



# **ASSAM POWER DISTRIBUTION COMPANY LIMITED**

**(A Government of Assam Undertaking)**

**CIN: U40109AS2003SGC007242**

**Request for Proposal for Appointment of Internal Auditor in APDCL for the financial year 2024-25**

NIT No.: **CGM(Audit)/IA/APDCL/2023/04 Dated: 22.01.2025**

The details of the tender document are available on e-Procurement portal <https://assamtenders.gov.in>. The corrigendum / addendum to this tender, if any, shall also be uploaded on the above website.

## **Contact Details:**

Office of the Chief General Manager (Audit)  
4<sup>th</sup> floor, Bijulee Bhawan  
Paltan Bazar, Guwahati-781001, Assam  
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## Tender document for Appointment of Internal Auditor for FY 2024-25 at APDCL

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## **Section 1:**

### **Notice Inviting Tender for Appointment of Internal Auditor for FY 2024-25**

APDCL invites Tenders to appoint internal auditor to conduct the internal audit, as specified under Section 138 of the Companies Act,2013, for the financial year 2024-25 from auditors having qualification and experience commensurate with the size and requirement of APDCL.

All interested parties are requested to understand this tender document in detail to comply with APDCL's requirements including but not limited to the fees and time limits, selection criteria, evaluation methodology, scope of work, and technical standards. Seven (7) packages have been constituted for the office units to be audited, details of which are given at **Annexure-01** of the tender documents.

Interested auditing firms meeting the eligibility criteria as per tender document may submit their tenders for appointment through the e-Procurement portal <https://assamtenders.gov.in>, along with complete set in all respect in the office of the Chief General Manager (Audit), APDCL. The tenders are to be submitted as per the procedure of Two Bid System.

The Important information related to tender are as follows:

1	Tender Notice No.	<b>CGM(Audit)/IA/APDCL/2023/04 Dated: 22.01.2025</b>
2	Full Name of Work	<b>Appointment of Internal Auditor for FY 2024-25</b>
3	Tender processing fees	<b>Referred to Annexure-01</b>
4	Estimated Cost	
5	EMD/Bid Security	
6	Date and Time of Online Publication/Download of Tender	<b>22.01.2025 from 16:00 HRS</b>
7	Last date for sending pre-bid queries, if any:	May be sent to email ID.: <a href="mailto:CGM.AUDIT@apdcl.org">CGM.AUDIT@apdcl.org</a> <b>By 27.01.2025 (annexure 07)</b>
8	Pre-Bid meeting	At 13.00 Hrs of 03.02.2025 Venue: O/o the CGM-Audit, APDCL 4 <sup>th</sup> Floor, Bijulee Bhawan, Guwahati-01
9	Bid Submission Start Date and Time	<b>07.02.2025 from 16:00 HRS</b>
10	Bid Submission closing date & time	<b>17.02.2025 from 13:00 HRS</b>
11	Opening of Technical Bid	<b>19.02.2025 from 13:00 HRS</b>
12	Opening of Financial Bid	The 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	10% of the Contact value to be paid in favour of the CGM(F&A), APDCL

For other details, please refer to the tender document.

**Note:** All downloaded documents have to be signed with stamp.

**-Sd-**

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

## **Section 2: Preface**

Assam Power Distribution Company Limited (an ISO 27001:2022 certified Company), is a public limited company wholly owned by the Government of Assam, registered under the Companies Act,1956. APDCL is engaged in electricity distribution, trading of power in the State of Assam or outside in accordance with the provisions of the applicable Laws and all activities ancillary or appurtenant thereto. It has also the mandate to develop, maintain and the power distribution system in the state of Assam.

APDCL is a deemed licensee under the provisions laid down in Section 14, Proviso 5, read with Section 131(2) of the Electricity Act,2003. The Registered Office of the Company is situated at Bijulee Bhawan, Paltan Bazar, Guwahati, Kamrup Metro, Assam-781001. APDCL's distribution network is divided in 3 Regions, 8 Zones, 19 Electrical Circles, 45 Electrical Divisions, 17 Industrial Revenue Collection Areas (IRCAs),154 Sub-divisions catering supply of electricity to consumers across the State of Assam.

operate

APDCL invites tenders through e-Procurement portal through two bids system i.e. Part-I (Technical Bid) and Part-II (Financial Bid) to appoint *Audit Firm* to conduct the internal audit of the functions and activities of APDCL, as specified under Section 138 of the Companies Act,2013, for the financial year 2024-25 from auditors having qualification and experience commensurate with the size and requirement of APDCL.

*Note: The term 'Audit Firm' shall have the meaning as specified in Section 138 of the Companies Act, 2013.*

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

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

For appointment of Internal Auditor in compliance with the Companies Act, 2013, the Audit firms fulfilling all the following pre-requisite conditions and eligibility criteria only shall be eligible for evaluation of the technical bid.

The interested Audit firms are advised to read and understand the pre-requisite conditions mentioned herewith before submitting their tender. The pre-requisite conditions (all the conditions) to be fulfilled by Audit Firms for participation in selection process are as under-

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

The internal auditor must be a **Chartered Accountant (CA)/Cost Accountant (CMA)**, or a firm of CAs/CMAs, registered with the **Institute of Chartered Accountants of India (ICAI)/Institute of Cost and Work Accountant of India (ICWAI) for a minimum of 10 years as on 31<sup>st</sup> March'2024**. It is essential that the auditor possesses significant knowledge of both accounting standards and internal auditing practices.

### 3.1.2 Independence:

The internal auditor must be independent, and must not have any direct or indirect financial interest in APDCL, ensuring there are no conflicts of interest. The Internal Auditor should be free from any disqualification under the guidelines and Code of Conduct issued by ICAI/ICWAI, as well as under the provisions of the Companies Act, 2013.

### 3.1.3 Experience:

The Audit firm or professional should have **experience in (Internal Audit/Statutory Audit) auditing** particularly in the electricity distribution utilities sector or other public utility enterprises.

### 3.1.4. Compliance with Internal Audit Standards:

The Audit firm or professional should comply with the **Standards on Internal Audit (SIAs)** as issued by ICAI. The internal auditor must ensure adherence to these standards, ensuring that the audit process aligns with professional practices, including independence, scope and methodology

### 3.1.5. Firm Capacity:

The firm must have sufficient capacity to handle the scale of internal audit required by a large public utility such as APDCL. This includes having a structured audit team with the necessary technical expertise, IT proficiency (SAP-ERP) and familiarity with large-scale projects and operations. The firm is required to entrust qualified personnel with the responsibility for the quality in internal audit to ensure that the quality assurance framework is embedded in accordance with the Standard on Internal Audit 7 (SIA 7).

### 3.1.5. Legal and Statutory Knowledge:

Knowledge of the **Companies Act, 2013**, relevant statutory provisions, tax regulations, and sector-specific guidelines like those issued by the **Central Electricity Regulatory Commission (CERC)** and **State Electricity Regulatory Commissions (SERC)** is required.

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

Sl. No.	Eligibility Criteria	Documents to be Submitted	Marks Allocation
1	Experience in Internal /Statutory Audit of Public Sector Company in the last 5 financial years, i.e. from FY 2019-20. I) Power Distribution Company – One Discom 10 marks and 2 or more Discoms -15 Marks. (Maximum 15 marks.) II) Generation or Transmission Company – 5 Marks Per Company – Maximum 10 marks III) Other PSU – (excluding Banks, NBFC's, Insurance Companies, Trust, Board)-Per PSU 5 marks,	Work Order/LOA/ Appointment letter/ Engagement letter and Audit acceptance letter.	40 marks

	maximum 15 marks <i>Multiple assignment in the same PSU for more than 1 year will be considered as 1 assignment.</i>		
2	Audit firm turnover in each of the last 3 financial years i.e. FY 2021-22 onwards from professional receipts. Annual professional receipts of  A) Rs.40 lakh– Rs.100 lakhs - 10 marks B) Above Rs.100lakhs- 20 marks	Copy of Audited Balance Sheet and Profit & Loss A/c along with Income Tax Return for the F.Y-2021-22, 2022-23 & 2023-24.	20 marks
3	Establishment:  I) For Head Office in Assam – 10 Marks II) For every Branch office in Assam- a) 1 branch office – 3 marks b) More than 1 branch office – 5 marks. (subject to a maximum of 5 marks)  (If Head Office is situated in Assam, no separate mark in II) will be allotted.)	Firm Registration Certificate & Firm Card.	15 Marks
4	Full time Chartered Accountant/Cost Accountant employee associated with the firm for a minimum period of 1 year as on 31 <sup>st</sup> March, 2024.  i) 2 full-time employee (CA/CMA) - 5 marks. ii) For every additional full-time employee (CA/CMA) - 2 marks each. (subject to a maximum of 10 marks)	Certificate of Practice (COP) along with know your member form/ member card of the employee.	15 marks
5	Peer Review Certificate	Certified Copy of valid Peer Review certification dated upto 31 <sup>st</sup> March, 2024.	10 marks

Total Technical Score ( $T_p$ )

100 marks

### 3.3 Documents to be submitted for eligibility evaluation:

Bidders fulfilling the eligibility criteria shall be shortlisted based on the following documents and information:

- 3.3.1 Self-declaration for confirming and having met with the pre-requisite criteria (Format in Annexure-03).

- 3.3.2 Tender Document Acceptance and declaration that no previous transgressions occurred with any other Company or any other Public Section Enterprise in India.
- 3.3.3 Certificate for Complying with the Code of Conduct and Professional Ethics issued by the ICAI/ICMAI and for any other disqualifications under the Companies Act,2013, Income Tax Act,1961.
- 3.3.4 The following are some of the important aspects, for which a bid shall be declared non-responsive during the evaluation and will be rejected:
  - a) EMD deposit proof/ Exemption Certificate not submitted
  - b) Covering letter not provided (Annexure-2)
  - c) Each page of tender documents is not sealed and signed.
  - d) Price bid (to be filled on the Procurement portal in the format specified therein)
  - e) Incomplete information
  - f) Lack of required documents

### 3.4 Technical Bid Evaluation

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

### 3.5 Selection Process

- 3.5.1 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 weight age for financial Bid is set at 30%.

- 3.5.2 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.

#### 3.5.3 Technical Score:

**The formula for determining the Technical Score (T<sub>t</sub>) is as below:**

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

Where, T<sub>p</sub> is the absolute technical score obtained by the bidder as per the QCBS scoring methodology;

T<sub>max</sub> is the highest absolute technical score obtained by a bidder.

#### 3.5.4 Financial Score:

**The formula for determining the financial Score (F<sub>p</sub>) is as below:**

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

**Where, F<sub>m</sub>: Price of L-1bidder & 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<sub>t</sub>) is 70% and to the Financial Proposal (F<sub>p</sub>) is 30%**

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

- 3.5.5 **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.**

- 3.5.6 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.

- 3.5.7 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.
- 3.5.8 **In any case, price variation will be limited to the range of ±10% (ten percent) of the estimated package value only. Price bid of any bidder quoting beyond that range will automatically be rejected. Subsequently, the next lowest bid with the financial offer within the stipulated permissible limit shall be considered as the L-1 bid in the financial evaluation.**
- 3.5.9 **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 for multiple contract to a bidder.**

## **Section 4: Scope of Work**

To ensure the comprehensive coverage of revenue leakages, over-expenditure, and non-compliance of laws and regulations for an Electricity Distribution Company, the internal audit should comply with the following (**illustrative but not exhaustive**) and will include tests and controls, as the auditors feel necessary under the circumstances covering entire business activities and offices of the company.

- i) **Standards on Internal Audit (SIAs)** namely
- a) **SIA 7** Quality Assurance in Internal Audit- The internal quality reviews should be undertaken on an ongoing basis by the qualified professional entrusted with the responsibility for the quality in internal audit.
  - b) **SIA 130** Risk Management
  - c) **SIA 150** Compliance with Laws and Regulations
  - d) **SIA 210** Managing the Internal Audit Function
  - e) **SIA 220** Conducting Overall Internal Audit Planning
  - f) **SIA 310** Planning the Internal Audit Assignment
  - g) **SIA 350** Review and Supervision of Audit Assessments
  - h) **SIA 360** Communication with Management
  - i) **SIA 370** Reporting Results
  - j) **SIA 390** Monitoring and Reporting of Prior Audit issues
- ii) Ensure adherence to the **Electricity Act, 2003**.
- iii) Review compliance with **Assam Electricity Regulatory Commission** orders, regulations, regulatory filings.
- iv) Check adherence to provisions of the **Companies Act, 2013**.
- v) Ensuring adherence in presentation of the Financial Statement in accordance with the applicable Ind AS including disclosures of transactions.
- vi) Ensure that required procedures have been complied with in accordance with CARO 2020, reports of Statutory Audit, Income Tax Audit and Supplementary Audit of Accountant General (AG).

Below is a breakdown of the scope based on the operations of different offices within the APDCL (**this is an illustrative but not exhaustive list**).

### **4.1 Sub-Divisional Offices/IRCA:**



This office deals directly with electricity consumers and is largely responsible for electricity connection management, energy billing, revenue collection, metering management and ensuring compliance with the **Electricity Act, 2003**. The internal audit in this area would focus on:

- 4.1.1 Revenue Collection:** Audit of customer billing processes, adherence to tariffs, verification of billing records, and reconciling customer payments. Reconciliation and verification of component wise revenue billed to consumer, assessment/penalty bill for malpractices (as detected by T&C wing of APDCL), monthly adjustments, estimate billing, etc. as per SAP-ERP and billing software (ARMS), reconciliation of category wise revenue billed and corrected/rectification ( Surcharge, Electricity Duty, Late payment surcharge, incentive/subsidy, advance from customer, net revenue), verification of MF (multiplying factor)/ verification of power factor used for different category of consumers, security deposit. Verification of revenue collected thereof from billing software/dump with cashbooks and bank statement. Reviewing the meter abnormalities, billing inaccuracies, adequacy and completeness of billing, meter reading book etc.
- 4.1.2 Compliance with Regulatory Guidelines:** Ensuring compliance with Assam Electricity Regulatory Commission's tariff orders, consumer service standards, and regulatory submissions, order / Judgment of Hon'ble Appellate Tribunal of Electricity in the matter of Petitions / Appeals filed by DISCOM.
- 4.1.3 Energy Accounting:** Verification of energy sales, assessing energy losses, both technical and commercial, and auditing theft detection efforts. Verification of Energy input at various exchange points at transmission distribution periphery and Inter-DISCOM exchange.
- 4.1.4 Revenue Recognition:** Ensuring proper revenue recognition as per the Indian Accounting Standards (Ind AS) and reviewing reconciliation of revenue collection with energy supplied. Reconciliation of Debtors and Computation of Collection Efficiency
- 4.1.5 Dispute Management:** Verifying processes for handling customer disputes related to billing, payments, and service interruptions.
- 4.1.6 Risk Management:** Identifying risks related to revenue leakages, billing inefficiencies, and system losses. Conduct risk assessments for potential fraud, errors, and operational inefficiencies
- 4.1.7** Using data analytics for improving audit efficiency and identifying irregularities. Detailed scope of work is attached at Annexure-06

## **4.2 Division Offices and Circle Offices:**

The Division Office oversees the sub-divisional operations and is also involved in operation and maintenance, store management, in project-related activities, safety and loss prevention. Its key roles include verification of invoices, posting of journal entries in SAP-ERP relating to sub-divisional offices, project execution, processing of various payments including salaries and expenses relating to the operation and maintenance activities carried out by the sub-divisions, finance and accounts, HR management, etc.

The Circle Office oversees and monitors the activities of the Sub-divisional and Division offices. Its key roles include operation and management, store management, safety and loss prevention, verification of invoices, recording of all transactions in SAP-ERP (Finance and Accounts HR management), project execution, processing of various payments etc. The scope of audit would include:

- 4.2.1 Procurement Audits:** Reviewing tendering processes, contract management, and verification of **purchase orders (PO)** for materials and services. Ensuring compliance with vendor selection processes and adherence to **Authority Matrix**.
- 4.2.2 Invoice Processing:** Ensuring proper invoice verification through three-way matching of PO, Goods Receipt Note (GRN), and invoices. Auditing for duplicate or incorrect invoices and verifying emergency purchases.
- 4.2.3 Capital Projects and Fixed Assets:** Verifying project completion certificates, ensuring proper accounting of assets, and ensuring that all capital expenditures are appropriately authorized and tracked. Physical and financial evaluation of the capital work in progress
- 4.2.4 Project Monitoring:** Variance study of actual costs vis-à-vis sanctioned estimates, ensuring milestones are met and financial outlays are properly justified and approved, Scrutinize present status of work that is still to be executed, with respect to the contract for any changes in Bill of Quantities having material impact on the project has acceptance of the competent authority. Where extension of completion date of the contracts is required, the delay should be well justified, mention the reason of delay and whether approved by competent authority.
- 4.2.5 Payment to Contractors:** Auditing the timely and accurate release of payments, including labor cess, forest royalty and Performance Bank Guarantees (PBG), ensuring deductions for retention and verifying defect liability.
- 4.2.6 Compliance with Regulatory Approvals:** Ensuring that all project-related activities comply with necessary statutory clearances and regulatory requirements under the **Electricity Act, 2003**.
- 4.2.7 Revenue Recognition:** Ensuring proper revenue recognition as per the **Indian Accounting Standards (Ind AS)** and reviewing reconciliation of revenue collection with the invoices raised/ services provided.
- 4.2.8 Financial Controls:** Auditing of financial statements, ensuring the accuracy of accounts, compliance with **Ind AS**, and reconciliation of major accounts, including **General Ledger (GL)** and bank statements. 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.
- 4.2.9 Deposit work related issues:** To reconcile the amount received against Deposit work and tax invoice issued to consumer and to verify the difference of provisional estimates with final estimates and action taken thereof.
- 4.2.10 Inventory /Store Management:** Verification of the store material and reconciliation with the SAP-ERP data.
- 4.2.11 Regulatory Compliance:** Ensuring compliance with sector-specific regulations under **Assam Electricity Regulatory Commission** and other bodies, including Order / Judgment of Hon'ble Appellate Tribunal of Electricity in the matter of Petitions / Appeals filed by APDCL. Verifying the adequacy of statutory submissions and reports, including those related to taxes, tariffs and service quality.
- 4.2.12 HR and Payroll Audits:** Verifying payroll management, adherence to labor laws, and auditing other employee-related payments. Random checks a few individual files and Service Book. Verifying the records with special attention to LTC, Leave & Medical rules, Final Settlement, Travelling allowances, Staff Loans/Advances

### **4.3 Head quarter offices**

The Head Office manages corporate-level functions, including financial oversight, regulatory compliance, project operations, and policy implementation. The Head Office encompasses

Finance and Accounts, Commercial, Human Resource and Administration, Project Planning and Development, Non-renewal Energy, Rural Electrification, Procurement, Information Technology and ERP, Distribution functions. The audit scope here is activity based and would include:

- 4.3.1 Corporate Governance:** Ensuring compliance with the Companies Act, 2013, regarding internal controls, risk management, and corporate reporting. Consideration of industry-specific regulations and risks impacting financial reporting. Management's compliance/action on comments of the Statutory Auditors in their Audit report and of supplementary audit observation by AG.
- 4.3.2 Financial Controls:** Auditing of financial statements, ensuring the accuracy of accounts, compliance with Ind AS, examination of key financial processes, such as revenue recognition, expenditure management and reconciliation of major accounts, including General Ledger (GL) and bank statements. Verification of Segmental Reporting in respect of the distribution business and other businesses and disclosure of the same in the report. 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.
- 4.3.3 Regulatory Compliance:** Ensuring compliance with sector-specific regulations under AERC and other bodies. Verifying the adequacy of statutory submissions and reports, including those related to tariffs and service quality. Reconciliation of Net-worth as per Regulatory provisions and as per financial statement.
- 4.3.4 Audit of Internal Controls and Internal Financial Control (IFC):** Reviewing internal controls for various departments. Review of the adequacy of Internal Financial Control system (IFC) in place and the operating efficiency of such controls in APDCL and submit their report.
- 4.3.5 HR and Payroll Audits:** Verifying payroll management, adherence to labor laws, and auditing other employee-related payments. Random checks a few individual files and Service Book. Verifying the records with special attention to LTC, Leave & Medical rules, Final Settlement, Travelling allowances, Staff Loans/Advances
- 4.3.6 Asset Management:** Review large capital expenditures for compliance with approval protocols, including tenders and contracts. Verifying the accuracy of the Fixed Asset Register, ensuring that all assets are properly accounted for according to Ind AS, and reconciled.
- 4.3.7 Procurement and Payment Management:** Reconciliation of power purchase quantum, cost through long term, short term and tender based arrangements/ contracts. Reconciliation of transmission charges, reconciliation of renewable purchase obligation vis-à-vis actual renewable power with cost and quantum of Renewable Energy Certificates, verification of short-term power purchase, verification of expenditures are within the budgetary provision, and reporting the deviation, reviewing the tendering processes, vendor selection, contracts, payment process and verification of purchase orders (PO) for materials and services. Ensuring compliance to proper authorization for vendor selection processes, payment process and adherence to Authority Matrix, goods receipts, and vendor invoices to prevent overpayments.
- 4.3.8 Information Technology:** Assessment of IT controls supporting financial reporting systems (billing software, application, etc.) and data integrity. Verifying 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.
- 4.3.9 Fund Management:** Means of Financing for Capitalization, Working capital & Accumulated Revenue Gap through: (a) Equity (b) Debt (c) Consumer Contribution (d) Grant etc. Verification of Inter Corporate Loan, if any with reference to Board's Approval and analysing

the merits of the interest rate with reference to the weighted average interest rate of the lending company as well as the borrowing company

## **Section 5: Periodicity and Timelines of Audit**

- 5.1** The Audit firms will be required to conduct the internal audit of the financial year 2024-25.
- 5.2** The audit firm shall have to submit the final comprehensive report on the whole working of the offices/units covering all aspects in accordance with the Standards of Internal Audit
- 5.3** Apart from this the audit firm shall also have to submit the comment/report on the directions of the Audit Committee which shall be communicated by office of the CGM Audio, if required.
- 5.4** The Audit Firm may engage more than one team for conducting audit as per their convenience. However, One Audit team cannot be split in different units/offices at the same point of time/day.
- 5.5** Compliance by the office/units done based on the rough note/draft audit note issued by the audit firm, should be incorporated in their Audit Report. Also, the POSs with relevant replies should be incorporated in their Audit Report.
- 5.6** Timelines of Audit:

Sl No.	Period of Audit	Audit to be completed by	Audit Report to be submitted by
1.	Comprehensive Audit Report for the financial year 2024-25(01.04.2024 to 31.03.2025)	<b>16.05.2025</b>	Final report including reporting on IFC, to be submitted by 31 <sup>st</sup> May,2025.

Category of Units/Offices	Name of units/Offices	Minimum No. of working days in every stage
A	Subdivisional Offices, IRCA	4
B	Divison Offices	4
C	Circle Offices	4
D	Head quarter offices	5

## **Section 6 : Duties of Auditor**

- 6.1** The Auditor will be required to carry out internal audit of each office unit assigned to the Audit Firm and submit the internal audit report to the officer-in-charge of the office unit with a copy to CGM (Audit) and a scanned copy of the same shall also have to be e-mailed to [CGMAUDIT@apdcl.org](mailto:CGMAUDIT@apdcl.org)
- 6.2** The auditor will be required to deploy resources having adequate skill sets in SAP environment.
- 6.3** The Auditor will be required to submit an audit schedule / plan within 7 days before the start of audit of each office stating the major areas which would be covered during the audit at all APDCL Units and Head Office.
- 6.4** Each audit assignment shall be constituted with a team comprising of minimum three members -one Audit Team Leader & two Team Members (Audit Assistants/employee) for

each unit on continuous basis from commencement of audit till submission of report, after a thorough evaluation of the requirements, scope of work, terms of reference ensuring that the size of the audit team is commensurate with the volume of work involved in the auditee unit/office. It should be ensured that the audit team is led at all times by a Chartered Accountant/Cost Accountant and a person with technical qualification be included in the team when such need arises for conducting any specific audit area.

- 6.5** The audit team will conduct audit during APDCL office hours only.
- 6.6** The formation of the team shall have to be confirmed by the Partner well in advance of the particular assignment and the corresponding credentials / curriculum vitae to be sent to the office of the CGM(Audit) before issuance of work order / Purchase Order.
- 6.7** The members of the core team cannot be changed / replaced without prior consent of the office of the CGM(Audit).
- 6.8** An authorization or identity proof duly issued by authorized signatory of the firm engaged for conducting Internal Audit is to be provided in case of Team Leader as well as Team Members at the time of audit.
- 6.9** It will be the duty of the internal auditor to obtain / follow up the corrections / rectifications / action taken for each objection and incorporate the same in the comprehensive Audit Report.
- 6.10** 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 for the financial year 2024-25 in the Audit Committee meetings. No separate boarding & lodging will be paid for attending such meetings during the year.
- 6.11** For all matter, the Audit Firm will co-ordinate with office of the CGM(Audit), APDCL and his team at Bijulee Bhawan, Guwahati-781001, Assam.
- 6.12** The Audit Firm will report any lacuna/weakness noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work or unnecessary data noticed will be highlighted and reported. Internal Auditors are encouraged to suggest solutions for system improvement and to rectify the errors or deficiencies and not merely confine to making observations but ensure compliance of the audit observations at the office itself in their presence. Irregularities of serious nature noticed during audit are to be reported to the CGM(Audit), APDCL through a special report confidentially.
- 6.13** The Audit firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at latter stage, to settle the audit qualifications in the Audit report of this assignment. No para of the Internal Audit Report can be taken as closed unless satisfactorily resolved. Outstanding paras will be carried forward to the next report and need to be properly addressed in their Internal Auditor's Report.

## Section 7: Reporting

On completion of the Audit of the respective Unit/office, the following steps should be followed before finalization of the report and the Quality Review Auditor of the firm should meet and discuss the audit observations. The preliminary audit observations shall first be discussed with Officer in Charge of the unit pursuant to which only the audit observations are to be prepared. The salient observations of the respective audit should be discussed with the Unit/Office-in-charge so that timely corrective action may be taken and based on the outcome a draft composite Audit Report covering for the Audit Units within the scope shall be compiled/ prepared, including additional information, if any, that may be provided/obtained during such discussions and rectifications carried

out on the instance of audit. The report should also contain specific suggestions for improvements, if any.

- 7.1 Compliance (follow-up and Action Taken Report) Report:** This part shall cover the comments of the Auditors on the adequacy of the compliance and action taken for rectification of errors/ discrepancies pointed out by previous auditor pertaining to earlier periods. It may be ensured that the compliance report on audit observations pointed out in reports relating to earlier audits (Internal Audit, Statutory Audit, Supplementary Audit and Performance Audit) is made and corrective actions taken on those points are furnished in the Audit Report.
- 7.2 Detailed Internal Audit Report (Current period) including report on IFC:** This part shall contain all such significant discrepancies observed during the current audit and observations in which, the auditor feels immediate attention of management specifying the financial implications. In this part the Auditor shall bring the important areas requiring improvement and their recommendation. Also to indicate the improvements made by the company based on the audit observations. Further to report any deviations / observations from policies, systems and procedures of the Company including report on IFC.
- 7.3 Management Summary and suggestions**

It will be the duty of the internal auditor to obtain / follow up the corrections /rectifications / action taken for each objection and incorporate the same in consolidation management summary to be presented in the Audit Committee.

Audit firms' report should be an elaborate one containing the details of their observations on various points during the course of their Audit. The Firms should abstain from submitting report in checklist type format (containing words and phrases like checked, found ok, tick mark etc).

## **Section 8 : Payment Schedule**

**The payment shall be made as follow**

- 8.1** No advance payment will be made.
- 8.2** The bills/invoices in triplicate should be submitted to the office of the CGM(Audit,APDCL after submission of Audit report
- 8.3** No payment will be made, if Performance Bank Guarantee (PBG) is not submitted
- 8.4** No TA/DA shall be admissible for the Audit Firm for any journey in connection with the assignment.
- 8.5** All payments should be claimed by the Audit Firm from APDCL on being due, and would be accepted for payment by Competent Authority of APDCL based on the satisfactory progress and quality of the work.
- 8.6** In case of any firm fails to commence the stipulated audit within 7 days from the date of acceptance letter, APDCL shall have right to terminate the contract awarded to the concerned firm by giving a notice of termination with forfeiture of Performance Bank Guarantee amount.
- 8.7** Delay in submission of Report: A penalty of 1% per week or Part thereof including taxes shall be imposed over and above the other penalties for delay in submission of Audit Report. Beyond 30 days of delay, APDCL reserves the right to cancel the assignment, forfeit the

Security Deposit/ PBG and get the work completed from alternate sources at the risk and cost of the defaulting Audit firm.

**8.8** The payment of fee to the Audit Firm shall be processed by APDCL after the deduction of applicable tax at source.

**8.9** The payment to the Audit Firm under the contract shall be released as per the following term:

100% payment	After submission of Audit Report along with a summary Audit Report, being duly accepted by Audit Committee of APDCL.
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## **Section 9 : Terms and Conditions**

**9.1** Any form of canvassing / lobbying / influence, etc. by the bidder / participant will result in disqualification of such bidder. Any evidence of unfair trade practices, cartelization etc, as defined in various statutes, will automatically disqualify the bidder / participant. Occurrence of such evidence shall be viewed seriously by APDCL and penal measure, as deemed fit, including barring from present & future bidding process, would be imposed upon the relevant bidder / participant.

**9.2** The bidder is expected to examine and conform to all instructions, forms, terms and specifications in this tender document before submission of the bid. Failure to furnish and / or not complying terms and specifications in the bidding document will be treated as Non-responsive and may result in rejection of the tender without seeking any clarification.

**9.3** It shall be the sole responsibility of the bidder to determine and satisfy themselves by such means as they consider necessary or desirable for all matters pertaining to this tender document including, in particular, all factors that may affect the cost, duration and execution of the work.

**9.4** Where the appointed Audit Firm does not complete the Internal Audit work or does not complete the Internal Audit within the prescribed time limit, the competent authority of APDCL may assign the work to other Audit firms and the name of that particular firm will be blacklisted.

**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 noticed/found in units/offices for which Internal Audit work has already been conducted by the Audit Firm, the said Firm shall also be ousted from any kind of work and or shall be blacklisted from APDCL.

**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, otherwise it will be deemed that the bidder is not interested and the work will be allotted to another firm and the EMD shall be forfeited.

**9.8** APDCL reserves the right to cancel the tender during its processing without showing any reason whatsoever.

**9.9** Decision of APDCL on all matters will be final & binding on the bidders.

**9.10** APDCL reserves the right to terminate the work allotted either in part or whole due to reasons of non-compliance of stipulated activities of this internal audit assignment or any other reason felt appropriate by the management of APDCL. In such an event, APDCL will give 15 (fifteen) days' notice period in writing to the audit firm of its decision to do so.

**9.11** The Audit Firm shall have an obligation to work objectively and diligently while performing its duties.

**9.12** 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** 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.
- 9.14** Audit firm to whom work is awarded is not allowed to sub contract the work to any other parties either in part or full.
- 9.15** Joint Venture and consortium are not allowed for this assignment.
- 9.16** 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.
- 9.17** 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
- 9.18** 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. **A certificate towards maintaining confidentiality is to be provided by the Audit Firm at the time of acceptance of Audit Assignment.**
- 9.19** The Audit firm shall hand over the entire records / working papers related to the assignment to APDCL before the expiry of the contract and shall not utilize or publish or disclose or part with any statistics, data or information collected for the purpose of assignment, in any form, without written consent of APDCL.

## **Section 10 : Force Majure**

- 10.1** In the event of either party to the engagement under this RFP being rendered unable by Force Majure to perform any obligation required to be performed by them, the relative obligation of the party affected by such Force Majure shall be suspended for the period during which such cause lasts.
- 10.2** The term 'Force Majure' as employed herein shall mean acts of God, War, Civil Riots, Fire directly affecting the performance of the engagement, Flood and Acts & Regulations of respective government of the party to the engagement.
- 10.3** Upon the occurrence of such cause and upon its termination, the party alleging that it has been rendered unable as aforesaid thereby, shall notify the other party in writing, the beginning of the cause amounting to Force Majure as also the ending of the said clause by giving the notice to the other party within 72 hours of the ending of the said cause respectively. If deliveries are suspended by Force Majure conditions lasting for more than 2( Two) months, the Company shall have the option of cancelling the engagement in whole or part at his discretion without any liability at his part. Time for performance of the relative obligation suspended by Force Majure shall then stand extended by the period for which such cause lasts.

## **Section 11 : Instruction to Bidders**

- 11.1** The bids must be submitted through online mode only. Each paper of the soft copy of the bid including the tender document should be signed affixing seal by the bidder while submitting



the bid. All bidder-generated documents should be on Official Letter Head of the Bidder. All documents must be submitted as per the sequence and name as mentioned in the tender documents in separate folders along with the following:

- (a) Cover letter (Annexure-02)
- (b) Information sheet and declaration (Annexure- 03)
- I Tender Acceptance declaration (Annexure-05)

- 11.2** The Bidder shall authorize one person as Authorized Signatory through latest Power of Attorney duly notarized by the Notary Public on a non-judicial stamp paper of Rs. 100/- indicating that the person signing the bid has the authority to sign the bid/ enter the contract with APDCL and that the bid/ contract is binding upon the Bidder during the full period of its validity, shall be submitted. In the event of any change in the Authorized Signatory during any stages of the bid process, the Bidder shall furnish the fresh Power of Attorney indicating the new Authorized Signatory for the purpose of the assignment.
- 11.3** Anomalies if any found during evaluation, the documents uploaded on the e-Procurement portal only will be considered.
- 11.4** The bidder is requested to ensure that all the documents asked for are submitted and are clear, legible & duly signed (i.e. self-attested).
- 11.5** Bidding documents shall at all times remain the exclusive property of the APDCL.
- 11.6** The bid document can be either downloaded from the APDCL's website or Assam e-procurement portal.
- 11.7** In case, any information/clarification is required in respect of Bid, the authorized representatives of the prospective bidder may forward their queries to the O/o the CGM(Audit), APDCL through email [CGMAUDIT@apdcl.org](mailto:CGMAUDIT@apdcl.org) before the scheduled date and time of pre-bid meeting.
- 11.8** The intending bidders shall be required to submit the Tender Processing fees as well as EMD as per **Annexure-1** in the "Assam Tenders" portal at the time of submission of their electronic bids. Only the online mode of payment shall be considered for receipt of Tender Processing fees and EMD. Any other mode of submission shall be outrightly rejected.
- 11.9** The Micro & Small Enterprises (MSEs) of Assam with UDYAM registration under the tendered category of services shall be exempted from payment of EMD and tender processing fees. In support of above the bidders shall be required to upload the requisite documents on the portal of Assam Tender, failing which their techno commercial bid shall not be considered for opening.
- 11.10** Only those Bidders who qualify in the Technical Bid shall be intimated for attending the opening of the Financial Bids through website / email.
- 11.11** APDCL shall not be responsible for any expense incurred by bidders in connection with the preparation and delivery of their bids, site visit, participating in the discussion and other expenses incurred during the bidding process.
- 11.12** The Bidder shall quote in Indian Rupees.
- 11.13** The Bidders are required to make themselves fully conversant with the Scope of assignment, Duties of Auditor, Terms and Conditions, etc. as may be applicable so that no ambiguity arises at a later date in respect to that.
- 11.14** APDCL has a right to verify / cross verification of authenticity of the documents with respect to original submitted against this tender.
- 11.15** Any inconsistency or ambiguity in the offers made by the bidders shall be interpreted to the maximum advantage of APDCL and disadvantage to the bidder. The Bidders shall have no right to question the interpretation and the same shall be binding on the Bidder.
- 11.16** 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.
- 11.17** 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. Such Corrigendum,

- revision/amendment if any will be communicated to all the prospective tenderers by uploading the same on the Company's website and on the Assam Tender portal.
- 11.18** Submission of forged / fake documents will also result in rejection of the bid.
- 11.19** **In case of tie (final score), the bidder securing the highest technical marks/score will be determined as the “Best responsive bid” for awarding the assignment. Moreover, in case of tie in Final Score and Technical Score, the bidder with highest experience as per clause 3.1.1 will be determined as the “Best responsive bid” for awarding the assignment.**
- 11.20** 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 certificate to APDCL with his signature duly attested by the authorised person of firm at the time pre-bid meeting and or opening of bid. In absence of such certificate, no representative shall be allowed to participate in tender opening and or pre-bid meeting.
- 11.21** Further, no modification in the bid shall be entertained /permitted after the submission of the bid. In case of any mismatch in the financial quote between quote in numbers and quote in words, quote in words shall prevail.
- 11.22** Failure to provide all information or conceal any information material to award of contract shall be at bidder's own risk and may result into rejection of their bid or contract, as the case may be.
- 11.23** The successful bidder shall furnish the following within 7 working days of on receipt of email of award of work from APDCL:
- a. *“Performance Bank Guarantee”* equal to 10% (Ten Percent) of the value of Contract. (Valid upto 12 months from the date of receipt of award of work) in favour of the CGM(F&A), APDCL from Nationalised Bank having Branch Office in Guwahati, Assam.
- b. *Unconditional acceptance of the award of work*
- 11.24** In case, the successful bidder fails to furnish the “Performance Bank Guarantee” of required value within stipulated time period, APDCL reserves the right to terminate the Contract and forfeit the EMD.
- 11.25** If any date mentioned above happens to be a holiday, then the next working day will be the relevant date.
- 11.26** APDCL may hold a kick off meeting with the selected audit firms to discuss the detailed work plan.
- 11.27** In the event of any question, dispute, or differences in respect of the contract and or interpretation of the terms and conditions or part of the terms and conditions of the contract, the parties may mutually settle the dispute amicably.
- 11.28** Except where otherwise provided for in the contract/agreement, all questions and disputes, claim, rights, matter or thing whatsoever in any way arising out of or relating to the contract thereof shall be referred to the “Dispute Resolution Committee” to be appointed by the CGM(Audit), APDCL before taking recourse for resolution of dispute through Arbitration.
- 11.29** This tender is subject to the jurisdiction of the local courts at Guwahati only. All disputes arising out of the tender process shall have the jurisdiction of the local courts at Guwahati only.
- 11.30** **Tenders received in the single-bid system i.e. having the technical bid as well as financial bid in the same folder shall be rejected.**
- 11.31** APDCL will not accept any claim other than professional fee / charges etc. specified in financial bid.
- 11.32** The Audit Firm shall be responsible for any damage to equipment, property and third-party liabilities caused by acts on their part. In the event of Force Majeure situations/events occurring within the contracted period, the delay in performing internal audit can be extended by APDCL on receipt of written request of Audit Firms.

## Disclaimer

APDCL reserves the right to withdraw this tender document without assigning any reason and without any liability to the Bidder or any other person or party. APDCL may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this tender document. APDCL shall not be responsible for any regulatory issue related to the licences, labour and services supplied by the bidder during the contract period. This tender document is not a recommendation, offer or invitation to enter a contract, agreement, or other arrangement in respect of the services. The purpose of this tender document is to provide interested parties with information that may be useful to them in preparation of their proposal. This tender document includes statements, which reflect various assumptions and assessments arrived at by APDCL in relation to the service. Such assumptions, assessments and statements do not purport to contain all the information that each bidder may require. This tender document may not be appropriate for all persons, and it is not feasible for APDCL to consider the technical capabilities, investment objectives, financial situation and particular needs of each party who reads or uses this tender document. The assumptions, assessments, statements, and information contained in this tender document may not be complete, accurate, adequate, or correct. Each bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements, and information contained in this tender document and obtain independent advice from appropriate sources. Information provided in this tender document to the bidder(s) is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. 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 make no representation or warranty and shall have no liability to any person including any bidder under any law, statute, rules or regulations, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this tender document or otherwise including the accuracy, adequacy, correctness, completeness or reliability of the tender document and any assessment, assumption, statement or information contained therein or deemed to form part of this tender document or arising in any way in this bid stage. APDCL or any of its employees, consultants or associates also accept no liability of any nature whether resulting from negligence or otherwise howsoever cause rising from reliance of any bidder upon the statements contained in this tender document. **The issue of this tender document does not imply that APDCL is bound to select a bidder for the service and APDCL reserves the right to reject all or any of the bidders or bids or discontinue or cancel the bidding process without assigning any reason whatsoever.**

## 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	Nagaon Electrical Circle	1 2 3 4 5 6 7 8 9 10 11 12 13 14	Nagaon EC Nagaon ED-I Nagaon ED-II Hojai ED Nagaon ESD I Nagaon ESD II Raha ESD Dhing ESD Kaliabor ESD Kathiatoli ESD Lanka ESD Hojai ESD IRCA, Nagaon T&C Division				
2	Kanch Electrical Circle	15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	Kanch EC Diphu ED Haflong ED Howraghat ED Diphu ESD-I Diphu ESD-II Lumding ESD Bokajan ESD Haflong ESD Umrangsu ESD Mahur ESD Maibong ESD Howraghat ESD Donkamokam ESD Hamren ESD Kheroni ESD IRCA, KANCH T& C Division	12,70,860.00	Pk-01	300.00	1,00,000
14	Sivasagar Electrical Circle	33 34 35 36 37 38 39	Sivasagar EC Sivasagar ED Sivasagar ESD I Moran ED Nazira ED Moran ESD Demow ESD				

		40	Nazira ESD	<b>11,64,660.00</b>	<b>PK-02</b>	<b>200.00</b>	<b>1,00,000</b>
		41	Amguri ESD				
		42	Charaideo ESD				
		43	Gaurisagar ESD				
		44	IRCA, Sivasagar				
		45	T&C Division, Sivsagar				
15	Jorhat Electrical Circle	46	Jorhat EC				
		47	Jorhat ED-I				
		48	Jorhat ED-II				
		49	Teok ED				
		50	Jorhat ESD-I				
		51	Jorhat ESD-III				
		52	Titabar ESD				
		53	Mariani ESD				
		54	Dergaon ESD				
		55	Teok ESD				
		56	CSD, Jorhat				
		57	T&C Division, Jorhat				
16	Golaghat Electrical Circle	58	Golaghat EC				
		59	Golaghat ED				
		60	Golaghat ESD-II				
		61	Bokakhat ESD				
		62	Kamargaon ESD				
		63	Sarupathar ESD				
7	Guwahati Electrical Circle-I	64	Guwahati EC-I				
		65	Guwahati ED (Central)				
		66	Guwahati ED (North)				
		67	Guwahati ED (South)				
		68	Guwahati ED (East)				
8	Guwahati Electrical Circle-II	69	Guwahati EC-II				
		70	Guwahati ED (West)				
		71	Mirza ED				
9	Rangia Electrical Circle	72	Rangia EC				
		73	Rangia ED				
		74	Nalbari ED				
		75	Rangia ESD I				
		76	Rangia ESD II				
		77	Chamata ESD				
		78	Baihata Chariali ESD				
		79	Tamulpur ESD				
		80	Nalbari ESD I				
		81	Nalbari ESD II				
		82	IRCA, Rangia				
		83	T&C Division, Rangia				
10	Morigaon Electrical	84	Morigaon EC				
		85	Morigaon ED				

	Circle	86 87 88 89 90	Jagiroad ED Morigaon ESD Jhargaon ESD Charaibahi ESD Lahorighat ESD				
3	Kokrajhar Electrical Circle	91 92 93 94 95 96 97 98 99 100 101 102 103 104 105	Kokrajhar EC Kokrajhar ED Dhubri ED Kokrajhar ESD Fakiragram ESD Gossaigaon ESD Basugaon ESD Chapar ESD Dhubri ESD Gauripur ESD Bilasipara ESD Golakganj ESD Agomoni ESD IRCA, Kokrajhar T& C Division	<b>10,17,160.00</b>	<b>PK-04</b>	<b>200.00</b>	<b>1,00,000</b>
4	Bongaigaon Electrical Circle	106 107 108 109 110 111 112 113 114 115 116 117	Bongaigaon EC Bongaigaon ED Goalpara ED CSD, Bongaigaon Abhayapuri ESD Bongaigaon ESD-II Goalpara ESD Dudhnoi ESD Dhupdhara ESD Mankachar ESD IRCA Bongaigaon T&C Division, Bongaigaon				
11	Cachar Electrical Circle	118 119 120 121 122 123 124 125 126 127 128 129	Cachar EC Silchar ED-I Silchar ED-II Silchar ESD-II Silchar ESD-III Sonai ESD Lakhipur ESD Kalain ESD Udharbond ESD IRCA Cachar CSD, Silchar T&C Division, Silchar	<b>10,11,260.00</b>	<b>PK-05</b>	<b>200.00</b>	<b>1,00,000</b>
12	Badarpur Electrical Circle	130 131 132	Badarpur EC Hailakandi ED Karimganj ED				

		133	Hailakandi ESD				
		134	Lala ESD				
		135	Ramkrishna Nagar ESD				
		136	Durlabhcherra ESD				
		137	Karimganj ESD				
		138	Lowairpora ESD				
		139	Nilam Bazar ESD				
		140	Badarpur ESD				
		141	Patharkandi ESD				
		142	IRCA Badarpur				
		143	T&C Division, Badarpur				
13	Head Office Units	144	CGM (COMM & EE)				
17	Dibrugarh Electrical Circle	145	Dibrugarh EC				
		146	Dibrugarh ED				
		147	Duliajan ED				
		148	Dibrugarh ESD-II				
		149	Dibrugarh ESD-III				
		150	Bardubi ESD				
		151	Namrup ESD				
		152	Tingkhong ESD				
		153	Naharkatia ESD				
		154	IRCA, Dibrugarh				
		155	T&C Division, Dibrugarh				
18	Tinsukia Electrical Circle	156	Tinsukia EC	<b>9,75,860.00</b>	<b>PK-06</b>	<b>200.00</b>	<b>20,000</b>
		157	Tinsukia ED				
		158	Digboi ED				
		159	Margherita ESD				
		160	Tinsukia ESD II				
		161	Tinsukia ESD III				
		162	Digboi ESD				
		163	Chapakhowa ESD				
		164	Doomdooma ESD				
		165	IRCA, Tinsukia				
		166	T&C Division, Tinsukia				
19	Head Office Units	167	NO-RDSS				
		168	CGM (PP & D)				
		169	CGM (IT)				
		170	CGM (F& A)				
5	North Lakhimpur Electrical Circle	171	North Lakhimpur EC				
		172	North Lakhimpur ED				
		173	Dhemaji ED				
		174	Silapathar ED				
		175	North Lakhimpur ESD				
		176	Chilapathar ESD				
		177	Jonai ESD				

		178	Bihpuria ESD	<b>9,40,460.00</b>	<b>Pk-07</b>	<b>200.00</b>	<b>20,000</b>
		179	Nawboicha ESD				
		180	Dhakuakhana ESD				
		181	Dhemaji ESD				
		182	Ghilamara ESD				
		183	IRCA, North Lakhimpur				
		184	T&C Division, North Lakhimpur				
6	Tezpur Electrical Circle	185	Tezpur EC				
		186	Tezpur ED				
		187	Dhekiajuli ED				
		188	Chariali ED				
		189	Tezpur ESD-II				
		190	Balipara ESD				
		191	Rangapara ESD				
		192	Dhekiajuli ESD-II				
		193	Sootea ESD				
		194	Chariali ESD				
		195	Jamuguri ESD				
		196	T&C Division, Tezpur				
20	Barpeta Electrical Circle	197	Barpeta EC	<b>9,28,660.00</b>	<b>PK-08</b>	<b>200.00</b>	<b>20,000</b>
		198	Barpeta ED				
		199	Pathsala ED				
		200	Barpeta ESD				
		201	Barpeta Road ESD				
		202	Sorbhog ESD				
		203	Sarthebari ESD				
		204	Pathsala ESD				
		205	Tihu ESD				
		206	Barama ESD				
		207	IRCA, Barpeta				
		208	T&C Division, Pathsala				
21	Mangaldai Electrical Circle	209	Mangaldai EC				
		210	Mangaldai ED				
		211	Udalguri ED				
		212	Mangaldai ESD				
		213	Sipajhar ESD				
		214	Tangla ESD				
		215	Mazbat ESD				
		216	Kalaigaon ESD				
		217	IRCA, Mangaldai				
		218	T&C Division, Mangaldai				
22	Head Office Units	219	CGM (HRA)				
		220	CGM (NRE)				
		221	CPM (PIU)				
		222	CGM (RE)				



**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 2024-25*

Being duly authorized to represent and act on behalf of \_\_\_\_\_ (Hereinafter 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>Page no. of scanned documents</b>
	<b><u>Technical Bid documents (as per pre-requisite condition and eligibility criteria)</u></b>	
(i)	Tender Acceptance letter and Self-declaration for confirming and having met with the pre-qualification conditions.	
(ii)	Work Order/LOA/ Appointment letter/ Engagement letter and Audit acceptance letter	
(iii)	Audited Financial Statement, Income Tax Return Form (and not ITR acknowledgement form) of the Firm	
(iv)	Certified copy of Firm Registration Certificate and Firm Card. Declaration of partners /employees on firm letterhead with ICAI /ICMAI membership numbers, qualifications, experience certificates, and partnership deed.	
(v)	Certified copy of Appointment letters/work orders for internal/statutory audits conducted in the DISCOMS and other Public Sector Companies.	
(vi)	Certified Copy of valid Peer Review certification dated upto 31 <sup>st</sup> March, 2024	
(vii)	Certificate for Complying with the Code of Conduct and Professional Ethics issued by the ICAI/ICMAI and for any other disqualifications under the Companies Act,2013, Income Tax Act,1961	

(viii)	EMD deposit proof/ Exemption Certificate submitted	
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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 Amendment/ 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 further confirm that any deviation/exception with reference to instructions and terms and conditions mentioned in our Bid, shall not be recognized and shall be treated as null and void.

We, hereby declare that we have not been black listed/ 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: \_\_\_\_\_,

Authorised 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 criterias.

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/Reg.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 Guidelines:

(Please indicate whether any partner /qualified assistant hold 'IFRS certification' 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 SAP Audit, usage of CAAT/data-analytic tools like ACL, IDEA, Smartexporter.

Yes/No

11. We confirm that we comply with all the requisite criterias mentined in Section 3 of 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 anywhere in the Bid and we agree that if any deviation/exception is 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.	Name of circles/Head Office Unit	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 vendors 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:

**DETAILS SCOPE OF WORKS FOR REVENUE SUB-DIVISION/IRCA UNITS**

The scope of Internal Audit encompasses and examination and evaluation of the adequacy and effectiveness of the organization's system of Internal control with special emphasis on the following, -

1. Checking the Revenue Cash Book, Temporary Cash Book and Subsidiary Cash Book.
2. Verification of Bank Reconciliation Statement with reference to each Bank account including non-operative Bank Accounts and follow up action including passing necessary accounting entries as per finding of BRS as on 31.03.2024.
3. Checking the amount collected through manual receipt books and incorporation of the same in the Cash book.
4. Checking/verification of revenue amount collected through Easy Pay by the Agents.
5. The Auditors will do Physical Cash Verification on any particular day of the assignment. For any deviation of physical cash with the cash book, CGM(Audit), APDCL should be informed at the earliest.
6. Checking of collection, deposit and remittances of amounts collected by the Sub-Division/IRCA.
7. Checking of E-Suvida (Spot) billing and to ensure whether the sub-division has covered maximum consumers through AI metering.
8. Checking of Bill registers/ Agreement register.
9. Checking of Loss of revenue due non preparation of average energy bill as per Electricity Supply code.
10. Ascertainment of Loss of Revenue due to non-charging of Power Factor Penalty.
11. Ascertainment of Loss of revenue due to wrong preparation of load security bill.
12. Checking of IBDF/CBDF agreement if any with their outstanding amount.
13. Checking of file related to assessment order passed under competency of circle office under Section 126 of Electricity Act, 2003.
14. Checking Register of Suits filed for recovery of Revenue Arrear. In the absence of Register, a statement to be submitted stating name of consumer, name of Advocate and status of the case.
15. Load Sanction as per delegation of power.
16. Grant of installment as per delegation of power, realization of installment and action taken against unrealized revenue.
17. Checking of bill rectification done in ARMS by sub-division/IRCA and to ensure whether the AERC norms are followed during such rectification.
18. Audit of HT/LT consumers under the Sub-division/IRCA
19. Test check of consumer billing of other categories based on Energy Consumption, load and billing amount.
20. Checking of Monthly Revenue Return (MRR)
21. Audit of Non-Domestic LT & HT consumers 30 KW & above, 50% on rotation basis & Domestic consumers-10%

22. Checking of New service connection register along with ensuring that necessary particulars like Consumer Name& Address, Sanctioned Load, date of Connection, Category etc. and corresponding billing of New Consumers thereof. Reports on time lag for release of new service connection.
23. Under billing due to wrong categorization of consumers, conversion of LT Consumers to HT Consumers as per norms of AERC Guidelines, checking of meter reading records to determine whether any deviation or anomalies occurs in the Sub-Division.
24. Checking the authenticity of load security deposit from the consumers with respect to new service connection, enhancement/reduction of load. Further, to ensure that maintenance of proper records regarding load security deposit by consumers.
25. Auditing of Assessment bills raised against theft/unauthorized use of electricity by unauthorized person/ consumer, its realization and further action taken against unrealized revenue in this respect.
26. Checking of TDC and PDC register and to ensure that proper records are incorporated in the APDCL's prescribed format.
27. Checking of Temporary Service Connection and relevant records/ documents. Furthermore, to ensure that Final Bill is served to the Consumers with proper meter reading and necessary adjustment thereof.
28. Checking of TOD tariff register.
29. Checking of Govt. Adjustment/Non cash adjustment/Interest on Load Security adjustment details.
30. Checking of Meter Changing/ Faulty meter Reporting Register as per prescribed format along with cross verification in the system.
31. Checking of Register for Phase Conversion and subsequent entry in the system.
32. Checking of Surcharge Waiver Register along with proper accounting entry thereof.
33. Checking of Inspection report of T&C Division and necessary action thereof.
34. Checking of the Maintenance of Bill Rectification Register along with necessary accounting treatment.
35. Cross checking of Monthly Revenue Return (MRR) along with Sale of Power (SoP) accounts.
36. Checking of Electromechanical Meter/Stopped Meter details and necessary action thereof.
37. Checking of records related to PSL, PVR, GRS, etc. maintained in the sub-division and to check whether all materials received and issue are recorded in ERP.
38. Checking of cases settled under Lok-Adalat & Sur-Charge Waiver Schemes of the company and to check whether the actual amount is recovered from the consumers.
39. Checking of RC-DC (Reconnection-Disconnection) Charges fund statement (Amount received & deposited to division A/C)
40. Checking that the vouchers against the expenditure incurred by the SDE out of RC-DC fund are available in the file. Vouchers must be approved by the competent authority as per Delegation of Financial Power of the Company.
41. Checking that the utilization certificate of expenditure regarding use of unskilled labourers for Disconnection works & other O&M works through the RC-DC fund contains the various heads viz. location, no. of DTR, particulars of engaged labourers, total outstanding amounts of consumers which are disconnected, Revenue Realized thereof, no. of Disconnection done etc.
42. Checking of need based requirement of outsourced manpower at sub-division, ascertainment of redundant manpower, if any and cost benefit analysis. Cross checking of data with data available at Division level.



## Format for Pre-Bid Query

Queries:

Sr. 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: