



# CHHATTISGARH STATE POWER DISTRIBUTION CO. LTD

## OFFICE OF THE EXECUTIVE DIRECTOR (F&A)

Vidyut Sewa Bhawan, Ground Floor, PO Sundar Nagar,

Dangania, Raipur (C.G)-492013

Telephone No; 0771-2574359, 4363, 6665.

No. 2085

Raipur, Dtd. 05/12/2023

### NOTICE INVITING TENDER

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

Accountant Firms :-

RFX No. - 8100035015

Tender Specification No. 2085

Name of Work - Appointment of Chartered Accountant (CA)/ Cost & Management Accountant (CMA) Firm as Internal Auditor for CSPDCL for the Financial Years 2023-2024 & 2024-25.

Cost of Tender Document - Rs. 5000/- plus GST @ 18% (to be downloaded from website)

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

Package I/II/III/IV- Rs. 35,000/- for each package

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

The tenders are to be submitted online on CSPDCL portal at website

[www.cspdcl.co.in/cspdcl/tenders](http://www.cspdcl.co.in/cspdcl/tenders). the firms are required to get themselves registered on e-bidding link on the website.

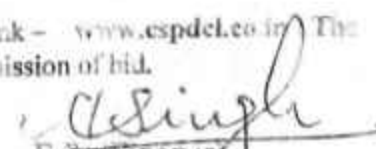
Mode of payment - The payment of EMD and Cost of tender document should be made through crossed Demand Draft/bankers' cheque in favour of Manager (CAU) "CSPDCL", Raipur payable at Raipur.

#### Due dates relating to Tender :

Particulars	Due Date	Time	Place
(i) Due date of Submission of offer	Upto 27.12.2023.	15:00 Hrs.	O/o The Executive Director (F&A) CSPDCL, Ground Floor, Vidyut Sewa Bhawan, Raipur C.G. 492013.  Note: In case of change in due date it shall be intimated on the website.
(ii) Due date of opening of Part-I & II bids	27.12.2023 at 15:30 Hrs.		
(iii) Due date of opening of Part-III bid (price bid to be opened through e-bidding process)	To be notified separately		

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

The tender documents may be downloaded from our website link - [www.cspdcl.co.in](http://www.cspdcl.co.in). The bidder has to remit cost of tender document at the time of submission of bid.

  
E.D. Finance  
C.S.P.D.C.L. RAIPUR

# CHHATTISGARH STATE POWER DISTRIBUTION CO. LTD

(A GOVERNMENT OF CHHATTISGARH UNDERTAKING) (A SUCCESSOR COMPANY OF CSEB)  
CIN: U40108CT2003SGC015822



## OFFICE OF THE EXECUTIVE DIRECTOR (F&A)

Vidyut Sewa Bhawan, Ground Floor, PO Sundar Nagar,

Dangania, Raipur (C.G)-492013

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

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

No.05-06/Audit/IA/2023-24 & 2024-25/2085 Raipur, Dated.05/12/2023

To,

\_\_\_\_\_  
\_\_\_\_\_

**Sub:- Tender for appointment of CA/CMA Firm as "Internal Auditor" CSPDCL for FY 2023-24 and FY 2024-25.**

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

**Part - I bid:** Earnest Money Deposit (Rs.35,000/- per package) and cost of tender document Rs.5000/- plus GST 18% (in form of crossed Demand Draft / Bankers cheque/ Bank Guarantee).

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

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

The two parts of bid should be submitted in two separate envelopes & envelopes should be super-scribed as Part- I bid (EMD and cost of tender document, if required) and Part -II bid (Commercial terms & conditions and PQR documents) respectively. The two envelopes should be kept in one large envelope super-scribed "Offer for Internal Audit of CSPDCL for FY 2023-24 and 2024-25 for package....." should be submitted by 27.12.2023, up to 15:00 Hrs in the Room no.-07, O/o Executive Director (Finance), CSPDCL, Vidyut Sewa Bhawan, Ground Floor, Danganiya, Raipur (CG)- 492013.

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

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

**1. Due dates relating to the bidding:**

Particulars	Due Date	Time	Place
(i) Due date of Submission of offer	27.12.2023	By 15:00 Hrs.	O/o The ED (F&A) CSPDCL, Ground Floor, Vidyut Sewa Bhawan, Raipur C.G. 492013.  Note: In case of change in due date it shall be intimated on the website.
(ii) Due date of opening of Part-I & II bids	27.12.2023	At 15:30 Hrs.	
(iii) Due date of opening of price bid on e-bidding portal	To be notified separately		

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

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

Sl. No.	PACKAGE	INTERNAL AUDIT OF FY 2023-24 AND 2024-25
1	I	LT Revenue and expenditure audit of Raipur City and Jagdalpur Regions including all subordinate offices, HT Revenue audit of all RAOs (AMR Cell-I, Gudhiyari Raipur) and Expenditure audit of offices at HQ, Power purchase Audit, Store Audit.
2	II	LT Revenue Audit of all Zones and Sub-Division in Raipur (Rural) and Raigarh regions. Expenditure Audit, Store Audit
3	III	LT Revenue Audit of all Zones and Sub -Division in Durg and Rajnandgaon regions, Expenditure Audit & Store Audit
4	IV	LT Revenue Audit of all Zones and Sub-Division in Bilaspur and Ambikapur regions, Expenditure Audit, Store Audit

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

**1. Pre-Bid Submission clarification:**

Pre-bid submission/ clarification, if needed, on any point of this Enquiry or others related to this enquiry may be got clarified during office hour on phone number 0771-2576665 or through email at [fin.espdcl@espc.co.in](mailto:fin.espdcl@espc.co.in) , CSPDCL, at its sole discretion, reserves the right to respond to clarification raised by Applicants.

## 2. Submission of Offer:

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

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

All the two envelopes should be kept in one large envelope super scribed "Offer for appointment of Internal Auditor of CSPDCL (Package-.....) for the FY 2023-24 & 2024-25" and should be submitted upto **27.12.2023. (15:00Hrs.)** in the O/o ED (Fin), CSPDCL, Vidyut Sewa Bhawan, Danganiya, Raipur (CG). **One CA/CMA firm can participate in one package only.**

Detailed contents of each envelop is as under:-

- a) **Part-I** –EMD amounting to Rs 35,000/- in the form of crossed Demand Draft / Bankers cheque/ Bank Guarantee drawn in favour of "Manager (CAU) CSPDCL, Raipur" needs to be submitted through Part-I bid. In the absence of EMD / tender fee, Part-II & III bid shall not be opened. EMD of unsuccessful participants shall be returned after awarding of the Audit works to the successful professional firm. DD/Bankers cheque of Rs 5000/- towards cost of tender document should also be submitted in Part-I.
- b) **Part-II** - Bid should consist of – **Appendix I, II, III, IV, G-I, G-II, G-III** and tender document (General and Commercial terms & conditions of the Tender and Other terms & conditions) including **Annexures –I , II (a/b), III, IV & V** as applicable for the package bided for, with sign and seal on each page.
- c) **Part-III** - Bid shall contain only professional fee as applicable for the package bided for, on e-bidding portal. The firm should quote **Fixed Professional Fee** on lump sum basis for each year only including all expenses e.g. travelling expenses, lodging & boarding expenses etc. to be incurred during audit but exclusive of GST. GST as applicable shall be admitted separately. A copy of registration certificate for GST shall be submitted along with first bill. No TA/DA and Boarding & lodging expenses shall be paid. No other taxes and duties shall be paid.

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

## 3. EARNEST MONEY DEPOSIT

- i. All interested bidders shall submit, along with their Bid, Earnest Money Deposit (EMD) of Rs.35,000/-, in the form of DD / Bankers' Cheque , drawn on any scheduled bank in favour of Manager (CAU) "CSPDCL, Raipur", payable at Raipur. Package wise EMD is as follows :-
- ii. In case, the bidder withdraws his offer during the validity period, the EMD shall be forfeited.
- iii. Earnest money of unsuccessful bidders shall be refunded after award of contract on successful bidder/s.
- iv. EMD of bidder/s on whom the order has been awarded, shall be refunded after deposit of security deposit.
- v. No interest shall be paid on EMD.
- vi. Offers submitted without EMD shall be summarily rejected.

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

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

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

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

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

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

**7. Delayed/Late Bids:**

CSPDCL shall not assume any responsibility for any postal delays either for the late receipt of the documents by the CA/CMA Professional Firm or late receipt of the Offer by CSPDCL or failure to upload price bid by firm on website. Extension in time for submission of bid shall not be granted in any case.

**8. Amendment in Bidding Document:**

At any time prior to the deadline for submission of Bids, CSPDCL may, for any reason, whether at its own initiative or in response to a clarification required by a prospective Bidder, modify the Bidding Documents by amendment(s). The amendment will be notified in writing or by Fax/E-mail to all prospective Bidders, who have purchased the Bidding Document at the address contained in the letter of request for issue of Bidding Document from the Bidders. The amendment shall also be uploaded on the website of the company. CSPDCL shall bear no responsibility or liability arising out of non-receipt of the same in time or otherwise. In order to afford prospective Bidder reasonable time to take the amendment into account in preparing their Bids, CSPDCL may, at its discretion, extend the deadline for the submission of Bids. Such amendments, clarifications etc. shall be binding on Bidders and will be given due consideration by the Bidder while they submit their Bids and invariably enclose such documents as a part of the Bid.

**9. Pre-Qualification Criteria Requirements (PQR)**

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

- i. CA/CA firms must be in operation for at least 5 years on the date of opening of bid duly registered with ICAI/ICMAI. (Firms registration certificate required).
- ii. CA/CMA firms should have its head office or branch office in Chhattisgarh which should be in operation for at least 5 years from the date of opening of bid. (Firms registration certificate required. (ICAI/ICMAI certificate in case of branch office)).



- iii. CA/CMA firms should have minimum 3 partners associated with them during the last 3 years from the date of opening of bid, out of which at least one should be fellow member (FCA/FCMA). (Constitution certificate from ICAI/ICMAI is required.)
- iv. The firm should have served as internal auditor for at least one year out of last 5 years period i.e. FY 2018-19 to 2022-23 of any listed company/Govt. Undertaking/Power Utility having minimum turn-over of Rs. 50 Cr. during the year of audit. Branch audit of Banks shall not be considered for the above purpose. In case the firm has conducted the internal audit of Zonal/Regional Offices of the Cos., the turn-over of that particular Zonal/Regional Offices only shall be considered for the evaluation of this criteria. (Copy of orders issued by auditee company appointing the firm as internal auditor along with certificate of work completion, should be enclosed). Copy of audited annual accounts of auditee Co. of relevant year in case of corporate level audit is required. In case of Zone/ Regional offices audit Certificate from Company authority (Company Secretary/ Director) or CA certificate regarding turn-over of the auditee offices is required).
- v. The firm must have completed audit of at least one year out of last 5 years i.e. from FY 2018-19- to 2022-23 in an organisation working in ERP soft-ware environment. (Certificate from Company authority (Head of IT/HR/Fin. of auditee Company) is required.)
- vi. The firm should have minimum average annual professional receipt of Rs. 25 lakh during the last 3 financial years i.e. 2020-21, 2021-22 and 2022-23. Copy of Audited annual accounts of the firms is required "or" Copy of receipt duly certified by CA.
- vii. There should be no legal suit/criminal case pending or contemplated against CA/CMA firm on the account of moral turpitude or for violation of any law in force (An under-taking from the firm as per Annexure-G1 is required.) The firms, whose internal audit reports were rejected partially or fully by CS Power Company, earlier will not be eligible to participate.  
Further, the firm/ partner should have not been debarred/ blacklisted by any Bank/State Govt./Central Govt. /State PSU/ CPSU/ SEB/ Public Utility as on date. (An undertaking from the firm is required as per Annexure-G2)  
  
The Firm should certify that all documents/statements/attachments /information submitted in proof of the qualifying requirement are authentic, genuine and correct. (An undertaking from the firm is required in Annexure-G3)
- viii. If any branch office is applying for the tender as per PQR condition No.ii above, then PQR condition iii to vi above will be applicable for the qualification of branch office. (Bidder to ensure this strictly)

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

**10. Professional Fee :**

The firm should quote Fixed Professional Fee on lump sum basis on e-bidding portal for conducting internal audit for FY 2023-24 and FY 2024-25 separately package-wise as applicable for the package bided for, including all expenses e.g. travelling expenses, lodging & boarding expenses etc. to be incurred during audit but exclusive of GST. GST as applicable shall be admitted separately as per extant rules. A copy of registration certificate for GST shall be submitted along with first bill. No TA/DA and Boarding & Lodging facilities shall be provided.

**11. Criteria for evaluation of bids:-**

The evaluation of bids shall be done package wise on the basis of Professional Fee Value found to be lowest among qualified bidders under the package. The bidder whose price is found to be lowest (L1 bidder) under the package shall be considered for award of contract subject to reasonability and fulfilment of contractual formalities.

In case any bidder submits rates for more than one package on e-bidding portal, price bid of the package which is super-scribed on envelope of bid submission shall be opened.

**12. Award criteria:-**

- a. CSPDCL shall be at liberty to accept any bid, lowest or otherwise or reject any or all bids without assigning any reason thereof. Successful bidder will be informed by post or through Fax.
- b. The bidders whoever executed internal audit works previously with CSPDCL and their performance has not been found satisfactory, their price bids shall not be considered for opening.

**13. Validity of offer:**

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

**14. Disqualification:**

CSPDCL may, at its sole discretion, and at any time during the evaluation process, disqualify any Applicant, if the Applicant has:

- i. Submitted the Proposal after the response deadline;
- ii. Made misleading or false representations in the forms, statements and attachments submitted as proof of the eligibility requirements;
- iii. Exhibited a record of poor performance such as abandoning works, not properly completing the contract, inordinately delaying completion, being involved in litigation, or financial failures, etc.;
- iv. Submitted a Proposal which is not accompanied by required documentation or is non-responsive;
- v. Failed to provide clarifications related thereto, when sought;
- vi. Submitted more than one Proposal. This will cause disqualification of all the Proposals submitted by such Applicant.

**15. Signing of contract agreement and completion of formalities:**

- a) Successful applicant shall be required to sign Contract with CSPDCL on non-judicial stamp paper of Rs 250/- within 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. CSPDCL shall not reimburse these costs.
- b) Failure of the successful applicant to sign the contract within the stipulated time period shall constitute sufficient grounds for the annulment of the award, in which event CSPDCL may blacklist the bidder and make the award to another applicant or call for fresh bids.

#### **16. Security Deposit:**

Upon acceptance of the offer, the successful professional firm shall be required to deposit a security amount of 10% of total order value for due and faithful fulfilment of the contract within 15 days of receipt of the order awarding the contract in the form of D.D./Bank Pay Order/B.G. valid for 24 months of scheduled bank in favour of Manager (CAU) "CSPDCL", payable at Raipur. Security Deposit shall be retained till faithful performance of terms and conditions of the order and settlement of liability, if any. No interest on security deposit amount shall be payable by CSPDCL. The security deposit shall be returned after faithful performance as per terms and conditions of the order.

#### **17. Extension of Order :**

CSPDCL reserves the right to place an order for extension of contract on the same rates, terms and conditions for a further period of one year, subject to satisfactory performance of the professional firm during previous period's audit.

#### **18. Extension of Time and Penalty:**

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

#### **19. Cancellation of Order:**

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

- a. If in the opinion of CSPDCL, the professional firm fails to perform the work within the time specified or during the period for which the CSPDCL has granted extension, if any.
- b. If in the opinion of CSPDCL, the professional firm fails to comply with any of the provisions of this contract. In such case, a written notice shall be served by CSPDCL to the professional firm to stop further activities and take urgent steps towards corrective measures, failing which the order will be cancelled.
- c. In the event of such termination, CSPDCL may exercise its discretionary powers to award the work to other professional firm after giving due notice to the professional firm on account and at the risk and cost of professional firm.
- d. The performance of the firm shall be reviewed periodically and for any unsatisfactory performance, the Company reserves the right to terminate the services, giving a notice of 15 days to the firm.
- e. Notwithstanding the provisions of the Clauses (a), (b), (c) and (d) as mentioned above, CSPDCL reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract at any time.
- f. The decision of CSPDCL shall be final regarding the acceptability of the Report submitted by the CA/CMA Professional Firm and the concerned company shall not be required to give any reason in writing or otherwise at any time towards rejection of same.

#### **20. Confidentiality**

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



**21. Force Majeure :**

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

**22. Jurisdiction:**

Any dispute or difference, arising under, out of, or about this work order shall be subject to exclusive jurisdiction of the competent court at Raipur (CG) only.

**Other Terms & Conditions**

**1. Scope of work under this tender**

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

**2. Audit Program :**

The awarded CA/CMA firm has to submit its Audit Program within 15 days from the date of intimation by the nodal officer for conduct of audit. The audit program should strictly be followed by the office as well as by the auditor. Failure to commence the audit as per audit program shall entail the forfeiture of security deposit and cancellation of the order.

Along with audit program, the awarded firm shall also submit details of audit teams to be deployed (as described at clause 4 below) i.e. the names of team members, documents to certify their qualification and post qualification experience. The awarded firm shall take all possible efforts not to change any of the members of audit team once deployed. However, if due to any unforeseen reason, the awarded firm is forced to replace any of the members of audit team, then prior approval of CSPDCL shall be a must. The replacing member shall have to possess the same or more qualification, experience and skill as the replaced member had. However, this will not be referred for delay in work execution.

**3. Team to be deployed**

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

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

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

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

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

The above is minimum requirement of workforce to be deployed. However CA/CMA firm shall also ensure that size and quality of the team is commensurate with the volume of the work involved, time limit allowed and finally the quality of output expected. Accordingly, number members of audit team may be increased as per audit to be carried out. The CA/CMA firm shall provide details of proposed internal audit team in **Appendix -III**

#### **4. Execution of work and reporting**

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

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

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

Sl. No.	Quantum of work	Programme submission date	Time period of completion of Audit & Submission of Report	% of Annual Fee
1.	25% LT Revenue Audit and 25% Expenditure Audit. 100% HT Audit	Within 15 days from date of intimation by Nodal officer for program submission	To be completed within 2 months from the date of Programme submission date.	25% of Contract Amount
2.	25% LT Revenue Audit and 25% Expenditure Audit. 100% Store Audit	Within 15 days from date of intimation by Nodal officer for program submission	To be completed within 2 months from the date of Programme submission date.	25% of Contract Amount
3.	25% LT Revenue Audit and 25% Expenditure Audit. Power Purchase Audit	Within 15 days from date of intimation by Nodal officer for program submission	To be completed within 2 months from the date of Programme submission date.	25% of Contract Amount
4.	25% LT Revenue Audit and 25% Expenditure Audit along with yearly combined synopsis report.	Within 15 days from date of intimation by Nodal officer for program submission	To be completed within 2 months from the date of Programme submission date.	25% of Contract Amount

#### **Note:**

1. For Auditing purpose, related tariff books and Company's Circulars may be seen in the concerned Auditee Office. The concerned Auditee Office will provide necessary co-ordination to the auditor.
2. General guidelines for conducting of Audit can be seen in "Manual on Internal Audit" from the Audit Section, O/o The E.D. (Fin.), CSPDCL, Raipur.

## **5. Co-ordination from Auditee Office**

CSPDCL shall designate auditee office to co-ordinate with the auditor in such a manner so as to complete the audit of respective offices within the prescribed time schedule. The auditee office will provide reasonable works place, furniture to the audit team. Other resources, viz. computers, telephone etc. would have to be arranged by CA/CMA firm. The auditor shall also exercise due diligence to ensure coordination and timely completion of audit.

## **6. Audit Report:**

### **A) Individual offices and combined offices for reporting**

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

### **B) On spot clarification and issuance of half margin**

While auditing, auditor shall first take immediate verbal explanation on queries from officer-in-charge / concerned staff. If explanation is not acceptable then shall forthwith issue Half margins (containing all queries of the auditor seeking written explanation) to the concerned office head.

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

### **C) Final Report**

Final Audit Report shall be made up on

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

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

**i. Test Audit Report (TAR):** This section shall contain all such irregularities, which auditors want to bring to the notice of management specifying the financial implications. Such as Non/less billing of (i) ASU of stop/def./burnt (ii) power factor surcharge (iii) Multiplying factor (MF) (iv) Burnt meter (v) Fixed Charge (vi) LT/WT surcharge (vii) Temporary connection (viii) M.D. over shoot (ix) Meter rent (x) Replace meter charges (xi) Energy charges (xii) Excess load (xiii) new connections (xiv) Capacitor surcharge (xv) Single phase meter to Three phase etc. The outstanding amount pointed out by our (O&M) vigilance Wing should be incorporated in the report but that should not be incorporated in the audit half margin. Further, it shall also highlight deviations from policies, systems and procedures followed by CSPDCL. The observations should be arranged into self-contained Audit Para with suitable titles. Separate Audit-Para shall be constructed for different matters/natures of discrepancies. But, discrepancies of similar nature shall be

grouped together & single Audit Para shall be raised. Each Audit-Para shall be numbered with specific number. This section shall contain all irregularities / discrepancies.

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

The awarded CA/CMA firm is required to submit the Audit Report as specified at clause 6 of this tender and any changes/ corrections as observed by the Audit Committee of CSPDCL shall be done by the firm within 10 days of intimation of the same by the committee. **The final Audit Report after incorporation of changes should be submitted in 3 copies along with soft copy in CD to this office.**

In case, audit report is not accepted due to poor quality or not as per scope of work, the auditor shall have to carry out the audit work again to the satisfaction of appropriate authority and/ or action shall be initiated for cancellation of contract as per clause of this tender.

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

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

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

**10. Nodal Agency & Officer Incharge :**

ED (Finance) CSPDCL shall be the nodal agency for the work under this package. The Dy.Gen.Manager (F&A) -III O/o ED (Fin), CSPDCL shall be the **officer-in-charge** and shall be responsible for implementation of audit work. Any guidelines required during execution of audit may be taken from Officer - In-charge.

**11. Points to be remembered**

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

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

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

  
ED (Finance) CSPDCL, RAIPUR

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

Annexure -I , Annexure -II (a) & (b), Annexure -III (a), Annexure -IV & Annexure-V



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

Sl. No.	Qualification criteria	Documents required
1.	CA/CA firms must be in operation for at least 5 years on the date of opening of bid duly registered with ICAI/ICMAI.	Firms registration certificate required.
2.	CA/CMA firms should have its head office or branch office in Chhattisgarh which should be in operation for at least 5 years from the date of opening of bid.	Firms registration certificate required. (ICAI/ICMAI certificate in case of branch office).
3.	CA/CMA firms should have minimum 3 partners associated with them during the last 3 years from the date of opening of bid, out of which at least one should be fellow member (FCA/FCMA).	Constitution certificate from ICAI/ICMAI is required.
4.	The firm should have served as internal auditor for at least one year out of last 5 years period i.e. FY 2018-19 to 2022-23 of any listed company/Govt. Undertaking/Power Utility having minimum turn-over of Rs. 50 Cr. during the year of audit. Branch audit of Banks shall not be considered for the above purpose. In case the firm has conducted the internal audit of Zonal/Regional Offices of the Cos., the turn-over of that particular Zonal/Regional Offices only shall be considered for the evaluation of this criteria. (Copy of orders issued by auditee company appointing the firm as internal auditor along with certificate of work completion, should be enclosed). Copy of audited annual accounts of auditee Co. of relevant year in case of corporate level audit is required. In case of Zone/ Regional offices audit Certificate from Company authority (Company Secretary/ Director) or CA certificate regarding turn-over of the auditee offices is required).	Copy of orders issued by auditee company appointing the firm as internal auditor. Copy of audited annual accounts of auditee Co. of relevant year in case of corporate level audit. In case of Zone/ Regional offices audit  Certificate from Company authority (Company Secretary/ Director) or CA certificate regarding turn-over of the auditee offices is required.



5.	The firm must have completed audit of at least one year out of last 5 years i.e. from 2018-19 to 2022-23 in an organisation working in ERP soft-ware environment.	Certificate from Company authority (Head of IT/HR/Fin. of auditee Company) is required.
6.	The firm should have minimum average annual professional receipt of Rs. 25 lakh during the last 3 financial years i.e. 2020-21, 2021-22 and 2022-23. Copy of Audited annual accounts of the firms is required  "or"  Copy of receipt duly certified by CA.	Audited annual accounts of the firms is required. In case of branch office GST certificate/statutory auditor certificate.
7.	There should be no legal suit/criminal case pending or contemplated against CA/CMA firm on the account of moral turpitude or for violation of any law in force (An under-taking from the firm as per Annexure-G1 is required.) The firms, whose internal audit reports were rejected partially or fully by CS Power Company, earlier will not be eligible to participate.  Further, the firm/ partner should have not been debarred/ blacklisted by any Bank/State Govt./Central Govt. /State PSU/ CPSU/ SEB/ Public Utility as on date. (An undertaking from the firm is required as per Annexure-G2)  The Firm should certify that all documents/statements/attachments/ information submitted in proof of the qualifying requirement are authentic, genuine and correct. (An undertaking from the firm is required in Annexure-G3)	An under-taking from the firm is required.
8.	If any branch office is applying for the tender as per PQR condition No.2 above, then PQR condition 3 to 6 above will be applicable for the qualification of branch office.	Bidder to ensure this strictly

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

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

**DETAILS OF CA/CMA FIRMS**

(Format for submission with Part-II Qualification Bid)

S.N.	Particulars	Details	Documents required
1.	Name of the Firm	M/s ---	
2.	Location of Headquarter & branches		
3.	Full address of Headquarter/ Branch in Chhattisgarh along with Tel. No./ fax/ e-mail		
4.	CAG empanelment no		Letter from CAG showing registration number
5.	Latest Partnership deed.	Deed dated ----	Copy of deed
6.	PAN of the firm	No -----	Copy of PAN card
7.	GST Registration No of the firm	No -----	Copy of registration certificate
8.	Number and Name of fully qualified staff other than partners.	FCA/FCMA --- ACA/ACMA --	Name wise details
9.	Number of candidates doing article ship.		Name wise details
10.	Details of general and commercial and Other terms and conditions of the tender duly signed by the authorized signatory of the firm.		Signed copy of the tender document for accepting tender terms and conditions

It is here by certified that the information given as above and also elsewhere in the offer are correct to the best of my belief and knowledge. I understand that CSPDCL can take action against any finding of incorrectness in future appropriately.

**Signature of authorized representative**

**Seal.**

**Appendix –III****PROPOSED INTERNAL AUDIT TEAM TO BE DEPLOYED**

(Format for submission with Part-II Qualification Bid)

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

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

Provide the information as required in the following table:

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

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

**Financial Details (as per enclosed Documents)**

Please enclose copies of documents as mentioned in the table.

<b>Financial year</b>	<b>Professional receipt (Amt-Rs. in Lac)</b>	<b>Document to be submitted for verification</b>
<b>2020-21</b>		Audited Balance Sheet/ GST Certificate/ Statutory Auditor certificate of turnover
<b>2021-22</b>		Audited Balance Sheet/ GST Certificate/ Statutory Auditor certificate of turnover
<b>2022-23</b>		Audited Balance Sheet/ GST Certificate/ Statutory Auditor certificate of turnover

**Note:** As per qualification criteria clause -9 (vi), the Firm/branch should have average annual Professional receipts of at least Rs. 25 lakhs (for each package) during previous three (3) financial years i.e. FY 2020-21, FY 2021-22 & FY 2022-23; (Copy of audited annual account/ GST Certificate/ Statutory Auditor certificate of turnover of such financial year be submitted along with this Appendix).

**Authorised Signatory**

**Name & Title of Signatory**

**Name of Applicant:**

**Address:**

## Annexure-G1

**DECLARATION**

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

Ref:- Tender No. TS-\_\_\_\_\_ &amp; RFx No. \_\_\_\_\_

I, the undersigned do hereby declare that/M/s.....  
 (Name of firm) is not debarred/black-listed by any Bank/State Govt./Central Govt/State PSU/CPSU  
 /SEB/Public Utility as on date.

If this declaration is found incorrect at any given point of time either at the bidding stage or  
 during the course of the contract, our bid/contract shall be liable for cancellation/termination and  
 action may be taken against our firm.

Date:-

Place:-

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



# **DECLARATION**

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

Ref:- Tender No. TS- \_\_\_\_\_ & RFx No. \_\_\_\_\_

I, \_\_\_\_\_ (partner) of \_\_\_\_\_ Hereby  
solemnly take affirm that I am authorized signatory in the firm and hereby declare that:

There is no legal suit/criminal case pending or contemplated against our firm on the ground of moral turpitude or for violation of any law in force.

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

It is also to confirm that appointment of our firm as Internal Auditor is not in contravention to provisions of Companies Act 2013 or any other relevant act in force.

If this declaration is found incorrect at any given point of time either at the bidding stage or during the course of the contract, our bid/contract shall be liable for cancellation/termination and action may be taken against our firm.

Date:-

Place:-

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

Annexure-G3

# DECLARATION

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

Ref:- Tender No. TS- \_\_\_\_\_ & RFx No. \_\_\_\_\_

I, the undersigned do hereby declare that all the documents/statements/attachments/information submitted in the name of M/s. \_\_\_\_\_ (Name of firm) in proof of the qualifying requirements are authentic, genuine and correct. In case, any of the documents/statements/attachments/information provided against the referred tender is found to be false/fake/forged/misleading, our firm may be disqualified and action may be taken against our firm as per relevant provisions of the tender.

Date:-

Place:-

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

## Annexure - I

Name of Region		Name of Circle		List of Offices Name of O&M/City Division.		Name of Sub-Dn/Zone		Name of District Centre	
1	RAIPUR CITY REGION	1	Raipur City Circle - I	1	Raipur (City East)	1	Shankar Nagar Zone		
						2	Civil Lines Zone		
						3	Daldalseoni Zone		
						4	Kachana Zone		
				2	Raipur (City West)	5	Lakhenagar Zone		
						6	Changora Bhatha Zone		
						7	DDU Nagar Zone		
						8	Tikarapara Zone		
				3	Raipur (City South)	9	Rawanbhatha Zone		
						10	Puraina Zone		
						11	Deopuri Zone		
				4	Raipur (City Central)	12	Budhapara Zone		
						13	Ganj Zone		
						14	Shastri Chowk Zone		
		2	Raipur City Circle - II	5	Raipur (City North)	15	Khamtarai Zone		
						16	Gudhiyari Zone		
						17	Tatibandh Zone		
						18	Kabir Nagar Zone		
				6	O&M Dn. Urla	19	Urla		
						20	Bhanpuri Zone		
				7	O&M Dn. Siltara	21	Siltara		
2	RAIPUR RURAL REGION	3	SE (Circle) Raipur	8	EE (O&M) DN. Raipur	22	Raipur	1	Dharsiwa
								2	Saragaon
								3	Amaseoni
						23	Tilda	4	Tilda
								5	Tulsi
								6	Silyari
								7	Tohada
				9	EE (O&M) DN. Atal Nagar	24	Kharora	8	Kharora
								9	Bhainsa
								10	Kosarangi
						25	Arang	11	Arang (Town)
								12	Arang (Rural)
								13	Tamaseoni
								14	Samoda
				26	Rewa (Mandir Hasaud)	26	Rewa (Mandir Hasaud)	15	Mandir Hasaud / Rewa
								16	Bhansoj
								17	Chandkhuri
								18	Mana
				27	Mana	27	Mana	19	Sejbahar
								20	Naya Raipur
				28	Naya Raipur	28	Naya Raipur		

				10	EE (O&M) Dn. N. Rajim	29	Nayapara Rajim	21	Nayapara Rajim (T)
								22	Rajim
								23	Champanan
								24	N. Rajim ( R )
4	SE (Circle) Baloda Bazar			11	EE (O&M) DN. Dhamtari	30	Fingeshwar	25	Fingeshwar
								26	Koundekera
								27	Basin
						31	Abhanpur	28	Abhanpur
								29	Kopra
								30	Khorpa
						33	Dhamtari (Rural)	31	Gokulpur
								32	Kukrel
								33	Keregaon
						34	Nagri	34	Nagri
								35	Sankara
								36	Sihawa
				12	EE (O&M) Dn. Kurud	35	Arjuni	37	Chhatti
								38	Arjuni
								39	Amdi
						36	Belargaon	40	Gattasilli
								41	Belargaon
								42	Kurud
						37	Kurud	43	Marod
								44	Gadadih
				13	EE (O&M) Dn. Baloda Bazar	38	Magarlod	45	Magarlod
								46	Mohandi
								47	Bhendri
						39	Bhakara	48	Kundel
								49	Bhakhara
								50	Madeli
						40	Baloda Bazar	51	Korra
								52	Baloda Bazar (T)
								53	Baloda Bazar (R)
								54	Arjuni*
				14	O&M Dn. Bhatapara	41	Palari	55	Palari
								56	Sandi
								57	Rohansi
						42	Lawan	58	Damru
								59	Marda
								60	Lawan
				10	EE (O&M) Dn. N. Rajim	29	Nayapara Rajim	61	Bhatapara I
								62	Bhatapara-II
								63	Nipaniya
								64	Simga

5	SE (Circle) Mahasamund	15	O&M Dn. Kasdol	46	23. Kasdol	65	Hathband
						66	Suhela
						67	Damakheda
				47	24. Bilaigarh	68	Kasdol
						69	Kasdol (T)
						70	Kargi
				48	25. Bhatgaon	71	Chandan
						72	Baya
						73	Bilaigarh
						74	Gidhori
						75	Giraudhpuri
				49	Mahasamund Zone	76	Bhatgaon
						77	Sarsiwan
						78	Gopalpur
		16	O&M Dn. Mahasamund	50	Mahasamund	79	Mahasamund (R)
						80	Tungaon
						81	Birkoni
						82	Khatti
				51	Bagbahara	83	Bagbahara
						84	Bagbahara (T)
						85	Khallari
						86	Mungaser
				52	Komakhan	87	Komakhan
						88	Narra
		17	O&M Dn. Pithora	53	Jhalap	89	Jhalap
						90	Patewa
				54	Pithora	91	Pithora
						92	Pithora (T)
						93	Tendukona
		18	O&M Dn. Saraipali	55	Sankra	94	Sankra
						95	Basna (R)
				56	Basna	96	Basna (T)
						97	Garh-Fuljhar
						98	Bhanwarpur
						99	Pirda
				57	Bhanwarpur	100	Patharia
						101	Sagaripali
						102	Saraipali (T)
						103	Saraipali (R)
		19	O&M Dn. Gariyaband	58	Saraipali	104	Patsendri
						105	Chhuhipali
						106	Baloda
						107	Gariyaband (T)
				59	Gariyaband	108	Gariyaband (R)
						109	Panduka
						110	Chhura
		19	O&M Dn. Gariyaband	60	Chhura		



3	ED (DR) DURG	6	Durg City Circle	20	City Dn. Durg.	61	Mainpur	111	Rasela
								112	Madeli.
								113	Mainpur
								114	Bindranawagarh
								115	Amlipadar
								116	Gohrapadar
		21	City (West) Dn. Bhilai.	21	City (West) Dn. Bhilai.	62	Deobhog	117	Deobhog
								118	Jhakarpara
						63	Durg City Zone		
						64	JawaharNagar Zone		
						65	Borsi Zone		
						66	Baghera Zone		
		22	City (East) Dn. Bhilai.	22	City (East) Dn. Bhilai.	67	Supela Zone		
						68	Kohka Zone		
						69	Nehru Nagar Zone		
						70	Vaisali Nagar Zone		
						71	Risali Zone		
						72	Bhilai (P.H.) Town Zone		
7	Durg SE (Circle)	23	O&M Dn. Durg	23	O&M Dn. Durg	73	Chhawani Zone		
						74	Bhilai-Charoda Zone		
		24	O&M Dn. Bhilai (New name Ahiwara)	24	O&M Dn. Bhilai (New name Ahiwara)	75	Durg Rural-I	119	Tirghajohla
								120	Anda
								121	Kalangpur (Chandkhuri)
						76	Durg Rural-II	122	Sikosha
								123	Gunderdehi
								124	Arjunda
						77	Baghera	125	Baghera
								126	Nagpura
								127	Bori
						78	Dhamdha	128	Dhamdha
								129	Dargaon
8	Durg SE (Circle)	24	O&M Dn. Bhilai (New name Ahiwara)	24	O&M Dn. Bhilai (New name Ahiwara)			130	Nankatti
								131	Thelka
						79	Bhilai Rural-I	132	Ahiwara
								133	Kumhari
								134	Murmunda
								135	Jamul
						80	Bhilai Rural -II	136	Utai
								137	Selud
								138	Gadadih
								139	Jamgaon (R)
9	Durg SE (Circle)	24	O&M Dn. Bhilai (New name Ahiwara)	24	O&M Dn. Bhilai (New name Ahiwara)			140	Jamgaon (T)
								141	Patan
						81	Patan	142	Amleshwar
								143	Ranitarai

4	RAJNANDGAON REGION	8	Rajnandgaon SE (Circle)	25	O&M Dn. Patan (new)				
				26	O&M Dn. Balod	82	Balod	144	Balod (Town)
								145	Jhalmaia
								146	Karhi Bhadar
						83	Dalli Rajhara	147	Dalli Rajhara (T)
								148	Dalli Rajhara (R)
								149	Doundi
								150	Bharritola
								151	Khapari
						84	Dondi Lohara	152	Dondi Lohara
								153	Rengadabri
								154	Suregaon
								155	Deori
								156	Jewartala
						85	Gurur	157	Gurur
								158	Purur
								159	Palari
				27	O&M Dn. Bemetara	86	Bemetera East	160	Bemetara (T)
								161	Bemetara (R)
								162	Balsamund
						87	Dadhi	163	Dadhi
								164	Karesara
								165	Pratappur
						88	Nawagarh	166	Nawagarh
								167	Andhiyarkhor
								168	Nandghat
								169	Maro
								170	Sambalpur
								171	Ranka
				28	O&M Dn. SAJA	89	Saja	172	Saja
								173	Khamhariya
								174	Deokar
						90	Deokar	175	Parpodi
								176	Deorbija
								177	Berla
						91	Berla	178	Anandgaon
								179	Sarda
								180	Bhimbhor
4	RAJNANDGAON REGION	8	Rajnandgaon SE (Circle)	29	O&M Dn. Rajnandgaon	92	Rajnandgaon East Zone		
						93	Rajnandgaon West Zone		
						94	Rajnandgaon (R)	181	Rajdnandgaon (R)
								182	Arjuni
								183	Singhola

9	SE Circle Kawardha	33	O&M Dn. Kawardha	95	Bori	184	Bori
				96	Somani	185	Tumdibodh
						186	Somani
						187	Ghumka
						188	Thelkadih
			30	97	Chowki	189	Chowki
						190	Bandha Bazar
						191	Kaudikasa
						192	Wasadi
				98	Dongargaon	193	Dongargaon (T)
						194	Dongargaon (R)
						195	Kumarda
						196	Gaindatola
						197	Khuji
				99	Mohala	198	Mohala
						199	Gotatola
						200	Manpur
						201	Khadgaon
						202	Aundhi
		31	O&M Dn. Khairagarh	100	Khairagarh	203	Khairagarh (T)
						204	Khairagarh (R)
						205	Pandadah
						206	Mudhipar
				101	Amlipara	207	Amlipara
						208	Atariya
						209	Jaibandha
				102	Chhui Khadan	210	Chhui Khadan
						211	Bundeli
						212	Udaypur
		32	O&M Dn. Dongargarh	103	Gandai	213	Gandai
						214	Dhodha
						215	Salhewara
						216	Pailimeta
				104	Dongargarh	217	Dongargarh (T)
						218	Dongargarh (R)
						219	Murmunda
						220	Musra Kala
						221	Dhara
				105	Chhuriya	222	Chhuriya
						223	Bamhni-Charbhatha
						224	L.B.Nagar
						225	Sadak - Chirchari
				106	Kawardha Zone		
				107	Kawardha (Rural)	226	Kawardha (R)
						227	Raveli
						228	Raja-Nawagaon

5	BILASPUR REGION			34	O&MDn. PANDARIYA	108	Pipariya	229	Rengakhari
						109	Sahaspur Lohara	230	Pipariya
								231	Indauri
								232	Marka
								233	Sahaspur-Lohara
						110	Pandaria	234	Udiya
								235	Bidera
								236	Thathapur (Rampur)
								237	Pandariya
								238	Kukdar
								239	Kunda
								240	Damapur
								241	Kapadah
						111	Bodla	242	Bodla
								243	Pondi
								244	Pandatarai
								245	Taregaon
								246	Chilphi
		10	Bilaspur City Circle	35	Bilaspur City I (East)	112	Torwa Zone		
						113	Link Road Zone		
						114	Sirgitti Zone		
						115	Basant Vihar Zone (new)		
				36	Bilaspur City (West)	116	Nehru Nagar Zone		
						117	Gol Bazar Zone		
		11	SE Circle Bilaspur	37	EE (O&M) Bilaspur	118	Sarkanda Zone		
						119	Tifra Zone		
						120	Bilaspur (Rural)	247	Sendri
								248	Khamtarai
						121	Sakri	249	Sakri
								250	Ganiyari
								251	Pachpedi
						122	Masturi	252	Masturi
								253	Chilhati
								254	Jairamnagar
								255	Malhar
						123	Seepat	256	Seepat
								257	Beltara
						124	Bilha	258	Bilha
								259	Bartori
								260	Chakar-bhata
				38	O&M Dn.Mungeli	125	Mungeli Zone		
						126	Mungeli-I	261	Mungeli (Rural)
								262	Temari
								263	Fastarpur
								264	Dashrangpur
						127	Mungeli-II (Lormi)	265	Godh- khamhi

12	SE Circle Korba	39	O&M Dn. Pendra Road	128	Takhatpur	266	Lormi
						267	Junapara
						268	Manoharpur
						269	Takhatpur (R)
						270	Jarahagaon
						271	Takhatpur-(T)
						272	Daija
				129	Pathariya	273	Pathariya
						274	Sargaon
						275	Sildaha
				130	Pendra Road	276	Pendra (R)
						277	Pendra (U)
						278	Pendra Road(R)
						279	Pendra Road(U)
				131	Marwahi	280	Marwahi
						281	Seoni (New)
						282	Kotmikala
				132	Kargi Road, Kota	283	Kota (R)
						284	Kota (Urban)
				133	Ratanpur	285	Ratanpur
						286	Chhapora
						287	Belgahana
		40	EE CITY Dn. Korba	134	Tulsinagar Zone		
				135	Pondimar Zone		
				136	Darri Zone		
		41	O&M Dn. Korba	137	Korba	288	Bhaisma
						289	Kartala
						290	Rampur
						291	Barpali
						292	Sohagpur
				138	Dipika	293	Dipika
						294	Hardi Bazar
						295	Bhilaibazar
		42	O&M Dn. Katghora	139	Katghora	296	Katghora (T)
						297	Katghora (R)
						298	Churri
						299	Darri (R)
				140	Bango	300	Hasdeo Bango
						301	Pasan
						302	Korbi
				141	Pali	303	Pali
						304	Podi
						305	Chaitma



6	RAIGARH REGION	13	RAIGARH SE (Circle)	43	O&M Dn. Raigarh-I	142	Raigarh-I Zone		
						143	Raigarh-II Zone		
						144	Raigarh Rural-I	306	Raigarh (Rural)
								307	Kirodimal Nagar
						145	Gharghoda	308	Gharghoda
								309	Kudumkeia
								310	Gerwani
								311	Tamnar
								312	Karwahi
						146	Dharamjaigarh	313	Dharamjaigarh
								314	Khamhar
								315	Charkhapara
								316	Hati
								317	Kapu
				44	O&M Dn. Raigarh-II	147	Lailunga	318	Lailunga
						148	Raigarh Rural-II(KUSMURA)	319	Katkaliya
								320	Kusmura
						149	Kondatarai	321	Nadeli
								322	Kondatarai
						150	Kharsaiya	323	Pusore
								324	Kharsaiya (T)
								325	Turekela
								326	Edu
								327	Kharsiya (R)
								328	Chaple
						151	Sarangarh	329	Sarangarh (T)
								330	Sarangarh (R)
								331	Chhind
				45	O&M Dn. Sarangarh	152	Gudeli	332	Gudeli
						153	Baramkela	333	Kosir
								334	Sariya
								335	Salheona
								336	Baramkela
								337	Lendhra
		14	SE Circle Janjgir Champa	46	O&M Dn.Champa	154	Naila Zone		
						155	Champa Zone		
						156	Champa	338	Seoni
						157	Janjgir	339	Bamhnidih
								340	Janjgir
								341	Saragaon
								342	Birra (New)
								343	Nawagarh
								344	Dhurkot
								345	Baloda
						158	Baloda		

7	15	SE Circle Ambikapur	47	O&M Dn.Akaltara	159	Akaltara	346	Khisora
							347	Madwa
							348	Akaltara (T)
							349	Akaltara (R)
							350	Kotgarh
					160	Sheori-narayan	351	Sheori- narayan
							352	Rasota
							353	Kera
					161	Pamgarh	354	Pamgarh
							355	Nariyara
			48	O&M Dn.Sakti	162	Sakti	356	Sakti (T)
							357	Sakti (R)
							358	Baradwar
							359	Nagarda
					163	Jaijaipur	360	Jaijaipur
							361	Malkharoda
							362	Adbhar
							363	Salani
					164	Hasoud	364	Hasoud
							365	Chhapora
					165	Dabhra	366	Dabhara
							367	Faguram
							368	Kotmi
							369	Chandrapur
			49	City Dn.Ambikapur	166	Ambikapur East Zone		
							370	Sargawan
					169	Ambikapur (R)	371	Ambikapur (R)
							372	Darima
					170	Lakhanpur	373	Lakhanpur
							374	Latori (New)
							375	Kunni
					171	Udaipur (New Created sub dn.)	376	Khamahariya (New)
							377	Udaipur
			50	O&M Dn.Ambikapur	172	Batauli.	378	Batauli
							379	Lundra.
							380	Lamgaon
							381	Dhaurpur
					173	Sitapur	382	Sitapur
							383	Mainpat
							384	Rajapur
							385	Petla