



OFFICE OF THE GENERAL MANAGER (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/

1141

Raipur, Dated:

26 APR 2022

NOTICE INVITING TENDER

Sealed tenders are invited for empanelment/appointment of Cost Auditors:-

Name of Work: - **Appointment of Cost & Management Accountant (CMA) firm as Cost Auditor for CSPDCL for the FY 2022-23 & FY 2023-24.**

Cost of Tender Document – Rs. 500/- (GST Extra @ 18%)

Amount of Earnest Money Deposit (EMD):- EMD for the tender shall be Rs 3000/-.

Mode of payment- The payment of EMD/Cost of tender document 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 Empanelment/ Appointment of COST Auditor"	27/04/2022	15.00 Hrs.	O/o The General Manager (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 24/05/2022	15.00 Hrs.	
(iii) Due date of opening of Part-I&II Bids	24 /05/2022 at 15.30 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 cost of tender document in form of crossed Demand Draft/Bankers Cheque in Part I along with EMD at the time of submission of bid.

General Manager (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 2022-23 & FY 2023-24.**

As per the requirement under the provisions of section 148 of companies Act 2013, read with companies (Cost records and audit) rules 2014, Chhattisgarh State Power Distribution company Ltd. (CSPDCL) intends to appoint CMA professional firms as cost auditors for Chhattisgarh State Power Distribution Ltd. Accordingly, it is requested to submit your offer as per enclosed tender in 3 parts:-

Part – I Bid: Earnest Money Deposit and cost of tender document (in form of crossed Demand Draft/Bankers Cheque).

Part –II Bid: documents for Commercial terms & conditions.

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 (cost of tender document (if required) and 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 2022-23 & FY 2023-24** and should be dropped in the tender box kept in **O/o GM(Finance), CSPDCL, Ground Floor, Vidyut Seva Bhavan, Danganiya, Raipur (CG) – 492013** by 24/05/2022 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 Empanelment/ Appointment of COST Auditor"	27/04/2022	15.00 Hrs.	O/o The General Manager (Fin.) CSPDCL, Vidyut Seva Bhawan, Danganiya, Raipur C.G 492013. Note:- In case of change due date, it shall be intimated on the website
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(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:

- (a) Distribution of electricity to LT/HT consumers.
- (b) Compliance of requirements provided under provisions, regulations, notifications, clarification, etc issued by Chhattisgarh State Electricity Regulatory Commission (CSERC).
- (c) Operation and Maintenance of distribution system.
- (d) Billing to LT/HT consumers and collection of revenue from retail/HT consumers.
- (e) Capital investment for improvement and capacity enhancement of distribution system.
- (f) 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:

- i) RAO Ambikapur
- ii) RAO Bilaspur
- iii) RAO Raigarh
- iv) RAO Durg
- v) RAO Jagdalpur
- vi) RAO Raipur-I
- vii) RAO Raipur-II
- viii) RAO Rajnandgaon
- ix) CAU Danganiya keeps the accounts of HO/administrative office of the company including itself.
- x) Separate accounts of loans, interest thereon, equity, government grant, etc are kept at GM (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. Cost audit is to be conducted of Cost Accounting Records of the company for the financial year 2022-23 and 2023-24 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, and 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.

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. No response to a clarification request shall be construed for amending enquiry Document.

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 2022-23 & FY 2023-24"** and should be dropped up to 24/05/2022 (15.00 Hrs.) in the tender box kept at **O/o GM (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/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. Further a DD/Banker cheque of Rs 500(GST Extra @18%) towards cost of tender document should also be submitted in Part-I.
- (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) in the form of DD/Bankers Cheque, drawn on any scheduled bank in favour of "**Manager, CAU, CSPDCL**" payable at Raipur. EMD would be Rs. 3,000/-.
- 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 at the address contained in the letter of request for issue of bidding document form 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. (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 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 (2018-19, 2019-20, 2020-21) 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-II.
- (v) There should be no legal sui/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)

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. 85,000/- (including all out of pocket expenses but excluding GST) per year of audit.
- (b) The firm shall quote GST audit fee for FY 2022-23. Based on audit fee for FY 2022-23 the fee for FY 2023-24 shall be decided by annual increase @ 5%. 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. No other taxes and duties shall be paid.
- (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 more average annual professional receipts (during last 3 years i.e. FY 2018-19, 2019-20, 2020-21) 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.

16. NIL

17. Validity of offer:

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

18. Disqualification:

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. Penalized for any disciplinary proceedings and any disciplinary proceedings should be pending against them as on the date of application.
- viii. Blacklisted/debarred anytime during last 3 years ending 31st March 2021 from participations in a tender floated by any central/state PSU.

19. 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.

20. Security Deposit:

Upon acceptance of the offer, the successful professional firm shall be required to deposit a security amount of 5% 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.

21. 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.

22. Audit program

The CMA firm has to submit its audit program to the O/o GM (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 audited annual accounts of relevant period.

23. 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.

24. 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.

25. 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.

26. Submission and Acceptance of cost audit report

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

27. Submission of bills for professional fees

The awarded CMA firm shall submit the bills in Triplicate to O/o GM (Finance), CSPDCL after completion of the GST audit work of relevant financial year as per order and audit Program along with submission of Audit Report in Three Copies, along with soft copy in CD.

28. NIL

29. 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 GM (Finance), CSPDCL. 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.

30. Extension of Order:

CSPDCL reserves the right to place on order for extension of contract on the same rated, terms and conditions for a further period of one year i.e. FY 2024-25, subject to satisfactory performance of the professional firm during previous periods audit.

31. 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.

32. 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) The performance of the firm shall be reviewed periodically and for any unsatisfactory performance the company reserves the rights 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 the CSPDCL shall be final regarding the acceptability of the repost 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.

33. 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.

34. 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.

35. Officer in charge

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

36. 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.


G.M. (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).	Details of Head/Branch office in chhattisgarh 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 CWA and one associate CWA. Further the firm should have sufficient manpower and other resources for carrying out the work of Cost Audit.	Constitution certificate from ICWAI 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 (2018-19, 2019-20, 2020-21) of Rs. 5,00,000/- (Rs. Five lakh only). The firm should furnish details along with copies of audited/certified balance sheet and profit and loss account, 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 and profit and loss account.
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
2018-19		Audited/self certified Annual Account
2019-20		Audited/self certified Annual Account
2020-21		Audited/self certified Annual Account

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 2018-19, 2019-20 and FY 2020-21; (Copy of audited / self certified annual account 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	The audit fee (excluding GST) In Rs.
(A)	(B)	(C)
1.	for financial year 2022-23	

Note:- 1. The firm shall quote fees of FY 2022-23 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 2023-24 shall be fixed by giving an escalation of 5% in the amount of fee for FY 2022-23.

Signature of authorized representative
Seal

UNDERTAKING

We undertake that there is no legal suit/criminal case is pending or contemplated against our firm on the ground of moral turpitude or for violation of any law in force. further, we understand that our firm is not disqualified to be appointed as Cost Auditor of CSPDCL for financial year 2018-19, 2019-20 and 2020-21.

**Signature of authorized representative
Seal**