


CHHATTISGARH STATE POWER GENERATION COMPANY LTD.
(A GOV. OF CHHATTISGARH UNDERTAKING)
(A SUCESSOR COMPANY OF C.S.E.B)
OFFICE OF THE EXECUTIVE DIRECTOR (FINANCE),
GROUND FLOOR, VIDYUT SEWA BHAWAN, DANGANIA, RAIPUR (C.G.)

Phone : - 0771-2574034
: - 0771-2574344

THE EXECUTIVE DIRECTOR (FIN), CSPGCL RAIPUR (C.G.), on behalf of the "Chhattisgarh State Generation Company Limited" here in after referred to as "Company" invites EoI (Expression of Intrest) for the Internal Audit Work for FY 2025-26 & 2026-27

Expression of Interest

- (A) EoI No. : - **E.D.(Fin)CSPGCL/Audit/01
(Rfx. No.8100043314)**
- (B) Description : - **Appointment of Chartered Accountant (CA)/ Cost & Management Accountant (CMA) Firm as Internal Auditor for CSPGCL, for the F.Y. 2025-26 & 2026-27 as per provision of section 138 of Companies Act 2013.**
- (C) Due date and time for Online submission of Tender :- **17.06.2025 up to 17:30 Hrs.**
- (D) Date & Time of online Opening (EMD, Tender Fee & Tender Doc) :- **18.06.2025 at 12:00 Hrs.**
- (E) Tender Fees :- **Rs 1000 + 180/- (GST @ 18%)**
- (F) EMD :- **Rs. 5,000 /-**


General Manager (Fin)
O/o Executive Director (Fin)
CSPGCL Raipur

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A. Guidelines for participation in SRM /E-Tendering

1. **Access to tender document :-** Tender document can be accessed from our e- tender portal Bid creation /submission can be completed after logon to our e-tender portal using valid LOGIN ID/Password, allotted to vendor.

Please ensure to have the Vendor Code, USER ID and PASSWORD. In case you do not have either vendor code, User ID and Password, please contact O/o ED (Fin.), CSPGCL, Raipur **or** O./o E.D. (EITC), CSPDCL, Raipur well in advance.

2. Submission of Tender Fee & EMD :-

- (a) **Tender Fees:-** The tender fee for this tender is Rs 1000 +180/- (GST @18%), which is to be Submitted through online link through payment gateway via E-Bidding Portal. No exemption is granted for submission of Tender Fee. This is mandatory for all bidders. The tender fee is non-refundable.

(b) Earnest Money Deposit :-

- i. The Earnest money deposit against this tender is **Rs. 5,000/- (Rs Five Thousand) only** which shall be deposited online through payment gateway via E-Bidding Portal. Tenders without Earnest money shall be summarily rejected.
- ii. **Refund of Earnest Money, to unsuccessful Bidders** - EMD shall be returned to the unsuccessful Participant, as soon as possible, after the tender has been decided. **No interest shall be paid on EMD amount.**
- iii. **Refund of Earnest Money to successful bidder:** EMD of bidders on whom the order has been placed, shall be returned on acceptance of security deposit. No Interest shall be paid on EMD amount. On request of successful bidder deposited EMD amount may be adjusted in Security Deposit amount.

3. SUBMISSION OF EOI :-

- (a) This is an E-tender case and bidders shall submit EOI(PQR) ONLINE ONLY. Bids sent in physical form through any other means/ media is not at all acceptable & it may be liable to be rejected.
- (b) Before participating participant needs to read carefully all E-bidding instructions and processes. Bidder's User manual and video tutorial are available on bidder information link in <https://www.cspdcl.co.in/cseb/frmebidding.aspx> along with pre-requisites for participating in e-bid, FAQ & Helpline.
- (c) All EoI should be made in English language only.
- (d) Participating firm should have valid Class-II & III Digital Signature with sufficient validity and digital Encryption Certificate to participate in the EOI/ E-tendering process through SRM.
- (e) All the bid related documents are to be uploaded with bidders digital signatures in the tender document folder under created bid option. Any other document, bidder wish to attach, should attach in soft from "C- Folder" only. The maximum size of files to be uploaded shall be 5MB.
- (f) Attachment in Rfx information Tab (notes and attachment –attachment for technical bid) should be digitally signed by authorized signatory of the participating firm/company.
- (g) A copy of complete EOI document duly signed and sealed as a token of acceptance of all terms and conditions is to be attached in Rfx information Tab (notes and attachment – attachment for technical bid).

- (h) All deviations/exceptions, if any must only be given in the Deviation Schedule (**Annexure-6**) to be uploaded in Rfx information Tab (notes and attachment –attachment for technical bid). Any deviation/exception mentioned elsewhere would not be given effect to.
- (i) Application in provided format (**Annex – 5**) must be filled completely & scanned copy of the same along with documents to be attached therewith (**Annex-5.1**) must be uploaded online only. Incomplete Applications or Applications sent through Fax or E-mail will not be considered.
- (j) MSME category participants registered in UDYAM for the service quoted on the date of uploading their tender shall declare their status along with copy of appropriate certificate(s)
- (k) A questionnaire is available in the Rfx information tab in the online EoI display which is necessary to answer. All attributes must be suitably replied to, before submission of EoI.
- (l) For online submission of bid, the bidder may take help of online help from “Guidelines for bidders” available on portal <http://ebidding.cspcl.co.in:50700/irj/portal>. Help desk facility will also be available on 0771-2576672 between 11.00 AM to 05.30 PM on all working days.
- (m) Address for communication: The Executive Director (Fin.), CSPGCL, Raipur, Ground Floor, Vidhyut Sewa Bhawan, Head office of the CSPGCL, Danganiya, Raipur.

4. Important Instructions for participants :-

- a) The EoI is to be submitted strictly in accordance with the EoI specification, terms & conditions laid down in EoI documents.
- b) Submission of EoI by the Participant implies that he has read and accepted the instruction, terms & conditions for the contract etc. and made himself aware of the particulars of the works/jobs be done, site conditions and other factors affecting on execution of the work.
- c) Canvassing in any form is strictly prohibited and Participant found to have resorted to canvassing shall be liable to have his EoI rejected summarily. EoIs shall be deemed to be under consideration, after opening of EoI/bid and until official issue of order is made. During this period the Participant s or their authorized Representatives or other interested Parties are advised strongly, in their own interest, to refrain from contacting by any means with CSPGCL’s personnel or Representative on matters relating to EoI under study.
- d) If a Participant is found to have deliberately given wrong information in his EoI to create circumstances for acceptance of his EoI, the Company reserves the right to reject such EoI at any stage.
- e) EoI documents are not transferrable.
- f) Not more than one EoI for the work shall be submitted by one participant.
- g) The company shall not be liable for any expenses incurred by the Participant in preparation of EoI, whether his EoI is accepted or not.
- h) Conditional EoIs are liable to be rejected.
- i) CSPGCL reserves the right to accept/reject wholly or partly any EoI without assigning any reasons whatsoever. No correspondence in this respect shall be entertained by the CSPGCL.



- j) In case of ambiguous or self-contradictory terms/conditions mentioned in the bid, interpretation as may be advantageous to CSPGCL, may be taken without any reference to the Participant
- k) The bidders must possess valid e-mail ID of their firm /company. All communications shall be done by email which may be system generated, hence bidders are advised to regularly check their inbox/junk mail box.
- l) CSPGCL shall not assume any responsibility for non-supporting of system, internet, line & associated hardware & software for bidding their EoI. No extension in time shall be granted on such grounds. Therefore, it is strongly recommended to avoid last hour submission.
- m) After dead line, no alteration in the EoI will be allowed by the system.
- n) CSPGCL will not accept incomplete application or documents.
- o) If due to any reason the documents are not attached in techno-commercial bid, CSPGCL will not be responsible & such EoI would be out rightly rejected.
- p) If the documents are shown attached in techno-commercial bid but due to any reason could not be opened, on request of CSPGCL another copy will be accepted by mail.

5. PROCESS OF EVALUATION OF EOI APPLICATION AND SELECTION OF THE PARTICIPANTS :-

- i. **Classification of Audit Units :-** The offices under CSPGCL have been classified into 04 Audit Units for the purpose of Internal Audit Work, which have been listed at **Annexure- 1**
- ii. **Prescribed Audit Fees :-** The audit fees for each audit unit has been fixed by the company. Therefore no price bids shall be required to be submitted by the participants. The allotment of the Internal Audit Work shall be done as per the selection process defined below, at the prescribed audit fees.
- iii. **Selection Process :-**
 - a. After verification of requisite amount of tender fee & EMD on the date & time of opening , PQR of the firms submitting the EOI shall be opened on the same day.
 - b. The deviations, if any, proposed by Participant in the prescribed format (**Annexure-6**) with regard to the basic qualification, shall be discussed at a later date as shall be notified and clarification shall be submitted by the Participant within the stipulated time. As a result of discussions and clarifications obtained in writing on basic qualification for participant, or in case any clarifications desired are not submitted by the Participant within the time specified by the Company, the Company reserves the right to reject the EoI. Further in case, it is found that, in spite of clarification on basic qualification of the participants if the offer does not come to a desired specified level, the Company may not entertain the EoI of the participants in the selection process as per Selection Criteria mentioned at **Annexure-3**.
 - c. Top Four CA/CMA firms shall be shortlisted based on points scored by the professional firms on technical parameters out of 100 points as detailed in **Annexure-3**. In case of tie of total points, preference shall be given to firm scoring higher in the attributes specified in the criteria table at **Annexure-3** going sequentially (i.e. if there is a tie even in 1st attribute, then merit points in 2nd attribute and so on.)

- d. Any Amendments and Merit point Evaluation result date will be informed by e-mail.
- e. As per merit points scored by the Audit firms, the award of audit work shall be done sequentially for the Audit Units in the following order : -

Sl. No.	Ranks of the qualified Firm	Power Station /HQ to be assigned for audit
01.	First	HTPS+1x500MW KW
02.	Second	(KTPS+DSPM) KE
03.	Third	HQ Offices
04.	Fourth	2x500ABVPTS

6. VALIDITY OF EOI :-

The EoIs should be valid positively for acceptance upto **six months** from the date of opening of the EoI otherwise they are liable to be rejected. If necessary, the validity of offer will have to be extended for a further period as may be required by CSPGCL through revalidation. No change in any terms shall be allowed during the validity period. The bidder shall not withdraw his offer after opening of the EoI. If the offer is withdrawn after opening of EoI, the EMD shall be forfeited.

7. ALTERATIONS / CORRECTIONS IN EOI :-


No alteration in the EoI document will be permitted. If corrections be needed, while filling the EoI, the same shall be made by the Participant by uploading the relevant scanned document containing dated signature of authorized signatory before the opening of EoI.

8. OPENING DATE AND TIME OF TENDER FEE , EMD & PQR :-

The deposit of requisite Tender fee and EMD shall be verified on the due date & time as specified. There after the PQR, in respect of eligible participants, shall be opened on the same date. If the due date of opening/submission of tender documents is declared a holiday by the Government or Local Administration, it will automatically get shifted to the next working day, for which no prior intimation shall be given. The tender opening shall be continued on subsequent days in case the Opening of all tenders is not completed on the day of opening. It may please be noted that the due date/time of opening can be altered, extended, if desired without assigning any reason. However, intimation shall be available on company's tender portal/bidders email. The bidders are requested to keep track of the same.

9. LOCALITY OF WORK:

By submitting the EoI, the Participant will be deemed to have satisfied himself by actual inspection of site and locality of the work and ensure that the EoI is submitted after satisfaction in all respects according to the specifications and other conditions and that he has taken into account all condition and difficulties that may be encountered during its progress whether or not explicitly provided in the EoI documents but necessary for proper completion of the work to the entire satisfaction of Office -In-Charge.


Dy. General Manager(F&A)
O/o The Executive Director(Fin)
C.S.P.G.C.L, RAIPUR

B. BASIC QUALIFICATION FOR PARTICIPATING FIRMS


The bidders shall fulfill the following criteria in order to be eligible for award of Internal Audit. Only those Professional Firms are requested to submit their application for appointment as Internal Auditor, who qualify the PQR mentioned below. The bidder shall submit information/documents for the verification of qualification as mentioned in bracket against each criterion : -

- i. CA/CMA firm must be in operation for at least ten (10) years duly registered with ICAI/ICMAI. **(Firm's registration certificate required).**
- ii. CA/CMA firm should have its Head Office/Branch Office in any place located in Raipur, Durg, Bilaspur or Korba in the state of Chhattisgarh. **(Latest Firm Card containing complete details of Head Office/Branch Office etc. is required)**
- iii. CA/CMA firm should have minimum 5 partners associated with them during the last 3 years, out of which at least 3 shall be fellow members (FCA/FCMA). **(Constitution certificate from ICAI/ICWAI is required).**
- iv. The firm should have served as internal auditor for at least 1 year during the last 3 years period i.e. F.Y. 2022-23, 2023-24 & 2024-25 of listed Companies/Govt undertaking/ Power Utility having minimum turnover of Rs 500 Crore during the year of audit. The 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 Companies, the turnover of the particular Zonal/Regional offices only shall be considered for valuation of this criterion. **(Copy of order appointing as internal auditor, Balance Sheet of Auditee company in case of corporate level audit with their phone number and email address or certificate from company's authority regarding turnover of the Auditee offices is required).**
- v. During the last 3 years i.e. F.Y. 2022-23, 2023-24 & 2024-25 the firms must have worked as Internal Auditor for at least one year in an organization working under ERP/SAP software environment. **(A certificate from Auditee company is required). If the same is not available from Auditee Company, an undertaking given self-certification in this regard is required in Annexure-8.1)**
- vi. The firm should have minimum average annual professional receipt of Rs. 40 Lakhs during the last 3 years' period i.e. F.Y. 2022-23, 2023-24 & 2024-25. **(Audited Annual Account of firm is required)**
- vii. The firm/ partner has 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 in Annexure-8.2)**
- viii. There should be no legal suit/criminal case pending or contemplated against CA/CMA firm on the ground of moral turpitude or for violation of any law in force. **(An undertaking from the firm is required in Annexure-8.3)**

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- ix. All documents/statements/ attachements/ information submitted in proof of the qualifying requirement are authentic, genuine and correct. **(An undertaking from the firm is required in Annexure-8.4)**

NOTE :- Relevant documentary proofs in respect of all the above requirements need to be submitted along with the application. The list of documents and the names with which the scanned copy of the documents are to be uploaded have been specified in **Annex – 5.1.**


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