REPLIES TO PRE-BID QUERIES — DELOITTE

EOI: Engagement of CA Firm/LLP as Lead Consultant for Physical Verification, Reconciliation and Valuation of Fixed Assets; Preparation/Updation of Fixed Asset Registers and Ind AS Accounting Support for MeECL Group

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
1	2	Name of Assignment Expression of Interest (EOI) for engagement of a Chartered Accountant Firm/LLP as Lead Consultant, together with Registered Valuers and technical experts, for physical verification, identification, reconciliation and valuation of fixed assets; preparation/updation of Fixed Asset Registers; and support for incorporation of the resulting adjustments in the Ind AS financial statements of MeECL and its three subsidiaries.	We request the Authority to kindly consider the mandatory requirement of a Registered Valuer for this assignment. RFP permits multiple valuation methodologies, including Comparison Method, Income Capitalisation Method, Discounted Cash Flow Method, Cost Approach Method, Replacement Valuation Method, and other generally accepted valuation methods, under which the engagement of a Registered Valuer may not be necessary in all cases. As per Ind AS, asset accounting may be carried out using either the Cost Model or the Revaluation Model. In case the Cost Model (including Replacement Valuation) is adopted, a separate valuation exercise may not be required and consequently the requirement for a Registered Valuer may not arise. Further, if the Revaluation Model is proposed to be adopted, kindly clarify whether the necessary internal approvals and alignment with the entity's financial reporting framework are in place. More importantly, the Regulator Commissions irrespective of Central and States don't accept asset revaluation numbers for Fixed assets and insist only on the historical cost approach. Accordingly, we request to remove the requirement of Registered Valuer or made it optional. This would provide greater flexibility to bidders while ensuring compliance with the applicable standards. Because of the above requirements, in other States for various power transmission and distribution companies have carried out an historical cost determination exercise, wherein best efforts are put to determine the actual costs based on available data and wherever, such data is not available the replacement valuation method is used with estimates jointly worked out with MeECL. This approach has been accepted by Auditors as well as Regulators across the country.	As per the bid document. The requirement to associate appropriately Registered Valuer(s) is retained. The EOI covers physical verification, valuation, reconciliation and Ind AS-related asset accounting, including Land, Buildings, Plant and Machinery and Furniture's. Use of the cost approach or replacement-cost methodology does not, by itself, eliminate the contractual requirement for qualified valuers. Valuation for asset-management and financial-reporting purposes is distinct from recognition of revaluation in the financial statements and from the asset base admitted by the electricity regulator. Any accounting adjustment shall be subject to the applicable Ind AS, adopted accounting policies and management approval.

Chief Accounts Officer I/c
MeECL, Shillong

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
2	19	B. Technical Evaluation of the CA Firm/ LLP: (S.No.3) Joint Valuation exposure /appraisal of existing valuation of Power Sector Company assets by CA Firm and its associated registered valuer, within three Years. {Registered Valuers under the Companies (Registered Valuers and Valuation) Rules, 2017 for the relevant asset class} and must pose Degree of Civil /Mechanical/ Electrical Engineering Division}.	Same bidder query as Sl. No. 1 (reproduced in full at that entry); this row addresses the specific EOI clause stated at left.	Technical Evaluation Sl. No. 3 requires evidence of at least one relevant valuation/appraisal assignment of power-sector company assets undertaken jointly by the bidding CA Firm/LLP and its associated Registered Valuer(s) during the three years preceding the bid-submission deadline. The reference to five years in the evaluation-description column shall be read as three years and accordingly, necessary Corrigendum shall be issued, in this regard.
3	7	1.Background S.No.5: Certain exercise had been done in the recent past relating to Asset Mapping of Distribution network system under preparation of Distribution Master plan and the data available till the year 2024. The following were the relevant portion of the scope of work of the preparation of Distribution Master plan.	The EOI states that an Asset Mapping exercise for the distribution network was undertaken under the Distribution Master Plan and that the data is available up to the year 2024. In order to accurately assess the scope of work, kindly clarify whether the Consultant is required to undertake physical verification of the entire distribution asset base or only those assets that have been added, modified, capitalized or otherwise changed subsequent to 2024. Further, kindly confirm whether the asset mapping records, physical verification reports and other outputs of the earlier exercise will be made available to the Consultant and whether a mechanism exists to identify assets already covered under the 2024 exercise and assets requiring verification under the present assignment. For the purposes of enabling all bidders to be on the same page as regards the scope of the physical verification, it is requested that a summary of the output of the Asset Mapping exercise and its current status be provided to all the bidders (Currently only the Scope of the Asset Mapping exercise has been provided).	The previous distribution-network mapping exercise and its available outputs are intended to serve as reference inputs, not as substitutes for the present assignment. The Consultant must validate the existing asset universe, reconcile records and undertake physical verification and valuation to the minimum coverage specified in Clause 2.0A, including assets added or changed after the previous mapping. Available prior records, maps and related datasets will be made accessible by the concerned Company, subject to availability and record condition. Their completeness and usability, together with gaps and required field coverage, shall be documented in the Inception Report.
4	11	2. Scope of Work: Physical verification, identification, reconciliation and valuation of fixed	Given that the Scope of Work includes physical verification land, we request the Authority to confirm that all relevant land records and supporting documents shall be made available to	The concerned MeECL Group Company shall make available such title deeds, lease documents, land registers, possession records and other supporting papers as are available in its custody.

Chief Accounts Officer I/c
MeECL, Shillong

		assets (including land, buildings, civil and hydraulic works, plant and machinery, transmission/distribution/ generation assets and other fixed assets) of MeECL and its three subsidiaries; preparation/updation of company-wise Fixed Asset Registers; and support for adoption in Ind AS financial statements:	the Consultant for verification purposes. Such documents may include title deeds, sale deeds, lease agreements, and any other documents evidencing ownership, leasehold rights, or possession, as applicable.	The Consultant shall examine and reconcile those records, identify land parcels and document deficiencies, ownership/possession issues or missing evidence in the company-wise exception register. Availability of a complete or defect-free title record for every parcel is not guaranteed.

Chief Accounts Officer I/c
MeECL, Shillong

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
5	11	**2.0 INDICATIVE WORK VOLUME AND MINIMUM COVERAGE PROTOCOL**	**Considering the Scope of Work, we request the Authority to clearly outline the coverage of verification of Furniture & Fixture, Electrical Equipment, Office Equipment and others. Further, it is suggested to carry out the Physical verification of each asset with a digital tool that also captures the GPS location of the asset.**	**All fixed-asset records, including furniture, fixtures, office equipment, electrical equipment and other identifiable assets, shall be reconciled at 100% with the books and existing FAR.** **Physical verification shall follow the minimum company-wise coverage protocol in Clause 2.0A.** **The detailed field plan will be approved with the Inception Report. Digital evidence and geo-referencing should be used wherever relevant and feasible.**
6	12	2.2 (K) The Consultant shall complete the assignment in accordance with the milestone programme below, counted from T0 (the later of the Letter of Award/Agreement date and written confirmation that the initial data room and site-access arrangements are available): Inception Report and validated work universe by T0+15 days; data cleansing, asset coding and detailed field plan by T0+45 days; minimum field-verification coverage by T0+120 days; company-wise draft FAR and valuation reports by T0+180 days; and accepted final company-wise reports and accounting schedules by T0+210 days. Roll-forward to 31 March 2027 and assistance for incorporation in the accounts shall be completed by 30 April 2027, followed by audit/AGM support as specified in the EOI.	Considering the volume of the assignment we are requesting the Authority to increase the timeline, in totality, from T0+210 days to T0+365 days. Further, the incorporation in the accounts to be completed by 30 April 2027 is not possible even considering the T0+210 timeline. Accordingly, the timelines may be revised.	The proposed general extension from T0+210 to T0+365 days is not accepted at the bidding stage. The milestone programme under Clause 2.2(k) and the FY 2026-27 reporting target remain as notified. Depending on the progress, the same may be reviewed at later stages.
7	16	3. Timeline for incorporation of IND AS compliant adjustments with	The target date for incorporation of Ind AS-compliant fixed asset adjustments in the FY 2026-27 annual accounts has been	The target of 30 April 2027 for incorporating FY 2026-27 fixed-asset adjustments remains the reporting objective stated in

Chief Accounts Officer
MeECL, Shillong

		respect to fixed assets valuation: The target date for incorporation of Ind AS-compliant fixed-asset adjustments in the FY 2026-27 annual accounts of MeECL and its subsidiaries is 30 April 2027. Delays in data, site access, management decisions or approvals attributable to a Company shall extend the affected milestone on a day-for-day basis after written notice by the Consultant.	prescribed as 30 April 2027. Considering the extensive scope of work involving physical verification of assets across multiple entities, reconciliation, FAR preparation/updation, resolution of discrepancies, and incorporation of the outputs into the financial reporting framework, the stipulated timeline appears challenging. Accordingly, we request Meghalaya Energy Corporation Limited (MeECL) to consider extending the overall implementation timeline to at least 12 months from the date of commencement of the assignment.	Clause 3. Bidders shall plan phased delivery of schedules and adjustment recommendations to support this target. Company-attributable delay in records, site access, decisions or approvals will extend affected milestones day-for-day following the notice prescribed in the EOI. The relationship between the T0-based milestones and the reporting cut-off shall be reviewed and documented at inception; any required change shall be made only by written approval. A blanket twelve-month extension is not agreed.

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
8	13	2.2 (m) Each final company-wise report shall be jointly certified by the engagement partner of the CA Firm/LLP and the appropriately registered valuer(s) for the relevant asset class under the Companies (Registered Valuers and Valuation) Rules, 2017, supported by qualified civil, electrical and mechanical engineers as applicable.	Since a significant portion of the assignment relates to physical verification, FAR preparation, asset reconciliation and assist in preparation of INDAS complied Financial Statements, which do not necessarily require certification by an engagement partner of the CA firm / Registered Valuer under the Companies (Registered Valuers and Valuation) Rules, 2017. We request the Authority to reconsider the requirement for certification for the entire report. It may be noted that certification is an Assurance activity which cannot be done by Consulting Firms. Further, any such certification is not possible if the Valuation is based on third party Valuers. There is no provision for joint certification by the engagement partner of the CA Firm/LLP and the appropriately registered valuer(s) for the relevant asset class under the Companies (Registered Valuers and Valuation) Rules, 2017. As outlined above, Asset Valuation itself may not be required, given that it will not be accepted by the Regulatory Commission.	Clause 2.2(m) is retained as a contractual professional-accountability requirement. The engagement partner of the lead CA Firm/LLP shall authenticate the portions concerning coordination, reconciliation, FAR and Ind AS-related accounting deliverables within the firm's competence; appropriately Registered Valuer(s) shall issue and authenticate valuations in their relevant registered asset classes. Joint sign-off of the integrated company-wise report does not require the CA partner to independently opine on engineering valuations, and is not represented as a joint-certification mandate under the Registered Valuers Rules. The exercise is separate from statutory audit assurance.
9	13	2.3 (S. No. iv) Value of the fixed assets covering land, building, plant and machinery and other fixed assets, indicating the following:	Regulatory Commissions irrespective of Central and States don't accept asset revaluation numbers for Fixed assets and insist only on the historical cost approach. Accordingly, we request the authority to strictly follow the historical cost determination	The request to replace the stipulated valuation exercise exclusively with historical-cost determination is not accepted. Historical-cost reconciliation is an important input, and existing records must be examined first. Where the EOI requires valuations, appropriate valuation methodologies and supporting

Chief Accounts Officer
MeECL, Shillong

			approach which in turn will comply with the requirement of Regulatory Commissions.	assumptions shall also be applied and reported by qualified professionals. Recognition of any revaluation or other adjustment in Ind AS financial statements is subject to applicable accounting requirements and management approval. The admissible asset value for tariff purposes remains subject to the relevant MSERC framework and is not determined merely by this consultancy report. Clause 2.3(iv) is retained.
10	13	2.4 Valuation report should indicate valuation of assets separately in respect of various units / segments of the Holding Company and its three Subsidiaries company and also on consolidated basis.	Clause 2.4 requires preparation of separate valuation reports for various units/segments of the Holding Company and its subsidiaries, in addition to a consolidated valuation report. Since the primary objective of the assignment is physical verification, FAR preparation, asset reconciliation and Ind AS support, we request the Authority to reconsider the requirement for detailed segment-wise valuation reports and the associated mandatory involvement of Registered Valuers.	The requirement for company-wise reports for MeECL, MePDCL, MePGCL and MePTCL, with appropriate site, unit, project or operational break-ups and consolidated schedules, is retained. 'Unit/segment' in Clause 2.4 refers to relevant asset-owning or operating locations and reporting groupings, not necessarily a separately incorporated division or reportable segment of the holding company. Company-wise identification is necessary for distinct ownership, FARs, depreciation, accounting entries and audit trails. Registered Valuers shall authenticate valuations falling within their respective asset classes; consolidation and accounting bridges remain with the Lead Consultant.

Chief Accounts Officer i/c
MeECL, Shillong

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
11	13	2.5 The Valuation report should also indicate Realizable Value of Assets and Restated Depreciated Value and Revaluation Reserve Amount against each Valued Assets.	Same bidder query as Sl. No. 10 (reproduced in full at that entry); this row addresses the specific EOI clause stated at left.	Clause 2.5 remains applicable. The valuation schedules shall separately identify, wherever relevant and supportable, estimated realisable values, restated depreciated values and any revaluation surplus/reserve implications, together with the basis, assumptions and limitations. Merely calculating an estimated value does not authorise recognition of a revaluation reserve or change to book values. Accounting treatment will be governed by the applicable Ind AS, the adopted policies of the concerned Company and management approval. Items for which a particular measure is inapplicable shall be suitably identified rather than assigned an artificial amount.
12	14	2. Scope of Work: Identification of Key Areas and Preparation of Road Map Solution Development: Solution Development (Point 1): After identification of key differences between existing accounting policies, disclosures, and financial statement presentations as per Local GAAP and IND AS, formulate and suggest the revised accounting policies (including recognition, measurement etc.) as per IND AS and to document the necessary adjustments/gaps arising after identification of key differences. (Point 2): Preparation and Review of:- i) the guidelines on all IND AS as applicable ii) the significant accounting policies.	The scope of work encompasses not only physical verification, reconciliation and preparation/updation of the Fixed Asset Register (FAR), but also extensive Ind AS implementation support, including formulation and suggestion on Ind AS accounting policies and guidelines, review of accounting treatments, fair valuation of assets and liabilities, preparation of Ind AS-compliant asset and depreciation schedules, certification of Ind AS-compliant fixed asset records, support during financial statement preparation, and assistance until finalization/adoption of FY 2026-27 accounts. These activities are distinct from the FAR preparation and asset verification exercise and encompass other accounting aspects other than Fixed Assets. Accordingly, we request the Authority to consider segregating the FAR/asset verification activities and the Ind AS implementation activities into separate workstreams with independent milestones, deliverables, timelines and payment schedules. This would enable more effective project management, appropriate resource deployment and realistic implementation timelines for each component of the assignment. Does MeECL desire full fledged support on transition to Ind AS? If yes, this requires a separate engagement / project. Please clarify the following scope	The EOI envisages one integrated assignment, not two separately procured engagements. Its scope includes physical verification, FAR and valuation work together with the specified Ind AS gap assessment, policy recommendations, asset and depreciation schedules, related inter-unit reconciliation and other expressly stated accounting-support matters. The requested segregation into independent contracts is not accepted. Chief Accounts Officer I/c MeECL, Shillong

		iii) the presentation structure of financial statements and grouping of account codes as per Accounts Manual and suggest all other changes to make it IND AS compliant. (Point 3): The Consultant need to review our practice with reference to valuation of inventory, borrowing cost, Fixed Asset (useful life and residual value), amortisation of grants, depreciation & any other field that consultant may deem necessary. (Point 4): To assist in the required reconciliation process of Inter Unit Transactions and other Transactions of MeECL and its Subsidiaries. (Point 5): The consultant shall measure the fair value of all the assets and liabilities of MeECL and its Subsidiaries to make it IND AS compliant.	Point 5 - The Consultant shall provide necessary support for implementation of any change till finalisation/adoption of accounts of FY 2026-27 in the AGM (including any queries on the same) limited to amendment/changes impacting accounts of 2026-27. Please clarify on the areas where support is required. Point 6 - Consultant will provide all other related clarifications/guidance, inputs etc. as and when required, if any, for smooth implementation of IND AS in MeECL and its Subsidiaries. Please clarify on the areas where support is required, and also provide the current status of IND AS Implementation / transition in the individual companies. Why is assistance in the reconciliation process of Inter Unit Transactions covered in this scope? The Scope says that the consultant shall measure the fair value of all the assets and liabilities of MeECL and its Subsidiaries to make it IND AS compliant. Are other assets and liabilities (other than Fixed Assets, also covered in the above scope?	
13	14	Solution Implementation Assist in Preparation of IND AS compliant Financial Statements for the Financial Year 2026-27: (Point 1): Assist in preparation of IND AS compliant Fixed Assets Schedule & Depreciation Schedule by restating Valued Figures and consequential restated Depreciation Schedule as of 31st March 2027 and related reconciliation statements.	Same bidder query as Sl. No. 12 (reproduced in full at that entry); this row addresses the specific EOI clause stated at left.	The Consultant shall assist each Company in preparing the FY 2026-27 Ind AS-compliant fixed-asset and depreciation schedules, including valuation-to-ledger bridges, componentisation, useful-life analysis, reconciliation statements and proposed accounting adjustments as prescribed. Management will review and approve accounting entries and the financial statements. Draft and final schedules shall be delivered in accordance with the EOI milestones, with interim working schedules prepared as needed for the FY 2026-27 closing process. This is part of the integrated assignment.

Chief Accounts Officer I/c
MeECL, Shillong

14	14	Solution Implementation Assist in Preparation of IND AS compliant Financial Statements for the Financial Year 2026-27 (Point 4): To review and provide qualitative information to the MeECL and its Subsidiaries required for the purpose of preparation of Annual Report for the year ending March 31, 2027.	Same bidder query as Sl. No. 12 (reproduced in full at that entry); this row addresses the specific EOI clause stated at left.	The annual-report support requirement is confined to qualitative explanations and relevant disclosures arising from the assignment for FY 2026-27, particularly fixed assets, valuation methodologies, significant assumptions, depreciation, reconciliation outcomes and Ind AS-related changes. It does not transfer management's responsibility for preparing or approving the annual report. The Consultant shall supply documented professional inputs and address related queries from the Company and auditors within the EOI scope. No separate contract or amendment is required.
15	15	Solution Implementation Assist in Preparation of IND AS compliant Financial Statements for the Financial Year 2026-27 (Point 5): The Consultant shall provide necessary support for implementation of any change till finalisation/adoption of accounts of FY 2026-27 in the AGM (including any queries on the same) limited to amendment/changes impacting accounts of 2026-27.	Same bidder query as Sl. No. 12 (reproduced in full at that entry); this row addresses the specific EOI clause stated at left.	Support shall cover explanations, reconciliations, revisions and assistance required in relation to the Consultant's FY 2026-27 deliverables through finalisation/adoption of the accounts at the respective AGMs, including relevant statutory-audit and C&AG observations. It does not extend automatically to subsequent accounting years, a fresh valuation date or unrelated assignments. The six-month reference in Milestone 9 relates to the payment trigger, not an automatic discharge of the agreed FY 2026-27 support obligations. Additional work outside the accepted scope requires written approval.

Chief Accounts Officer IIC
MeECL, Shillong

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
16	15	Solution Implementation Assist in Preparation of IND AS compliant Financial Statements for the Financial Year 2026-27 (Point 6): Consultant will provide all other related clarifications/guidance, inputs etc. as and when required, if any, for smooth implementation of IND AS in MeECL and its Subsidiaries.	Same bidder query as Sl. No. 12 (reproduced in full at that entry); this row addresses the specific EOI clause stated at left.	The obligation to provide other guidance and clarifications is to be read in the context of the subject assignment and the expressly stated FY 2026-27 Ind AS implementation support related to Fixed Assets only. It includes matters necessary to integrate the agreed asset, valuation, depreciation, reconciliation and related accounting outputs with the Companies' reporting. It is not an unlimited obligation to undertake unrelated consultancy work or future-year projects without an approved change order. Each Company's existing accounting practices and the extent of the specified implementation work will be assessed and recorded at inception. The EOI scope is retained.
17	14	Solution Implementation Assist in Preparation of IND AS compliant Financial Statements for the Financial Year 2026-27 (Point 2): The consultant would also be required to give a certificate towards IND AS compliant Fixed Assets & Depreciation Schedule.	Considering the requirement to assist MeECL and its Subsidiaries for preparation of audit reply of queries raised related to IND AS Fixed Assets & Depreciation Schedule by Statutory Auditor and C&AG office while conducting the Statutory Audit/Supplementary Audit, so requirement of separate certification of IND AS compliant Fixed Assets & Depreciation Schedule is not a standard practice. Since the Statutory Auditor and C&AG office will review IND AS compliant FAR as well as approve the accounts, a separate certification requirement from the consultant is a conflict. The team involved in the preparation of the IND AS Accounts cannot certify the same. It may be noted that there is no provision for such a certification requirement in the Companies Act 2013 and has no evidentiary value. Accordingly we are requesting the authority to kindly remove this certification requirement.	The requirement for a professional certificate relating to the specified Ind AS-compliant fixed-asset and depreciation schedules is retained. The Lead Consultant's certificate shall identify the schedules examined/prepared, work performed, accounting basis, qualifications and limitations, and shall not purport to be a statutory audit opinion on the financial statements as a whole. Registered Valuer(s) remain responsible for their own valuation reports; the statutory auditors retain their independent audit responsibilities. Preparation and professional authentication of defined consultancy outputs do not, by themselves, replace management approval or statutory audit. The request for deletion is not accepted.
18	20	B. Technical Evaluation of the CA Firm/ LLP: (S.No.5) GST Registration Number and GST Registered Office Address in Meghalaya/ Assam and date from which such offices is continuously registered under GST.	We request the Authority to kindly consider replacing the requirement of having a GST-registered office in Assam/Meghalaya and allow firms with GST registration anywhere in India to participate on an equal footing. The existing condition may limit competition and restrict participation of experienced consulting firms. Relaxing this requirement will enable MeECL to attract the best consulting expertise for the assignment and ensure a more competitive bidding process.	The Assam/Meghalaya GST-registered-office parameter in Technical Evaluation Sl. No. 5 is a scoring criterion, not one of the five minimum bid-eligibility conditions under Section 5(A). The criterion recognises the practical need for accessibility during field coordination, clarifications and audit support. The requested change to the published scoring framework is not accepted.

Chief Accounts Officer I/c
MeECL, Shillong

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
19	20	B. Technical Evaluation of the CA Firm/ LLP (S. No. 6): Statutory Audit/ Internal Audit / Audit of Govt. Funded Project/ Consultancy Service / Valuation or Verification of Fixed Assets and or inventory/ Reconciliation of Fixed Assets and or CWIP/ Experience of Ind AS Conversion of Financial Statement/ Preparation of Fixed Assets Register - in Power Sector PSUs within 10 Years.	It is observed that marks have been allocated for experience in Statutory Audit, Internal Audit, Audit of Government-Funded Projects and Valuation of Fixed Assets and or inventory. However, the scope of the present engagement primarily relates to physical verification of assets, preparation/updation of Fixed Asset Register (FAR), asset reconciliation and assist in preparation of accounts under IND AS. In our understanding, experience in Statutory Audit or Audit of Government-Funded Projects does not have any correlation with the successful execution of the envisaged scope as in Audit, the bidder is not preparing / updating Fixed Asset Register (FAR), or doing asset reconciliation or assisting in preparation of accounts under IND AS. Accordingly, we request the Authority to remove these evaluation parameters and allocate the corresponding weightage to experience in physical verification, FAR preparation, asset reconciliation and assist in preparation of accounts under IND AS.	The experience categories in Technical Evaluation Sl. No. 6 are retained. Audit, consultancy, valuation, asset verification, CWIP reconciliation and related work in power-sector PSUs provide relevant evidence of the bidder's understanding of utility assets, accounting controls, reconciliations, regulatory reporting and professional execution. The criterion evaluates the overall capability needed for this integrated assignment and does not imply that an audit engagement is identical to FAR preparation.
20	20	B. Technical Evaluation of the CA Firm/ LLP (S. No. 6: Single Work Order Value (including GST/ Service Tax): Above 4 Lakhs but Up to Rs 20 Lakhs: 1 Marks Per Assignments. Above Rs.20 lakhs and Up to 50 Lakhs: 2 Marks Per Assignments. Above Rs.50 lakhs: 4 Marks Per Assignments.	Considering that the assignment pertains to verification, valuation, reconciliation and FAR management of assets belonging to the Meghalaya Energy Corporation Limited (MeECL) group, whose aggregate fixed asset base (including CWIP) exceeds ₹4,300 crore, the prescribed thresholds appear relatively low and may not adequately demonstrate a bidder's experience in handling assignments of comparable scale and complexity. Accordingly, we request the Authority to reconsider and suitably streamline the evaluation criteria by prescribing more appropriate thresholds and awarding greater weightage to assignments of comparable magnitude, to ensure a more meaningful assessment of bidders' technical capabilities and relevant experience. We propose the following: Single Work Order Value (including GST/ Service Tax): Above Rs, 20 Lakhs but Up to Rs 50 Lakhs: 1 Marks per assignment. Above Rs. 50 lakhs and Up to 100 Lakhs: 2 Marks per assignment. Above Rs. 100 lakhs: 4 Marks per assignment.	The existing graded work-order-value bands and marks under Sl. No. 6 are retained. They assess completed relevant engagements and permit capable firms with differing assignment sizes to compete, rather than restricting technical recognition to only very large historic contracts. The present tender has separate mandatory eligibility, resource, joint-specialist and financial-capacity requirements, together with the overall QCBS evaluation.

Chief Accounts Officer I/c
MeECL : Shillong

21	22	7. Assignment or Transfer of Sub-Contract: The Consultant shall not assign or transfer the Contract or any part thereof, any share, or interest therein to any other key person / firm which has not been disclosed in the bid documents.	Our Understanding is we can sub contract any part of the contract to any firm subject to specifically mentioning the same in the bid document i.e. sub-contract is allowed with proper disclosure in the bid document. We request clarification on the above.	The EOI permits deployment of disclosed Registered Valuers, engineering specialists, GIS experts and field-survey resources for their designated technical activities under the direction and responsibility of the bidding CA Firm/LLP. Such disclosed specialist association does not amount to an assignment or transfer of the prime contract. The bidder must identify the proposed key specialists and furnish required credentials/consents. The Lead Consultant shall remain fully accountable to MeECL for performance, coordination, confidentiality, deliverables and contractual compliance.

Chief Accounts Officer I/c
MeECL Shillong

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
22	25	21-LEGAL i)Consultant shall indemnify MeECL against any liability or damages by way of compensation arising from any accident to person or property of persons in the consultant's employment. ii)Consultant shall indemnify MeECL against any liability or damages by way of compensation arising from any accident to any other person related to or unrelated to consultant or MeECL. iii)Consultant shall bear the entire responsibility, liability and risk relating to coverage of its workforce deputed on said assignment under different statutory regulations including but not limited to Workmen Compensation Act, ESI Act, Factories Act, Contract Labour Act 1970 etc. and other relevant regulations, as the case may be. iv)Consultant shall be fully responsible for payment of benefits to its workforce deputed on said assignment including but not limited to Provident Fund, Bonus, Retrenchment Compensation, Leave Encashment, etc. as per statutory provisions. v)Necessary payment and liabilities as mentioned at (i to iv.) above shall be the responsibility of consultant irrespective of payment received from MeECL or otherwise.	We request to revise the Limitation of Liability clause as follows: "Notwithstanding anything to the contrary in this Contract, Client agrees that in no event shall the Consultant be liable to the Client, for any losses, claims, damages, liabilities, cost or expenses ("Losses") of any nature whatsoever, for an aggregate amount in excess of the fee paid by the client for the Services provided under this Contract, except where such Losses are finally judicially determined to have arisen primarily from fraud or other liability to the extent the law does not permit limitation of the Consultant. In no event shall the Consultant, be liable for any consequential (including loss of profit and loss of data), special, indirect, incidental, punitive, or exemplary loss, damage, or expense relating to the services provided pursuant to this Contract."	The request to cap all liability at the fees paid and to replace the EOI's indemnity and employment/safety obligations is not accepted. The Consultant shall remain responsible for statutory obligations relating to its workforce and for losses, claims or damages attributable to breaches covered by the contract, subject to applicable law. Liability and recoveries shall be determined on the facts and applicable contractual provisions; the contract shall not be construed to permit duplicate monetary recovery for the same loss. The existing contractual allocation of responsibility is retained. Chief Accounts Officer IIc MeECL Shillong

23	25	22 – Arbitration	Requesting you to include arbitration clause under Arbitration and Conciliation Act, 1996, through a mutually appointed arbitrator.	MeECL agrees appointment of Arbitrator should be by mutual agreement, Accordingly, necessary corrigendum shall be issued, in this regard. Other provisions concerning continuation of work and reasoned award remain subject to applicable law.

Chief Accounts Officer IIc
MeECL

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
24	27	28. ORDER CANCELLATION	We kindly request to add 30 days timeline to terminate the contract	As per the bid document.
25	27	29. LETTER OF ACCEPTANCE/AWARD AND EXECUTION OF CONTRACT AGREEMENT	We kindly request the Authority to amend '....issued by MeECL within five days' with 'issued by MeECL within ten days '	As per the bid document.
26	27	30. COMMENCEMENT OF ASSIGNMENT	We kindly request the Authority to amend 'The date of commencement of assignment shall be the date of issue of work order by MeECL' with ''The date of commencement of assignment shall be the date of Contract Agreement'	As per the bid document.
27	28	31. PERIOD OF CONTRACT AGREEMENT	We kindly request the Authority to amend 'within 15 days of the issuance of the detailed work order' with '15 days of the acceptance of the Work-Order'.	As per the bid document.
28	28	32 - TERMINATION OF AGREEMENT	We kindly request to add 30 days timeline to terminate the contract	As per the bid document.

Chief Accounts Officer IIa
MeECL Shillong

Sl. No.	Page	EOI clause / provision	Pre-bid query	Response by MeECL
29	15	4 PRICE BASIS AND PAYMENTS and 5 COMPANY-WISE MILESTONE PAYMENT TERMS	We understand the need for the allocation of the total cost of the project amongst the different companies. However, the Consultant cannot be expected to raise separate invoices and follow up with each company for payment. We require a single point of contact for: Approval of all our deliverables Approval of all our invoices and their payment. MeECL may subsequently do the allocation of the costs to each company. Also, the payment milestones will need to reworded accordingly based on the scope changes suggested in the pre-bid queries above.	MeECL may provide a central coordination contact for consolidated project monitoring; however, MeECL, MePDCL, MePGCL and MePTCL are separate legal and accounting entities and the EOI expressly allocates the accepted fee and milestones company-wise. Each concerned Company must therefore certify its own milestone deliverables, receive the corresponding tax invoice and make payment of its allocated share. A single consolidated invoice or centralised payment obligation is not envisaged. The existing company-wise payment terms and milestones remain unchanged.
30		Extension of Time for Bid Submission	With reference to the EOI issued by MeECL the current deadline for submission of bids is scheduled for 20.11.2026. In this regard, a humble request is made to MeECL to kindly consider extending the bid submission deadline by at least two (2) additional weeks. An extension of two weeks would enable bidders to submit well-prepared and technically robust proposals, thereby ensuring enhanced competition and better value for MeECL	May issue corrigendum for extension of last date for submission of bids upto 25th November, 2026.

Chief Accounts Officer I/c
MeECL Shillong