



C.I.N.-U40108CT2003SGC015820

**CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED**

(A Govt. of CG Undertaking) (A Successor Company of CSEB)

**OFFICE OF THE EXECUTIVE DIRECTOR (FINANCE)**

2<sup>nd</sup> Floor, S.L.D.C. Building, Danganiya, Raipur(CG)

PH: 0771-2576500 FAX: 0771-2574616

NO:06-01/ED(Fin)/TR-45/ 1196

Date **23.08.2023**

**NOTICE FOR EXTENSION OF DUE DATE**

The tender notice No. NO:06-01/ ED(Fin)/TR-45/1051 Date 31.07.2023 was invited for Providing Services for the specified finance / taxation related work on Outsourcing basis by providing 06 no. CA professionals in finance section with due date of opening on 23.08.2023.

The last date for submission of above tender is hereby extended up to 01.09.2023, the tender documents can be submitted up to 12.:00 Hrs. The tender will be opened on same day at 12:30 Hrs. All other conditions of the tender will remain unchanged.

**AGM (Fin)**  
**O/o ED (Fin), CSPTCL,**  
**RAIPUR**



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PH: 0771-2576500 FAX: 0771-2574616

NO:06-01/ ED(Fin)/TR-45/**1051**

Date **31.07.2023**

**TENDER SPECIFICATION No. 06-01/ ED(Fin)/TR-45**

(Providing Services for the specified finance/taxation related work on Outsourcing basis.)

**(Through E-bidding)**  
**( RFx No.- 8100033037)**

- |                         |  |
|-------------------------|--|
| (A). Tender No.         | <b>06-01/ ED(Fin)/TR-45</b>  |
| (B). Description        | Providing Services for the specified finance / taxation related work on Outsourcing basis by providing 06 no. CA professionals in finance section                              |
| (C) Due Date & Time     | Last Date for submission <b>23/08/2023</b> up to <b>12:00</b> Hrs.   |
| (D) Date of Opening     | The tender shall be opened at <b>15.00</b> hours on dated <b>23/08/2023</b> in presence of bidders, who desire to be present.  |
| (F) Earnest Money       | <b>Rs. 45,000/-</b> (Rs. Forty Five Thousand). Demand Draft in favor of Manager RAO (HQ), CSPTCL, Raipur.  |
| (G) Cost of Tender form | Rs. 1180/- (Tender cost Rs. 1000/- and GST @ 18% Rs. 180/-). The purchase can be made by Demand Draft/ Banker cheque In favor of<br><b>"Manager RAO (HQ) , CSPTCL ,Raipur"</b> |

***The last date of sale of tender document is 22/08/2023 till 17:00 Hrs.***

(This tender specification contains total ..... No. of Pages)

## **SECTION-I**

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

The tender specification no. **TR-45/** is to be processed through e-bidding. The offer is to be submitted online as well as offline (hard copy) except the price bid which is to be submitted only in “**online**” mode through SAP-SRM module. As described below Details of NIT & Tender Documents are available on our website – <http://www.cspc.co.in> & <http://ebidding.cspcl.co.in:50724/irj/> portal. The bidder may download the same from the above site. In e-bidding portal, tender documents will be displayed in online tender display at Technical RFx section.

Last date & time of submission of bid in hard copy and also in softcopy is **23/08/2023** upto 12.00 pm and due date & time of opening of part –I and part-II of the tender is **23/08/2023** at 15.00 pm.


#### **Important Instructions: -**

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

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

- (i) Whether scanned copy of tender fee DD uploaded. Yes/No
  - (ii) Whether scanned copy of DD of EMD /EMD Exemption uploaded. Yes/No
2. It is not required to upload /attach scanned copy of price bid in Soft/ Hard copy. **Only the rates are to be filled in the item tab in e-bid in SAP SRM System (online e-tender)**. Rates should be quoted online & in specified fields only. Once the rates are filled, the bidders may change their rates up to the due date and time of submission of tender. After due date and time, no change on any ground whatsoever will be accepted.
3. After scrutiny of techno-commercial bid, the price bid will be opened in e-bidding system only of eligible bidders for which suitable advance intimation will be given to the bidders offline and/or through email.
4. Please note that e-mail is system generated, hence bidders are advised to regularly check their inbox/junk mail box.
5. CSPTCL shall not assume any responsibility for technical issues like non-supporting of system, internet, line & associated hardware & software for bidding their tender. No extension in time shall be granted on such grounds. The bidder is advised to submit their bid well before submission  
Dead line to avoid any system related problem. It is strongly recommended not to wait for submission of bid in last minutes as internet/technical problem may disrupt their works.
6. Reference time for submission dead line shall be the time displayed in the portal and shall be treated as final.

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

  
**AGM (Fin)**  
**O/o ED (Fin) , CSPTCL,**  
**RAIPUR**

## **SECTION-II**

### **INSTRUCTIONS TO TENDERERS**

**Tender Specification No. 06-01/TR-45/1051 Raipur dated 31.07.2023 due on 23.08.2023 at 15:00 Hrs.**

- 01.** Sealed tenders/quotations are invited by the office of ED (Fin) Chhattisgarh State Power Transmission Co. Ltd Danganiya, RAIPUR 492013 (C.G.) for Outsourcing the work of O/o ED (Fin.) by providing 06 Nos. of qualified and experienced Chartered Accountants professionals by **23/08/2023 at 12:00 Hrs.** Tenders received after the stipulated time/date will not be considered. Envelops should invariably be super scribed **"Providing Services for the specified finance / taxation related work on Outsourcing basis"** Along with Earnest Money deposit Rs. 45000/- (Rupees Forty Five Thousand only) in the form of Demand Draft in favour of The Manager (RAO-H.Q.), CSPTCL, Raipur payable at par. The Tender will be open on 23/08/2023 at 15.00 Hrs.

The tender should be submitted in the office having minimum three envelopes Namely as under:-

**Sealed Envelop-I:** For Earnest Money (EMD) & Tender cost only duly super scribed "Tender Name, tender No., due date of opening & Firm's name & address (Part-I).

**Sealed Envelope-II :-** The second envelop should be super scribed as "Technical & Commercial Bid / Documents related to PQR" Tender No., due date of opening, and name of firm with address, telephone/mobile numbers for contact.

Both the envelopes should be kept in one large envelope (Third envelope) duly super scribed "Tender Name & No., due date of opening & time Firm's name, address, telephone/mobile numbers for contact.

#### **02. Price bid:**

Price bid shall include submission of details of prices **as per Schedule-I. It is not required to upload /attach scanned copy of price in soft/hard copy. Only the rates are to be filled in the item tab in e-bid in SAP SRM System (online e-bidding portal). The prices should be quoted through SAP SRM system. The price shall also be on FIRM basis.** Applicable GST should be separately shown in GST column.

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

Pre-bid submission clarification, if needed on any point of this Enquiry or others related to this enquiry may be got clarified during office hour at phone number 0771-2574336 and 0771- 2576500 or at email – csebraipur@gmail.com

CSPTCL, at its sole discretion, reserves the right to respond to clarification raised by Applicants. No response to a clarification request shall be construed for amending Enquiry Document.

**04. SCOPE OF WORK:**

- (i) The firm is required to discharge following work/activities by deploying 06 No. CA professionals detailed below: -

<b>Work Group No.</b>	<b>Broad Nature of Work (Work – Group)</b>	<b>No. of CA professionals and Years of experience etc. for the work</b>
01	<b>Taxation(Direct/Indirect) :-</b>  1. GST, ITC, calculation and claim related. 2. Preparation and filing related work of GST Returns Monthly, Quarterly and Yearly. 3. GST Audit -and Annual Return filing related work. 4. Direct/Indirect Tax matters Coordination between Tax consultants, CSPTCL and Tax Department for various cases and claims and further follow up. 5. Assistance in cases of old tax regime i.e. entry tax, VAT, Sale Tax etc. with the department. 6. Assistance in GST regime Audit and Cases with the department. 7. Any other work related to above.	1 No. CA Professional having - a. Qualification of CA, and b. Minimum post qualification experience of three years. (certificate of experiences must be enclosed).
02	<b>Internal Audit and AG Audit:-</b> 1. Coordination between Internal Auditor and Auditee departments for successful completion of Internal Audit. 2. Coordination with the Departments for settlement of Internal Audit para. 3. Compilation of settled Internal Audit para and preparation for presenting before higher authorities	1 No. CA Professional having - a. Qualification of CA, and b. Minimum post qualification experience of three years. (certificate of experiences must be enclosed).

03	<b>Assistance in Financial scrutiny of Tenders /Proposals: -</b> 1. Vetting/verifications of financial bids/documents for various criteria eg. Turnover, Net Worth etc. 2. Vetting and verifying various other financial credential like CA certificates, etc. as submitted by bidders. 3. Detailed Price Bid verification/cross checking and verifying the workings of rate reasonability after price updation, other applicable methodology 4. Any other work related to above.	2 No. CA Professionals having - a. Qualification of CA, and b. Minimum post qualification experience of three years. (certificate of experiences must be enclosed).
04	<b>Assistance in Preparation of IND AS Accounts :-</b> 1. Assistance in monthly cycle of accounting e.g. closing scrutiny of trial balance 2. Draft half yearly accounts ending 30.09.2023, depicting true and fair position. 3. Draft Annual Financial Statements ending 31.03.2024, depicting true and fair position. 4. Assisting the Accounts team/ management in getting their audit done by Statutory Auditor, Tax Audit and supplementary Audit by C&AG. 5. Any other work related to above.	2 No. CA Professionals having - a. Qualification of CA, and b. Minimum post qualification experience of five years. c. Having experience of preparation and finalization of accounts as per IND AS including Audits of any Power i.e. Electricity Company in SAP ERP environment. (certificate of experiences must be enclosed).

(ii) For more clarity an indicative list of activities to be performed in course of day to day work in each work group by CA professionals is detailed in annexure-I.

(iii) The place for discharge of this work/activities shall ordinarily be in the office of ED (Fin.) CSPTCL, Raipur where they shall discharge the works/assignments as above given by the respective senior officers of the office. However, based on the requirement they may also require to perform the work at Regional Accounting Office level. The CA professional deployed shall be well skilled in all above areas of work and may be rotated\deployed in any of these activities (if required). The deliverable shall include papers of verification/ notes/statements / workings duly authenticated by the concerning CA professionals. The assignments shall be executed during the entire office time duration or beyond that as may be required to efficiently and timely perform the allocated works.

(iv) The firm shall be overall responsible for satisfactory disposal of work apart from day to day assistance by the C.A. professionals deployed as above.

If required, services of partners/senior professionals of the firm shall be available to ensure proper disposal of works/issues/deliverables.

- (v) As the nature of work outsourced is of continuous nature and needs to be attended on day to day basis, attendance of deployed CA professional shall be an important aspect of satisfactory performance of work.

**05. QUALIFICATION CONDITIONS FOR BIDDERS (PQR):**

**The bidding is open to Chartered Accountant Firms/LLP fulfilling following qualifying criteria and which shall provide satisfactory documentary evidence for that:-**

<b>S. No.</b>	<b>Conditions</b>	<b>Documents required</b>
01	The firm has its Head Office in Chhattisgarh State as on 01.01.2023.	Firm's constitution certificate to be provided duly counter signed by bidder
02	The firm should have, as on 01.01.2023, at least 3 (three) full time partners, of which at least two should be fellow member (FCA) of the Institute of Chartered Accountants of India	Partner's list duly certified by the bidder
03	Experience: The firm should have experience of having successfully executed similar work of providing Professionals i.e. CA/CMA on outsourcing basis during any of previous 03 years (FY19-20 to FY21-22) in any Govt. organization, or State power company, or Central PSU in power sector, of order value at least Rs. 30 lakh in a single work order	Experience certificate/ Work completion certificate by "service availing organization" duly counter signed by the bidder or Order copy
04	Turnover: The firm should have an average annual turnover of at least Rs. 50 lakh or more during previous 3 financial years i.e. 2019-20 & 2020-21 and 2021-22, duly audited.	A certificate of turnover duly counter signed by the bidder along with copy of audited balance sheets to be provided.
05	The bidder should not be debarred/blacklisted by State Govt./Central Govt./State PSU/CPSU/SEB/Public utility/Cooperative Society/Public authority, as detailed in declaration at schedule-II.	A self attested declaration in this regard shall be furnished by bidder. Schedule -II



### 5.1 Evaluation Criteria

Bid evaluation shall be done based on 'final score' obtained by the qualifying firm based on the (A) Technical criteria and (B) Financial Criteria,

(A) Technical criteria: (weightage 50%)

Sl.no.	Criteria	Minimum requirement criteria	Maximum marks	Criteria for assignment of marks
1	Number of full time partners	2 FCA 1 ACA	20	5 marks per FCA/ACA
2	Average Annual Turnover of the firm during previous 3 years (i.e. FY 19-20 to FY 2021-22)	Rs. 50 lakh	20	(i) 50 lakh to 75 lakh- <b>10 marks</b> . (ii) More than 75 lakh upto 1 crore- <b>15 marks</b> (iii) Above Rs. 1 crore- <b>20 marks</b>
3	Experience of providing to Govt. organization, or State power company, or Central PSU in power sector of order value at least Rs. 30 lakh in a single work order	1 (one) work order with minimum aggregate value of 30 lakh	60	(i) One Work order - <b>20 marks</b> (i) Two Work orders - <b>40 marks</b> (i) Three are more Work orders - <b>60 marks</b>
		TOTAL	100	

B.	Financial Criteria <u>(weightage 50%)</u>	calculation	Financial Score (B)	Remark
	Financial score will be given by assigning 100 marks to the lowest bidder (L-1) as base. Thereafter, other bidders in sequence of their ascending prices quoted, will be given proportionate marks as shown below:			
	Suppose, if L-1 bidder quoted Rs. 1000 then he will be awarded 100 marks	$(100 \times 50 / 100)$	<b>50</b>	
	Then if, L-2 bidder quotes Rs. 1100 then he will be awarded $1000 / 1100 \times 100 = 90.90$ marks	$(90.90 \times 50 / 100)$	<b>45.45</b>	
	Then, if L-3 bidder quotes Rs. 1600 then he will be awarded $1000 / 1600 \times 100 = 62.50$ marks	$(62.50 \times 50 / 100)$	<b>31.25</b>	
C.	<b><i>THE TOTAL MARKS OF A + B WILL BE THE 'FINAL SCORE' OF ANY FIRM, AND THE FIRM WITH THE HIGHEST MARKS WILL BE CONSIDERED BEST BID, and SO ON.</i></b>			

Note :-In case there is tie in marks obtained then the lower financial quote will be preferred as L-1. Further, still there is tie in financial quote as well then firm with higher Annual Average Turnover will be preferred followed by lottery (if required).

**06. DATE & TIME OF OPENING BIDS:**

Tenders (Part-I & II) shall be opened on the due date & time as notified, in the presence of the bidders or their authorized representative, who may be present.

If due date of opening is declared as holiday by the Govt. or Local Administration, it will automatically get shifted to the next working day for which no prior intimation shall be given.

It may please be noted that the due date / time of opening can be altered, extended, if so required by the Company without assigning any reason thereof, However, intimation shall be given in such a case.

**07. TENDERERS TO PLEASE NOTE THAT:**

- (a) Tender is to be submitted strictly in accordance with the tender specifications and Terms & conditions laid down in tender documents.
- (b) Canvassing in any form is strictly prohibited and tenderer found to have resorted to canvassing shall be liable to have his tender rejected summarily.
- (c) If the tenderer gives wrong information in his tender with an intention to create under circumstances for acceptance of his tender, the CSPTCL, reserves the right to reject such tender at any stage, in addition to its right to take any additional disciplinary action in this regard.
- (d) Tender documents are not transferable.
- (f) Not more than one tender for the work shall be submitted by one firm.
- (g) All documents of the tender submitted shall bear full dated signature of authorized person from the bidder firm with seal of the firm at the foot of every page on right hand corner.
- (h) Tender which is incomplete, obscure or offers only for a part of work schedule, are liable to be rejected.
- (i) Offers through Telegraph/Telex/Fax, if any, shall not be entertained.
- (j) The company shall not be liable for any expenses whatsoever whether the tender is accepted or not.
- (k) Tender cost is not refundable.
- (l) The submissions/entries made in the tender form should be written legibly and free from error, over-writing, correction, etc. Any corrections, where unavoidable shall be made by crossing out and rewriting with dated signature of the authorized signatory. Tender with any unclear/ambiguous/improper alterations are liable to be rejected.
- (m) Conditional tenders are liable to be rejected.

**07. AUTHORISED SIGNATORY FOR THE TENDER:**

- (a) If the tender is being submitted by a proprietary firm, it shall be signed by the Proprietor only.
- (b) If the tender is submitted by a partnership firm, it shall be signed by any of the partners unless otherwise authorized by the deed of partnership. In which case necessary Power of Attorney authorizing a person to sign the tender should be furnished. True copy of the partnership deed shall also be furnished under Part-I / Techno-commercial Bid along with Power of Attorney.
- (c) If the tender is submitted on behalf of a company, registered under Company Act, it shall be signed by the person duly authorized to submit tender on behalf of the company and shall be accompanied by the certified true copies of the resolution/extract of article of associating or general power of attorney and designation of person signing tender on behalf of the company.

**08. AMENDMENT IN SPECIFICATION / SCHEDULES :**

The CSPTCL may revise or amend specification / schedules of work prior to the date notified for opening of the tender, such revision / amendment, if any, will be communicated as amendment / addendum to the invitation of the tenders. Any modification communicated through the CSPTCL website shall be deemed as sufficient communication for the purpose of this tender.

**09. BIDS RECEIVED THROUGH MESSENGER :**

When tender is delivered by a special messenger, it should be deposited in the tender box kept in the office of O/o The Executive Director (Fin.) CSPTCL, Dagania, Raipur (C.G.) within specified time limits.

**10. MISTAKES IN BIDS :**

After opening of the tender, any request / proposal for variation in rates on any grounds what so ever, such as mistakes, overwriting, mis-understanding etc. will not be allowed.

**11. BASIS FOR RATES :**

Rates are to be quoted on the basis as prescribed in the tender documents.  
Rates quoted should be firm for the total period of contract.

**12. EXTREMELY IMPORTANT**

Bidders to note this to avoid rejection of their bid:

It will be the sole responsibility of the bidder to make sure that all the documents required as per tender are submitted along with bid on or before due date of tender. However, if any short coming is observed during scrutiny of TC bid, CSPTCL reserves the right to seek required clarifications / documents from bidder by giving them only one chance to submit required documents/ clarifications / confirmations within specified time limit.

No deviation commercial technical or otherwise are acceptable in the tender.

**13. AMBIGUITIES IN CONDITIONS OF BIDS :**

In case of ambiguous or self contradictory terms / conditions in the bid, interpretation as may be considered appropriate by CSPTCL may be taken without reference to the tenderer. CSPTCL discretion shall be final in this regard.

**14. DISQUALIFICATION OF BID :**

Submission of bid as specified in the Tender document is a must. If a bid is received in open form or, if the offer gets opened before the due date, as a result of improper or no indication / superscription on the main cover of the tender, to indicate that, it is a tender, bid it shall be dis-qualified. Further, Bidder/Tenderer will not be permitted to change the substance of his tender, on grounds of post tender interpretation / improper understanding etc. This includes post tender changes in prices / rates and modification etc.; after opening of price bids. In such event, tender will be liable for rejection.

**15. LANGUAGE OF BIDS :**

All entries in the tender should be made in English or Hindi only.

**GENERAL CONDITIONS OF CONTRACT**

**1.0 DEFINITION OF TERMS:**

The CSPTCL shall mean Chhattisgarh State Power Transmission Company Ltd (a Successor Company of C.S.E.B.).

OFFICER IN CHARGE: It shall mean the Officer of the CSPTCL who is appointed by concern authority of the CSPTCL as Officer-in-charge for the purpose of contract under this tender.

CONTRACTOR: Contractor shall mean person, firm or company, whose tender has been accepted by the CSPTCL and shall include his heirs, executors, administrators & assigns.

CONTRACT: Contract shall mean and include the tender notice, instructions to the tenderers, general & special conditions of contract, work schedules, under-taking by the tenderer, questionnaire, experience details furnished, all documents and letter submitted by the tenderer, letters issued by the CSPTCL, letter of intent issued by the CSPTCL, detailed work order and subsequent amendments to it and the agreement to be entered into as per conditions of the contract.

**2.0 CONTRACTOR TO INFORM HIMSELF:**

The contractor shall be deemed to have carefully examined the instructions to the tenderers, these general conditions of contract, special conditions of the contract, work schedules of this tender documents and also have to satisfy himself as to the nature and character of the work to be executed, site conditions and other relevant matter and details. Any information thus had or other-wise obtained from the undersigned shall not in any way relieve the contractor from his responsibility for executing the work items / jobs in terms of the specification including all details and incidental work, in case of any doubt as to the meaning of any portion of the tender documents, he shall put forth the particulars thereof and submit them to the office of the

Executive Director (Fin.) CSPTCL, Raipur in writing to clarifications before the due date of submission of tenders.

**3.0 EXECUTION OF AGREEMENT:** The tenderer, whose tender is accepted, shall be required to present himself or his duly authorized representative in person within 15 days from receipt of order to execute an agreement in the proper form on non judicial stamp paper for the due and faithful fulfillment of the contract. The cost of stamps, etc. shall be borne by the contractor.

**4.0 MOBILISATION PERIOD:** The specified works shall be required to be commence immediately after complying contractual formalities regarding "AGREEMENT" and 'SECURITY DEPOSIT' which are to be complied within 15 days of receipt of order awarding the work by the contractor.

**5.0 TERMINATION OF CONTRACT:** CSPTCL reserves the right to terminate the contract at any time during contract period by giving 30 days notice, without assigning any reason, without any liability of accepting any payment of any compensation, etc. to the contractor, whatsoever it may be.

**6.0 LIQUIDATED DAMAGES (LD) FOR BREACH OF CONTRACT:**

- i) The contractor shall abide by the terms & conditions of the contract and work as per the instructions of the Officer-in-charge. In case the contractor in general and CA professionals deployed/to be deployed by him/her fail to carry out the works as directed, or not able to perform satisfactorily, the CSPTCL reserves the right to terminate the contract any time during the tenure of the contract by serving him 15 (fifteen) days notice. Security Deposit in such case shall be forfeited.
- ii) The CSPTCL shall be entitled to forfeit Security Deposit or the balance thereof that may at the time be recoverable and to realize any further sums as Liquidated Damages from any sums due to the firm by the CSPTCL for any breach of the terms & conditions of the contract.

**7.0 CONTRACTOR'S LAIBILITY FOR LOSS, DAMAGE ACCIDENT ETC :**

For any kind of loss, damage & accident or any mishaps, the firm shall only be responsible & no compensation shall be payable by CSPTCL and litigation if any, CSPTCL shall not be responsible.

The firm shall indemnify and save the CSPTCL against all actions, suits, claims, demands, cost of expenses arising in connection with injury suffered prior or after the date, when work have been taken over by person employed by the firm on the work.

**8.0 LAWS & REGULATIONS (if applicable):**

The firm shall be responsible for the compliance of all statutory obligations under the Factory Act, Contract, Labour (Regulation & Abolition) Act, Contract Labour (Regulation & Abolition) M.P. Rules-1973. Minimum Wages Act, payment of Wages Act or any other law imposed by the Govt, as applicable, including maintaining necessary registers, records, notices etc.

It will be responsibility of the contractor to maintain various registers / records required under various Acts and has to produce the same to the Officer-in-charge or to the inspection authorities of the Govt. on demand at any time.

The Person engaged by the firm shall be bound by the provisions of the legislation, whether Central or State, as in force and operative in the State of Chhattisgarh. In case



of any default on the part of firm or his agent of any of the provisions of such laws. The decision of CSPTCL that any sums have become payable hereunder and the amount which has become payable shall be final binding on the firm and CSPTCL has full rights to recover damages / penalty (if any).

**09.0 MINIMUM WAGES (if applicable) :**

The contractor shall pay not less than minimum wages to the labour engaged by him on the work. Minimum wages means the wages prescribed by the **State or Labour Department** for the district or place in which work is done.

The contractor shall not with standing the provision of contract to the contrary cause to be paid minimum wages to labourers indirectly engaged, on the work including any labor engaged by his sub-contractors in connection with the said works as if labourers have been employed by him.

The Officer-in-charge shall have the right to deduct from money due to the contractor any sum required for making good the loss suffered by a worker / workers by reason of non-fulfillment of the conditions of the contract for the benefit of the workers, non-payments of wages or deduction made from his or their wages, which are not justified by their terms of the contract or non-observance of the regulations.

The contractor shall primary be liable for all payment to be made under and for the observance of the regulation aforesaid without prejudice to his right to claim indemnity from his sub-contractors.

The regulation shall be deemed to be a part of the contract and any breach thereof shall be deemed to breach of contract. The contractor shall disburse the wages to his workers within the time limit prescribed under the provisions of payment of Wages Act-1936 or any other similar law in force as amended up to date.

**10.0 IDLE manpower :**

No compensation will be paid by the CSPTCL for the idle man power or equipment of the contractor and no claim in this respect will be entertained.

**11.0 DEATH, BANKRUPTCY, BREACH OF CONTRACT :**

If the contractor dies or become insolvent or is bankrupt after receiving order made against him or compound with or made any proposal for carrying on his business under inspection of or for the benefit of his creditors or commit an act insolvency or bankruptcy or being a corporation pass a resolution or be ordered to wound up or have a receiver of its business appointed, or commit any breach of contract, CSPTCL shall be entitled forthwith by writing to the contractor or his assigns or legal representatives to determine the contract and the CSPTCL may in the event complete the contract in such time and manner and by such persons as the CSPTCL shall think fit at the risk, cost and liability of the contractor.

**12.0 SUBLETTING OF CONTRACT :**

The contract as a whole or any part thereof shall not be assigned or sublet. If in any exigency, and if it is in the interest of CSPTCL works as per the discretion of CSPTCL, the same is required, prior written permission of the CSPTCL or its authorized nominee is a must. In case, such permission is granted, and tender conditions responsibility of executing the work according to the specifications shall entirely rest with the principal contractor. The discretion of CSPTCL shall be final in this regard.

### **13.0 WORKS TO BE OPEN FOR INSPECTION :**

All works under or in course of execution or executed in pursuance of the contract, shall be at all time be open for inspection and supervision of the Officer-in-charge and his sub-ordinates and the contractor shall at all times during the usual working hours and all other times at which notice of the Officer -in-charge or his sub-ordinate to visit the works shall have been given to the contractor, either himself for the purpose. Order given to the contractor's agent shall be considered to have the same force as if given to the contractor himself.

### **14.0 COMPENSATION UNDER WORKMEN'S COMPENSATION ACT : (if applicable.)**

In every case in which by virtues of the provisions of Section-12, Section(1) of the Workmen's Compensation Act-1923, the Company is obliged to pay compensation to workmen employed by the contractor in execution of the work, the company will recover from the contractor, the amount of the compensation so paid without prejudice to the right of the Board under Section-12 sub section(2) of the said Act. The Board shall be at liberty to recover such amount or any part there of by deducting it from the security deposit or from any sum due by the company to the contractor whether under this contract or otherwise. Company shall not be bound to contest any claim made against it under section-12 subsection(1) of the said act, except on the written request of the contractor and upon his having given to the Board full security for all costs for which the company might become liable in consequence of contesting such claim.

### **15.0 PAYMENT:**

Payment for the work shall be made on monthly basis, based on satisfactory disposal of month's work. Monthly bills shall be raised by the Contractor after completion of month which shall generally be paid within 30 days from the date of receipt of bills of services rendered satisfactorily. A certificate indicating satisfactory performance in respect of each of the 06 work group shall be issued by their reporting officer/officer-in-charge at the end of every month. Based on this certificate the payment of the bills shall be done. The bills shall be submitted in the O/o ED (Fin) Raipur to the officer-in-charge Manager (F&A)-II of the contract. Not with standing this, the contractor shall ensure timely payment from his/her end to CA professionals deployed by him/her. The contractor shall have no claim or reason to stop work, if payments are delayed for any reason.

No interest on over due payments, if any shall be made.

### **16.0 RECOVERIES FOR LIABILITIES AGAINST OTHER CONTRACTS :**

Any amount recoverable from the successful tenderer against earlier contracts with the company will be adjusted from payment due against the contract that may be awarded under this specifications.

### **17.0 OTHER TAXES / DUTIES:**

Any other taxes or duties imposed by the Government during the currency of the contract shall be borne by the contractor/firm.


## **18.0 ARBITRATION :**

If at any time, question, dispute or different, whatsoever arises between the company and the contractor firm upon or in connection with or in relation to the contract, either party may forthwith give to the other notice. In writing of the existence of such question, dispute or different and the same shall be referred to the adjudication of two arbitrators, one to be nominated by the company and the other to be nominated by the contractor or in case of the said arbitrators not agreeing, then the adjudication of the Umpire to be appointed by the arbitrators, whose decision shall be final and binding on the parties and provisions of the Indian Arbitrator Act-1940, and of the rules there under and any statutory modifications thereof shall be deemed to apply. The arbitrators or the umpire, as the case may be are bound to give a detailed speaking award assigning for the findings.

Works under the contract shall be continued by the contractor during the arbitration proceedings, unless otherwise directed in writing by the company or unless matter is such that the work can not possibility be continued until the decision of the arbitrators or the umpire, as the case may be is issued.

## **19.0 JURISDICTION :**

Any dispute or different, arising under, out of or, in connection with the contract shall be subject to the exclusive jurisdiction of competent court at Raipur / Bilaspur only.

  
**AGM (Fin)**  
**O/o ED (Fin) , CSPTCL,**  
**RAIPUR**

**SCHEDULE -I PRICE BID**

TENDER SPECIFICATION NO. \_\_\_\_\_

**Providing Services for the specified finance / taxation related  
work on Outsourcing basis**

	Charges per month ( In Rs.)	GST ( in Rs.)	Total Charges per month ( In Rs.)	No. of month	Total Amount ( In Rs.)
Outsourcing of various works as per "scope of work" by providing 06 No. CA professional				12	

**It is not required to upload /attach scanned copy of price bid in soft/hard copy. Only the rates are to be filled in the item tab in e-bid in SAP SRM System (online e-bidding portal). The prices should be quoted through SAP SRM system should indicating. The price shall also be on FIRM basis.**

- Note:-** 1. Formation of bidder's cartel is strictly prohibited "Cartel "includes an association of sellers, distributors, traders or service providers who by agreement amongst themselves, limit control or attempt to control the production, distribution, sale or price of or trade in goods or provision of services, Here "agreement" includes any arrangement or understanding or action, whether or not is formal or in writing.
2. Quoting same rates i.e. pool rate is not acceptable. In case the same rate is found to be quoted by more than two bidders, offers of all such bidders shall be liable for rejection. Accordingly, all the bidders are advised to quote their own individual and most competitive rates.

**Signature**  
**Seal of the firm .....**

**SCHEDULE -II**

**DECLARATION**

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

**Ref. :- Tender No- ED (Fin)/TR-45**

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

There is no legal suit/criminal case pending or contemplated against our firm on the ground of moral turpitude or for violation of any law in force. Also our firm is not declared debarred/blacklisted by any State Government/ Central Government/ State Public Sector Undertaking/ Central Public Sector Undertaking/ State Electricity Board/ Public Utility/ Cooperative Society or any other Public Authority.

If this declaration is found incorrect at any given point of time either at the bidding stage or during the course of the contract, our bid/contract shall be liable for cancellation / termination and action may be taken against our firm. Also if any of above mentioned event occur at any later stage, CSPTCL may in its discretion treat is as in eligible for this work and make take action as may deem fit.

Date:-

Place:-

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



### **SCHEDULE-III**

#### **UNDERTAKING BY THE TENDERER**

I / We hereby tender and other, subject to CSPTCL's terms and conditions of tendering to CSPTCL to execute works as described or referred to in the tender documents and its enclosure under the TENDER SPECIFICATION No. .... and which under the terms thereof are to be executed and done by contractor and to perform and observe the provisions an agreements or the part of the contract contained in or reasonable to be referred from the said tender documents by the sums and the rates indicated in the Price Bid of the tender submitted herewith.

Should this tender be accepted, I / We hereby agree to abide by and fulfill all the terms & provisions of the said conditions of the contract and if default thereof, authorize the CSPTCL or it successors and assign in the office to forfeit full value of earnest money deposit, should I / We fail to commence the work specified and awarded or should I / We do not deposit the full amount of security deposit to be submitted under the conditions.

Dated : ..... the / day of .....2023

NAME & ADDRESS OF TENDERER :

SIGNATURE

Name of the authorized person signing

**SCHEDULE-IV**  
**GENERAL TERMS AND CONDITIONS OF TENDER**

TENDER SPECIFICATION NO. NO:06-01/ ED(Fin)/TR-45/1051 Date 31.07.2023

1. Chhattisgarh State Power Transmission Company Ltd. intends to avail services of CA firms to discharge the specified work of O/o ED (Fin.) CSPTCL, by providing 06 no. of qualified and experience Chartered Accountant Professional as per the scope of work indicated in annexure-I. Accordingly, sealed offers are invited from the interested parties. Offer must be submitted in one big sealed envelope which shall contain two sealed envelopes as under

(i) The **First Sealed Envelope** should contain

the Cost of tender form Rs. 1180/- and Earnest Money Deposit of Rs. 45000/- in the form of DD in favor of Manager RAO(HQ), CSPTCL, Raipur.

(ii) **Second Sealed Envelope:** - The second envelop should be super scribed as "Technical & Commercial Bid / Documents related to PQR" Tender No., due date of opening, and name of firm with address, telephone/mobile numbers for contact.

Both the envelopes should be kept in one large envelope (Third envelope) duly super scribed "Tender Name & No., due date of opening & time Firm's name, address, telephone/mobile numbers for contact".

**One big sealed envelope** containing above two envelopes should superscribed "**the name of work, Tender No., due date of opening and the name of the Tenderer**" and shall be dropped in the Tender Box at the office of ED (Fin.), CSPTCL, 2nd floor, SLDC Building, Danganiya, Raipur **on or before 23.08.2023 upto 12.00Hrs only.**

(iii). The tender document can also be downloaded from official web site of CSPTCL ([www.cspc.co.in/csptcl](http://www.cspc.co.in/csptcl)) and required tender fee in form of DD in favor of Manager RAO(HQ), CSPTCL, Raipur in envelop 1 containing EMD should also be submitted.


(iv) **Price bid:**

Price bid shall include submission of details of prices **as per Schedule-I. It is not required to upload /attach scanned copy of price in soft/hard copy. Only the rates are to be filled in the item tab in e-bid in SAP SRM System (online e-bidding portal). The prices should be quoted through SAP SRM system. The price shall also be on FIRM basis.** Applicable GST should be separately shown in GST column.

2. Only one offer from one bidder shall be accepted. If more than one offer is found, CSPTCL will have right to reject any or all offer (s) without assigning any reason and EMD shall be forfeited.
3. Tenderers are required to furnish an Earnest Money of Rs. **Rs. 45,000/-** in the form of Demand Draft Payable at Raipur in favour of Manager RAO (HQ), CSPTCL, Raipur drawn on any Nationalized / Scheduled Bank (cheques will not be accepted). No interest shall be paid on the Earnest Money. In case of non-submission of EMD the offer of concerned bidders shall be solely rejected and their price bid shall not be opened.
4. Price shall be quoted on per month basis including all expenses and duties except G.S.T. which shall be paid extra at actuals as per prevailing rates as per rule/ Act.
5. Tenderers must fill up complete tender form and should submit in original duly signed all pages by the competent person of the firm for acceptance of all terms and conditions of the tender. The document should be free from over writing. Any tender not bearing the signature in all the documents accompanying the tender shall be liable for rejection.
6. Tenders which do not fulfill all or any of the above conditions or incomplete in any respect are liable to be rejected.

The submission of a tender by the tenderers implies that he has read and accepted the instructions, the conditions of the contract etc. and has made himself aware of the scope of the work to be done and local conditions and other factors bearing on the execution of the work.

8. Rates shall be quoted both in words & figures in the price schedule enclosed. In case of deviation of rates in figures and words, rates quoted in words shall prevail.
9. The tender offer shall be valid for a period of six months from the date of its opening; otherwise liable for rejection. In case of expiry of the offer, the company may request for extension as per condition prevails.
10. Further any clarification required (if any) can be obtained from the O/o ED (Fin), CSPTCL, Raipur.
11. The tender received after the due date and time shall not be accepted/ opened. Company will not be responsible for postal or courier service delay.
12. The Company reserves the right to accept/reject any tender without assigning any reason thereof.
13. These conditions of tender shall form part of the contract and any breach of the terms of this notice shall be deemed to be a breach of the contract.
14. Tender opening process: - First of all, envelope I will be opened (which contains the DD of tender cost and EMD). If it is found in order, then only Envelop II which contains technical and commercial bid and the documents related to PQR of the tender will be opened.  
Finally, bidder (s) who has successfully crossed two stages of opening, will be considered for opening of price bid, the price bid will be opened on a later date, for which date/time will be intimated on E-mail./ telephonically. The contractor or his only one authorized representative having **power of attorney** letter will be allowed to be present during opening of tender.
15. The Earnest Money will be refunded to un-successful tenderers within the reasonable time. The Earnest Money deposited by the successful tenderer may be adjusted in the Security Deposit for the due fulfillment of the contract. If the contractor fails to execute the contract after intimation of the acceptance of his tender for whatever reason, CSPTCL reserve right to forfeit EMD including any other action deemed necessary to be taken against the defaulter bidder /contractor.
16. This forfeiture shall be without prejudice to the right of the Company to recover further damages, if any, from the tender.
17. Upon acceptance of the offer, the successful professional firm will have to deposit a **Security amount of 10% of total order value** for due and faithful fulfillment of the contract. The security deposit will have to be deposited within 15 days of receipt of the order awarding the contract in the form of D.D. on nationalized bank payable at Manager RAO(HQ), CSPTCL, Raipur or in the form of BG. On request of the professional firm EMD may be adjusted against SD and due balance amount of SD may be paid. 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 the company. The security deposit shall be returned after faithful performance as per terms and conditions of the order.
18. Manager (F&A)-II at HQ will be **officer-in-charge** for implementation of the work. Any guidelines required during execution may be taken with Officer-In-charge.
19. All matters arising out of or any way connected with this contract shall be deemed to have arisen in Raipur and only the Courts in Raipur shall have the jurisdiction to determine the same.

  
AGM (Fin)  
O/o ED (Fin), CSPTCL,  
RAIPUR

## SCHEDULE-V

### Technical & Commercial Terms & Conditions

**1. DEPLOYMENT OF C.A. Professionals for Discharging the work of O/o ED (Fin) CSPTCL:-**

The firm is required to discharge work/activities as per annexure-I by deploying 06 No. CA professionals. An indicative list of activities to be performed in course of day to day work of each CA professional is detailed in annexure-I.

The place for discharge of this work/ activities shall ordinarily be in the office of ED (Fin.) SLDC Building, Raipur where they shall discharge the works/assignments as above given by the respective senior officers of the office. However based on the requirement they may also require to perform the work at Regional Accounting Office level including visit to these offices, as required. The CA professional deployed shall be well skilled in all above areas of work and may rotated\ deployed in any of this activities. The deliveries shall include papers of verification/notes/statements/workings duly authenticated by the concerning CA professionals. The assignments shall be executed during the entire office time duration or beyond that as may be required.

The firm through the C.A. Professionals provided shall be responsible to execute all the works assigned to them. CSPTCL has 03 Regional Account Offices HQ, Raipur and Bilaspur, the deployed CA will need to visit Regional Accounts Offices on the instruction given by higher officers. The accounts are maintained in SAP ERP. The scope of work covers the activity as indicated in Annexure-I.

**2. CONTRACT PERIOD: -**

The contract shall be for a period of 01 year (12 months) and the same shall be **terminable at any time after giving one month notice without giving any reason**. The contract period may be extended for further period of 6 months as per same rates, terms & conditions of the original order based on the performance of the contractor and requirement of the company.

**3. REMUNERATION:-**

Consolidated remuneration inclusive of all taxes, duties & charges (except G.S.T.) shall be paid on monthly basis. The income tax/any other tax applicable as per rules shall be deducted per month as per Company/Govt. Rules. The G.S.T. shall be paid extra as per G.S.T. Act and further amendment if any.

**4. INCOME TAX:**

Income Tax at source as per Income Tax Act 1961 will be deducted from the gross amount of each bill for which TDS certificate may be issued once in a financial year from accounts department on request as per rule.

**5. GST:**

Tenderer shall submit documentary evidence for Registration regarding GST with appropriated authority.

**6. OTHER TAXES / DUTIES:**

Any other taxes or duties imposed by the Central/State Govt. or local body, if any, from time to time during currency of the contract shall be borne by the contractor.

## **7. PAYMENT:-**

Payment for the work shall be made on monthly basis, based on satisfactory disposal of month's work. Monthly bills shall be raised by the Contractor after completion of month which shall generally be paid within 30 days from the date of receipt of bills of services rendered satisfactorily. A certificate indicating satisfactory performance in respect of each of the 06 work group shall be issued by their reporting officer/officer-in-charge after the end of every month. Based on this certificate the payment of the bills shall be cleared.

The bills shall be submitted in the O/o ED (Fin) Raipur to the officer-in-charge i.e. Manager (F&A)-II of the contract. Not with standing this, the contractor shall ensure timely payment from his/her end to CA professionals deployed by him/her. The contractor shall have no claim or reason to stop work, if payments are delayed for any reason.

No interest on over due payments, if any shall be made.

## **8. Continuity of C.A. Professionals:**

The C.A. Professional (individual) is expected to remain unchanged for the entire duration of contract for reasons of consistency and smooth disposal of work. However, in case, any special circumstance of the C.A. Professional engaged under contract is required to be changed from work under this contract the intimation regarding such change of that particular C.A. Professional shall be informed by the contractor one month prior to such change. In case, the contractor doesn't inform one month prior to leaving the job, the contractor's bill shall be liable for pro-rata deduction of charges for one month. In the subsequent monthly bill. Further, in case, work is not discharged satisfactory due to non-performance of any of the C.A. Professional the contractor has to replace the C.A. Professional within 07 days of intimation in this regard.

## **9. JURISDICTION:**

Any dispute or difference, arising under, out of or in connection with this order shall be subject to exclusive jurisdiction of competent court of Raipur (CG) only.

## **10. LIQUIDATED DAMAGES:**

As the works to be discharged are mostly of continuous nature, the continuous presence of CA professional deputed is a must for satisfactory disposal in case of any absence of CA professional of work. However, liquidated damages will be imposed for the days of absence of the C.A. Professional. this shall be Average rate equal to 1 wages per day per person, to be deducted for each day of absence of the C.A. Professional from the work. Discretion of concerned Officer-in -charge be final in treating any day as day of absence.

## **11. EXTENSION OF ORDER:**

Extension order may be placed after due approval, on the same terms and conditions. The contract may be extended for six months subject to satisfactory performance.

## **12. MISCELLANEOUS:**

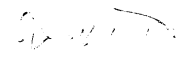
Any changes due to change in policy announced by the State/Central Govt. as applicable shall be binding on the contractor for which no separate charges will be payable.



### 13. AGREEMENT:

The firm will be required to sign Contract with the CSPTCL on non judicial stamp paper of Rs 250/-.Cost of stamp paper and revenue stamp to be affixed on agreement shall be borne by the contractor. The CSPTCL shall not reimburse these costs. Failure of the successful Applicant to sign the contract within seven days of intimation shall constitute sufficient grounds for the annulment of the award, in which event the CSPTCL may blacklist the bidder and make the award to another Bidder or call for fresh bids

14. For satisfactory discharge of work, the C.A. Professionals shall be available in the Office for execution of requisite work during office hours and in case of exigency, shall carry out work beyond office time for which no additional payment shall be made.
15. In case of urgency of completing the work within time, C.A. Professionals may have to do extra hour working / holiday working for which no extra amount shall be paid to the firm. C.A. Professionals shall have to visit any other Regional Account offices/headquarter under the jurisdiction of CSPTCL as and when directed for which no any charges shall be payable.
16. During working of the above C.A. Professionals office space and furniture and fixtures shall be provided by the company, however, computers / laptop and its peripherals shall be provided by the firm to the professional deployed.
17. C.A. Professionals have to work on SAP ERP system and MS Office; as such computer proficiency is mandatory. The employee related benefits like EPF/GPF/NCP/Insurance / Medical facility and all other benefits which are required to be given by "employees benefit related Act" prevailing in State/India (whatsoever be the name) shall all be arranged by the contractor on contractor's own cost and responsibility
18. The contractor shall ensure that the person engaged by them on contract shall keep high standards of efficiency, integrity & secrecy and comply with all policies, procedures of CSPTCL. Any violation of these procedures may result in disciplinary action against them including termination of the contract. They should also demonstrate requisite punctuality and discipline during their assignment with CSPTCL. If required, the CSPTCL may make necessary procedures/ arrangements to ensure punctuality and discipline by the C.A. Professionals. The contractor and the CA professional shall ensure that company data is not shared outside the company or to any unauthorised person.
19. In case of any information given by the agency engaged on contract is found false or incorrect, the contract will be deemed void ab initio and liable for termination without any notice or payment in lieu of notice.
20. The agency shall ensure that the persons engaged by them on contract shall not participate in any employee related Union/Association. In case of violation of this clause, it will be treated as breach of agreement and the contract shall be liable for termination.
21. The person engaged on contract shall not be entitled for any pension or any other retirement benefits on completion/termination of the contract.

  
**AGM (Fin)**  
**O/o ED (Fin), CSPTCL**  
**CSPTCL, RAIPUR**

## **ANNEXURE-I**

### **Scope of Work**

#### **Deployment of CA professionals shall be as follows:**

The place for discharge of this work/activities shall ordinarily be in the office of ED (Fin.) SLDC Building, Raipur where they shall discharge the works/assignments as above given by the respective senior officers of the office. However, based on the requirement they may also require to perform the work at Regional Accounting Office level the CA professional deployed shall be well skilled in all above areas of work and may rotated/deployed in any of this activities. The deliveries shall include papers of verification/notes/statements/workings duly authenticated by the concerning CA professionals. The assignments shall be executed during the entire office time duration or beyond that as may be required.

#### **Work Group NO. 1 : Taxation(Direct/Indirect):-**

1. GST, ITC, calculation and claim related.
2. Preparation and filing related work of GST Returns Monthly, Quarterly and Yearly.
3. GST Audit and Annual Return filing related work.
4. Income Tax matters Coordination between Income Tax consultants, CSPTCL and Income Tax Department for various cases and claims and further follow up.
5. Assistance in Service Tax regime Audits and Cases.
6. Assistance in GST regime Audit and Cases with the department.
7. Supervising the proper deduction of direct and indirect taxes in RAO and its compilation, remittance and filing of return on time in assistance with RAO staff and consultant.
8. All other works as directed by respective reporting officers from time to time.

#### **Work Group NO. 2 : Internal Audit and AG Audit: -**

1. Coordination between Internal Auditor and Auditee departments for successful completion of Internal Audit.
2. Coordination with the Departments for settlement of Internal Audit para.
3. Compilation of settled Internal Audit para and preparation for presenting before higher authorities.
4. All other works as directed by respective reporting officers from time to time.

**Work Group NO. 3 : Assistance in scrutiny of financial credential and other financial scrutiny verification etc in Turnkey/other tenders: -**

1. Vetting/verifications of financial bids/documents for various criteria eg. Turnover, Net Worth etc.
2. Vetting and verifying various other financial credential like CA certificates, etc as submitted by bidders.
3. Detailed Price Bid verification/cross checking and verifying the workings of rate reasonability after price updation, other applicable methodology
4. All other works as directed by respective reporting officers from time to time.

**Work Group NO. 4 : Assistance in preparation of IND AS Accounts: -**

The 02 No. CAs deployed is required to prepare Ind AS compliant draft half yearly Accounts as on 30.09.2023 and then Annual accounts as on 31.03.2024 depicting a true and fair picture of affairs of the Company ready for Statutory Auditor's Report fore-clearing any possible audit points/observations of statutory auditor. The draft accounts so prepared should be prepared with such correctness that process of statutory audit can be performed concurrently and Auditor's report may be finalized immediately after the completion of such draft accounts. The transactions/accounts of the Company are maintained in SAP/ERP system as implemented in the Company, and Accounting unit (Business Area) wise Trial balances are prepared in SAP. The preparation of Half yearly/ Annual Accounts, its audit etc. is to be accomplished by the firm as per IND AS and applicable accounting and auditing standards with the accounts/details available in the Company on 'as-is-where-is' basis.

The main deliverables of the work consist of preparation of IND AS Compliant-

- (i) Draft half yearly accounts ending 30.09.2023, depicting true and fair position and
- (ii) Draft Annual Financial Statements ending 31.03.2024, depicting true and fair position.
- (iii) Assisting the Accounts team/ management in getting their audit done by Statutory Auditor, Tax Audit and supplementary Audit by C&AG.

For further clarity, an indicative (but not exhaustive) list of activities to be performed in course of preparation of accounts/their audit as mentioned below :-

1. Verification and certification of Bank Reconciliation Statements of RAO's & H.O. This includes coordination with Banks and obtaining of necessary information's and resolution of any old pending entries.
2. Verification and reconciliation of various inter unit and intercompany transactions.
3. Verification of TDS deduction on payments as stipulated under the Income Tax Act and identification of cases of delay in remittance of TDS to the Central Government.
4. Reconciliation of 26AS with accounts.
5. Preparation of schedules of transmission charges and SOC/MOC in accordance with the tariff prescribed by CSERC.

6. Preparation of schedule of investment in MF/ FD including interest income and accrued income and its reconciliation with accounts.
7. Preparation of schedule of scrap sale including GST on such sales, TCS and commission to MSTC and its reconciliation with accounts.
8. Preparation of project wise schedule of loan from PFC, REC and NABARD including interest expenses for the year and provision of interest.
9. Detailed Verification of all vouchers relating to work completion of Fixed Assets of CSPTCL.
10. Preparation of Fixed Assets Register of CSPTCL including CWIP and Depreciation details as per the requirement of Chhattisgarh State Tariff Regulation & Companies Act 2013.
11. Interest Capitalisation calculation.
12. Overhead absorption rate calculation.
13. Coordination with C&RA , P&P deptt. and other related works.
14. Preparation of party wise list of debtors, creditors, security deposits, retention money, held up, royalty, stale cheques along with its ageing.
15. Scrutiny of ledger accounts, comparative analysis of expenses heads and proposing necessary rectification entries.
16. Working out and preparing partywise receipts, expenses and balance amount outstanding in deposit works and associated reconciliation work, matching/reconciling it with SAP/ERP status. This shall include necessary coordination with concerning offices and visits to them if required.
17. Coordinating in Tax Audit providing necessary explanation, papers etc. to Tax Auditor.
18. Reconciliation of various advances including employee loan /advances, supplier advances, Imprest, Rotating temporary Advances.
19. Verification and proper accounting of various revenues and charges collected by SLDC, CSPTCL.
20. Checking/advising of adjustment and closing entries and making of current year provision including year end entries as required in SAP.
21. Verification of Loan, Grant and Subsidies received from State Govt. & other financial institution under various scheme and its accounting in books of accounts.
22. Vouching and verification and preparation of accounting statements of SLDC.
23. Final trial balance (quarterly) is required to be prepared from SAP system after incorporation of all the vouchers /journal entries in SAP system.
24. To provide necessary support and assistance in mapping balance sheet in SAP system.
25. Co-ordination with Company's in house EITC and SAP team for preparation and finalization of accounts for FY 2022-23 for issues which may arise while carrying out above work.
26. Further the appointed firm will help in preparation of information regarding reorganization / restructuring of CSPTCL (if it happens) During FY 2022-23.
27. Taking necessary steps, workings and preparation of accounting entries, etc. to address and clear out the observations of Auditor(s) in the Accounts of previous year(s).
28. Any other incidental or contingent activity required for preparation of and audit process of financial accounts of the Company in true and fair manner.
29. Monitoring proper / correct entries in SAP
30. Assetization on of fixed Asset in SAP

31. Settlement of E200424 and E200426 (CWIP codes).
32. Maintenance of deposit work records such as party wise list of deposit work, its estimate and proper recording in SAP.
33. Providing accounting details during finalization of accounts and audit.
34. Monitoring proper / correct entries in SAP
35. Assetization on of fixed Asset in SAP
36. Settlement of E200424 and E200426 (CWIP codes).
37. Maintenance of deposit work records such as party wise list of deposit work, its estimate and proper recording in SAP.
38. Providing accounting details during finalization of accounts and audit.
39. All other works as directed by respective reporting officers from time to time.

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