

RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LTD.

(CIN: U40109RJ2000SGC016485)

Office of Controller of Internal Audit,

Vidyut Bhawan, Jyoti Nagar, Jaipur-302005

Tele: 0141-2740107

Email:- cont.int.audit@rvpn.co.in

Website:energy.rajasthan.gov.in/rvpnl.



No. RVPN/COIA/DD(IA-EXP.)/F.

/D. 156

Date: 15/7/19


The Superintending Engineer (MIS & IT),
R.R.V.P.N. Ltd.,
Jaipur.

Sub:- Upload the NIT and scope of audit on the RVPN website.

Please find enclosed herewith a copy of NIT alongwith terms & conditions and scope of work regarding assigning the work of Expenditure Audit of 40 Nos. offices for the financial year 2018-19 on yearly basis and physical verification of 04 Nos. stores for upto date period to upload the same on the website of RVPN energy.rajasthan.gov.in/rvpnl. A copy of the same has also been e-mailed today for your quick reference and needful action.

It bears the approval of the Director (Finance), RVPN, Jaipur.

Encl:- AS Above.

 15/07/19

[R.K. Joshi]

Dy. Director Internal Audit



RAJASTHAN RAIYA VIDYUT PRASARAN NIGAM LTD.

(CIN: U40109RJ2000SGC016485)

Office of Controller of Internal Audit,

Vidyut Bhawan, Jyoti Nagar, Jaipur-302005

Tele: 0141-2740107

Email:- cont.int.audit@rvpn.co.in

Website:energy.rajasthan.gov.in/rvpnl.



NOTICE INVITING TENDER (RVPN/AUDIT/2019-20/TN-02)

RVPN invites sealed bids from CA Firms to conduct the Expenditure Audit of 40 Nos. offices for the financial year 2018-19 on yearly basis and physical verification of 04 Nos. stores for upto date period. The estimated cost of the work is Rs. 2.50 lacs. The tender will be received upto **2.30 PM** on **30.07.2019** at room No. 421, RVPN, Vidyut Bhawan, Jaipur. For further details may visit website energy.rajasthan.gov.in/rvpnl and sppp.rajasthan.gov.in.

UBN No. VPN 1920SSOB00607.


[S.K. Sharma]

Controller of Internal Audit



Notice Inviting Tender

Sealed tenders are invited from the Chartered Accountants (CA) firms for Expenditure Audit of 40 Nos. offices for the financial year 2018-19 on yearly basis and Physical verification of 04 Nos. stores for upto date period (total 44 Nos. offices).

I. The scope of work for the expenditure audit /physical verification of stores shall be as per details given in **Annexure-“A”**.

II. Terms and conditions

1. The prescribed tender form required for participation in NIT shall be obtained through an application cum KYC form (**enclosed at Annexure-“B”**) duly filled and signed. The tender forms along with Annexure, Compendium of Chapters/ Portions of Internal Audit Manual related to Expenditure Audit shall be obtained from office of Controller of Internal Audit, RVPN, Room No. 421 or 403 Vidyut Bhawan, Jaipur after depositing the tender fee Rs. 1,180/- (Rs. 1,000/- plus GST @ 18% i.e. Rs. 180/-) in the o/o Sr. AO (EA-Cash), RVPN, Vidyut Bhawan, Jaipur. **As per Rule 45(1) of RTPP Rules, 2013 “the sale of bidding documents shall be commentated from the date of publication of Notice Inviting Bids and shall be stopped one day prior i.e. 29.07.2019 to the date of opening the bid (30.07.2019)”**.
2. **Tender should be furnished in a one sealed big size envelope containing three separate smaller size envelopes mentioning as Bid Security / EMD alongwith KYC (Envelope No. I), Technical Bid duly filled up along with supporting documents for our verification (Envelope No. II) and Financial / Price Bid (Envelope No. III).**



3. The tenders alongwith tender fee and bid security shall be received upto **2.30 PM** on or before **30.07.2019** and technical Bid shall be opened by the committee on the same date at **3.00 PM** in the presence of the tenderer(s) or their authorized representative(s) who would be present at that time. The Financial Bid of technically qualified firm(s) shall be opened on **06.08.2019 at 3.00 PM.**
4. Tenders received after the schedule time & date as fixed above shall not be considered.
5. The tender should be addressed to the Controller of Internal Audit, RVPN, Jaipur Room No. 403, Vidyut Bhawan, Jan Path, Jyoti Nagar, Jaipur.
6. The validity of the bids shall be 90 days from the opening of bids which may be extended, if required.
7. All the tender documents must have to be signed under seal of the firm.
8. **Earnest Money (Bid Security)**
 - a). The tenderer(s) shall have to deposit Earnest Money/Bid Security Rs. 5,000/- (considering estimated cost of the work is Rs. 2.50 lacs approx.).
 - b). The bid shall be submitted alongwith the required earnest money deposit (EMD) in the form of Demand Draft / Banker cheque in favor of the Sr. AO (EA-Cash), RVPN payable at Jaipur.
 - c). If any bid not accompanied by a valid EMD, shall be liable to reject and the same shall not be considered to open.
 - d). In case of unsuccessful bidder(s), the EMD shall be refunded soon after final acceptance of work order and submission of performance security by successful bidder.
In case of the successful bidder, the amount of bid security may be adjusted in arriving at the amount of the performance security, or



refunded if the successful bidder furnishes the full amount of performance security.

- e). Request for adjustments/proposals for acceptance of earnest money deposit (if any) already lying with the RVPN in connection with some other bid/orders shall not be entertained.
 - f). No any interest shall be payable on such deposits.
 - g). The Authority reserves the right to forfeit Earnest Money deposit in circumstances which, according to him, indicate that the bidder is not earnest in accepting /executing any order placed under the specification.
9. The financial Bid shall not be opened of such Bidder (s)/firm(s) who does not fulfill in technical qualification criteria prescribed in **Annexure-“C”**.
10. The firm declared as black listed by the Institute of Chartered Accountant of India shall not be eligible to participate for this Bid and firm(s) itself may liable to debar from the work even after issuing of work order.
11. The number of offices of which audit to be conducted may be decreased or increased, in which case the remuneration / fess will also be accordingly adjusted based on per unit fees computed (total quoted rate of that zone / No. of units).
12. **The Zone-wise work order shall be awarded on the basis of lowest rate quoted by the CA firm(s) for each zone. As such rates are required to be quoted zone wise for expenditure audit work as per bifurcation made in Annexure-“D”, “E” & “F”. In case two or more**



bidders quote same rates, the units of the zone for audit may be distributed between/amongst them.

13. The quoted rates shall be inclusive of Travelling / lodging /boarding expenses/ all other expenses / all taxes (excluding GST). Any variation in rate of GST during contract period shall be on the part of RVPN.
14. **RRVPNL right to accept or reject any or all Bids (rule 43(11) of RTPP Rules, 2013)**
- (a) RVPNL reserves the right to accept and reject any Bid(s) and the Bidding process or reject all bids at any time prior to award to contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for the RVPNL action.
- (b) RVPNL reserves the right to make any changes in the scope of works as defined in the bidding documents.
- (c) RRVPNL, Jaipur does not bind itself to accept the lowest bid and reserves the right to reject any of or all the tenders received without assignment of any reason. All the bids in which any of the prescribed conditions are not fulfilled or are incomplete in any respect are liable to be rejected.
- (d) Canvassing in connection with tenders is illegal and strictly prohibited and the tenders submitted by the bidders, who resort to canvassing will be rejected.
15. In order to secure/assure the due fulfillment of the contract, the successful bidder shall have to deposit the performance security equivalent to 5% of the amount of work order. Performance security so furnished shall remain valid up to the period of sixty days after the date of completion of all contractual obligations of the bidder.

Handwritten signature and initials in black ink, consisting of a checkmark-like symbol and a stylized 'C' or 'G' shape.

16. Right to very quantity

Repeat orders for extra items or additional quantities may be placed on the same rates, terms and conditions given in the contract as per rule 73 of RTPP Rules, 2013.

17. Payment procedure

(i) After completion of the satisfactory work of audit of all the offices as awarded to the CA firm for the entire financial year 2018-19, the professional charges bill(s) (in triplicate) (containing bank details to enable us for online payment) shall be furnished in the office of Controller of Internal Audit, RVPN, Jaipur. The duly verified bill by DD (IA) will be sent to the AO (Estt. & Cont.) RVPN, Jaipur for pre-audit and arranging the payment after finding the report(s) satisfied.

(ii) The payment authority will be Sr. AO (EA & Cash), RVPN, Jaipur.

18. The decision of Director (Finance), RVPN, Jaipur will be final in case of all the disputes, differences question whatsoever arising between the Nigam and the supplier upon or in relation to or in connection with the supply.

19. All the disputes, differences questions whatsoever arising between the Nigam and the supplier upon or in relation to or in connection with the supply, shall be deemed to have arisen at Jaipur (Rajasthan) only and no court(s) other than that in Jaipur shall have jurisdiction to entertain the same.

20. All other terms & conditions not covered here and above shall be applicable as per prevailing rules of RTPP.



Scope of work for the Expenditure Audit of RVPN

Internal control is a process designed for providing reasonable assurance for efficiency of operations, reliability of financial reporting and compliance with applicable laws and statutes which is designed to ensure proper functioning as well as effectiveness of the internal control system and detection of errors and frauds.

The various heads like leave account, service book, travelling expenses, medical reimbursement, vehicle log books, telephone & trunk call expenses, purchase, works by MM wing and other than MM wing etc. should be examined during internal audit. Specially, purchases/works executed by other than MM wing examined hundred percent. The major activities of both wings like tendering process of various projects, construction of lines and GSS, administrative and financial approval of Deposit works should be carried out by the internal audit strictly as under:-

- i). As per manual, Internal Audit should be focused on tendering process wherein relevant activities of tendering like rules and regulation as per Purchase manual and GF&AR followed or not.
- ii). The method of calling tenders are appropriate or not.
- iii). Time given in tender notice is as per rules, cost of tender document, due date of opening of tender, specifications is proper or not.
- iv). The earnest money is received from all the tenderer(s) or not, the tender is opened on due date and right time or not.
- v). The comparative statement is prepared correctly or not and also negotiations are made or not.
- vi). The financial sanction is accorded by competent authority or not.
- vii). The progress of work and ensuring the same is executed as per the terms and conditions of the work or not.



The scope of work will be as per the Compendium of Chapter/portions of Internal Audit Manual related to Expenditure Audit strictly. In addition to the matter/scope covered in the aforesaid compendium related to Expenditure Audit, the following shall also be complied with.

1. The expenditure audit for the year 2018-19 of 42 Nos. offices (including offices of Divisions & sub divisions under his Administrative control and jurisdiction) shall be carried on yearly basis.
2. The physical verification of 4 Nos. stores to be done upto date period with matching the position of opening balance of material, received of material, issued material, closing balance with physical ground balance, details of shortage and excess quantity. The list of slow moving and non moving item shall be prepared and required to submit alongwith audit report. The 100% physical verification of material would be conducted as per Compendium of Chapters/Portions of Internal Audit Manual related to Expenditure (copy enclosed with tender form).
3. The extent of checking **(in respect of each office falling under administrative control / jurisdiction of the main audit unit / office)** should be strictly followed by CA firms while conducting expenditure audit work as per provisions mentioned at S. No. 5 of Expenditure audit manual and required certificate be given in audit report to be furnished by them incorporating the following format:-

| S. No. | Particulars | Required Extent of checking | Total Nos. of related records | Total Nos. of records checked | Actual Extent of checking |
|--------|---------------------|-----------------------------|-------------------------------|-------------------------------|---------------------------|
| a) | (i) Leave Account / | 50% | | | |
| | (ii) Service Book | 50% | | | |

| | | | | | |
|----|---|----------|--|--|--|
| b) | Travelling Expenses | 3 Months | | | |
| c) | Medical Reimbursements | 25% | | | |
| d) | Vehicle Log Books | 100% | | | |
| e) | Telephone & Trunk Call Expenses | 100% | | | |
| f) | Purchases / Works by MM wing & Project Authorities | 25% | | | |
| g) | Purchases / Works other than by MM wing & Project Authorities | 100% | | | |
| h) | Checking of Cash Book (Vouching, Totaling etc.) | 3 Months | | | |
| i) | Others, if any | 25% | | | |

4. The expenditure audit of works and purchase cases must be done as per norms given in audit manual and observations like violation of rules/regulations and other discrepancy so observed should be recorded in detail position in audit report accordingly.
5. The detail expenditure audit program shall be finalized with mutual discussion of COIA and CA firm(s) looking to the quantum of work.
6. The work should be completed & the audit report shall be submitted within 3 months from award of work order alongwith supporting documents in hard copies as well as soft copy after completion of audit work.
7. If the audit report is not found as per standard and norms of audit manual then the firm shall be bounded to carry out re-audit as per norms and procedure laid down in manual without charging extra cost for such work.




Annexure-“B”

(To be printed on letter head or a cancelled letter head be enclosed)

Application for bidding documents cum KYC of the Tenderer CA Firm
(Required for receiving Tender Fees to be providing in two copies)

The Controller of Internal Audit,
R.R.V.P.N. Ltd.,
Jaipur.

Sub:- Requirement of tender forms (bidding documents) for Expenditure audit of 40 Nos. offices for the financial year 2018-19 and physical verification of 04 Nos. stores for upto date period.

Ref:- NIT No. RVPN/AUDIT/2019-20/TN-02 & UBN No.

Respected Sir,

With reference to above, it is submitted that we want to participate in your above tender and ready to deposit the required fees Rs. 1,180/- (Rs. 1,000/- plus GST @ 18% i.e. Rs. 180/-). Therefore please arrange to issue the receipts (A-9) along with GST invoice and provide the bidding documents.

Our KYC details are as under:-

| | | | |
|-------|--|---|--|
| 1. | Title (Mr./Mrs./M/s) | : | |
| 2. | Full name of CA Firm | : | |
| 3. | Constitution of firm (Proprietorship/Partnership) | : | |
| 4. | Location of Head Quarter & Branches | : | |
| 5. | Full Address of Head Quarter | : | |
| (i) | House No. & Street | : | |
| (ii) | City | : | |
| (iii) | Region (State) | : | |
| (iv) | Country | : | |
| (v) | Postal Code | : | |
| 6. | Full Address of Branch in Rajasthan | : | |
| (i) | House No. & Street | : | |
| (ii) | City | : | |

AC

| | | | |
|-------|---|---|----------------------------|
| (iii) | Region (State) | : | |
| (iv) | Country | : | |
| (v) | Postal Code | : | |
| 7. | Date of Commencement of Business/Profess | : | |
| 8. | No. of Years of running actively | : | |
| 9. | Telephone /Mobile No. | : | |
| 10. | E- mail Address | : | |
| 11. | GST Registration No. of Firm | : | |
| 12. | PAN No. of Firm | : | |
| 13. | In case of partnership firm Firm registration No. and, Membership No., Name & details of Partners (also indicate their respective Qualification & period of partnership in the firm). | : | |
| 14. | Details of Audit Conducted Power Utility (State Electricity Board, Generation/ Transmission/Govt. Company/ State/ Central/PSU including Banks) if applicable. | : | |
| 15. | Bank payment details: (copy of cancelled cheque must be enclosed) | : | As per Annexure-“1” |

**Signature
CA Firm and Seal**

For office use only:-

In view of above application, please note the following further details for your reference:-

| S. No. | Particulars | Details |
|--------|---------------------------|---------|
| 1 | Vendor Code | |
| 2 | Customer Code | |
| 3 | Bid Form Registration No. | |

Considering above, please arrange to issue the receipts (A-9) along with GST invoice for onwards providing the bidding documents to the bidder.

DD (IA) / AAO (IA)

Sr. AO (EA-Cash)



Annexure-"1"

REAL TIME GROSS SETTLEMENT (RTGS)/NATIONAL ELECTRONIC FUND
TRANSFER (NEFT)

From:- M/S

.....

To,
The Controller of Internal Audit
RRVPL,
JAIPUR

Sub: - RTGS/NEFT Payments.

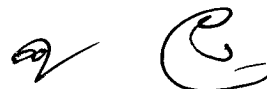
We refer to remittance of our payments using RBI's RTGS/NEFT. Our payments may be made through the above system to our under noted account at our cost:-

| | |
|----------------------------|--|
| Name of City | |
| Bank Code No. | |
| Branch Code No. | |
| Bank's Name | |
| Branch Address | |
| Branch Telephone/Fax No. | |
| Firm's Accounts No. | |
| Type of Account | |
| IFSC Code for NEFT | |
| IFSC Code for RTGS | |
| Firm's Name as per Account | |
| Telephone No. | |
| E-mail ID | |

In support of above, the cancelled cheque is also enclosed.

Confirmed by Banker

Signature of Firm with Stamp & Address



Annexure-“C”

Technical Qualification (As on tender submission date)

| S. No. | Relative Conditions | Weights/Marks | Maximum Weights / Marks for the conditions |
|--------|--|--------------------------------|--|
| 1 | No. of Partners | | |
| | Up to 5 | 5 | |
| | 6 & above | 10 | 10 |
| 2 | No. of FCA partners | | |
| | 1-3 | 5 | |
| | Above 3 | 10 | 10 |
| 3 | Any DISA/CISA partner | 5 | 5 |
| 4 | Office in Rajasthan | | |
| | Branch office | 5 | |
| | Head/Registered office | 10 | 10 |
| 5 | Year of existence | | |
| | 3-5 years | 5 | |
| | 5-10 | 10 | |
| | 10 & above | 15 | 15 |
| 6 | Nos. of articles employed with the firm | 1 per article up to 5 articles | 5 |
| 7 | Average turnover in last F.Y. | | |
| | Up to Rs. 25 lacs | 5 | |
| | Above Rs. 25 lacs to Rs. 50 lacs | 15 | |
| | Above Rs. 50 lacs | 20 | 20 |
| 8 | Partners Associates with Partnership firm | | |
| | More than 3 years upto 5 years for at least 5 partners | 5 | |
| | More than 5 years upto 10 years for at least 5 partners | 10 | |
| | More than 10 years for at least 5 partners | 15 | 15 |
| 9 | Exposure of the firm as Statutory/Internal auditor | | |
| | In electricity/ Power sector companies under central/other state Govt. | 5 | |
| 10 | in RVPN/ Discoms(Rajasthan) | 10 | 10 |
| | Total | | 100 |

The firm securing 60% & above marks will only be considered as technically qualified. The firm is required to be technically qualified till completion of this audit assignment.

Note:- Relevant documentary proof in respect of Technical qualification for CA firms, needs to be submitted alongwith the offer. Without sufficient documentary proof about qualifying criterion, the offer is likely to be rejected.



Annexure-“D”

List of Expenditure Audit Units/Offices of Jaipur zone including Corporate Offices

| Audit Units / Offices | Quoted remuneration (zone wise and considered equally each unit) |
|--|---|
| 1) CE (NPP&RA), Jaipur 2) CE/ACE (Comm.), Jaipur 3) SE (T&C), Alwar 4) SE (T&C), Bharatpur 5) SE (T&C), Hindaun 6) SE (T&C), SawaiMadhopur 7) SE (T&C), Kota 8) SE(T&C), RVPN, Jaipur, Rural 9) SE (765 KV), Phagi 10) SE (765 KV), Anta 11) SE (MPT&S), Kota 12) Dy. COA (P&F), Jaipur 13) Asstt. Secretary (Estt.III), Jaipur 14) AO (Estt. & Cont.), Jaipur 15) ACOS (T&C), Heerapura (physical verification) 16) AEN-I&II (M&F), RVPN, Jaipur (physical verification) | |
| Total of Jaipur zone including Corporate Offices in Rs. | |
| Total Amount in words | |

an C

Annexure-“E”

List of Expenditure Audit Units/Offices of Ajmer zone

| Audit Units/Offices | Quoted remuneration (zone wise and considered equally each unit) |
|---|---|
| 1) CE (T&C), Ajmer 2) CE/ACE (MPT&S),Ajmer 3) SE (T&C), Ajmer 4) SE (T&C), Bhilwara 5) SE (T&C), Mertacity 6) SE (T&C), Babai 7) SE (T&C), Sikar 8) SE (T&C), Udaipur 9) SE (T&C),Chittrogarh 10) SE (Civil), Udaipur 11) SE (Communication), Ajmer 12) ACOS (T&C), Beawar (physical verification) | |
| Total of Ajmer zone in Rs. | |
| Total Amount in words | |

RC

Annexure-“F”

List of Expenditure Audit Units/Offices of Jodhpur zone

| Audit Units/Offices | Quoted remuneration (zone wise and considered equally each unit) |
|---|---|
| 1) CE (T&C), Jodhpur 2) CE/ACE (MPT&S), Jodhpur 3) SE (T&C), Jodhpur 4) SE (T&C), Bhadla 5) SE (T&C), Kankani 6) SE (T&C), Barmer 7) SE (T&C), Jaisalmer 8) SE (T&C), Ramgarh 9) SE (T&C), Hanumangarh 10) SE (T&C), Bikaner 11) SE (T&C), Ratangarh 12) SE (T&C), Sirohi 13) SE (Civil), Bikaner 14) SE(Communication), Jodhpur 15) SE (MPT&S), Bikaner 16) ACOS (T&C), Jodhpur (physical verification) | |
| Total of Jodhpur zone in Rs. | |
| Total Amount in words | |

Handwritten signature