

**M.P. MADHYA KSHETRA VIDYUT VITARAN CO. LTD.  
BHOPAL**

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**Tender Specification No.MD/MK/04/1286  
(Due for Opening on 05/05/2026)**

**“Appointment of Chartered Accountants Firm as Internal Auditor  
for HT Revenue Audit at HT-E-Billing Cell, Corporate Office,  
MPMKVVCL, Bhopal for the period from FY 2021-22 to 2025-26”**

**Chief Finance Officer, Corporate Office,  
M.P. Madhya Kshetra Vidyut Vitaran Co. Ltd.,  
Nishtha Parisar, Bijlinagar,  
Govindpura, Bhopal-462023**

***Phone No.:(0755) 2602033-36  
Website: <https://portal.mpcz.in>***

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**M.P.MADHYA KSHETRA VIDYUT VITARAN CO. LTD.,**  
(Govt. of Madhya Pradesh Undertaking)  
**NISHTHA PARISAR, BIJLINAGAR, GOVINDPURA, BHOPAL-462023**  
**PHONE NO. 0755-2602033-34 FAX NO.0755-10089821,**  
**[Email-gmproc04@gmail.com](mailto:Email-gmproc04@gmail.com), Website:www.mpcz.co.in,**  
**CIN Number:U40109MP2002SGC015119**

### **TENDER NOTICE**

Online tender is invited for appointment of Chartered Accountant Firms as an Internal Auditor for HT Revenue Audit at HT-E-Billing Cell, Corporate Office, MPMKVCL, Bhopal for the period from FY 2021-22 to FY 2025-26. The Bid Seals will be received online on the portal <https://mptenders.gov.in> upto date & time indicated below. The tender will be opened in the office of the undersigned as mentioned in tender time schedule (key date). If desired, the bidder or their duly authorized representatives may remain present at the time of opening of tender: -

<b>Sr. No.</b>	<b>Tender Specification no.</b>	<b>Particular</b>	<b>Approx. Value (Rs. Lakh)</b>	<b>Tender fee (inclusive of GST @18%) (in Rs.)</b>	<b>Date of Pre-bid Conference from 15.30 Hrs.*</b>	<b>Due date of opening of tender online from 15.30 Hrs.*</b>
1.	<b>MD/MK/04/1286</b>	For Appointment of Chartered Accountant Firms as an Internal Auditor for HT Revenue Audit at HT-E-Billing Cell, Corporate Office, MPMKVCL.	<b>47.2</b>	<b>5900/-</b>	<b>27.04.2026</b>	<b>05 .05.2026</b>

\* For updated / extended due dates for opening of tender (EMD in cover-A & Techno-commercial bid in cover-B) please refer to the online key dates.

#### **NOTE: -**

- (1) Other details can be seen in the complete tender documents available on new implemented e-portal <https://mptenders.gov.in>.
- (2) Tender Documents can be downloaded from main portal <https://mptenders.gov.in> free of cost. However, for participation in the tender, the bidder shall have to pay non-refundable tender fee. In case, the tender is dropped without opening, the tender fees shall be

refunded after deduction of necessary portal charges.

- (3) The Micro & Small Enterprises (MSEs) of Madhya Pradesh registered with District Industries Centre (DIC)/Khadi & Village Industries Commission (KVIC)/ Khadi & Village Industries Board (KVIB)/Coir Board/NSIC/Directorate of Handicraft and Handlooms / Udyog Aadhar Memorandum(UAM) or any other body specified by Ministry of Micro, Small & Medium Enterprises on the date of opening of tender for the tendered item(s) shall be exempted from payment of tender fee. In support of above the bidders shall be required to upload the requisite documents on the portal of MP Tender, failing which their techno commercial bid shall not be considered for opening.
- (4) The bid data should be filled in and the bid seals of all the envelopes and the documents which are to be uploaded by the bidders should be submitted online only as per time schedule (Key Dates).
- (5) The relevant portion of tender which tenderers have to fill online would be available on above website on date mentioned against each tender. The company reserves the right to reject any or all the tenders or accept any tender in full or part as considered advantageous to the company, whether it is lowest or not, without assigning any reason whatsoever it may be.
- (6) Since the bidders are required to sign their bids online using class III – Digital Certificates only, hence they are advised to obtain the same at the earliest. For further information, bidders are requested to contact Madhya Pradesh State Electronic Development Corporation Ltd, State IT Centre, 2nd Floor, 47-A, Arera Hills, Bhopal-462011, Telephone No. 0120-4001002/ 4200462/ 4001005, E-mail: **support-proc@nic.in**.
- (7) Bidders intending to participate in the Tender are required to get themselves trained on the e-Procurement System.
- (8) The required amount of EMD shall be accepted through online payment only.
- (9) The Bidders are required to invariably upload the valid documentary evidence of submission of online EMD (or EMD Exemption Certificate if applicable) in Envelope-A without which online offer i.e., Envelopes-B & C shall not be opened.
- (10) No offer will be accepted without valid Earnest Money Deposit, unless exempted by the Company. If on opening of tender, it is revealed that EMD amount is inadequate / any other discrepancy is noticed, the tender shall be rejected.
- (11) The corrigendum or addendum to the Bidding Documents, if any, as well as any change in due date(s) of opening of tender will be published on the website <https://mptenders.gov.in> & also Company's website [www.mpcz.co.in](http://www.mpcz.co.in) but will not be published in newspaper. Hence participant bidders are advised to regularly visit the websites until the bid opening. The Company shall not be responsible in any way for any ignorance of the bidders about the corrigendum or addendum or change in the due date(s).
- (12) Last date for submission of Online Bid documents {Envelop- A (EMD) & Envelop-B (Techno Commercial Bid)} shall be as per online key dates. The same shall be opened as

per key dates. The date of opening of EMD & Techno commercial bid shall be the date of opening of tender for all the purpose.

- (13) The Tender document will be available on portal <https://mptenders.gov.in> on or after 22/04/2026 at 17:30 PM. The interested bidders are advised to regularly visit the portal for the purpose.

**Chief General Manager (Proc)**  
**M.P.M.K.V.V. Co. Ltd., Bhopal**

**-//SAVE ELECTRICITY//-**

## KEY DATES & BASIC TENDER INFORMATION

Particulars	Details
Name of Work	<b>Appointment of Chartered Accountants Firm as an Internal Auditor for HT Revenue Audit at HT-E-Billing Cell, MPMKVVCL, Bhopal for the period from FY 2021-22 to 2025-26.</b>
Tender Specification Number	<b>MD/MK/04/1286</b>
Due date of submission of Tender (EMD + Techno-Commercial Bid Online)	<b>04/05/2026 up to 15:00 Hrs.</b>

### Key Dates:-

S.No.	Tender Stage	Date & Time
1.	Publishing Date	22.04.2026 17:00 Hrs.
2.	Document Download/Sale Start Date	22.04.2026 17:30 Hrs.
3.	Pre-Bid Meeting Date	27.04.2026 15:30 Hrs.
4.	Bid Submission Start Date	28.04.2026 15:00 Hrs.
5.	Bid Submission End Date	04.05.2026 15:00 Hrs.
6.	Bid Opening Date	05.05.2026 15:30 Hrs.

### Basic tender information:-

1. Part-I (Envelop-1)-The bidder shall be required to deposit EMD online as specified in clause-6.3 & 6.4 of the tender document and to upload a scan copy of the same in envelop-1. In case of exemption from payment of EMD as allowed in clause-6.3 (ii) of the tender, bidder shall upload the scan copy of duly notarized documents as required in the above clause.
2. Part-II (Envelop-2)- The bidders shall be required to upload following documents digitally signed in the envelop-2 which shall form Techno commercial bid.

The bidders have to upload following documents online in Envelope – 2 as per key dates:

- (i) Tender Acceptance Certificate
- (ii) All Annexures (except “Annex-I: Price Schedule”) with supporting documents.

The above Annexure should be filled online in specified templates and the supporting documents should also be attached online. Please note that in absence of the supporting documents the offer may not be evaluated & is liable for rejection.

**In case of error-ness/ non-submission/ missing of any of the above documents, the purchaser will have full right to reject the bid or evaluate the bid with the documents submitted by the bidder, as the case may be. The purchaser may however ask the bidder for a clarification of its bid.**

3. Part-III (Envelop- 3) the bidder shall quote their rates online only in the BOQ and shall be kept in envelop-III Annexure-I.
4. The date of opening of financial/ price bid shall be informed separately. The bidders may please keep themselves updated of price bid opening from the e-portal.
5. Pre-bid conference dtd. 27.04.2026 at 15:30 Hrs.

**Chief General Manager (Proc)  
M.P.M.K.V.V. Co. Ltd., Bhopal**

## **INSTRUCTIONS FOR ONLINE BID SUBMISSION:**

The bidders are required to submit soft copies of their bids electronically on the MP TENDERS Portal, using valid Digital Signature Certificates. The instructions given below are meant to assist the bidders in registering on the MP TENDERS Portal, prepare their bids in accordance with the requirements and submitting their bids online on the MP TENDERS Portal.

More information useful for submitting online bids on the MP TENDERS Portal may be obtained at: <https://mptenders.gov.in/nicgep/app>

### **REGISTRATION**

- 1) Bidders are required to enroll on the e-Procurement module of the Central Public Procurement Portal (URL: <https://mptenders.gov.in/nicgep/app>) by clicking on the link “**Online bidder Enrollment**” on the MP TENDERS Portal **which is free of charge**.
- 2) As part of the enrolment process, the bidders will be required to choose a unique username and assign a password for their accounts.
- 3) Bidders are advised to register their valid email address and mobile numbers as part of the registration process. These would be used for any communication from the MP TENDERS Portal.
- 4) Upon enrolment, the bidders will be required to register **their valid Digital Signature Certificate** (Class II or **Class III Certificates with signing key usage**) issued by any Certifying Authority recognized by CCA India (e.g. Sify / nCode / eMudhra etc.), with their profile.
- 5) Only one valid DSC should be registered by a bidder. Please note that the bidders are responsible to ensure that they do not lend their DSC“s to others which may lead to misuse.
- 6) Bidder then logs in to the site through the secured log-in by entering their user ID / password and the password of the DSC / e-Token.

### **SEARCHING FOR TENDER DOCUMENTS**

- 1) There are various search options built in the MP TENDERS Portal, to facilitate bidders to search active tenders by several parameters. These parameters could include Tender ID, Organization Name, Location, Date, Value, etc. There is also an option of advanced search for tenders, wherein the bidders may combine a number of search parameters such as Organization Name, Form of Contract, Location, Date, Other keywords etc. to search for a tender published on the MP TENDERS Portal.
- 2) Once the bidders have selected the tenders they are interested in, they may download the required documents / tender schedules. These tenders can be moved to the respective „My Tenders“ folder. This would enable the MP TENDERS Portal to intimate the bidders through SMS / e-mail in case there is any corrigendum issued to the tender document.

- 3) The bidder should make a note of the unique Tender ID assigned to each tender, in case they want to obtain any clarification / help from the Helpdesk.

### **PREPARATION OF BIDS**

- 1) Bidder should take into account any corrigendum published on the tender document before submitting their bids.
- 2) Please go through the tender advertisement and the tender document carefully to understand the documents required to be submitted as part of the bid. Please note the number of covers in which the bid documents have to be submitted, the number of documents - including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the bid.
- 3) Bidder, in advance, should get ready the bid documents to be submitted as indicated in the tender document / schedule and generally, they can be in PDF / XLS / RAR / DWF/JPG formats. Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.
- 4) To avoid the time and effort required in uploading the same set of standard documents which are required to be submitted as a part of every bid, a provision of uploading such standard documents (e.g. PAN card copy, annual reports, auditor certificates etc.) has been provided to the bidders. Bidders can use “My Space” or „“Other Important Documents”” area available to them to upload such documents. These documents may be directly submitted from the “My Space” area while submitting a bid, and need not be uploaded again and again. This will lead to a reduction in the time required for bid submission process.

### **SUBMISSION OF BIDS**

- 1) Bidder should log into the site well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time. Bidder will be responsible for any delay due to other issues.
- 2) The bidder has to digitally sign and upload the required bid documents one by one as indicated in the tender document.
- 3) Bidder should prepare the EMD as per the instructions specified in the tender document. The bidder has to submit EMD by making Online payment on MP Tenders portal until unless not exempted from EMD.
- 4) Bidders are requested to note that they should necessarily submit their financial bids in the format provided and no other format is acceptable. If the price bid has been given as a standard BoQ format with the tender document, then the same is to be downloaded and to be filled by all the bidders. Bidders are required to download the BoQ file, open it and complete the white coloured (unprotected) cells with their respective financial quotes and other details (such as name of the bidder). No other cells should be changed. Once the details have been completed, the bidder should save it and submit it online, without changing the filename. If the BoQ file is found to be modified by the bidder, the bid will be rejected.

- 5) The server time (which is displayed on the bidders' dashboard) will be considered as the standard time for referencing the deadlines for submission of the bids by the bidders, opening of bids etc. The bidders should follow this time during bid submission.
- 6) All the Documents submitted by the bidders would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of bid opening. The confidentiality of the bids is maintained using the secured Socket Layer 128 bit encryption technology. Data storage encryption of sensitive fields is done. Any Bid Document that is uploaded to the server is subjected to symmetric encryption using a system generated symmetric key. Further this key is subjected to asymmetric encryption using buyers/bid openers public keys. Overall, the uploaded tender documents become readable only after the tender opening by the authorized bid openers.
- 7) The uploaded Tender Documents become readable only after the tender opening by the authorized bid openers.
- 8) Upon the successful and timely submission of bids (i.e. after Clicking "Freeze Bid Submission" in the portal), the portal will give a successful bid submission message & a bid summary will be displayed with the bid no. and the date & time of submission of the bid with all other relevant details.
- 9) The bid summary has to be printed and kept as an acknowledgement of the submission of the bid. This acknowledgement may be used as an entry pass for any bid opening meetings.

## **ASSISTANCE TO BIDDERS**

- 1) Any queries relating to the Tender Document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority for a tender or the relevant contact person indicated in the tender.
- 2) Any queries relating to the process of online bid submission or queries relating to MP TENDERS Portal in general may be directed to the 24x7 MP TENDERS Portal Helpdesk.

Chartered Accountant Firm/Bidders are requested to visit e-procurement portal of Govt. of Madhya Pradesh (<https://www.mptenders.gov.in>). The details and relevant links are available in the Bidders Manual Kit on the right pane of website which is furnished here-

<b>S.No</b>	<b>Particulars</b>	<b>Downloads</b>
1	Notice to Bidders	<a href="#"><u>Notice to bidders_v906.pdf</u></a>
2	Registration of Bidders	<a href="#"><u>Bidder Registration Manual Updated_v906.pdf</u></a>
3	Uploading of My Documents	<a href="#"><u>MyDocument Updated_v906.pdf</u></a>
4	Online e-Bid Submission	<a href="#"><u>Three Cover Bid Submission New_v906.pdf</u></a> <a href="#"><u>Two cover bid submission new_v906.pdf</u></a> <a href="#"><u>Four cover bid submission new_v906.pdf</u></a> <a href="#"><u>Single Cover bid submission New_v906.pdf</u></a>

5	Online Bid Withdrawal	<a href="#"><u>bid_withdrawal_updated_v906.pdf</u></a>
6	Online Bid Re-submission	<a href="#"><u>Bid_Resubmission_Updated_v906.pdf</u></a>
7	Clarifications (Tender Status, My Archive...)	<a href="#"><u>Enquiry_Updated_v906.pdf</u></a>
8	Trouble Shooting	<a href="#"><u>troubleshoot_document_v906.pdf</u></a>
9	BoQ Preparation Guidelines	<a href="#"><u>ItemWise_BOQ_New_v906.pdf</u></a> <a href="#"><u>Percentage_BOQ_Updated_v906.pdf</u></a> <a href="#"><u>ItemRate_BOQ_Updated_v906.pdf</u></a>

## 1. BACKGROUND

**Madhya Pradesh Madhya KshetraVidyut Vitaran Company Limited (MPMKVVCL) Bhopal**, one of the successor Companies of MP State Electricity Board, with its head office at Nishtha Parisar, Govindpura, Bhopal is a Power Distribution Company incorporated under the provisions of the Companies Act, 1956 (now Companies Act, 2013). MPMKVVCL, Bhopal (herein after referred to as a Company) is engaged in the distribution & retail supply of electricity to its consumers. It has its office and operations spread in the specified area through 2 regional offices, 18 Circles, 50 divisions and about 354 Distribution centers/ Zones. The Management of the Company intends to appoint Internal Auditors, by engaging the Firms of Chartered Accountants (CA) with a view to bring in a professional approach in the Internal Audit of the Power Distribution business in Madhya Pradesh.

## 2. OBJECTIVES OF THIS ASSIGNMENT

- Focus on regular internal audit to assess, review, recommend and comment in respect of effectiveness and efficiency of Consumer Billing at **HT-E-Billing Cell**, Corporate Office, MPMKVVCL, Bhopal;
- Ensure prevention by early detection of misappropriation, fraud, irregularities, negligence, etc;
- Establish an effective internal audit and control system over High-Tension consumer billing and revenue realisation;
- Achieve the objectives specified in the Corporate and Operational Plans;
- To make management aware, as soon as practical and at an appropriate level of responsibility, of material weaknesses in the sign or operation of accounting and internal control systems, that may have come to the notice of auditor in course of audit;
- Compliance to the applicable Provisions of MP Electricity Regulatory Commission in relation with the billing to HT consumers;
- To ensure that requirements under Company's Auditor Report (CARO) regarding Internal Control and Internal audit are complied with, in a manner that also assists management's objective of ensuring, as far as practicable, orderly and efficient conduct of its business. This shall also include prevention and detection of fraud and error, accuracy and completeness of the accounting records and timely preparation of reliable financial information.

For the above said purposes, the Company hereby intends to initiate the process of selection of firm of Chartered Accountants as **“Internal Auditors for HT-E-Billing Cell, Corporate Office, MPMKVVCL, Bhopal”** (herein after referred to as “Auditors” or “Bidder”). Thus, the Company is issuing this Tender document inviting the interested and eligible Firms of Chartered Accountants to purchase the tender document and to participate in the Bidding Process for the selection of Internal Auditors of HT-E-Billing Cell, Corporate Office, MPMKVVCL, Bhopal.

### 3. TERM OF AGREEMENT (CONTRACT PERIOD)

CA Firm would be appointed as an Internal Auditors of **HT-E-Billing Cell**, Corporate Office, MPMKVCL, Bhopal for a period of two years commencing from the date of acceptance of LOA. The Company reserves the right to appoint another CA firm to get the work done in the event of failure of the selected CA Firm to commence the work within the prescribed time OR terminate the Agreement any time before the expiry of the Contract Period if the progress of work does not commensurate with the completion schedule or the progress/methodology of audit is not found satisfactory w.r.t. the objectives of the assignment or for any other reasons in the interest of work as deemed fit by the Company.

### 4. BIDDING PROCESS

The Bidding process would be a two-stage process and have the following Stages:

#### Stage I

- Issuance of tender documents to the Bidders
- Pre Bid conference
- Submission of Technical Proposal and Financial Proposal.
- Opening of Technical Proposal.
- Short Listing of Qualified Bidders.

#### Stage II

- Opening of Financial Proposal of Qualified Bidders
- Evaluation of Financial Proposal
- Issuance of Letter of Award
- Signing of Agreement
- Execution of Internal Audit Assignment

### 5. QUALIFICATION CRITERIA

**5.1** The Bidder should fulfill the following criteria to be eligible:

- The bidding is open for CA firms registered with the Institute of Chartered Accountants of India.
- The Bidder must be in operation for at least **15 (fifteen) years**. The period of 15 years will be considered from the date of registration of the firm with the ICAI.
- The Bidder must have at-least 10 CA partners, at least 5 partners of the firm must be Fellow Members of the Institute of Chartered Accountant of India, and at least 3 partners must be

qualified Diploma in Information & System Audit ( DISA) or CISA.

- The Bidder should not have less than Rs. 2 crore professional receipts in preceding financial year.
- The Bidder must have its Head Office at Madhya Pradesh and atleast one office (Head office/Branch Office) at Bhopal.
- An affidavit (duly notarized on Non-Judicial Stamp paper of Rs. 1000/-) to the extent that No Criminal Proceedings are pending w.r.t to the Firm and/or Partner in any Court of Law in India or before any Disciplinary Committee of ICAI or any other professional institutes / bodies to be submitted duly.
- The firm should have a valid PAN. Copy of valid PAN card to be submitted.
- The firm should have a valid GSTIN Registration. Copy of valid GST Registration Certificate to be submitted.
- Conflict of interest between MPMKVVCL and bidder firm or any of its partners or employees shall be considered as a disqualification/inability for the purpose of participation in the selection/award process.

*Date of applicability of qualifying criteria and other parameters, unless otherwise stated expressly, shall be 1<sup>st</sup> Jan., 2026.*

**5.2** Information related to above mentioned criteria along with the covering letter to be provided in *Annexure 2-5* and must be submitted along with the Technical Proposal.

**5.3** MPMKVVCL, reserves the right to verify / scrutinize any of the above mentioned information for accuracy in case of credible evidence obtained for any false declaration, MPMKVVCL reserves the right to take appropriate action as it deems fit in addition to cancel / terminate the contract or disqualify such firm or firms.

## **6. INFORMATION TO BIDDERS**

### **6.1 SUBMISSION OF PROPOSAL**

- Online bidding process shall be followed for the selection of the CA Firms
- No partner of the firm or the spouse of the partner of the firm should be employed or associated with MPMKVVCL in any capacity.
- All the interested and eligible CA firms should submit their technical proposals in the prescribed format given in *Annexure 2-5*. The bid which do not contain the requisite information or is not supported by the supporting documents will be treated as non-responsiveness, and its financial proposal shall remain un-opened.
- All copies of the Technical Proposal must be signed by the partner of the Bidder.

- Online bidders are required to sign their bids online using CLASS-III DIGITAL CERTIFICATE only.
- The envelopes containing the Tender Fee &EMD will be opened on the specified date and time in the presence of Bidders or their authorized representatives who choose to attend. Once the technical evaluation has been done the Company shall intimate the schedule of opening of Financial Proposal of the firms who have qualified the technical evaluation.

The PROPOSAL prepared by the Bidder and all correspondence and documents related to the Tender document and PROPOSAL exchanged by the Bidder and MPMKVVCL shall be written in English. Any printed literature furnished by the Bidder may be written in another language as long as such literature is accompanied by its translation in English, in which case, for purposes of interpretation of the tender document, the English translation shall govern.

## 6.2 VALIDITY OF PROPOSAL

The Bid shall remain valid for a period of 180 days from the date stipulated for submission of proposal. MPMKVVCL reserves the right to request extension of the Bid validity for an additional period of three (3) months, if necessary.

## 6.3 EARNEST MONEY

The bidder shall deposit the Earnest Money equivalent to 01 (one) percent of the estimated value subject to maximum One (01) lakhs.

No offer will be accepted without Earnest Money Deposit, unless exempted by the Company. If on opening of tender any discrepancy in EMD amount is noticed, the tender shall be rejected.

- The required amount of EMD shall be accepted through online payment only. The Bidders are required to invariably upload the valid documentary evidence of submission of online EMD (or EMD Exemption Certificate if applicable) in Envelope-A without which online offer i.e., Envelopes-B & C shall not be opened.

ii) **The following are exempted from payment of EMD:**

The Micro & Small Enterprises (MSEs) of Madhya Pradesh registered with District Industries Centre (DIC)/Khadi&Village Industries Commission (KVIC)/ Khadi& Village Industries Board (KVIB)/Coir Board/NSIC/Directorate of Handicraft and Handlooms / UdyogAadhar Memorandum(UAM) or any other body specified by Ministry of Micro, Small & Medium Enterprises on the date of opening of tender for the tendered item(s). The SSI units of MP registered with DIC shall be exempted from payment of EMD on production of valid competency certificate. In support of above the bidders shall be required to upload the requisite documents on the portal of MP Tender, failing which their techno commercial bid shall not be considered for opening.

iii) **Forfeiture of Earnest Money Deposit:**

The EMD may be forfeited:-

- If a bidder withdraws or revokes its bid during the period of bid validity specified

- by the bidder;
- b) If a bidder modifies its bid in any manner after its opening but before the validity of the bid expires;
- c) If a bidder does not accept the arithmetical corrections of its bid price;
- d) In the case of successful bidder, if the bidder fails to furnish the Performance Security within the prescribed time.
- e) In case, the bidder withdraws his offer during the validity period, after placement of order, the EMD shall be forfeited.

**iv) Return of earnest money to bidders.**

- a) EMD shall be returned to the unsuccessful bidders, as soon as possible, after the tender is decided.
- b) EMD of bidders on whom the orders have been placed, shall be returned on acceptance of Security Deposit.

**6.4 Submission of bid- Bidders shall submit the tender online only in following three parts.**

1. Part-I (Envelop-1)-The bidder shall be required to deposit EMD online as specified in clause-6.5 of the tender document and to upload a scan copy of the same in envelop-1. In case of exemption from payment of EMD as allowed in clause-6.5 (ii) of the tender, bidder shall upload the scan copy of duly notarized documents as required in the above clause.
2. Part-II (Envelop-2)- The bidders shall be required to upload following documents digitally signed in the envelop-2 which shall form Techno commercial bid.

The bidders have to upload following documents online in Envelope – 2 as per key dates:

- (i) Tender Acceptance Certificate
- (ii) All Annexures (except “Annex-I: Price Schedule”) with supporting documents.

The above Annexure should be filled online in specified templates and the supporting documents should also be attached online. Please note that in absence of the supporting documents the offer may not be evaluated & is liable for rejection.

In case of Erroneous / non-submission / missing of any of the document required as per the provisions of the bidding document, the purchaser will have full right to reject the bid or evaluate the bid with the documents submitted as the case may be without giving any opportunity to fulfill the requirement and without assigning any reason.

3. Part-III (Envelop- 3) the bidder shall quote their rates online only in the BOQ and shall be kept in envelop-III Annexure-I.

**A. DATE AND TIME OF OPENING OF BIDS - CHANGES**

Tender shall be opened on the due date and time as notified in the presence of the bidders or their authorized representatives who may be present. If the due date of opening/ submission of tender documents are declared a holiday by the Central/ State Government or Local Administration, it will automatically get shifted to the next working day, for which no prior intimation shall be given. The tender opening shall be continued on subsequent days, in case the opening of all the tenders is not completed on the day of opening.

It may please be noted that the due date/ time of opening can be altered, extended, if felt necessary by the purchaser, without assigning any reason thereof. However, due intimation shall be communicated in such a case.

## **B. OPENING OF E.M.D. & COMMERCIAL AND TECHNICAL BID**

The first envelope of Earnest Money Deposit shall be opened on the due date and time, as notified in the Notice Inviting Tenders. The requirement for EMD shall be verified and thereafter, the second part, i.e. the Commercial & Technical Bid, shall be opened on the same date in respect of eligible bidders.

## **C. REQUIREMENT FOR OPENING OF PRICE BIDS:**

After opening of first two parts (i.e. Part-I and Part-II), the deviations from the Company's terms & conditions, if any, proposed by the tenderer in regard to Technical Bid, as per prescribed schedules given along with the tender documents, shall be notified and clarifications as may be required by Company, shall be submitted by the tenderers either at the time of scrutiny of tender or within the time prescribed. After opening of Part-I EMD and Part-II Techno-commercial bid scrutiny will be done. In case of error-ness/ non-submission/ missing of any of the above documents, the purchaser will have full right to reject the bid or evaluate the bid with the documents submitted by the bidder, as the case may be. The purchaser may however ask the bidder for a clarification of its bid.

The Price Bids of such offers shall be opened who have:-

- i. Accepted all Commercial terms & conditions and Technical Information.
- ii. Qualified the basic qualification of the bidder, conflicting interest clause, unsatisfactory Performance criteria.

Please ensure that the Online documents furnished are legible.

## **6.5 EVALUATION OF THE PROPOSALS**

### **• Preliminary Scrutiny:**

Preliminary scrutiny of the technical proposal will be made to determine whether they are complete, whether the documents have been properly signed, and whether the bids are generally in order. Bids not conforming to such preliminary requirements will be prima facie rejected.

### **• Fulfillment of Minimum Qualification Criteria:**

The proposals will be examined to ascertain whether they fulfill the minimum qualification criteria as prescribed in *Clause 5*. The proposals of those applicants who do not fulfill minimum qualification criteria shall not be taken into further consideration/ detailed evaluation.

- **Waivers:**

MPMKVVCL shall waive minor infirmity; nonconformity or irregularity in a proposal, which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any Applicant.

- **Detailed Evaluation of Technical Proposals:**

Bids found to be substantially responsive after the preliminary scrutiny and fulfillment of the minimum qualification criteria will be taken up for detailed evaluation. Criteria for evaluation of technical have been specified in **Clause 5** of this document.

- **Technically Qualified Applicants:**

All the Applicants who fulfill minimum qualification (Details in **Clause 5**) will be declared as technically qualified. The Financial Bids of only the technically qualified Applicants will be opened for further processing.

## **6.6 EVALUATION OF THE FINANCIAL PROPOSAL**

The Financial Proposal of the technically qualified Applicants will be opened.

- **Fixed Price Bids:**

Price bid indicating Total Quoted Fees for each of the financial year from FY 2021-22 to FY 2025-26 will be considered. The price shall be inclusive of all T.A/ D.A., Lodging, Boarding, and out of pocket expenses. GST as applicable will be paid extra. No payment other than this shall be paid for the deliverables as specified in the tender document. Format for submission of financial proposal is in [Annexure 1](#).

## **6.7 SELECTION PROCESS**

- The bidder firm who fulfills the minimum eligibility criteria and whose financial proposal will be the lowest shall get selected for the appointment as the Corporate Office Auditors, subject to fulfillment of contractual formalities. In case the CA firm fails to take up assignment, the work may be offered to L-2 firm on L-1 rates. Also the EMD or Bank Guarantee of defaulting Firm i.e. L1 who refuses to take up the assignment primarily is liable to be revoked by MPMKVVCL.
- In case two or more bidders quote the same fees then the bidder who scores the maximum marks in the technical criteria will be selected in such a case. Even after this, in case of tie, the Firms will be evaluated based on the total turnover of last three years (FY 2022-2023, 2023-2024, 2024-2025) and the Firm with higher turnover will be selected. If there is tie for higher turnover also, then the selection of a Firm will be based on oldest date of registration of the firm.
- If Rate quoted against instant Tender is found to be abnormally low (as per procurement manual) in any bid then that Bid is liable to be rejected in totality. Hence reasonable rates should be quoted which reflect the market actuals. For abnormally low quoted rates, the bidder might at the discretion of MPMKVVCL be asked to give their calculation about the rates and if same is not convincing, the bid would be rejected.

- However, MPMKVVCL reserves the right to consider/ not to consider the Firm with the least quote due to any reason. The decision of the MPMKVVCL would be final and binding in this regard.
- **In case of error-ness/ non-submission/ missing of any of the above documents, the purchaser will have full right to reject the bid or evaluate the bid with the documents submitted by the bidder, as the case may be. The purchaser may however ask the bidder for a clarification of its bid.**
- The selected bidder shall be issued a Letter of Award (LOA) by MPMKVVCL, Bhopal and, upon acceptance of the LOA by such selected bidder, will be appointed as an Internal Auditor.
- The selected bidder shall accept the Letter of Award unconditionally, within Seven (7) days from **the date of issue of the LOA.**
- Upon acceptance of the LOA, the selected bidder shall be required to sign up an agreement with MPMKVVCL on a non-judicial stamp paper of Rs.1000/-, at Bhopal within Seven (07) days of acceptance of LOA, containing overall terms and conditions which shall be binding on the firms. Draft agreement shall be made available on the date of pre bid meeting. Cost of the stamp and revenue stamp affixed on the agreement shall be borne by the applicant, MPMKVVCL Bhopal shall not reimburse these costs.
  - The selected bidder shall commence the work of Internal Audit as per the audit program issued by MPMKVVCL, after the signing of the agreement.
  - The selected bidder shall not sublet the work of Internal Audit to any other party. Any violation of this provision would make the contract liable for termination.
  - If the selected bidder:
    - Fails to accept the LOA within the prescribed time;
    - Fails to complete the contractual formalities within the stipulated time period; or
    - Fails to commence the work as per the program.

Then in such cases, MPMKVVCL, Bhopal reserves the right to cancel the LOA placed to such firm, forfeits its EMD / BG and may also blacklist the bidder.

- In such a situation, MPMKVVCL reserves the right to award the work of Internal Audit on the same rate (i.e.L1 Rate) to the L2 bidder.

## **6.8 PROPOSAL CURRENCY**

Prices shall be quoted in Indian Rupees only.

## **6.9 PERFORMANCE SECURITY**

The successful bidder needs to submit a Performance Security equivalent to ten percent (10%) of the Contract Value in the form of a bank guarantee or a DD drawn on a scheduled bank in favour of Sr. Accounts Officer, HOAU, MPMKVVCL payable at Bhopal, within Fifteen (15) days from the date of acceptance of the LOA by the

Successful Bidder which shall be refunded within one year after the successful completion of the assignment. Failure to commence OR Perform the audit as per the audit program issued by MPMKVVCL shall entail the forfeiture of performance security and cancellation of the LOA.

#### **6.10 PRE-BID CONFERENCE**

- (i) The Purchaser shall arrange a Pre-bid conference of bidders on 27/04/2026 at **03:30 PM** in the Corporate Office of the Purchaser, to clarify various clauses of the Bid Documents to ensure uniformity in understanding the bid documents.
- (ii) Bidders are advised to attend the Pre Bid Conference so as to clear all ambiguities and doubts and point to any mistake or shortcomings which might be visible in the Tender.
- (iii) The Purchaser reserves the right to change the clauses as emerging after pre-bid conference or as per its discretion. Details of any doubt(s) about instant Tender Specification and/or required clarification/ suggestion/ modification in any of the terms & conditions and/ or the specifications etc. must be sent sufficiently in advance to the Purchaser through post or (preferably) through e-mail to **dgmp2.cz@gmail.com/ internalauditcz@gmail.com** so as to reach at least two days before the scheduled date of pre-bid meeting to enable this office to provide necessary clarification/ modification during pre-bid meeting.
- (iv) The Purchaser also reserves the right to insert new clauses or post amendments to Tender Specification etc. The changes shall be notified through addendum/corrigendum posted on Purchaser's website and e-procurement Govt. website to get all concerned informed. Bidders may therefore regularly visit the websites stated. The Purchaser shall not be responsible if some prospective bidder misses any Amendment/Addendum/Corrigendum/Due date extension related to the Tender.

#### **6.11 CLARIFICATION/ FURTHER INFORMATION**

The Bidders may seek clarification on the tender document by making a request in writing through email at [internalauditcz@gmail.com](mailto:internalauditcz@gmail.com) or [aoaudit.cz@gmail.com](mailto:aoaudit.cz@gmail.com) in the format prescribed in [Annexure 6](#) on or before pre-bid meeting.

MPMKVVCL would duly acknowledge the queries received by post and provide response to the clarifications sought by the prospective applicant at its discretion during pre-bid meeting.

#### **6.12 AMENDMENT TO THE TENDER DOCUMENT**

At any time before opening of Tender, MPMKVVCL, Bhopal may amend any Tender condition of the Tender Document by issuing necessary Addendum/Amendment/Corrigendum. Addendum/Amendment/Corrigendum issued shall be part of the tender document.

The Addendum/Amendment/Corrigendum will be uploaded on the official website of the MPMKVVCL as well as on MP Tenders Portal.

Such amendments, clarifications, etc. shall be binding on the Bidders and will be given due consideration by the Bidders while they submit their Bid.

In order to give Bidders reasonable time to take the above amendments into account in preparing their Bid, MPMKVVCL may, at its discretion, extend the Bid Deadline.

**6.13 RIGHT TO ACCEPT/REJECT ANY OR ALL BIDS**

MPMKVVCL, Bhopal reserves the right to accept or reject any or all the proposals, or cancel the bidding process and reject all the proposals at any time prior to the award of contract, without thereby incurring any liability to the affected bidders or any obligation to inform the affected bidders of the grounds of such action.

**6.14 ASSOCIATION WITH INDIVIDUAL CONSULTANTS**

The Bidders may associate individual consultants for the technical guidance in the field or for any other specialized work, if required and a copy of the agreement to the effect defining the scope of work etc. should be submitted along with the application. The cost of the hiring the individual consultants shall be borne by the bidder himself, MPMKVVCL, Bhopal shall not be liable for any work of the consultant during the course of audit.

**6.15 COMMENCEMENT OF SERVICES**

After signing the agreement the selected bidders shall commence the performance of services as per the program issued by MPMKVVCL.

**6.16 CO-ORDINATION AND FOLLOW UP OF AUDIT WORK**

**Joint Director (Fin.)/DGM (Internal Audit) O/o MD (CZ) MPMKVVCL**, Bhopal will be In- charge of co-ordination of audit work. The successful bidder, after award of work is required to approach the officer concerned on all matters for smooth and effective conduct of audit. The term coordination covers the entire gamut of activities viz., finalization of audit programme, discussions and acceptance of deliverables, settlement of payment, dispute resolution as per the contract terms etc.

**6.17 SUSPENSION OF SERVICES**

MPMKVVCL, Bhopal reserves the right to suspend the selected bidder by a written notice and suspend all payments to the selected bidder, if the selected bidder fails to perform their obligation in the assignment.

**6.18 EXECUTION OF WORK AND REPORTING**

The internal audit for the FY 2021-22, 2022-23, 2023-24, 2024-25 & 2025-26 is to be completed within stipulated time of 18 Months. The report of internal auditor shall submit as detailed below, any delay shall attract penalty as per penalty clause.

Assignment	Time line for Submission of Report
------------	------------------------------------

Audit Report of FY 2021-22	Report shall be submitted within 4 months from the date of Agreement.
Audit Report of FY 2022-23	Report shall be submitted within 8 months from the date of order.
Audit Report of FY 2023-24	Report shall be submitted within 12 months from the date of order.
Audit Report of FY 2024-25	Report shall be submitted within 15 months from the date of order.
Audit Report of FY 2025-26	Report shall be submitted within 18 months from the date of order.

### **6.19 SUBMISSION OF BILLS AND PAYMENT SCHEDULE/ PROCEDURE FOR RELEASING OF THE FEES:**

For payment, bill shall be Submitted to the Chief Financial Officer (CFO) O/o MD, MPMKVVCL, Bhopal.

Year wise audit reports and invoice are required to be submitted by the CA Firm. On acceptance of the Report by the corporate office auditors, 90% amount will be released after making all statutory and other deductions.

10% amount will be retained and will release after three months of the first payment.

No interest, claim or penalty etc. would be payable by MPMKVVCL in case of any delay in payment beyond stipulated time.

### **6.20 PENALTY**

**6.20.1** If the Internal Audit firm or partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, using or giving the details gathered during the audit assignment to other parties without permission of the competent authority, non-observation of instructions given by the competent authority, unauthorized retention of records of the Company, violating the terms and conditions of this assignment, unauthorized changes in the records of the Company, including malafide practices or any other cognizable offence or breach, the Internal Auditor firm will be punishable with any or all following consequences:

- a. Removal from the assignment of internal audit with immediate effect/ from the date specified.
- b. Removal from any other assignment with immediate effect/ from the date specified given by the competent authority.
- c. Ban from accepting the future assignment of the Company for the period as

specified.

- d. Any other action deemed appropriate by the competent authority.

#### **6.20.2 Penalty for Delay in Completion of work as per Schedule:**

- If the work is not completed within stipulated time by the bidder (as mentioned at point No. 6.18 above)), then penalty shall be imposed @ 0.5% per week or part thereof subject to maximum of @ 10% of total fees from the due date of submission of report.

However, in the event of non-completion of the work in the stipulated time period due to unforeseen conditions, the auditor firm will be required to apply for grant of additional time period. Request of extension of time period desired by the auditor firm shall be considered only if reasonable and justified ground exists at the sole discretion of Chief Financial Officer MPMKVCL, Bhopal.

- If the bidder is unable to complete the work and also not able to justify the ground of non-completion of the work within the stipulated time period, then it may lead the contract liable to be terminated.

#### **6.21 PERFORMANCE STANDARDS**

- 6.21.1 The auditor shall be responsible for the completion of audit of all the Financial years of HT e\_billing cell as per the Scope of Work in the tender Document.
- 6.21.2 The Auditor shall follow all SIA (Standards of Internal Audit), Vis a Vis objective of internal Audit laid out in the tender document.
- 6.21.3 The auditor is expected to apply reasonable degree of care and diligence while performing the audit. He should ensure that the work is progressing and being performed in compliance with the terms of the agreement.
- 6.21.4 In case of any negligence found on the part of auditor or if the work being not carried out in accordance with the terms & conditions of the tender or scope of work, MPMKVCL reserves the rights to reject the audit report and to deduct a suitable amount from audit fees payable to auditor. The Performance review parameters as laid down in [Annexure 8](#) shall form the basis of determination of the performance standard of the Auditors, but the decision of the MD, MPMKVCL shall be final in this regard and binding on parties to the contract. However, such deduction shall not exceed the fifty percent (50%) of amount of audit fees determined for the audit firm.
- 6.21.5 Substantial Failure of the selected bidder to perform under the agreement shall be cause to terminate the agreement. In this event, the Company may require the bidder to reimburse the amount paid (based on the identified portion of the unacceptable work received) and seek claim for associated damages.

#### **6.22 ESCALATION**

No escalation charges or additional amount, beyond the fee determined in LOA shall be paid to the selected bidders for performance under this contract.

## **6.23 DISPUTES**

The following clause titled “Disputes” shall be a part of the agreement to be entered into with the selected bidder. This Clause does not prevent either party commencing or pursuing court proceedings to protect the rights of confidentiality and in respect of the Confidential Information of that party.

In the event of any dispute or difference arising between the parties, relating to the scope of work, meaning or effect of the Agreement or any other clause or in respect of the rights and liabilities of the parties or other matters specified therein or with reference to anything arising out of or incidental to this agreement or otherwise in relation to the terms, whether during the continuance of this agreement or thereafter, such disputes or differences shall be endeavored to be solved by mutual discussions.

**6.23.1** In the first instance, the Dispute will be referred to the Chief Financial Officer for resolution;

**6.23.2** If the Chief Financial Officer cannot resolve the Dispute within 15 Business Days (or such other period as may be agreed between the parties), the Dispute will then be escalated to the MD (MPMKVVCL)

For the avoidance of any doubt, any communication between the parties arising out of or in connection with the above procedure will be without prejudice and will be treated as confidential.

## **6.24 CONFLICT OF INTEREST**

Bidder shall not have a conflict of interest with one or more parties. Participation by bidder(s) with a conflict of interest situation will result in the disqualification of all bids in which it is involved. Purchaser considers a conflict of interest to be a situation in which a party has interest that would improperly influence that party’s performance of official duties or responsibilities, contractual obligations or compliance with applicable laws and regulations, and that such conflict of interest may contribute to or constitute a prohibited corrupt practice. A bidder may be consider to be in a conflict of interest with one or more parties if including but not limited to:-

Have controlling shareholders as his/her family members **viz** spouse, son, daughter, father, mother or brother in common or

Have a relationship with each other, directly or through common third parties that puts them in as position to have access to information about or influence on the bid of another bidder.

Has a close business or family relationship (Spouse, Son, Daughter, Father, Mother or brother) with a professional staff of the employer (or of the project implementing

agency, or of a recipient of a part of the loan) who: (i) are directly or indirectly involved in the preparation of the tender documents or specifications of the contract, and/or the tender evaluation process; or (ii) would be involved in the implementation or supervision of such contract.

#### **6.25 EXTENSION OF ORDER**

MPMKVVCL Reserve the right to place an extension of contract on the same terms and conditions for further period of 2 more financial years. In the extension period the same audit fees shall be payable which will be applicable for FY 2025-26 (per consumer basis).

## **7 SCOPE OF WORK**

### **7.1 BACKGROUND**

**Madhya Pradesh Madhya Kshetra Vidyut Vitaran Company Limited**, with its office at Corporate Office, Nishtha Parisar, Govindpura, Bhopal is a Power Distribution Company incorporated under the provisions of the Companies Act, 1956 (now Companies Act 2013) and is a Government of Madhya Pradesh Undertaking, post un-bundling of Madhya Pradesh State Electricity Board in 2005, as a part of the MP power sector reforms. The scope of work of the Company includes:

- Distribution of electricity to retail consumers;
- Compliance of requirements provided under provisions, regulations, notifications, clarification, etc. issued or notified by Madhya Pradesh Electricity Regulatory Commission (MPERC);
- Operation and Maintenance of distribution system;
- Billing to retail consumers and collection of revenue from retail consumers;
- Capital investment for improvement and capacity enhancement of distribution system.

The Management of the Company intends to appoint Internal Auditors, by engaging the Firms of Chartered Accountants with a view to bring in a professional approach in the Internal Audit of the Power Distribution business in Madhya Pradesh.

### **7.2 SCOPE OF HT REVENUE AUDIT**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The Internal Audit firm appointed shall be responsible to carry out internal audit functions.

#### **(A) BROAD SCOPE**

- a) Providing support services in the Statutory Audit and CAG Audit.
- b) Providing support services in the finalization of Books of Accounts at the HT-E-Billing Cell, Corporate Office, MPMKVVCL.
- c) **Revenue audit of each & every bills** issues to HT consumers;
- d) Revenue collection, accounting & bank reconciliation thereof;
- e) HT Demand, adjustments & accounting thereof;

**(B) SCOPE OF INTERNAL AUDIT AT HT-E-BILLING CELL, CORPORATE OFFICE**

Scope of Work include the verification of HT bills & internal controls and process of HT E Billing Cell, Bhopal. It includes the following. The **list is indicative and not exhaustive**:

**(i) Revenue audit of each & every bills issues to HT consumers:**

In case of New Service Connection, Permanently disconnected consumer, Load Enhancement cases, load Reduction Cases, Meter Replacement, and Defective Meter & other cases, all other HT consumers checking & comment on following points are required as per applicable Electricity Act, MPERC regulations, Energy Department order, MPMKVVCL orders/circulars, agreement with consumer, NSC application, commissioning reports, GoMP notifications etc. The special focus areas are as below-

- Name of consumer;
- PAN;
- Security Deposited/ refunded;
- Connection date & PDC date;
- Supply voltage;
- Contract Demand/ temporary CD/ stand by CD;
- Tariff category;
- Metering Equipment details;
- Multiplying Factor;
- Net Maximum demand & Billing Demand;
- Units: As per reading;
- Power factor & Load factor Calculation;
- Fixed Charges Calculation;

- Fuel Cost Adjustment Calculation;
- Tariff Minimum Consumption Calculation;
- Power factor Incentive / Surcharge Calculation;
- Time-Of-Day rebate/ surcharge calculation;
- Electricity Duty, Cess, Duty exemption;
- Online Rebate & prompt payment rebate calculation;
- Surcharge for late payment calculation;
- Stand by charges;
- Metering Charges- as applicable;
- Annual Maintenance Charges etc;
- ASD review, SD interest, TDS on interest;
- TCS calculation u/s 206C;
- Subsidy Calculation: like MPIDC, Wheeling Claim, Agriculture Subsidy etc;
- Court case, Disputed amounts, vigilance recovery, Audit recovery;
- Other adjustments, rebates, demands;
- Write-offs;
- RE unit adjustments, average billing & any other Unit adjustments;
- Net bill Payable, payment from consumer, TDS thereon;
- Other billing parameters;

**(ii) HT Demand, adjustments & accounting thereof:**

- Report on monthly HT demand as per bill, R-15 & DCB;
- Report on monthly Adjustment in HT bills, R-15 & DCB;
- Accounting of HT demands, adjustments;
- Any procedural defects;

**(iii) Revenue collection, accounting & bank reconciliation thereof:**

- Reporting of the Status of the bank reconciliation statement of the all three bank accounts viz SBI Revenue Collection Account, HDFC Revenue Collection Account & HDFC HT NSC Bank Account;
- Reporting on accounting of revenue realisation;

**(iv) Review of the status of the Pending Audit Paras**

Follow up of the pending Paras of Audit, Half margins etc, including PUC Paras and report the status of the same.

**(v) Regulatory and Statutory issues**

- a) Compliance of MPERC regulations.
- b) To ensure adequate internal control procedures commensurate with the size of the business in compliance to CARO, 2016.
- c) Non-compliance of payments of the Statutory Dues along with the reasons for the same should be reported on a quarterly basis;
- d) Checking of the pending cases with the courts vis-a-vis occurring of contingent liability.

- e) Provide advice / opinion on regulatory and statutory issues when asked for by MPMKVVCL;
- f) Recovery and deposit of GST;
- g) Auditor shall also attend to any other work specifically assigned by the management/audit committee recommended by the statutory auditors in their reports (CARO) regarding internal audit;

It is however emphasized that the coverage in the scope of services as mentioned above is indicative and not exhaustive. Apart from the audit observations, auditor will be required to indicate discrepancies / inadequacies in the system or procedures to initiate steps for improving the system and making it more efficient. The audit team will also be required to educate the dealing staff to avoid repetition of routine procedural / technical errors.

Further, all other incidental / necessary activities for the completion of audit & resolution of matters arising during the audit shall be deemed included in the scope of services. In case of judicial proceeding(s) initiated by MPMKVVCL, Bhopal pursuant to the audit for the period, the auditor shall reasonably assist MPMKVVCL, Bhopal office by acting as a witness and providing evidences required as related thereto.

### **7.3 STRUCTURE OF AUDIT TEAM**

7.3.1 The selected bidder shall be required to depute the audit teams for the audit of Auditee Office, covering the entire scope of audit. An audit team/party consist one (1) Full time Audit Officer and two (2) to three (3) Audit Assistants.

7.3.2 The Audit Officer shall have any of the following as minimum qualification

CA with at least two (2) years of experience;

OR

CA (Inter) with at least five (5) years of experience;

(Number of years of experience will be considered from the date of issuance of mark sheet)

7.3.3 The Audit assistants (2 to 3 in number) shall be the CA Inter qualified or the article assistants with at least 2 year of article ship experience or B.com/M.com with First Division and having at least 2 year of relevant experience.

7.3.4 All the documents of the audit team verifying their educational background like mark sheets, certificates etc. shall be submitted to the Company, before start of audit work. The audit team of the selected Bidder firm shall carry original and duplicate copy of their certificates.

7.3.5 Along with the Audit team as mentioned above, the Bidder shall have a **Team leader who should be a Fellow Chartered Accountant (FCA)** responsible for the supervision

and overall monitoring of the team. His/Her details/mobile number/email id etc. is required to be shared by successful bidder with MPMKVVCL, before starting the audit work.

- He/She shall coordinate with MPMKVVCL & arrange all necessary information for the audit team from time to time.
- Effectively supervise and control the audit.
- Effectively discuss the audit points with the Officer-In-charge and obtain detailed and meaningful explanation.
- Ensure the work shall be completed as per the objectives and Scope of Internal Audit as well as completion of the Audit as per the schedule.

7.3.6 The appointment of the Audit team and the team Leader shall be made on the basis of the credentials, experience and capability as furnished by the participating firm for the purpose of evaluation along with the technical proposal. **For timely completion of the assignment, the structure of audit team/audit teams may be increased by the selected firm as per the requirement.**

## 8. OTHER TERMS AND CONDITIONS

- The selected bidder shall report to the management of the Company if required, during the tenure and execution of the work.
- The selected bidder shall be required to report the outcome of their activities to the Chief Finance Officer.
- **The selected bidder will be authorized to review HT E- Billing Cell related data and shall have full and free access to all activities, records, property and personnel.**
- The selected bidder should be responsible for periodically evaluating the adequacy and effectiveness of the system of internal control and the quality of performance in carrying out assigned responsibilities throughout the Company.
- The selected bidder shall be obliged to maintain complete secrecy and not to disclose any matter which comes to its knowledge while conducting Internal Audit, to any third party, which may affect the interest of the Company adversely.
- It may be ensured that this assignment is carried out only through employees of participating firm. If it comes to our notice that the assignment has been carried out by any other firm/persons, the appointment is liable to be cancelled.
- The selected bidder shall be responsible for data collection for the purpose of Audit. It should ensure that the data collected and analyzed justifies the findings and recommendations as provided by the auditor.

- The selected bidder shall ensure the adequacy and effectiveness of the Company's system of Internal Controls, any deficiency in the controls and other procedures to ensure the same should be brought to the knowledge of the senior management along with necessary steps to be taken to rectify the same.
- **The above conditions are not exhaustive. The Company will have absolute right to revise/abrogate/include any conditions as per its best requirement.**

## 9. OFFICE SPACE AND EQUIPMENTS

The Company shall provide all sitting arrangements including furniture and office equipment etc. for bona-fide use.

## 10. MINIMUM FEES:

**10.1** As per the requirement of the provision, the minimum fees to be quoted is as under:

Sl. No.	Particulars	Period for which Audit to be done	Amount in Rs. (Excluding GST)
1	HT Revenue Audit at Centralized HT E-Billing cell BHOPAL	FY 2021-22	672500/-
2		FY 2022-23	723250/-
3		FY 2023-24	772250/-
4		FY 2024-25	817250/-
5		FY 2025-26	846750/-

Note:- The fees as mentioned above are exclusive of taxes. Bidder has to quote the fees exclusive of taxes. The taxes as applicable will be paid extra by MPMKVVCL.

PLACE :

DATE :

SIGNATURE OF TENDERER  
WITH SEAL OF FIRM  
NAME IN FULL  
DESIGNATION/STATUS

## ANNEXURE -1

### Format for Price Bid

		For the FY 2021-22 Fees (In Rs.)	For the FY 2022-23 Fees (In Rs.)	For the FY 2023-24 Fees (In Rs.)	For the FY 2024-25 Fees (In Rs.)	For the FY 2025-26 Fees (In Rs.)
1	Fees for HT audit of HT e_billing cell for a year including all T.A. /D.A., Lodging, Boarding, out of pocket expenses etc. (Excluding GST) complete as per all Terms and conditions mentioned in the Tender Document.					
2	Total Quoted Fee (A)					
3	No. of Consumers(B)	2690	2893	3089	3269	3387 (approx.)
4	Quoted Fees per Consumer (C=A/B)					

(To be signed by an authorized signatory of the Bidder along-with seal of firm)

Title of Authorized Signatory  
Name of Firm  
Date and Place

**NOTE:**

1. The Price Bid shall be submitted as a „fixed price“ quote for the deliverables specified in this document.
2. All prices should be in INR and shall be specified in figures and words and price should be in whole number.
3. It may please be noted that payment shall be released, as specified above in the Tender Document, subject to satisfactory progress of the work.
4. If there is a discrepancy between words and figures, the amount in words will prevail. However, if the amount quoted in words is not legible or not clear in meaning, MPMKVCL, Bhopal may consider the amount quoted in figures as final. Such offers may also be rejected at the sole discretion of MPMKVCL, Bhopal.

**Covering Letter for submission of Bid  
(The covering letter is to be submitted by the Bidder on its Letterhead)**

**Reference No.**

**Date:**

**To,**

**Chief Finance Officer**

O/o MD(CZ), MPMKVVCL,  
Nishtha Parisar, Govindpura, Bhopal.

**Sub: Bid for Appointment of Internal Auditors at the HT-E-Billing cell,  
MPMKVVCL, Bhopal (Tender Specification No MD/MK/.....)**

Dear Sir,

In response to subjected Tender Specification issued by MPMKVVCL, we offer PROPOSAL to participate in the bidding process for selection of the “Internal Auditors at HT E-Billing Cell Bhopal .”

We are submitting this PROPOSAL on our own. If selected, we understand that it would be on the basis of the organizational, technical, financial capabilities and experience as specified in the Tender document.

We understand that the basis for our qualification will be our PROPOSAL, and that any circumstance affecting our continued eligibility under the Tender document, or any circumstance which would lead or have led to our disqualification under the Tender document, shall result in our disqualification under this process.

We understand that you are not bound to accept any or all our PROPOSALS you receive.

We declare that we have not entered into any sub-contracting arrangement with any other person or firm including the other Bidders for the assignment, in connection with the preparation and/or submission of our PROPOSAL for the assignment, or preparation of the bidding documents.

We submit herewith, authenticated copies of the firm’s Partnership Deed (as applicable).

We declare that we have disclosed all material information, facts and circumstances to the MPMKVVCL, which would be

relevant to and have a bearing on the evaluation of our PROPOSAL and selection.

We acknowledge and understand that in the event that MPMKVVCL discovers anything

contrary to our above declarations; it is empowered to forthwith disqualify us and our PROPOSAL from further participation in the process.

For information/ clarification Mr .....(Name of the Partner) , address, email id, telephone number may be contacted.

We hereby state that we have read and understood the terms and conditions of the Tender document and agree to abide by the same. We further agree to undertake the said assignment to the satisfaction of MPMKVVCL, Bhopal and as per the terms and conditions of the tender document.

Yours faithfully,  
Partner of the Bidder / Consortium Leader  
Name & Seal of Signatory  
Address:

**Note: Partners of the Partnership Firm will sign the letter.**

**UNDERTAKING**

**(The letter is to be submitted by the Bidder on its Letterhead)**

**Reference No.**

**Date:**

**To,**

**Chief General Manager**  
**(Proc.)**  
O/o MD(CZ), MPMKVVCL,  
Nishtha Parisar, Govindpura, Bhopal.

We hereby undertake to perform the work for the entire contract period and as per scope of work and all other terms and conditions of the tender document are accepted.

Thanking You,

.....  
**(Signature of Partner of the Bidder / Consortium Leader)**

Name...

Date...

Place...

## ANNEXURE- 4

### Bidders Background and Qualifications – Evaluation Criteria for Selection of Internal Auditor

#### A) Technical Evaluation

The evaluation criteria for selecting the auditor are mentioned below:-

S. No.	Particulars	Information	Enclosures
1	Name of the Firm		Latest Partnership Deed
2	Address of the Head Office of the Firm ( Phone No., Email id, fax, Mobile No., Address)		
3	Firm Registration No. (as mentioned in the constitution certificate)		Latest constitution certificate of the Firm issued by ICAI
4	Head Office situated at		-do-
5	Whether the Head Office / Branch Office is in Bhopal		-do-
6	Address of office situated at Bhopal		
7	Number of Full-time Partners with the firm		Firm card
8	Team Leader to be assigned on the assignment with their qualification		Biodata with experience of the Team Leader likely to be assigned to the task
9	No. and name of the Professionals to be provided by the bidder on the assignment.		Biodata of the Audit Officers likely to be assigned on the task.

<b>S.No.</b>	<b>Criteria</b>	<b>Document Required</b>
1	Annual Turnover in each of the last three immediately preceding financial years, i.e. 2022-23 ,2023-24 & 2024-25.	Copy of audited financial statement or income expenditure A/c and Receipt Payments A/c whichever is applicable along with return of income tax for the financial year
2	Establishment of the firm and age as on 01.01.2026	Copy of constitution certificate issued by ICAI
3	Experience of Internal Audit of any electricity distribution Company in India. (During Last 15 years i.e. from FY 2010-11)	Copies of engagement order, terms of reference & completion certificate
4	Number of Staff (Employees)	Firm Details as per ICAI
4.1	Qualified CA	Firm Card
4.2	Semi Qualified (CA Inter)	Firm Card
4.3	Articles	Firm Card
4.4	Diploma in Information & System Audit ( DISA) or Diploma in IS Audit & Control qualified Partners	Copy of certificate issued by concerned institute
5	Number of full time working partners as on 01.01.2026	Latest Partnership deed and certificate issued by concerned institute
6	Head Office/Branch office located at Bhopal	Copy of evidence
7	No. of years under Peer Review	Peer review Certificates

**(This undertaking is to be submitted along with the Technical Bid.)**

(This undertaking should be on a non-judicial stamp paper of Rs. 500/-duly notarized)

To,

**Chief Finance Officer**

O/o MD(CZ), MPMKVVCL,  
Nishtha Parisar, Govindpura, Bhopal.

Dear Sir,

**Sub: Bid for Appointment of Internal Auditors for HT Revenue Audit at HT e\_billing cell, MPMKVVCL, Bhopal (Tender Specification No.MD/MK/04/..... (due for opening on.....))**

This undertaking is submitted in respect of the appointment of Internal Auditors for **HT Revenue Audit at HT e\_billing cell**, of MPMKVVCL, Bhopal, in response to the tender document issued by MPMKVVCL, Bhopal and subsequent amendment thereof.

We hereby confirm that:

1. We have never been blacklisted by any Government Department or Public Sector Undertaking of any State Government in India or the Government of India for practicing in India.
2. We have no pending or contemplated legal suit or criminal cases on grounds of turpitude or for violation of any other law in force.

We understand and agree that if the information mentioned above is found to be incorrect at any stage of this Bidding Process; our Bid shall be considered as non-responsive and rejected accordingly. If this undertaking is found to be incorrect post the issue of LoA, then such LoA issued shall be cancelled and the contract terminated, without any liability to either Party. Under such circumstances, however, we acknowledge and accept the right of MPMKVVCL to encash our EMD/BG.

We further understand and agree that if the Audit is awarded to us and this undertaking is found to be incorrect after execution of the work, the order of appointments stands terminated, without any liability to either Party. Under such circumstances, however, we acknowledge and accept the right of MPMKVVCL to encash our security deposit.

.....  
**(Signature of the Partner of the Firm/ Consortium Leader)**

Name...

Date...

Place...

## ANNEXURE -6

### Format for Clarification in Tender Document

Sl. No.	Clause no. and existing provision	Clarification required	Rationale for the clarification

Note: Kindly sent query before pre-bid meeting in email id i.e. [internalauditcz@gmail.com](mailto:internalauditcz@gmail.com) & [aoaudit.cz@gmail.com](mailto:aoaudit.cz@gmail.com)



Audit Dates						
E. Category wise list of audit short claims						
	<b>Category of consumer</b>	<b>Audit short claim</b>			<b>Remarks</b>	
		<b>Energy Charges</b>	<b>Interest</b>	<b>Others</b>		

.....  
**(Signature of Partner of the Bidder / Consortium Leader)**

Name: .....  
Date: .....  
Place: .....

## ANNEXURE -8

### Indicative Performance Parameters of the work of Internal Auditor

The performance of the Auditor shall be determined based on the following parameters:

- Feedback from the competent authority of the Company;
- Elapsed time for issue of reports – completion of audit work to draft report;
- Elapsed time for issue of reports – draft to final report;
- % unsatisfactory audit opinions (not more than 10%);
- % of recommendations accepted (not less than 50% - 70%);
- Number of repeat audit findings;
- Amount of direct savings potential as a result of audits;
- Amount of measurable savings achieved as a direct result of audits;
- Number of major process improvements implemented as a result of audits;
- Extent of reliance External audit can place on Internal Audit;
- Extent of advice given; and
- Number of best practice ideas shared

In addition to the above list, the Internal Auditor is also expected to follow and meet the minimum standards for Internal Audit as prescribed from time to time.

**ANNEXURE -9**

**(ON LETTER HEAD OF THE CONCERNING OFFICE)**

**(To be issued by the DGM (Fin) of HT Cell)**

**CERTIFICATE OF COMPLETION OF INTERNAL AUDIT**

I, (Name of officer) , (Designation of officer) , O/o \_\_\_\_\_ has certified that M/s (Name of CA Firm) has conducted the HT Revenue audit of HT e\_billing cell for the period \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ as per order No. \_\_\_\_\_ dated \_\_\_\_\_.

It is further certified that we have discussed at length the observations find out by the Audit and the initial result of our discussion is as under:-

**1. No. of Para raised by audit**

Particulars	No. of Para	Amount
With Recovery		
Without Recovery		N/A
<b>Total No. of Para"s</b>		

**2. Para which is accepted/not accepted**

Particulars	No. of Para		Amount	
	Accepted	Not Accepted	Accepted	Not Accepted
With Recovery				
Without Recovery			N/A	N/A
<b>Total</b>				

**3. Para"s on which opinion of Circle office is required are separately enclosed as "Annexure-AA".**

**4. Internal Auditor feedback (Please Comment and rate on scale from 1 to 10)**

.....  
.....

Further, it will be ensured on our part that the demand against the accepted No. of Para"s (with recovery) will be recovered and the compliance will be sent within 30 days.

**Date: -**

**Place: -**

**(Seal & Signature of DGM (Fin))**

**Name of Office**

**It is certified that we have discussed with the Sr. AO/ AO and his/her views are duly incorporated above.**

**Date: -**

**Place: -**

**(Seal of CA Firm & Signature of Audit Officer)**

**Name Of Audit**

(This Document will be prepared by the Audit Team of CA Firm)

**PROFORMA OF BANK GUARANTEE FOR CONTRACT PERFORMANCE**

(To be stamped in accordance with stamp Act)

Ref: .....  
Bank Guarantee No.....  
Dated.....

To,  
Chief Financial Officer,  
Madhya Pradesh MadhyaKshetraVidyutVitaranCompany Ltd.  
NishthaParisar, Govindpura, Bhopal  
Madhya Pradesh.

Dear Sirs,

In consideration of Madhya Pradesh Madhya KshetraVidyutVitaranCompany Ltd. (hereinafter referred to as the „Owner“ which expression shall unless repugnant to the context or meaning thereof include its successors, administrators and assigns) having awarded to M/S

..... with its registered/Head office at  
..... (Herein after referred to as the internal auditor which expression shall unless repugnant to the context or meaning thereof, include its successors, administrators, executors and assigns), a Contract by issue of Owner“s Letter of Award

No.....dated .....and the same having been unequivocally accepted by the internal auditor, resulting in a Contract bearing No.....Dated.....Valued at .....for.....(Scope of Contract) and the inter auditor having agreed to provide aContract Performance Guarantee for the faithful performance of the entire Contract equivalent to .....(%)... ..(Percent) of the said value of the Contract to the Owner.

We ..... (Name and Address of the Bank).

Having its Head Office at .....(hereinafter referred to as the „Bank“ which expression shall, unless repugnant to the context or meaning thereof, include its successors, administrators, executors and assigns) do hereby guarantee and undertake to pay the Owner, on demand any and all monies payable by the internal auditor to the extent of.....as aforesaid at any time upto.....(days/month/year) without any demur, reservation, contest recourse or protest and/or without any reference to the Internal auditor.

Any such demand made by the owner on the Bank shall be conclusive and binding notwithstanding any difference between the owner and the internal or any dispute pending before any Court, Tribunal, Arbitrator or any authority. The Bank undertakes not to revoke his guarantee during its currency without previous consent of the Owner and further agrees that the guarantee herein contained shall continue to be enforceable till the Owner discharges this guarantee.

The Owner shall have the fullest liberty without affecting in any way the liability of the Bank under this guarantee, from time to time to extend the time for performance of the contract by the internal auditor. The Owner shall have the fullest liberty, without affecting this guarantee to postpone from time to time the exercise of any powers vested in them or any right which they might have against the internal auditor, and to exercise the same at any time in any manner and either to enforce or to for bear to enforce any covenants, contained or implied, in the Contract between the Owner and the Internal auditor or any other course or remedy or security available to the owner. The Bank shall not be released or its obligations under these presents by any exercise by the Owner of its liberty without reference in the



Agreement

This Agreement is made at Bhopal on the.....between Madhya Pradesh Madhya KshteraVidyutVitranCompany Limited, a Company Incorporated under the Companies Act 1956 and having its Registered Office at NishthaParisar, Govindpura Bhopal-462023 (Hereinafter referred to as “MPMKVVCL” and the Regional Office at Bhopal & Gwalior. Which expression shall unless repugnant to the context a meaning there of be deemed to mean and include its successors and assignees as the first party.

AND

....., Chartered Accountant having Head Office at .....and Branch Office at .....(Hereinafter referred to as, Which Expression shall unless repugnant to the context a meaning thereof be deemed to mean and include its successors and assign) as the Second Party.

WHEREAS

WHEREAS MPMKVVCL has been incorporated a wholly owned undertaking of Govt. of Madhya Pradesh and is entrusted with the task of sub-transmission and distribution of electricity in the territorial areas comprising all the district within the administrative jurisdiction of the four divisional commissionaires of Madhya Pradesh namely Bhopal, Hoshangabad, Gwalior and Chambal.

a) And whereas the client had issued an enquiry vide No. .... for outsourcing the internal audit of Region/Circle Office to the Chartered Accountant/ Cost Accountant firm.

b) And therefore, in response the auditor has offered his rate to the client. The client after evaluating rate issued a letter of award to participant auditor vide ..... Bhopal, dated ..... to give his consent in case they are interested to conduct the internal audit of Group No..... of the Company on the rate as approved by the Company as per letter of Award.

c) That the auditor is .....the firm is registered in ICAI and his registration No. is ..... The Head Office of the Firm is situated

.....

d) That the auditor here by confirms that:

- The firm has never been blacklisted by any Government Department or Public Sector Undertaking of any State Government in India or the Government of India for practicing in India.

- The firm has no conflict/clash of interest with MPMKVVCL and nopending or contemplated legal suit or criminal cases on grounds of turpitude or for violation of any other law in force.
- The firm understands and agrees that if the information furnished by the auditor is found to be incorrect at any stage during tenure of audit, the contact is liable to be terminated unilaterally, with the cost and liability to the auditor.

e) From the service commencement date the firm shall provide the services in accordance with the terms of this agreement & tender document and will ensure that with effect from the services commencement date, team of persons are available to provide the services as per the requirements and scope of the tender documents.

f) The firm agrees to follow and comply with any reasonable instruction, direction or requests given or issued which are consistent with the terms of this agreement by MPMKVVCL's relevant authorized representative in writing or, where it was reasonably impracticable to do so in writing, given orally and subsequently confirmed in writing by such authorized representative in connection with the performance of the services.

g) In accordance with the said allotment, the auditor will arrange to conduct the Internal Audit of Group no..... in accordance with the scope, process, procedure of collecting, analyzing, interpreting and documenting so as to ensure the objectivity of internal controls.

h) The firm shall perform the services in accordance with the services levels as part of the scope of services in the tender document. If the firm is not to meet the services levels as per scope of services, the firm shall as soon as reasonably practicable:-

- Identify the cause of such failure;
- Take such action as is reasonably required to minimize the impact of the failure and to prevent it from recurring;
- Where possible, correct the failure ; and

Advice MPMKVVCL, of the status of the remedial efforts being undertaken for meeting the services levels as per scope work.

i) The head of department (HOD) of the Office to be audited will arrange all the records as may be demanded in writing by the auditor for his examination as per rules and regulations applicable for the time being in force.

j) As per the outcome of the examination of the records the irregularity, infringement, deficiency and manipulations observed if any, will be pointed out and reported through half margin (HM) to the Head of Department/ Section coordinator for clarifications etc.

k) The Head of department of whose office being audited will arrange the reply of HM within 48 hrs. The reply / clarification given by the HOD will be examined by the auditor in context to the observations. If the reply is found convincing, satisfactory and meeting the requirement of the observations the Para will be dropped. The audit Para which are not dropped will be converted into draft Para for inclusion in the audit report.

l) On completion of audit of the allotted office, the auditor will prepare a draft audit report on the basis of clause-(h, i & j) above and discuss with the head of department (HOD) audited. According to outcome of the discussion the draft Para will be finalized for preparation of audit report.

The audit report so prepared will be supported with subsidiary annexure to make the audit report comprehensive and justifiable.

**m) Confidentiality:**

- All data, information audit plans and reports will be regards as strictly confidential and for the client and their representatives only.
- For the avoidance of doubt, no details whatsoever of the clients business obtained during the course of the audit shall be divulged to any unauthorized third party, without prior written permission of the Director (Finance) or his designated office.
- In the event of material breach of confidentiality provisions the client shall have the right to terminate the services upon giving written notice to the effect.
- All Audit files, working papers, reports and other documents specifics to the client shall remain the property of the client/ all archives/ material will be stored on the client's property or such other location as authorized by the client.
- All current audit files, working papers, reports and other documents specific to the client will be held by the auditor in secure locked filing cabinets located in designated Internal Audit accommodation.

n) The Auditor shall abide himself to arrange payment in accordance with the rate as shown in letter of award no..... Bhopal, Dated.....2018. The auditor shall invoice MPMKVVCL, for the charges as laid out in the tender document.

o) Force Majeure event means any event beyond the reasonable control of the affected party, Force Majeure event includes, but is not limited to, acts of god, expropriation or confiscation of facilities, any form of government intervention, war, hostilities, rebellion, terrorist activity, local or national emergency (including an emergency services to a hospital), sabotage or riots, and floods, fires, explosions or other catastrophes.

- Force Majeure does not include:
  - Strikes or other industrial action by employees of MPMKVVCL or the vendor; or
  - Any act or omission of party's employees, agents, or subcontractors (Except to the extent that Person is affected by force majeure events.)

p) Neither party shall be responsible for failure to, or delay in, carrying out any of its duties under this agreement to the extent to which this is caused by a force majeure event.

q) Should a Force Majeure Event occur, the affected party shall:

- Take all reasonable steps to overcome and mitigate the effects of the Force Majeure Events as soon as reasonably practicable, including actively managing any problems caused or contribute to by third parties and liaising with them;

r) On becoming aware of the Force Majeure event promptly inform the other in writing of the details and provides information of the force majeure event and information about which services have been affected to the extent that such information is known, together with, if practicable, an estimate of the period during which the force majeure event will continue; and notify the other as soon as it becomes

aware that the force majeure event has stopped. If the force majeure event continues for more than 15 calendar days, the unaffected party may terminate this agreement by giving 15 calendar days written cost or liability to the other party (except in respect of antecedent breaches).

s) Nothing in this clause shall suspend MPMKVVCL's obligation to pay the charges in accordance with this agreement in respect of any portion of the services provided by the firm to MPMKVVCL not affected by a force majeure event.

t) Any dispute arising out of the contracts which have not been amicably settled by mutual discussion shall only be referred to the arbitration in accordance with arbitration and conciliation Act 1956.

u) The contract shall commence w.e.f. the date of signing of the contract and shall be valid initially for a period of.....

v) MPMKVVCL, Bhopal reserves the right to cancel the contract without assigning any reasons thereof without any liability of any party.

w) The auditor will raise no objection for termination of contract by client, in case of any information provided by the auditor is found contrary to eligibility criteria, at any stage during the validity of contract, and agrees to compensate all the damages and cost incurred by client, on termination and retendering.

Signed on this .....In presence of the witnesses as shown below:-

(Auditor)  
M/s.....  
Chartered Accountants

Chief Finance Officer  
for and on behalf of MPMKVVCL

Witness (1)

Witness (2)

1.

1.

2.

2.

**Annexure XII**

**TENDER / CONDITIONS ACCEPTANCE LETTER**

**(To be given on Rs. 500/- Stamp Paper duly Notarized)**

To,

Date :

The Chief General Manager (Proc.),  
O/o MD, MPMKVVCL,  
Bhopal-462023

Phone No. 0755-2602033-34

**Sub: Acceptance of Terms & Conditions of Tender.**

**Ref:** Tender Reference No.MD/MK/04/TS-.....

**NAME OF WORK:- Appointment of Chartered Accountant Firms as an Internal Auditor of HT E Billing cell of MPMKVVCL for the period from FY 2021-22 to 2025-26.**

Dear Sir,

1. I/We have downloaded/ obtained the tender document(s) for the above mentioned Tender from the website(s) namely:- <https://mptenders.gov.in>
2. I/We hereby certify that I/We have read all terms and conditions of the tender documents from Page No. 01 to 49 (including all documents like annexure), schedule(s), etc.), which form part of the Contract Agreement and I/We shall abide hereby the terms / conditions/clauses contained therein.
3. The corrigendum(s) issued from time to time by your department/ organization too has also been taken into consideration, while submitting this acceptance letter.
4. I/We hereby unconditionally accept the tender conditions of above mentioned tender document(s) / corrigendum(s) in totality /entirely.
5. In case any provisions of this tender are found violated, your department/ organization shall be at liberty to reject this tender/ bid including the forfeiture of the full earnest money deposit absolutely and we shall not have any claim/ right against deptt. In satisfaction of this condition

Yours faithfully

(Signature of the Bidder, with Official Seal)