

CIN - U40108CT2003SGCO15820

**CHHATTISGARH STATE POWER TRANSMISSION CO. LTD.**



(A Government of Chhattisgarh undertaking)

O/o THE EXECUTIVE DIRECTOR (Fin.)

II nd Floor StateLoad Dispatch Centre Building, Dangania, Raipur (C.G.)

Website – www.cspc.gov.in,

Phone No- 0771-2576500,

Fax No. 0771-2574616

No.06-01/ ED(Fin.)/CSPTCL/TR-42/500

Raipur, dtd. 30.05.2023

**Sub: Notice Inviting Tender for “the appointment of CA/CMA Firm as “Internal Auditor” of CSPTCL for the FY 2023-24 and 2024-25”.**

(Through E-bidding)

( RFx No.- 8100031661)

**PRICE :- Rs. 1180/-**(Tender cost 1000/- and 18% GST @ 180/-) only {Non-Refundable}

Issued to :-

M/s

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**NOTE :- THIS FORM MUST BE RETURNED AT THE TIME OF SUBMITTING THE TENDER.**

**LAST DATE & TIME OF SUBMISSION OF TENDER**  
23.06.2023 ( TIME 12.00 HRS)

**DUE DATE OF OPENING OF TENDER**  
23.06.2023 ( TIME 12.30 HRS)

**Addl. General Manager (Fin.)**  
**CSPTCL: Raipur (C.G.)**

CIN - U40108CT2003SGCO15820

**CHHATTISGARH STATE POWER TRANSMISSION CO. LTD.**



(A Government of Chhattisgarh undertaking)  
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11<sup>th</sup> Floor State Load Dispatch Centre Building, Dangania, Raipur (C.G.)

Website - www.cspc.co.in,

Phone No- 0771-2576500,

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No.06-01/ ED(Fin.)/CSPTCL/TR-42/500

Raipur, dtd.30.05.2023


**NOTICE INVITING TENDER**  
**(Through E-bidding)**

**RFX No.- 8100031661**

Sealed tenders/Quotations are invited from firms of Chartered Accountants/Cost & Management Accountants for the appointment as Internal Auditor of CSPTCL for the FY 2023-24 and 2024-25.

Tender documents (tender form, terms & conditions etc) can be purchased on payment of Rs. 1180/- (Rs. 1000/- + Rs. 180/- GST) payable to Manager (RAO-HQ) CSPTCL, Raipur inclusive of GST @ 18% (Rs. One Thousand One Hundred Eighty) only in the form of DD/PO (non-refundable) from the O/o ED (Finance), CSPTCL, Second Floor, SLDC Building, Raipur (C.G.), 492013 of the under signed on or before 22.06.2023 up to 17.00 hrs. The tender document can also be downloaded from official website of CSPTCL 'www.cspc.co.in (go through Chhattisgarh State Power Transmission Co. Ltd.- Tender Notice/ ED (Finance). The required tender fee in form of DD in favour of Manager (RAO:HQ), CSPTCL, Raipur payable at Raipur should be submitted along with EMD in envelope containing DD of EMD. The envelope containing DDs of cost of tender document and EMD should be suitably super scribed as "Part-I bid (EMD & Cost of Tender)". The details of DDs be mentioned on the outer side of the envelope also. Please note carefully in absence of aforesaid requisite tender fee, further bids shall not be considered for opening.

The tender in the prescribed tender form with **Earnest Money of 15,500/-** (Rupees Fifteen Thousand Five Hundred only) in the form of Demand Draft/ Bankers cheque payable to the Manager ((RAO-H.Q), CSPTCL, Raipur will be acceptable up to **12:00 Hrs. of 23/06/2023** and will be opened **on the same day at 12:30 Hrs.** in the presence of those bidders who may choose to be present. Earnest Money in any other form will not be acceptable. In case a holiday is declared by the Government on the above scheduled date, the last date for submission and opening of tender will automatically be deemed to be transferred on the next working day. No offer will be accepted without Earnest Money and Cost of Tender and will be summarily rejected. Tendering office reserves the right to reject any or all the tenders partly or fully without assigning any reasons.

  
**Addl. General Manager (Fin.)**  
**CSPTCL: Raipur (C.G.)**

# Section-I

## Special Instructions to bidders for submission of bid through SAP-SRM module (e-bidding)

The tender specification no. **06-01/ ED(Fin.)/CSPTCL/TR-42/500** is to be processed through e-bidding. The bid is to be submitted online as well as offline (hard copy). Details of NIT & Tender Documents are available on our website – <http://www.cspc.co.in> & <http://ebidding.cspcl.co.in:50724/irj/> portal. The bidder may download the same from the above site. In e-bidding portal, tender documents will be displayed in online tender display at Technical RFx section.

Last date & time of submission of bid in hard copy and also in softcopy is **23.06.2023** upto **12.00 Hrs.** and due date & time of opening of part –I and part-II of the tender is **23.06.2023** at **12.30 Hrs.**


### **Important Instructions: -**

1. Please note that this tender shall be processed online as well as offline. The bidder has to submit all the documents in hard copy as per tender specifications in four envelopes. Besides above, scanned copy of following documents are to be uploaded in e-bidding portal: -
  - (a) The scanned copy of DD for tender fee.
  - (b) The scanned copy of DD for EMD/ EMD exemption.

It may please be noted that only above mentioned documents are to be uploaded in e-bidding portal and no other document is required to be submitted in e-bidding portal. The bidder shall give reply to following questions regarding above documents in e-bidding portal: -

- (i) Whether scanned copy of tender fee DD uploaded. Yes/No
  - (ii) Whether scanned copy of DD of EMD /EMD Exemption uploaded. Yes/No
2. It is not required to upload /attach scanned copy of price bid in Soft/ Hard copy. **Only the rates are to be filled in the item tab in e-bid in SAP SRM System (online e-tender)**. Rates should be quoted online & in specified fields only. Once the rates are filled, the bidders may change their rates up to the due date and time of submission of tender. After due date and time, no change on any ground whatsoever will be accepted.
  3. After scrutiny of techno-commercial bid, the price bid will be opened in e-bidding system only of eligible bidders for which suitable intimation will be given to the bidders offline & through email.
  4. Please note that e-mail is always system generated, hence bidders are advised to regularly check their inbox/junk mail box.
  5. CSPTCL shall not assume any responsibility for non-supporting of system, internet, line & associated hardware & software for bidding their tender. No extension in time shall be granted on such grounds. The bidder should submit their bid well before submission dead line to avoid any system related problem. It is strongly recommended not to wait for submission of bid in last minutes as internet/technical problem may disrupt their works.
  6. Reference time for submission dead line shall be the time displayed in the portal and shall be treated as final.
  7. After end of submission dead line, no alteration in the tender will be allowed by the system. However, in case of extension of due date of opening of tender, the bidders will be allowed to submit revised bid in the system.
  8. CSPTCL will not accept incomplete bid.
  9. The bidder must have a valid Digital Signature & SAP SRM User ID. User ID & Password from CSPTCL and Digital Signing Certificate and Digital Encryption Certificate from any recognized digital signature issuing authority are required for participation in any Tender. The bidder shall intimate in advance regarding details of digital signature issuing authority for ensuring the reliability of the same. For User ID and Password for participating in the tender, the bidder shall register on line through e-bidding portal.

10. The e-bidding vendor user manual displayed on website- <http://ebidding.cspcl.co.in:50700/irj/portal> for the help of the bidders. For any further queries the bidder may contact at Helpline no. 0771-2576672/73 (EITC, CSPDCL, and Raipur)
11. The training for bidders will be on every Wednesday from 3.00 pm to 5.00 pm at office premises of Energy Info Tech Center (EITC) at Dangania, Raipur.
12. Tender shall be opened in the scheduled time as notified. If the due date of opening/submission of tender documents is declared a holiday by the Govt. or local administration, it will be automatically shifted to next working day for which no prior intimation shall be given. Tender opening shall be continued on subsequent days, in case the opening of all tenders is not completed on due date because of the technical constraints of system on the day of opening. It may be noted that the due date of opening/time may be altered/ extended if desired by CSPTCL without assigning any reason. However, intimation shall be available on company 's tender portal/bidders email (if participation shown). The bidders are requested to keep track of the same.
13. Amendment in tender specification will be published on our website as well as in SRM system and the intimation regarding amendment in date extension will be conveyed through system generated e-mail to registered bidders only.
14. Before participating the bidder shall carefully read all the instructions and processes.
15. Tender duly completed in all respects will be accepted online up to due date & time and will be opened on the due date at specified time in the presence of tenderers or their authorized representatives. In case of authorized representative(s) they shall bring the original authorization letter with their signature attested by the tenderer.

  
**Addl. General Manager (Fin.)**  
**CSPTCL: Raipur (C.G.)**



Ph. No. 0771-2576500  
Fax Ni. 0771-2574616

## CHHATTISGARH STATE POWER TRANSMISSION CO LTD.

(A GOVT. OF CHHATTISGARH UNDERTAKING) CIN : U40108CT2003SGCO15820

### OFFICE OF THE EXECUTIVE DIRECTOR (FINANCE)

Second Floor SLDC Building, Danganiya, Raipur (C.G.)-492013  
Website:- [www.cspc.gov.in](http://www.cspc.gov.in) E-mail : [gmfin.csptcl@cspc.gov.in](mailto:gmfin.csptcl@cspc.gov.in)

No.06-01/ED(Fin.)/CSPTCL /TR-42/500

Raipur, Dtd: 30.05.2023

To,

M/s -----

**Sub:- Tender No- 06-01/ED (Fin.)/CSPTCL/TR-42/500 for the appointment of CA/CMA Firm as "Internal Auditor" of CSPTCL for the FY 2023-24 and 2024-25.**

As per requirement under the provisions of Section 138 of Companies Act 2013 read with Companies (Accounts) Rules, 2014, Chhattisgarh State Power Transmission Company Ltd. (CSPTCL) intends to appoint CA/CMA professional firms as Internal Auditors. CSPTCL expects quality internal audit work. Accordingly, it is requested to submit your offer as per enclosed tender in 3 parts: -

- Part - I bid: Earnest Money Deposit (in the form of crossed Demand Draft / Bankers cheque).
- Part - II bid: Accepted signed Commercial terms & conditions and PQR documents
- Part - III bid: Professional Fee in the format prescribed.

The three parts of bid should be submitted in three separate envelopes & envelopes should be super-scribed as "**Part- I bid (EMD and cost of tender document)**"; "**Part -II bid (Commercial terms & conditions and PQR documents)**" and "**Part- III bid (Professional Fee) respectively**". All the three envelopes should be kept in one large envelope super-scribed "**Offer for Internal Audit of CSPTCL for FY 2023-24 and 2024-25**" and should be submitted by **23/06/2023 up to 12:00 Hrs** in the **O/o Executive Director (Finance), CSPTCL, second floor SLDC Building, Danganiya, Raipur (CG)-492013.**

#### **1. Due date relating to the bidding:**

Particulars	Due Date	Time	Place
(i) Due date of obtaining "tender for appointment of Internal Auditor for FY 2023-24 & 2024-25"	22/06/2023	17:00 Hrs.	O/o The Executive Director (Fin.) CSPTCL, Second Floor, SLDC Building, Raipur (C.G.) 492013 or download online as mentioned below. Note: In case of change in due date, it shall be intimated on the website
(ii) Due date of Submission of offer	23/06/2023	12:00 Hrs.	In case of change in due date of opening, it shall be intimated in our website
(iii) Due date of opening of Part-I & II bids	23/06/2023	12:30 Hrs.	
(iv) Due date of opening of Part-III bid	To be notified separately		

In case, due date for opening of bid happens to be a holiday, the due date shall automatically be shifted to the next working day, for which no separate intimation will be given.

CSPTCL reserves the right to accept / reject any or all the offers without assigning any reason thereof.

## **2. Cost of Tender document: -**

Cost of tender document shall be Rs. 1000/-plus GST as applicable as under: -.

- (i) The tender documents can be obtained from the office of the ED(Fin.), CSPTCL Raipur, at address printed in letterhead at in person on payment of cost of tender documents in the form of DD only made out in the name of “**MANAGER (RAO-HQ) CSPTCL, Raipur**” accompanied with firm’s application on its letter head. In this case, GST applicable shall be @18% and tender cost shall be 1180/- with GST.
- (ii) The tender document can also be downloaded from the link [https://cspc.co.in/cspc/csptcl/tender/tendernotices/Finance%20Tender\\_CSPTCL.htm](https://cspc.co.in/cspc/csptcl/tender/tendernotices/Finance%20Tender_CSPTCL.htm). In this case, GST applicable shall be 18% and cost of tender shall be 1180/- with GST. The tender cost can be deposited in form of DD.

## **3. Pre-Bid Submission clarification:**

- a) Pre-bid submission clarification, if needed on any point of this Enquiry or others related to this enquiry may be got clarified during office hour at phone number 0771-2574336 and 0771-2576500 or at email – csebraipur@gmail.com
- b) CSPTCL, at its sole discretion, reserves the right to respond to clarification raised by Applicants. No response to a clarification request shall be construed for amending Enquiry Document.

## **4. Submission of Offer:**

The tender should be submitted in three envelopes as follows

- i. **Seal Envelope - 1** – For EMD & Tender Cost should be super-scribed as “Part- I bid (EMD & Cost of tender)”; with Tender Name, tender No., due date of opening & Firm’s name & address
- ii. **Seal Envelop – 2** – For Technical & Commercial Bid should be super-scribed as “Part -II bid (Commercial terms & conditions and PQR documents)” with Tender Name, tender No., due date of opening & Firm’s name & address.

Both the envelopes should be kept in one large envelope super-scribed "**Offer for appointment of Internal Auditor CSPTCL for the FY 2023-24 & 2024-25**" and should be submitted as per table at clause 1 above.

Detailed contents of each envelop is as under: -

- a) **Part-I** -EMD amount in the form of crossed Demand Draft / Bankers cheque drawn in favour of “**MANAGER (RAO-HQ) CSPTCL, Raipur**” needs to be submitted through Part-I bid. In absence of EMD and tender fee, Part-II & III bid shall not be opened. EMD of unsuccessful participants shall be returned after awarding of the Audit works to the successful professional firm. In case bidder has downloaded bidding document from the website, DD/Bankers cheque of Rs. 1180/- towards cost of tender document should also be submitted in Part-I.
- b) **Part-II** -bid should consist of – **Appendix I, II, III, IV, V, VI, VII and tender document (terms & conditions of the Tender) including all Annexures signed with seal on each and every page.**

**5. Price Bid :**

Price Bid shall contain submission of details of price/rate as per **Appendix - VIII**. It is not required to upload/attached scanned copy of prices in soft/hard copy. Only the rate are to be filled in the item tab in E-bid in SAP SRM system (Online E-bidding Portal). The firm should quote **Fixed** Professional Fee on lump sum basis including all expenses e.g. travelling expenses, lodging & boarding etc. to be incurred during audit but exclusive of GST. **GST** as applicable shall be admitted separately. A copy of registration certificate for GST shall be submitted along with first bill. No TA/DA and Boarding & lodging facilities shall be paid. No other taxes and duties except GST shall be paid. **On due date** of opening, the price bid of only those CA/CMA Firms shall be opened who are found eligible as per the eligibility criteria.

**6. EARNEST MONEY DEPOSIT**

- (i) All interested **bidders** shall submit, along with their Bid, Earnest Money Deposit (EMD) Rs.15500/- in the form of DD / Bankers' Cheque, drawn on any **scheduled bank** in favour of "**MANAGER (RAO-HQ) CSPTCL, Raipur**".
- (ii) In case, the bidder withdraws his offer during the validity period, the EMD shall be forfeited.
- (iii) Earnest money of unsuccessful bidders shall be refunded after award of contract on successful bidder/s.
- (iv) EMD of bidder/s on whom the order has been awarded, shall be adjusted towards part of security deposit.
- (v) No interest shall be paid on EMD.
- (vi) Offers submitted without EMD shall be summarily rejected.

**7. Telex/Fax/Telegraphic bid:**

Bids submitted through Telex/ Fax/ Telegraphic mode will not be considered under any circumstances.

**8. Deviations from terms and conditions and conditional bid:**

Offers with deviations in commercial terms & conditions like payment term, validity etc. shall not be accepted.

**9. Incomplete Bids /errors/ ambiguities in bid:**

- a) Incomplete or obscure tender is liable for rejection.
- b) Rates should be quoted in both figures and words. In case of ambiguity between rates in figures and words, Rate quoted in words shall be considered for evaluation purpose.
- c) In case of ambiguities or self-contradictory terms/conditions mentioned in the bid, interpretations as may be in the interest of CSPTCL may be taken without any reference to the CA/CMA firm.

**10. Delayed/Late Bids:**

CSPTCL shall not assume any responsibility for any postal delays either for the late receipt of the documents by the CA/CMA Professional Firm or late receipt of the Offer by CSPTCL. Extension in time for submission of the bid shall not be granted in any case.

### **11. Amendment in Bidding Document:**

At any time prior to the deadline for submission of Bids, CSPTCL may, for any reason, whether at its own initiative or in response to a clarification required by a prospective Bidder, modify the Bidding Documents by amendment(s). The amendment will be notified on the website of the company. CSPTCL shall bear no responsibility or liability arising out of non-receipt of the same in time or otherwise. In order to afford prospective Bidder reasonable time to take the amendment into account in preparing their Bids, the CSPTCL may, at its discretion, extend the deadline for the submission of Bids. Such amendments, clarifications etc. shall be binding on Bidders and will be given due consideration by the Bidder while they submit their Bids and invariably enclose such documents as a part of the Bid.

### **12. Pre-Qualification Criteria Requirements(PQR)**

The bidders shall fulfil the following criteria in order to be eligible for award of contract under the instant tender. The bidder shall submit information/documents for the verification of qualification as mentioned in bracket against each criterion: -

- i. CA/CMA firm must be in operation for at least ten (10) years duly registered with ICAI/ICMAI. **(Firm's registration certificate required)**.
- ii. CA/CMA firm should have its Head Office/Branch Office in Chhattisgarh as on date of NIT. **(Branch/Establishment Certificate from ICAI/ICMAI is required)**
- iii. CA/CMA firm should have minimum 5 partners associated with them during the last 3 years, out of which at least 3 shall be fellow members (FCA/FCMA). **(Constitution certificate from ICAI/ICWAI is required)**.
- iv. The firm should have served as internal auditor for at least 1 year during the last 3 years period i.e. F.Y. 2019-20, 2020-21 & 2021-22 of listed Companies/Govt undertaking/ Power Utility having minimum turnover of Rs 500 Crore during the year of audit. The branch audit of banks shall not be considered for the above purpose. In case the firm has conducted the internal audit of Zonal/Regional offices of the Companies, the turnover of the particular Zonal/Regional offices only shall be considered for valuation of this criterion. (Copy of order appointing as internal auditor, Balance Sheet of Auditee Company in case of corporate level audit with their phone number and email address or certificate from company's authority regarding turnover of the Auditee offices is required).
- v. During the last 3 years i.e. F.Y. 2019-20, 2020-21 & 2021-22 the firms must have worked as Internal Auditor for at least one year in an organization working under ERP/SAP software environment. **(A certificate from Auditee Company is required)**. If the same is not available from Auditee Company, an undertaking given self-certification in this regard is required.
- vi. The firm should have minimum average annual professional receipt of Rs. 35 Lakhs during the last 3 years. period i.e. F.Y. 2019-20, 2020-21 & 2021-22. **(Audited /self-attested Annual Account of firm is required. Audited account is required to be submitted if Account is required to be audited under Income Tax Act)**.
- vii. The firm/ partner has not been debarred/blacklisted by any Bank / State Govt. / Central Govt./ State PSU/ CPSU/SEB/ Public Utility as on date. **(An undertaking from the firm is required in Appendix-V)**

- viii. There should be no legal suit/criminal case pending or contemplated against CA/CMA firm on the ground of moral turpitude or for violation of any law in force. **(An undertaking from the firm is required in Appendix-VI)**
- ix. All documents/statements/ attachments/ information submitted in proof of the qualifying requirement are authentic, genuine and correct. **(An undertaking from the firm is required in Appendix-VII)**

**NOTE: - Relevant documentary proofs in respect of all the above requirements need to be submitted along with the Part-II offer-"Qualifying Bid". Without sufficient documentary proof about above qualifying criteria, Price Bid shall not be opened.**

**13. EXTREMELY IVIPORTANT (Bidders to note this to avoid bid rejection):-**Attention of bidders is drawn to the fact that no additional/new documents will be allowed to be submitted after bid submission with only exception that clarifications/confirmations on the points which lack clarity after PQR evaluation may be obtained. Bidders are, therefore, requested to exercise utmost care to make sure that all the documents required as per eligibility criteria/PQR of the tender are submitted with their bid on or before the date of bid submission. The bid submission date is a cut-off date for submission of all the documents required as per tender conditions/requirements and the bidder must adhere to this deadline.

**14. Professional Fee:**

The firm should quote Fixed Professional Fee through E-bidding portal on total lump sum basis for conducting internal audit for both FY 2023-24 and FY 2024-25 including all expenses e.g. travelling expenses, lodging & boarding expenses etc. to be incurred during audit but exclusive of GST. GST as applicable shall be admitted separately as per extant rules. A copy of registration certificate for GST shall be submitted along with first bill. No TA/DA and Boarding & lodging facilities shall be provided.

**15. Criteria for evaluation of bids: -**

The bidders shall quote separate professional fee for internal audit of 2023-24 and 2024-25. The evaluation of bids shall be done on the basis of total of Professional Fees of two years. The bidder with lowest total fees including tax for two years shall be the L1 bidder who shall be considered for award of contract subject to reasonability and fulfilment of contractual formalities. In case where two or more bidders have quoted same L1 fees, the bidder for eligible for order shall be decided by lottery in presence of all L1 bidders.

**16. Award criteria: -**

CSPTCL shall be at liberty to accept any bid, lowest or otherwise or reject any or all bids without assigning any reason thereof. Successful bidder will be informed by post or through Fax.

**17. Validity of offer:**

The offer shall be valid for acceptance for a period of 90 days from the last date of submission of bids.

**18. Disqualification:**

CSPTCL may, at its own sole discretion, and at any time during the evaluation process, disqualify any Applicant, if the Applicant has:

- i. Submitted the Proposal after the response deadline;
- ii. Made misleading or false representations in the forms, statements and attachments submitted as proof of the eligibility requirements;
- iii. Exhibited a record of poor performance such as abandoning works, not properly completing the contract, inordinately delaying completion, being involved in litigation, or financial failures, etc.;
- iv. Submitted a Proposal which is not accompanied by required documentation or is non-responsive;
- v. Failed to provide clarifications related thereto, when sought;
- vi. Submitted more than one Proposal. This will cause disqualification of all the Proposals submitted by such Applicant.

**19. Signing of contract agreement and completion of formalities:**

- a) Successful applicant shall be required to sign Contract with CSPTCL on non-judicial stamp paper of Rs.250/- within fifteen days of receipt of order. Cost of stamp paper and revenue stamp to be affixed on contract agreement shall be borne by the applicant. CSPTCL shall not reimburse these costs.
- b) Failure of the successful applicant to sign the contract within the stipulated time period shall constitute sufficient grounds for the annulment of the award, in which event CSPTCL may blacklist the bidder and make the award to another applicant or call for fresh bids.

**20. Security Deposit:**

Upon acceptance of the offer, the successful professional firm shall be required to deposit a security amount of 10% of total order value (excluding taxes) for due and faithful fulfilment of the contract within 30 days of receipt of the order awarding the contract in form of D.D. or Bank guarantee drawn from nationalized bank in favour of “**MANAGER (RAO-HQ) CSPTCL, Raipur**”. On request of the professional firm EMD may be adjusted against SD and the balance amount of SD may be paid through D.D. Security Deposit shall be retained till faithful performance of terms and conditions of the order and settlement of liability, if any. No interest on security deposit amount shall be payable by CSPTCL. The security deposit shall be returned on request of the firm, after faithful performance as per terms and conditions of the order.

**21. Extension of Order:**

CSPTCL reserves the right to place an order for extension of contract on the same rates, terms and conditions for a further period of one year i.e. FY 2025-26, subject to satisfactory performance of the professional firm against this contract. However, in case a fresh tender is issued for the internal audit of subsequent years before completion of work against extension order and lower rates are received in such subsequent tender. The lower rates received in that subsequent tender shall be applicable to the extension order.

**22. Extension of Time and liquidated damage:**

Any extension in time for the execution of work beyond contract period shall only be granted on merits, after competent approval. The awarded CA/CMA firm shall submit their request letter with proper justification. In case competent authority is not agreeable to the ground on which extension is

sought, suitable liquidated damage @1/2% (half percent) per week or part thereof for delay in submission of report subject to maximum of 10% of order value shall be payable by the auditor.

### **23. Cancellation of Order:**

The CSPTCL may upon written notice of default, terminate contract in the circumstances detailed hereunder –

- a) If in the opinion of the CSPTCL, the professional firm fails to perform the work within the time specified or during the period for which the CSPTCL has granted extension, if any.
- b) If in the opinion of the CSPTCL, the professional firm fails to comply with any of the provisions of this contract. In such case, a written notice shall be served by CSPTCL to the professional firm to stop further activities and take urgent steps towards corrective measures, failing which the order will be cancelled.
- c) In the event of such termination, CSPTCL may exercise its discretionary powers to award the work to other professional firm after giving due notice to the professional firm on a/c. and at the risk and cost of professional firm.
- d) The performance of the firm shall be reviewed periodically and for any unsatisfactory performance, the Company reserves the right to terminate the services, giving a notice of 15 days to the firm.
- e) Notwithstanding the provisions of the Clauses (a), (b), (c) and (d) as mentioned above, CSPTCL reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract at any time.
- f) The decision of the CSPTCL shall be final regarding the acceptability of the Report submitted by the CA/CMA Professional Firm and the concerned company shall not be required to give any reason in writing or otherwise at any time towards rejection of same.

### **24. Confidentiality**

The awarded firm shall keep all information/documents/facts of CSPTCL confidential and not use them for the purpose other than that required under this tender / assignment.

### **25. Integrity, Objectivity & Independence of Internal Auditor**

- ✓ Internal Auditor shall have an obligation to exercise honesty, objectivity, and diligence in performance of their duties and responsibilities.
- ✓ Internal Auditors shall not accept a fee or a gift from an employee, a client of a Contractor or a supplier. Internal Auditor must be fair and must not allow prejudice or bias to override his objectivity. She/he should maintain an impartial attitude. The internal auditor should not, therefore, to the extent possible, undertake activities, which are or might appear to be incompatible with her/his independence and objectivity, for example, to avoid any conflict of interest, the internal auditor should not review an activity for which she/he was previously responsible.
- ✓ Internal Auditor should immediately bring any actual or apparent conflict of interest to the attention of the appropriate level of management so that necessary corrective action may be taken.
- ✓ Certain standard facilities with cap on expenditure, which should be within the budget, be specified for administrative needs/ expenditure in hands etc.

**26. Proficiency and Due Professional Care**

- ✓ Internal Auditor should exercise due professional care in carrying out the work entrusted to him in terms of deciding on aspects such as the extent of work required to achieve the objectives of the engagement, relative complexity and materiality of the matters subjected to internal audit, assessment of risk management, control and governance processes and cost benefit analysis. Due professional care, however, neither implies nor guarantees infallibility, nor does it require the internal auditor to go beyond the scope of his engagement.
- ✓ Internal Auditor should have obtained required relevant knowledge and skills and competence through general education, technical knowledge obtained through study and formal courses, as the necessary for the purpose of discharging his responsibilities.

**27. Force Majeure:**

Any cause that is beyond the reasonable control of the CA/CMA firm or CSPTCL shall be force majeure condition. The cause of the force majeure condition will be taken into consideration only if the tendered within 15 days from the occurrence of such delay notifies. CSPTCL shall verify the facts and grant such extension as the facts justify. For extension due to force majeure conditions, the CA/CMA firm shall submit its representation along with documentary evidence for scrutiny by CSPTCL and decision of the CSPTCL in this regard shall be final and binding.

**28. Jurisdiction:**

Any dispute or difference, arising under, out of, or about this work order shall be subject to Exclusive Jurisdiction of the competent court at Raipur (CG) only.

 L.O.

**Addl. General Manager (Fin.)  
O/o ED (Fin), CSPTCL, Raipur**

**Appendix – I****Information / Documents to verify Qualifying Criteria**

<b>Sl.No.</b>	<b>Qualification criteria</b>	<b>Documents required</b>
1	CA/CMA firm must be in operation for at least ten (10) years duly registered with ICAI/ICMAI. (Firm's registration certificate required).	self-certified copy of firm's registration certificate.
2	CA/CMA firm should have its Head Office in Chhattisgarh Or have Branch office in Chhattisgarh as on date of NIT	Branch establishment certificate from ICAI/ICMAI is required to be submitted.
3	CA/CMA firm should have minimum 5 partners associated with them during the last 3 years, out of which at least 3 shall be fellow members (FCA/FCMA). (Constitution certificate from ICAI/ICWAI is required).	Firm constitution certificate from ICAI/ICMAI
4	The firm should have served as internal auditor for at least 1 year during the last 3 years period i.e. F.Y. 2019-20, 2020-21 & 2021-22 of listed Companies / Govt undertaking/ Power Utility having minimum turnover of Rs 500 Crore during the year of audit. The branch audit of banks shall not be considered for the above purpose. In case the firm has conducted the internal audit of Zonal/Regional offices of the Companies, the turnover of the particular Zonal/Regional offices only shall be considered for valuation of this criterion. (Copy of order appointing as internal auditor, Balance Sheet of Auditee company in case of corporate level audit with their phone number and email address or certificate from company's authority regarding turnover of the Auditee offices is required).	(1) Submit audit assignment /order copy (2) Submit certificate of turnover from company's competent authority with their phone number and email address for cross verification
5	During the last 3 years i.e. F.Y. 2019-20, 2020-21 & 2021-22 the firms must have worked as Internal Auditor for at least one year in an organization working under ERP/SAP software environment. (A certificate from Auditee company is required). If the same is not available from Auditee Company, an undertaking given self-certification in this regard is required.	A certificate from Auditee company is required  Submit certificate of ERP software environment (with name of ERP like Oracle, SAP) from company's competent authority with their phone number and email address for cross verification
6	The firm should have minimum average annual professional receipt of Rs. 35 Lakh during the last 3 years.	Audited / self-attested Annual Account of firm is required. Audited account is required to be submitted if Account is

		required to be audited under Income Tax Act.
7	The firm/ partner has not been debarred/blacklisted by any Bank / State Govt. / Central Govt./ State PSU/ CPSU/SEB/ Public Utility as on date.	An undertaking from the firm is required in Appendix-V
8	There should be no legal suit/criminal case pending or contemplated against CA/CMA firm on the ground of moral turpitude or for violation of any law in force	An undertaking from the firm is required in Appendix-VI
9	All documents/statements/ attachments/ information submitted in proof of the qualifying requirement are authentic, genuine and correct.	An undertaking from the firm is required in Appendix-VII

**NOTE:- Relevant documentary proofs in respect of all the above requirements need to be submitted along with the Part-II offer-"Qualifying Bid". Without sufficient documentary proof about above qualifying criteria, Part-III offer- "Professional Fee Bid" shall not be opened.**

**Appendix II**

**COMMERCIAL DETAILS OF CA/CMA FIRMS**  
(Format for submission with Part-II Qualification Bid)

<b>Sl.No</b>	<b>Particular</b>	<b>Fill up</b>	<b>Documents required</b>
1.	Name of the Firm	M/s ---	Copy of registration certificate from ICAI/ICMAI
2.	Location of Head Office & Branches		Copy of registration certificate from ICAI/ICMAI
3.	ICAI/ICMAI Registration/Firm Registration No		Copy of registration certificate from ICAI/ICMAI
4.	Latest Partnership deed.	Deed dtd ----	Copy of deed
5	Number of partners and their post qualification experience	FCA/FCMA --- ACA/ACMA----	Name wise details
6.	PAN No of the firm	No -----	Copy of PAN card
7.	GST No of the firm	No -----	Copy of registration certificate
8.	Number and Name of fully qualified staff other than partners.	FCA/FCMA --- ACA/ACMA --	Name wise details
9.	Number of candidates doing article-ship.		Name wise details
10.	Internal Audit work done in past 3 years (along with details as Name of the client and the fees charged)		Details i.e. name of client, address, year of audit and fees charged
11.	Experience of PSUs other than Bank and Insurance Sector		Details i.e. name of client, address, year of work, nature of work and fees charged
12.	Details of audit conducted for power utility in field of (State Electricity Distribution/Generation/Transmission/or Govt. Company or stat/ Central.		Details i.e. name of client, address, year of work, nature of work and fees charged

It is here by certified that the information given as above and also elsewhere in the offer are correct to the best of my belief and knowledge. I understand that CSPTCL can take action against any finding of incorrectness in future appropriately.

**Signature of authorized representative**  
**Seal.**

**Appendix -III****PROPOSED INTERNAL AUDIT TEAM TO BE DEPLOYED**

(Format for submission with Part-II Qualification Bid)  
(Please refer tender clause 8 of other terms and conditions of tender)

Number & category of Personnel to be deployed on the Works if undertaken:  
Provide the information as required in the following table:

<b>S.No</b>	<b>Name of Personnel</b>	<b>Qualification of Personnel</b>	<b>Post qualification Experience</b>
1		ACA/ACMA	At least five years
2		ACA/ACMA	At least two years

**Authorised Signatory**  
**Name & Title of Signatory**  
**Name of Applicant:**  
**Address:**

**Appendix-IV****Financial Details (as per enclosed audited Balance Sheet)**

(Format for submission with Part-II Qualification Bid)

Please enclose copies of available Audited Annual Account of last three years.

<b>Financial year</b>	<b>Professional receipt only from Audit fees (Amt-Rs. in Lac)</b>	<b>Document to be submitted for verification</b>
		Audited / self-attested copy of annual account
		--do--
		--do---

As per qualification criteria - The Firm should have minimum average annual professional receipt of last three years is Rs. 35 lakhs. (Audited / self-attested copy of annual accounts of the above mentioned financial year may be submitted along with the tender. Audited account is required to be submitted if Account is required to be audited under Income Tax Act).

**Authorised Signatory**  
**Name & Title of Signatory**  
**Name of Applicant:**  
**Address:**

**DECLARATION**  
*(To be given in the letter head of the firm )*

**Ref.:- Tender No- 06-01/ED (Fin.)/CSPTCL/TR-42/500**

I, the undersigned do hereby declare that M/s..... (Name of firm) is not debarred / black-listed by any Bank / State Govt. / Central Govt. / State PSU / CPSU / SEB / Public Utility as on date.

If this declaration is found incorrect at any given point of time either at the bidding stage or during the course of the contract, our bid/contract shall be liable for cancellation / termination and action may be taken against our firm.

Date:-

Place:-

Name of Bidder/Authorized Person :- \_\_\_\_\_  
SEAL & SIGNATURE :- \_\_\_\_\_  
Mobile No. :- \_\_\_\_\_  
Email ID :- \_\_\_\_\_

**Appendix-VI**

**DECLARATION**

(To be given in the letter head of the firm)

**Ref. :- Tender No- 06-01/ED (Fin.)/CSPTCL/TR-42/500**

I,..... (Partner) of ..... hereby solemnly affirm that I am authorized signatory in the firm and hereby declare that:

There is no legal suit/criminal case pending or contemplated against our firm on the ground of moral turpitude or for violation of any law in force.

If this declaration is found incorrect at any given point of time either at the bidding stage or during the course of the contract, our bid/contract shall be liable for cancellation / termination and action may be taken against our firm.

Date:-

Place:-

Name of Bidder/Authorized Person :- \_\_\_\_\_  
SEAL &SIGNATURE :- \_\_\_\_\_  
Mobile No. :- \_\_\_\_\_  
Email ID :- \_\_\_\_\_

**DECLARATION**

(To be given in the letter head of the firm)

**Ref. :- Tender No- 06-01/ED (Fin.)/CSPTCL/TR-42/500**

I, the undersigned do hereby declare that all the documents / statements / attachments / information submitted in the name of M/s \_\_\_\_\_ (Name of firm) in proof of the qualifying requirements are authentic, genuine and correct. In case, any of the documents/ statements/ attachments/ information provided against the referred tender is found to be false / fake /forged / misleading, our firm may be disqualified and action may be taken against our firm as per relevant provisions of the tender.

Date:-

Place:-

Name of Bidder/Authorized Person :- \_\_\_\_\_  
SEAL & SIGNATURE :- \_\_\_\_\_  
Mobile No. :- \_\_\_\_\_  
Email ID :- \_\_\_\_\_

**Appendix –VIII****PROFESSIONAL FEE FOR THE “APPOINTMENT OF CA/CMA FIRM AS INTENRNAL AUDITOR OF CSPTCL FOR THE YEAR 2023-24 and 2024-25”**

Ref. :- Tender No:- 06-01/ED (Fin.)/CSPTCL/TR-42/500

(Format for submission with Part-III Price Bid)

SINo	Details	Professional Fee (Rs.) (Exclusive of GST)
(I)	Fixed Professional fee on lump sum basis Inclusive of all charges, except GST for the <b>work of internal auditor of CSPTCL for financial year 2023-24 and 2024-25</b> (for both the years)	Amount in Rs.  (In words ..... ..... .....)

Note:- The fee quoted shall be for the internal audit work of both the financial years combined. For the purpose of billing / payment 50%of total quoted fee shall be considered for each year separately.

**Signature of authorized representative**  
**Seal.**

**Annexure - I****OTHER TERMS AND CONDITIONS OF TENDER NO:- 06-01/ED (Fin.)/CSPTCL/TR-42/500  
FOR APPOINTMENT OF INTERNAL AUDIT OF CSPTCL FOR FY 2023-24 & 2024-25****1. Introduction and background**

Chhattisgarh State Power Transmission Company Limited, with its Head Office at Vidyut Sewa Bhawan, Danganiya, Raipur, State – Chhattisgarh is a State Power Transmission Company incorporated under the provisions of the Companies Act, 2013 and is a Government of Chhattisgarh Undertaking. CSPTCL provides service of transmission of bulk power through its HV power transmission system comprising of HV transmission lines and substations. The charges for transmitting power are billed as per the tariff decided by Regulator CSERC.

**Work of the Company includes:**

- a) Transmission of high voltage power to long term, medium term and short term open access customers.
- b) Construction of HV transmission lines and substations for capacity enhancement of power transmission system.
- c) Construction of HV transmission line, substation and or feeder bay on behalf of consumers under deposit work scheme.
- d) Operation and maintenance of HV transmission lines and substations.
- e) Compliance of requirements provided under provisions, regulations, notifications, clarification, etc issued or notified by Chhattisgarh State Electricity Regulatory Commission (CSERC).

In compliance of the provision of Section 138 of the Company Act, 2013, the Management of the Company has decided to appoint Internal Auditors, by engaging the Firms of CA /CMA with a view to bring in a professional approach in the Internal Audit of the Company.

**2. Objectives: -**

The objective of this assignment shall be to:

- a) To carry out internal audit function of CSPTCL with the scope of work as detailed at **Annexure III**.
- b) Establish an effective internal audit and control system.
- c) Assessment of performance / efficiency of offices w.r.t. HR resources, property resources and financial resources i.e. under or over utilization of resources.
- d) Submission of internal audit report to BoD of company.
- e) Implementation of instruction / guidelines issued by Management

**3. Scope of work under this tender**

1. The list of offices location wise and Man-Hour required has been given at **Annexure - II**
2. The scope of internal audit has been detailed **Annexure-III**. However, it is not an exclusive and should include all activities.

#### **4. Audit Program:**

The awarded CA firm has to submit its Audit Program within 15 days from the date of receipt of order to this office for conduction of audit. The audit program should strictly be followed by the office as well as by the auditor. Failure to commence the audit as per audit program shall entail the forfeiture of security deposit and cancellation of the order.

Along with audit program, the awarded firm shall also submit the detail of audit team to be deployed (as described at below clause) i.e. the names of team members, documents to certify their qualification and post qualification experience. The members of audit team once deployed, the awarded firm shall take all possible efforts not to change any of its member. However, due to any unforeseen reason, the awarded firm is forced to replace any of the members of audit team, then prior approval of CSPTCL shall be must. The replacing member shall have to possess the same or more qualification, experience and skill as the replaced member had. However, this will not be referred for delay in work execution.

#### **5. Team to be deployed**

The audit work of each office shall be executed by audit team consisting minimum of

- a) One ACA / ACMA having at least 5 years post qualification experience in audit.
- b) One ACA / ACMA having post qualification experience of at least 2 years

The above is minimum requirement of workforce to be deployed. However CA/CMA firm shall also ensure that size and quality of the team is commensurate with the volume of the work involved, time limit allowed and finally the quality of output expected.

The CA/CMA firm shall provide details of proposed internal audit team in **Appendix -III**

#### **6. Execution of work and reporting**

Awarded firm shall start the work of internal audit within 30 days of receipt of order.

The work of internal audit shall be executed and reporting shall be done as under:-

<b>Audit Report</b>	<b>To be submitted up to</b>
Audit report of year 2023-24 and synopsis thereof	By 30 <sup>th</sup> June 2024
Audit report of year 2024-25 and synopsis thereof	By 30 <sup>th</sup> June 2025

**Note :-** (1) The audit Report shall also contain suggestions from auditor to improve system, internal control, performance of offices / staff / property etc.

(2) The above reporting periodicity and style may change at the time of final order.

#### **7. Co-ordination from Auditee Office:**

The CSPTCL shall designate auditee office to co-ordinate with the auditor in such a manner so as to complete the audit of respective offices within the prescribed time schedule. The auditee office will provide reasonable works place, furniture to the audit team. Other resources, viz. computers, telephone etc. would have to be arranged by CA / CMA firm. The auditor shall also exercise due diligence to ensure coordination and timely completion of audit.

## **8. Audit Report:**

### **A) Individual offices and combined offices for reporting**

Audit report of office of Executive Director (ED) / Chief Engineer (CE) / Superintendent Engineer (SE) / Executive Engineers (EE) shall be prepared individually office wise however audit report of Executive Engineer offices (EE) shall include reports of its subordinate offices too i.e. Assistant Engineer (AE) offices. As such reporting shall be done up to EE office level

### **B) On spot clarification, issuance of half margin and draft audit report of auditee office.**

While auditing, auditor shall first take immediate oral explanation on queries from office in charge / concerned staff. If explanation is not acceptable then shall forthwith issue Half margins (containing all queries of the auditor seeking written explanation) to the concerned office head with reply time limit of 7 days from the date of receipt.

The concerned official shall reply to the queries raised by the auditor in the half margin. The auditor shall again verify the facts presented in reply. If auditor still finds the reply unsatisfactory, then include such query in final draft report with explanation offered by office. At the end of audit of the office, the auditor shall submit the draft report (containing all unsettled audit observation) of that office to the office in charge.

### **C) Final Report**

Final Audit Report shall be made up on

- 1) For FY 2023-24, single audit report shall be submitted for all individual offices separately. The same shall be presented to BoD with compliance report.
- 2) For FY 2024-25, single audit report shall be submitted for all individual offices separately. The same shall be presented to BoD with compliance report.

### **D) Style of Reporting – The reports of individual offices shall be prepared in two sections as under: -**

- 1) **Test Audit Report (TAR):** This section shall contain all such irregularities; which auditors want to bring to the notice of management specifying the financial implications. Further, it shall also highlight deviations from policies, systems and procedures followed by CSPTCL. The observations should be arranged into self-contained Audit Para with suitable titles. Separate Audit-Para shall be constructed for different matters/natures of discrepancies. But, discrepancies of similar nature shall be grouped together & single Audit Para shall be raised. Each Audit-Para shall be numbered with specific number. This section shall contain all such irregularities / discrepancies which are of major nature and financial implications above Rs. 10,000/- for each individual case.
- 2) **Test Audit Note (TAN):** This section shall contain all such irregularities/ discrepancies which are of very small nature and financial implications upto Rs. 10,000/- for each individual case.

**Note: - (1)** Observations in the internal audit reports should not be general in nature. The observations should be specific and to the points, adequately supported by instances of irregularities/non-compliance of rules, regulations, etc. Suggestions for improvement should be given, wherever possible.

- (2) The above format and style of reporting may be changed by and shall be redesigned as per the guidelines / requirement of Management.

**9. Submission & Acceptance of Audit Report:**

The awarded CA / CMA firm is required to submit the Audit Report as specified at clause of this tender and any changes/ corrections as observed by the Management of CSPTCL shall be done by the firm within 10 days of intimation of the same by the Management. The final Audit Report after incorporation of changes should be submitted in 3 copies along with soft copy in CD to this office.

In case, audit report is not accepted due to poor quality or not as per scope of work, the auditor shall have to carry the audit work again to the satisfaction of appropriate authority. In case of noncompliance, shall be initiated for cancellation of contract as per clause of this tender in addition to any other action / remedies to be taken by CSPTCL due to such non-performance by the firm.

**10. Payment Term of Professional Fee:**

The total professional fees shall be payable for each year upon submission of audit report and synopsis and its acceptance by the Management as under

**For financial year 2023-24**

<b>Incidence</b>	<b>% of annual fees</b>
Submission of final audit report of year 2023– 24 along with synopsis thereof.	50%
Acceptance of final audit report of year 2023– 24 by order issuing authority.	30%
Final acceptance of audit report of year 2023– 24 by the Management alongwith compliance report.	20%

**For financial year 2024-25**

<b>Incidence</b>	<b>% of annual fees</b>
Submission of audit report of year 2024– 25 along with synopsis thereof	50%
Acceptance of final audit report of year 2024– 25 by order issuing authority.	30%
Final acceptance of audit report by the Management along with compliance report	20%


**11. Submission of Bills for Professional Fee:**

The awarded CA/CMA firm shall submit the bills **in Triplicate** to office of ED (Finance) CSPTCL after completion of the audit work as per Order and Audit Program along with submission of Audit Report in **Three Copies, along with soft copy in CD.**

**12. Nodal Agency & Officer Incharge :**

The ED (Finance) CSPTCL shall be the nodal agency for the internal audit work under this tender.

The Dy. GM, O/o ED(Fin), CSPTCL shall be the **officer-in- charge** and shall be responsible for implementation of Audit work. Any guidelines required during execution of audit may be taken from Officer - In-charge.


  
**Addl. General Manager (Fin.)**  
**O/o ED (Fin.), CSPTCL, Raipur**

**Annexure –II****List of offices of CSPTCL for which internal audit of FY 2023-24 and 2024-25 is to be conducted by Internal Auditor with expected audit man days**

Sl no	Name of office	Address	Audit mandays required
1	ED Finance Department	Danaganiya Raipur	20
2	Dy.GM(HR)	Danaganiya Raipur	20
3	ED (SLDC)	Danaganiya Raipur	20
4	ED(C & LM)	Danaganiya Raipur	20
5	ED (C & RA)	Danaganiya Raipur	20
6	ED(S/S-O&M)	Danaganiya Raipur	20
7	ED (CIVIL)	Danaganiya Raipur	20
8	CE (S&P)	Danaganiya Raipur	20
9	CE (P&P)	Danaganiya Raipur	20
10	EE (Civil Trans)	Danaganiya Raipur	20
11	RAO HQ	Danaganiya Raipur	15
12	SE CIVIL RAIPUR	Gudhiyari Raipur	15
13	EE O/o Addl. CE (C&LM) Circle, RAIPUR	Gudhiyari Raipur	12
14	SE (S/s :O&M) Circle, RAIPUR	Gudhiyari Raipur	12
15	EE 400 KV (CIVIL) DN; RAIPUR	Gudhiyari Raipur	12
16	EE (EHT:C) DN; RAIPUR	Gudhiyari Raipur	12
17	EE (COMMUNICATION) DN; RAIPUR	Gudhiyari Raipur	12
18	EE (EHT:Maint.) DN; Raipur	Gudhiyari Raipur	12
19	EE (S/S) DN-I RAIPUR	Gudhiyari Raipur	12
20	EE (S/S) DN-II RAIPUR	Gudhiyari Raipur	12
21	EE (MRT) DN-I; RAIPUR	Gudhiyari Raipur	12
22	EE (MRT) DN.-II; RAIPUR	Gudhiyari Raipur	12
23	RAO CSPTCL RAIPUR	Gudhiyari Raipur	15
24	SE (S/S:O&M) DN; BHILAI	Bhilai -3	15
25	EE (STORE) DN. BHILAI	Bhilai -3	24
26	EE (EHT:C) DN; BHILAI	Bhilai -3	12
27	EE 400 KV S/S DN; Khedamara, BHILAI	Bhilai -3	12
28	EE 400 KV (CIVIL) DN; BHILAI	Bhilai -3	12
29	EE (S/S) DN; BHILAI	Bhilai -3	12
30	EE (EHT:M) DN; BHILAI	Bhilai -3	12
31	SE (EHT:C&M) DN; BHILAI	Bhilai -3	15
32	EE 400 K.V. (Civil) DN; Dhamtari	Dhamtari	12
33	SE (S/s :O&M) Circle, JAGDALPUR	Jagdarpur	15

34	EE 400 KV (Civil) DN; JAGDALPUR	Jagdapur	12
35	EE (S/S:TN) JAGDALPUR	Jagdapur	12
36	EE (CIVIL) DN. JAGDALPUR	Jagdapur	12
37	EE (EHT:Maint.) DN; JAGDALPUR	Jagdapur	12
38	EE 400 kv S/S DN; JAGDALPUR	Jagdapur	12
39	S.E. CIVIL CIRCLE JAGDALPUR	Jagdapur	15
40	CE (S/S-O&M) Bilaspur	Bilaspur	12
41	SE (Civil) Cir., Bilaspur	Bilaspur	15
42	SE (EHT- C&M) Cir., Bilaspur	Bilaspur	15
43	SE (S/S - O&M) Cir. Bilaspur	Bilaspur	12
44	EE ( Civil) Dn. Bilaspur	Bilaspur	12
45	EE ( EHT - Const.) Dn. Bilaspur	Bilaspur	12
46	EE (S/S) Dn. Bilaspur	Bilaspur	12
47	EE ( EHT - Maint.) Dn. Bilaspur	Bilaspur	12
48	EE (Store) Dn. Bilaspur	Bilaspur	24
49	SE (S/S - O&M) Cir. Korba	Bilaspur	15
50	RAO CSPTCL Bilaspur	Bilaspur	15

**Note:-** Number of offices may increase or decrease during the period of assignment. Therefore, before starting audit respective CE/ED office may be contacted for the final list of auditee offices.

  
**Addl. General Manager (Fin.)**  
**O/o ED (Fin), CSPTCL, Raipur**

**Annexure –III****SCOPE OF THE WORK OF INTERNAL AUDITOR**

As per requirement under the provisions of Section 138 of Companies Act 2013 read with Companies (Accounts) Rules, 2014 CSPTCL intends to appoint CA/CMA Professional Firms as internal auditor for carrying internal audit of offices of CSPTCL as listed under Annexure-II. The Scopes of internal auditor for the internal audit work of different offices is mentioned as under which are only example. Appointed internal auditor shall have to work on any other specific / general scope of work as instructed time to time by Audit Committee of the Company over and above as given below. Further, the internal Auditor shall have to use all measures, techniques and knowledge to find out irregularity, anomalies and or to improve the system for cost and time saving.

A comprehensive (but not exclusive) scope of work has been formulated as under: -

The Internal Audit Manual and the appointment letter should be thoroughly seen by Internal Auditor before start of Audit. Auditor shall also review and report the following wherever applicable:

Sl. No.	Description
1	Guidelines issued by Corporate / ED/CE/ Finance offices from time to time have been complied with.
2	Internal audit observations of previous year (phase-II) which are outstanding as at the end of the year have been complied with and also in respect of Phase-I of the current year, in the Phase II report.
3	Orders for material procurement and work contracts w.r.t. its necessity, procedure, eligibility of bidders, competitive bidding and price reasonability (pre-award) and execution/ completion (post award). Orders are issued by every office of CSPTCL as per the power conferred to them as per the Delegation of power book. Therefore, auditor has to verify orders issued by every office. The quantum of verification is detailed in "extent of internal audit document"
4	E-procurement/tendering system to download/submit the bids on line through the CSPTCL portal.
5	Review of Budget allocated to and its utilization in Corporate Centre/ HoD/Division level
6	Long term/ short term loans/Bonds/Commercial Paper etc. raised by the Corporation for funding the Projects / working capital and also debt servicing at Corporate centre.
7	To verify the execution and payments of bills / PV bills in respect of awarded contracts. Wherever payment reconciliation is involved, the same is also to be verified. In case of negative P.V claims whether the same is timely recovered, is also to be reported. With regard to contracts awarded by auditee office the same is to be verified at site.
8	Tax deduction at source (TDS) have been deducted in all cases, as applicable at prescribed rates and deposit of TDS are being made within the prescribed time regularly and also that the unit is complying with all statutory requirements such as filing of returns of TDS/GST etc. under Income Tax / GST Act and other applicable Act
9	To verify whether the Fixed Assets register (FAR)/Inventory register/log book and memorandum records for all types of spares is maintained properly in SAP and to report the shortfalls if any including posting of depreciation in FAR in SAP.
10	Review of Vendors sub-ledger / special GL transaction in FICO module in SAP.
11	Accounts – Cash & Bank transactions, log pending entries in Bank Reconciliation Statements, Journal vouchers, loans, debtor's reconciliation & steps taken to recover the outstanding dues,

	(inter unit accounts) entries posted in respective Profit centers by other Users, other Profit centers, review of books of accounts, Trial balance, subsidiary ledgers & all detailed schedules etc. Any Cash payment observed to be reported. Payments through Cheque to be reviewed w.r.t. reasons for non-release of payments directly to bank accounts.						
12	To review and report the status in respect of all bank guarantees and confirm whether the ordering authority is monitoring the bank guarantees for extension of bank guarantees nearing expiry, and timely release of expired BGs to the Vendor. Whether interest is being recovered as per contract terms and conditions. To give a certificate indicating that they have physically verified all the BGs in terms of value and validity and the same has also been verified from the system (FAS)/ BG module in SAP.						
13	Establishment – Payroll, Perks, Performance Related Payment etc. and all advance payment including recovery of employees, review of detailed schedule of advances and review of subsidiary records in the ERP System.						
14	To verify the conveyance reimbursement – fixed and actual reimbursement						
15	Verification of fixed deposit receipt (FDRs) in cash/bank section.						
16	Verification of short term investment - its procedure authorization and timely realization						
17	To verify the upkeep of Assets related to the sub-station as per Maintenance plan of Asset Management department. (Plant Maintenance module of SAP)						
18	Verification of ground patrolling register/log book.						
19	HR & HRD Department – Verification of records of HR in respect of Leave records, absentee statements, all advances to employees, pay fixation, Policy, Recruitment, Promotion, CSR, Rajbhasha Communication, Advertisement, township, transit camp, M.P. Hall/Administration activities, training, activities in respect of Corporate Office and other areas. To verify records with respect to HCM Module of SAP.						
20	Transit camp – review of maintenance contract, timely deposit of rent etc.						
21	To review the on-going projects with reference to their cost and time as per the schedule given any deviation to be reported (Time & Cost over- run projects) - to report, delay in obtaining approval of cost over run from the competent Authority. The payment are released with due approval of the competent Authority.						
22	Wherever contracts have been awarded on single tender basis, whether proper justification is given is to be verified. A list of contracts/purchase orders awarded on single tender/ nomination basis during the audit period is to be obtained from C&M Dept. for this purpose. A report indicating the number of orders/contracts awarded on single tender & nomination basis in two categories viz, (i) Packages more than Rs. 5 Lac and (ii) Packages less than Rs. 5 Lac, to be furnished in the following statement/format;						
	Sl.No.	Package Name	Awarded Party	LOA No. & Date	Award Value (Rs. Lac)	Whether Proprietary items/Source Standardization/ Urgency	Policies & Procedures for award of contracts have been adhered to (Yes/No), if No, state the reasons
23	To verify transit insurance regarding material/equipment etc. which are in transit, or are with/ issued to contractor, for projects under construction?						
24	Stores – To verify documentation and procedure, review of stores records in MM module of SAP and report any discrepancy -						
25	To review and report whether scrap is timely identified & disposed off by the Region and inform the date of last disposal of the scrap .						

26	To verify revenue recognition, billing of transmission charges, filing of petitions with CERC,					
27	System of filing Tariff Petitions – Time lag between dates of Commercial Operation and getting Tariff Order for billing etc. Reasons for delay in filing of Tariff petition etc. to be reported. Verify whether all financial / technical / legal aspect have been considered in preparing Tariff petition of CSPTCL and SLDC.					
28	Age-wise analysis of Sundry Debtors outstanding as per the books of accounts:					
	Sl.No.	Sundry Debtors Details	Reconciliation done upto	Amount O/S > 1 Year	Amount O/S > 6 months < 1 Year	Amount O/S > 3 months < 6 months
29	To verify status and progress of implementation of transmission projects or part thereof and whether capitalization is proper (borrowing cost, IDC , IEDC and other preliminary expenditure).					
30	Carry physical verification of stores with the help of store keeper and designated officers.					
31	To review whether timely action is taken by Legal Dept. in respect of legal, arbitration, provision required thereof and court cases etc.					
32	Are plants, machinery and equipments and stocks properly utilized? Is there any over stocking? Are any items purchased lying unutilized for months/years?					
33	Whether Physical Verification of fixed assets and inventory is being carried out as per the system laid down , by external CA/CMA firms and to report whether the adjustments for excess or shortage are being carried out in the books of account in the same year and furnish the same in the following statement:					
	Name of the Physical Verifier (CA/CMA Firm)	Dates of Verification	Shortage(-) /Excess (+)Quantity & Value	How dealt in the books of account (indicate the Document ref. no. etc.)		
34	Check and verify the Title Deeds/Land documentation maintained by the respective site/Region for the land & building and plant & machinery etc. and Verify the payment of lease rent for the leased assets.					
35	Review all the court cases/files maintained by Law department together with contingent liability against each of such case. Whether quarterly progress report of all the court/arbitration cases is put up by the Law Department to the Management/Audit Committee.					
36	To report on the adequacy of internal financial controls system of the company pertaining to assigned audit units					
37	Verify deposit work estimate, collection against it and completion of project and its cost and refund of excess deposit money. Check whether completion report rally covers the cost of all those items as per estimates.					
38	Verify that all completion report have been posted in SAP on date of commissioning, Report variation.					
39	Check whether EMDs & Security Deposits of bidders have been timely released with appropriate approvals. The ageing statement of EMDs in the following format to be furnished:					

	Sl.No.	Details of Purchase / Works Indent	Description of the work	Date of Award of LOA / PO	EMD Release order Date	Expected date of release (For EMDs not yet released)	Reasons for delay (in case of delays)
40	The Ageing report of CWIP to be reported by the auditors. The format of the same below for ready reference:						
	Sl.No.	Details Line / Elements	CWIP Value (In Rs.)	Scheduled Completion	Current Status	Delays (if any)	Reasons for delay (in case of delays)
41	A statement of construction stores of commissioned assets / stalled projects:						
	Sl.No.	Details of contract / PO	Description of Materials	Value of Construction Stores O/S > 3 Years	Value of Construction Stores O/S > 2 Years	Value of Construction Stores O/S > 1 Years	

The scope of work shall also include the other areas, though not specifically covered above, as may be required or necessary to achieve the objectives and the scope of audit shall be deemed to have been included for the same. Auditors while ensuring the complete coverage of the scope of Internal Audit as mentioned should make efforts to priorities/provide relative emphasis on different areas based on the professional assessment of the risk profile of the different areas of the company.

## ANNEXURE –IV

**Extent of Internal Audit**

SL. NO.	PARTICULARS		In each auditee office
1	Audit of orders/ contract awarded (in all offices)	Audit of Works contracts/order including O&M contracts (pre award and execution)	
		(a) Contracts with value up to Rs.10 lakhs	50%
		(b) Contracts with value above Rs.10 lakhs	100%
		Audit of procurement contracts/order (pre award and execution):	50%
		(a) Contracts with value up to Rs.10 lakhs	100%
		(b) Contracts with value above Rs.10 lakhs	
		Verification of contract / PO awarded on single tender and nomination basis valuing Rs. 1 Lakh and above	100%
2	Audit of HR section (in all offices)	Verification of payment under contracts	
		(a) Contracts of value up to Rs. 10 lakhs.	50%
		(b) Contracts of value above Rs.10 lakhs.	100%
		Payment of PV Bills	100%
		Verify if work / procurement was timely executed as per order and if not penalty have been deducted	
		Salary payments	6 months
		Overtime payments	100%
3	Audit of Accounts section (in all offices)	Establishment covering Leave records, LTC records, and payment of all types of advances to employees, Training and other areas.	50%
		Pay fixation, arrears calculation	50%
		Recovery of employee advances	40%
		TA / Medical bills	40%
		Verify if TDS have been properly deducted from salary payment	50%
		Verify all accidental cases –whether standard operating procedure have been applied, proper enquiry have been conducted and preventive action for future	100%
		Verification of bank reconciliation statements of all banks for all months including pending entries in the BRS	100%
4	Audit of Site stores (in all offices)	Expenses against imprest	50%
		Expenses against temporary advance	100%
		Verify if work register have been properly maintained	60%
		Verify if bill register properly maintained	40%
		EMD register /SD register or Bank guarantee register	30%
		Verify whether site stores register is maintained properly. Conduct physical verification of high value items	50%
5	Budgetary control	Verify whether BE/RE budget allocated has been utilized on not. The reason of un-utilization should be reported.	100%
6	Audit Vehicle use (in all offices)	Verify log book	100%

7	Stores	Material receipt pending since more than one month	100%
		Issue indent pending since more than 7 days	100%
		Physical verification of stores (a) valued PU =>Rs. 1 lakh (b) valued PU <Rs. Less than 1 lakh >than Rs. 5000/- (c) value PU <Rs.5000/-	100% 60% 20%
		Non-moving items since last 6 months Analysis of non-moving item as to which department ordered the same and why the same have not been used.	100%
8	Completion report of assets (all offices)	Verify if completion report prepared properly and timely after commissioning of the project	100%
9	Property register (all offices)	Verify if properly maintained	50%
10	Tools and plant register (for all field offices)	Verify if properly maintained and tools and plants / testing equipments are available with field office.	100%
11	Deposit work execution	Verify the completion report – if all items as per estimates have been booked in the completion report. Supervision charges have been properly booked in completion report. Overhead been charged year wise properly	100%
12	Substation	Verify the substation operation and maintenance order and its execution and its payment	50%
		Verify if material drawn from stores have been duly installed in substation and not kept idle in site stores.	100%
		Verify equipment failure report and analysis the cause of failure. Report if the cause of failure is due to overlooking of in-charge. In case of failure, the log book should be verified for the remarkable variances of the performance parameters of failed equipment.	100%
		Verify oil and lubricant register (good oil and burnt oil) – conduct physical verification of stock in hand	50%
		Verify if energy input by all customers is recorded periodically as per SLDC requirement and sent to SLDC	80%
13	MRT	Verify if periodic testing is done of all equipments of substation (Transformer, Relays, meters, communication equipments etc) as per Grid Code	50%
		Verify if protection audit of substation is conducted as per Grid Code	50%
		Verify if energy input by all customers is recorded periodically as per SLDC requirement and sent to SLDC	80%

14	Substation /Civil/EHT C&M	Review the early maintenance program. Check weather maintenance program is carried as per schedule or not	80%
		Analyze the major shut down, its cause	100%
15	Dy GM (HR)	Verify whether all secretarial records have been maintained properly and all requisite forms / returns have been filed to ROC in time.	60%
		Verify if CSR expenses norms have been met out	100%
16	Workshop Division	Verify if workshop inventories (Raw material and finished goods) have been maintained properly. Conduct a physical verification of inventory.	100%
		Verify if cost of production is properly worked out	60%
		Verify if production accounts in terms of quantity input and quantity output is reconciled. The wastage and cut pieces should be as per norms.	100%
17	Cost Accounts records	Verify whether method and procedure of maintaining cost record and identifying / allocating cost is as per standards	75%
18	Any other area	As indicated by the management during or before start of audit.	

 L.O.

**Addl. General Manager (Fin.)**  
**O/o ED (Fin), CSPTCL, Raipur**