

CHHATTISGARH STATE POWER DISTRIBUTION CO. LTD
OFFICE OF THE EXECUTIVE DIRECTOR (Finance)

Vidyut Sewa Bhawan, Ground Floor, PO Sundar Nagar,
Dangania, Raipur (C.G.)-492013
Telephone No; 0771-2574359, 4363, 6665.

No.05-06/Audit/25-26 & 26-27/Tender/4248

Raipur, Dtd. 30-01-2026

NOTICE INVITING TENDER

Sealed tenders are invited from reputed Chartered Accountant /Cost & Management Accountant Firms:-

Tender Specification No. 4248

RFX No. 8100049236

Name of Work - Appointment of Chartered Accountant (CA)/ Cost & Management Accountant (CMA) Firm as Internal Auditor for CSPDCL for the Financial Years 2025-2026 & 2026-27.

Cost of Tender Document - Rs. 5900/- including GST @ 18%. Tender document is to be downloaded from website www.cspc.co.in/CSPDCL/Tender

Amount of Earnest Money Deposit (EMD) :- EMD for different packages under the tender shall be as follows :-

Package I/II/III/IV- Rs. 45,000/- for each package

One CA/CMA firm can participate in only one package.

The tenders are to be submitted online on CSPDCL portal at website www.cspc.co.in/cspdcl/tenders. the firms are required to get themselves registered on e-bidding link on the website.

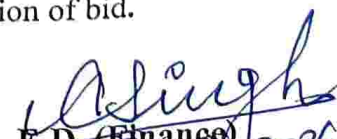
Mode of payment - The payment of EMD and Cost of tender document should be made through crossed Demand Draft/bankers' cheque in favour of **Manager (CAU) "CSPDCL", Raipur** payable at Raipur.

Due dates relating to Tender:

Particulars	Due Date	Time	Place
(i) Due date of Submission of offer	Upto 23.02.2026	15:00 Hrs.	O/o The Executive Director (Fin.) CSPDCL, Ground Floor, Vidyut Sewa Bhawan, Raipur C.G. 492013. Note: In case of change in due date it shall be intimated on the website.
(ii) Due date of opening of Part-I & II bids	23.02.2026 at 15:30 Hrs.		
(iii) Due date of opening of Part-III bid (price bid to be opened through e-bidding process)	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.

The tender documents may be downloaded from our website link – www.cspdcl.co.in. The bidder has to remit cost of tender document at the time of submission of bid.


E.D. (Finance)
C.S.P.D.C.L, RAIPUR



CHHATTISGARH STATE POWER DISTRIBUTION CO. LTD

(A GOVERNMENT OF CHHATTISGARH UNDERTAKING) (A SUCCESSOR COMPANY OF CSEB)

CIN: U40108CT2003SGC015822

OFFICE OF THE EXECUTIVE DIRECTOR (F&A)

Vidyut Sewa Bhawan, Ground Floor, PO Sundar Nagar, Dangania, Raipur (C.G)-492013

Telephone No; 0771-2574340, 4363-4355. Fax No.0771-2574378

Website: cspc.co.in, E-mail: fin.cspdcl@cspc.co.in

No.05-06/Audit/IA/2025-26 & 2026-27/4248

Raipur, Dated.30/01/2026

To,

Sub:- Tender for appointment of CA/CMA Firm as "Internal Auditor" CSPDCL for FY 2025-26 and FY 2026-27.

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

Part - I bid: Earnest Money Deposit (Rs.45,000/- per package) and cost of tender document Rs.5000/- plus GST 18% (in form of crossed Demand Draft / Bankers cheque/Bank Guarantee).

Part - II bid: Accepted signed Commercial terms & conditions and PQR documents

Part - III bid: Professional Fees through e-bidding portal in the format prescribed. No separate envelope to be submitted physically.

The two parts of bid should be submitted in two separate envelopes & envelopes should be super-scribed as Part-I bid (EMD and cost of tender document, if required) and Part -II bid (Commercial terms & conditions and PQR documents) respectively. The two envelopes should be kept in one large envelope super-scribed "Offer for Internal Audit of CSPDCL for FY 2025-26 and 2026-27 for package....." should be submitted by up to 15:00 Hrs in the Room no.-26, O/o Executive Director (Finance), CSPDCL, Vidyut Sewa Bhawan, Ground Floor, Daganiya, Raipur (CG)- 492013.

Note: One CA/CMA firm can participate in one package only.

General and Commercial Terms and Conditions of the Tender
(Common for all Packages)

1. Due dates relating to the bidding:

Particulars	Due Date	Time	Place
(i) Due date of Submission of offer	23.02.2026	By 15:00 Hrs.	O/o The ED (Finance) CSPDCL, Ground Floor, Vidyut Sewa Bhawan, Raipur C.G. 492013.
(ii) Due date of opening of Part-I & II bids	23.02.2026	At 15:30 Hrs.	Note: In case of change in due date it shall be intimated on the website.
(iii) Due date of opening of price bid on e-bidding portal	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.

The bidders may bid for work of internal audit under any one package covered under the tender as mentioned below:-

Sl. No.	PACKAGE	INTERNAL AUDIT OF FY 2025-26 AND 2026-27
1	I	LT Revenue and expenditure audit of Raipur City and Jagdalpur Regions including all subordinate offices, HT Revenue audit of all RAOs (AMR Cell-I, Gudhiyari Raipur) and Expenditure audit of offices at HQ, Power purchase Audit, Store Audit.
2	II	LT Revenue Audit of all Zones and Sub-Division in Raipur (Rural) and Raigarh regions. Expenditure Audit, Store Audit
3	III	LT Revenue Audit of all Zones and Sub -Division in Durg and Rajnandgaon regions, Expenditure Audit .
4	IV	LT Revenue Audit of all Zones and Sub-Division in Bilaspur and Ambikapur regions, Expenditure Audit, Store Audit

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

1. Pre-Bid Submission clarification:

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 on phone number 0771-2576665 or through email at fin.cspdcl@cspc.co.in . CSPDCL, at its sole discretion, reserves the right to respond to clarification raised by Applicants.

2. Submission of Offer:

The Price bid is to be submitted online on CSPDCL portal at website www.cspc.co.in/cspdcl/tenders. The firms are required to get themselves registered on e-bidding link on the website.

The two parts of bid should be submitted in two separate envelopes & envelopes should be super-scribed as "Part- I bid (EMD)", "Part -II bid and (Commercial terms & conditions and PQR documents)" Third part (price-bid) will be submitted online on e-bidding portal at website www.cspc.co.in/cspdcl/tenders only.

All the two envelopes should be kept in one large envelope super-scribed "**Offer for appointment of Internal Auditor of CSPDCL (Package-.....) for the FY 2025-26 & 2026-27**" and should be submitted upto (15:00Hrs.) in the O/o ED (Fin), CSPDCL, Vidyut Sewa Bhawan, Danganiya, Raipur (CG). **One CA/CMA firm can participate in one package only.**

Detailed contents of each envelop is as under:-

- a) **Part-I** –EMD amounting to Rs 45,000/- in the form of crossed Demand Draft / Bankers cheque/ Bank Guarantee drawn in favour of "**Manager (CAU) CSPDCL, Raipur**" needs to be submitted through Part-I bid. In the absence of EMD / tender fee (non refunded), 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. DD/Bankers cheque of Rs 5000/- towards cost of tender document should also be submitted in Part-I.
- b) **Part-II** - Bid should consist of – **Appendix I, II, III, IV, G-I, G-II, G-III** and tender document (General and Commercial terms & conditions of the Tender and Other terms & conditions) including **Annexures –I , II (a/b), III, IV** as applicable for the package bided for, with sign and seal on each page.
- c) **Part-III** - Bid shall contain only professional fee as applicable for the package bided for, on e-bidding portal. The firm should quote **Fixed Professional Fee on lump sum basis for two year only 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. A copy of registration certificate for GST shall be submitted along with first bill. No TA/DA and Boarding & lodging expenses shall be paid. No other taxes and duties shall be paid.

On due date of opening, the price bid of only those CA/CMA Firms shall be opened on e-bidding portal who are found eligible as per the eligibility criteria.

#Note :- The fee quoted shall be for the internal audit work of both the financial years. For the purpose of billing/payment 50% of total quoted fee shall be considered for each year separately. GST shall be paid extra as per prevailing rate.

3. EARNEST MONEY DEPOSIT

- i. All interested bidders shall submit, along with their Bid, Earnest Money Deposit (EMD) of Rs.45,000/-, in the form of DD / Bankers' Cheque , drawn on any scheduled bank in favour of Manager (CAU) "**CSPDCL, Raipur**", payable at Raipur. Package wise EMD is as follows :-
- 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 refunded after deposit of security deposit.

- v. No interest shall be paid on EMD.
- vi. Offers submitted without EMD shall be summarily rejected.

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

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

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

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

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

- a) Incomplete or obscure tender is liable for rejection.
- b) Price-bids are to be submitted online through e-bidding platform at website cspdcl.co.in/cspdcl/ tender. Firms are requested to get themselves registered on e-bidding link. A training programme for submission of e-bid is conducted every Wednesday in the O/o ED (EITC) CSPDCL Daganiya, Raipur (help line- *Shri Komal Nagwanshi – 0771-2576673, Shri Omkar Chandrakar – 0771-2574166, 9171876587*)
- c) In case of ambiguities or self-contradictory terms/conditions mentioned in the bid, interpretations as may be in the interest of CSPDCL may be taken without any reference to the CA/CMA firm.

7. **Delayed/Late Bids:**

CSPDCL 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 CSPDCL or failure to upload price bid by firm on website. Extension in time for submission of bid shall not be granted in any case.

8. **Amendment in Bidding Document:**

At any time prior to the deadline for submission of Bids, CSPDCL 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 in writing or by Fax/E-mail to all prospective Bidders, who have purchased the Bidding Document at the address contained in the letter of request for issue of Bidding Document from the Bidders. The amendment shall also be uploaded on the website of the company. CSPDCL 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, CSPDCL 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.

9. **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 verification of qualification as mentioned in bracket against each criterion:-

- i. CA/CMA firm must be in operation for at least 10 years on the date of opening of bid duly registered with ICAI/ICMAI. (Firms registration certificate required).
- ii. CA/CMA firm should have its head office or branch office in Chhattisgarh which should be in operation for at least 10 years from the date of opening of bid.

(Firms registration certificate required and in case of branch office ICAI/ICMAI certificate is required)

- iii. CA/CMA firms should have minimum 5 partners associated with them during the last 3 years from the date of opening of bid, out of which at least one should be fellow member (FCA/FCMA). (Constitution certificate from ICAI/ICMAI is required.)
- iv. The firm should have served as Internal Auditor for at least one year out of last 5 years period i.e. FY 2020-21 to 2024-25 of any listed company/Govt. Under-taking/Power Utility having minimum turn-over of Rs. 50 Cr. during the year of audit. 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 Cos., the turn-over of that particular Zonal/Regional Offices only shall be considered for the evaluation of this criteria. (Copy of orders issued by auditee company appointing the firm as internal auditor along with certificate of work completion, should be enclosed. Copy of audited annual accounts of auditee Co. of relevant year in case of corporate level audit is required. In case of Zone/ Regional offices audit Certificate from Company authority (Company Secretary/ Director) or CA certificate regarding turn-over of the auditee offices is required).
- v. The firm must have completed audit of at least one year out of last 5 years i.e. from 2020-21 to 2024-25 in an organization working in ERP soft-ware environment. (Certificate from Company authority i.e. Head of IT/HR/Fin. of auditee Company is required).
- vi. The firm should have minimum average annual professional receipt of Rs. 50 lakh during the last 3 financial years i.e. 2022-23, 2023-24 and 2024-25. Copy of Audited annual accounts of the firms are required "or" Copy of receipt duly certified by CA.
- vii. There should be no legal suit/criminal cases pending or contemplated against CA/CMA firm on the account of moral turpitude or for violation of any law in force (An under-taking from the firm as per **Annexure-G1** is required).
Further, the firm/ partner should have 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 as per **Annexure-G2**).
The Firm should certify that 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 **Annexure-G3**)
- viii. If any branch office is applying for the tender as per PQR condition No. ii above, then PQR condition iii to vi above will be applicable for the qualification of branch office (Bidder to ensure this strictly)

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

10. Professional Fee :

The firm should quote Fixed Professional Fee on lump sum basis for two years on e-bidding portal for conducting internal audit for FY 2025-26 and FY 2026-27 separately package-wise as applicable for the package bided for, 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.

11. Criteria for evaluation of bids:-

The evaluation of bids shall be done package wise on the basis of Professional Fee Value found to be lowest among qualified bidders under the package. The bidder whose price is found to be lowest (L1 bidder) under the package shall be considered for award of contract subject to reasonability and fulfilment of contractual formalities. In case any bidder submits rates for more than one package on e-bidding portal, price bid of the package which is super-scribed on envelope of bid submission shall be opened.

12. Award criteria:-

- a. CSPDCL 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*.
- b. The bidders whoever executed internal audit works previously with CSPDCL and their performance has not been found satisfactory, their price bids shall not be considered for opening.

13. Validity of offer:

The offer shall be valid for acceptance for a period of 120 days from the last date of submission of bids.

14. Disqualification:

CSPDCL may, at its 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.

15. Signing of contract agreement and completion of formalities:

- a) Successful applicant shall be required to sign Contract with CSPDCL on non-judicial stamp paper of Rs 250/- within 15 days of receipt of order. Cost of stamp paper and revenue stamp to be affixed on contract agreement shall be borne by the applicant. CSPDCL 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 CSPDCL may blacklist the bidder and make the award to another applicant or call for fresh bids.

16. 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 for due and faithful fulfilment of the contract within 15 days of receipt of the order awarding the contract in the form of D.D./Bank Pay Order/B.G. valid for 24 months of scheduled bank in favour of Manager (CAU) "CSPDCL", payable at Raipur. 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 CSPDCL. The security deposit shall be returned after faithful performance as per terms and conditions of the order.

17. (a) Completion Period of the contract.

Audit firm shall complete the work within 8 months from the date of order. For every two months from the date of order audit firm shall submit & complete audit work for 25% of contract.

(b) Extension of Order :

CSPDCL 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, subject to satisfactory performance of the professional firm during previous period's audit.

18. Extension of Time and Penalty:

In case of delay in work as per timelines given in Annexure -IV penalty @1/2% (half percent) per week for delay in submission of report subject to maximum of 10% of order value (for that year) shall be imposed.

19. Cancellation of Order:

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

- a. If in the opinion of CSPDCL, the professional firm fails to perform the work within the time specified or during the period for which the CSPDCL has granted extension, if any.
- b. If in the opinion of CSPDCL, the professional firm fails to comply with any of the provisions of this contract. In such case, a written notice shall be served by CSPDCL 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, CSPDCL may exercise its discretionary powers to award the work to other professional firm after giving due notice to the professional firm on account 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, CSPDCL reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract at any time.
- f. The decision of CSPDCL 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.

20. Confidentiality

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

21. Force Majeure :

Any cause that is beyond the reasonable control of the CA/CMA firm or CSPDCL shall be force majeure condition. The cause of the force majeure condition will be taken into consideration only if an application to the effect is tendered within 15 days from the occurrence of such delay. CSPDCL 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 the CSPDCL and decision of the CSPDCL in this regard shall be final and binding.

22. 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.

Other Terms & Conditions

1. Scope of work under this tender

Detailed but not exclusive scope of Internal Audit assignment under this tender has been mentioned at **Annexure-II (a) and (b)**.

2. Audit Program :

The awarded CA/CMA firm has to submit its Audit Program within **10 days** from the date of intimation by the nodal officer for conduct 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 details of audit teams to be deployed (as described at clause 3 below) i.e. the names of team members, documents to certify their qualification and post qualification experience. The awarded firm shall take all possible efforts not to change any of the members of audit team once deployed. However, if due to any unforeseen reason, the awarded firm is forced to replace any of the members of audit team, then prior approval of CSPDCL shall be a 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.

3. Team to be deployed

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

- a) One ACA / ACMA having minimum 2 years post qualification experience in audit.
- b) Audit Asstt. having minimum qualification of CA (Inter) / CMA (Inter)/ M.Com with minimum experience of 2 years.

For various Audit following no. of CA and Assistant required:-

Type of Audit	No. Of CA Required	No. of Assistant Required
LT Revenue	1	1
Expenditure	1	1
Store	1	1
Power purchase	1	2
HT	1	2

In addition to the above, 1 FCA/FCMA shall be deployed as team leader for supervision of overall work of internal audit to be executed under the contract.

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. Accordingly, number members of audit team may be increased as per audit to be carried out. The CA/CMA firm shall provide details of proposed internal audit team in **Appendix –III**

4. Execution of work and reporting

Package wise minimum man-days required is listed in annexure -III

Quantum of work to be Completed in Stipulated Time period as Tabulated below:-

Terms for each year of the Contract period will be as follows:

Sl. No.	Quantum of work	Programme submission date	Time period of completion of Audit & Submission of Report	% of Annual Fee
1.	25% LT Revenue Audit and 25% Expenditure Audit. 100% HT Audit	Within 10 days from date of intimation by Nodal officer for program submission	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
2.	25% LT Revenue Audit and 25% Expenditure Audit. 100% Store Audit	Within 10 days from date of intimation by Nodal officer for program submission	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
3.	25% LT Revenue Audit and 25% Expenditure Audit. Power Purchase Audit	Within 10 days from date of intimation by Nodal officer for program submission	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
4.	25% LT Revenue Audit and 25% Expenditure Audit along with yearly combined synopsis report.	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount

Note:

For Auditing purpose, related tariff books and Company's Circulars may be seen in the concerned Auditee Office. The concerned Auditee Office will provide necessary co-ordination to the auditor.

5. Co-ordination from Auditee Office

CSPDCL 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.

6. Audit Report:

A) Individual offices and combined offices for reporting

Audit report of office of Executive Director (ED) / Chief Engineer (CE) / Superintendent Engineer (SE) shall be prepared individually office wise. However, audit report of Executive Engineer offices shall include reports of its subordinate offices too i.e. Assistant Engineer (AE) offices as though they are one office. As such reporting shall be done up to EE office level. However Report of LT audit shall be submitted for each sub division. The reports shall be in format provided.

B) On spot clarification and issuance of half margin

While auditing, auditor shall first take immediate verbal explanation on queries from officer-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.

The concerned official shall reply to the queries raised by the auditor in the half margin within a week from the date of receipt. The auditor shall again verify the facts presented in reply. If he still finds the reply unsatisfactory, then he shall include such query in final report with explanation offered by office.

C) Final Report

Final Audit Report shall be made up on

- i) Individual offices separately along with compliance report of previous audit report (s) (to be submitted to E.D. (Fin), CSPDCL and copies to the next higher authority offices of auditee office)
- ii) Combined yearly synopsis of compliances indicating the paras and action taken / not taken against them (to be submitted to Audit Committee)
- iii) For clarification by audit committee if any auditor may be required to present and explain the query.

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

i. **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. Such as Non/less billing of **(i) ASU of stop/def./burnt (ii) power factor surcharge (iii) Multiplying factor (MF) (iv) Burnt meter (v) Fixed Charge (vi) LT/WT surcharge (vii) Temporary connection (viii) M.D. over shoot (ix) Meter rent (x) Replace meter charges (xi) Energy charges (xii) Excess load (xiii) new connections (xiv) Capacitor surcharge (xv) Single phase meter to Three phase (xvi) Wrong Tariff** etc. The outstanding amount pointed out by our (O&M) vigilance Wing should be incorporated in the report but that should not be incorporated in the audit half margin. Further, it shall also highlight deviations from policies, systems and procedures followed by CSPDCL. 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 irregularities / discrepancies.

7. Submission & Acceptance of Audit Report :

The awarded CA/CMA firm is required to submit the Audit Report as specified at clause 6 of this tender and any changes/ corrections as observed by the Audit Committee of CSPDCL shall be done by the firm within 10 days of intimation of the same by the committee. **The final Audit Report after incorporation of changes should be submitted in 2 copies along with soft copy in Official E-mail ID/Through Pen drive 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 out the audit work again to the satisfaction of appropriate authority and/or action shall be initiated for cancellation of contract as per clause of this tender.

8. Submission of Bills for Professional Fee;

The awarded CA/CMA firm shall submit separate bill of each financial year **in Triplicate** to O/o ED (Finance) CSPDCL after completion of the audit work as per Order and Audit Program along with submission of **Audit Report in Two Copies, along with soft copy in Official E-mail ID/Pen drive.**

9. Payment Terms – The payment terms are given in **Annexure-IV**.

10. Nodal Agency & Officer Incharge :

ED (Finance) CSPDCL shall be the nodal agency for the work under this package. The Dy.Gen.Manager (F&A) -III O/o ED (Fin), CSPDCL 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.

11. Points to be remembered

(a) The report is prepared as per standard format decided by the Company & Report file containing all necessary annexures, half margins etc. Is complete.

(b) The audit recovery pointed out by the auditor is correct as per rules & regulations/circulars and according to the applicable tariff for the year & calculations are correctly made.

(c) It is however emphasized that the coverage in the scope of services as mentioned above is indicative and not exhaustive. Any changes in scope of work can be done in consultation with audit committee of Company. Apart from the audit observations, auditor will be required to indicate discrepancies / inadequacies in the system or procedures so as to initiate steps for improving the system and making it more efficient. The audit team will also be required to educate the dealing staff so as to avoid repetition of routine procedural / technical errors. Further, all other incidental/ necessary activities for the completion of audit & resolution of matters arising during the audit, shall be deemed to be included in the scope of services. In case of judicial proceeding(s) initiated by CSPDCL, Raipur, pursuant to the audit for the period, the auditor shall reasonably assist CSPDCL, Raipur office by acting as a witness and providing evidences required as related thereto.


ED (Finance) CSPDCL, RAIPUR
30.01.2020

Encl: Appendix I-IV & G-I, G-II, G-III

Annexure –I, Annexure –II (a) & (b), Annexure –III (a) & Annexure –IV

Information / Documents required to be submitted by the bidder to verify Qualifying Criteria

Sl. No.	Qualification criteria	Documents required
1.	CA/CMA firms must be in operation for at least 10 years on the date of opening of bid duly registered with ICAI/ICMAI.	Firms registration certificate required
2.	CA/CMA firms should have its head office or branch office in Chhattisgarh which should be in operation for at least 10 years from the date of opening of bid.	Firm's registration certificate required. (ICAI/ICMAI certificate in case of branch office).
3.	CA/CMA firms should have minimum 5 partners associated with them during the last 3 years from the date of opening of bid, out of which at least one should be fellow member FCA/FCMA.	Constitution certificate from ICAI/ICMAI is required.
4.	The firm should have served as internal auditor for at least one year out of last 5 years period i.e. FY 2020-21 to 2024-25 of any listed company/Govt. Undertaking/Power Utility having minimum turn-over of Rs. 50 Cr. during the year of audit. 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 Cos., the turn-over of that particular Zonal/Regional Offices only shall be considered for the evaluation of this criteria. (Copy of orders issued by auditee company appointing the firm as internal auditor along with certificate of work completion, should be enclosed. Copy of audited annual accounts of auditee Co. of relevant year in case of corporate level audit is required. In case of Zone/ Regional offices audit Certificate from Company authority (Company Secretary/ Director) or CA certificate regarding turn-over of the auditee offices is required).	Copy of orders issued by auditee company appointing the firm as internal auditor along with certificate of work completion, should be enclosed. Copy of audited annual accounts of auditee Co. of relevant year in case of corporate level audit is required. In case of Zone/ Regional offices audit Certificate from Company authority (Company Secretary/ Director) or CA certificate regarding turn-over of the auditee offices is required
5.	The firm must have completed audit of at least one year out of last 5 years i.e. from 2020-21 to 2024-25 in an organisation working in ERP soft-ware environment. {Certificate from Company authority.	Certificate from Company authority (Head of IT/HR/Fin. of auditee Company) is required.

6.	<p>The firm should have minimum average annual professional receipt of Rs. 50 lakh during the last 3 financial years i.e. 2022-23, 2023-24 and 2024-25. Copy of Audited annual accounts of the firms is required</p> <p style="text-align: center;">"or"</p> <p>Copy of receipt duly certified by CA.</p>	<p>Audited annual accounts of the firms is required. In case of branch office GST certificate/statutory auditor certificate.</p>
7.	<p>There should be no legal suit/criminal case pending or contemplated against CA/CMA firm on the account of moral turpitude or for violation of any law in force (An under-taking from the firm as per Annexure-G1 is required).</p> <p>Further, the firm/ partner should have 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 as per Annexure-G2)</p> <p>The Firm should certify that 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 Annexure-G3)</p>	<p>An under-taking from the firm is required.</p>
8.	<p>If any branch office is applying for the tender as per PQR condition No. ii above, then PQR condition iii to vi above will be applicable for the qualification of branch office.</p>	<p>Bidder to ensure this strictly</p>

NOTE:- 1. Relevant documentary proofs in respect of all the above requirements need to be submitted. Without sufficient documentary proof about above qualifying criteria, Part-III offer- "Professional Fee Bid" shall not be opened.

2. The bidder should be able to produce original documents if required for verification.

DETAILS OF CA/CMA FIRMS

(Format for submission with Part-II Qualification Bid)

S.N.	Particulars	Details	Documents required
1.	Name of the Firm	M/s ---	
2.	Location of Headquarter & branches		
3.	Full address of Headquarter/ Branch in Chhattisgarh along with Tel. No./ fax/ e-mail		
4.	CAG empanelment no		Letter from CAG showing registration number
5.	Latest Partnership deed.	Deed dated ----	Copy of deed
6.	PAN of the firm	No -----	Copy of PAN card
7.	GST Registration 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.	Details of general and commercial and Other terms and conditions of the tender duly signed by the authorized signatory of the firm.		Signed copy of the tender document for accepting tender terms and conditions

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 CSPDCL can take action against any finding of incorrectness in future appropriately.

Signature of authorized representative

Seal.

PROPOSED INTERNAL AUDIT TEAM TO BE DEPLOYED

(Format for submission with Part-II Qualification Bid)

(Please refer tender clause 3 of other terms and conditions of Package bided for.)

Number & category of Personnel to be deployed on the Works if undertaken:

Provide the information as required in the following table:

S.No	Name of Personnel	Qualification of Personnel	Post qualification Experience
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Authorised Signatory

Name & Title of Signatory

Name of Applicant:

Address:

Financial Details (as per enclosed Documents)

Please enclose copies of documents as mentioned in the table.

Financial year	Professional receipt (Amt-Rs. in Lac)	Document to be submitted for verification
2022-23		Audited Balance Sheet/ GST Certificate/ Statutory Auditor certificate of turnover
2023-24		Audited Balance Sheet/ GST Certificate/ Statutory Auditor certificate of turnover
2024-25		Audited Balance Sheet/ GST Certificate/ Statutory Auditor certificate of turnover

Note: As per qualification criteria clause -9 (vi), the Firm/branch should have average annual Professional receipts of at least Rs. 50 lakhs (for each package) during previous three (3) financial years i.e. FY 2022-23, FY 2023-24 & FY 2024-25; (Copy of audited annual account/ GST Certificate/ Statutory Auditor certificate of turnover of such financial year be submitted along with this Appendix).

Authorised Signatory

Name & Title of Signatory

Name of Applicant:

Address:

DECLARATION

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

Ref:- Tender No. TS- _____ & RFx No. _____

I, _____ (partner) of _____ Hereby solemnly take 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.

Further, It is to confirm that none of our partner (s) or qualified employee (s) is a partner in any other audit firm which is applying is for the current appointment for Internal Audit in CSPGCL.

It is also to confirm that appointment of our firm as Internal Auditor is not in contravention to provisions of Companies Act 2013 or any other relevant act 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. TS- _____ & RFx No. _____

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 :- _____

DECLARATION

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

Ref:- Tender No. TS- _____ & RFx No. _____

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	:-	_____

1. RAIPUR RURAL REGION OFFICE LIST

S. No.	Expenditure Audit Offices			
1	CE RAIPUR RURAL REGION	15	EE Civil Maint. Dn. Raipur	
2	CE (Project) Dn. RAIPUR	16	EE MT-III Raipur	
3	EE (O&M) Dn. Gariyaband	17	EE Project Baloda Bazar	
4	EE (O&M) Dn. Raipur	18	EE Project Dhamtari	
5	EE (O&M) Dn. Saraipali	19	EE Project Gariaband	
6	EE (O&M) Dn. Atal Nagar	20	EE Project Mahasamund	
7	EE (O&M) Dn. Baloda Bazar	21	EE STM (O&M) Raipur	
8	EE (O&M) Dn. Bhatapara	22	RAO Raipur-II	
9	EE (O&M) Dn. Dhamtari	23	SE Circle Raipur	
10	EE (O&M) Dn. Kasdol	24	SE Circle Baloda Bazar	
11	EE (O&M) Dn. Kurud	25	SE Circle Mahasamund	
12	EE (O&M) Dn. Mahasamund	26	SE Civil Raipur	
13	EE (O&M) Dn. N. Rajim	27	EE PROJECT DN. RAIPUR	
14	EE (O&M) Dn. Pithora	28	SE Project Raipur	

LT Audit Offices					
Circle	Division		Sub. Divison/Zone		Dc
1 SE (Circle) RAIPUR	1. O&M DN. RAIPUR	1	Raipur RURAL	1	Dharsiwa
				2	Saragaon
				3	Amaseoni
		2	Tilda	4	Tilda
				5	Tulsi
				6	Silyari
				7	Tohad
		3	Kharora	8	Kharora
				9	Bhainsa
				10	Kosarangi
	2. O&M DN. ATAL NAGAR	4	Arang	11	Arang (Town)
				12	Arang (Rural)
				13	Tamaseoni
				14	Samoda
		5	Rewa (Man. ausad)	15	Mandir Hausad /REWA
				16	Bhansoj
				17	Chandkhuri
		6	Mana	18	Mana
				19	Sejbahar
		1	Naya Raipur Atal Nagar Zone		
	3. O&M Dn. N. Rajim	7	Nayapara Rajim	20	Nayapara
				21	Rajim
				22	Champaran
				23	N.Rajim (R)
		8	Fingeshwar	24	Fingeshwar
				25	Koundekera
				26	Basin

2 SE (Circle) BALODA BAZAR	4. O&M Dn. Dhamtari	9	Abhanpur	27	Abhanpur
				28	Kopra
				29	Khorpa
		2	Dhamtari (Zone)		
		10	Dhamtari (Rural)	30	Gokulpur
				31	Kukrel
				32	Keregaon
		11	Nagri	33	Nagri
				34	Sankara
				35	Sihawa
		12	Arjuni	36	Chhatti
				37	Arjuni
				38	Amdi
	5. O&M Dn. KURUD	13	Belargaon	39	Belargaon
				40	Gattasilli
		14	Kurud	41	Kurud
				42	Marod
				43	Gadadih
		15	Magarlod	44	Magarlod
				45	Mohandi
				46	Bhendri
				47	Kundel
		16	Bhakara	48	Bhakhara
				49	Madeli
				50	Korra
	6. O&M Dn.Baloda Bazar	17	Baloda Bazar	51	Baloda Bazar (T)
				52	Baloda Bazar (R)
				53	Arjuni*
				54	Lahod
		18	Palari	55	Palari
				56	Sandi
				57	Rohansi
		19	Lawan	58	Lawan
				59	Damru
				60	Marda
	7. O&M Dn. Bhatapara	3	Bhatapara (Zone)		
		20	Bhatapara	61	Bhatapara I
				62	Bhatapara-II
				63	Nipaniya
		21	Simga	64	Simga
				65	Hathband
				66	Suhela
				67	Damakheda
	8. O&M Dn. Kasdol	22	Kasdol	68	Kasdol
				69	Kasdol (T)
				70	Kargi
				71	Chandan

3 SE (Circle) MAHASAMUND		23	Bilaigarh	72	Baya
				73	Bilaigarh
				74	Gidhori
				75	Giraudhpuri
		24	Bhatgaon	76	Bhatgaon
				77	Sarsiwan
				78	Gopalpur
	9. O&M Dn. Mahasamund	4	Mahasamund (Zone)		
		25	Mahasamund	79	Mahasamund (R)
				80	Tumgaon
				81	Birkoni
				82	Khatti.
		26	Bagbahara	83	Bagbahara
				84	Bagbahara (T)
				85	Khallari
				86	Mungaser
		27	Komakhan	87	Komakhan
				88	Narra
	10. O&M Dn. Pithora	28	Jhalap	89	Jhalap
				90	Patewa.
		29	Pithora	91	Pithora
				92	Pithora (T)
				93	Tendukona
		30	Sankra	94	Sankra
				95	Garh-Fuljhar.
				96	Saldih
	11. O&M Dn. Saraipali	31	Basna	97	Basna (R)
				98	Basna (T)
		32	Bhanwarpur	99	Bhanwarpur
				100	Pirda
				101	Patharla
				102	Sagarpali
		33	Saraipali	103	Saraipali (T)
				104	Saraipali (R)
				105	Patsendri
				106	Chhuhipali
				107	Baloda
	12. O&M Dn. Gariyaband	34	Gariyaband	108	Gariyaband (T)
				109	Gariyaband (R)
				110	Panduka
		35	Chhura	111	Chhura
				112	Rasela
				113	Madeli.
		36	Mainpur	114	Mainpur
				115	Bindranawagarh
				116	Amlipadar
				117	Gorhapadar
		37	Deobhog	118	Deobhog
				119	Jhakarpara

2. RAIGARH REGION OFFICE LIST

S. No.	Expenditure Audit Offices
1	CE RAIGARH REGION
2	EE (O&M) Dn. Akaltara
3	EE (O&M) Dn. Champa
4	EE CITY Dn. Raigarh
5	EE O&M Dn. Raigarh
6	EE (O&M) Dn. Sakti
7	EE (O&M) Dn. Sarangarh
8	EE MT Dn. Raigarh
9	EE Project Dn. Raigarh
10	EE Project Janjgir-champa
11	EE STM Raigarh
12	RAO Raigarh
13	SE Circle Janjgir-champa
14	SE Circle RAIGARH
15	EE (O&M) Dn. Dharamjaigarh
16	EE (O&M) Dn. Hasoud

S. No.	STORE AUDIT
1	Area Store Raigarh

LT Audit Offices						
Circle		Division		Sub. Divison/Zone		Dc
1 SE (Circle) RAIGARH	1	EE CITY Dn. Raigarh	1	Raigarh-I (Zone)		
			2	Raigarh-II (Zone)		
			3	Raigarh-III (Zone)		
			4	Raigarh-IV (Zone)		
	2	EE (O&M) Dn. Raigarh	1	Raigarh Rural	1	Raigarh (Rural)
					2	Gerwani
					3	Kirodimal Nagar.
			2	Kharsaiya	4	Kharsaiya (T)
					5	Turekela
					6	Edu
					7	Kharsiya (R)
					8	Chaple
			3	Kusmura	9	Kusmura
			4	Kondatarai	10	Nadeli
					11	Kondatarai
	3	EE (O&M) Dn. Dharamjaigarh	5	Gharghoda	12	Pusore
					13	Gharghoda
					14	Kudumkela
					15	Tamnar
			6	Dharamjaigarh	16	Karwahi
					17	Dharamjaigarh
					18	Khambar

2. SE (Circle) Janjgir- champa	4	O&M Dn. Sarangarh	7	Lailunga	19	Charkhapara		
					20	Hati		
					21	Kapu		
					22	Lailunga		
			8	Sarangarh	23	Katkaliya		
					24	Sarangarh (T)		
					25	Sarangarh (R)		
					26	Chhind		
			9	Gureli	27	Gureli		
					28	Kosir		
			10	Baramkela	29	Sariya		
					30	Baramkela		
	31	Salheona						
	32	Lendhra						
	5	O&M Dn.Champa	5	Naila (Zone)				
			6	Champa (ZONE)				
			11	Champa	33	Seoni		
					34	Madwa		
					35	Bamhnidih		
			12	Janjgir	36	Janjgir		
					37	Nawagarh		
					38	Dhurkot		
			13	Saragaon	39	Saragaon		
					40	Birra		
			14	Baloda	41	Baloda		
					42	Khisora		
			6	O&M Dn.Akaltara	15	Akaltara	43	Akaltara (T)
							44	Akaltara (R)
							45	Kotgarh
					16	Sheori-narayan	46	Sheori-narayan
							47	Rasota
							48	Kera
17					Pamgarh	49	Pamgarh	
			50	Nariyara				
7			O&M Dn.Sakti	18	Baradwar	51	Baradwar	
						52	Nagarda	
						53	Salani	
				19	Sakti	54	Sakti (T)	
	55	Sakti (R)						
	56	Adbhar						
	57	Faguram.						
8	Hasoud	20	Jaijaipur	58	Malkharoda			
				59	Jaijaipur			
		21	Hasoud	60	Hasoud			
				61	Chhapora			
		22	Dabhra	62	Dabhara			
				63	Kotmi			
		64	Chandrapur					

3. RAJNANDGAON REGION OFFICE LIST

S. No.	Expenditure Audit Offices		
1	CE RAJNANDGAON REGION	9	EE Project Dn. Rajnandgaon
2	EE (O&M) Dn. Dongargaon	10	EE STM Dn. Rajnandgaon
3	EE (O&M) Dn. Dongargarh	11	RAO Rajnandgaon
4	EE (O&M) Dn. Kawardha	12	SE Circle Kawardha
5	EE (O&M) Dn. Khairagarh	13	SE Circle Rajnandgaon
6	EE (O&M) Dn. Pandariya	14	EE PROJECT DN. Kabirdham
7	EE (O&M) Dn. Rajnandgaon	15	EE O&M Dn. Mohala
8	EE Civil Dn. Rajnandgaon		

LT Audit Offices					
Circle	Division		Sub. Divison/Zone		Dc
1. SE (Circle) Rajnandgaon	1. O&M DN. Rajnandgaon	1	1. Rajnandgaon (East Zone)		
		2	2. Rajnandgaon (West Zone)		
		3	3. Rajnandgaon (North)		
		1	Rajnandgaon (R)	1	Arjuni
				2	Singhola
				3	Rajdnandgaon (R)
		2	Bori	4	Bori
				5	Tumdibodh
		3	Somani	6	Somani
				7	Ghumka
				8	Thelkadih
	2. O&M Dn. Dongargaon	4	Dongargaon	9	Dongargaon (T)
				10	Dongargaon (R)
				11	Kumarda
				12	Gaindatola
				13	Khuji
	3. EE O&M Dn. Mohala	5	Chowki	14	Bandha Bazar
				15	Chowki
				16	Kaudikasa
				17	Wasadi
		6	Mohala	18	Mohala
				19	Gotatola
				20	Manpur
				21	Khadgaon
				22	Aundhi
	4. EE O&M Dn. Khairagarh	7	Khairagarh	23	Khairagarh (T)
				24	Khairagarh (R)
				25	Pandadah
				26	Mudhipar
		8	Amlipara	27	Amlipara

2. SE (Circle) Kawardha	5. EE O&M Dn.Dongargarh	9	Chhui Khadan	28	Atariya
				29	Jalbandha
				30	Chhui Khadan
				31	Bundeli.
				32	Udaypur
		10	Gandai	33	Gandai
				34	Dhodha
				35	Salhewara
				36	Pailimeta
				11	Dongargarh
	38	Dongargarh (R)			
	39	Murmunda			
	40	Musra Kala			
	41	Dhara			
	12	Chhuriya	42	L.B.Nagar	
			43	Chhuriya	
			44	Bamhni-Charbhatha	
			45	Sadak - Chirchari	
			6. EE O&M Dn.Kawardha	4	Kawardha (Zone)
	13	Kawardha (Rural)		46	Raveli
47				Raja-Nawagaon.	
48				Rengakhar.	
49				Kawardha (R)	
14	Pipariya	50		Pipariya	
		51		Indauri	
		52		Marka	
15	Sahaspur Lohara	53		Sahaspur-Lohara	
		54		Udiya	
		55		Bidora	
		56		Thathapur (Rampur)	
7. EE O&M Dn.PANDARIYA	16	Pandaria		57	Pandariya
				58	Kukdar.
				59	Kunda
				60	Damapur
				61	Kapadah
	17	BODLA		62	Bodla
			63	Pondi	
			64	Chilphi	
	18	Pandatarai	65	Pandatarai	
			66	Taregaon	

4.DURG REGION OFFICE LIST

S. No.	Expenditure Audit		
1	CE DURG REGION	10	EE O&M Dn. Bemetara
2	EE City (East)Dn. Bhilai.	11	EE O&M Dn. Durg
3	EE City (West)Dn.Bhilai.	12	EE O&M Dn. Patan
4	EE City Dn. Durg	13	EE O&M Dn. SAJA
5	EE CTL Dn. Bhilai	14	EE PROJECT DN. DURG
6	EE MT Dn. Bhilai	15	SCADA/DMS CENTER DURG
7	EE MTRU Dn. Bhilai	16	SE Circle Durg
8	EE O&M Dn. AHIWARA	17	SE City Circle Durg
9	EE O&M Dn. Balod	18	SR. A. O. DURG

LT Audit Offices					
CIRCLE	DIVISION		Sub. Dn./ZONE		DC
1. SE (CITY) Cr. Durg	1. EE City Dn. Durg	1	Durg City Zone		
		2	JawaharNagar ZONE		
		3	Borsi ZONE		
		4	Baghera ZONE		
	2. EE City (West)Dn.Bhilai.	5	Supela ZONE		
		6	Kohka ZONE		
		7	Vaisali Nagar ZONE		
		8	Risali ZONE		
		9	NEWAI ZONE		
		10	Nehru Nagar ZONE		
	3. EE City (East)Dn. Bhilai.	11	Bhilai (P.H.) Town ZONE		
		12	Chhawani ZONE		
		13	Bhilai-Charoda ZONE		
2. SE (Circle) Durg	4. EE O&M Dn. Durg	1	Durg Rural-I	1	Tirghajohla
				2	Anda
				3	KALANGPUR (Chandkhuri)
				4	Sikosha
		2	Durg Rural-II (Gunderdehi)	5	Gunderdehi
				6	Arjunda
		3	Baghera	7	Baghera
				8	Nagpura
				9	Bori
	5. EE O&M Dn. AHIWARA	4	Dhamdha	10	Dhamdha
				11	Dargaon
				12	Nankatti
				13	Thelka
	6. EE O&M Dn. Patan	5	Bhilai Rural-I (Kumhari)	14	Ahiwara
				15	Kumhari
				16	Murmunda
				17	Jamul
				18	Utai
				19	Selud

		6	Bhilai Rural -II (Utai)	20	Gadadih
				21	Jamgaon (R)
				22	Jamgaon (T)
		7	Patan	23	Patan
		8	Amleshwar	24	Amleshwar
				25	Ranitarai
	7. EE O&M Dn. Balod	9	Balod	26	Balod (Town)
				27	Jhalmala
				28	Karhi Bhadar
		10	Dalli Rajhara	29	Dalli Rajhara (T)
				30	Dalli Rajhara (R)
				31	Doundi
				32	Bharritola
				33	Khapari
		11	Dondi Lohara	34	Dondi Lohara
				35	Rengadabari
				36	Suregaon
				37	Deori
				38	Jewartala
		12	Gurur	39	Gurur
				40	Purur
				41	Palari
	8. EE O&M Dn. Bemetara	13	Bemetera East	42	Bemetara (T)
				43	Bemetara (R)
				44	Balsamund
		14	Dadhi	45	Dadhi
				46	Karesara.
				47	Pratappur
		15	Nawagarh	48	Nawagarh
				49	Andhiyarkhor
				50	Nandghat
				51	Maro
				52	Sambalpur
				53	RANKA
	9. EE O&M Dn. SAJA	16	Saja	54	Saja
				55	Khamhariya
		17	Deokar	56	Deokar
				57	Parpodi
				58	Deorbija
		18	Berla.	59	Berla
				60	Anandgaon
				61	Sarda.
		19	Bhimbhouri	62	Bhimbori

5.JAGDALPUR REGION OFFICE LIST

S. No.	Expenditure Audit			
1	CE JAGDALPUR REGION	11	RAO Jagdalpur	
2	SE Circle Jagdalpur	12	EE Civil Dn. Jagdalpur	
3	EE City Dn. Jagdalpur	13	SE (Circle) Kanker	
4	EE (O&M) Dn. Jagdalpur	14	EE (O&M) Dn. Kanker	
5	EE (O&M) Dn. Dantewada	15	EE (O&M) Dn. Bhanupratappur	
6	EE (O&M) Dn. Sukma	16	EE (O&M) Dn. Pakhanjur	
7	EE (O&M) Dn. Bijapur	17	EE (O&M) Dn. Narayanpur	
8	EE Project Dn. Dantewada	18	EE (O&M) Dn. Kondagaon	
9	EE Project Dn. Jagdalpur	19	EE (Proj.) Dn. Kanker	
10	MO Dispensary Jagdalpur	20	SE (Project) Jagdalpur	

Store Audit	
1	Area Store Jagdalpur

LT Audit Offices						
CIRCLE	DiVISION	SUB- DIVISION		DC		
1. SE (Circle) KANKER	1. EE O&M Dn.Kanker	1	Kanker	1	Kanker (T)	
				2	Kanker (R)	
				3	Dhaneli-Kanhar	
				4	MAKDI	
		2	Charama	5	Charama	
				6	Lakhanpuri	
				7	Puri	
		3	Sarona	8	Sarona	
				9	Dudhawa	
				10	Amoda	
				11	Narharpur	
	2. EE O&M Dn.Bhanupratappur	4	Bhanupratappur	12	Bhanupratappur	
				13	Bhanupratappur (T)	
				14	Damkasa	
				15	Badgaon	
				16	Korar	
		5	Antagarh	17	Antagarh	
				18	Tadoki	
				19	Koylibeda.	
	3. EE O&M Dn. Pakhanjur	6	Pakhanjur	20	Amabeda	
				21	Pakhanjur	
				22	Durg Kondal	
		7	Pakhanjur-2	23	Kapsi	
				24	Bande	
	25			Mathurabazar		
	4. EE O&M Dn.Narayanpur	8	Narayanpur	26	Chhotebethiya	
				27	Narayanpur (T)	
				28	Narayanpur (R)	
				29	Chhote Donger	
	5. EE O&M Dn.Kondagaon	9	Kondagaon	30	Benur	
				31	Kondagaon (T)	

2. SE (Circle) JAGDALPUR		10	Kondagaon-2	32	Dahikonga
				33	Mardapal
				34	Kondagaon ®
				35	Chipawand
				36	Makdi
				37	Bijapur (New)
				38	Kibaibalenga
		11	Keshkal	39	Keshkal
				40	Bahigaon
				41	Dhanora
		12	Vishrampuri.	42	Baderajpur
				43	Vishrampuri.
		13	Farasgaon	44	Farasgaon
				45	Randhna
				46	Badedongar
	6. EE City Dn. Jagdalpur	1	Jagdalpur (Zone)		
		2	Dharampura (Zone)		
		14	Jagdalpur (Rural)	47	Jagdalpur (R)
				48	Nangoor
				49	Dharampura
				50	Nagarnar
		15	Lohandiguda	51	Lohandiguda
				52	Mardum
				53	Ghotiya
		16	Tokapal	54	Tokapal
				55	Kilepal
				56	Darbha
		17	Bastar	57	Bastar
				58	Bakawand
				59	Malgaon
				60	Bhanpuri
				61	Kesharpal
				62	Karpawand
		18	Dantewada	63	Dantewada (T)
				64	Dantewada (R)
				65	Kate-Kalyan
		19	Geedam	66	Geedam
				67	Barsoor
				68	Tumnar
		20	Bachel	69	Kuakonda
				70	Palnar
				71	Kirandul
		21	SUKMA	72	Sukma
				73	Sukma (T)
				74	Gadiras
		22	Dornapal	75	Konta
				76	Jagargunda
				77	Dornapal
		23	Chhindgarh	78	Chhindgarh
				79	Tongpal
				80	Netnar

10. EE O&M DN. Bijapur	24	Bijapur	81	Bijapur
			82	Bijapur @
			83	Bhairamgarh
			84	Naimed
			85	Kutru
	25	Madded	86	Madded
			87	Awapalli
			88	Bhopal-Patnam

		25	Madded	84	Naimed
				85	Kutru
				86	Madded
				87	Awapalli
				88	Bhopal-Patnam

6.RAIPUR CITY REGION OFFICE LIST

S. No.	Expenditure Audit			
1	ED RAIPUR CITY REGION	18	SCADA/DMS CENTER RAIPUR	
2	SE City Circle -I, Raipur	19	ACMO Dispensary Gudhiyari	
3	EE (Raipur City East) Dn.	20	GM (HR)	
4	EE (Raipur City West) Dn.	21	ED (O&M)	
5	EE (Raipur City South) Dn.	22	ED (Revenue)	
6	EE (Raipur City Central) Dn.	23	SE MT	
7	EE City Construction Dn. Raipur	24	EE AMR Cell-I	
8	EE STM City-I Raipur	25	ED (S&P)	
9	EE MT-I Raipur	26	ED (EITC)	
10	SE City Circle -II, Raipur	27	ED (Civil)	
11	EE (Raipur City North) Dn.	28	ED (Finance)	
12	EE (O&M) Dn. Siltara	29	ED (Vigilance)	
13	EE (O&M) Dn. Urla	30	EE AMR Cell-II	
14	EE MT-II Raipur	31	ED (RA&PM)	
15	EE STM City-II Raipur	32	ED (Trg.-R&D)	
16	RAO Raipur-I	33	AO CAU	
17	SE Store Circle Raipur			

	STORE AUDIT
1	Raipur Area Store

	POWER PURCHASE
1	ED (RA&PM)

	HT
1	EE AMR Cell-I

LT Audit Offices					
RCR	CIRCLE		DIVISION	Sub. Dn./ZONE	Dc.
	1. City Circle I Raipur	1	EE (CITY-EAST) Dn. Raipur	1. Shankar Nagar	
				2. Civil Lines	
				3. Daldalseoni	
				4. Kachna	
		2	EE (CITY-WEST) Dn. Raipur	5. Lakhenagar	
				6. Changora Bhatha	
				7. DDU Nagar	
				8. Tikarapara	
		3	EE (CITY-SOUTH) Dn. Raipur	9. Rawanbhatha	
				10. PURAINA ZONE	
				11. DEOPURI Zone	
		4	EE (CITY- CENTRAL) Dn. Raipur	12. Budhapara	
				13. Ganj	
				14. Shastri Chowk	
	2. City Circle II Raipur	5	EE (CITY- NORTH) Dn. Raipur	15. Khamtarai ZONE	
				16. Gudhiyari	
				17. Tatibandh	
				18. Kabir Nagar	
		6	6. EE O&M DN.URLA	19. Bhanpuri (Zone)	
				1. Urla	1. Urla
		7	7. EE O&M DN. Siltara	2. Siltara	2. Siltara

7. BILASPUR REGION OFFICE LIST

LT REVENUE AUDIT OFFICE LIST

Circle	Division		Zone/S.Dn.		DC
1. SE City Circle Bilaspur	1. EE City I (East) Dn. Bilaspur	1	Torwa Zone		
		2	Link Road Zone		
		3	Sirgitti Zone		
		4	Basant Vihar Zone		
	2. EE City II (West) Dn. Bilaspur	5	Nehru Nagar Zone		
		6	Gol Bazar Zone		
		7	Sarkanda Zone		
2. SE Circle Bilaspur	3. EE (O&M) Dn. Bilaspur	8	Tifra Zone		
		9	Bodri Zone (New)*		
		1	Bilaspur Rural	1	Sendri
				2	Khamtarai
		2	Masturi	3	Pachpedi
				4	Masturi

EXPENDITURE AUDIT OFFICE LIST

1	CE BILASPUR REGION
2	SE City Circle Bilaspur
3	EE City I (East) Dn. Bilaspur
4	EE City II (West) Dn. Bilaspur
5	EE STM City Dn. Bilaspur
6	SE Circle Bilaspur
7	EE (O&M) Dn. BILASPUR
8	EE (O&M) Dn. Bilaspur-2 ** (new)
9	EE (O&M) Dn. Mungeli
10	EE (O&M) Dn. Pendra Road
11	EE STM O&M Dn. Bilaspur
12	SE Civil Circle Bilaspur
13	EE Civil Dn. Bilaspur
14	EE Project Dn. Bilaspur

				5	Chilhati
				6	Jairamnagar
				7	Malhar
				8	Seepat
				9	Beltara
				10	Bilha
				11	Bartori
				12	Chakarbhata
				13	Sakri
				14	Ganiyari
				15	Takhatpur (T)
				16	Takhatpur (R)
				17	Junapara
				18	Daija
				19	Kota (R)
				20	Kota (Urban)
				21	Ratanpur
				22	Belgahana
				23	Chapora
				10	Mungeli Zone
				24	Mungeli (Rural)
				25	Temari
				26	Fastarpur
				27	Dashrangpur
				28	Godh-khamhi
				29	Lormi
				30	Jarahagaon
				31	Manoharpur
				32	Pathariya
				33	Sargaon
				34	Sildaha
				35	Pendra (R)
				36	Pendra (U)
				37	Pendra Road(R)
				38	Pendra Road(U)
				39	Marwahi
				40	Seoni
				41	Kotmikala
3. SE Circle Korba	7. EE CITY Dn. Korba	11	Tulsinagar Zone		
		12	Pondimar Zone		
		13	Darri Zone		
	8. EE (O&M) Dn. Korba	14	Korba	42	Bhaisma
				43	Kartala
				44	Rampur

15	SE Project Dn. Bilaspur
16	RAO Bilaspur
17	Dispensary Bilaspur
18	EE MT Dn. Bilaspur
19	SE Circle Korba
20	EE City Dn. Korba
21	EE (O&M) Dn. Korba
22	EE (O&M) Dn. Katghora
23	EE STM Dn. Korba
24	EE Project Dn. Korba

	STORE AUDIT
1	EE Area Store Bilaspur

9. EE (O&M) Dn. Katghora	15	Dipika	45	Barpali
			46	Sohagpur
			47	Dipka
			48	Hardi Bazar
			49	Bhilaibazar
	16	Katghora	50	Katghora (T)
			51	Kathgora (R)
			52	Churri
			53	Darri (R)
	17	Bango	54	Hasdeo Bango
			55	Pasan
			56	Korbi
	18	Pali	57	Pali
			58	Podi
			59	Chaitma

8.AMBIKAPUR REGION OFFICE LIST

Expenditure Audit Office List

1	CE AMBIKAPUR REGION	11	EE (O&M) Dn. Pathalgaon
2	SE Circle Ambikapur	12	EE (O&M) Dn. Jashpur
3	EE City Dn.Ambikapur	13	EE (O&M) Dn. Kunkuri
4	EE (O&M) Dn. Ambikapur	14	EE Project Dn. Jashpur
5	EE (O&M) Dn. Balrampur	15	SE Circle Baikunthpur
6	EE STM Dn. Ambikapur	16	EE (O&M) Dn. Surajpur
7	EE Civil Dn. Ambikapur	17	EE (O&M) Dn. Manendragarh
8	EE Project Dn. Ambikapur	18	EE (O&M) Dn. Baikunthpur
9	RAO Ambikapur	19	EE Project Dn. Baikunthpur
10	SE Circle Kunkuri		

STORE AUDIT

1	EE Area Store Bishrampur
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LT REVENUE AUDIT

Circle	Division		Zone/S.Dn.		DC
1. SE Circle Ambikapur	1. EE City Dn.Ambikapur	1	Ambikapur East Zone		
		2	Ambikapur West Zone		

2. SE Circle Kunkuri	2. EE (O&M) Dn. Ambikapur	3	Ambikapur Zone-III		
		1	Ambikapur (R)	1	Sargawan
				2	Ambikapur (R)
				3	Darima
		2	Lakhanpur	4	Lakhanpur
				5	Latori
				6	Kunni
		3	Udaipur	7	Khamahariya
				8	Udaipur
		4	Batauli.	9	Batauli
				10	Lamgaon
		5	Lundra (New)*	11	Lundra
				12	Dhaurpur
		6	Sitapur	13	Sitapur
				14	Mainpat
				15	Rajapur
				16	Petla
	3. EE (O&M) Dn. Balrampur	7	Balrampur	17	Balrampur
				18	Chando
				19	Doura-Kochli
		8	RamanujGanj (New)*	20	RamanujGanj
		9	Rajpur	21	Rajpur
				22	Bario
		10	Kusmi	23	Kusmi
				24	Deepadih
				25	Shankargarh.
		11	Wadraf Nagar	26	Wadraf- nagar
				27	Chalgali
				28	Ramchandrapur
				29	Sanawal
				30	Raghunathnagar
	4. EE (O&M) Dn. Pathalgaon	12	Pathalgaon	31	Pathalgaon
				32	Pathalgaon (T) (new)*
				33	Ludeg
		13	Kansabel	34	Kansabel
				35	Dokda
				36	Kotba
	5. EE (O&M) Kunkuri**	14	Tapkara**	37	Farsabahar
				38	Tapkara
				39	Ankira
		15	Kunkuri	40	Kunkuri Town**
				41	Kunkuri
				42	Narayanpur
				43	Duldula
				44	Kardega
	6. EE (O&M) Dn.	16	Jashpur	45	Jashpur (T)

3. SE CIRCLE Baikunthpur	Jashpur			46	Jashpur (R)
				47	Manora.
		17	Bagicha	48	Bagicha
				49	Sanna
	7. EE (O&M) Dn. Surajpur	18	Surajpur	50	Surajpur (R)
				51	Surajpur (T)
		19	Ramanujnagar	52	Ramanujnagar
				53	Deonagar
				54	Premnagar
		20	Bhaiyathan	55	Bhaiyathan
				56	Odgi
				57	Chandani- Biharpur
		21	Bishrampur	58	Bishrampur
				59	Latori
				60	Silphili
		22	Pratap	61	Pratappur
				62	Rewti
				63	Bhatgaon
				64	Salka
				65	Dharampur
	8. EE (O&M) Dn. Manendragarh	4	Manendragarh Zone		
		23	Manedragarh	66	Manendragarh (R)
				67	Kelhari
		24	Janakpur (new)*	68	Janakpur
				69	Kotadol
		25	Chirmiri	70	Chirmiri
	9. EE (O&M) Dn. Baikunthpur			71	Khadgawa
				72	Dewadand
		26	Baikunthpur	73	Baikunthpur
				74	Baikunthpur (T)
				75	Bachrapodi
				76	Patna
				77	Sonhat
				78	Budhar (new)*

GENERAL SCOPE OF THE WORK OF INTERNAL AUDITOR OF CSPDCL

As per requirement under the provisions of Section 138 of Companies Act 2013 read with Companies (Accounts) Rules, 2014 CSPDCL intends to appoint CA/CMA Professional Firms as internal auditor for carrying internal audit of offices of CSPDCL As mentioned in tender. 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. CSPDCL is having its operation on SAP/ERP system under various modules. E.g. FICO, MM, HR, e-bidding, Billing etc. Some of the figures shown in scope of work might be available in soft form under SAP only. The audit team is expected to verify and audit SAP system with the scope of work.

LT Revenue Audit of Sub Divisions & Zones

Note: Unless otherwise expressly stated, 100% audit to be carried out at zones and sub divisions (in each sub division for all DCs) shall be for any one month in one financial year on random basis. CSPDCL is required to conduct LT Revenue audit of 65 Zones & 167 Sub Divisions (each sub divisions has DCs which are 538 in Number). The number may increase marginally all over Chhattisgarh. The audit programme shall be 7 days per Zone and 03 days per DC in case of Sub Division. List of offices is attached in **annexure-I (List of Sub-Division & Zone and DCs in each Sub Division)**

- * **All unbilled Consumers, Never billed Consumers, Negative billed Consumer and Zero billed Consumers to be checked for reason for non billing, Negative billing and Zero billing and separate report to be attached.**

1 Checking of Classified Abstract of Collection (CAC)/Cash Remittance Advice (CRA). This shall include checking of following:-

- i. Records of CAC shall be checked thoroughly with counter foil / stub of energy bill available in distribution centre;
- ii. Postings from MR (Money Receipt) to CAC (in cases as applicable) and whether the receipts as stated in the CAC are continuous;
- iii. Legitimate utilisation of MR and control on stock of unused MR.
- iv. Any over writing and corrections made in CAC from counter foil of that particular bill are duly authorised;
- v. Payments received by cheques/drafts etc. are properly entered in the prescribed register. Further entries in register are attested by officer in-charge of the Distribution centre and have been duly entered in CAC;
- vi. Sum totals of each CAC are correct and CRA are prepared as per CAC;
- vii. CAC, being regularly checked by the clerk concerned is initialled by the junior engineer / Assistant Engineer, is closed every evening and the total receipts of the day are transferred to the Main Cash Book, the same evening. In case of defaults indicate the date from when to when it has not been checked and the names of the defaulting clerks;
- viii. Reconciliation of CAC with consumers' ledgers ;

- ix. That the realizations required to be deposited in bank have been routed through the CRA and that CRA has duly been signed by the depositor;
- x. Reconciliation of amount remitted into Bank during the particular month with the bank statements;
- xi. Time taken by distribution centre in submitting CRA to RAO. Reasons for delay, explanations of the staff, etc shall be analysed and included in the report.
- xii. Reconciliation of amount remitted through ATP machines time taken by ATP operator to deposit revenue at Division/Distribution Center and further to RAO. Reasons for delay should be analysed.
- xiii. Reconciliation of consumer ledger w.r.t. payment received through internet banking.

2 Adjustment made through CCB/CC4/CC7

All cases of adjustment made to the consumers' accounts are required to be checked thoroughly from CCB/CC4/CC7, including Interest on consumer deposits. Cases of discrepancies found shall be included in the report.

3 Meter Reading Diary

- i. Checking whether Meter Reading books are kept in a bound form for all the categories and progress reports are received from Meter Readers monthly showing the number of meters actually read by them;
- ii. Meter reading diaries have to be checked thoroughly, particularly for finding out the position of stopped/defective meter. Further, action taken by the officers on observations of meter readers and compliance to procedural requirements including Sample checking by AE/EE is also required to be verified and commented upon;
- iii. Assessment of units and its reasonability shall also be checked on sample basis. This shall include verifying whether the units consumed during a particular billing period are showing substantial difference against the units consumed in the earlier period and the connected load;
- iv. For new connections check whether the first bill is issued in compliance to the procedure as prescribed thereof.

4 Audit of billing operation

- i. Assess regularity in Billing process including Meter reading and Billing programme;
- ii. Assess adherence to Billing Programme and report the deviations;
- iii. Report cases of delay in issue of bills and the details thereof including:
 - Category of consumer or ledger number;
 - Months in which bills were required to be issued;
 - Months in which bills were actually issued;
 - Name of the defaulting ledger keeper and checking clerk.

5 Domestic consumers

At least records of **10% consumers** from consumer ledgers and meter diaries are to be checked thoroughly for analysing the following:

- Consumption pattern;
- Working condition of meters;
- Sanctioned load etc.

6 Commercial consumers

Records of **100% consumers** are to be checked thoroughly as similar to work done in case of Domestic consumers.

7 LT Industries

Records of **100% consumers** are to be checked thoroughly as similar to work done in case of Domestic consumers.

8 New Connection Register

Records of 100% new connections provided during the period shall be checked on random basis for the following:

- i. Whether all charges as per applicable rules have been recovered from the consumers;
- ii. Analyse the average time taken for providing new connections;
- iii. Whether all connections released are put on billing cycle timely.

9 Temporary Connection Register

Records of **100% temporary** connections shall be checked for the following:

- i. Check temporary connection register regarding compliance to rules prescribed for the same.
- ii. Check accuracy of tariff rates and the billing done for temporary connections.
- iii. Report on trend for number of temporary connections and collection of amount billed. Also compare with their number during previous period and comment on deviation against expected number for the current period.

10 Street lighting installations

Records of **25% street lighting** installations shall be checked for the following:

- i. To check whether the correct load and energy consumption are considered correctly for the billing purpose.
- ii. To check whether the maintenance charges have been correctly calculated and billed.
- iii. To check that additional loads/installations serviced from time to time are correctly brought on to the consumers ledgers and accordingly monthly demand is raised thereof.
- iv. To check whether the audit short claims, if any, are correctly demanded and collected.

11 Dishonoured Cheque Register

- i. To check whether the Dishonoured cheques register is properly maintained.
- ii. To check whether timely action has been taken for recovery of revenue including disconnection, penalty and legal action besides ensuring that the consumer records/books of account are updated immediately and intimated to the consumer for fresh payment along with surcharge and bank charges.

- iii. To check whether necessary entries in RED INK are made in the receipt and payment sides of the cash book as well as in the CAC and CRA of the day.

12 Cash & Bank

- i. Verify actual cash in hand with cash book, bank balances and cash in transit.
- ii. Reconciliation of book balances with General Ledger & balance as per Bank Statement.
- iii. Verify accuracy and cut off for cash transactions regarding recording of receipts in the same accounting period in which they have been received.

13 Analysis of receivables

- i. To check that defaulters list is being regularly received at the DC;
- ii. To check that status is being updated at the DC regarding defaulters and efforts made for recovery, including service of notice for outstanding dues;
- iii. To check whether dates are indicated on which:
 - Temporary disconnection orders are given effect to;
 - Permanent disconnection orders are given effect to;In case no such orders were implemented, ask reasons for the same;
- iv. Check whether list of defaulters is showing an increasing trend.
- v. Check whether list for cases of permanent disconnections is prepared in compliance to **Electricity Supply code 2004** for submission to Commission.
- vi. To check whether outstanding charges/dues/amount of instalment fixed along with disconnection and reconnection charges as may be applicable, are received in case where temporary disconnections been restored.
- vii. In case of temporary disconnections made at request received from the consumer check whether all the monthly charges that are fixed in nature e.g. demand charge, minimum charge, meter rent etc have been received from the consumer in advance. Also check whether disconnection / reconnections charges have been received from the consumer.
- viii. In case of disputed / erroneous bills check that adequate records are being maintained for status of the dispute & its resolution. Also check on sample basis that in case the bill is found to be erroneous and accordingly a revised bill has been issued, whether adjustment has duly been made in the subsequent bill.

14. Others

- i. In case of seasonal consumers check's whether the seasonal credit has been given correctly;
- ii. Check whether regularization has been done of anomalies pointed out by vigilance, periodic inspection reports and other audits conducted;
- iii. Report on maintenance of records at DCs;
- iv. Checking compliance to tariff orders;
- v. Study the abnormal/sub-normal consumption in respect of high revenue yielding installations & report on the reasons for such variations;

- vi. Compare the consumption pattern of similar industries/installations to highlight possible loss of revenue;
- vii. Compare the average billing rate of revenue of the DC as a whole with average billing rate for each category of consumers. In case of average realization being significantly lesser than the overall average realization rate of the sub-division (of that category), investigate the reasons for the same and suggest remedial action, if any;
- viii. Compare the average consumption per installation of the DC as a whole with average consumption for each category of consumers. In case of average consumption being significantly lesser than the overall average consumption of the DC (of that category), investigate the reasons for the same and suggest remedial action, if any;
- ix. Compare the average revenue billed per installation of the DC as a whole with average revenue billed for each category of consumers. In case of average revenue billed being significantly lesser than the overall average demand of the sub-division (of that category), investigate the reasons for the same and suggest remedial action, if any;
- x. Analyse the balances of receivables (arrears in terms of number of days of demand) for each category of consumers and compare it individual with ledger balances. In case of large variations in the level of receivables in respect of a particular ledger, investigate the reasons, and suggest remedial action;
- xi. Verify the meter reading and billing efficiency. In case the percentage of meter reading and billing is significantly lower, auditor should take immediate action to report the matter to the administrative authorities for taking immediate appropriate action. While reporting the matter auditor should quantify the loss of revenue on account of the above reason;
- xii. Verify the collection efficiency. In case the percentage of collection efficiency is significantly lower as compared to the previous year, the auditor should report the matter to the administrative authorities for taking immediate appropriate action.

HT Revenue Audit

The professional firm have to undertake "Audit of HT Bills" inclusive, without limitation of following jobs:

- i. HT revenue audit involves 100% checking of all bills of all HT consumers of all these Regional Accounting Units Raipur-I / Raipur-II / Bilaspur / Durg/ Rajnandgaon/Jagdalpur/Ambikapur/Janjgir-champa or Raigarh.
- ii. **HT revenue audit of entire state for FY 2025-26 and 2026-27 will be conducted at AMR-I Dn. Gudiary Raipur under package-I**
- iii. Ensure that the following records have been properly maintained and updated:
 - a) Consumer register
 - b) Meter sealing register
 - c) Security deposit register
 - d) Advance register
 - e) New connection application register (R-1)
 - f) Service connection register (R-2)

- iv. To check whether appropriate action has been taken, in the cases where consumption appears to be unreasonable/ abnormal when compared to the previous periods average consumption/ connected load, in a bill.
- v. To check whether bills are duly dispatched in time to the High Tension Consumers to whom the bills are to be distributed by the Regional Accounts Office.
- vi. To check whether meter testing report is coming as per prescribed intervals. And in case of any adverse report on meters, the fault is corrected within the reasonable time or not.
- vii. To check whether assessments of revenue in each case is correctly done on the basis of technical reports such as meter is fast or slow, application of correct tariff tables etc.
- viii. To check whether the billings and collections from large supply High Tension consumers have been properly accounted for in monthly billing and realization charts.
- ix. To check whether Power Factor surcharge has been correctly levied.
- x. To check when the metering equipment installed at the premises of the consumer is replaced average billing based on preceding/ succeeding month has been done.
- xi. To check whether hire charges of the metering equipment has been billed correctly (the prevailing cost of metering equipment is to be taken when the meter is changed and hire charges @ 2.3% of the cost should be billed).
- xii. To check whether billing has been done in accordance with ceiling fixed for Contract Demand (CD) wherever applicable.
- xiii. To check whether 3% Transformer losses charges have been billed where metering equipment is installed in L.T. side.
- xiv. To check whether TMM is billed correctly.
- xv. To check whether the tariff is correctly applied.
- xvi. To check the Maximum Demand (MD) is billed correctly.
- xvii. To check whether due Security Deposit is billed timely or not.
- xviii. To check whether line charges/ Security Deposit is included in the bill when it is not paid by the consumer on first presentation. To check that calculation of interest on SD reimbursable to the HT consumers is correct or not.
- xix. To check whether consumer has paid the amount on due date? In case the bill has not been paid whether due date, surcharge is levied.
- xx. To check Re-connection Charges, Disconnection charges are properly recovered.
- xxi. To check whether after serving 7 days notice, power supply is disconnected.

- xxii. To check whether payment of arrears/ outstanding dues if granted to be paid in instalments by the **Competent Authority** has been paid with surcharge.
- xxiii. To check the original agreement & see that C.D. shown in the bill tally with it.
- xxiv. To check whether cheques have been again accepted where previous cheque has been dishonoured.
- xxv. To check whether third party cheque has been accepted.
- xxvi. To check whether surcharge has been levied for the dishonoured cheque along with postal and bank commission charges where applicable.
- xxvii. To check that meter rent & billing (TMM) is charged on pro-rata basis in the month itself when connection (Power Supply) is given.
- xxviii. To check whether arrears are brought forward correctly.
- xxix. To check up the justifications of credit afforded to the consumer.
- xxx. To check whether while paying interest on cash Security Deposit dues already outstanding against the consumer has been adjusted.
- xxxi. To check up whether DCB (Demand-Collection-Balance) is prepared and demand tallies with HT **R-15** and collection and Balance is correctly depicted.
- xxxii. To check up the position of DCB (Demand-Collection-Balance) statement with reference to subsidiary Register and Accounts figures.
- xxxiii. To check whether disconnection notice has been issued to the HT consumer timely in case of failure of HT Bills payment.
- xxxiv. To check billing of Special Minimum Guarantee (SMG) and rebate allowed to the HT consumers.
- xxxv. To check whether Bank Guarantee submitted by the HT consumers in case of Additional SD is renewed timely or not.
- xxxvi. In case of Captive Power Plant (CPP), it may be checked whether parallel operation approval in Board's Grid has been given by the competent authority. In case of allowing parallel operation, it may also be ensured that parallel operation billing is being done for the concerned HT consumers/ CPPs.
- xxxvii. Time of Day (TOD) consumers' files and billings should be checked whether billing and payment is made as per Board's rule.
- xxxviii. In case of those HT consumers who are having Captive Power Plants, billing of Open Access Charges (OAC) like Reactive Energy Charges, Operating Charges, Wheeling Charges, Cross Subsidy Charges and Transmission Charges are being billed correctly or not.
- xxxix. In case of payment of HT Bills, installment facility is allowed to any HT consumers, it may be ensured whether approval of competent authority has been taken or not.

xl. **Billing in case of defective meters:**

- a) To ensure that the billing in case the consumer premises cease to function or meter becoming defective has been done based on average of the electricity supplied during the preceding three months in which the said meter was not defective.
- b) To verify that in case the meter ceased to function or become defective within the first three months of commencement or the resumption of the supply, the average of the electricity supplied during three month subsequent to the replacement of the said meter has been taken as the basis for raising the bill for supply of electricity during the period during which the meter was defective.

xli. **Defective meter for seasonal consumer's:**

- a) To ensure that for seasonal consumer in case the meter cease to function or has become defective during the year, the billing has been done based on the electricity supplied to the consumer in the same month of the previous year.
- b) To verify that in case of new connection for a seasonal consumer where the meter become defective or cease to function during the year of commencement of supply or the resumption of electricity supply, the electricity supplied during such period for billing has been determined by the Divisional Engineer.

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

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

Expenditure Audit:

Expenditure Audit at Headquarter may include the following,

1. C.E.(S&P)

- 1.1.** Checking of administrative & financial approval of and payment against tenders above Rs. 50 lacs.
- 1.2.** To check whether purchase orders are uploaded immediately and correctly in SAP after their issue. Report if delay is more than a week.
- 1.3.** Refund status of EMD/ SD
- 1.4.** Release of BG where the contracts are concluded.

- 1.5. Check to ensure that tender procedures viz, payment of earnest money ,receipt of tender, opening of tender, attestation of tender by Finance Representative etc. are complied with.
- 1.6. Check to ensure that tenders from black listed parties are dealt with as per orders/instructions on the subject.
- 1.7. Check to ensure that ordered quantity is delivered within the due date as per delivery schedule; in case of extension, it may be seen that the extensions are approved by the competent Authority.
- 1.8. Check to ensure that in case of cancellations that these are made with the approvals of the Competent Authority's terms of purchase order.
- 1.9. Check to ensure that Purchase Order /agreement incorporate a suitable compensation Clause in case of delay in execution or non-execution of Purchase/ various orders.
- 1.10. Check to ensure that in the respect of Purchase Orders placed against ex-post-facto approval of Chairman/Board, that such ex-post-facto approval are in fact obtained.
- 1.11. To check whether a proper system exists to check the approval of the competent authority before any action is initiated by the purchase department.
- 1.12. To determine whether purchase orders are placed promptly after receipt of requisitions.
- 1.13. To make sure that bids are properly analysed in accordance with the procedure lay down
- 1.14. Where an award is made other than to the lowest bidder, find out why it was done and whether approval was secured and reasons for accepting a bidder other than lowest are properly recorded.
- 1.15. To see that the procedures for registration of suppliers are followed as per rules.
- 1.16. To verify whether tenders received against different enquiries are kept under safe custody and opened on due date.
- 1.17. To verify whether tender opening register is maintained properly.
- 1.18. To examine whether sales tax and all other taxes applicable as well as percentages thereof are mentioned on all purchase orders.
- 1.19. Proper action is being taken against the (i) Firm who has failed to supply the material/failed to carry out the work as per order (ii) Firm who has not supplied material in time, in required quantity and as per specifications of the supply order or against the firm who has not carried out the work in time and as per specification of the work order.
- 1.20. To check :- (a) whether nomenclature of specifications given in the tender/enquiry/Tender Notice tallies with the Quotations/Tenders received. If not, note the differences. (b) Whether rebates offered by the tenders for payment terms or quantity are brought out in the comparative statement and duly availed of. (c) Whether one supplier is quoting in different names so as to fulfil the requirement of minimum three quotations. (d) Whether there is any attempt to split the purchases.
- 1.21. To see that the adjustments for short supply or rejected material and credit received from the suppliers are handled correctly and promptly.
- 1.22. To see that proper GST rates have been applied as per GST Rate Schedule on purchase of materials.

- 1.23. Purchase has been made after call of comparative tenders by giving wide publicity where required and rates are reasonable as per prevailing market trend.
- 1.24 Expenses incurred against Permanent Imprest/Rotating temporary Advance or Temporary Advance. Yearly expenses may also be checked with comparison to previous year.
- 1.25 100% checking of Cash book,

2. ED/CE (Project)

Before starting internal audit of this section, take details of all working / procedures of this section from HoD, read all circulars, policies and DoP.

- 2.1. Checking of administrative & financial approval of and payment against tenders above Rs. 50 lacs.
- 2.2. To check whether work orders are uploaded immediately and correctly in SAP after their issue. Report if delay is more than a week.
- 2.3. Refund status of EMD/ SD
- 2.4. Release of BG where the contracts are concluded.
- 2.5. Check to ensure that tender procedures viz, payment of earnest money ,receipt of tender, opening of tender, attestation of tender by Finance Representative etc. are complied with.
- 2.6. Check to ensure that tenders from black listed parties are dealt with as per orders/instructions on the subject.
- 2.7. Check to ensure that work orders are executed within the scheduled date in case of extension, it may be seen that the extensions are approved by the competent Authority.
- 2.8. Check to ensure that in case of cancellations/short closure of work orders are made with the approvals of the Competent Authority as per terms of order.
- 2.9. Check to ensure that work Order /agreement incorporate a suitable compensation Clause in case of delay in execution or non execution of orders.
- 2.10. Check to ensure that in the respect of work Orders placed against ex-post-facto approval of Chairman/Board, that such ex-post-facto approval are in fact obtained.
- 2.11. To check whether a proper system exists to check the approval of the competent authority before any action is initiated by the purchase department.
- 2.12. To make sure that bids are properly analysed in accordance with the procedure lay down
- 2.13. Where an award is made other than to the lowest bidder, find out why it was done and whether approval was secured and reasons for accepting a bidder other than lowest are properly recorded.
- 2.14. To see that the procedures for registration of contractors are followed as per rules.
- 2.15. To verify whether tenders received against different enquiries are kept under safe custody and opened on due date.
- 2.16. To examine whether GST applicable as well as percentages thereof is mentioned on all work orders.
- 2.17 The following records may be checked in this office-
 - i.) Scheme wise sanctioned estimate register/ files.

- ii.) Work order register and files.
- iii.) Work Completion report registers and file.
- 2.18. Proper action is being taken against the Firm who has failed to carry out the work as per order or against the firm who has not carried out the work in time and as per specification of the work order.
- 2.19. To check :- (a) whether nomenclature of specifications given in the tender/enquiry/Tender Notice tallies with the Quotations/Tenders received. If not, note the differences. (b) Whether rebates offered by the tenders for payment terms or quantity are brought out in the comparative statement and duly availed of. (c) Whether one supplier is quoting in different names so as to fulfil the requirement of minimum three quotations. (d) Whether there is any attempt to split the work orders.
- 2.20. Work order has been issued after call of comparative tenders by giving wide publicity where required and rates are reasonable as per prevailing market trend.

3. Establishment & Administration Section

The following records are generally required to be kept which require checking by auditor:-

- i) Cash book
- ii) Attendance registers
- iii) Service books
- iv) Personal files
- v) Medical claims register
- vi) Advance (HBA, Conveyance advance, festival advance etc.) register
- vii) Telephone Register
- viii) Register of repairs and replacement
- ix) Purchase order
- x) Stock register
- xi) Dead Stock Register
- xii) T.A. Register
- xiii) C.L. Register
- xiv) Postage stamp account registers.
- xv) Log book of vehicle taken on hire.
- xvi) To test check the indents, purchase orders, requisitions and stock register for stationery and printing material.

Expenses incurred against Permanent Imprest/Rotating temporary Advance or Temporary Advance. Yearly expenses may also be checked with comparison to last year.

4. HR (Personnel) Department

- i) Expenditure on establishment and other than establishment items and their comparison with the proposed budgets.

- ii) Recruitment of staff of all cadres being made by the Company whether necessary, justified and proper procedure is being followed in recruitment.
- iii) To check the strength of staff with original sanctions of competent authorities with the staff in position.
- iv) To scrutinise the leave records of employees and test check the calculations of Earned & Commutative leave as per rules and note the postings of actual leave taken into service records /books with sanctioned applications. Regularisation of cases where the employees availed leave in excess of prescribed days, cases of non-debiting of CL or any other kinds of leave, non-deduction of salary against cross marking in the attendance register, deduction of salary of the employee towards LWP and other kinds of irregularities.
- v) To check the re-fixation of pay of employees as a result of promotion or an agreement with union or as per decision of Board/Company taken from time to time.
- vi) To see the proper records of each employee is maintained in the personal history sheet /service books. In case of new appointments, it may be ensured that police verification reports have been obtained.
- vii) Test check whether all formalities are observed as per existing rules for the recruitments of employees in different posts.
- viii) To check the leaves are granted as per existing procedure of the Board/Company and properly noted in the personnel records/service books.
- ix) Proper action is taken in cases of suspension/termination /demotion/dismissal/compulsory retirement cases of the employee.
- x) Proper and timely action is taken in all the court cases by the Company.
- xi) Maintenance of service book of the employee as per Board's/Company's rule.
- xii) Records of Purchases of furniture and fixtures, purchase of computers, disposal of old furniture and computers are maintained properly and proper procedures have been followed in purchases and disposals.

5. Pay Rolls /Salary & Wages Payments

- i) To check each name in salary/wages sheet with attendance records received from the establishment section and other sections/departments concerned.
- ii) To check that D.A., C.C.A., H.R.A., other allowances are allowed as per rules.
- iii) To check the calculation of pension /family pension, gratuity, pension commutation etc of retired / deceased employees.

6. Medical Claims

To see that proper register of medical claims is maintained as prescribed and is kept up to date. The Advances taken for medical treatment are properly adjusted at the time of submission of final medical bill.

7. Provident Funds Account

Examine that employees are made members of P.F./NCP in accordance with the rules and regulations of the Provident Fund Act /Board's /Company's Provident Fund Scheme.

8. Travelling Expenses

- i) To verify that the TA bills are correctly passed as per the Travelling Allowances Rules of the Board/Company.
- ii) To verify that the journey was actually performed and it was authorised by a competent authority.
- iii) To see that all advance payments for TA are made on the sanction of competent authority and individual accounts of such advances are duly posted in the TA advance register.

9. Transfer Advance

To verify the transfer TA bill with reference to relevant advice/order.

10. Telephone register

To test check the bills of telephone etc. as passed by Administrations.

11. Planning and Operation Department (O&M)

- i) Verify that administrative approval and technical sanction for various works is granted as per DoP and in accordance with norms /procedure.
- ii) Verify that funds are received for execution of deposit/Contributory works prior to commencement of such works.
- iii). Expenses incurred against Permanent Imprest/Rotating temporary Advance or Temporary Advance. Yearly expenses may also be checked with comparison to previous year.
- iv) Cash book

12. Finance Department

i) Books of Accounts

- a) Ensure that the books of accounts required to be maintained as per CAG or any other Statute are maintained and duly updated.
- b) Verify that the booking of all transactions is in proper GL codes and classification of transactions is proper.
- c) Scrutiny of trial balances of all accounting units and head office, and reporting of the observations on the same.
- d) To verify accounting and treatment of interest charges, bank charges, guarantee and other charges on funding by various funding agencies.
- e) Checking of capitalization and depreciation calculations.
- f) Proper Accounting of Grants.

ii) Bank Transactions

- a) Reporting of the Status of bank reconciliation statement of bank account at the Company Office and passing of adjustment entries.
- b) Report on the settlement of all old items reflected in the BRS.
- c) Report on the status of FDR's and Investments indicating interest earned/accrued during the quarter vis-à-vis reinvestment of the amount.
- d) Surprise verifications.
- e) Review of the Bank Accounts and suggestions for the closure of unnecessary Bank accounts and discontinuance of the same.

f) Reconciliation of TDS deducted by the Bank on investments and with 26AS.

iii) **Reconciliation:** -

Reconciliation of figures of various modules with FICO module. CSPDCL is having SAP/ERP system. Internal auditor may ensure that figures of various modules are in agreement with FICO module. It is also expected that internal auditor may help to prepare final Accounts.

iv) **Debt Servicing**

- a) Verification of repayment of principal of various loans as per the payment schedule.
- b) Interest payments on various loans.
- c) checking and preparation of JVs month wise and proper accounting entries of the same.
- d) Review of the terms and conditions and benefits accrued as per the loan agreements.

v) **Central Bill Possessing Cell**

- a) Sample checking of invoices of vendors which have been admitted for payment to verify that the invoice is in conformity with the contract terms and conditions and deduction of taxes, penalty etc. has been done properly.
- b) To verify that the vouchers for payment of taxes /statutory liabilities are prepared and submitted to payment section for timely remittance of taxes.
- c) To verify that uniform and consistent approach is adopted while pre audit of bills/invoices of various vendors.
- d) To verify that all invoices are processed within a reasonable time-limit and delays are not occurring.

13. Company Secretary.

This shall include checking of following: -

All statutory requirements as per Company's Act 2013 are complied.

14. Regulatory and Statutory Compliance

- i) Checking of fee & fines realized by Commission as per relevant Regulation.
- ii) Checking of violation of any provision of Income Tax, Service Tax, Commercial Tax etc.
- iii) Compliance of CSERC regulations.
- iv) To ensure adequate internal control procedures commensurate with the nature & size of the business in compliance to C&AG Report exist.
- v) Non-compliance of payments of Statutory Dues along with the reasons for the same should be reported.
- vi) Checking of pending cases with the courts vis-a-vis occurring of contingent Liability.
- vii) Expenses incurred against Permanent Imprest/Rotating temporary Advance or Temporary Advance. Yearly expenses may also be checked with comparison to previous year.
- viii) Cash book

15. Scope of Expenditure / Revenue Audit at RAO (Regional Accounting Units)

The Expenditure Audit shall cover all the ED/CE offices, Circles, Divisions and Accounting Units (RAO's/ Sr. A.O.'s) incurring expenditure under various heads of accounts such as:-

- i) Establishment expenditure.
- ii) Capital expenditures, distribution lines expenditure on new civil construction works etc.
- iii) Stores purchase and works contracts.
- vi) Claims against suppliers/ contractors, transportation, Railway etc.
- v) Office contingency expenditure/ Revolving fund.
- vi) Expenses incurred against Permanent Imprest/Rotating temporary Advance or Temporary Advance. Yearly expenses may also be checked with comparison to previous year.
- vii) Cash book

For effective monitoring and analysis of expenditure, registers / relevant records are maintained in respective offices as per guidelines and instructions issued by the management from time to time, which can be collected from the concerned office at the time of conducting the audit.

List of some registers and records required to be checked are given below:

Division / Circle Offices

1. Establishment Section

- i. Service Book
- ii. Personal file.
- iii. Medical claim register and relevant files.
- iv. Advance Register TA/TTA etc.
- v. C.L. Register & Attendance register.
- vi. Postage Stamp Account Register.
- vii. L.W.P. Register.
- viii. Incumbency & increment register.
- ix. Register of rent recovery and allotment of departmental quarters.
- x. Pay bills register.
- xi. LPC issue / receipt files.
- xii. GPF sanction and its account register, pass book.
- xiii. Pay fixation on account of revision of pay, Promotion and higher pay scale.
- xiv. Bonus / Ex-gratia register.
- xv. Budget files / control register.
- xvi. G.O Register.
- xvii. Register of deduction from salaries.
- xviii. Scale Audit register.
- xix. HR/PF deduction registers.
- xx. I.T. deduction registers.
- xxi. Professional tax deduction registers.
- xxii. Insurance deduction registers.
- xxiii. Misc recoveries register.
- xxiv. LPC for G.O. /NGO register.

- xxv. Staffs advance register.
- xxvi. TA Bill / Adv. register for G.O./NGO.
- xxvii. Register of un-disbursed salary suspense.
- xxviii. EPF Register.
- xxix. Appointment order of G.O.
- xxx. Leave orders of G.O.
- xxxi. Punishment /charge report of G.O.

2. Cash Section:

- (i) Cash Book.
- (ii) Cheque / DD Register.
- (iii) MR book register.
- (iv) Paid vouchers.
- (v) Cash in Transit register.
- (vi) Un-paid salary registers.
- (vii) Duplicate key of chest register & file.
- (viii) Bank pass book / cheque book and bank reconciliation register.
- (ix) Imprest / RTA/ Revolving fund/ Temp Advance register & its account file.
Yearly expenses may also be checked with comparison to previous year.
- (x) Local purchase/ contingency exp. Register.

3. Purchase Section

- (i) Purchase order register & scrutiny of purchase proposal/ recommendation/approval files.
- (ii) Tender /enquiry register.
- (iii) Supplier / contractors bill register.
- (iv) Register of registration of contractor / suppliers.
- (v) Advertisement file & bill pass register.

4. General Section

- (i) List of vehicles. Log books.
- (ii) Register and contract files of engaged private vehicle on hire.
- (iii) Sanctioned R&M estimate file & expenditure account register.
- (iv) Stock accounts register of stationary & printed stationary.
- (v) Telephone bill / file.
- (vi) Dead stock register, office furniture & equipment's.
- (vii) Property and assets register/ fixed assets register.
- (viii) Dispatch & Receipt register.
- (ix) Register of theft cases.
- (x) Register for private use of vehicles & Telephones.

5. Works Section

- (i) Scheme wise sanctioned estimate register/ files.
- (ii) Work order register and file.
- (iii) MAS account register.
- (iv) Completion report registers and file.
- (v) Store issue / return summary register and file.
- (vi) Fund allotment against various accounts heads/ schemes file.
- (vii) Survey report register / files.
- (viii) Receipt / return indent of unserviceable/ balance material to Areas Store register and file.
- (ix) RA bills and MBs.
- (x) Capitalization of cost of completed works. Any other section if not covered above specifically.

6. ACCOUNTING UNITS (RAO's /Sr. A.O.'s)

(i) Cash Section

- a) Receipt cash book.
- b) Payment cash book.
- c) Register of MR.
- d) Register of cheque book.
- e) Register of dishonoured cheques.
- f) Register of cancelled cheques.
- g) Register of cheques lost and fresh cheques issued.
- h) Register of Sales tax.
- i) Register of Income Tax.
- j) Register of stamp acknowledgement.
- k) Register of cheques received from private parties.
- l) Register of power of attorney, important documents etc.
- m) Register for transmission of cash.
- n) Service tax component.

(ii) Works Section

- a) Register of bills.
- b) Register of contract agreement.
- c) Contract ledger.
- d) Works Register
- e) Estimate Register.
- f) Imprest Register.
- g) Temp Advance Register.
- h) Register of provisional payment.
- i) Register of contingences.
- j) Register of suspense account.
- k) Register of letters of credit.
- l) Register of Railway credit note / Railway freight.
- m) Register of misc. recoveries.
- n) Register of advance payments.
- o) Register of material received and short supplies.
- p) Register of sale of stores.
- q) Personal ledger of suppliers / contractors.
- r) Register of inter region stock transfer accounts.
- s) Opening and closing balance of stock register.
- t) Register of profit and loss on stores.
- u) Purchase order files.
- v) SVS register,

(iii) Accounts Sections:

- a) Completion report ledger.
- b) Control ledger.
- c) Register of Head office suspension.
- d) JV prepared register.
- e) EM/SD registers.
- f) Check that all the expenses are recorded in proper Account Heads as per their nature. Check that all the statutory liabilities (i.e. Income tax, Services tax, sale tax, Electricity duty/Cess etc.) are being paid timely and correctly.

16. Bank Transactions

- a) Reporting of the Status of the bank reconciliation statement of the bank account at the Corporate Office and ensure passing of adjustment entries in accounting unit.

- b) Report on the settlement of all old items reflected in the BRS.
- c) Report on the status of FDR's and Investments indicating interest earned/ accrued during the quarter vis-à-vis reinvestment of the amount.
- d) Surprise verifications.
- e) Review of the Bank Accounts and suggestions for the closure of unnecessary Bank accounts and discontinuance of the same.
- f) Reconciliation of TDS deducted by the Bank on investments

Store Audit

This shall include checking of following:-

- (i) Timely receipt of various materials as per terms, conditions and as per specification of the order. Timely entry of materials in the Bin Card.
- (ii) Timely testing of materials as per conditions of supply order and proper receipt of test report.
- (iii) Timely lifting, repairing and return of material failed within Guarantee period by the supplier/repairing firms as per condition of order like Meter, Power Transformer and Distribution Transformer etc. Timely action taken towards recovery of penalty from the supplier/repairing firms for cases like non lifting of materials in time, timely raising liability, recovery of liability etc. as per terms & conditions of the order.
- (iv) Timely issue of various materials to the field offices in order to reduce the inventory of the material.
- (v) Proper maintenance of records of receipt/ issue of material as per procedure of the Board/Company.
- (vi) Timely auction for disposal of scrap material. Proper up-keeping and safety of the materials available in store.
- (vii) Check to ensure that in case defects are noticed within the warranty period, whenever a warranty exists, due claims are made on the vender/supplier.
- (viii) Ensure reconciliation and neutralization of difference as per accounts and as per the physical verification of inventory is done.
- (ix) Reporting on the status of the physical verification of inventory.
- (x) Check to ensure that the quantity delivered against the order is within the +/-tolerance limits stipulated in the Purchase Order.
- (xi) To list out non-moving stock/more than 24 months.
- (xii) To check whether minimum level /maximum level fixed.

RA & PM Department -Power Purchase and Inter-State Sale

- i) Scrutiny of Power Purchase Agreements with tender conditions and various CERC / CSERC Regulations.
- ii) Scrutiny of procedures followed for procurement of power from trading company in accordance with agreed terms & conditions.
- iii) Scrutiny of all agreement with CPPs, IPPs and Biomass power producers to analyse rate of power and other terms and conditions.
- iv) Verifying all the monthly bills of CPPs, IPPs and Biomass for the year 2017-18 and 2018-19 on the following matters: -
 - Rate of power
 - Verification of Load factor calculation
 - Purchase limits, Penalty, Rebate & Discount
 - Other terms and conditions of purchase & payments

- v) Verification of Central Sector bills & payments.
- vi) Verification of transmission charges bills with regard to CERC / CSERC Regulations.
- vii) Verification of reimbursement of payment to traders (i.e., PTC, NTPC, VVN & Mittal Power & etc).
- viii) Scrutiny of REA (Regional Energy Account) to verify unit purchased by the CSPDCL.
- ix) Sale of Inter-state power and payment status.
- x) Any other issues related to purchase / sale of power.

Annexure II (b)

General Scope of work is given in Annexure II (a). However, actual jurisdiction of audit will be as under which may please be co-related

Sl. No.	PACKAGE	INTERNAL AUDIT OF FY 2025-26	INTERNAL AUDIT OF FY 2026-27
1	I	LT Revenue and expenditure audit of Raipur City and Jagdalpur Regions including all subordinate offices, HT Revenue audit of all RAOs (AMR Cell-I, Gudhiyari Raipur) and Expenditure audit of offices at HQ, Power purchase Audit, Store inventory Audit.	LT Revenue and expenditure audit of Raipur City and Jagdalpur Regions including all subordinate offices, HT Revenue audit of all RAOs (AMR Cell-I, Gudhiyari Raipur) and Expenditure audit of offices at HQ, Power purchase Audit, Store inventory Audit.
2	II	LT Revenue Audit of all Sub Divisions and zones in Raipur (Rural) and Raigarh region, Expenditure Audit, Store inventory Audit	LT Revenue Audit of all Sub Divisions and zones in Raipur (Rural) and Raigarh region, Expenditure Audit, Store inventory Audit
3	III	LT Revenue Audit of all Sub Divisions and zones in Durg and Rajandgaon region, Expenditure Audit	LT Revenue Audit of all Sub Divisions and zones in Durg and Rajandgaon region, Expenditure Audit
4	IV	LT Revenue Audit of all Sub Divisions and zones in Bilaspur and Ambikapur region, Expenditure Audit, Store inventory Audit	LT Revenue Audit of all Sub Divisions and zones in Bilaspur and Ambikapur region, Expenditure Audit, Store inventory Audit

Annexure III

Package wise Mandays of audit required for FY 2025-26 and 2026-27

Execution of work and reporting

Awarded firm shall start the work of internal audit within 10 days from the date of Intimation by Nodal Officer. The work of internal audit shall be completed within two months from the date of programme issue :-

Package	Region	LT Revenue Audit				HT Revenue Audit			
		No of Offices (Zones/Sub Dn)	Days	Person per day	Mandays	No of Offices	Days	Person per day	Mandays
I	Raipur City Region and Jagdalpur Region	48	417	2	834	1	48	3	144
II	Raipur Rural and Raigarh Region	69	619	2	1238				
III	Durg and Rajnandgaon Region	54	503	2	1006				
IV	Bilaspur and Ambikapur Region	61	530	2	1060				
	Total	232	2069		4138	1	48	3	144
	total mandays								
	For 2 years								

Package	Region	Expenditure Audit				Store Audit				Power Purchase			
		No of Offices	Days	Person per day	Mandays	No of Offices	Days	Person per day	Mandays	No of Offices	Days	Person per day	Mandays
I	Raipur City Region and Jagdalpur Region	53	212	2	424	2	16	2	32	1	23	3	69
II	Raipur Rural and Raigarh Region	44	176	2	352	1	8	2	16				
III	Durg and Rajnandgaon Region	33	132	2	264	1	8	2	16				
IV	Bilaspur and Ambikapur Region	43	172	2	344	2	16	2	32				
	Total	173	692		1384	6	48	2	96	1	23	3	69
	Total mandays												5831
	For 2 years												11662

Number of Auditee offices can increase marginally in case of any increase in auditee offices the professional fees fixed shall be increased proportionately .The audit Report shall also contain suggestions from auditor to improve system, internal control, performance of offices/ staff /property etc.

Note: Audit of FY 2025-26 and 2026-27 will be conducted simultaneously in one programme and report will be submitted separately for each Financial Year.

Payment Terms of Professional Fee for FY 2025-26 and 2026-27

Professional fee shall be paid generally within 30 days after completion of the audit work on submission of the bill (as per clause 9) to the O/o ED (Finance), CSPDCL. The payment terms for each year of the Contract period will be as follows:

FY 2025-26

Sl. No	Quantum of work	Programme submission date	Time period of completion of Audit & Submission of Report	% of Annual Fee
1.	25% LT Revenue Audit and 25% Expenditure Audit. 100% HT Audit	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
2.	25% LT Revenue Audit and 25% Expenditure Audit. 100% Store Audit	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
3.	25% LT Revenue Audit and 25% Expenditure Audit. Power Purchase Audit	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
4.	25% LT Revenue Audit and 25% Expenditure Audit along with yearly combined synopsis report.	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount

FY 2026-27

SL No	Quantum of work	Programme submission date	Time period of completion of Audit & Submission of Report	% of Annual Fee
1.	25% LT Revenue Audit and 25% Expenditure Audit. 100% HT Audit	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
2.	25% LT Revenue Audit and 25% Expenditure Audit. 100% Store Audit	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount
3.	25% LT Revenue Audit and 25% Expenditure Audit. Power Purchase Audit	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount

			submission of report).	
4.	25% LT Revenue Audit and 25% Expenditure Audit along with yearly combined synopsis report.	Within 10 days from date of intimation by Nodal officer for program submission.	To be completed within 1 months from the date of completion of audit program (including submission of report).	25% of Contract Amount

Note:- Fourth & final 25% of contract amount may be released upon on successful submission of balance 25% LT Revenue Audit and 25% Expenditure Audit. & combined synopsis report of all offices as mention at clause No. 6(c).

The Professional Fee quoted by the firm is deemed to cover the width (coverage) of audit in terms of all sphere and depth. In case, poor performance is observed in any part of the Audit Report, the fee for concerned part of the work may be deducted on rational basis, depending on the works coverage of the office concerned.


ED (Finance), CSPDCL,
RAIPUR