

CHHATTISGARH STATE POWER DISTRIBUTION CO. LTD

OFFICE OF THE EXECUTIVE DIRECTOR (F&A)

Vidyut Sewa Bhawan, Ground Floor, PO Sundar Nagar,

Danganjia, 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.cspc.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.
(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		Note: In case of change in due date it shall be intimated on the website.

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 The bidder has to remit cost of tender document at the time of submission of bid.

E.S. (Finance)
C.S.P.D.C.L, RAIPUR
16/12/2023

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/ २०८५

Raipur, Dated. ०५/१२/२०२३

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, Dangania, 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.cspdcl@cspc.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. 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 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:

- Incomplete or obscure tender is liable for rejection.
- Price-bids are to be submitted online through e-bidding platform at website cspdcl.co.in/cspdcl/ 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)
- 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 (POR)

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:-

- 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).
- 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 who ever 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 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

- One ACA / ACMA having minimum 2 years post qualification experience in audit.
- 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.**

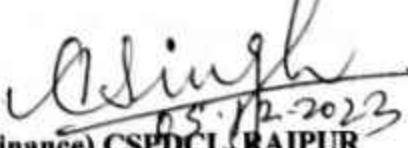
9. Payment Terms – The payment terms are given in Annexure-IV.

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
05.12.2023

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.	<p>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).</p>	<p>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</p> <p>Certificate from Company authority (Company Secretary/ Director) or CA certificate regarding turn-over of the auditee offices is required.</p>

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 & 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.

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

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

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

							65	Hathband
							66	Suhela
							67	Damakheda
							68	Kasdol
							69	Kasdol (T)
							70	Kargi
							71	Chandan
							72	Baya
							73	Bilaigarh
							74	Gidhori
							75	Giraudhpuri
							76	Bhatgaon
							77	Sarsiwan
							78	Gopalpur
							49	Mahasamund Zone
							79	Mahasamund (R)
							80	Tumgaon
							81	Birkoni
							82	Khatti.
							83	Bagbahara
							84	Bagbahara (T)
							85	Khallari
							86	Mungaser
							87	Komakhan
							88	Narra
							53	Jhalap
							89	Jhalap
							90	Patewa.
							91	Pithora
							92	Pithora (T)
							93	Tendukona
							94	Sankra
							56	Basna
							95	Basna (R)
							96	Basna (T)
							97	Garh-Fujhar
							98	Bhanwarpur
							99	Pirda
							100	Patharla
							101	Sagarpali
							102	Saraipali (T)
							103	Saraipali (R)
							104	Fatsendri
							105	Chhuhipali
							106	Baloda
							107	Gariyaband (T)
							108	Gariyaband (R)
							109	Panduka
							110	Chhura

25
 Kathbaria
 Subela
 Makrada

ED (DR) DURG 3	6 Durg City Circle	20 City Dn. Durg. 21 City (West) Dn. Bhilai. 22 City (East) Dn. Bhilai.	61 Mainpur 62 Deobhog	111 Rasela
				112 Madeli.
				113 Mainpur
				114 Bindranawagarh
				115 Amlipadar
				116 Gohrapadar
				117 Deobhog
				118 Jhakarpura
				63 Durg City Zone
				64 JawaharNagar Zone
7 Durg SE (Circle)	23 O&M Dn. Durg 24 O&M Dn. Bhilai (New name Ahiwara)	75 Durg Rural-I 76 Durg Rural-II 77 Baghera 78 Dhamdha 79 Bhilai Rural-I 80 Bhilai Rural -II 81 Patan	63 Supela Zone 68 Kohika Zone 69 Nehru Nagar Zone 70 Vaisali Nagar Zone 71 Risali Zone 72 Bhilai (P.H.) Town Zone 73 Chhawani Zone 74 Bhilai-Charoda Zone	119 Tirghajohia
				120 Anda
				121 Kalangpur (Chandkhuri)
				122 Sikosha
				123 Gunderdehi
				124 Arjunda
				125 Baghera
				126 Nagpura
				127 Bori
				128 Dhamdha
8 Durg SW (Circle)	25 O&M Dn. Bhilai (New name Ahiwara)	82 Bhilai Rural-II 83 Patan	75 Dargaon 76 Nankanti 77 Thelka 78 Dhamdha 79 Ahiwara 80 Kumhari 81 Murmunda 82 Jamul 83 Utai 84 Selud 85 Gadadih 86 Jamgaon (R) 87 Jamgaon (T) 88 Fatan 89 Amleshwar 90 Ranitarai	129 Dargaon
				130 Nankanti
				131 Thelka
				132 Ahiwara
				133 Kumhari
				134 Murmunda
				135 Jamul
				136 Utai
				137 Selud
				138 Gadadih

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

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

5	BILASPUR REGION	10	Bilaspur City Circle	34	O&MDn. PANDARIYA	108	Pipariya	229	Rengakha
								230	Pipariya
								231	Indauri
								232	Marka
								233	Sahaspur-Loha
								234	Udiya
								235	Bidora
								236	Thathapur (Rampur)
								237	Pandariya
								238	Kukdar
6	BILASPUR REGION	11	SE Circle Bilaspur	35	Bilaspur City I (East)	110	Pandaria	239	Kunda
								240	Damapur
								241	Kapadah
								242	Bodla
								243	Pondi
								244	Pandatarai
								245	Taregaon
								246	Chilphi
								112	Torwa Zone
								113	Link Road Zone
7	BILASPUR REGION	12	SE Circle Bilaspur	36	Bilaspur City (West)	114	Sircitti Zone	114	Sircitti Zone
								115	Basant Vihar Zone (new)
								116	Nehru Nagar Zone
								117	Gol Bazar Zone
								118	Sarkanda Zone
								119	Tifra Zone
								120	Bilaspur (Rural)
								247	Sendri
								248	Khamtarai
								121	Sakri
8	BILASPUR REGION	13	SE Circle Bilaspur	37	EE (O&M) Bilaspur	122	Masturi	249	Sakri
								250	Ganiyari
								251	Pachpedi
								252	Masturi
								253	Chilhati
								254	Jairamnagar
								255	Malhar
								256	Seepat
								257	Beltara
								123	Seepat
9	BILASPUR REGION	14	SE Circle Bilaspur	38	O&M Dn.Mungeli	124	Bilha	258	Bilha
								259	Bartori
								260	Chakar-bhata
								125	Mungeli Zone
								261	Mungeli (Rural)
								126	Mungeli-I
								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)
					129	270	Jarahagaon
						271	Takhatpur-(T)
						272	Daija
						273	Pathariya
				130	Pendra Road	274	Sargaon
						275	Sildaha
						276	Pendra (R)
						277	Pendra (U)
				131	Marwahi	278	Pendra Road(R)
						279	Pendra Road(U)
				132	Kargi Road, Kota	280	Marwahi
						281	Seoni (New)
				133	Ratanpur	282	Kotnikala
						283	Kota (R)
						284	Kota (Urban)
						285	Ratanpur
				40	EE CITY Dn. Korba	286	Chhapora
						287	Belgahana
						134	Tulsinagar Zone
				41	O&M Dn. Korba	135	Pondimar Zone
						136	Darri Zone
				137	Korba	288	Bhaisma
						289	Kartala
						290	Rampur
						291	Barpali
						292	Sohagpur
				138	Dipika	293	Dipika
						294	Hardi Bazar
						295	Bhilaibazar
				139	Katghora	296	Katghora (T)
						297	Kathgora (R)
						298	Churri
						299	Darri (R)
				140	Bango	300	Hasdeo Bango
						301	Pasan
						302	Korbi
				141	Pali	303	Pali
						304	Podi
						305	Chaitma

RAIGARH REGION

6

13

**RAIGARH
SE (Circle)**

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

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