



OFFICE OF THE EXECUTIVE DIRECTOR (FIN) CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LTD.

(A Government of Chhattisgarh undertaking) (A successor company of C.S.E.B.)

CIN: U40108CT2003SGC015822

VIDYUT SEWA BHAWAN, GROUND FLOOR, DANGANIYA, RAIPUR

PHONE NO.:- 0771-2574340, Website-www. Cspdcl.co.in.

E-mail- fin.cspdcl@cspc.co.in

No.05-06/Taxation/ 911

Raipur, Dated: 10 JUN 2025

NOTICE INVITING TENDER

Sealed tenders are invited from eligible Cost & Management Accountant firms: -

Name of Work: - **Appointment of Cost & Management Accountant (CMA) firm as Cost Auditor for CSPDCL for the FY 2025-26 & FY 2026-27.**

Amount of Earnest Money Deposit (EMD): - EMD for the tender shall be Rs 1800/-.

Mode of payment- The payment of EMD should be made through crossed Demand Draft/ Banker's cheque in favour of "**MANAGER, CAU, CSPDCL**", payable at Raipur.

Due dates relating to Tender :-

Particulars	Due Date	Time	Place
(i)Due date of obtaining "Tender Form for Appointment of Cost Auditor"	12/06/2025	15.00 Hrs.	O/o The Executive Director (Fin.) CSPDCL, Vidyut Seva Bhawan, Danganiya, Raipur C.G 492013. Note: - In case of change due date, it shall be intimated on the website
(ii)Due Date of submission of offer	Upto 03/07/2025	15.00 Hrs.	
(iii) Due date of opening of Part-I&II Bids	03/07/2025 at 16.00 Hrs		
(iv) Due date of opening of Part III Bid	To be notified separately		

Note: - 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 document can be downloaded from our website link <http://cspc.co.in>. and the bidder has to submit EMD in form of crossed Demand Draft/Bankers Cheque in Part I at the time of submission of bid.

Executive Director (Finance)
C.S.P.D.C.L, Raipur

To, _____

Sub: - Tender for appointment of Cost Accountants Firm as "Cost Auditor" of CSPDCL for the FY 2025-26 & FY 2026-27.

As per the requirement under the provisions of section 148 of companies Act 2013, read with Companies (Cost Records and Audit) Rules 2014 and amendment thereof and other applicable laws/acts, Chhattisgarh State Power Distribution Company Ltd. (CSPDCL) intends to appoint CMA professional firms as Cost Auditors. 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: Documents for acceptance of Commercial terms & conditions and PQR.

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), 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 as **"Offer for appointment of Cost Auditor" of CSPDCL for the FY 2025-26 & FY 2026-27** and should be dropped in the tender box kept in **O/o ED(Finance), CSPDCL, Ground Floor, Vidyut Seva Bhavan, Danganiya, Raipur (CG) – 492013** by **03/07/2025 up to 15:00 Hrs.**

General and Commercial Terms and Condition of the Tender

1. Due date relating to the bidding:

Particulars	Due Date	Time	Place
(i)Due date of obtaining "Tender Form for Appointment of Cost Auditor"	12/06/2025	15.00 Hrs.	O/o The Executive Director (Fin.) CSPDCL, Vidyut Seva Bhawan, Danganiya, Raipur C.G 492013. Note:- In case of change due date, it shall be intimated on the website
(ii)Due Date of submission of offer	Upto 03/07/2025	15.00 Hrs.	
(iii) Due date of opening of Part-I&II Bids	03/07/2025 at 16.00 Hrs		
(iv) Due date of opening of Part III Bid	To be notified separately		

Note:- 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.

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

2. Introduction and background of CSPDCL

Chhattisgarh State Power Distribution Company Limited, with its Head Office at Vidyut Sewa Bhawan, Danganiya, Raipur, State- Chhattisgarh is a State Power Distribution Company incorporated under the provisions of the Companies Act, 2013 and is Government of Chhattisgarh Undertaking. CSPDCL is engaged in distribution and retail supply of electricity to its consumers & maintenance of distribution network.

3. Work of the Company includes:

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

The Accounting structure of CSPDCL:

CSPDCL has 9 accounting units situated through out the state of Chhattisgarh and accounting works are being done at these Regional Accounting Offices (RAOs) as under:

- RAO Ambikapur
- RAO Bilaspur
- RAO Raigarh
- RAO Durg
- RAO Jagdalpur
- RAO Raipur-I
- RAO Raipur-II
- RAO Rajnandgaon
- CAU Danganiya keeps the accounts of HO/administrative office of the company including itself.
- Separate accounts of loans, interest thereon, equity, government grant, etc are kept at ED (Finance) office (Head Office). Consolidation of accounts of Regional Accounting Units of CSPDCL is done at Head Office, Raipur.

4. Scope of work under this tender

- i. The Cost audit is to be conducted for Cost Accounting Records of the company for the Financial year 2025-26 and 2026-27 under section 148 of the Companies Act, 2013 in accordance with the Companies (Cost Records and Audit) Rules, 2014 notified by Govt. of India, Ministry of corporate Affairs (MCA) vide its notification dated 30.06.2014, as amended thereafter, 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 Auditor shall be responsible for filing of Cost Audit Report of the Company with MCA, Govt. of India in XBRL format as per the requirement of Companies (Cost Records and Audit) Rules 2014.

5. 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 0771-2576601.
- (b) CSPDCL, at its sole discretion, reserves the right to respond to clarification raised by Applicants.

6. Submission of offer:

The 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 super-scribed as **"Offer for appointment of Cost Auditor of CSPDCL for the FY 2025-26 & FY 2026-27"** and should be dropped up to 03/07/2025 (15.00 Hrs.) in the tender box kept at **O/o ED (Finance), CSPDCL, Ground Floor, Danganiya Raipur (CG)-492013**.

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 **"Manager(CAU), CSPDCL"** payable at Raipur needs to be submitted through Part-I Bid. In absence of EMD, 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.
- (b) **Part-II** bid should consist of **-Appendix I, II and IV** and tender document (General and commercial terms & conditions of the tender and other terms & conditions specified) signed with seal on each and every page.
- (c) **Part-III** bid shall contain only **Appendix III** (professional fee) duly filled in and signed by the authorised signatory of the CMA firm. The firm shall quote year wise fixed professional fee on lump sum basis including all expenses but excluding GST in column "C" of table in Appendix-III. No out of pocket expenses, TA/DA and Boarding & lodging expenses 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 firm shall be opened who are found eligible as per the eligibility criteria.

7. Earnest Money Deposit

- i. All interested bidders shall submit, along with their Bid, Earnest Money Deposit (EMD) of Rs. 1800/- in the form of DD/Bankers Cheque, drawn on any scheduled bank in favour of "Manager(CAU), CSPDCL" payable at Raipur.
- ii. In case, the bidder withdraws his offer during the validity period, the EMD shall be forfeited.
- iii. Earnest money of unsuccessful bidder 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.

8. Telex/Fax/Telegraphic bid:

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

9. Deviations from terms and conditions and conditional bid:

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

10. Incomplete Bids/errors/ambiguities in bid:

- (a) Incomplete or obscure tender is liable for rejection.
- (b) Fee should be quoted in both figured and words. In case of ambiguity between fee in figures and word, fee quoted in words shall be considered for evaluation.
- (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 CMA firm.

11. Delayed/Late Bids:

CSPDCL 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 CSPDCL. Extension in time for submission of the bid shall not be granted in any case.

12. 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 documents 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, clarification 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 part of the bid.

13. Pre-Qualification Criteria Requirements (PQR)

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

- (i) The CMA firm should have its Registered/ Head or Branch office in Chhattisgarh as on date of publishing the NIT of this tender. (Details may be furnished for office 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 the (CoP) is required to be submitted)
- (iii) The CMA firm should have atleast one fellow CMA and one CMA 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 (2021-22, 2022-23 & 2023-24) of Rs. 5,00,000/- (Rs. Five lakhs only). The firm should furnish details alongwith copies of audited/certified Balance sheet, Profit and Loss Account & Income Tax Return, in format at Appendix-II.
- (v) There should be no legal suit/criminal case pending or contemplated against CMA firm on the ground of moral turpitude or for violation of any law in force (An undertaking from the firm is required).
- (vi) Cost auditor shall be considered for reappointment after the cooling period of three (3) years. Accordingly, cost auditor of FY 2024-25 cannot be reappointed till FY 2027-28.

NOTE: - Relevant documentary proofs (as mentioned in Appendix-I) 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.

14. Professional Fee:

- (a) **Minimum fees** – Rs. 89,250/- (including all out of pocket expenses) per year of audit. GST as admissible shall be payable extra.
- (b) The firm shall quote Cost Audit fee for FY 2025-26. Based on audit fee for FY 2025-26 the fee for FY 2026-27 shall be decided by annual increase @ 5% excluding GST. The fee shall be including all expenses but excluding GST in column “C” of table in Appendix-III. No out of pocket expenses, TA/DA and Boarding & lodging expenses shall be paid. GST shall be payable extra. No other taxes and duties shall be paid extra.
- (c) In case of more than one L1 bidder, the eligible bidder shall be decided based on the following tie breaker criteria to be applied sequentially till the break of tie.
 - (i) **Experience of Firm:-** Firm having more experience based on date of registration shall be preferred.

- (ii) **Number of Partners:-** Firm having more no. of Partners shall be preferred.
- (iii) **Professional receipt:-** Firm having higher average annual professional receipts (during last 3 years i.e. FY 2021-22 to 2023-24) shall be preferred.

15. Award criteria:-

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/E-mail.

16. Validity of offer:

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

17. 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 representation 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, 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.
- vii. Been penalized for any disciplinary proceedings and any disciplinary proceedings is pending against them as on the date of application.
- viii. Been blacklisted/debarred anytime during last 3 years period as on date of NIT from participating in a tender floated by any Central/State PSU.

18. 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 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. Company 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.

19. Security Deposit:

Upon acceptance of the offer, the successful professional firm shall be required to deposit a security amount of 10% of total 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. 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 settlements of liability, if any. No interest on security

deposit amount shall be payable. The security deposit shall be returned on request of the firm, after faithful performance as per terms and conditions of the order.

20. 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.

21. Audit program

The CMA firm has to submit its audit program to the O/o ED (Finance), CSPDCL. 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.

22. 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.

23. 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 conduction the work.
- iii. After completion of the audit, the firm shall submit cost audit report in the prescribed format.

24. Coordination from Auditee Offices

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.

25. Submission and Acceptance of cost audit report

The firm shall submit the cost audit report to the nodal officer on time so that compliance of filing of XBRL report on MCA website may be ensured within time limit prescribed.

26. Submission of bills for professional fees

The awarded CMA firm shall submit the bills in Triplicate to O/o ED (Finance), CSPDCL after completion of the cost audit work of relevant financial year as per order and audit program along with filing of Audit Report. Three copies of cost audit report shall be provided along with soft copy in e-mail.

27. Payment terms of professional fees

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 ED (Finance), CSPDCL and uploading the same to MCA as per requirements of Companies (Cost Record & Audit) Rules, 2014. The copy of registration certificate for GST 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 bill shall not be processed.

28. Extension of Order:

CSPDCL reserves the right to place on order for extension of contract on the same terms and conditions for a further period of one year i.e. FY 2027-28, subject to satisfactory performance of the professional firm during previous period's audit. The rate of professional fee for FY 2027-28 shall be 5% higher than fee for FY 2026-27.

29. 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, this not found to be proper penalty @ ½% (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.

30. 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 CMA 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 CMA 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 CMA firm after giving due notice to the professional firm of account, and at the risk and cost of CMA firm.
- (d) 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.
- (e) The decision of the CSPDCL shall be final regarding the acceptability of the report submitted by the CMA firm and CSPDCL shall not be required to give any reason in writing or otherwise at any time towards rejection of same.

31. 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.

32. Force Majeure:

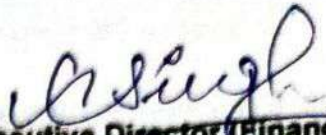
Any cause that is beyond the reasonable control of the CMA firm or CSPDCL shall be force majeure condition. The cause of the force majeure condition will be taken into consideration only if tendered within 15 days from the occurrence of such delay. CSPDCL shall verify the facts and grant such extension as the facts justify. For extension due to force majeure conditions the 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.

33. Officer in charge

The AGM (F&A) - IV O/o 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 0771-2576601.

34. 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.


Executive Director (Finance)
C.S.P.D.C.L, RAIPUR

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

SL. No.	Qualification Criteria	Documents required
1.	The CMA firm should have its Registered/ Head or Branch office in Chhattisgarh. (Details may be furnished for office such as complete address, phone numbers and officer in charge and staff in each office).	The Head office or Branch office establishment certificate/confirmation from ICMAI. Details of office such as postal address, Tel. no., officer-in-charge and staff in each office may be furnished.
2.	The CMA firm should have minimum experience of ten (10) years. To count the experience of firms the certificate of practice (CoP) of senior partner, in case of partnership firm, and CoP of proprietor, in case proprietorship firm shall be considered. (copy of the (CoP) is required to be submitted)	Firm registration certificate, CoP of senior partner in case of partnership firm and CoP of proprietor in case of proprietorship firm required.
3.	The CMA firm should have atleast one fellow CMA and one associate CMA. Further the firm should have sufficient manpower and other resources for carrying out the work of Cost Audit.	Constitution certificate from ICMAI along with details of partners, their qualification and date from which associated with the firm.
4	The CMA firm should have minimum average annual professional receipts during last three financial years (2021-22, 2022-23 & 2023-24) of Rs. 5,00,000/- (Rs. Five lakh only). The firm should furnish details along with copies of audited/certified Balance sheet, Profit and Loss Account & Income Tax Return in format at Appendix- II.	The firm should furnish details in Appendix-II along with copies of audited (if required to be audited as per any Act) / self-certified (if not required to be audited as per any Act) Balance sheet, Profit and Loss Account & Income Tax Return.
5	There should be no legal suit/criminal case pending or contemplated against CMA firm on the ground of moral turpitude or for violation of any law in force (An undertaking from the firm is required).	The firm should give undertaking in Appendix-IV

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.

Financial Details (As per enclosed Audited/self certified Annual Account)

Please enclose copies of Audited / self certified Annual Account of last three years.

Financial Year	Professional Receipt (Amt-Rs in Lac)	Document to be submitted verification
2021-22		Audited/self certified Annual Account & Income Tax Return.
2022-23		Audited/self certified Annual Account & Income Tax Return.
2023-24		Audited/self certified Annual Account & Income Tax Return.

Note: As per PQR clause- 13(v)- 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 2021-22, 2022-23 & 2023-24; (Copy of audited / self certified annual accounts & Income tax returns to be submitted along with this Appendix).

Authorised Signatory

Name & Title of Signatory

Name of Applicant:

Address:

PROFESSIONAL FEE FOR THE WORK OF COST AUDIT OF CSPDCL

(FORMAT FOR SUBMISSION WITH PART-III PRICE BID)

SL.NO.	Fixed Professional fee on lump sum basis Inclusive of all charges for the work of Cost Audit of CSPDCL	Audit fee (excluding GST) In Rs.
(A)	(B)	(C)
1. Financial year 2025-26		In Figures
		In Words

Note :- 1. The firm shall quote fees of FY 2025-26 on lump sum basis including all expenses in column "C". No out of pocket expenses, TA/DA and boarding & lodging expenses shall be paid. GST shall be payable extra as applicable. Any other taxes, if any shall be deemed to be inclusive in Audit Fees.

2. The basic professional fee for FY 2026-27 shall be fixed by giving an escalation of 5% in the amount of fee for FY 2025-26.

Signature of authorized representative
Seal

UNDERTAKING