



**GOVERNMENT OF ANDHRA PRADESH  
ANDHRA PRADESH MARITIME BOARD**

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**OFFICE OF  
THE CHIEF EXECUTIVE OFFICER  
ANDHRA PRADESH MARITIME BOARD: KAKINADA**

**BID DOCUMENT**

Name of the work : Appointment of Independent Financial Auditor for the historical audit for FY 2022-23 and FY 2023-24 & Financial Audit for the FY 2024-25 of Adani Krishnapatnam Port in SPSR Nellore District, Andhra Pradesh.

Tender Notice No : 04/SE/PP2/145/2024, Dt. 14.09.2024 (S.No.3)

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## **PREAMBLE**

A concession agreement has been entered into with M/s. Krishnapatnam Port Company Ltd., for development, operation, maintenance and transfer at the end of concession period of Krishnapatnam Port. The terms of concession agreement contemplated various functions to be discharged by Concessionaire such as construction of the Port and creation of various port assets, facilities, etc after approval from the Concessioneing Authority, which are to be monitored, reviewed, and inspected during the construction and operations period by the Authority. In addition, the Authority also is entitled to receive percentage share of gross income throughout the operations period of the Project.

To ensure the accuracy of the payments received, the Clause 16 of the Concession Agreement entitles the Authority the right to conduct, or get conducted, financial audit.

In view of the above clause, the GoAP intends to utilize its right to conduct external audit of the books of accounts of the Concessionaire with a view to ensure the accuracy of the Gross Income of the Port, of which GoAP gets a share.

In view of the above, it is proposed to entrust the work of conducting financial audit of Krishnapatnam Port, to a qualified audit firm.

The Chief Executive Officer (CEO), APMB is undertaking the activity on behalf of the Concessioneing Authority / GoAP.

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## ARTICLE – I: NOTICE INVITING TENDER

**Tender Notice No : 04/SE/PP2/145/2024, Dt. 14.09.2024 (S.No.3)**

Tenders for the work mentioned below are invited from the firms/ Consultants/ Companies registered with Government Andhra Pradesh (OR) with any State Government/ Central Government/ Public Sector Undertakings in appropriate class and category of registration to the monetary limits of subject tendered work.

- Preliminary details:**

**Name of work:** “Independent Financial Auditor for the historical audit for FY 2022-23 and FY 2024-25 & Financial Audit for the FY 2024-25 of Adani Krishnapatnam Port in SPSR Nellore District, Andhra Pradesh. ”

|    |                                    |   |                                                                                                                                                                                                                |                            |                            |
|----|------------------------------------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|
| 1  | Department Name                    | : | <b>Andhra Pradesh Maritime Board</b>                                                                                                                                                                           |                            |                            |
| 2  | Circle / Tender Inviting Authority | : | Chief Executive Officer, APMB/ Superintending Engineer (Marine), APMB, Kakinada.                                                                                                                               |                            |                            |
| 3  | Tender Notice No.                  | : | 4/SE/PP2/145/2024, Dt. 14.06.2024 (S.No.3).                                                                                                                                                                    |                            |                            |
| 4  | Name of Work                       | : | Appointment of Independent Financial Auditor for the historical audit for FY 2022-23 and FY 2023-24 & Financial Audit for the FY 2024-25 of Adani Krishnapatnam Port in SPSR Nellore District, Andhra Pradesh. |                            |                            |
| 5  | Estimated Cost Value               |   | FY 2022-23<br>Rs. 7.0 Lakhs                                                                                                                                                                                    | FY 2023-24<br>Rs.7.0 Lakhs | FY 2024-25<br>Rs.7.35Lakhs |
| 6  | Period of Completion (in Months)   | : | 12 Months                                                                                                                                                                                                      |                            |                            |
| 7  | Form of Contract                   | : | <b>LS</b>                                                                                                                                                                                                      |                            |                            |
| 8  | Eligibility Criteria               | : | Refer tender document                                                                                                                                                                                          |                            |                            |
| 9  | Tender Type                        | : | <b>Open</b>                                                                                                                                                                                                    |                            |                            |
| 10 | Bid Call (Nos.)                    | : | 1 <sup>st</sup> call                                                                                                                                                                                           |                            |                            |
| 11 | Type of Quotation                  | : | <b>Lumpsum</b>                                                                                                                                                                                                 |                            |                            |
| 12 | Transaction Fee                    | : | The participating bidders have to pay a transaction fee of <b>0.03</b> % on the Total Cost (including GST as applicable) through the electronic payment Gateway to APTS, Vijayawada.                           |                            |                            |

|    |                                                                                             |   |                                                                                                                                                                                                                               |
|----|---------------------------------------------------------------------------------------------|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13 | Tender Schedule Cost/ Bid Processing Fee                                                    | : | The participating bidders shall pay Tender Schedule Cost/ Bid processing fee of Rs.2,360/- (Rs.2,000 + Rs.360 (GST)) Tender through the electronic payment gateway.                                                           |
| 14 | Bid Security (INR)/EMD                                                                      | : | Rs. 21,500/- (The Consultant/ firm shall furnish an Earnest Money Deposit equivalent to 1% of the ECV along with Tender through the electronic payment gateway                                                                |
| 15 | Bid Document Download Start Date                                                            | : | From 20.09.2024@ 4.00 PM                                                                                                                                                                                                      |
| 16 | Bid Document Download End Date                                                              | : | 03.10.2024 @3.00 PM                                                                                                                                                                                                           |
| 17 | Last Date & Time for Receipt of Bids                                                        | : | 03.10.2024 @3.30 PM                                                                                                                                                                                                           |
| 18 | PQ Stage Date & Time (EMD Submission)                                                       | : | The technically qualified bidders shall submit original Hard copies of the uploaded documents, Tender Schedule Cost/ Bid Processing fee & DD/BG towards EMD to the tender Inviting authority before opening of the price bid. |
| 19 | Tender Opening Date                                                                         |   | 11.00 AM on 4.10.2024                                                                                                                                                                                                         |
| 20 | Technical Qualification (PQ) Stage Date & Time                                              | : | 11.00 AM on 16.10.2024                                                                                                                                                                                                        |
| 21 | Commercial Stage Date & Time                                                                | : | 11.00 AM on 19.10.2024                                                                                                                                                                                                        |
| 22 | Clarifications of the Technical Bid                                                         | : | 28.09.2024 up to 05.00 PM                                                                                                                                                                                                     |
| 23 | Declaration of Successful Bidder by competent Authority (L1 physical Document verification) | : | After process and finalization of the Bids                                                                                                                                                                                    |
| 24 | Bid Validity Period                                                                         | : | 180 Days from last date of receipt of Bids                                                                                                                                                                                    |
| 25 | Officer Inviting Bids                                                                       | : | Chief Executive Officer, APMB/ Superintending Engineer (Marine), APMB, Kakinada.                                                                                                                                              |
| 26 | Bid Opening Authority                                                                       | : | Chief Executive Officer, APMB/ Superintending Engineer (Marine), APMB, Kakinada.                                                                                                                                              |

|    |                                                   |   |                                                                                                                                                                                      |
|----|---------------------------------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 27 | Address                                           | : | 1 <sup>st</sup> floor, Port Administrative Building, Beach Road, Kakinada.                                                                                                           |
| 28 | Contact Details                                   | : | 9182321350                                                                                                                                                                           |
| 29 | Procedure for bid submission                      | : | As per NIT                                                                                                                                                                           |
| 30 | General Terms & Conditions / Eligibility criteria | : | As per Tender Document                                                                                                                                                               |
| 31 | Special conditions                                | : | Refer tender document                                                                                                                                                                |
| 32 | Tender can be downloaded                          | : | <a href="https://tender.apecurement.gov.in">https://tender.apecurement.gov.in</a>                                                                                                    |
| 33 | Tender documents (in zip format)                  | : | Tender Doc.zip                                                                                                                                                                       |
| 34 | Others                                            | : | Tender conditions are subject to modifications as per suggestions of Judicial preview/SLTC. Such changes if any will be notified through corrigendum to be issued from time to time. |

• **Other Details:**

The bidders need to contact the tender inviting Authority for any information/clarifications required to submit their tenders on e – procurement marketplace.

The bidders need to register on the electronic procurement marketplace of Government of Andhra Pradesh., that is, <https://tender.apecurement.gov.in>. For obtaining digital signature certificate, the bidders may contact APTS, VIJAYAWADA. On registration of the e – procurement marketplace they will be provided with a user ID and password by the system, and only by using the same they can submit their tenders online. After registering on the e – Procurement marketplace, bidders need to scan and upload the required documents as per the tender requirements. The bidders shall authenticate the tender with their digital certificate for submitting the tender electronically on e – Procurement Platform and the tenders not authenticated by digital certificate of the bidder will not be accepted on the e – Procurement platform. The bidder shall mandatorily pay the transaction fee to M/s APTS UNIT, VIJAYAWADA through the electronic payment Gateway. The bidders are advised not to wait till the last day of submission of tender to avoid uploading problem, if any, on the web site. The bidders who are desirous of participating in e – Procurement marketplace shall submit their technical bids, price bids etc., online, as prescribed in the NIT and tender documents, displayed at e – Procurement marketplace. The bidders should upload the scanned copies of all the relevant and required certificates, documents etc., in the e – procurement marketplace in support of their technical bids. The bidders shall sign on all the statements, documents, certificates, uploaded by them, owning responsibility of the correctness/authenticity.

All the bidders shall invariably upload the scanned copies of Online Payment receipts /

BG towards EMD/ DD towards Tender Cost/ Processing Fee in e- Procurement system and this will be the primary requirement to consider the bid as responsive. The bidders shall furnish a declaration online stating that the soft copies uploaded by them are genuine. Any incorrectness/deviation noticed will be viewed seriously and apart from cancelling of the Tender and forfeiting the EMD, criminal action will be initiated including suspension from business.

If the tender inviting authority requests the bidders for the submission of hard copies of uploaded documents by written (written means communicated in writing and i.e. by e-mail, fax, Telex) demand in case of necessity during the technical bid evaluation, the same shall be produced by the bidders within specified period.

The tenders will be opened online in e-procurement platform by the Superintending Engineer (Marine), APMB or his nominee at his office on the date and time specified in the NIT. All the statements, documents, certificates, Online Payment receipts/ BG etc., uploaded by the bidders will be downloaded for technical evaluation. The clarifications, particulars if any required from the bidders will be obtained by addressing the bidders. The technical bids will be evaluated against the specified parameters/ criteria; same as in the case of conventional tenders and the technically qualified bidders will be identified. Clarification will be obtained in respect of uploaded documents only. No other document obtained / submitted will be taken into consideration in evaluation process.

Competent Authority will carry out the technical bid evaluation solely based on the uploaded Certificates / documents, Online Payment receipts / BG towards EMD in the e-procurement System and open the Price bids of the responsive bidders.

The price-bids of such bidders, who are determined to have complied with the eligibility criteria i.e., qualified in the Technical Bid evaluation will only be opened by the Superintending Engineer (Marine), APMB or his nominee at his office, on the date and time specified in the NIT.

If the office happens to be closed due to any reason on the dates specified in the NIT, the respective activity will be performed at the designated time on the next working day without any notification.

The tender inviting authority or an officer designated by him will notify the successful bidder and inform by Email/ Under certificate of posting at the address indicated in the tender for submission of original hard copies of all Uploaded documents, Online Payment receipts / BG towards EMD prior to entering into Agreement within a stipulated time period.

The bidder shall invariably furnish the original Online Payment receipts / BG towards EMD, Tender Schedule Cost/ Bid Processing Fee, certificates / documents of the uploaded scanned copies, to the Agreement concluding authority before entering into agreement either personally or through courier or post within the stipulated date and shall obtain the receipt of the same, which shall be the responsibility of the bidder. The Department shall not take any responsibility for any delay in receipt of original Online Payment receipts / BG towards EMD, certificates / documents from the successful bidder before the stipulated time. On receipt of documents, the Tender inviting authority shall ensure the verification of genuinity of the Online Payment receipts / BG towards EMD and all other certificates /

documents uploaded by the bidder in e-procurement system in support of the qualification criteria before concluding the agreement.

If any bidder fails to submit the original hard copies of uploaded certificates / documents, Online Payment receipts / BG towards EMD within the stipulated time or if any variation is noticed between the uploaded documents and the original hard copies submitted by the bidder, the bidder will be suspended from participating in the tenders on e-Procurement platform for a period of **3 years** besides forfeiting the EMD and also be blacklisted. The e-Procurement system would deactivate the user ID of such defaulting bidder based on the trigger / recommendation by the tender Inviting Authority in the system. Besides this, the Department shall invoke all processes of law including criminal prosecution of such defaulting bidder as an act of extreme deterrence to avoid delays in the tender process for execution of the development schemes taken up by the Government. The information to this extent will be displayed in the e- procurement platform website.

Subsequent information in support of the documents specifically uploaded by the bidder shall be sought for submission before finalization of tender if required, which will be considered. Whereas the documents submitted by the bidders in the form of hard copy of the documents which are not uploaded shall not be considered for technical bid evaluation.

Any other details can be had from the Office of the Superintending Engineer (Marine), 1<sup>st</sup> Floor, Port Administrative Building, Beach Road, Kakinada. E-mail: seapports@yahoo.com Mobile No. 9182321350

## **ARTICLE II – INSTRUCTIONS TO BIDDERS**

### **1. PRE BID VISIT TO THE SITE AND INSPECTION OF DATA:**

It is advised that the Bidders should visit the Port and also review the information available for review. A brief note on the Krishnapatnam Port is enclosed as Annexure-I.

### **2. ELIGIBILITY CRITERIA**

- (a) The Bidder should be empanelled in the list of Chartered Accountancy Firms for doing PSU audit as notified from time to time by Comptroller and Auditor General of India (CAG)
- (b) As on date of this tender Documents, firms should not have been barred/black-listed from participating in the activity of auditing or consultancy services by any state and/or central government agencies or departments.
- (c) The bidder should be a registered firm with the institute of chartered accountants.
- (d) The Bidder CA firm should have not less than 5 partners in their Firm.
- (e) The Bidder CA firm should in the profession for at least 10 years.
- (f) The Bidder CA Firm should have experience of auditing of Major Ports, Non Major Ports or Private Ports , Air Ports ,Highways, and other infrastructures organization or having auditing experience of the Concession Agreement of PPP /BOT Agreements of Major Port, Non-Major Ports or Private Ports, Air Ports ,Highways, and other infrastructures organization
- (g) The average annual turnover of the consultancy firm during the last 3 years should not be less than 2 Crores. The tender shall submit annual audited accounts and certificate from the statutory auditor as documentary evidence in support of the above.
- (h) The bidder shall identify and nominate a nodal person to contract, a partner of the firm who is a Chartered Accountant as key personnel to be a part of the team that is expected to be available for performing the audit during the Contract period ,Any substitution of key personnel shall be allowed only after prior approval of CEO,APMB.

### **3. SCOPE OF WORK**

- i.** To ensure accuracy of the income to KPCL of which the GOAP has a share, the Concessioning Authority, i.e. GOAP has the right to conduct financial audit as per Clause 16 of the Concession Agreement
- ii.** Notwithstanding anything contained to the contrary in this tender document, the Revised Concession Agreement executed between the GOAP and KPCL and the documents contained/mentioned thereof would be the key reference document(s) for the Scope of Work to be undertaken by the Financial Auditor.
- iii. JV Agreements/ Sub leases / Sub – Contracts:**
  - (a) Financial auditors must verify the existence of any agreements between the concessionaires and third parties, particularly in the context of sub-leasing or subcontracting specific tasks.
  - (b) The Auditors shall ensure that the computation of “Income to the concessionaire/Gross Income” is strictly in accordance with Clause 2.24 of the concession agreement.’
  - (c) Auditors must ensure that revenue in respect of all port services whether billed by the concessionaire or by their sub-lessees or subcontractors are taken into account while computing “Income to the Concessionaire/Gross Income”.
- iv. Review of Approved Agreements:**
  - (a) A thorough review of agreements and permissions approved by the Government of Andhra Pradesh (GoAP) between concessionaires and third parties, including subcontracts and sub-leases, should be conducted.
  - (b) The objective is to identify any interpretational issues in revenue recognition that could impact “Income to concessionaire/ Gross Income”.
- v. Abnormal Discounts:**
  - (a) Financial auditors must verify the provision of any abnormal discounts during the financial year and the reasons behind them. Also, they shall report the financial impact of such discounts while computing “Income to concessionaire/Gross Income”.
- vi. Invoice Collection:**
  - (a) Auditors need to ensure that all invoices raised either by concessionaire/ sub leases / sub contracts have indeed been raised and collected from the relevant parties and they have been accounted for, while computing “Income to concessionaire/ Gross Income”
  - (b) Financial Auditors need to ensure both operational and non-operational income is recognised as revenue and part of “Income to

Concessionaire/ Gross Income”. Any non-consideration need to be reported.

- vii. The responsibilities of Financial Auditor as per the provisions of the Concession Agreement shall include, but not limited to the following:

| <b>S. No</b> | <b>Item of Scope of Work</b>                                                                                                                                                                                                                                                                                                                                                           | <b>Clause reference in the Revised Concession Agreement</b> |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| 1.           | Computation/ Verification of Gross Income to the port / Concessionaire as per the Concession Agreement. This may entail reconciliation of physical quantities handled with receipts accounted, verification of debtors accounts and reconciliation with receipts and computation/verification of any contingent liabilities and their impact on the Gross Income of the Concessionaire | Clause 6.2, Clause 6.3 and                                  |
| 2            | Computation of concession fees, including but not limited to verification of payment schedules, and any applicable penalties arising out of delays in payment of concession fees and other payments due to the Government as per the Concession Agreement                                                                                                                              | Clause 6.2, Clause 6.3,                                     |
| 3            | Verification of expenses and costs, especially when the Concessionaire has not reported any Gross Profit as per the Concession Agreement                                                                                                                                                                                                                                               | Clause 6.3                                                  |
| 4            | Verification of all bank guarantees required under the concession agreement including adequacy of value of Bank Guarantee, validity and other details as per the Concession Agreement                                                                                                                                                                                                  | Clause 6.4                                                  |
| 5            | Revenue Assurance to the Government that all the concession fee payments due as per Revised Concession Agreement are paid and issue of certificate to that extent.                                                                                                                                                                                                                     | Clause 16                                                   |
| 6            | To respond, and to assist Government of Andhra Pradesh (GoAP) in preparing responses to any queries related to the port raised by any competent authorities related to Gross Income.                                                                                                                                                                                                   |                                                             |

## Relevant clauses of Concession Agreement

### Clause 6.2: Sharing of Gross Income

*The Concession Fee shall be payable, as a percentage of Gross Income of the Concessionaire, each year for the duration of the Concession Period, as per the table below :*

| <i>Years of Operation</i> | <i>Rate of Concession Fee</i> |
|---------------------------|-------------------------------|
| <i>1-30</i>               | <i>2.6%</i>                   |
| <i>31-40</i>              | <i>5.2%</i>                   |
| <i>41-50</i>              | <i>10.4%</i>                  |

*The concession fee shall be paid GoAP in the form of four equal installments based on annual revenue projections. Any surplus or shortage shall be adjusted with the installments for the subsequent year and for the last year of the Concession Period within 3 months of the End Date.*

*However, the Concessionaire shall not pay Concession Fee to GoAP in respect of any year where the Concessionaire does not have Gross Profit.*

### Clause 6.3: Interest

*The payment of concession Fee as indicated in Clause 6.1 shall be made to GoAP within first fifteen (15) banking days of the succeeding quarter. Failure to remit these payments on due date shall render the Concessionaire liable to pay interest on the due amounts at the prevailing rate of SBIPLR plus 2% p.a. for every month or part thereof of delay, the liability of which shall commence from the first day of the next month. Interest payments by the Concessionaire shall be without prejudice to other remedies available to GoAP under this agreement.*

### Clause 6.4 : Guarantees for Payment of Concession Fee to GoAP

- (a) The Concessionaire shall furnish to the GoAP within thirty days from the Commercial Operation Date, guarantee for payment of concession Fee, in the form of bank guarantee from a Scheduled Bank operating in India, one and quarter times the estimated Concession fee payable to GoAP for the first year of operation.*
- (b) Upon completion of the first year of operation, the Concession Fee payable to GoAP shall be assessed to fix the amount for guarantee amount for the subsequent years of the concession Period on a half-yearly basis. The basis of assessment shall be one and quarter time the concession Fee paid during the previous half-year period or one and quarter time of the estimated concession Fee payable to GoAP for that six-month period, whichever is higher.*
- (c) On assessment as per item (b) above, concessionaire shall furnish a new Bank Guarantee in place of (a) above from a Scheduled Bank operating in India.*

- (d) *In the event of non-payment of dues to GoAP within two months of its due date, these payments along with interest thereon as specified at Clause 6.2 shall be recovered from above Bank Guarantee.*
- (e) *All penalties as specified in this agreement shall have to be paid by the Concessionaire within one month of date of its communication by GoAP failing which these shall be recovered from the above Bank Guarantee.*
- (f) *In the event of the encashment of the above Bank Guarantee by GoAP, the Concessionaire shall be required to make good the amount so encashed from Bank Guarantee of same amount within 10 days of communication in this regard by GoAP to Concessionaire.*

#### **Clause 16 : Audit Requirements**

*GoAP shall have the right to conduct, or get conducted, operational and financial audit to ensure the accuracy of the income to KPCL of which it gets a share. The operational audit will check upon compliance with the approved and agreed plans for development and operation of the port and maintenance of the port facilities and assets.*

- A) Ensuring whether the Concessionaire has fixed & notified the Tariff rates for the financial year 2022-23, 2023-24& 2024-25 or not.*
- B) Ensure whether the Tariff fixed by the Concessionaire has been communicated to the GoAP/ CEO APMB or not and enclose a copy of Scale or Rates for the year 2022-23, 2023-24& 2024-25 in the Report.*
- C) Ensuring whether the Tariff rates fixed by the Concessionaire are notified to the Trade in the public domain by public notice and hosted in their official website and enclose copy of the Trade Notice in the report.*
- D) To ensure whether the total income, Gross income to the Port / concessionaire has been computed as per the tariff rates fixed for the financial year 2022-23, 2023-24& 2024-25 and bring out any deviation in Gross Income collected and its impact on Concession Fee paid to GoAP / APMB.*
- E) Whether the Gross Income has been calculated as per the Concession Agreement Clauses.*
- F) To ensure whether the Land lease rentals are been paid as per the concession agreement and as per the rates fixed.*
- G) To ensure whether the all the payments due as per the concession agreement are paid if not the auditor shall be advised any applicable penalties arising out of delays in payment of concession fees and interest thereof, detailed calculation sheet of penalties and interest shall be enclosed in the Report.*

- H) To find out whether there is any unfair trade practice has taken place in audited financial year and necessary recommendations and advise for further action to be taken by the GoAP / CEO APMB in this regard.*
- I) The financial auditor shall also advise and give recommendations to the GoAP/ APMB whether there is any scope / necessity in conducting further special audit / Forensic audit for the present audited financial year of PPP Operator.*
- J) Financial Auditors need to get confirmation from APMB on receipt of concession fee.*

*The above items will be critically examined for their accuracy and completeness in relation to objectives as stated for this work based on documentary evidence, to be collected from the concessionaire. Wherever documents do not provide the required information, discussions will be held with Concessionaire together with the representatives from CEO and Concessioneing Authority, for more details*

**Periodicity:** It is proposed to get the independent financial audit for the period from the 31.3.2022 to 04.01.2023, 31.03.2023 to 04.01.2024 (Historical Audit) & 01.04.2024 to 31-3-2025 (Current Year Audit).

The Current Year Audit & Historical Audit shall be undertaken at the end of each quarter and shall take into view all key issues, quarterly payments, bank-guarantees, reconciliation, delays and penalties, etc. Audit report should be submitted providing all key issues, areas of concern, conclusion of audits and detailed reasons for arriving at such conclusions.

The contract period will start from the date of agreement. The Financial Audit of the Historic Quarter/ Quarters i.e. 01-04-2022 to date of agreement shall be submitted within 30 days from the date of agreement.

The Financial Auditor shall also advise the GoAP / CEO on various issues referred by them from time to time in connection with the true and fair representation of facts related to the Gross Income of and the Concession Fee from the Port as per the required standards.

#### **4. Meetings, Records and Reporting**

- (a) The Financial Auditor, in ordinary course, maintain record of activities undertaken by it in discharge of its functions and responsibilities.
- (b) The Auditor is required to communicate any concerns about availability of, or access to, data, analyses, reports to CEO. This communication maybe through email, letter, fax, telephone or in a meeting. Record of all such communication has to be maintained by the Auditor

#### **5. CONTRACT PERIOD**

- a. The Independent Financial Auditor shall sign the agreement within 15 days from the date of receipt of communication of the acceptance letter (LoA)
- b. The period of the contract shall be 1 year from the date of signing the agreement.
- (c) The Independent Financial Auditor shall start the work within 30 Days from the date of Signing the Agreement.
- (d) Renewal of the contract for conducting the audit beyond the Financial Year 2024-25 will be at the sole discretion of the CEO. The CEO may discontinue the services of Independent Financial Auditor after completion of Current Year Audit at his discretion without assigning any specific reasons. Under any circumstances, the renewal of the Contract for the same firm shall not exceed three years consecutively.
- (e) The Bidder shall identify key personnel to be part of the team that is expected to be available for performing the audit during the contract period. Any substitution of Key Personnel shall be allowed only after prior approval of Chief Executive Officer, APMB.

## 6. DELIVERABLES AND PAYMENTS TERMS

### A. Deliverables:

- a) The key deliverables for Current Year Audit shall be:
  - i. Quarterly Audit Reports not later than 4 weeks from the completion of respective Quarter. The final quarterly audit report shall be furnished after approval of the draft quarterly report duly incorporating replies to the departmental remarks on the draft quarterly report.  
The Financial Audit of the Historic Period Quarter/ Quarters i.e. 01-04-2022 to date of agreement shall be submitted within 30 days from the date of agreement.
  - ii. Annual Audit Report not later than 8 weeks from the completion of Statutory Audit for the Company for the Financial Year for which Audit is undertaken. The final annual audit report shall be furnished after approval of the draft annual report duly incorporating replies to the departmental remarks on the draft annual report.
- b) Any delays in the submission of deliverables as above, shall be subject to penalties. In any case, such penalties shall not exceed the value of the EMD rendered.
- c) Any delay in the submission of the deliverables beyond the time limits prescribed will attract a penalty of 1% of the respective bill value of the quarter / milestone per mensem on pro-rata basis.

### B. Professional Fees:

- a) The total professional fees for the services as per the Scope of Work shall be the selection criteria and shall be quoted by the bidder as per the formats specified in this document.
  - i. **The payment for the Current Year Audit** of period starting from 1<sup>st</sup> April, 2021 to March, 2022 and 1<sup>st</sup> April, 2023 to March, 2024 & 1<sup>st</sup> April, 2024 to March, 2025 shall be made quarter wise after receipt and acceptance of the CEO., APMB on Quarterly reports as per the rates quoted in financial bid.
  - ii. In the event of renewal of the consultancy by the Chief Executive Officer, APMB beyond 12 months, the charges of the Scope of Work for the subsequent 12 months, will be at 5% escalation on the fees quoted for the current year audit.
  - iii. GST as applicable will be paid extra on the above.
  - iv. The statutory recoveries if any like income tax etc. will be affected as per the regulation in force.
  - v. The quoted fee will be inclusive of all other expenses related towards execution of Scope of work.
  - vi. All payments shall be made in INR (Indian Rupees) only.

b) The **payment for the Current year Audit** shall be made as below:

| S. No. | Milestone                                                                                      | Payment (%) of Audit Fees     |
|--------|------------------------------------------------------------------------------------------------|-------------------------------|
| i.     | Acceptance and approval of Quarterly audit reports (Up to 3 <sup>rd</sup> quarter) by CEO/APMB | 30%<br>(10% Per each quarter) |
| ii.    | Acceptance and approval of Draft Annual Audit Report by CEO, APMB                              | 30%                           |
| iii.   | Acceptance and Approval of Final Annual Audit Report by CEO, APMB                              | 40%                           |

- a) The payment for the Historic & Current Year Audit of period starting from 1st April, 2022 to March, 2023 and 1st April, 2023 to March, 2024 & 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025 shall be made quarter wise after receipt and acceptance of the CEO., APMB on Quarterly reports as per the rates quoted in financial bid.
- b) In the event of renewal of the consultancy by the Chief Executive Officer beyond 12 months, the charges for the Scope of Work for the subsequent 12 months, will be at 5% escalation on the fees quoted for Current Year Audit.
- c) GST as applicable will be paid extra on the above.
- d) The statutory recoveries if any like income tax etc. will be affected as per the regulation in force.
- e) The quoted fee will be inclusive of all other expenses related towards execution of Scope of Work
- f) All payments shall be made in INR (Indian Rupee) only.
- g) The above **payments** shall be made after receipt and acceptance of the Chief Executive Officer, APMB in consideration with specific recommendations of the Port Officer, Machilipatnam.

## ARTICLE III – TENDER DOCUMENT

### 1. PREPARATION OF PROPOSAL:

The bid shall be in two parts:

**A. Supporting Documents: Part 1** shall comprise the Supporting Documents and shall include the profile of the Bidder (audit firm), the details and CVs of key personnel that will be involved in this assignment and the undertaking as required to certify no conflict of interest specified as specified below:

- A brief description of the firm's organization & corporate information including its financial statement, in forms Form "A" and Form "A1" respectively of Annexure II enclosed herewith.
- An outline of recent experience on assignments of a similar nature in Form "B" of Annexure II enclosed herewith. The details of assignments on hand shall also be furnished.
- Curriculum Vitae of the key professional staff and details of proposed team in Form "C" of Annexure II.
- Documentary evidence of empanelment as per the latest list notified by CAG
- Submit a declaration statement as in Annexure V.

#### **B. Financial Bid: Part 2**

- Bidders shall submit the financial proposal in the formats at Annexure II (the "Financial Bid") clearly indicating the total cost of the services in both figures and words, in Indian Rupees, and signed by the Bidder's authorized representative.
- In the event of any difference between figures and words, the amount indicated in words shall prevail. In the event of a difference between the arithmetic total and the total shown in the Financial Bid, the lower of the two shall prevail.
- The Bidder shall quote for Current Year Audit. The Current Year Audit shall be the Audit Fees for the full Financial Year.
- All the costs associated with the assignment shall be included in the Financial Bid. These shall normally cover remuneration for all the Personnel (in the field, office etc), accommodation, travel expenses, equipment, printing of documents, etc. The total amount indicated in the Financial Bid shall be without any condition attached or shall not be subject to any assumption, and shall be final and binding. In case any assumption or condition is attached therein the Bid shall be considered non-responsive and liable for rejection.
- CEO shall however pay GST at the applicable rates over and above the quoted fees

- C.** The tender and all accompanying documents and all communications in relation to or concerning the selection process under this tender shall be in English language only and strictly on the forms provided in this tender document. All pages of the Bid shall be signed by an authorized representative of the Bidder. The representative's authorization shall be confirmed by a written Power of Attorney duly notarized to be submitted with the proposal.
- D.** The bidder shall be responsible for all of the costs associated with the preparation of their Proposals and any other expenses incurred towards the selection process including subsequent negotiation, visits to the CEO, Project site etc. The CEO will not be responsible or in any way liable for such costs, regardless of the conduct or outcome of the process.
- E.** The Bids shall be valid for a period of 180 days from the Bid Due Date

## **ARTICLE IV – PREPARATION OF TENDER**

### **1. Language of the Tender**

All documents relating to the tender shall be in the English language only.

### **2. Documents comprising of the Tender**

- i. After registering on the e-procurement market place, bidders need to scan and upload the required documents as per the tender requirements.
- ii. The Bidders shall authenticate the tender with their digital certificate for submitting the tender electronically on e-procurement Platform and the tenders not authenticated by Digital certificate of the bidder will not be accepted on the e procurement platform.
- iii. The bidder shall mandatorily pay the transaction fee to M/s. APTS, Vijayawada through the electronic payment Gateway.

### **3. Tender Process:**

- i. The bidders who are desirous of participating in e-procurement marketplace shall submit their technical bids, price bids etc., online in the standard format prescribed in the NIT and tender documents as displayed at e – procurement market place. The bidders should upload the scanned copies of all the relevant and required certificates, documents etc., in the e-procurement market place in support of their technical bids. The bidders shall sign on all the statements, documents, certificates uploaded by them, owning responsibility for their correctness/authenticity.
- ii. All the bidders shall invariably upload the scanned copies of Online Payment Receipt / BG towards EMD/ Transaction Fee/ Tender Schedule Cost/ Bid Processing Fee in e- Procurement system and this shall be the primary requirement for Technical bid evaluation.
- iii. The bidder shall furnish a declaration in online stating that the soft copies uploaded by them are genuine. Any incorrectness/deviation noticed will be viewed seriously and apart from canceling the work duly forfeiting the EMD, criminal action will be initiated including suspension from business.
- iv. The bidder shall invariably furnish the original Online Payment Receipt / BG towards EMD, certificates / documents of the uploaded scanned copies, to the Agreement concluding authority before entering into agreement either personally or through courier or post within the stipulated date and shall obtain the receipt of the same, which shall be the responsibility of the successful bidder. The APMB shall not take any responsibility for any delay in receipt of original Online Payment Receipt / BG towards EMD, certificates / documents from the successful bidder before the stipulated time. On receipt of documents, the Tender Inviting Authority shall ensure the verification of genuineness of the Online Payment Receipt / BG towards EMD and all other certificates / documents uploaded by the bidder in e-procurement system in support of the qualification criteria before concluding the agreement
- v. The tenders will be opened online in e-procurement platform by the Superintending Engineer (Marine), APMB or his nominee at his office on the date and time specified in the NIT. All the statements, documents,

certificates, Online Payment Receipt / BG etc., uploaded by the bidders will be downloaded for technical bid evaluation. The clarifications, particulars if any required from the bidders will be obtained by addressing the bidders. The technical bids will be evaluated as per the specified parameters/ criteria will be determined.

- vi. The Department shall carry out the technical bid evaluation solely based on the Uploaded Certificates & documents; Online Payment Receipt / BG towards EMD in the e- procurement System.
- vii. The price-bids of such bidders, who are determined to have complied with the eligibility criteria, i.e., qualified in Technical bid evaluation will only be opened by Superintending Engineer (Marine), APMB or his nominee at his office, on the date and time specified in the NIT, or any other date postponed and notified in the e-procurement platform.
- viii. If the office happens to be closed on the dates specified in the NIT, the respective activity will be performed at the designated time on the next working day without any notification.
- ix. If any successful bidder fails to attend the office of the agreement concluding authority on or before the time specified will be suspended from participating in the tenders on e-Procurement platform for a period of 3 years besides forfeiting the EMD and also be black listed. The e-Procurement system would deactivate the user ID of such defaulting successful bidder based on the trigger / recommendation by the tender Inviting Authority in the system.
- x. Any other details can be had from the Office of the Superintending Engineer (Marine), APMB.

#### **4. Bid offer**

- i. As it is the LS Contract the bidder/s shall quote their offer as a overall tender fees.
- ii. The tender offer shall be for the whole work and not for individual items/ part of the work.
- iii. GST is Reimbursable.
- iv. All other duties, taxes and other levies payable by the Consultant/ firm as per State / Central Government rules in vogue as on the last date of submission of price bid are deemed to have been included in the tender percentage quoted by the bidder.
- v. **Goods and Service Tax (GST) Component:**
  - a. The prospective bidder/ Consultant/ firm must be one having GST

registration within the State of Andhra Pradesh and without which not eligible to bid, so that the State Government shall not suffer any loss of revenue. The prospective bidder/ / Consultant/ firm is liable to produce proof of its GST registration within the State of Andhra Pradesh as one of the eligibility criteria of technical bid qualifications. If in case not already registered shall undertake by affidavit to cause registered before bid finalization so to consider, however without which not eligible even from bid acceptance, for entering of contract agreement, even declared as eligible and accepted bidder and even under reverse tendering process and for such default not only forfeiture of EMD, but also be made liable for other civil and penal consequences.

- b. The percentage quoted by the bidder/ contractor shall be deemed to be inclusive of all rates, taxes, cess, fees, etc., except GST.
- c. The Consultant/ firm will liable to abide by the directions / instructions regarding GST issued by the Government from time to time during contract period.

vi. Charges payable to M/s APTS, VIJAYAWADA

- a. The service charges payable to M/s APTS, VIJAYAWADA are as indicated below.
- b. The participating bidders have to pay a transaction fee of **0.03 %** on the Total Cost.
- c. All the participating bidders shall electronically pay the transaction fee to the Service provider through Payment Gateway service on e-procurement platform. Payment of transaction fee by the participating bidders through the Electronic Payment Gateway is made mandatory for tenders.
- d. GST as levied by the GOI on transaction fee; electronic payment gateway charges are to be borne by the bidders.
- e. The Successful bidder shall pay eProcurement fund/ Corpus fund as generated by the eProcurement portal to APTS through online which is payable to the Managing Director, APTS.

## 5. Validity of Bids

- i. Bids shall remain valid for a period of **6 (Six) months** from the stipulated last date of receipt of Bids.
- ii. During the above mentioned period no plea by the Consultant/ firm for any sort of modification of the Bid based upon or arising out of any alleged misunderstandings or misconceptions or mistakes or for any other reason will be entertained. If the bidders withdraw their tender during validity period prior to award of the work, the bidder will be blacklisted duly forfeiting the EMD.
- iii. In exceptional circumstances, prior to expiry of the original time limit, the Bid Inviting Officer may request the bidders to extend the period of validity for a specified additional period. Such request to the bidders shall be made in writing. A bidder may accept or refuse the request without forfeiting the EMD. A bidder agreeing to the request will not be permitted to modify his Bid but will be required to extend the validity of his EMD for a period of the extension of validity of the bid.

## 6. Earnest Money Deposit.

- i. The tenderer shall furnish an Earnest Money Deposit (EMD) Rs.21,500/- (i.e, equivalent to 1% of the ECV) along with Tender through the electronic payment gateway.
- ii. The EMD will be returned to the unsuccessful bidders, within one month from the issue of Letter of Award to the successful bidder.
- iii. The successful bidder should furnish EMD equivalent to 10% of the total financial bid towards security deposit at the time of agreement. The EMD received along with Tender Schedule will be returned to the successful bidder upon furnishing the said EMD.
- iv. If the value of the financial bid is below Rs.50.00 Lakhs EMD should be in the shape of Bank Guarantee drawn in favour of **Andhra Pradesh Maritime Board, Kakinada payable at Kakinada** and if the value of the Financial bid is more than Rs.50.00 Lakhs the EMD shall be in the form of bank guarantee from a Nationalized / Scheduled Commercial Bank. The EMD shall be valid during currency of the contract and till 6 months from the end of contract.
- v. In case of renewal of the contract, the independent Operational Auditor shall replace the D.D / bank guarantee with a new D.D. / bank guarantee of amount equivalent to 10% of the fee for the extended period of validity as conveyed by Chief Executive Officer, Andhra Pradesh Maritime Board, Kakinada.  
No interest will be payable on the EMD under any circumstances.

## **7. Signing of Tenders :**

- i. If an individual makes the tender, it shall be signed by him with his full name and his address. If it is made by a firm, it shall be signed with the co-partnership name by a member of the firm, who shall also sign and furnish his own name, and address of each member of the firm. If the tender is made by a corporation it shall be signed by a duly authorized officer who shall produce, with his tender, satisfactory evidence of his authorization. Such tendering corporation may be required before the contract is executed, to furnish evidence of its corporate existence. Tenders signed on behalf of G.P.A. holder will be rejected.
- ii. The authorization if at all to be given other than to the lead member as managing partner for this purpose of this bids, it shall be by a duly stamped and registered or notarized power of attorney by other partners under the Indian Laws. In the written undertaking it must also be mentioned that none of them are disqualified either by black listing in any Government contract within India nor involved in any criminal cases and no any insolvency or bankruptcy proceedings pending against them.
- iii. The Tender shall contain no alterations or additions, except those to comply with instructions issued by the Tender Inviting Officer, or as necessary to correct errors made by the Bidder, in which case all such corrections shall be initiated by the person signing the Tender.  
No alteration which is made by the Bidder in the contract form, the conditions of the contract, statements / formats accompanying the same will be recognized; and, if any such alterations are made the tender will be void

## **ARTICLE V – SUBMISSION OF TENDERS**

### **1. Bid Documents:**

The Consultants/ firms who participate in tenders online, shall submit the following invariably failure to comply with the condition the bid shall be considered incomplete and rejected.

- a) Proof of experience certificate as per 2 (a) of Eligibility Criteria of bidders
- b) Proof of registration certificate as 2(c) of Eligibility Criteria of bidders.
- c) Proof of completed Auditing for project works of magnitude as per 2(f) of Eligibility Criteria of bidders.
- d) Documentary evidence in support of average annual turnover of the consultancy firm as 2(g) of Eligibility Criteria of bidders.
- e) The Proof of CA firm should in the profession for last 10 years
- f) Documentary evidence of undertaking the afore mentioned consultancy services with reference(s)
- g) Copy of Proof of incorporation/ registration of firm/ other Commercial documents.
- h) copy of duly signed Power of Attorney giving the signatory right to enter into contract on behalf of the bidder

### **2. Last Date / Time for Submission of the Tender :**

- i. Tenders must be submitted not later than the date and time specified in NIT.
- ii. The Tender Inviting Authority may modify the dates for bid documents downloaded date / end date / last date for submission of tenders / date of opening of Technical bid / Date of opening of Price bids by issuing an amendment in which case all rights and obligations of the Tender Inviting Authority will remain same.
- iii. Any Tender received after the last date / time prescribed in NIT will be summarily rejected.

### **3. Modification to the Tender:**

No Tender shall be modified after the last date /time of submission of Tenders

## **ARTICLE VI – TENDER OPENING AND EVALUATION**

### **1. TENDER OPENING AND EVALUATION :**

#### **A. Tender Opening**

(a) The Bids shall be opened on 04.10.2024 at 4.00 PM at the CEO office, Kakinada.

(b) The Bidders or their authorized representatives can be present at the time of opening of the tenders. If any of the Bidders is not present at the time of opening of tenders, the tender opening authority will, on opening the tender of the absentee Bidder, reads out and record the deficiencies if any, which shall be binding on the Bidder.

The technical bid containing qualification requirements will be evaluated by the tender opening authority and the minutes are recorded which will be signed by the tender opening authority as well as applicants or their authorized representatives present.

(c) The CEO may call upon any Bidder for clarification on the statements, documentary proof relating to the bid. The request for clarification and response thereto shall be in writing, email, letter or fax and it shall be only on the qualification information furnished by the Bidder. The clarification called for from the Bidders shall be furnished on or before 5.00 P.M. of **28.09.2024**.

(d) The Bidder if so desirous, shall agree initiating to furnish the clarification called for within the stipulated time and, for disqualification and rejection of his tender in the event of failure to do so.

### **2. EXAMINATION OF TECHNICAL BIDS AND DETERMINATION OF RESPONSIVENESS**

(a) The Chief Executive Officer, APMB, Kakinada will evaluate whether each tenderer is satisfying the eligibility criteria prescribed in the tender document and declare them as a qualified tenderer.

(b) If the technical bid (the terms technical bid and technical proposal are interchangeably used in this document) of a tenderer is not satisfying any of the eligibility criteria it will be rejected by the Chief Executive Officer, APMB, Kakinada.

(c) If any alteration is made by the tenderer in the tender documents or the conditions of the contract, the tender will be rejected.

### **3. PRICE BID OPENING:**

- (a) Only the price bids of qualified tenderers whose technical Bids are found satisfying the eligibility criteria shall be opened in the presence of the qualified tenderers or their authorized representatives present on the date and time fixed. The bid offers shall be read out, minutes shall be recorded and the signatures of the tenderers present shall be taken in the minutes.
- (b) The price bid (interchangeably referred to as Financial Bid or Financial proposal in this document) of the unqualified tenderers will not be opened and kept in safe custody till the tenders are finalized and Letter of Award is issued the successful bidder and signed by both Chief Executive Officer, APMB, Kakinada and the successful bidder; thereafter the unopened price bid shall be returned to the unqualified bidders
- (c) Tenders shall be scrutinized in accordance with the conditions stipulated in the Tender document. In case of any ambiguity, the decision taken by the CEO, APMB Kakinada on tenders shall be final.

### **4. Tender Evaluation**

- (a) The selection of the Bidder shall be based on least cost basis i.e. the Bidder who quotes the least total fees shall be declared successful as per the terms and conditions of the tender document
- (b) The CEO will evaluate and compare the price bids of all Bids that are responsive
- (c) Negotiations at any level are strictly prohibited
- (d) In case of tie, the Bidder with higher average annual turnover from auditing services over last three shall be the Selected Bidder. In unlikely event of both such bidders having same average turnover, the turnover on similar works, clean track record will be considered for selection

### **5. Process to be confidential:**

- A. Information relating to the examination, clarification, evaluation and comparison of tenders and recommendations for the award of a contract shall not be disclosed to Bidders or any other persons not officially concerned with such process until the award to the Successful Bidder has been announced by the CEO, APMB. Any effort by any Bidder to influence the processing of tenders or award decisions shall result in the rejection of his tender.
- B. Before recommending / accepting the tender, the CEO has a right to verify the correctness of certificates submitted to meet the eligibility criteria and specifically experience.

## 6. AWARD OF CONTRACT:

- (a) The CEO will award the contract to the Bidder (“**Selected Bidder**”) that had quoted lowest Financial Bid.
- (b) The CEO reserves the right to accept or reject any bid or all bids and to cancel the tendering process, at any time prior to the award of contract, without thereby incurring any liability to the affected Bidders or any obligations to inform the affected Bidders of the reasons for such action.
- (c) **Notification of award and signing of agreement:** After selection, a Letter of Award (the “LOA”) shall be issued, in duplicate, by the CEO to the Selected Bidder, prior to the expiration of the Bid validity period. The Selected Bidder shall sign and return the duplicate in acknowledgement thereof, within 7 (seven) days of its receipt. In the event the duplicate copy of the LOA duly signed by the Selected Bidder is not received by the stipulated date, the CEO may, unless extended, may cancel the LOA and the second lowest ranking Bidder may be considered.
- (d) The Selected bidder has to sign an agreement for providing the services as per the Scope of Work defined herein, within a period 15 days from the date of receipt of communication of acceptance of its tender. On failure to do so, its tender will be cancelled without issuing any further notice. The signed agreement to be entered into between the Selected Bidder and the CEO shall be the foundation of the rights and obligations of both the parties and contract shall not be deemed to be complete until the agreement has first been signed by the Selected Bidder and by CEO or such officer authorized to enter into contract on behalf of the Government. If signed, such Selected Bidder shall be declared Successful Bidder.
- (e) The Bidder shall along with the signed copy of the Agreement submit an unconditional and irrevocable Bank Guarantee obtained from a scheduled commercial bank with a validity period of **18 months**.
- (f) Failure to attend the CEO on the date fixed in the written intimation, to enter into the required agreement, shall entail forfeiture of the Earnest Money Deposit.
- (g) After signing the agreement, the Consultancy firm shall begin the work from the date intimated by the Chief Executive Officer, APMB, Kakinada in the letter of Acceptance. The contract period will start from this date.

## **7. TERMINATION OF CONTRACT FOR FAILURE TO BECOME EFFECTIVE:**

The contract can be terminated in the following conditions:

- i) If this Contract has not become effective **within 30 days** after the date of the Contract signed by the Parties.
- ii) If the consultant has not commenced the work after concluding the Agreement the EMD/Performance Security may be forfeited and should be black listed as per APDSS.
- iii) If the contractor has left the work incomplete, then EMD/Performance Security should be forfeited along with the Amount of unpaid portion of completed work till that time.

## **8. CONFLICT OF INTEREST:**

- (a) A Bidder shall not have a conflict of interest that may affect the Selection Process or the Consultancy. Any Bidder found to have a Conflict of Interest shall be disqualified. In the event of disqualification, the CEO, APMB shall forfeit full EMD for, *inter-alia*, the time, cost and effort of the APMB, Kakinada including consideration of such Applicant's Proposal, without prejudice to any other right or remedy that may be available to the CEO hereunder or otherwise.
- (b) The CEO requires that the Successful Bidder provides professional, objective, and impartial advice and at all times hold the interests of GoAP paramount, avoid conflicts with other assignments or its own corporate interests, and act without any consideration for future work. The Successful Bidder shall not accept or engage in any assignment that would be in conflict with its prior or current obligations to other employers, or that may place it in a position of not being able to carry out the assignment in the best interests of the GoAP.
- (c) It is essential that the Independent Auditor for Financial Audit shall not have any conflict of interest with the M/s. Adani Krishnapatnam Port Limited, its associates, its promoters or the relatives of its promoters etc. The conflict of interest shall arise in case the Bidder was associated with the company, its associates, its promoters or the relatives of its promoters etc any time in the last three (3) years either in professional capacity or in any other commercial capacity. A suitable certificate shall be given by the Bidder that they were not associated with the company, its associates, its promoters or the relatives of its promoters etc any time in the last three (3) years either in professional capacity or in any other commercial capacity. The Bidder shall also furnish an undertaking that they will not associate with the project in any form either for professional work or of any other commercial nature during the period of assignment and further for a period of three (3) years after conclusion of this assignment.

- (d) The other instances and conditions in addition to 17 (c) that shall lead to conflict of interest are detailed in Annexure - IV
- (e) The provisions of article 17 (a), (b) and (c) and the restrictions relating to instances of conflict of interest mentioned in Annexure – IV shall not be valid after a period of three (3) years from the end of the latest contract period.
- (f) The Remuneration under this Tender shall constitute the sole remuneration in connection with this Contract or the Services and, the Successful Bidder shall not accept for their own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations hereunder, and the Auditing Firm (Successful Bidder) shall use their best efforts to ensure that any Sub-consultants and or Associates, as well as the Personnel and agents of either of them, similarly shall not receive any such additional remuneration

## **9. FRAUDULENT & CORRUPT PRACTICES:**

- (a) The Bidder shall observe highest standards of ethics during the selection process and execution of the assignment. The Bidder shall not commit or be involved directly or indirectly in any corrupt and/or fraudulent practices. Notwithstanding anything to the contrary contained in this Tender document, the CEO shall reject a Proposal without being liable in any manner whatsoever to the Bidder, if it determines that the Bidder has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice (collectively the “Prohibited Practices”) during the Selection Process.
- (b) The Bidders shall not be engaged or have been engaged in past in any corrupt or fraudulent practices, if the consultant, in the judgment of the CEO has engaged in corrupt or fraudulent practices in competing for or in executing the assignment CEO would have right to terminate this contract on a notice. For the purpose of this clause:
  - i. “corrupt practice” means the offering, giving, receiving or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution.
  - ii. “fraudulent practice” means a misrepresentation of facts in order to influence a selection process or the execution of a contract to the detriment of the Borrower, and includes collusive practice among consultants (prior to or after submission of proposals) designed to establish prices at artificial non-competitive levels and to deprive the Borrower of the benefits of free and open competition.

## **10.SETTLEMENT OF DISPUTES:**

- a. If any dispute of difference of any kind whatsoever arises between the Port Department and the selected independent auditor in connection with, or arising out of the contract, whether during the progress of the Independent Financial Audit or after its completion and whether before or after the termination, abandonment or breach of the contract, it shall in the first place, be referred to and settled by the CEO who shall, within a period of thirty days after being requested by the affected Party to do so, give written notice of its decision to both the Parties. Upon receipt of the written notice of the decision of CEO., the Parties shall promptly proceed without delay to comply with such notice of decision.
- b. If the CEO fails to give its decision in writing within a period of thirty days after being requested or if the affected Party is dissatisfied with such decision, the affected Party may within thirty days after receiving the notice of decision, refer the matter or matters in dispute to Arbitration.
- c. Failing amicable settlement and/or settlement with the assistance of CEO, the dispute or differences or claims as the case may be, shall be finally settled by binding arbitration under the Arbitration and Conciliation Act, 1996. The arbitration shall be by a sole arbitrator appointed by Secretary I&I Department GoAP.. The arbitration shall be invoked by one party issuing to the other a notice in writing invoking the arbitration.
- d. The place of arbitration shall be Kakinada.
- e. The request for arbitration, the answer to the request, the terms of reference, any written submissions, any orders and rulings shall be in English and, if oral hearings take place, English shall be the language to be used in the hearings.
- f. The procedure to be followed within the arbitration, including appointment of arbitrator/arbitral tribunal, the rules of evidence which are to apply shall be in accordance with the Arbitration and Conciliation Act, 1996.
- g. Any decision or award resulting from arbitration shall be final and binding upon the Parties.

## 11. MISCELLANEOUS:

- (a) The bidding process shall be governed by, and construed in accordance with, the laws of India and the Courts at Kakinada (AP) India shall have jurisdiction over all disputes arising under, pursuant to and/or in connection with the bidding process.
- (b) The Chief Executive Officer, APMB, Kakinada, in its sole discretion and without incurring any obligation or liability, reserves the right, at any time, to;
  - i. suspend and/ or cancel the bidding process and/ or amend and/ or supplement the bidding process or modify the dates or other terms and conditions relating thereto;
  - ii. consult with any Applicant in order to receive clarification or further information;
  - iii. retain any information and/ or evidence submitted to the Chief Executive Officer, APMB, Kakinada by, on behalf of, and/ or in relation to any Applicant; and/ or
  - iv. Independently verify, disqualify, reject and/ or accept any and all submissions or other information and/ or evidence submitted by or on behalf of any Applicant.
- (c) It shall be deemed that by submitting the Application, the Applicant agrees and releases the Chief Executive Officer, APMB, Kakinada, its employees, agents and advisers, irrevocably, unconditionally, fully and finally from any and all liability for claims, losses, damages, costs, expenses or liabilities in any way related to or arising from the exercise of any rights and/ or performance of any obligations hereunder, pursuant hereto and/ or in connection herewith and waives any and all rights and/ or claims it may have in this respect, whether actual or contingent, whether present or future.
- (d) All meetings unless otherwise specified shall be at the CEO., Andhra Pradesh Maritime Board at Kakinada. The bidder shall make itself available for meetings and any interactions related to the tender.
- (e) The nodal person on behalf of CEO for the process shall be Superintendent Engineer (Marine), A.P. Maritime Board, Kakinada.

The Consultant shall further sign the declaration as provided in Annexure V and submit along with their proposal



GOVERNMENT OF ANDHRA PRADESH  
ANDHRA PRADESH MARITIME BOARD

OFFICE OF  
THE CHIEF EXECUTIVE OFFICER,  
ANDHRA PRADESH MARITIME BOARD,  
KAKINADA

FINANCIAL BID

Name of the work : Independent Financial Auditor for the historical audit for FY 2022-23 and FY 2023-24 & Financial Audit for the FY 2024-25 of Adani Krishnapatnam Port in SPSR Nellore District, Andhra Pradesh.

Tender Notice No. : 04/SE/PP2/145/2024, Dt. 14.09.2024 (S.No.3)

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## ANNEXURE - I

### BRIEF NOTE ON DEVELOPMENT OF ADANI KRISHNAPATNAM PORT

Government of Andhra Pradesh (GoAP) with an intention to develop Krishnapatnam Port under Public Private Partnership (PPP) mode had selected M/s. Krishnapatnam Port Company Limited for development and operation of Krishnapatnam Port through international competitive bidding process. The Port is situated on the left bank of Upputeru River and well connected with the National Highway 5 and also a railway line at a distance of 21 KMs.

#### PRESENT STATUS OF THE PROJECT :-

Krishnapatnam Port under Adani Krishnapatnam Port Limited (AKPL) in SPSR Nellore District, Andhra Pradesh is being developed in phases into an all weather, Deep water, multipurpose Port. It is located at 14°15'10" N Latitude and 80°08'05" E Longitude with an area of 6800 Acres. Development is undertaken through Public Private Participation on BOST (Build Operate Share Transfer) concession per terms of the Concession Agreement (CA) entered with GoAP during 2004.

Environmental and CRZ Clearance (EC) have been granted by MoEF, GoI during 2006 and 2009 respectively for the phase -I & II Developments of Krishnapatnam Port. The Port has 12 berths in operation with required marine infrastructure to cater to 68 MTPA of various types of cargo plus 2.0 MTEUs of container traffic, phase I (3 berths) and phase II (9 Berths).

Commercial operations started on 20<sup>th</sup> March, 2009. The present CFO (Consent for operation) issued by APPCB vide Order No.APPCB/JA/NLR/11344/CFO/HO/2018, Dt.29.07.2018 and its amendment dated 10.02.2020 is valid up to 31<sup>st</sup> October, 2023.

The Port is capable of handling Cape Size vessels of drafts -17.70 m CD. AKPL deployed state of the art equipment like, Rail Mounted Quay Cranes, Ship unloaders, gantry cranes, mechanized cargo handling facilities.

AKPL handled various types of cargo i.e., Coal, Iron ore, Fertilizer, Agri products, Granite, Edible oil, other general cargo and containers of order 35.15 million tonnes in 2021-22, 46.28 million tonnes in 2022-23 and 57.38 million tonnes in 2023-24.

## **FUTURE DEVELOPMENTS TO BE TAKEN UP (PHASE III EXPANSION OF AKPL)**

1. The phase III expansion project comprises of 16 berths including 3 jetties for liquid cargo and 3 SBM's in Deep water within Port limits to cater to 150.2 MTPA of various types of cargo plus 1.1 MTEUs PA of container cargo with draft of maximum -24 m CD. The cost of the Phase III Project is about Rs.9070 crores.
2. EC&CRZ clearance for phase III expansion accorded to AKPL by MoEF &CC on 11.01.2021 Consent for Establishment (CFE) order accorded by APPCB on 25.02.2021.Phase III Construction under Progress (liquid jetty at lee side of North Breakwater).

## **DEVELOPMENT WORKS AT AKPL FY 2023-24**

- Mechanization of North Berth No.6 Completed and started operations
- Construction of BPCL liquid jetty work completed and started operations
- Electrification of Cranes work completed
- Laying of edible oil pipeline completed

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## ANNEXURE – II

### FORMATS FOR TECHNICAL PROPOSAL

#### FORM A: ORGANISATION DETAILS

|                                                                                                                                                                 |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Name of the Company/Firm:                                                                                                                                       |  |
| Registered Address and Contact Details:                                                                                                                         |  |
| Ownership structure of company/firm:                                                                                                                            |  |
| No of full-time qualified partners:                                                                                                                             |  |
| Details of the full-time qualified partners:                                                                                                                    |  |
| Year of experience as consultancy firm:                                                                                                                         |  |
| • In Country of Project:                                                                                                                                        |  |
| • Abroad:                                                                                                                                                       |  |
| Name of Subsidiary company /Parent Company (If any)                                                                                                             |  |
| Name and contact detail of person who will be acting as single point of contact for this project:                                                               |  |
| • Name of the person                                                                                                                                            |  |
| • Designation                                                                                                                                                   |  |
| • Contact details                                                                                                                                               |  |
| Please attach a organizational chart of company/firm showing company structure                                                                                  |  |
| <p>For and on behalf of:</p><br><p>Signature:</p><br><p>Authorized representative and signatory:</p><br><p>Designation:</p><br><p>Seal of the company/ firm</p> |  |

*Use additional sheet in same format if required*

**FORM A1: FINANCIAL STATEMENT OF FIRM/ COMPANY**

|                                                                                                                                                                                     |            |            |            |            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| Name of firm/Company:                                                                                                                                                               |            |            |            |            |
| Capital Structure & Net Worth<br>Authorized Capital:<br>Issued Capital:<br>Net Worth:                                                                                               |            |            |            |            |
| Annual value of consultancy work undertaken for each of the last five years and projections for current year: (Indian Rupees in lakhs)-                                             |            |            |            |            |
| FY 2019-20                                                                                                                                                                          | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 |
|                                                                                                                                                                                     |            |            |            |            |
| Company's/Firm's PAN, and TIN number with attached photocopies of PAN card and TIN/TAN registration                                                                                 |            |            |            |            |
| Name , address and contact details of banker(s) for reference                                                                                                                       |            |            |            |            |
| Please attach solvency certificate for an amount not less than Rs.10 lakhs (from a Nationalized / Scheduled Bank / Indian Branch of Foreign Bank with in last one year:             |            |            |            |            |
| For and on behalf of-<br>Signature-<br>Authorized representative and signatory<br>Designation<br>Seal of the company/firm<br><i>Use additional sheet in same format if required</i> |            |            |            |            |

**FORM B: COMPANY/ FIRM'S EXPERIENCE**

|                                                                                                                                                                                                                                                                             |                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Assignment name:                                                                                                                                                                                                                                                            | Approx. value of the contract (in INR ): |
| Country: India<br>Location within country:                                                                                                                                                                                                                                  | Duration of assignment (months):         |
| Name of Client:                                                                                                                                                                                                                                                             |                                          |
| Approx. value of the services provided by firm under the contract (in INR)                                                                                                                                                                                                  |                                          |
| <b>Narrative description of Project-</b>                                                                                                                                                                                                                                    |                                          |
| <b>Description of actual services provided in the assignment-</b>                                                                                                                                                                                                           |                                          |
| <div>For and on behalf of-<br/>Authorized representative and Signatory<br/>Designation<br/>Seal of the company/firm</div><br><i>Use additional sheet in same format if required</i><br><b>NOTE : The details of assignments on hand shall also be furnished separately.</b> |                                          |

## FORM C: DETAILS OF KEY PERSONNEL

| We hereby confirm the details of key personnel that would be involved in the Current assignment. The curriculum vitae is also provided |                      |                             |                                                                  |                           |                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|------------------------------------------------------------------|---------------------------|--------------------------------------------------------------|
| S.No.                                                                                                                                  | Name & Qualification | Employed full time (yes/no) | Details of past experience and association in similar assignment | Curriculum Vitae (Yes/No) | Whether proposed to be deployed for this assignment (Yes/No) |
| 1                                                                                                                                      |                      |                             |                                                                  |                           |                                                              |
| 2                                                                                                                                      |                      |                             |                                                                  |                           |                                                              |
| 3                                                                                                                                      |                      |                             |                                                                  |                           |                                                              |
| 4                                                                                                                                      |                      |                             |                                                                  |                           |                                                              |
| 5                                                                                                                                      |                      |                             |                                                                  |                           |                                                              |

For and on behalf of-

Authorized representative and Signatory

Designation

Seal of the company/firm

*Use additional sheet in same format if required*

**FORM C 1: DETAILS OF PERSONNEL PROPOSED TO BE DEPLOYED FOR  
THE ASSIGNMENT**

| S.No. | Name | Designation | Professional<br>experience<br>(in years)* | Relevant<br>experience<br>details # | Task proposed |
|-------|------|-------------|-------------------------------------------|-------------------------------------|---------------|
| 1.    |      |             |                                           |                                     |               |
| 2.    |      |             |                                           |                                     |               |
| 3.    |      |             |                                           |                                     |               |
| 4.    |      |             |                                           |                                     |               |
| 5.    |      |             |                                           |                                     |               |
| 6.    |      |             |                                           |                                     |               |

\*C.V of the personnel proposed to be deployed is enclosed

# Details of clients and assignment

**For and on behalf of-**

  

**Authorized representative and Signatory**

  

**Designation**

  

**Seal of the company/firm**

  

Use additional sheet in same format if required

## FORM C2: FORMAT OF CVs OF KEY PERSONNEL TO BE DEPLOYED

The bidders are required to provide details of the key personnel in the following format.

| 1        | <b>Proposed Position</b>                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|---------|---------|--|--|--|--|--|--|--|--|--|--|--|
| 2        | <b>Name of Firm</b>                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 3        | <b>Name of Expert</b> [Insert full name]:                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 4        | <b>Date of Birth:</b>                                                                                                                                                                                                                                                     | <b>Nationality:</b>                                                                                                                                                                                                                                  |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 5        | <b>Education</b> <i>[Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment]:</i>                                                                                           |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 6        | <b>Membership of Professional JV / consortiums:</b>                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 7        | <b>Other Training</b> <i>[Indicate significant training since degrees under 5 – Education were obtained]:</i>                                                                                                                                                             |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 8        | <b>Work Experience:</b> <i>[List relevant projects that the personnel has worked in the last five years]:</i>                                                                                                                                                             |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 9        | <b>Languages</b> <i>[For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing]:</i>                                                                                                                                                  | <table border="1"> <thead> <tr> <th>Language</th> <th>Speaking</th> <th>Reading</th> <th>Writing</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Language | Speaking | Reading | Writing |  |  |  |  |  |  |  |  |  |  |  |
| Language | Speaking                                                                                                                                                                                                                                                                  | Reading                                                                                                                                                                                                                                              | Writing  |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
|          |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
|          |                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |
| 10       | <b>Employment Record</b> <i>[Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held.]:</i> |                                                                                                                                                                                                                                                      |          |          |         |         |  |  |  |  |  |  |  |  |  |  |  |

## ANNEXURE III: FORMAT FOR FINANCIAL BID

### COVERING LETTER

To

The Chief Executive Officer,  
Andhra Pradesh Maritime Board,  
Port Administrative Building,  
Beach Road, Post Box No. 11,  
KAKINADA- 533 001

**Sub:** Appointment of Financial Audit Firm for Adani Krishnapatnam Port in SPSR Nellore District in A.P. State.

Dear Sir:

I M/s. ----- do hereby express my/our willingness to execute the aforesaid work as per the conditions, standards, specifications, rules, regulations etc., stipulated in the tender document.

I/We further agree that this financial bid shall be valid for 180 days from the bid due date of this tender or such further period as may be mutually agreed upon.

Yours faithfully,

(Signature and name of the authorized signatory of the Applicant with office seal)

## FORMAT FOR FINANCIAL BID

Appointment of Financial Audit Firm for Adani Krishnapatnma Port in SPSR Nellore District in A.P. State.

Having examined the tender document in detail and having fully understood the scope of work set out in the document, we are pleased to submit our financial quote for this assignment

| Sl.No. | Scope of work                                                            | Fee in Rs.<br>(In Figures) | Fee in Rs.<br>(In Words) |
|--------|--------------------------------------------------------------------------|----------------------------|--------------------------|
| 1      | Fee for the Financial Audit from 01.04.2022 to 31.3.2023 (Historical )   |                            |                          |
| 2      | Fee for the Financial Audit from 01.04.2023 to 31.03.2024 (Historical )  |                            |                          |
| 3      | Fee for the Financial Audit from 01.04.2024 to 31.03.2025 (current Year) |                            |                          |
|        | <b>Total Fee</b>                                                         |                            |                          |

### NOTE:

(a) GST as applicable will be paid extra on the above.

## **ANNEXURE - IV**

### **CONFLICT OF INTEREST**

- 1) Applicants shall be deemed to be in a conflict of interest situation if it can be reasonably concluded that their position in a business or their personal interest could improperly influence their judgment in the exercise of their duties. The process for selection Independent Financial Auditor shall avoid both actual and perceived conflict of interest.
- 2) Any applicant shall be deemed to be in conflict of interest, inter alia, if:
  - a) Applicant privy to information from the Chief Executive Officer, APMB, Kakinada which is not available to others, shall be deemed to be in conflict of interest
  - b) Applicant defined the consultancy services for statutory audit, internal audit or any other financial audit of the Adani Krishnapatnam Port when earlier working for the Chief Executive Officer, APMB, Kakinada, or otherwise
  - c) Applicant has recently worked for Chief Executive Officer, APMB, Kakinada or otherwise for overseeing the financial reporting/ audit of Adani Krishnapatnam port.
  - d) Applicant has an ownership interest or a continuing business interest or an on-going relationship with M/s. Adani Krishnapatnam Port Ltd.,
3. Applicants shall not only avoid any conflict of interest, but also report any present/ potential conflict of interest to the Authority at the earliest.

## ANNEXURE - V

### DECLARATION BY BIDDER

1. I / We have not been black listed in any department in Andhra Pradesh.
2. I / We agree to disqualify me / us for any wrong declaration in respect of the above or other documents and to summarily reject my / our tender.
3. I/ We agree that we shall not associate with the port company, its promoters, its associates or the relatives of its promoters etc for any audit work for a period of 3 (three) years following the completion of the assignment under this contract or such renewed contract.

For and on behalf of Bidder:

|       |               |
|-------|---------------|
| _____ | (Signature)   |
| _____ | (Name)        |
| _____ | (Designation) |
| _____ | (Address)     |
| _____ | (Email id)    |
| _____ | (Contact No.) |