Arunachal Pradesh State Cooperative Apex Bank Ltd., Arunachal Pradesh

Job.	Statutory audit of Head Office and 37 branches of Arunachal Pradesh State Co-operative Apex Bank Ltd.
Tender fee	DD for Rs 1000.00 (Rs One Thousand only) Favouring Arunachal Pradesh State Cooperative Apex Bank Ltd., payable at Naharlagun.
Last Date and Time of Submission	21-05-2022, Time 2:30 PM
EMD	DD for Rs 50000.00 (Rs Fifty Thousand only) Favouring Arunachal Pradesh State Cooperative Apex Bank Ltd., payable at Naharlagun.
Tender No.	APSCABL/CA/2021-22/01

Sealed tenders are invited from experienced Chartered Accountant firm for the Statutory audit in Head Office and 37 branches of Arunachal Pradesh State Co-operative Apex Bank Limited. Interested bidder may submit their bids at Arunachal Pradesh State Co-operative Apex Bank Ltd. Head Office. Naharlagun till 2:30 PM of 21st May, 2022 in prescribed proforma. Tender document can be downloaded from website www.arunachalapexbank.com

Managing Director

TENDER DOCUMENT FOR

Statutory Audit in

Arunachal Pradesh State Co-operative Apex Bank Limited

(APSCABL)

Head Office – D Sector Naharlagun, Arunachal Pradesh

Tender Document No: APSCABL/CA/2021-22/01

Section- 1

Arunachal Pradesh State Cooperative Apex Bank Limited.

Head office: D-Sector Naharlagun, Arunachal Pradesh 791110

The details of the tender and schedule of events are given below:

Tender Document Reference No	APSCABL/CA/2021-22/01
Cost of Tender	Rs. 1000/-
Earnest Money Deposit (EMD)	Rs.50,000.00 (Fifty Thousand Only)
Tender document will be available on our website www.arunachalapexbank.com	30/04/2022
Last Date and Time of Technical and Financial Bids Submission	21/05/2022, 1430HRS
Venue, Date and time of opening of Technical Bids.	Office of Managing Director, APSCABL, Polo Colony, Naharlagun, 23/05/2022, 1100 HRS
Address for Submission of Bids	The Managing Director, Arunachal Pradesh State Cooperative Apex Bank Limited, H.O. D-Sector Naharlagun, A.P. 791110
Contact Person	Shri Tanyang Laling, General Manager (Audit) Arunachal Pradesh State Cooperative Apex Bank Limited, H.O. D-Sector Naharlagun, A.P. 791110 gm1@arunachalapexbank.com Phone No – 8787333819

Section- 2

2. Requirements

2.1 Objective

The Arunachal State Cooperative Apex Bank Ltd. (APSCABL) wishes to appoint a competent and senior Firm of Chartered Accountants for Statutory Audit relating to Head Office and 37 branches of Arunachal Pradesh State Co-op. Apex Bank Ltd. for the year 2021-22.

2.2 Scope of Work

A description of the envisaged scope is enumerated as under. However, the APSCABL reserves its right to change the scope of the 'Tender Document' considering the size and variety of the requirements and the changing business conditions. Based on the contents of the 'Tender Document', the selected Chartered Accountants Firm shall be required to independently arrive at the Methodology, based on acceptable standards and best practices, suitable for the Bank, after taking into consideration the effort estimate for completion of the same and the resource requirements. The APSCABL expressly stipulates that the selection of 'Chartered Accountant Firm' under this 'Tender Document' is on the understanding that this 'Tender Document' contains only the principal provisions for the entire assignment and that delivery of the deliverables and the services in connection therewith are a part of the assignment.

The 'Chartered Accountant Firm' shall be required to undertake to perform all such tasks and render requisite services for the successful completion of the entire assignment.

The firm will be responsible as per the scope and timelines outlined below.

- To Conduct Statutory Audit of the Head Office and 37 Branches of APSCABL. After conducting the audit, report will be submitted to the Audit Section of the Bank’s Head Office: D-Sector, Naharlagun Arunachal Pradesh.
- Preparation of Balance Sheet for 2021-22, and LFAR.
- Checking of NPAs as per IRAC norms
- Broad areas to be covered under Statutory audit are cash, investments, deposits, advances, bank guarantees, housekeeping and other critical items pertaining to compliance of RBI/NABARD/RCS instructions and as per the Statutory audit policy of the bank

The CA firm shall conduct the audit as per the latest guide lines of NABARD and RBI in this regard. The CA firm is also expected to submit detailed point wise Statutory audit syllabus with their technical bid. The audit syllabus should be in line with latest computerized environment in co-operative banking sector.

2.3 Time Lines

The empanelment and allocation of branches to the concurrent auditors will be initially for a period of one year only and can be extended up to a maximum period of 3 years subject to satisfactory performance of the auditor and solely at the discretion of the APSCABL. Those firms, who have already done the concurrent audit of the Bank continuously for three years are not eligible to apply again up-to a pooling period of at least one year.

2.4 Terms and Conditions

The terms and conditions of the work are given in Section 5. APSCABL reserves the right to modify them, if required, at the time of issue of order.

The Chartered Accountant Firm may also submit specific suggestions/ recommendations and other detailed steps for enhancing the performance and adequacy of the work.

Section -3

3. Tender/RFP Submission Procedure

a) The tender methodology adopted is "Two Bid System" i.e. Technical Bid and Financial Bid.

b) The Technical Bid should be placed in a sealed non-window cover super-scribed with " Tender Document No: APSCABL/CA/2021-22/01 – TECHNICAL-BID - for Concurrent Audit". The Technical Bid as per FORM- 1 should be organized in proper manner and should be submitted as per the following sequence:
   - Table of Contents (List of documents enclosed);
   - Earnest Money Deposit (EMD) in the form of Demand Draft of Rs. 50,000/- (Fifty Thousand Only) in favour of Arunachal Pradesh State Co-op. Apex Bank Ltd. payable at Naharlagun.
   - Cost of Tender Document in the form of Demand Draft of Rs. 1000.00 (Rs One Thousand Only) in favour of Arunachal Pradesh State Cooperative Apex Bank Limited payable at Naharlagun;
   - Technical proposal FORM-1 with Annexures A and B
   - All copies of certificates, documentary proofs etc.;
   - The Technical offer should be completed in all respects and contain all information asked for. The Technical Offer should not contain any price information.

c) The Financial Bid as per FORM - 2 should be placed in a sealed non window cover super-scribed with "Tender Document No: APSCABL/CA/2021-22/01- FINANCIAL BID - for Concurrent Audit". The financial offer should give all relevant price information. Conditional offer shall be liable to be rejected.

d) The Technical and Financial offers must be submitted in separate envelops. It may be noted that if envelope is found to contain both technical and financial offers together, such offer will summarily be rejected.

e) Both the sealed envelopes containing offers must be addressed to the Bank and put into a main envelope in sealed condition giving full particulars. The bid must be dropped in the tender box at the ARUNACHAL PRADESH STATE CO-OP APEX BANK LTD.'s address given below, on or before 2:30 PM, Date 21/05/2022. The bid submitted anywhere else is liable to be rejected.

   The Managing Director,
   Arunachal Pradesh State Cooperative Bank Limited,
   Head Office, D-Sector, Naharlagun
   Arunachal Pradesh -791110

f) Offers received after the last date and time specified above will be summarily rejected. All envelopes should be securely sealed and stamped.

g) All the relevant pages of the proposals (except literatures, datasheets and brochures) are to be numbered and signed by authorized signatory on behalf of the CA firm.

h) The number should be a unique running serial number across the entire document.

i) The proposal should be prepared in English. The e-mail address and phone/fax numbers of the bidder should also be indicated on the sealed cover.

j) Bids submitted by FAX or email will not be considered for evaluation.

3.1 Selection Process

All the bids shall be evaluated by the Committee setup for this purpose by the Bank. The evaluation shall be on the basis of Technical Evaluation and Financial Evaluation as detailed in Section 6. Only the financial proposals of Technically Qualified & shortlisted Firms shall be selected.

If there is a discrepancy between words and figures, the amount in words will prevail. If the bidder does not accept the correction of the error, his/their bids will be rejected and the EMD shall be forfeited

The 'ARUNACHAL PRADESH STATE CO-OP APEX BANK LTD. ' will notify the name of the Successful Bidder.

3.2 Formats of Bids

The bidders should only use the formats prescribed by the Bank in the ' Tender Document' for submitting both technical and financial bids.

3.3 Earnest Money Deposit

The intending bidders should pay along with Technical Bids an Earnest Money Deposit of Rs. 50000/- (Rupees Fifty Thousand only). The EMD shall be paid by Demand Draft drawn in favor of "Arunachal Pradesh State Cooperative Apex Bank Limited", payable at Naharlagun. The EMD will not carry any interest. The EMD made by the bidder will be forfeited if:

- The bidder withdraws his tender before processing of the same.
- The bidder withdraws his tender after processing but before acceptance of "Letter of appointment" issued by Bank.
- The bidder violates any of the provisions of the terms and conditions of this Tender specification.

3.4 Tender document fee

The intending bidders should pay in advance an Application Money of Rs. 1000 (Rs One Thousand Only) for the purchase of Tender document. The application money shall be paid by Demand Draft drawn in favour "Arunachal Pradesh State Co-op. Apex Bank Ltd., payable at Naharlagun. The application money is non-refundable.

The EMD and Tender cost should be kept in original with the Technical Offer being submitted to the Bank.

3.5 For Respondent Only

The ' TENDER' document is intended solely for the information of the party to whom it is issued (''the Recipient" or "the Respondent") and no other person or organization.

3.6 Tender Document' Validity Period

'Tender Document' will remain valid and open for evaluation according to the terms for a period of at least three (3) months from the time the ' Tender Document' submission process closes on the deadline for lodgement of ' Tender Documents' .

3. 7 Notification

Arunachal Pradesh State Cooperative Apex Bank Ltd. ' will notify the successful respondents in writing as soon as practicable about the outcome of the ' Tender Document' evaluation process. APSCABL is not obliged to provide any reasons for any such acceptance or rejection.

3.8 Disqualification

Any form of canvassing / lobbying / influence / query regarding short listing, status etc will be a disqualification;

3.9 Requests for Information/ Proposal

Respondents are required to direct all communications related to this 'Tender Document’, through the Nominated Point of Contact person

Contact	:	Tanyang Laling.
Designation	:	GM Audit
Address	:	Arunachal Pradesh State Co-op Apex Bank Ltd., H.O. D-Sector, Naharlagun, A.P., 791110
Telephone	:	7005645720
Email	:	gm1@arunachalapexbank.com

All queries relating to the 'Tender Document' , technical or otherwise, must be in writing only to the Nominated Point of Contact. APSCABL will not answer any communication initiated by Respondents later than five business days prior to the due date of lodgement of Tender Document. However, APSCABL may in its absolute discretion seek, but under no obligation to seek, additional information or material from any Respondent after the ' Tender Document' closes and all such information and material provided must be taken to form part of that Respondent' s response.

APSCABL may in its absolute discretion engage in discussion or negotiation with any Respondent (or simultaneously with more than one Respondent) after the 'Tender Document' closes to improve or clarify any response.

Section -4

4. Technical Bid

The Bidder meeting the eligibility criteria as described in the following section will be considered for evaluation.

4.1 Eligibility Criteria

The Bidder is required to meet the following 'eligibility criteria' and provide adequate documentary evidence for each of the criteria stipulated below:

1. The Bidder should be empanelled with the Comptroller & Auditor General (C&AG) of India.
2. The Bidder should be empanelled with the Reserve Bank of India (RBI).
3. The Bidder should be registered with the Institute of Chartered Accountants of India (ICAI).
4. The Bidder should have registered office in India, preferably in Arunachal Pradesh/Assam.
5. The Bidder should have at-least 2 (Two) FCA exclusively with the bidder continuously for more than 10 years.
6. The Bidder should have been a partner who possesses DISA/ CISA qualifications. The bidders having association with CISA professionals shall be preferred.
7. The Bidder should be an experienced auditing firm and having exposure to statutory audit, income tax consultancy and representation before taxation authorities and should have been in existence for a period of at least 10 years.
8. The bidder having Statutory Audit or Concurrent Audit Experience relating to Cooperative Bank, District Cooperative Banks and Regional Rural Banks will be preferred.
9. The Bidder should not have been blacklisted by any Government Department/ PSU / PSE or Banks in India.
10. The Managing Director, ARUNACHAL PRADESH STATE CO-OP APEX BANK LTD., Naharlagun, reserves the right to reject the tender without assigning any reason.

Section - 5

5. Terms and Conditions

5.1 General Terms and Conditions:

Adherence to Terms and Conditions:

The bidders who wish to submit responses to this 'Tender Document' should note that they should abide by all the terms and conditions contained in the 'Tender Document'. If the responses contain any extraneous conditions put in by the respondents, such responses may be disqualified and may not be considered for the selection process. A line of confirmation to this effect is required along-with Technical Proposal.

Execution of Agreement:

The Chartered Accountant Firm should execute (a) a Service Level Agreement, which would include all the services and terms and conditions of the services to be extended as detailed herein and as may be prescribed by the 'ARUNACHAL PRADESH STATE CO-OP APEX BANK LTD.' and (b) Non-disclosure Agreement. The Chartered Accountant Firm should execute the NDA within one month from the date of acceptance of Letter of Appointment. An indicative list of terms & conditions is being mentioned here which may vary according to banks requirement.

5.2 Termination / cancellation of Empanelment / Appointment:

'Arunachal Pradesh State Cooperative Apex Bank Ltd.' reserves the right to:

- If the provisionally selected firm has not sent soft copies of the application and other documents duly signed by them within the stipulated time, their provisional selection shall be rejected.
- If any of the information / documents furnished by the auditor is found to be untrue/ incorrect, the Bank's offer shall automatically stand cancelled without entertaining any further correspondence.
- Deliberate omission of facts, information about disqualification which comes to the knowledge of bank at a later date.
- Any serious acts of commissions, omissions, misconduct, deviations in professional ethics or any other reason bank may deem fit and appropriate to the situation.
- Reported disqualification as per Section 141 of Companies Act 2013 for appointment as auditors of the Bank and also as given in Section 141 of the Companies Act read with Rule 10 of The Companies (Audit and Auditors) Rules, 2014.
- Bank reserves the right to terminate & de-panel the empanelment forthwith without any notice and without assigning any reasons in case of (i) proven misconduct (ii) getting any adverse reports or adverse confidential information (iii) bank feels that its interests may be jeopardized, besides reserving its rights for initiating other action as deemed fit.
- The empanelled Auditor may request for relinquishment of audit assignment due to reasons like death of partner, health grounds; availing of credit facilities from our bank either by the auditor or his relatives.
- The appointment of Statutory Auditor is purely contractual and for a specific period of 12 months and the same may be renewed for one more year subject to satisfactory performance.

However, the Bank reserves the right to terminate the contract at any point of time for whatsoever reasons as the Bank may deem fit.

- Whenever, the assignment is terminated or relinquishment is permitted, the Concurrent Auditors concerned are eligible for audit remuneration only up to the end of previous month for which a fully completed report is received. In-cases, Bank reserves the right (i) to adjust the same (audit remuneration) towards commission / omission if any or (ii) withhold the same for a period of 6 months or till suitable administrative decision is taken whichever is earlier
- After termination of the contract, the auditor/ firm shall not use or keep any of the material information given by the Bank like Manuals, etc. or make any representations to public or outsiders as continuing this contract. The auditor / firm shall return all materials belonging to the Bank after termination of this contract / agreement, unless otherwise instructed in writing by the Bank.
- Whenever termination is made, the Auditor shall have no right to demand fees for the unexpired period of empanelment/contract on any ground whatsoever
- The Audit firm shall follow the time norms for completing the Audit and submitting the Audit report to the branch/bank.
- Audit fee will be paid after deducting applicable TDS. However, GST or other taxes as applicable would be paid to the audit firm.
- Other than the above, no separate Traveling Allowance/Halting Allowance/Out of Pocket Expenses, fees will be paid.

5.3 Other Terms Conditions.

'Arunachal Pradesh State Cooperative Apex Bank Ltd.' reserves the right to:

- Reject any and all responses received in response to the 'Tender Document'
- Waive or change any formalities, irregularities, or inconsistencies in proposal format delivery.
- To negotiate any aspect of proposal with any bidder and negotiate with more than one bidder at a time.
- Extend the time for submission of all proposals.
- Select the most responsive bidder (in case no bidder satisfies the eligibility criteria in totality.)
- Select the next most responsive bidder if negotiations with the bidder of choice fail to result in an agreement within a specified time frame.
- Share the information/ clarifications provided in response to 'Tender Document' by any bidder, with any other bidder(s) /others, in any form.
- Arunachal Pradesh State Co-op. Apex Bank Ltd., shall not be responsible for Non-Receipt/ Non-Delivery of Bid Document due to any reason whatsoever.
- Cancel the 'Tender Document'/Tender at any stage, without assigning any reason whatsoever.

Professionalism: The Chartered Accountant Firm should provide professional, objective and impartial advice at all times and hold the Bank's interest’s paramount and should observe the highest standard of ethics while executing the assignment.

Adherence to Standards: The CA FIRM should adhere to laws of land and rules, regulations and guidelines prescribed by various regulatory, statutory and Government authorities.

The 'ARUNACHAL PRADESH STATE CO-OP APEX BANK LTD.' reserves the right to ascertain information from the banks and other institutions to which the bidders have rendered their services for execution of similar work.

The bid should contain the resource planning proposed to be deployed for the work which includes, inter-alia, the number of personnel, skill profile of each personnel, duration etc.

The bidder is expected to quote for the prices of the services inclusive of applicable taxes as on the date of bid submission. Any upward / downward revision in the tax rates from the date of the bid submission will be to the account of the Bank.

5.4 Terms of Payment

- Payments for the work of Chartered Accountant Firm will be made after completion of task enumerated in financial bid and submission of Statutory audit report.
- Payments will be released by the Arunachal Pradesh State Co-op Apex Bank Ltd. Head Office Naharlagun.

5.5 Penalty for Delayed Submission of Reports:

a) The audit report will be submitted to H.O. just after the completion of job. A relaxation of maximum 30 days may be allowed. If firm fails to do so of penalty @ 10% of audit fee will be deducted for delay of next 15 days and thereafter @20% penalty will imposed.
b) The General Manager (Audit), Head Office, will be empowered to consider the request for waiver of penalty in very deserving cases.

SECTION -6

Evaluation Criteria (Technical and Financial)

1. Technical Bids of applicants will be evaluated based on the eligibility criteria as mentioned earlier, after scrutinizing all the relevant documents as sought from bidders and as per Methodology given and as per criteria fixed for technical evaluation.
2. Bidders must note that a two-stage procedure will be adopted in evaluating the bids with the technical evaluation being completed prior to opening of financial bids.
3. The technical proposals of only those bidders who are complying with eligibility conditions will be evaluated by the Bank using the following criteria:
    a. Only Technical proposals scoring not less than 60% of the total marks will be considered for further evaluation.
    b. The Bank shall simultaneously notify the bidders who have secured the minimum qualifying marks indicating the date and time set for opening of the Financial Bids. The notification may be sent through facsimile or electronic mail.
    c. The final evaluation will be done by combining the marks secured in the technical and financial evaluation in the ratio of 60:40 with the bidder obtaining the highest total marks becoming eligible for appointment.
    d. The Price Bids shall be opened in the presence of qualifying bidders.
    e. In case of tie, it may be resolved by giving additional weightage to the firm that has higher number of years of experience, or a greater number of FCA partners or longer association of partners with the firms, or a greater number of key professional staff/skilled staff or a greater number of years of experience in the banks, with these parameters been sequentially considered in order of which they have been listed out under the technical evaluation criteria.

Criteria for Technical Evaluation

Parameter	**Marks Range**	**CA Firm details**
1) **Experience of the firm — No. of years**		
(a) less than 5 years	0	
(b) 5 years to 10 years	10	
(c) Above 10 years	15	
2) **Full Time Fellow Chartered Accountant (FCA)Partners**		
(a) Less than 2	0	
(b) 2 to 6	10	
(c) Above 6	20	
3) **Key professional staff -Full time CA employees**		
(a) Less than 2 CAs	0	
(b) 2 to 3 CAs	10	
(c) 3 and above	15	

4) **Skilled Staff- Qualified in Group II of IPCC — No. ofstaff**		
(a) Less than 2	0	
(b) 2 to 3	10	
(c) Above 3	15	
5) Experience of the firm in bank audits		
i) As System/IS auditor		
(a) Less than 2 years	0	
(b) 2 years to 3 years	10	
(c) More than 3 years	20	
ii) **As Concurrent Auditor/Statutory Auditor**		
(a) Less than 2 years	0	
(b) 2 to 3 years	10	
(c) More than 3 years	15	

L1 will be decided on the basis of evaluation as below:

The proposal will be evaluated on QCBS (Quality Cost Based Selection) basis.

Following is the evaluation methodology:

Technical Weightage: 40%

Commercial Weightage: 60%

Formula:

$S= (S_T*40\%) + (S_C*60\%)$

S_T= Technical Score of Bidder

S_C=Commercial Score, where $S_C=100*L_C/C$

L_C= Lowest Commercial

C= Commercial Under Consideration

FORM 1 (With Annexures A and B)

Application for appointment as Concurrent Auditor : Technical Bid Form

S. No.	Particular	
1	Name of the CA FIRM:	
2	Completed Postal Address	
3	Telephone and fax numbers of contact persons.	
4	E-mail addresses of contact persons	
5	Date of Commencement/ Opening of Firm	
6	PAN of the firm.	
7	TAN of the firm.	
8	Firm Registration No.	
9	GST registration No.	
10	Details of DISA & CISA Professional.	
11	Details of Empanelment with C & AG.	
12	Details of Empanelment with Reserve Bank of India.	
13	Details of Registration with The Institute of Chartered Accountants of India, New Delhi.	
14	Details of experience of the firm in audits in Banks etc (As per Annexure B)	
15	Number of full time FCA Partners	
16	Details of the partners (As per Annexure A)	
17	No. of qualified CAs employed	
18	No. of Skilled staff – qualified in Group II-IPCC	
19	No. of other Assistants	

Declaration:

1. We confirm that we are technically eligible for submitting the said proposal as enumerated in the minimum eligibility criteria in the tender document;
2. We confirm that we will abide by all the terms and conditions contained in the 'Tender Document'.
3. We hereby unconditionally accept that Bank can at its absolute discretion apply whatever criteria it deems appropriate, not just limiting to those criteria set out in the 'Tender Document', in short listing of bidders.
4. All the details mentioned by us are true and correct and if Bank observes any misrepresentation of facts on any matter at any stage, Bank has the absolute right to reject the proposal and disqualify us from the selection process.
5. We confirm that this response, for the purpose of short-listing, is valid for a period of three months, from the date of expiry of the last date for submission of response to 'Tender Document.'
6. We confirm that we have noted the contents of the 'Tender Document' and have ensured that there is no deviation in filing our response to the 'Tender Document' and that the Bank will have the right to disqualify us in case of any such deviations.

Place:

Date:

Seal & Signature of CA Firm

ANNEXURE 'A' (To Form 1)						
Details of the Partners						
Name of the Partner	**Date of becoming**		**Date of Joining the Firm**	**Membership No.**	**Educational Qualification**	**Experience**
	ACA	**FCA**				

ANNEXURE 'B' (To Form 1)				
Details of experience of the firm in Audit in Banks				
Type of Audit	**Name of the Bank**	**Branch(s)**	**No. of years engaged**	**Period of engagement (from date to date)**
Statutory Audit/ Concurrent Audit/ IS Audit				

Financial Bid Format- FORM 2

The format for the financial bid is given below:

Tender No. ARUNACHAL PRADESH STATE CO-OP APEX BANK LTD./CA/2021-22/01

Name of CA Firm: ---

Sl. No.	Items of Work	Fees in Rupees (also mention in words) (Inclusive of all Taxes)
1.	Total remuneration for carrying out Statutory Audit (Amount in rupees – in words and figures) to be paid. (Amount exclusive of GST)	

- No other costs (except stated above) like cost of any stationery, travelling, boarding and lodging shall be paid.
- TDS will be deducted from the amount at the rates prevailing as on the date of payment.
- Inclusion of any condition shall make the offer liable for rejection.

Date:

Authorized Signatory

With Seal

Arunachal Pradesh State Co-op Apex Bank Ltd., Head Office and 37 Branches List.

S. No	Bank Head Office Name
1	APSCABL Head Office D- Sector, Naharlagun, A.P. 791110

S. No	Name of All 37 Branches
1	Naharalgun
2	Itanagar
3	Roing
4	Miao
5	Ziro
6	Pasighat
7	Namsai
8	Bordumsa
9	Bomdila
10	Hapoli
11	Along
12	Tezu
13	Doimukh
14	Seppa
15	Deomali
16	Anini
17	Tawang
18	Daporijo
19	Nirjuli
20	Mahadevpur
21	Sangram
22	Basar
23	Khonsa
24	Jengging
25	Ganga
26	Tuting
27	Yinkiong
28	Changlang
29	Jang
30	Mechuka
31	Dambuk
32	Chimpu
33	Tirbin
34	Ballijan
35	Women
36	Koloriang
37	Nyapin