawan,  
Paltan Bazar, Guwahati-781001

Sub: Acceptance of the Terms & Conditions of Tender

Tender Bid No:

Name of Work:

Sir,

1. We have downloaded/obtained the tender document(s) for the above mentioned 'Tender' from the website(s) namely: - <https://>
2. I/We hereby certify that I/We have read entire terms and conditions of the tender documents from Page No. 01 to 33 (including all documents like annexure), schedule(s), etc.,), which form part of the Tender and I/We shall abide by the terms / conditions / clauses contained therein.
3. The corrigendum(s) issued from time to time by your organization shall be taken into consideration, while submitting this acceptance letter.
4. I/We hereby unconditionally accept the tender conditions of the above-mentioned tender document(s) / corrigendum(s) in totality/entirely.
5. I/We do hereby declare that our Firm has not been blacklisted/ debarred by any Government Department/ Public sector undertaking.
6. I/We do hereby declare that our firm has not been part of cartel with other bidders and will quote competitive rates in the bids.
7. I / We certify that all information furnished by me/ us/ our firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your organization shall without giving any notice or reason thereof, summarily reject the bid and or contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit and or security deposit absolutely. We shall not have any claim/ right against organization in satisfaction of this condition.

Yours faithfully,

(Signature of the Bidder, with Official Seal)

Name of the Authorized Signatory:

Designation:

**Annexure- 06****Format for Pre-Bid Query**

Queries:

Sl.No.	Page#	Point/Section#	Query	APDCL's Response (bidder should not fill in this column)
1				
2				
3				
4				
5				
6				
7				
8				
9				

(Signature of the Bidder, with Official Seal)

Name of the Authorized Signatory:

Designation:

GL Code Range	Ledger Category	GL Code Range	Ledger Category
11110005–11110025	Asset	19220034	Asset
11210005	Asset	19310001–19310007	Asset
11220005–11220015	Asset	19320001–19320007	Asset
11320025–11320035	Asset	19330001–19330003	Asset
11330025–11330075	Asset	19340001–19340005	Asset
11420005–11420015	Asset	19350001–19350003	Asset
11510015	Asset	19360001–19360004	Asset
11620005–11620025	Asset	19370001–19370056	Asset
11710015	Asset	19380001–19380015	Asset
12720005–12720015	Asset	19380045	Asset
13110005	Asset	19390001–19390003	Asset
13110025	Asset	19510004–19510005	Asset
13120015–13120025	Asset	19520030–19520083	Asset
13120045	Asset	19520100–19520203	Asset
13130045–13130075	Asset	19520220–19520230	Asset
13130095–13130115	Asset	19520250–19520262	Asset
13140005	Asset	19520280–19520292	Asset
13160015–13160025	Asset	19520322	Asset
13170015	Asset	19520340–19520382	Asset
13210005	Asset	19520420–19520422	Asset
13230045–13230055	Asset	19520442	Asset
13270015	Asset	19520480–19520512	Asset
13330045	Asset	19520540–19520542	Asset
13470015	Asset	19520570–19520572	Asset
13570015	Asset	19520610–19520613	Asset
13730001	Asset	19520640–19520642	Asset
14720005–14720025	Asset	19520660–19520892	Asset
16110003	Asset	19520920–19521082	Asset
16210001–16210002	Asset	19521100–19521182	Asset
16220001–16220002	Asset	19521210–19522112	Asset
17110001	Asset	19522130–19522162	Asset
17120001	Asset	19525000–19525010	Asset
17160001–17160003	Asset	19525030–19525130	Asset
18110001	Asset	19525150–19525180	Asset
18120001	Asset	19525200–19525241	Asset
18150101–18150111	Asset	19525260–19525270	Asset
18150201	Asset	19525290–19525310	Asset
18150301	Asset	19525330–19525380	Asset
18150401	Asset	19525400–19525480	Asset
18150501	Asset	19525500–19525570	Asset
18150801	Asset	19525590–19525790	Asset
18150901	Asset	19525810–19525811	Asset
19110003–19110006	Asset	19525830–19525890	Asset
19160001	Asset	19525920–19525980	Asset
19220001	Asset	19526000–19526040	Asset
19220019–19220021	Asset	19526060–19526150	Asset
		19526170–19526191	Asset

GL Code Range	Ledger Category	GL Code Range	Ledger Category
19526210–19526230	Asset	41610001–41610004	Expense
19526250–19526300	Asset	42110001–42110023	Expense
19526320	Asset	42210001–42210005	Expense
19526340–19526370	Asset	42220001	Expense
19526390–19526440	Asset	42230001	Expense
19526460–19526640	Asset	42240008	Expense
19526670–19526680	Asset	42250001–42250012	Expense
19526700–19526830	Asset	42260001	Expense
19526850–19527120	Asset	42270001	Expense
19527140–19527141	Asset	42310001–42310025	Expense
19527160–19527191	Asset	42320001–42320055	Expense
19527210–19527420	Asset	42330001–42330015	Expense
19527440–19527720	Asset	42340001–42340005	Expense
19527740	Asset	42350001–42350015	Expense
19527760–19527810	Asset	42360001	Expense
19527830–19528140	Asset	42410001–42410061	Expense
19528160–19528320	Asset	42420002–42420020	Expense
19528340–19528760	Asset	42510006	Expense
19528800–19529120	Asset	42510019	Expense
19529220–19529330	Asset	42710001–42710040	Expense
19529370–19529380	Asset	31110001–31110008	Income
19530001–19530006	Asset	31120001–31120007	Income
19620004–19620006	Asset	31130001–31130003	Income
19630001–19630018	Asset	31140001–31140008	Income
19640001–19640006	Asset	31150001–31150003	Income
19650001–19650018	Asset	31160001–31160004	Income
19660001	Asset	31170001–31170009	Income
19660015–19660031	Asset	31170022–31170055	Income
19720001–19720009	Asset	31180001–31180002	Income
19730002	Asset	31190001–31190010	Income
19740001–19740019	Asset	32120003–32120018	Income
19750001–19750002	Asset	32140001–32140007	Income
19760002–19760004	Asset	32150003–32150020	Income
19770002–19770012	Asset	32160007–32160008	Income
19780001–19780052	Asset	32170001–32170027	Income
19790005–19790006	Asset	32320005	Income
41110002–41110043	Expense	32500001	Income
41120001–41120010	Expense	32510001–32510008	Income
41210003–41210012	Expense	32520007–32520025	Income
41220002–41220015	Expense	21110001–21110002	Liability
41310001–41310034	Expense	21210002–21210022	Liability
41320001–41320018	Expense	21210084–21210098	Liability
41330001–41330008	Expense	21270001	Liability
41410001	Expense	21290001–21290017	Liability
41420002–41420003	Expense	22310002–22310005	Liability
41430001	Expense	22410005	Liability
41440005	Expense	22420003–22420005	Liability
41510001	Expense	22620002	Liability

<b>GL Code Range</b>	<b>Ledger Category</b>
22710003	Liability
23000001–23000006	Liability
23120003	Liability
23210005	Liability
23220015	Liability
23230005–23230019	Liability
23320035	Liability
23330015–23330035	Liability
23410003–23410007	Liability
23530001	Liability
23540005–23540007	Liability
23570006–23570107	Liability
23570121–23570153	Liability
23585046–23585052	Liability
23620015	Liability
23640001–23640041	Liability
23640057–23640065	Liability
23640078–23640091	Liability
23650001	Liability
23610001	Liability
42510013	Expense
42510014	Expense
42510015	Expense
42510016	Expense
42510017	Expense
42510018	Expense

# Internal Audit Report

## Annexure-08

### **Auditee Unit:**

Name of the Auditee Unit

### **Period of Coverage:**

From DD/MM/YYYY to DD/MM/YYYY

### **Prepared by:**

### **1. Introduction:**

This report presents the findings of the internal audit conducted at the aforementioned auditee unit. The audit was carried out in accordance with the Standards on Internal Audit issued by the Institute of Chartered Accountants of India (ICAI).

### **2. Scope of Audit:**

The scope of the audit included verification of financial transactions, internal controls, compliance with statutory requirements, review of accounting records, procurement processes, stores revenue management, and other operational areas as per the scope defined in the tender document.

### **3. Documents / Records and GL's Checked:**

List of documents/records and GL's verified during the audit:

### **4. Detailed Observations against General Ledger (GL) Codes:**

GL Code (for illustration purpose only)	Observation(for illustration purpose only)	Corrective action taken by office(for illustration purpose only)
GL – 19310001	High ageing of receivables, weak recovery mechanism.	Strengthened collection drive; provisions created for doubtful debts.
GL – 21210017	Instances of delayed reconciliation.	Monthly reconciliation introduced; pending balances cleared.
GL – 13120025	Delay in capitalization of completed works.	Capitalization entries passed; asset register updated.

### **5. Other significant observations and findings**

Other detailed observations which materially affect the financial statement across various functional areas with recommendations for efficiency and compliance improvements are as follows:

(i)purchases, (ii) stores/inventory, (iii)Bill payments, (iv) budgetary controls, (v)staff reimbursements including medical bills, TA Bills, etc. and expenses,(vi) bank reconciliation, (vii) R&M works, (viii) deposit work/turnkey service connections, (ix) asset creation and capitalization, (x) verification of provisions, (xi) manpower deployment and expenses , (xii) cost-effectiveness(xiii) any other matter

*For IRCA Units reporting in this section is also to be based on the areas provided in scope of work over and above*

## **6. Executive Summary and recommendations**

This section summarizes the key material issues identified during the audit, including financial implications, control weaknesses, and exceptions observed.

*(reporting under this section for the second phase should also include those observations which are not corrected /no action is taken by the office in the first phase)*

### **6 (A) Corrective actions taken by the office (to be reported in the second phase)**

For illustration purpose only

- Documentation: Missing vouchers traced and filed.
- Procurement: Post-facto purchase orders discontinued; authorization strengthened.
- Revenue: Billing discrepancies corrected; MF/power factor reconciled.
- Receivables: Ageing analysis prepared; doubtful debts provisioned.
- Internal Controls: Strengthened monitoring of TA bills, medical reimbursements, and staff benefits.

### **6(B). Summary of findings and recommendations: (to be reported in the second phase)**

This section shall provide a consolidation of materially significant findings /observations for the FY 2025-26, specifying the financial implications, reporting of material weaknesses in internal controls for FY 2025-26, and recommendations for efficiency and cost savings.

## **7. Reporting on Internal Financial Controls (IFC) (to be reported in the second phase)**

This section provides an assessment of the adequacy and operating effectiveness of the Internal Financial Controls over financial reporting.

## **8. Action Taken / Replies to Observations**

This section includes the responses and corrective actions taken by the auditee unit in response to the audit observations and recommendations, including previous year audit observations and unsettled paras.

## **9. Date and Place of Report**

Date: DD/MM/YYYY

Place:

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Internal Auditor

Membership No.: XXXXXXXXX

UDIN: XXXXXXXXXXXXXXXXX

## Appendix

List of recommended GL's to be checked invariably apart from those mentioned at Annexure-07.

<b>GL Code Range</b>
19760002–19760004
19790005–19790006
42110001–42110023
42510006
32120003–32120018
32160007–32160008
21210002–21210022
21210084–21210098
21290001–21290017
23000001–23000006
23230005–23230019
23410003–23410007
23570006–23570107
23570121–23570153
23585046–23585052
23640001–23640041
23640057–23640065
23640078–23640091
23650001
23610001
42510013
42510014
42510015
42510016
42510017
42510018