



# **Assam Power Distribution Company Limited**

**Office of the CGM (Audit), APDCL  
Bijulee Bhawan, Paltanbazar, Guwahati-781001**

## **NOTICE INVITING REQUEST FOR PROPOSAL**

### **RFP DOCUMENT**

For Engagement of Internal Auditor

**RFP Notice No:CGM (Audit)/IA/APDCL/2023/02    Dated: 07.12.2023**

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## Section–1

### NOTICE INVITING REQUEST FOR PROPOSAL FOR ENGAGEMENT OF INTERNAL AUDITOR

#### A) Brief about Assam Power Distribution Company (APDCL):

Assam Power Distribution Company Limited (APDCL), a Public Limited Company wholly owned by the Government of Assam and registered under Indian Companies Act 1956, having over 271 Auditable locations all over the state, invites Request for Proposal (RFP) through E-Tender from experienced, reputed professional firms of Chartered Accountants, Cost Accountants with specialization in Internal Audit preferably in Power & Energy Sector for engagement & conducting of Internal Audit for the F.Y-2023-2024 on half yearly basis i.e. from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023 & 1<sup>st</sup> October 2023 to 31<sup>st</sup> March 2024 at different units of APDCL. Five (5) packages have been constituted for the units to be audited, details of which are given at **Annexure– I**.

#### **1.0 Key Dates, Tender Processing Fees, EMD & Performance Security:**

**1.0.1** The schedule of issue, submission and opening of RFP documents are as follows:

Sl. No.	Action	Date, time & Amount
1	Tender document publishing date	07.12.2023 at 10:00 Hours.
2	Pre RFP queries from intending bidders	May be sent to email ID.: <a href="mailto:CGM.AUDIT@apdcl.org">CGM.AUDIT@apdcl.org</a> Up to 09.12.2023
3	Pre-Bid meeting	At 13:00 Hrs of 12.12.2023 Venue: O/of the CGM-Audit, APDCL, 4 <sup>th</sup> Floor, Bijulee Bhawan, Guwahati-1
4	Bid Submission Start Date and Time	14.12.2023 from 12:00Hours.
5	Bid Submission End Date and Time	27.12.2023 till 12:00 Hours.
6	Technical Bid Opening Date & Time	28.12.2023 at 12:00Hours.
7	Tender Processing fees	To be deposited as per Annexure-I
8	EMD/Bid Security	All Bid must be accompanied by an EMD/Bid Security of Rs.1,00,000.00 per Package.
9	Performance Security	@3% of LOA value in the form of bank guarantee drawn at any Nationalized bank valid for 6(six) months to be submitted before acceptance of Work Order/LOA.
10.	Opening of Financial Proposal (Online)	The bidder shall be informed of the date and time of the opening of the price bid at a later stage after technical evaluation.

11.	Method of selection	<p>The method of selection is: Quality-cum-Cost Based Selection (QCBS). Bidders, whose bids are responsive, based on minimum qualification criteria / documents as in Pre-Qualification Criteria and score at least 70% in the (given) defined scoring mechanism would be considered technically qualified.</p> <p>The Bidder shall be selected on the basis of QCBS Method, whereby technical proposal will be allotted weightage of 70% and financial proposal will be allotted weightage of 30%.</p>
12.	Bid Validity	180 days from the Price Bid opening date.

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.

## **2.0 Scope of Work**

- a. The scope of work under this RFP includes inter alia, conducting Internal Audit of the business processes in identifying & testing of design and operating effectiveness of internal controls under Risk based Internal Audit model and management reporting of required risk mitigation and / or control development aspects.
- b. The main objective of the audit shall be strengthening the Internal Control in the company and not only limited to control testing services but extend to such other review, examination, inspection, assessment, evaluation, detection and analysis of various business processes w.r.t power purchase& load dispatch, technical data on energy transformation & distribution, various IT application systems including SAP,ARMS, recording of financial transactions & reporting assets, liabilities, income & expenditure, etc., as may be required including any such required procedure to test compliance with the Laws & Regulations.
- c. Conduct Internal Audit based on audit checklist covering all the audit steps and maintaining evidence of test performance.
- d. Ensure test of controls to all the risk as per Audit Programme. Sign-off Checklists are duly completed, and status of results were accurately reflected.
- e. Review& report implementation status of earlier audit recommendations.
- f. Review and recommend for incorporation of any control for emerging risks due to change in business process and / or the framework
- g. Preparation and communication of audit finding with recommendation to Auditee in standardized Issue Summary Sheet.
- h. The Audit Programme being formed as basis of scope of work for each audit assignment may vary depending upon the different processes to be audited and at different locations. It is expected that prudence shall be exercised by the concerned audit team going beyond such programme for necessary completion of the audit observation wherever the circumstances demand& in consultation with Supervising Officer.
- i. In course of conducting Internal Audit, access to all documents, records, policy & procedures, guidelines, manuals, etc., including any other information as may be deemed necessary shall be made and saved except those which are Company confidential and/or for limited access only.
- j. The Internal Audit being a dynamic activity and scope of audit depends upon criticality of the processes to be audited, the Rights and Obligation of Auditor & Auditee of each engagement will be guided by the provision of this RFP and the Contract.

## **3.0 Audit Team**

**3.1** A dedicated core team consisting of Partner of the firm, Audit Team Leader & Team Member (Audit Assistants) to be deputed. The members of the core team cannot be changed / replaced without prior consent of the CGM(AUDIT), APDCL.

**3.2** Each audit assignment shall be constituted with a team having one Audit Team Leader & three Team Members (Audit Assistants). 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 CGM(AUDIT), APDCL before issuance of work order/Purchase Order.

**3.3** It is desired that Partner of the Audit firm may not be the Audit Team Leader.

**3.4** Since the scope of work under this RFP is process based Internal Audit in a technology intensive organization carrying business in Distribution of energy, the successful bidder needs to deploy resources having adequate skills preferably in ERP/SAP environment.

**3.5** The Audit Team Leader shall be qualified personnel [CA/CMA] & Team Member (Audit Assistants) shall be Semi-Qualified person. The qualification criteria & desired experience and skill sets of Audit Team Leader & Team Member (Audit Assistants) are set forth in the 'Part-1:Technical Bid' which need to be complied with.

**3.6** 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.

#### 4.0 ELIGIBILITY CRITERIA & EVALUATION SYSTEM

##### A. Eligibility Criteria:

Sl. No.	Mandatory Criteria (s)	Particulars	Documents
1	<b>Form of Entity</b>	Firms/LLP of Practicing Chartered Accountants/Cost Accountants.	Firm Constitution Certificate/Certificate of incorporation.
2	<b>Tenure of Establishment of CA Firm/LLP.</b>	Continuous standing of at least 10Years	
3	<b>Head Office</b>	Head Office/Branch Office of the CA Firm/CMA Firm/LLP must be situated in the State of Assam	
4	<b>No of Employees</b>	At least two full time working professionally qualified employees in the immediately preceding three financial years and at least 10 number of audit staff	Copy of membership & Certificate of Practice (COP) of the qualified partners/employees.
5	<b>Turnover of Firm (Professional Receipts)</b>	The <b>annual turnover of the professional firm should not be less than Rs 30 (Thirty) lakh per annum</b> in all the immediately preceding three financial years.	Copy of Audited Balance Sheet and Profit & Loss A/c along with Income Tax Return for the Financial Years 2020-21, 2021-22 & 2022-23 to be submitted.
6	<b>Prior Experience</b>	Minimum 5(five) years of previous experience in conducting Internal Audit/Statutory Audit of Central PSU/State PSU/Autonomous Bodies of Govt. Department/ any other Government institution, etc./Nationalized Banks.	Details of experience in Statutory Audit/Internal Audit, to be submitted enclosing copy of Engagement Letter along with terms of reference, type of audit and Completion Certificate.
7	<b>Others</b>	An affidavit (duly notarized in non-judicial stamp paper) 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/ICAI(erstwhile ICWAI)/ICSI or any other professional institutes/bodies to be submitted duly.	

Note: Bids of Bidders, who do not meet all above mentioned mandatory seven criteria(s) shall be treated as non-responsive bidder and shall be summarily rejected for evaluation purpose

##### B. Evaluation System:

Evaluation System for selecting the CA Firm/CMA Firm/ LLP are mentioned below:

**(i) Technical Evaluation:**

Sl. No.	Mandatory Criteria(s)	Points over the Minimum Eligibility.	Total Points	Supporting Documents
1	<b>Establishment</b>	To encourage local participation of firms, the firms having head office in Assam shall be given an added advantage- a) For every branch office in Assam 1 mark subject to a maximum of 5 Marks. – 5 Marks b) Head Office in Assam -10 Marks. (If head office is situated in Assam no separate mark in (a) above will be allotted. <b>Maximum Marks -10</b>	<b>10</b>	Certificate of Incorporation
2	<b>Tenure of existence of Firm/ LLP</b>	a) More than 10 and up to 30 Years: 5 Marks b) More than 30 Years and above:10 Marks <b>Maximum Marks 10.</b> (The CA/CMA Firm having existence of less than 10 years shall be treated as non-responsive.)	<b>10</b>	Certificate of Incorporation
3	<b>No of Partners</b>	1 Marks per FCA/FCMA, and 1 Mark per ACA/ACMA. Additional 1 mark for qualification as DISA/CISA/DISSA/ISA/DISAC <b>Maximum marks 10.</b>	<b>10</b>	Membership Certificate from ICAI/ICWAI DISA/CISA/DISSA/ISA/DISAC certificate from ICAI/ICMAI of individual partner
4	<b>Turnover of Firm (Professional Receipts)</b>	In each of last three immediately preceding financial year i.e. F.Y-2020-21, F.Y- 2021-22 & F.Y.2022-23. a) Above Rs. 30 Lakhs but upto Rs. 100 Lakhs- 10 Marks. b) Above Rs 100 Lakh-20Marks <b>Maximum Marks: 20</b>	<b>20</b>	Copy of Audited Balance Sheet and Profit & Loss A/c along with Income Tax Return for the Financial Years 2020-21,2021-22 & 2022-23
5	<b>Experience</b>	Minimum 5 (five) years of previous experience in conducting Internal Audit/Statutory Audit. I) Power Sector PSU-10 marks per PSU (maximum-20 marks) II) Other PSU-5 marks per PSU (maximum-20 marks) III) Working exposure in ERP environment-2 marks per PSU (maximum-10 marks)  <i>(Multiple assignment in the same PSU for more than 1 year will be considered as 1 assignment. Further experience in Concurrent Audit of any bank will not be considered for technical evaluation)</i>	<b>50</b>	I. Work Order/LOA II. Certificate of Completion III. Certificate of experience in SAP-ERP's environment issued by concerned PSU/Email from organization confirming work completion in ERP/SAP environment. (no need to submit certificate if worked in APDCL's SAP-ERP environment)
	<b>Total Marks= Tp (Absolute Technical score)</b>		<b>100</b>	

The CA/CMA/LLP firms obtaining minimum 70 marks (Tp) shall be considered responsive during the Technical

## Evaluation stage.

### (ii) Technical Score:

The formula for determining the Technical Score (Tt) 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.

### (iii) Financial Score:

The formula for determining the financial Score (Fp) 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 (Tt) is 70% and to the Financial Proposal (Fp) is 30%

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

(iv) The bidder with the most advantageous proposal, that is the proposal that achieves the highest Final score as enumerated above will be invited for discussions, if required.

(v) It is to be noted here that a bidder can participate in any/all packages. However, a firm which emerges as the most advantageous bidder would be awarded only 1 (one) no. of package under the RFP. The Technical and Financial part of the packages shall be opened in descending order of package-wise estimated cost.

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.

## 5.0 Performance Standards

- 5.1 The Audit firm should perform the Audit with the highest standards of professional and ethical competence and integrity.
- 5.2 It is expected that compliance to different standard of auditing as may have been issued from time to time by professional institutes / bodies etc. with particular emphasis on Risk Assessment & Internal Control shall be harmoniously exercised while carrying the audit work under the engagement.
- 5.3 Regular review of audit performances shall be conducted in assessment of improvement in quality of services and effective utilization.

## 6.0 Pre-RFP submission Queries

- 6.1 Pre-Bid Queries should be sent to email [CGM.AUDIT@apdcl.org](mailto:CGM.AUDIT@apdcl.org) so as to provide an opportunity to the participating bidders to interact with APDCL with regard to various RFP provisions/specifications, before the RFPs are submitted.
- 6.2 The Queries should be sent positively by **09<sup>th</sup> December 2023 upto 16:00 Hrs.** The replies will be forwarded through email within **11<sup>th</sup> December 2023.**
- 6.3 In case, due to the points/doubts raised by the prospective bidders, any specific terms & conditions (which is not a part of the terms and conditions of tender) needs to be modified, then the same will be considered for modification.



**6.4** After Pre-RFP submission Queries, the specifications & other tender conditions will be frozen. No change in specifications and tender conditions will be permissible after bid opening. All the bidders must ensure that their bid is complete in all respects and conforms to tender terms and conditions, and the tender specifications are complied with, failing which their bids are liable to be rejected without seeking any clarifications on any exception/deviation taken by the bidder in their bid.

## **7.0 Submission of RFP**

**7.1** The Technical & Financial Bid shall be submitted online.

**7.2** Bid shall be submitted in two parts viz **Part-1: Technical Bid** to be marked as “**Technical Bid for Internal Audit of APDCL for FY-2023-24**” & **Part-2: Professional Fees cum Price Bid** to be marked as “**Financial Bid for Internal Audit of APDCL for FY-2023-24**”. If the Technical Bid of a bidder contains any part of his Financial Bid then the Bid **will not be considered for evaluation**.

**7.3** The quoted rate in Part-2 of Financial Bid shall be inclusive of all taxes.

**7.4** All the sections of price offer are to be quoted and nothing should be left blank. If any of the sections of the offer is left blank, then it will be considered as zero for evaluation.

**7.5** All supporting documents required to be attached with Technical Bid must be serially numbered and properly arranged, otherwise the Technical Bid shall be rejected. The management reserves its right to get cross verify the authenticity of any supporting documents from issuing authority and in case of any false declaration of supporting documents, necessary legal action can be initiated against the bidder.

## **8.0 Responsibility of Bidder**

**8.1** The bidder is expected to examine and conforms to all instructions, forms, terms, and specifications in the RFP document before submission of bid. Failure to furnish and/or non-compliance with RFP conditions towards all the instructions, forms, terms and specifications in the bid document will be treated as non-responsive and may result in rejection of the bid without seeking any clarification.

**8.2** It shall be 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 RFP including all factors that may affect the cost, duration and execution of the work.

**8.3** The bidder shall entirely & exclusively bear all costs and expenses associated with attending Pre-Bid conference, discussions, presentations etc. and providing any additional information, development, preparation and submission of RFP Document. APDCL will in no case shall be held liable for those costs and expenses regardless of the outcome of the bid.

## **9.0 Formation of Cartel & Penal Measures**

**9.1** Any form of canvassing / lobbying / influence, etc. by the bidder / participant will result in disqualification of such bidder.

**9.2** Any evidence of unfair trade practices, including excessive price fixing, cartelization, etc., as defined in various statutes, will automatically disqualify the bidder/participant.

**Occurrence of such evidence as mentioned above shall be viewed seriously by**

**APDCL authority and penal measure as deemed fit, including barring from present & future bidding process, would be imposed upon the relevant bidder/participant.**

## **10.0 Language**

- 10.1** The bid document prepared by the bidder and all correspondence and documents relating to the bid exchanged by the Bidder and the APDCL shall be written in English language. Supporting documents and printed literature furnished by the Bidder may be in another language provided they are accompanied by an accurate translation of the relevant passages in English duly endorsed by the bidder, in which case, for purposes of interpretation of the bid, the translation shall prevail.

## **11.0 Currency in RFP**

- 11.1** Bidders should quote firm prices in Indian Rupee only. Prices quoted in any other currency shall not be considered and the bid will be treated as non-responsive.

## **12.0 Tenure of Engagement**

The tenure of engagement under the RFP shall initially be effective for one financial year of 2023-24 and shall be effective from the date of acceptance of engagement letter.

## **13.0 Termination of Engagement**

- 13.1** The engagement may be terminated without assigning any reason at any point of time & by serving one calendar months' notice from either side.
- 13.2** In case of any firm fails to commence the stipulated audit within one month from the date of award of the contract, 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.

## **14.0 Holiday Listing**

- 14.1** A firm will be placed in a Holiday List if the firm:

- a) Has submitted fake/false or forged documents/certificates
- b) Has committed breach of contract or has failed to perform a contractor has abandoned the contract.
- c) Has revised/withdrawn price bid after opening technical bid until and unless it is sought for
- d) Has parted with, leaked, or provided confidential/proprietary information of APDCL given to the firm only for its use (in discharge of its obligations against an order) to any third party without prior consent of APDCL
- e) Any other ground for which the opinion of APDCL makes it undesirable to deal with the firm.
- f) Has failed to mobilize finance/suitable expertise for closing the work as per pre-scheduled program.

## **15.0 Period of Audit: 01 (one) financial year (F.Y -2023-2024)**

This may further be extendable for one year on the same terms and conditions subject to satisfactory performance of the internal auditors. The extension of the audit tenure shall be at the sole discretion of Management of APDCL.

## **16.0 Audit Reports**

- 16.1 The Internal Audit Report mentioning UDIN (Unique Document Identification Number) in standard format must be submitted in triplicate along with Audit Programme, Sign-off Checklists, Summary Sheet, Audit working papers & other documents forming part of the report, as per the dates scheduled below:

<i>Sl No.</i>	<i>Period of Audit</i>	<i>Audit to be completed by</i>	<i>Audit Report to be submitted by</i>
<b>1.</b>	<b>01.04.2023 to 30.09.2023</b>	<b>15.02.2024</b>	<b>26.02.2024</b>
<b>2.</b>	<b>01.10.2023 to 31.03.2024</b>	<b>16.05.2024</b>	<b>27.05.2024</b>

- 16.2 The report to be included with an Executive Summary of the critical issues/ findings that requires attention of the senior management by providing financial involvement, wherever applicable. The report should be structured in a manner giving the observations/weaknesses, the implications, suggestions for improvement and the auditee comments. The status of the actions taken by the management on their recommendations of the previous report should also be provided.

- 17.0 The Internal Audit Report as submitted is subject to review of its intended coverage and focus on the existence, design & operating effectiveness of internal control. In course of review of submitted Audit Reports, if those were found incomplete/deficient/partial and thus forming an opinion on the design /operating effectiveness of control and/or the business process could not be formed for management reporting, those shall not be accepted and returned back for necessary revision/rectification and resubmission. The Company shall not be liable for any cost & expenses as may be incidental for carrying out such revision/rectification and will be borne by relevant firm only.

- 17.1 Apart from making audit observations, Internal Auditors are also encouraged to suggest solutions to rectify the errors/ deficiencies, if any, and for system improvement.

- 17.2 Auditors may verify other transactions/documents/files keeping in view of the interest of Company.

- 17.3 Auditors should discuss with Unit Head and Unit Finance Head for settlement of various issues which would arise in the course of audit. In case the issues are not settled at Unit level, the same can be discussed at Head Office, Bijulee Bhawan.

- 17.4 A status report on outstanding audit paras, if any, pertaining to concerned Units needs to be submitted.

## **18.0 Completion Time**

18.1 Timely completion with satisfactory performance of each audit assignment including submission of report is the essence of contract. Internal Audit Report to be submitted in two parts as mentioned below:

i) Submission of Audit Report for the 1<sup>st</sup> Part (For the period from 01.04.2023 to 30.09.2023)-on or before 26.02.2024

ii) Submission of Audit Report for the 2<sup>nd</sup> Part (For the period from 01.10.2023 to 31.03.2024)-on or before 27.05.2024

18.2 Each of the audit assignment shall be allotted with specified man-days before commencement of audit work. Variation of actual man-days shall be limited to 10% (+/-) From the allotted man-days.

## **19.0 Penalty**

19.1 The Professional Firm should submit the Internal Audit Report within the dates as mentioned in clause 16.1 above. If there is a delay in submission of Internal Audit Report, Penalty will be imposed @ 1/2 % (half percent) per week or part thereof for delay subject to a maximum of 10% (ten percent) of the Audit fees w.r.t. each Audit.

## **20.0 Controlling Officer**

20.1 **Chief General Manager (Audit), APDCL** will co-ordinate all the activities under the engagement viz the acceptance and approval of reports, approving bills for payment and other deliverables.

20.2 The APDCL designates **Assistant General Manager (F&A)s-Audit as the Supervising Officers**. The Supervising Officers will supervise the entire Internal Audit activities including liaisoning with Auditee, Partner of the Audit firm and/or Audit Team Leaders.

## **21.0 Confidentiality**

During the tenure of this engagement and within two years after its expiry, professional firms should not disclose any proprietary or confidential information relating to the Services under this engagement or the APDCL's business or operations without the prior written consent from the Authorities of APDCL.

## **22.0 Assignments**

The firm will not be able to assign any part of the services as contained in the engagement under this RFP to a Third Party and/or any Associates without prior written consent of APDCL.

## **23.0 Terms of Payment**

23.1 Payment will be made on half yearly audit basis. On submission of Internal audit report for the 1<sup>st</sup> half of the year (i.e for the period April'2023 to September'2023), payment of 40% of the total audit fees will be made and balance amount will be released on submission of 2<sup>nd</sup> half audit report (i.e for the period Oct'2023 to March'2024) as well as Summary Report for the Financial Year 2023-24 subject to the approval of Audit Committee, APDCL.

Statutory Taxes as applicable shall be deducted from the payments released.

- 23.2 There will be no scope of paying Mobilization Advance or Advance in any other form. The Assistant General Manager (F&A), Bill Section, APDCL is the Paying Authority subject to approval from **Chief General Manager (Audit), APDCL and Chief General Manager (F&A), APDCL**.
- 23.3 The payment is subject to completion of each audit assignment in accordance with respective audit programme followed by submission & acceptance of Audit Report and based on actual man-days worked.
- 23.4 Concerned Partner of the Audit firm should visit the Auditee office for supervising the audit work for a period of minimum 10% of the total man-days allotted for the concerned audit assignment.
- 23.5 GST at prevailing rules & rates will be inclusive of the Professional Fees subject to furnishing copy of challans w.r.t payment of GST to the government account during the last month.

## **24.0 Force Majeure**

- 24.1 In the event of either party to the engagement under this RFP being rendered unable by Force Majeure to perform any obligation required to be performed by them, the relative obligation of the party affected by such Force Majeure shall be suspended for the period during which such cause lasts.
- 24.2 The term 'Force Majeure' 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.
- 24.3 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 Majeure as also the ending of the said clause by giving notice to the other party within 72 hours of the ending of the cause respectively. If deliveries are suspended by Force Majeure conditions lasting for more than 2 (two) months, the Company shall have the option of canceling 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 Majeure shall then stand extended by the period for which such cause lasts.

## **25.0 Dispute Resolution**

- 25.1 Applicable Law: This engagement shall be governed by and construed in accordance with the relevant and applicable Laws of India.
- 25.2 Either party may bring a claim to enforce its rights with respect to breach of provisions relating to its (1) intellectual or proprietary information or materials, (2) its trademarks, service marks or logos, any patents before appropriate forums at Guwahati including High Court Guwahati.

Before resorting to Legal redressal of grievances between parties/bidders, endeavour always be made to resolve any dispute amicably through negotiations.

## **26.0 General Terms & Conditions:**

- 26.1 All the sections of Technical Bid have to be filled in. Any section left blank would be considered as zero for evaluation. Please write "Not Applicable" wherever necessary.

- 26.2 Any bid document submitted in a manner other than as set out in this RFP document and / or attaching any condition shall not be treated as eligible and shall be rejected in the selection process.
- 26.3 This Request for Proposal (RFP) document has been prepared solely to enable APDCL for framing Risk Based Internal Audit model for further strengthening Internal Controls in the company. The RFP document is not a recommendation offer or invitation to enter into a contract, agreement or other arrangement in respect of the services.
- 26.4 Participation in this RFP in the form of a Consortium and/or Joint Venture is not allowed.
- 26.5 No binding relationship will exist between any of the RFP Participants and the Company until constitution of the contract.
- 26.6 The Audit firm to be engaged as the Internal Auditor of the Company will not render an attestation or assurance report or assurance report opinion under the engagement, but may include:
- 26.7 An audit review, or examination of financial statements in accordance with generally accepted accounting standards,
- 26.8 An examination of prospective financial statements in accordance with applicable professional standards,
- 26.9 A review to detect fraud or illegal acts.
- 26.10 Non-solicitation of Personnel: -During the tenure of engagement and for subsequent 12 (twelve) months following its termination for any reason, the Audit firm will not solicit for employment, or hire, any personnel of the Company.
- 26.11 The Audit Firm, including any Partner or other personnel in the firm will not solicit for a position on the Company's Board of Directors, nor hire, any present professional employee of the Company, if such solicitation, hiring or employment may impair the independence of the company under ANY other law, regulation, rule, listing requirement or professional standards governing the independence of accountants. Without limiting the foregoing, the Internal Auditors agrees not to solicit, hire or employ, without the prior written consent of the Company, any present professionally qualified employee of the Company.
- 26.12 The Company reserves the right to accept / reject any or all the RFPs without assigning any reason whatsoever.
- 26.13 The Company also does not bind itself to accept any of **RFP Participants**.
- 26.14 The RFP documents will be opened on the stipulated date in presence of RFP Participants in the conference hall of O/o the CGM (RE), APDCL.
- 26.15 The Micro & Small Enterprises (MSEs) of Assam registered with District Industries Centre (DIC)/UDYAM or any other body specified by Ministry of Micro, Small & Medium Enterprises 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.
- 26.16 APDCL reserves the right to vary/alter/amend the eligibility criteria for the Chartered Accountant/ Cost Accountant firm at any time, in its discretion, before the last date of submission of proposals.
- 26.17 The appointed Chartered Accountant/ Cost Accountant firm shall comply with and abide by such instructions and directions that APDCL may issue from time to time.
- 26.18 The Competent Authority of the APDCL reserves the right to annul all bids and cancel the selection process at any time prior to signing of contract or discontinue this RFP process, without assigning any reason thereof.
- 26.19 APDCL shall not provide any conveyance facility to the staff of Firms during the course of Internal Audit.
- 26.20 The Chartered Accountant/Cost Accountant firms providing any kind of services to APDCL during the FY 2022-23 and FY 2023-24 other than Statutory Audit or Internal Audit shall not be eligible**

to participate in the tender.

**27. Undertaking from the firm that: (Refer Annexure II)**

(i) There has not been any disciplinary action initiated or contemplated/suspension of practice against the entity or debarment from conducting any activity by ICAI/ICMAI/C&AG or other financial sector regulator /statutory authority during the last five years.

(ii) None of the partners/employees have been convicted of any offence involving moral turpitude or has been found guilty of any economic offence.

(iii) No appeal/unresolved dispute/suit/case/application has been pending at any court of law/Tribunal in India regarding the existence of the business/ right to carry on practice of the firm or any of its partners/directors.

**28 Risk Purchase:**

If the agency fails to execute the contract up to the satisfaction of APDCL, as laid down in the contract, APDCL shall be entitled to get the job executed engaging any other agency on that account or to cancel the contract. The agency shall be liable to compensate for any loss/damage which APDCL may sustain by reason of such failure on their part.

**29.0 Workflow:**

Audit Schedule to the Firm,
Confirmation of Audit Schedule with Team Members from Firm,
Work Order generation and Issue to the Firm,
Audit work completion and Report Submission by the Firm,
Review of Audit Report. If accepted then Acceptance Letter Submission,
Bill Submission by the Firm,
Bill Process for Payment.

**30.0 Penal provision for false declaration of Qualification/Experience of Team Leader/Team Members will be as follows:**

- (i) If any false declaration of qualification/experience identified before engagement, then engagement of said team leader /team member may be avoided.
- (ii) If identified after engagement of audit, no fees will be paid in respect of that concerned firm.
- (iii) If identified after payment of audit fees, above fees may be recovered from Security Deposit of the Audit Firm.



## SECTION-II

### TECHNICAL BID FORMAT

Particulars		Details		
1.a. Name of the Firm.				
1.b. Date of establishment (in dd/mm/yyyy format)				
1.c. Firm's Registration Number				
1.d. Address of the Firm (Head Office) With contact details.				
1.e. Email Address:				
1.f. Mobile No. of the Concerned Head Office in charge.				
2.a. Total number full time working partners in firm continuing since 01.04.2023 to 07.12.2023 (Enclose Firm Constitution issued by ICAI)				
2.b. Details of Partners as on 07.12.2023, as per Firm Constitution Certificate/certificate of incorporation issued by ICAI/ICWAI)				
Full Name of the Partner	Membership number with date(dd/mm/yyyy)	FCA/FCMA/ACA/ACMA	DISA/CISA/DISSA/ISA/DISAC certificate from ICAI/ICMAI of individual partner (Yes/No)	Date of admission as Partner in the firm (dd/mm/yyyy)
3.Gross Annual Turnover of the firm (in Rs. and as per audited financial statements & Return of Income)(Enclose Audited Financial Statements. & Return of Income Tax, justifying gross turnover figure.)		<b>FY-2020-21</b>	<b>FY-2021-22</b>	<b>FY-2022-23</b>
		Rs.	Rs.	Rs.
4.Experience of Statutory Audits/Internal Audit in Power Sector Undertakings.				
Name of the Auditee Organization		Concerned Financial Year of Audit		

5.Experience of Statutory Audits/Internal Audit in Other PSU/Govt departments.	
<b>Name of the Auditee Organization</b>	<b>Concerned Financial Year of Audit</b>

5. PAN number of the Firm/LLP:

6. GST Registration number of the Firm/LLP:

7. List of documents to be submitted (to be attested by In-charge of Head Office of the CA Firm/CMA Firm/LLP with name & designation under common seal of the Firm/LLP.

Sl. No.	Particulars	Enclosed	Running PageNo.
a)	Copy of Firm Constitution Certificate/Certificate of Incorporation Issued by the ICAI/ICWAI	Yes/No.	
b)	Copies of Audited Financial Statements for FY.2020-21, 2021-22 & 2022-23	Yes/No	
c)	Copies of Income Tax Returns for FY- 2020-21, 2021-22 & 2022-23	Yes/No.	
d)	Copy of Firm PAN Card	Yes/No	
e)	Copy of GST Registration Certificate.	Yes/No.	
f)	Copies of DISA/CISA/DISSA/ISA/DISAC certificate from ICAI/ICMAI of individual partner		
g)	Copies of Engagement Letters along with terms of reference/ Work Orders in support of: a) Experience of Statutory Audits/Internal Audit in Power Sectors b) Experience of Statutory Audits/Internal Audit in other PSUs/Govt. departments.	Yes/ No. Yes/No.	

Date:

Place:

(Signature of the authorized signatory with name & designation under common seal of the Firm/LLP)

## PRICE BID FORMAT

Name of the Firm:

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

Date:

Place:

(Seal of the Firm/LLP)

### Section-III

## ***General Business Profile of APDCL***

#### **A) Brief about Assam Power Distribution Company (APDCL):**

Assam Power Distribution Company Limited (APDCL) is a Public Limited Company wholly owned by the Government of Assam. It was incorporated on 23rd day of October 2009 and has been registered under Indian Companies Act 1956.

The main purpose of forming the Company was to take over, manage and operate the electricity distribution system, assets, liabilities, undertaking of the erstwhile Assam State Electricity Board (ASEB) pursuant to a notified transfer scheme in terms of Part XIII of the Electricity Act, 2003.

The primary purpose of the Company is to undertake distribution, trading, and supply of electricity in the state of Assam or outside in accordance with provisions of Applicable Law and all activities ancillary or **appurtenant** thereto. It has also the mandate to develop, maintain and operate the power distribution system in the state of Assam. In carrying out the work of supplying power, APDCL reaches every part of the state. From Sadiya to Mancachar and from Jonai to Lowairpowa. From the hilly areas of North Cachar Hills to the low plains of Morigaon, APDCL is expanding its distribution network in spite of many physical hindrances. APDCL is also implementing off-grid solar projects in such areas where the distribution network could not reach such as Amarpur area under Chapakhowa Sub-division and the 'Char' areas of Brahmaputra River.

APDCL is also supplying power to the major industrial centers situated in Assam such as Coal India Limited (Ledo, Margherita), Brahmaputra Gas Cracker & Polymer Limited (Lepatkata, Dibrugarh), Cement Corporation of India Limited (Bokajan), Hindustan Paper Corporation Limited (Panchgram & Jagiroad), Assam Petrochemicals Limited (Namrup) etc. and serving the people of Assam with a consumer base of more than 64 lakhs and this is growing year by year.

Administrative Structure of the APDCL are divided into: 3 Regions, 8 Zones, 19 Circles, 45 Divisions, 158 Sub-Divisions & 17 IRCA.

#### **B) Audit Universe:**

The different location wise total number of auditable units is tabled below.

Auditable Location	Total Units
<b>Total Electrical Circles</b>	<b>19</b>
<b>Total Store Circle</b>	<b>1</b>
<b>Total Electrical Divisions</b>	<b>45</b>
<b>Total Store Divisions</b>	<b>3</b>
<b>Total IRCA</b>	<b>13</b>
<b>Total Electrical Sub-Division</b>	<b>119</b>
<b>Total</b>	<b>200</b>

**Annexure II**  
**Self- Declaration**

(to be furnished on the letter head of the firms)

**Chief General Manager (Audit)**  
**4<sup>th</sup> Floor ,Bijulee Bhawan**  
**Paltanbazar, Guwahati-01**

Dear Sir/Madam,

**SUBJECT: APPLICATION FOR ENGAGEMENT OF CHARTERED ACCOUNTANT/ COST ACCOUNTANT FIRM AS INTERNAL AUDITOR OF APDCL FOR THE FY 2023-24 ON HALF YEARLY BASIS i.e from (1<sup>st</sup> April 2023 to 30<sup>th</sup> September'2023 & 1<sup>st</sup> Oct'2023 to 31<sup>st</sup> March'2024)**

Please find enclosed the bid for consideration of our firm for engagement as Internal Auditor of APDCL for FY 2023-24 on HALF YEARLY BASIS i.e from (1<sup>st</sup> April 2023 to 30<sup>th</sup> September & 1<sup>st</sup> Oct'2023 to 31<sup>st</sup> March'2024).

We agree to undertake the assignment, if given by you, as per the scope of work laid down under the RFP dated ..... We hereby declare that our firm does not have any pecuniary liability or any claim/disciplinary/legal proceeding pending against us/ our partners/ our employees/our agents or any other cause which could hamper our ability to render the services as envisaged. We further declare that

- i. There has not been any disciplinary action initiated or contemplated/suspension of practice against this entity or debarment from conducting any activity by ICAI/ICMAI/C&AG or other financial sector regulator /statutory authority during the last five years
- ii. None of the partners/employees have been convicted of any offence involving moral turpitude or has been found guilty of any economic offence.
- iii. No appeal/unresolved dispute/suit/case/application has been pending at any court of law/Tribunal in India regarding the existence of the business/ right to carry on practice of this firm or any of its partners/directors.
- iv. If the aforesaid representation /declaration or information in the annexures is found to be incorrect, we agree that the APDCL shall be entitled to terminate the agreement, if executed, or initiate suitable action as deemed fit and appropriate by the APDCL, without reference to us. We or our affiliates have, during the last three years, neither failed to perform any agreement, as evidenced by imposition of a penalty by an arbitral or a judicial pronouncement or arbitration awarded against us or our Affiliates, nor has been expelled from any project or agreement nor had any agreement terminated for breach by us or our affiliates.

Date

Place :

Signature of Authorised Person

Name:

Designation along with Stamp

**Offices to be outsourced for Internal Audit by Professional Firms (CA/CMA) for F.Y -2023-2024**

Sl. No.	Name of the Circle	Sl no.	Offices to be audited under the circle	Package Value (All inclusive) (Rs.)	Package No.	Tender Processing fees (Rs.)
1	Guwahati Electrical Circle-I	1	Guwahati EC-I	1961160	1	392
		2	Guwahati ED ( Central)			
		3	Guwahati ED ( North)			
		4	Guwahati ED (South)			
		5	Guwahati ED (East)			
2	Central Store Circle, Ulubari	6	CSC, Ulubari			
3	Guwahati Electrical Circle-II	7	Guwahati EC-II			
		8	Guwahati ED ( West)			
		9	Mirza ED			
4	Rangia Electrical Circle	10	Rangia EC			
		11	Rangia ED			
		12	Nalbari ED			
		13	Rangia ESD I			
		14	Rangia ESD II			
		15	Chamata ESD			
		16	Baihata Chariali ESD			
		17	Tamulpur ESD			
		18	Nalbari ESD I			
		19	Nalbari ESD II			
		20	IRCA, Rangia			
5	Morigaon Electrical Circle	21	Morigaon EC			
		22	Morigaon ED			
		23	Jagiroad ED			
		24	Morigaon ESD			
		25	Jhargaon ESD			
		26	Charaibahi ESD			
6	Nagaon Electrical Circle	27	Nagaon EC			
		28	Nagaon ED-I			
		29	Nagaon ED-II			
		30	Hojai ED			
		31	Nagaon ESD I			
		32	Nagaon ESD II			
		33	Raha ESD			
		34	Dhing ESD			
		35	Kaliabor ESD			
		36	Kathiatoli ESD			
		37	Lanka ESD			
		38	Hojai ESD			
		39	IRCA, Nagaon			
7	Golaghat Electrical Circle	40	Golaghat EC			
		41	Golaghat ED			
		42	Golaghat ESD-II			
		43	Bokakhat ESD			
		44	Kamargaon ESD			
		45	Sarupathar ESD			

Sl. No.	Name of the Circle	Sl no.	Offices to be audited under the circle	Package Value (All inclusive) (Rs.)	Package No.	Tender Processing fees (Rs.)
8	Sivasagar Electrical Circle	46	Sivasagar EC	1879740	2	376
		47	Sivasagar ED			
		48	Sivasagar ESD I			
		49	Moran ED			
		50	Nazira ED			
		51	Moran ESD			
		52	Demow ESD			
		53	Nazira ESD			
		54	Amguri ESD			
		55	Charaideo ESD			
		56	Gaurisagar ESD			
		57	IRCA, Sivasagar			
		58	Jorhat EC			
9	Jorhat Electrical Circle	59	Jorhat ED-I			
		60	Jorhat ED-II			
		61	Teok ED			
		62	Jorhat ESD-I			
		63	Jorhat ESD-III			
		64	Titabar ESD			
		65	Mariani ESD			
		66	Dergaon ESD			
		67	Teok ESD			
		68	CSD, Jorhat			
10	Dibrugarh Electrical Circle	69	Dibrugarh EC			
		70	Dibrugarh ED			
		71	Duliajan ED			
		72	Dibrugarh ESD-II			
		73	Dibrugarh ESD-III			
		74	Bardubi ESD			
		75	Namrup ESD			
		76	Tingkhong ESD			
		77	Naharkatia ESD			
		78	IRCA, Dibrugarh			
11	Tinsukia Electrical Circle	79	Tinsukia EC			
		80	Tinsukia ED			
		81	Digboi ED			
		82	Margherita ESD			
		83	Tinsukia ESD II			
		84	Tinsukia ESD III			
		85	Digboi ESD			
		86	Chapakhowa ESD			
		87	Doomdooma ESD			
		88	IRCA, Tinsukia			

Sl. No.	Name of the Circle	Sl no.	Offices to be audited under the circle	Package Value (All inclusive) (Rs.)	Package No.	Tender Processing fees (Rs.)
12	Badarpur Electrical Circle	89	Badarpur EC	1841980	3	368
		90	Hailakandi ED			
		91	Karimganj ED			
		92	Hailakandi ESD			
		93	Lala ESD			
		94	Ramkrishna Nagar ESD			
		95	Durlabhcherra ESD			
		96	Karimganj ESD			
		97	Lowairpora ESD			
		98	Nilam Bazar ESD			
		99	Badarpur ESD			
		100	Patharkandi ESD			
		101	IRCA Badarpur			
13	Cachar Electrical Circle	102	Cachar EC			
		103	Silchar ED-I			
		104	Silchar ED-II			
		105	Silchar ESD-I			
		106	Silchar ESD-II			
		107	Silchar ESD-III			
		108	Sonai ESD			
		109	Lakhipur ESD			
		110	Kalain ESD			
		111	Udharbond ESD			
		112	IRCA Cachar			
		113	CSD, Silchar			
14	Kanch Electrical Circle	114	Kanch EC			
		115	Diphu ED			
		116	Haflong ED			
		117	Howraghat ED			
		118	Diphu ESD-I			
		119	Diphu ESD-II			
		120	Lumding ESD			
		121	Bokajan ESD			
		122	Haflong ESD			
		123	Umrangsu ESD			
		124	Mahur ESD			
		125	Maibong ESD			
		126	Howraghat ESD			
		127	Donkamokam ESD			
		128	Hamren ESD			
		129	Kheroni ESD			
		130	IRCA, KANCH			
15	North Lakhimpur Electrical Circle	131	North Lakhimpur EC	1544620	4	309
		132	North Lakhimpur ED			
		133	Dhemaji ED			
		134	Silapathar ED			
		135	North Lakhimpur ESD			
		136	Chilapathar ESD			
		137	Jonai ESD			
		138	Bihpuria ESD			
		139	Nawboicha ESD			
		140	Dhakuakhana ESD			
		141	Dhemaji ESD			
		142	Ghilamara ESD			
		143	IRCA, North Lakhimpur			
		144	Tezpur EC			
16	Tezpur Electrical Circle	145	Tezpur ED			
		146	Dhekiajuli ED			
		147	Chariali ED			
		148	Tezpur ESD-II			
		149	Balipara ESD			
		150	Rangapara ESD			
		151	Dhekiajuli ESD-II			
		152	Sootea ESD			
		153	Chariali ESD			
		154	Jamuguri ESD			
		155	IRCA, Tezpur			
17	Mangaldai Electrical Circle	156	Mangaldai EC			
		157	Mangaldai ED			
		158	Udalguri ED			
		159	Mangaldai ESD			
		160	Udalguri ESD			
		161	Sipajhar ESD			
		162	Tangla ESD			
		163	Mazbat ESD			
		164	Kalaigaon ESD			
		165	IRCA, Mangaldai			



Sl. No.	Name of the Circle	Sl no.	Offices to be audited under the circle	Package Value (All inclusive) (Rs.)	Package No.	Tender Processing fees (Rs.)
18	Kokrajhar Electrical Circle	166	Kokrajhar EC	1529280	5	306
		167	Kokrajhar ED			
		168	Dhubri ED			
		169	Kokrajhar ESD			
		170	Fakiragram ESD			
		171	Gossaigaon ESD			
		172	Basugaon ESD			
		173	Chapar ESD			
		174	Dhubri ESD			
		175	Gauripur ESD			
		176	Bilasipara ESD			
		177	Golakganj ESD			
		178	Agomoni ESD			
		179	IRCA, Kokrajhar			
19	Bongaigaon Electrical Circle	180	Bongaigaon EC			
		181	Bongaigaon ED			
		182	Goalpara ED			
		183	CSD, Bongaigaon			
		184	Abhayapuri ESD			
		185	Bongaigaon ESD-II			
		186	Goalpara ESD			
		187	Dudhnoi ESD			
		188	Dhupdhara ESD			
		189	Lakhipur ESD			
20	Barpeta Electrical Circle	190	Barpeta EC			
		191	Barpeta ED			
		192	Pathsala ED			
		193	Barpeta ESD			
		194	Barpeta Road ESD			
		195	Sorbhog ESD			
		196	Sarthebari ESD			
		197	Pathsala ESD			
		198	Tihu ESD			
		199	Barama ESD			
		200	IRCA, Barpeta			
	Total			8756780		