



CHHATTISGARH STATE POWER HOLDING COMPANY LTD.
(A GOVT. OF CHHATTISGARH UNDERTAKING) CIN : U65993CT2008SGC020995

Tel. :- 0771-2574359
2574323
Fax:- 0771-2574361

OFFICE OF THE GENERAL MANAGER (FINANCE)
Regd. Office :- Vidyut Sewa Bhawan, Danganiya, Raipur (C.G.)-492013
Website:- www.cseb.gov.in E-mail : finance.cspchl@cseb.gov.in

No. 05-01/AUDIT/280

Raipur, Dtd. 10/02/2016

NOTICE INVITING TENDER

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

Tender Specification No. 05-01/AUDIT/280

Name of Work - Appointment of Cost & Management Accountant (CMA) Firm as Cost Auditor for CSPGCL, CSPTCL and CSPDCL for the Financial Years 2015-16 & 2016-17.

Cost of Tender Document - Rs.1500/-

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

Package I – Rs. 4500/-

Package II – Rs. 3400/-

Package III – Rs. 3000/-

Mode of payment - The payment of EMD / Cost of tender document should be made through crossed Demand Draft / bankers' cheque in favour of "CSPHCL", payable at Raipur.

Due dates relating to Tender :

Particulars	Date	Time	Place
(i) Last date of obtaining "tender for appointment of Cost Auditor"	02/03/2016	1700 Hrs.	O/o The General Manager (Fin.)
(ii) Due date of Submission of offer	Upto 03/03/2016	1500 Hrs.	CSPHCL, Ground Floor, Vidyut Sewa Bhawan, Raipur (C.G.) 492013.
(iii) Due date of opening of Part-I & II bids	03/03/2016	at 1530 Hrs.	Note: In case of change in due date, it shall be intimated on the website
(iv) Due date of opening of Part-III bid	To be notified separately		

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

The tender documents may be purchased from the **O/o GM(Finance), CSPHCL, Vidyut Sewa Bhawan Danganiya, Raipur(CG) 492013**, on payment of non-refundable tender cost as specified on above dates between 1100 Hrs. to 1700 hrs. on all working days from tender publication date. Tender document can also be downloaded from our website link – **[http:// cseb.gov.in/csphcl](http://cseb.gov.in/csphcl)** . In case of downloading tender document from the website the bidder has to remit cost of tender document at the time of submission of bid.



General Manager (Finance)
C.S.P.H.C.L, RAIPUR





CHHATTISGARH STATE POWER HOLDING COMPANY LTD.
(A GOVT. OF CHHATTISGARH UNDERTAKING) CIN : U65993CT2008SGC020995

Tel. :- 0771-2574359
2574323
Fax:- 0771-2574361

OFFICE OF THE GENERAL MANAGER (FINANCE)
Regd. Office :- Vidhut Sewa Bhawan, Danganiya, Raipur (C.G.)-492013
Website:- www.cseb.gov.in E-mail : finance.cspcl@cseb.gov.in

No.

Raipur, Dtd. / / 2016

To,

Sub:- Tender for the appointment of CMA Firm as "Cost Auditor" of CSPGCL, CSPTCL, and CSPDCL for the FY 2015-16 and 2016-17.

As per requirement under the provisions of Section 148 of Companies Act 2013, read with Companies (Cost Records and Audit) Rules, 2014, Chhattisgarh State Power Holding Company Ltd. (CSPHCL) intends to appoint CMA professional firms as Cost Auditors for its subsidiaries, namely Chhattisgarh State Power Generation Company Ltd. (CSPGCL), Chhattisgarh State Power Transmission Company Ltd. (CSPTCL) and Chhattisgarh State Power Distribution Company Ltd. (CSPDCL). Accordingly, it is requested to submit your offer as per enclosed tender in 3 parts:-

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

The three parts of bid should be submitted in three separate envelopes & envelopes should be super-scribed as Part- I bid (EMD and cost of tender document, if required), Part -II bid (Commercial terms & conditions and PQR documents) and Part- III bid (Professional Fee) respectively. All the three envelopes should be kept in one large envelope super-scribed "**Offer for Cost Audit of CSPGCL, CSPTCL and CSPDCL for FY 2015-16 and 2016-17**" and should be submitted by **03/03/2016** up to 15:00 Hrs in the **O/o General Manager (Finance), CSPHCL, Vidhut Sewa Bhawan, Danganiya, Raipur (CG)- 492013.**


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

1. Due date relating to the bidding :

Particulars	Due Date	Time	Place
(i) Last date of obtaining “tender for appointment of Cost Auditor”	02/03/ 2016	1700 Hrs.	O/o The General Manager (Fin.) CSPHCL, 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 Submission of offer	03/03/ 2016	1500 Hrs.	
(iii) Due date of opening of Part-I & II bids	03/03/ 2016	1530 Hrs.	
(iv) Due date of opening of Part-III bid	To be notified separately		

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

The bidders may bid for work of Cost audit under one or more packages covered under the tender as mentioned below:-



Sl. No.	PACKAGE	COST AUDIT OF
1	I	CSPGCL
2	II	CSPTCL
3	III	CSPDCL

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

2. Pre-Bid Submission clarification:

- a) Pre-bid submission clarification, if needed on any point of this Enquiry or others related to this enquiry may be got clarified during office hour at phone number 0771-2574369 or at email – finance.cspocl@cseb.gov.in



- (13)
- b) CSPHCL, at its sole discretion, reserves the right to respond to clarification raised by Applicants. No response to a clarification request shall be construed for amending Enquiry Document.

3. Submission of Offer:

The three parts of bid should be submitted in three separate envelopes & envelope should be super-scribed as "Part- I bid (EMD)", "Part -II bid (Commercial terms & conditions and PQR documents)" and "Part- III bid (Professional Fee)."

All the three envelopes should be kept in one large envelope superscribed "**Offer for appointment of Cost Auditor of CSPGCL/CSPTCL/CSPDCL(Package I/II/III) for the FY 2015-16 & 2016-17**" and should be submitted upto **03/03/2016** (1500Hrs.) in the O/o GM(Fin), CSPHCL, Vidyut Sewa Bhawan, Danganiya, Raipur (CG).

Detailed contents of each envelop is as under :-

- a) **Part-I** -EMD in the form of crossed Demand Draft / Bankers cheque drawn in favour of "CSPHCL" needs to be submitted through Part-I bid. In absence of EMD / tender fee, Part-II & III bid shall not be opened. EMD of unsuccessful participants shall be returned after awarding of the Cost Audit work to the successful professional firm. In case bidder has downloaded bidding document from the website, DD/Bankers cheque of Rs 1500/- towards cost of tender document should also be submitted in Part-I.
- b) **Part-II** -bid should consist of – **Appendix I, II, III, IV (common** for all the three packages) and tender document (General and Commercial terms & conditions of the Tender and Other terms & conditions specified under each Package) as applicable for the package bid for, signed with seal on each and every page.
- c) **Part-III** - bid shall contain only **Appendix V(a/b/c)** (professional fee) as applicable for the package bid for duly filled in and signed by the authorised signatory of the CMA Firm. The firm should quote **Fixed Professional Fee** on lump sum basis only in **Appendix-V** including all expenses e.g. travelling expenses, lodging & boarding expenses etc. to be incurred during audit but exclusive of Service Tax. **Service tax** as applicable shall be admitted separately. A copy of registration certificate for Service tax shall be submitted alongwith first bill. No TA/DA and Boarding & lodging facilities shall be paid. No other taxes and duties shall be paid.

On due date of opening, the envelope containing Part III- bid of only those CMA Firms shall be opened who are found eligible as per the eligibility criteria.

4. EARNEST MONEY DEPOSIT

- i. All interested bidders shall submit, along with their Bid, Earnest Money Deposit (EMD) in the form of DD / Bankers' Cheque, drawn on any scheduled bank in favour of "CSPHCL" payable at Raipur. Package wise EMD is as follows :-

Package I –	Rs. 4500/-
Package II –	Rs. 3400/-
Package III –	Rs. 3000/-

- ii. In case, the bidder withdraws his offer during the validity period, the EMD shall be forfeited.

- iii. Earnest money of unsuccessful bidders shall be refunded after award of contract on successful bidder/s.
- iv. EMD of bidder/s on whom the order has been awarded, shall be adjusted towards part of security deposit.
- v. No interest shall be paid on EMD.
- vi. Offers submitted without EMD shall be summarily rejected.

5. Telex/Fax/Telegraphic bid:

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

6. Deviations from terms and conditions and conditional bid:

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

7. Incomplete Bids /errors/ ambiguities in bid:

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

8. Delayed/Late Bids:

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

9. Amendment in Bidding Document:

At any time prior to the deadline for submission of Bids, CSPHCL 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. CSPHCL 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, CSPHCL 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.

10. Pre-Qualification Criteria Requirements (PQR)

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

- (i) The CMA firm should have its registered head or branch office in Chhattisgarh. (Details may be furnished for offices such as complete address, phone numbers and officer in charge and staff in each office).

- (ii) The CMA firm should have minimum experience of ten (10) years. To count the experience of firm the Certificate of Practice (CoP) of senior partner, in case of partnership firm, and CoP of proprietor, in case of proprietorship firm shall be considered. (Copy of CoP is required to be submitted),
- (iii) The CMA firm should have at least one Fellow ICWA and one AICWA associate. Further, the firm should have sufficient manpower and other resources for carrying out the work of Cost Audit.
- (iv) The CMA firm should have minimum average annual professional receipts during last three financial years (2012-13, 2013-14, 2014-15) of Rs.5,00,000/- (Rs.Five lakhs only). The firm should furnish details alongwith copies of audited / certified balance sheet and profit and loss account, in format at **Appendix-IV.**
- (v) There should be no legal suit/criminal case pending or contemplated against CA/CMA firm on the ground of moral turpitude or for violation of any law in force. (An undertaking from the firm is required)

NOTE :- Relevant documentary proofs in respect of all the above requirements need to be submitted alongwith 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.

11. Professional Fee :

The firm should quote Fixed Professional Fee on lump sum basis for conducting Cost audit for FY 2015-16 and FY 2016-17 separately package-wise in the format enclosed at **Appendix- V(a/b/c)** as applicable for the package bid for, including all expenses e.g. travelling expenses, lodging & boarding expenses etc. to be incurred during audit, but exclusive of Service Tax. Service tax, as applicable shall be admitted separately as per extant rules. A copy of registration certificate for Service tax shall be submitted along with first bill. No TA/DA and Boarding & lodging facilities shall be provided.

12. Criteria for evaluation of bids:-

The bidders shall quote professional fee for work of Cost audit. The evaluation of bids shall be done package wise on the 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 of one bidder emerging as the lowest bidder under more than one package, the successful bidder shall be awarded contract for the work covered under only one of the packages. In such case the bidder whose rates are second lowest (L2) under the other package shall be counter-offered the rates of L1 bidder for award of work under the package. In case the L2 bidder refuses to execute the work at the rates of L1 bidder, the rate of L1 bidder shall be offered to L3 bidder and so on.

13. Award criteria:-

CSPHCL 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.

14. Validity of offer:

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

15. Disqualification:

CSPHCL 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.

16. Signing of contract agreement and completion of formalities:

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

17. Security Deposit:

Upon acceptance of the offer, the successful professional firm shall be required to deposit a security amount of 5% of total order value for due and faithful fulfilment of the contract within 15 days of receipt of the order awarding the contract in form of D.D. on nationalized bank in favour of "CSPHCL", payable at Raipur. On request of the professional firm EMD may be adjusted against SD and the balance amount of SD shall be payable through D.D. Security Deposit shall be retained till faithful performance of terms and conditions of the order and settlement of liability, if any. No interest on security deposit amount shall be payable by CSPHCL. The security deposit shall be returned on request of the firm, after faithful performance as per terms and conditions of the order.

18. Extension of Order :

CSPHCL 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 ie FY 2017-18, subject to satisfactory performance of the professional firm during previous periods audit.

19. Extension of Time and Penalty:

Any extension in time for the execution of work beyond contract period shall only be granted on merits, after competent approval. The awarded CMA firm shall submit their request letter with proper justification. In case the ground on which extension is sought, is not found to be proper penalty @1/2% (half percent) per week for delay in submission of report subject to maximum of 10% of order value shall be imposed on the CMA firm.

20. Cancellation of Order:

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

- a. If in the opinion of CSPHCL, the CMA firm fails to perform the work within the time specified or during the period for which the CSPHCL has granted extension, if any.
- b. If in the opinion of CSPHCL, the CMA firm fails to comply with any of the provisions of this contract. In such case, a written notice shall be served by CSPHCL 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, CSPHCL may exercise its discretionary powers to award the work to other CMA firm after giving due notice to the professional firm on account. and at the risk and cost of CMA 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, CSPHCL reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract at any time.
- f. The decision of the CSPGCL/CSPTCL/CSPDCL shall be final regarding the acceptability of the Report submitted by the CMA Firm and the concerned company shall not be required to give any reason in writing or otherwise at any time towards rejection of same.

21. Confidentiality

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

22. Force Majeure :

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

23. 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.

General Manager (Finance)
C.S.P.H.C.L, RAIPUR

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

Sl. No.	Qualification criteria	Documents required
1.	CMA firm must be in operation for at least ten (10) years duly registered with ICAI.	Firm's registration certificate, CoP of Senior partner in case of partnership firm and CoP of proprietor in case of proprietorship firm required.
2.	CMA firm should have its Head Office/Branch Office in Chhattisgarh.	Details of Head/ Branch office in Chhattisgarh such as Postal Address, Tel No., officer-in-charge and staff in each office may be furnished.
3.	CMA firm should have minimum one FCWA and one AICWA. Further, the firm should have sufficient manpower and other resources for carrying out the work of Cost Audit.	Constitution certificate from ICWAI alongwith details of partners, their qualification and date from which associated with the firm.
4.	CMA firm should have minimum average annual professional receipt of Rs. 5,00,000 (Rupees Five Lakh only) during the last 3 F.Y i.e. 2012-13, 2013-14 & 2014-15.	Audited Annual Accounts of firm

NOTE:- 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.



DETAILS OF CMA FIRMS

(Format for submission with Part-II Qualification Bid)

S.N.	Particulars	Details
1.	Name of the Firm	
2.	Complete Address of Headquarter along with phone numbers./ fax/ e-mail of Officer in Charge.	
	Complete Address of branches along with phone numbers/ fax/ e-mail of Officer in Charge.	
4.	Date of issue of CoP of Senior partner in case of partnership firm or of proprietor in case of proprietorship firm.	
5.	i. Name of proprietor or partners along with membership numbers. ii. In case of partnership, also indicate the date when they joined the firm (Enclose a copy of partnership deed)	
6.	i. Names of fully qualified ICWA/ CA/ CS associates/ staff and their membership number. ii. Indicate period of their association/service with the firm.	
7.	i. Names of semi qualified staff i.e. ICWA Inter/ CA Inter/ CS Inter. ii. Indicate the period of their association service with the firm.	
8.	Names, Addresses & Contact numbers of major clients (Attach a separate sheet if required)	
9.	Details of other professional services rendered/ undertaken by the firm (attach separate sheet if required)	

It is hereby 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 CSPGCL/CSPTCL/CSPDCL can take action against any finding of incorrectness in future appropriately.

Signature of authorized representative

Seal.

PROPOSED COST AUDIT TEAM TO BE DEPLOYED

(Format for submission with Part-II Qualification Bid)

(Please refer tender clause 4 of Other terms and conditions of Package bid 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 Audited Balance Sheet)

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

Financial year	Professional receipt (Amt-Rs. in Lac)	Document to be submitted for verification
2012-13		Audited Annual Account & Income Tax Return
2013-14		Audited Annual Account & Income Tax Return
2014-15		Audited Annual Account & Income Tax Return

Note: As per qualification criteria clause -10(iv) - The Firm should have minimum average annual Professional receipts of Rs. 5,00,000 (Rupees Five lakhs only) during previous three financial years i.e. FY 2012-13, 2013-14 or FY 2014-15; (Copy of audited annual account and income tax return of such financial year be submitted along with this Appendix).

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

PACKAGE I

COST AUDIT OF CSPGCL FOR FY 2015-16 & 2016-17

Introduction and background of CSPGCL

Chhattisgarh State Power Generation Company Limited, with its Head Office at Vidut Sewa Bhawan, Danganiya, Raipur, (CG) is a State Power Generation Company incorporated under the provisions of the Companies Act, 2013 and is a Government of Chhattisgarh Undertaking Company, having its thermal and hydel power stations located at various locations in the state of Chhattisgarh. The mission of CSPGCL is to generate adequate and reliable power through most economical, most efficient & eco friendly manner and to make Chhattisgarh State 'Power Hub of India'. The CSPGCL is having generation capacity of 2280 MW Thermal Power Stations and 138.70 MW Hydel Power Stations. Further new Thermal Power Station of 2x500 MW capacity is likely to be commissioned at Marwa during 2015-16.

Other Terms and Conditions

1. Scope of Work:



- i. Cost audit is to be conducted for the Financial Year 2015-16 & 2016-17 in respect of 5 Thermal Power Plants and 4 Hydel Power Plants of the Company in accordance with the Companies (Cost Records and Audit) Rules, 2014 as published in the official gazette of Govt. Of India, Ministry of Corporate Affairs and as required by the Section 148 of the Companies Act, 2013 and in adherence to the relevant orders/clarifications as issued from time to time by Cost Audit Branch, Ministry of Corporate Affairs, Govt. Of India, and the Cost Accounting Standards issued by the Institute of Cost Accountants of India.
- ii. The Cost Auditors shall be responsible for uploading the Cost Audit Report for the Company to MCA as per the requirement of Companies (Cost Records and Audit) Rules, 2014.

2. Subletting of work :

The awarded CMA firm shall not sublet the work. In case, the firm sublets whole or any part of the work ordered, the contract may be terminated and action deemed fit may be taken against the firm.

3. Audit Program :

The CMA firm has to submit its audit program to the O/o ED (Finance), CSPGCL, within 15 days from the date of award of contract. This program and schedule shall be approved by CSPGCL and strictly be adhered to. Audit is to be commenced from date of handing over of cost accounting records of relevant period.

4. Team to be deployed :

The CMA firm shall also ensure that size of the team is commensurate with the volume of the work involved and time allowed. The details of the team be given in Appendix - III.

5. Execution of work and reporting :-

- i. The audit shall be conducted in accordance with the provisions of the Companies Act, 2013 and Rules framed there under and as per the program and schedule approved for the audit.
- ii. All concerned offices shall provide necessary co-ordination to the Cost Accountants firm for conducting the work.
- iii. After completion of the audit, the firm shall submit cost audit report in the prescribed format.

6. Co-ordination from Auditee Office :-

The office where the work shall be carried out shall be required to co-ordinate with the CMA firm in such a manner so as to complete the work within the prescribed time schedule. The office will provide reasonable workspace and furniture for CMA firm's team. Other resources, viz. computers, telephone etc. would have to be arranged by CMA firm. The CMA firm shall also exercise due diligence to ensure coordination and timely completion of the work.

7. Submission & Acceptance of Cost Audit Report :

The firm shall submit the cost audit report to ED (Finance) CSPGCL within two months of the submission of cost accounting records of the relevant financial year.

8. Submission of Bills for Professional Fee:

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

9. Payment Term of Professional Fee :

No advance professional fee shall be paid. 100% of total professional fee shall be paid generally within 30 days of submission of Cost Audit Report. The copy of registration certificate for Service Tax shall be submitted along with bill. The tax shall be deducted as per prevailing IT rules. In case any documents/reports, are found incomplete/deficient, bills shall not be processed.

10. Nodal Agency & Officer In-charge :

The ED(Finance) CSPGCL shall be the nodal agency for the work under this package. The Dy. Gen. Manager (F&A) – I, O/o The ED (Finance), CSPGCL 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 with Officer-In-charge whose contact No. is 0771-2574343.

Handwritten signature and initials in blue ink, located at the bottom left of the page.

PROFESSIONAL FEE FOR THE WORK OF COST AUDIT OF CSPGCL**(Format for submission with Part-III Price Bid)**

SINo	Details	Professional Fee (Rs.) (Exclusive of Service Tax)
(I)	Fixed Professional fee on lump sum basis Inclusive of all charges, Taxes & Duties except Service tax for the work of Cost Audit of CSPGCL for financial year 2015-16	Amount in Rs. (In words _____) _____)
(II)	Fixed Professional fee on lump sum basis Inclusive of all charges, Taxes & Duties except Service tax for the work of Cost Audit of CSPGCL for financial year 2016-17	Amount in Rs. (In words _____) _____)

Signature of authorized representative**Seal.**


67

PACKAGE II

COST AUDIT OF CSPTCL FOR FY 2015-16 & 2016-17

Introduction and background of CSPTCL

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

Work of the Company includes:

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

Other Terms and Conditions

1. Scope of work under this tender :-

- i. Cost audit is to be conducted of Cost Accounting Records of the Company for the Financial Year 2015-16 and 2016-17 in accordance with the Companies (Cost Records and Audit) Rules, 2014 as published in the official gazette of Govt. Of India, Ministry of Corporate Affairs and as required by the Section 148 of the Companies Act, 2013 and in adherence to the relevant orders/clarifications as issued from time to time by Cost Audit Branch, Ministry of Corporate Affairs, Govt. Of India, and the Cost Accounting Standards issued by the Institute of Cost Accountants of India.
- ii. The Cost Auditors shall be responsible for uploading the Cost Audit Report of the Company to MCA as per the requirement of Companies (Cost Records and Audit) Rules, 2014.

2. Subletting of work :

The awarded CMA firm shall not sublet the work. In case, the firm sublets whole or any part of the work ordered, the contract may be terminated and action deemed fit may be taken against the firm.

3. Audit Program :

The CMA firm has to submit its audit program to the O/o ED (Finance), CSPTCL, within 15 days from the date of award of contract. This program and schedule shall be approved by CSPTCL and strictly be adhered to. Audit is to be commenced from date of handing over of cost accounting records of relevant period.

4. Team to be deployed :

The CMA firm shall also ensure that size of the team is commensurate with the volume of the work involved and time allowed. The details of the team be given in **Appendix - III**.

5. Execution of work and reporting :-

- i. The audit shall be conducted in accordance with the provisions of the Companies Act, 2013 and Rules framed there under and as per the program and schedule approved for the audit.
- ii. All concerned offices shall provide necessary co-ordination to the Cost Accountants firm for conducting the work.
- iii. After completion of the audit, the firm shall submit cost audit report in the prescribed format.

6. Co-ordination from Auditee Office :-

The office where the work shall be carried out shall be required to co-ordinate with the CMA firm in such a manner so as to complete the work within the prescribed time schedule. The office will provide reasonable workspace and furniture for CMA firm's team. Other resources, viz. computers, telephone etc. would have to be arranged by CMA firm. The CMA firm shall also exercise due diligence to ensure coordination and timely completion of the work.

7. Submission & Acceptance of Cost Audit Report :

The firm shall submit the cost audit report to Nodal Officer within two months of the submission of cost accounting records for the relevant financial year.

8. Submission of Bills for Professional Fee:

The awarded CMA firm shall submit the bills in Triplicate to office of GM(Finance) CSPTCL after completion of the Cost audit work of relevant financial year as per Order and Audit Program alongwith submission of Audit Report in Three Copies, along with soft copy in CD.

9. Payment Term of Professional Fee :

No advance professional fee shall be paid. 100% of total professional fee shall be paid generally within 30 days of submission of Cost Audit Report of relevant financial year to the GM (Finance), CSPTCL. The copy of registration certificate for Service Tax shall be submitted along with bill. The tax shall be deducted at source as per prevailing IT rules. In case any documents/reports, are found incomplete/deficient bills shall not be processed.

10. Nodal Agency & Officer In-charge :

The GM(Finance) CSPTCL shall be the nodal agency for the work under this package. The Dy. Gen.Manager (F&A) – I, O/o The GM (Finance), CSPTCL shall be the officer-in-charge and shall be responsible for implementation of Audit work. Any guidelines required during execution of audit may be taken with Officer-In-charge whose contact No. is 0771-2574336.

PROFESSIONAL FEE FOR THE WORK OF COST AUDIT OF CSPTCL**(Format for submission with Part-III Price Bid)**

SINo	Details	Professional Fee (Rs.) (Exclusive of Service Tax)
(I)	Fixed Professional fee on lump sum basis Inclusive of all charges, Taxes & Duties except Service tax for the work of Cost Audit of CSPTCL for financial year 2015-16	Amount in Rs. (In words _____) _____)
(II)	Fixed Professional fee on lump sum basis Inclusive of all charges, Taxes & Duties except Service tax for the work of Cost Audit of CSPTCL for financial year 2016-17	Amount in Rs. (In words _____) _____)

Signature of authorized representative**Seal.**


PACKAGE III

COST AUDIT OF CSPDCL FOR FY 2015-16 & 2016-17

Introduction & Background:-

Chhattisgarh State Power Distribution Company Limited (CSPDCL), with its Head Office at Vidyut Sewa Bhawan, Dangania Raipur, is a Power Distribution Company incorporated under the provisions of the Companies Act, 1956 and is a Government of Chhattisgarh Undertaking. CSPDCL is engaged in the distribution & retail supply of electricity to its consumers & maintenance of distribution network

Work of the company includes:

- i.) Distribution of electricity to LT/HT consumers;
- ii.) Compliance of requirements provided under provisions, regulations, notifications, clarification, etc issued or notified by Chhattisgarh State Electricity Regulatory Commission (CSERC).
- iii.) Operation and Maintenance of distribution system;
- iv.) Billing to LT/ HT consumers and collection of revenue from retail/HT consumers;
- v.) Capital investment for improvement and capacity enhancement of distribution system.
- vi.) Implementation of various schemes of Central and State Government such as RGGVY, RAPDRP, DDVGJY, IPDS etc.

The Accounting structure of CSPDCL:

CSPDCL has 8 Accounting Units situated through out the State of Chhattisgarh and accounting works are being done at these Regional Accounting Offices (RAOs) as under:-

- i.) R.A.O., Ambikapur.
- ii.) R.A.O., Bilaspur.
- iii.) R.A.O., Durg.
- iv.) R.A.O., Jagdalpur.
- v.) R.A.O., Raipur-I.
- vi.) R.A.O., Raipur-II.
- vii.) R.A.O., Rajnandgaon.
- viii.) CAU, Danganiya, Raipur keeps the accounts of HO/administrative office of the Company including itself.
- ix.) Separate accounts of loans, interest thereon, equity, government grant etc are kept at E.D. (Finance) office (HO). Consolidation of accounts of Regional Accounting Units of CSPDCL, are done at HO, Raipur. The vouchers are kept at concerned Regional Account Offices and E.D. (Finance) office.

Accounting of Fixed Assets is decentralized i.e. maintained by RAO's. Fixed Assets Register as per Companies Act 1956 are maintained at RAO's.

Other Terms and Conditions

1. Scope of work :-

- (i) Cost audit is to be conducted of Cost Accounting Records of the Company for the Financial Year 2015-16 and 2016-17 in accordance with the Companies (Cost Records and Audit) Rules, 2014 as published in the official gazette of Govt. Of India, Ministry of Corporate Affairs and as required by the Section 148 of the Companies Act, 2013 and in adherence to the relevant orders/clarifications as issued from time to time by Cost Audit Branch, Ministry of Corporate Affairs, Govt. Of India, and the Cost Accounting Standards issued by the Institute of Cost Accountants of India.
- (ii) The Cost Auditors shall be responsible for uploading the Cost Audit Report for the Company to MCA as per the requirement of Companies (Cost Records and Audit) Rules, 2014.

2. Subletting of work :

The awarded CMA firm shall not sublet the work. In case, the firm sublets whole or any part of the work ordered, the contract may be terminated and action deemed fit may be taken against the firm.

3. Audit Program :

The CMA firm has to submit its audit program to the O/o ED (Finance), CSPDCL, within 15 days from the date of award of contract. This program and schedule shall be approved by CSPDCL and strictly be adhered to. Audit is to be commenced from date of handing over of cost accounting records of relevant period.

4. Team to be deployed :

The CMA firm shall also ensure that size of the team is commensurate with the volume of the work involved and time allowed. The details of the team be given in **Appendix - III**.

5. Execution of work and reporting :-

- i. The audit shall be conducted in accordance with the provisions of the Companies Act, 2013 and Rules framed there under and as per the program and schedule approved for the audit.
- ii. All concerned offices shall provide necessary co-ordination to the Cost Accountants firm for conducting the work.
- iii. After completion of the audit, the firm shall submit cost audit report in the prescribed format.

6. Co-ordination from Auditee Office :-

The office where the work shall be carried out shall be required to co-ordinate with the CMA firm in such a manner so as to complete the work within the prescribed time schedule. The office will provide reasonable workspace and furniture for CMA firm's team. Other resources, viz. computers, telephone etc. would have to be arranged by CMA firm. The CMA firm shall also exercise due diligence to ensure coordination and timely completion of the work.

[Handwritten signature]
[Handwritten signature]

7. **Submission & Acceptance of Cost Audit Report :**

The CMA firm shall submit the cost audit report of relevant financial year to Nodal Officer within two months of the submission of cost accounting records.

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

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

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

No advance professional fee shall be paid. 100% of total professional fee shall be paid generally within 30 days of submission of Cost Audit Report of the relevant financial year to the appropriate authority. The copy of registration certificate for Service Tax shall be submitted along with bill. Tax shall be deducted at source as per IT rules. In case of any documents/reports are found incomplete/deficient bills shall not be processed.

10. **Nodal Agency & Officer In-charge :**

The ED(Finance) CSPDCL shall be the nodal agency for the work under this package. The Dy. Gen.Manager (F&A) – I, O/o The ED (Finance), 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 with Officer-In-charge whose contact No. is 0771-2574334.



PROFESSIONAL FEE FOR THE WORK OF COST AUDIT OF CSPDCL

(Format for submission with Part-III Price Bid)

SINo	Details	Professional Fee (Rs.) (Exclusive of Service Tax)
(I)	Fixed Professional fee on lump sum basis Inclusive of all charges, Taxes & Duties except Service tax for the work of Cost Auditor of CSPDCL for financial year 2015-16	Amount in Rs. (In words _____)
(II)	Fixed Professional fee on lump sum basis Inclusive of all charges, Taxes & Duties except Service tax for the work of Cost Auditor of CSPDCL for financial year 2016-17	Amount in Rs. (In words _____)

Signature of authorized representative

Seal.

