


ASSAM POWER DISTRIBUTION COMPANY LIMITED

NOTICE INVITING TENDERS

NIT No.: APDCL/CGM (Audit)/NIT/2013-14/42/2

Sealed tenders are invited in plain papers from Chartered Accountants/Cost Accountants with minimum three partners having ten years experience including experience of Government/PSU for conducting Internal Audit of all sub divisions, divisions and circle offices under 19 Circles of the Company specifying name of the circle interested to audit, within 21 days from the date of publication of this notice.

For details visit : www.apdcl.gov.in


CGM (AUDIT), APDCL,
Bijulee-Bhawan,
Paltanbazar,
Guwahati-1

Details of terms and conditions and scope of audit for auditors

1. Scope of Audit:

a) Revenue Audit of Electrical Sub-Division of APDCL:

Revenue audit of sub-divisions under APDCL shall, inter-alia, includes-

- Compliance of various rules and regulations as framed under the Electricity Act, 2003 by the Assam Electricity Regulatory Commission (AERC), such as Electricity Supply Code and Related Matter Regulations, 2004, Schedule of tariff of APDCL regarding accuracy in creation of demand on the basis of the bill raised in respect of consumers of electricity of various categories based on correct consumption of electricity as per Schedule of Tariff of APDCL, collection of cash on receipt of payment from the consumers and deposit of the cash amount including cheques, draft etc. and recording of the same in the revenue cash book (main cash book) in consonance with the records of the Subsidiary Cash Book, Daily Collection Summary generated from the computers, Monthly Collection Summary including Miscellaneous Receipt with reconciliation of the amount recorded in each related set of record with those in the cash book of the sub-divisions.
- Proper up-keep and maintenance of Revenue Cash Book including daily closing of cash book on each working day and deposit of the amount in the Bank with formal entry in the Cash Book and remittances entry in the Cash Book of the Sub-Division based on bank statement issued by the bank authority from time to time with formal certificate of closing cash balance as per Cash Book to be given by the authority of the Sub-Division (SDE) and also up-keep and maintenance of all relevant records of the sub-divisions which have direct/indirect implication/impact on the cash collection and recording of the cash on day-to-day basis and also year-wise maintenance of separate Cash Book etc.
- Checking of assessment bill book, assessment bills, Penalty bills etc. to ascertain the aspect of non-billing/under-billing etc. to check/authenticate the accuracy or authenticity of payment to be realized from the consumers based on correct consumption of electricity by those consumers, accuracy or non-accuracy of average billing and determination of under billed amount, if any, in respect of the consumers within the Sub-Division and working of exact amount of under billing to be reflected in the audit report.
- 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.

- Checking the authenticity of load security deposit from consumers and extension/reduction of load and enhancement/reduction of load security from those consumers to be maintained in the sub-division with upkeep and maintenance of proper records regarding load security deposits by consumers with APDCL and reporting thereon in the Audit Report.

b) Audit of Expenditure Accounts of Electrical Divisions/Circle Offices of APDCL:

These, inter-alia, include:-

- compliance with prevailing rules and regulations, in respect of upkeep and maintenance of Cash Book, checking of expenditure incurred in the divisions/circle offices in compliance with the fund received from the APDCL Head Quarter in the Division/Circle Office to determine whether there is any diversion of found to any other Head of Accounts, Budgetary Control, checking of orders as per Circle Level Purchase Committee (CLPC)/ Zonal Vehicle Repairing Committee (ZVRC) resolutions, maintenance of Store Accounts and to ascertain the deviations from balance as per Store records to compare and reconcile with those of the Physical Verification Report (PVR), to determine the aspect of the accuracy in respect of payment made to contractors or suppliers as per CLPC/ZPRC resolutions etc.
- Compliance with the Statutory/Legal Provisions under various acts including all relevant laws and bylaws, State Financial Rules, TDS and deposit from employees/contractors as per Income Tax Act, 1961, Value Added Tax (Assam), 2005, Service Tax Act, Entry Tax, Excise Duty Rules and Regulations etc.

2. Submission of Audit Report (AR):

Auditors shall have to audit all sub-divisions, divisions and circle office of the concerned circle of APDCL and submit single report in respect of each sub-divisions, divisions and circle office audited by them within the period of 45 days of the receipt of the order to audit.

3. Deposit of Performance Guarantee:

• Auditors selected finally shall have to submit Call Deposit (Refundable on satisfactory performance of the job) of ₹ 10,000/- (Rupees ten thousand only) from schedule bank as per Current Schedule of RBI (Schedule-II) as a token of the performance guarantee in respect of their assigned job to assure their performance to

authority of APDCL failing which their performance guarantee i.e. Call Deposit will be forfeited immediately after such failure.

4. **Composition of Audit Team:**

Each team of auditor shall consist of three persons.

5. **Duration of Audit:**

The auditors shall be allowed 9 (Nine) working days for audit of the each auditee offices for conducting their audit.

6. **Payment Schedules:**

Payment shall be made to the Auditors as per quoted to be finalized by this office. No TA and other expenses shall be admissible to the Auditors other than the fees quoted in the tender.

7. **Last date of submission of Tenders :**

Tender Papers shall have to be submitted by the applicant within 21 days from publication in the local news papers. No Tender Paper shall be entertained in the office after the period specified above.

8. The CGM (Audit) shall reserve the right to accept/reject any/all of the tenders without any assigning any reason thereof.



(Chakradhar Gogoi)

Chief General Manager (AUDIT),
APDCL, Bijulee-Bhawan,
Paltanbazar, Guwahati-1