



MADHYA PRADESH POWER-GENERATING COMPANY LIMITED
(Govt. of Madhya Pradesh Undertaking)
CIN –U- 40109MP2001SGCO14882
E-Tendering Website: www.mptenders.gov.in



Tender No. 2024_MPPGCL_366023/964

Jabalpur Dated: 28.08.2024

NOTICE INVITING TENDER (NIT) No. 2024_MPPGCL_366023

“Through e-tendering process only”

“For Open Tender”

- (1) M.P. Power Generating Co Ltd. Invites Electronic Tenders from reputed/established Firm/ Contractor/ Service Provider for the following items for MPPGCL, Jabalpur.

Sr. No.	Tender No.	Tender Particulars	Estimated Cost (Excluding GST) (in Rs)	EMD (in Rs)	Tender Cost (in Rs)	Due Date & Time for Closing of Online Submission	Due Date & Time of Opening of e-Tender
1	MPPGCL Tender No. 2024_MP PGCL_36 6023	Work contract for appointment of Internal Auditor of MPPGCL for the FY 2024-25 to 2026-27.	Rs. 42,75,000/-	Rs. 85,500/-	Rs. 1000/-	Dated – 17.09.2024 Up to 15:30 Hrs.	Dated – 18.09.2024 From 15:30 Hrs. Onwards

This tender is being invited through e-tendering system. For viewing detailed NIT, downloading tender documents and participating in Electronic Tenders, for any clarifications and/or due date extension or corrigendum, please visit the website www.mptenders.gov.in regularly. Any clarifications and/ or due date extension or corrigendum shall be issued on the website www.mptenders.gov.in only.

Note: Following conditions will over-rule the conditions stated in the tender documents, wherever relevant and applicable.

- (2) MPPGCL has decided that the bidders not submitting all the desired documents as per NIT/Tender document at the time of submitting bids, shall not be allowed to submit documents subsequently and their bids shall be rejected on account of incomplete documents”.

The list of desired documents to be uploaded along with the offer are as under :-

- Documents related to tender fee (Refer clause No. 4 of NIT).
- Documents related to EMD (Refer clause No. 5 of NIT).
- Documents related to PQR of respective tender (Refer clause No 6 of NIT)
- Undertaking as per Annexure-III of SBD (Refer clause No. 7 of NIT).
- Undertaking as per Annexure-IV of SBD (Refer clause No 8 of NIT).
- Tender Acceptance letter as per Annexure-XI of SBD (Refer clause No. 9 of NIT).
- Affidavit for no banning/black listing/delisting on duly notarized non judicial stamp paper of Rs. 100/- as per Annexure-IX of SBD (Refer clause No. 10 of NIT).
- Checklist of formats/documents as per Annexure-XV of SBD (Refer clause No. 11 of NIT).
- Techno-Commercial bid as per Annexure-XVI of SBD.
- Documents required for evaluation of technical point scoring (Refer clause No. 26 of NIT)
- Model Certificate of Tenders (Refer clause No. 27 of NIT).

“SAVE ELECTRICITY”

**BLOCK NO. 9, GROUND FLOOR, SHAKTI BHAWAN,
VIDYUT NAGAR, RAMPUR, JABALPUR (M.P.)**

Phone No. 0761-2702615

E-mail: cfomppgcl@gmail.com

The above documents electronically submitted with initial offer shall be treated as final documents for processing of tender and placement of order. The physical copy of above documents wherever indicated is to be submitted within stipulated time by the bidder after opening of bid.

(3) **E-Tendering:** -

- (i) For participation in e-tendering module of MPPGCL, it is mandatory for prospective bidders to get it registered on e-procurement website i.e. www.mptenders.gov.in. Therefore, it is advised to all prospective bidders to get them registered by completing the requirements for online registration including payment of requisite fee at the earliest.
- (ii) The registration fees for the e-procurement website should be borne by the bidders and no exemptions are allowed in registration fees.
- (iii) Service and gateway charges as applicable shall be borne by the bidders.
- (iv) The bidders are required to sign their bids online using Class-III Digital Signature Certificates (DSC). Bidders are therefore advised to obtain the same at the earliest without waiting for the due date of bid submission.
- (v) The issuance of Digital Signature Certificate may take up to 7 to 10 working days. In such situations MPPGCL will not be responsible for delay in issue of Digital Signature Certificate.
- (vi) If bidder is going first time for e-tendering, then it is obligatory on the part of bidder to fulfill all formalities such as registration, obtaining Digital Signature Certificate etc. well in advance.
- (vii) Bidders are requested to visit e-procurement website regularly for any clarifications and/ or amendments and/or due date extension.
- (viii) Bidder must positively complete online e-tendering procedure at e-procurement website i.e. mptenders.gov.in.
- (ix) MPPGCL shall not be responsible in any way for delay/difficulties/ inaccessibility of the downloading facility from the e-procurement/ MPPGCL website for any reason whatsoever.
- (x) The bidder whosoever is submitting the offer by their Digital Signature Certificate shall invariably upload the scanned copy of the authority letter to submit offer on behalf of the firm.
- (xi) DSC once mapped to an account cannot be remapped to any other account. It can only be inactivated.
- (xii) For any type of clarifications bidders can visit www.mptenders.gov.in and help desk contact No. 0120-4200462, 0120-4001002, 0120-4001005 & 0120-6277787 and email: **Technical Support** - support-eproc@nic.in.
- (xiii) For any clarification regarding e-submission of offer from this office, bidder can contact no. 94258-26083 of Shri Harshwardhan Singh Kot (Joint Director –Audit) O/o CFO, MPPGCL, Jabalpur.

(4) **Purchase of Tender document:** -

4.1 Tender documents to be purchased online and downloaded from e-procurement website by making payment of tender document fees as per NIT. Tender document fees shall not be refunded.

4.2 **Exemption for MSEs, START UP and SSI of MP from payment of Tender Fees:** -

The bidders “Situating/Based” in the state of Madhya Pradesh and registered as

- “Micro & Small Enterprises (MSEs)” / “START UP”.
- “S.S.I. units with D.I.C. (District Industries Centre)”.
- “Khadi & Village Industries Commission (KVIC)” / “Khadi & Village Industries Board (KVIB)” / “Coir Board” / “Directorate of Handicrafts and Handloom”.
- “Udyog Aadhar Memorandum (UAM)” or “any other body specified by Ministry of Micro, Small & Medium Enterprises (MoMSME)”.

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for the tendered item(s), are exempted from paying the tender fees; however such firms shall have to upload the requisite documents on e-procurement website.

NOTE:-

- (i) The bidders registered in the state of Madhya Pradesh as Medium Enterprises are not allowed for exemption in Tender Fee. Hence should not opt Tender fee exemption on the basis of above documents.
- (ii) The bidders registered in the other state (not in Madhya Pradesh) as Micro & Small Enterprises (MSEs) are not allowed for exemption in Tender Fee. Hence such bidder should not opt tender fee exemption on the basis of above document.
- (iii) The firms registered with NSIC are not exempted from submission of tender fee.

4.3 Requirement to read tender document by bidder

The bidder is requested to go through all the contents of tender documents thoroughly before submission of their Bids/offers.

(5) Earnest Money Deposit: -

EMD is to be submitted by the bidder either through net banking/ RTGS/ NEFT and/ or uploading of scanned copy of BG on website at the time of submission of e-tender. In case, if bidder is submitting requisite EMD in the form of Bank Guarantee, then bidder has to submit separate envelope containing original documents regarding EMD. This envelope should be properly super- scribed that this envelope contains original EMD documents against respective tender with due date & time of tender opening as per NIT. This EMD envelope containing original Bank Guarantee should be submitted in physical form only after opening of tender within 07 days and T&C bids of such bidders shall be considered for evaluation after receipt of physical copy of original BG & its verification.

The clause mentioned below may be referred for detailed procedure of submission of EMD:-

- 5.1 The EMD of respective amount as indicated against the tender is to be submitted by bidder through net banking/RTGS/NEFT and /or uploading of scanned copy of BG on website at the time of submission of e-tender. In case if bidder is submitting Bank Guarantee towards EMD then the same shall be issued from scheduled Bank as per prescribed format for BG with validity of 9 months from the date of opening of tender. ***The EMD in physical form*** i.e. the BG is to be submitted in a sealed envelope super scribing "EMD of **Rs. 85,500/-** in the form of BG (As per Annexure II of SBD) against tender No.-**2024_MPPGCL_366023**" after opening of tender, within 07 days as indicated above.
- 5.2 If EMD is submitted in the form of Bank Guarantee, it is the responsibility of the bidder to submit the same strictly in prescribed format (As per Annexure II of SBD) only, failing which the offer may be rejected.
- 5.3 No offer will be accepted without valid Earnest Money Deposit unless exempted as detailed in point No. (1.10) of "**Instructions to Bidders (ITB) in Standard Bid Document**".
- 5.4 The prospective bidders will upload scanned and **self- certified copies** of requisite EMD documents/ documents for exemption of EMD on the website along with tender offer.
- 5.5 To upload scanned copy of Bank Guarantee / Document for exemption of EMD, the bidder has to opt "exemption" option on the website
- 5.6 In no case, physical contact should happen between bidder & MPPGCL official before opening of (T&C) bid.
- 5.7 No correspondence with regard to EMD shall be done through shortfall window of E-tendering website. The offer received without EMD shall summarily rejected.

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NOTE: -

- (i) The bidders situated/based in state of Madhya Pradesh and registered as Medium Enterprises are not allowed/entitled for exemption in EMD. Hence should not opt EMD exemption on the basis of above documents.
 - (ii) The bidders of other state (not in Madhya Pradesh) registered as Micro & Small Enterprises (MSEs) are not allowed/entitled for exemption in EMD. Hence should not opt EMD fee exemption on the basis of above document.
- (6) Credential and PQR: -
- The prospective bidders, who have adequate documents to fulfill criteria of credential and Pre-Qualification-Requirement (PQR) as detailed hereunder for instant tender, will upload scanned self-certified copies of requisite documents as required in e-tendering process. The credential documents and Pre-Qualification Requirement for the instant tender is as under: -
- a) Bidder should be a Partnership CA/ CMA firms/ LLP with majority partners registered with Institute of Chartered Accountants of India/ The Institute of Cost Accountants of India & having Head Office or Branch Office in Madhya Pradesh. **The copy of registration certificate along with latest partnership deed are to be uploaded.**
 - b) **GST and EPF registration certificate** (if applicable) are to be uploaded.
 - c) The firm should have experience of at least **10 years** in Internal Audit/ Statutory Audit under section 139 of Companies Act 2013/ Accounting or Taxation works in Public Sector Undertaking of either Central or State Government/Listed Companies/Power Sector Companies/Companies with Turnover more than 500 Crore. The firm should have audited IND-AS complied Financial Statements.
The copy of **firm registration certificate** to establish the experience of firm along with **order copies in above mentioned entities** is to be uploaded as documentary evidence. The firm should also submit **copies of order in companies having IND-AS complied Financial Statements**.
 - d) The firm should have minimum 3 CA/ CMA partners, one of which must be FCA/ FCMA and at least one partner must have CISA/ISA/DISA certification with knowledge and work experience of IND-AS compliances. The copies of, **proof of FCA/ FCMA, CISA/ ISA/ DISA certificate & work experience certificate of IND-AS is to be uploaded.**
 - e) Average annual turnover of the bidder during 03 consecutive financial years (FYs) in last 04 FYs (i.e. 2020-21, 2021-22, 2022-23, 2023-24) should not be less than Rs. 20 lakhs. **Audited balance sheets and P&L accounts OR certificate issued by the chartered accountant containing UDIN is to be uploaded as documentary evidence.**
 - f) Participating bidder (except PSUs / Government Organizations/OEM of respective boilers) is required to upload notarized affidavit on non- judicial stamp paper of appropriate value (which is presently Rs. 100/-) that "Neither the bidder nor any of its sister concern are facing Insolvency & Bankruptcy".
- (7) The undertaking as per Annexure –III of SBDs (clause no.1.15 i.e. Preparation, submission, opening and verification of Bid Proposals of Instructions to Bidders sub clause-IX) for successful execution of contract earlier awarded to prospective bidder is to be uploaded/submitted with required PQR documents by all the bidders except Government Organizations and/or Public Sector Undertakings.
- (8) The undertaking as per Annexure-IV of SBD (clause no. 1.52 i.e. corrupt practice/ Fraudulent Practice of Instructions to Bidders) is to be uploaded/ submitted with techno-commercial offer

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for observing fair and ethical practices by all the bidders except Government Organizations and/or Public Sector Undertakings.

- (9) The Tender Acceptance Letter to be given on letter head of company of the bidder as per Annexure-XI of SBD (clause no. 1.16- i.e. Deviations from Terms & Conditions/Tender acceptance letter of Instructions to Bidders) is to be uploaded/submitted with techno-commercial offer.
- (10) The affidavit for No Banning/ Black Listing/ Delisting on duly Notarized non-judicial stamp paper of Rs.100/- as per Annexure-IX of SBD (clause no. 1.26- i.e. Disqualification of Bidder of Instructions to Bidders) is to be uploaded/ submitted with techno-commercial offer by all the bidders except Government Organizations and/or Public Sector Undertakings. (Hard copy of same is to be submitted to O/o CFO,MPPGCL, Jabalpur in physical form only after opening of tender within 07 days and T&C bids of such bidders shall be considered for evaluation after receipt of physical copy of affidavit.)
- (11) The checklist of formats/ documents as per Annexure-XV– The duly filled checklist of formats /documents issued for subject tender is required to be uploaded/ submitted with techno-commercial offer.
- (12) The clause no. 1.36 of Instructions to Bidders “Reverse/Forward Auction” is **Not Applicable** for instant tender.
- (13) The clause no. 1.40 of Instructions to Bidders “Quantity Distribution” is **Not Applicable** for instant tender.
- (14) The clause no. 1.42 of Instructions to Bidders “Distribution of Work & Services” is **Not Applicable** for instant tender.
- (15) The clause no. 2.4 of General Conditions of Contract “Price Variation” is **Not Applicable** for instant tender.
- (16) **The bidding process is a “Single Stage Two Envelope” process consisting of two parts:-**
- (i) Techno Commercial Bid: - To be submitted Online Only.
 - (ii) Price Bid: - To be submitted Online Only.
- (17) **Techno-Commercial Bid: -Bidder must positively complete e-tendering procedure at www.mptenders.gov.in. Bidder shall have to submit the following documents online in the website:-**
- (a) Their complete techno-commercial offer containing detailed description, specification and all commercial terms & conditions. This document should not contain any price part.
 - (b) Techno-commercial information in the form of questionnaire and schedules (downloaded from website and filled as per instructions). The online submission of duly filled questionnaire and schedules is mandatory. Terms & conditions filled in questionnaire shall be treated as final. The requisite documents as per NIT i.e. credential & PQR related to financial status/ experience for work of tendered items and as per questionnaire should only be uploaded.
 - (c) The documents required for evaluation of technical point scoring should also be uploaded.
- AND THEIR OFFER SHALL BE REJECTED WITHOUT ANY CORRESPONDANCE.**
- (18) **Price bid: -Bidder shall have to download the Price bid format from website and after filling prices of quoted tendered items; the same is to be uploaded as per instructions therein. Physical submission of price bid will not be considered. The price bid of techno-commercially qualified bidder shall be opened online at the notified date at www.mptenders.gov.in. Bidders can view information of date of price bid opening on web-site.**
- (19) **MPPGCL reserves the right for extension of due date of opening of techno-commercial bid.**
- (20) **MPPGCL reserves the right to accept or reject any or all tenders without assigning any reason whatsoever.**

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- (21) Any change/modifications/alteration in the tender documents shall not be allowed and such tender shall be liable for rejection.
- (22) In case of any discrepancies found between the tender document uploaded by the bidder and the tender documents uploaded by the tender inviting authority, the later shall prevail. No claim/ appeal on this account will be entertained or given cognizance.
- (23) Tenderers will be solely responsible for the correctness/genuineness of the downloaded tender documents from the website. If the offer submitted through the downloaded tender documents, which are incomplete or with changed contents, the offer will be summarily rejected.
- (24) For amendment/due date extension/clarification/update if any, please visit www.mptenders.gov.in website regularly. In case of any bid amendment /due date extension/ clarification/update, the responsibility lies with the bidders to collect the same from the web site www.mptenders.gov.in or from the office of undersigned prior to deadline of submission of bid. MPPGCL shall have no responsibility for any delay/omission on the part of the bidder.
- (25) Please refer Clause (2.76) “Jurisdiction” of General Conditions of the Contract in Standard Bid Document (SBD) vide which any dispute or difference, arising under, out of, or in connection with this Tender/ Contract shall be subject to exclusive jurisdiction of competent court of Madhya Pradesh at Jabalpur only.
- (26) **Evaluation of Bid:** Evaluation of PQR qualified bidders shall be done on the basis of technical point scoring mechanism as per **Annexure B of Tender: Special Terms & Conditions**. However, Selection of the successful bidder shall be done amongst technically qualified bidders on lowest offer basis.

The following documents are required for evaluation of technical point scoring:

Sl.No.	Particulars	Required documents
1	No of Completed Year of Establishment of the Firm over and above 10 Years as on the date of NIT	Firm's Registration letter/Certificate issued by ICAI/ICMAI to establish the period of Experience.
2	No. of Partners/Employee(s) in the Firm who are FCA/FCMA and who have been with the applicant Firm for a minimum period of one year as on the date of NIT. (Form 18 of ICAI or Form M- 5 of ICMAI to be submitted)	Form 18 of ICAI or Form M- 5 of ICMAI and FCA,FCMA partner membership card, Partnership Deed.
3	No. of Partners/Employee(s) in the Firm who are ACA/ACMA and who have been with the applicant Firm for a minimum period of one year as on the date of NIT. (Form 18 of ICAI or Form M- 5 of ICMAI to be submitted)	Form 18 of ICAI or Form M- 5 of ICMAI and ACA,ACMA partner membership card, Partnership Deed.
4	No. of Partners/Employee(s) in the Firm who has DISA/ISA/CISA	DISA/ISA/CISA Certificate issued by respective institutes (ICAI/ICMAI/ISACA)
5	Head Office /Number of branch offices In Madhya Pradesh (Including	Firm card Issued by ICAI/ICMAI

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	head office)	
6	No. of Semi-qualified Assistants (CA-Inter /Cost –Inter/M.Com) employed with the Firm	Qualification certificate/ Mark sheets to establish qualification and Payroll /Stipend register/ any other document to establish employed with the firm.
7	Experience of the Firm in Power Sector Utility as Statutory/Internal/Cost Auditors	Respective Work-Orders/ Experience certificate issued by such entity.
8	Experience of the Firm in other than Power Sector Utility (State/Central) PSU as Internal Audit /Statutory Audit under Companies Act/Cost Audit /Tax Audit	Respective Work-Orders/ Experience certificate issued by such entity.
9	Experience of the Firm as Internal Auditor in ERP-SAP Environment	Respective Work-Orders/ Experience certificate issued by such entity.
10	Peer reviewed by Respective board of ICAI/CMA	Peer Review certificate issued by ICAI/ ICMAI.

(27) For participation of bidders from a country which shares land border with India.

Model Clauses for Tenders

- I. Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority.
- II. “Bidder” (Including the term ‘tenderer’ ‘consultant’ or ‘service provider’ in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions or bidders stated hereinbefore including any agency branch or officer controlled by such person, participating in a procurement process.
- III. “Bidder from a country which shares a land border with India” for the purpose of this Order means:-
 - a. An entity incorporated, established or registered in such a country; or
 - b. A subsidiary of an entity incorporated, established or registered in such a country; or
 - c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
 - d. An entity whose beneficial owner is situated in such a country; or
 - e. An Indian (or other) agent of such an entity; or
 - f. A natural person who is a citizen of such a country; or
 - g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above
- IV. The beneficial owner for the purpose of (iii) above will be as under:
 1. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.
Explanation-

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- a. "Controlling ownership interest" means ownership of or entitlement to more than twenty five per cent of shares or capital or profits of the company.
 - b. "Control" shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements.
2. In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership.
 3. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals.
 4. Where no natural person is identified under (1) or (2) or (3) above, the beneficial owner is the relevant natural person who holds the position of senior managing official.
 5. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
- V. An Agent is a person employed to do any act for another, or to represent another in dealings with third person.
- VI. The successful bidder shall not be allowed to sub-contract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority.

Model Certificate for Tenders (for transitional cases as stated in para 3)

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; I hereby certify that this bidder is not from such a country and is eligible to be considered."

Model Certificate for Tenders

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with india; I certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent Authority. I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by the Competent Authority shall be attached.]"

Model Certificate for Tenders for Works involving possibility of sub-contracting

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries; I certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent Authority and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority. I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by the Competent Authority shall be attached.]"

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(28) Regarding tender details: - Any queries relating to the tender document contained therein should be addressed to the Tender Inviting Authority for a tender or the relevant contact person in working day from 10.00 Am to 06.00 PM as indicate below: -

- (a) Tarun Jain (Account Officer-Audit) O/o CFO, MPPGCL, Mob: 70002-74125
- (b) Harshwardhan Singh Kot (Joint Director- Audit)O/o CFO,MPPGCL Mob. 9425826083

Note - Any queries relating to the process of online bid submission or queries relating to MP Tenders Portal in general may be directed to the 24x7 MP Tenders Portal Helpdesk.


Chief Financial Officer
MPPGCL, Jabalpur

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BLOCK NO. 9, GROUND FLOOR, SHAKTI BHAWAN, Signature Not Verified
VIDYUT NAGAR, RAMPUR, JABALPUR (M.P.)

Phone No. 0761-2702615

E-mail: cfomppgcl@jabalpur.gov.in

Digital Signed by
VINEET KUMAR
TRIPATHI

Date: 2024.08.28
17:24:56 IST

General

1. MP Power Generating Company Ltd, Jabalpur (MPPGCL), is the State Government owned power generating company of Madhya Pradesh with its Headquarter located at Jabalpur having its running Thermal, Hydel and Solar power stations at various locations in the state of Madhya Pradesh out of which some Hydro stations have share with neighboring States of Rajasthan, Maharashtra and Uttar Pradesh as well as have sharing in some hydro power stations located in other state.

2. The Company is maintaining its Books of Accounts at Jabalpur, Sarni, Birsinghpur, Khandwa, Chachai & Sirmour. To fulfill the statutory requirement and to improve the procedures and to increase the overall efficiency of the system, MPPGCL is required to conduct Internal Audit of all the offices situated in various power stations including offices at Head Quarter, Jabalpur. Accordingly, the Company intends to seek the services of reputed **Chartered Accountant Firm registered with the Institute of Chartered Accountants of India/ Cost Accountant Firm registered with the Institute of Cost Accountants of India for conducting Internal Audit of all its offices and functions for FY 2024-25, FY 2025-26 and FY 2026-27** as per the scope of work and terms & conditions of tender are enclosed herewith.

3. **Coverage of Audit:** The Internal Audit will cover all the offices functioning within the accounting jurisdiction of Accounting Units at STPS Sarni, ATPS Chachai, SGTPS Birsingpur, SSTPP Khandwa, THC Sirmour, COG&HS Jabalpur and at Head Quarter Jabalpur enclosed as **Annexure-A**. The brief summary of Thermal, Hydel and Solar Power Houses of MPPGCL is as under:

Station		Installed Capacity		MPPGCL Share	Other State's Share	
		MW	Location	MW	MW	State's Name
Head Quarter		-	Shakti Bhawan, Jabalpur (M.P.)	-	-	
Thermal Plants	Amarkantak TPS	210	Chachai, District Anuppur MP	210	0	
	Satpura TPS	1330	Sarni, District Betul, MP	1330	0	
	Sanjay Gandhi TPS	1340	Birsinghpur, District Umaria MP	1340	0	
	Shri Singaji TPS	2520	Dongalia District Khandwa MP	2520	0	
	Total Thermal	5400		5400	0	
Hydro Plants	Chambal	Gandhisagar	Located in MP and operated by MPPGCL, Gandhisagar, MP	57.5	57.5	Rajasthan
		Ranapratap Sagar	Located in Rajasthan and operated by RVUNL Kota, Rajasthan	86	86	Rajasthan
		Jawahar Sagar	Located in Rajasthan and operated by RVUNL	49.5	49.5	Rajasthan

		Kota, Rajasthan				
	Total Chambal	386		193	193	
	Rani Awanti bai Sagar	90	About 40 km from Jabalpur in District Jabalpur Bargi, MP	90	0	
	Tons Complex (Sirmour, Deolond, Silpara, Jhinna)	425	Sirmour, (Near Rewa) MP	425	0	
	Birsinghpur	20	Birsinghpur, District Umaria MP	20	0	
	Pench	160	Located near village Pavni in District Nagpur, Maharashtra	106.72	53.28	Maharashtra
	Rajghat	45	Located in Chanderi of MP	26.86	18.14	Uttar Pradesh
	Madhikheda	60	Located in Shivpuri district of MP	60	0	
	Total Hydel	1186		921.58	264.42	
Solar Plant	Rataguradiya Ground Mounted Solar Project	7	Located in Mandsaur district of MP	7	0	
Total (Thermal + Hydel+ Solar)				6328.58	264.42	

4. Pre-qualification Requirement for the Bidder:

Pre-qualification Requirement shall be as per NIT.

5. Objectives of assignment:

- i. The internal auditing firm shall carry out audit to check that various departments /offices functioning under MPPGCL are complying with the rules, policies and procedures established by the Company.
- ii. Though the internal auditing firm shall concentrate in checking the accuracy of accounting and financial records maintained by various departments / offices under MPPGCL and shall also focus on rules and regulations to be followed, but would also go beyond that to ascertain the performance of the funds spent, resources generated and shall also confirm that the intended objectives are being achieved.
- iii. The internal auditing firm shall focus on to control weakness which has resulted into a situation, instead of pointing out the situation and it shall make its considered opinion on improving and to strengthen internal control system.
- iv. Besides, the internal auditing firm shall also look into the traditional aspects to ensure that :
 - Initial records are maintained properly.
 - Rules, regulations and instructions issued by the State Govt. and Company Management from time to time are complied with by all the departments / offices

under MPPGCL with correctness and accuracy in the matter of payments and revenue generation.

- Uniform and prescribed procedures are adopted in the matter of receipts, payments and accounting.
 - Corrective measures, where ever necessary are initiated promptly and qualitative improvements are brought about in accounting.
- v. The internal auditing firm shall also find out the areas of economy for appropriate action and provide feedback information on accounting formations of the MPPGCL, as an aid to the management functions.
- vi. The auditing firm shall check the submission/ compliance of the reply to the Audit observations of Inspection Reports of AGMP.

Part I:- Scope of Work and General checks

The indicative scope of internal audit shall cover all the offices including divisions, stores, hospitals attached with accounting units of MPPGCL. **Scope of Internal Audit includes but not limited to follows: -**

A. Expenditure Audit:

1. Human Resources, Administrative & Establishment Matters & CSO/ Vigilance Cell.
2. Fuel Management (Coal).
3. Purchase & Works
4. Bill receipts & processing
5. Civil Engineering.
6. Finance & Accounts.
7. Stores
8. Townships, Guest houses and Hospitals.

B. Revenue Audit:

1. Revenue from sale of power.
2. Other income such as from sale of scrap, rent etc.

C. Capital receipt & Expenditure audit:

1. Capital receipts
2. Capital expenditure: Capital Purchase cases, Capital Works including civil works, Supply cum erection contracts and Any other capital expenditure.

D. Statutory Compliance: Accounting standards, Secretarial Compliance and Company's Act and other applicable laws, adherence to provisions of various Acts etc.

E. Verification of CWIP.

F. Review of functioning of Legal Department.

G. Verification of company Budget Allocation and its Utilization.

H. Compliance of Corporate Social Responsibility (CSR).

I. Scrutiny of Billing of Inter State O&M Charges.

The audit will cover all aspects of receipts and expenditure including all taxes applicable and compliances. Special attention will be paid to statutory payments and filing compliances like those of Income Tax, Professional Tax, GST, EPF deduction and remittance etc.

The above scope is indicative only. The CA/CMA firm shall conduct audit on all aspects and needs required under prudence of conducting an audit.

Broad Coverage of work:

A. Expenditure Audit: It shall cover all the offices incurring expenditure broadly under following heads:

1. Human Resources & Administration, Establishment/ CSO/Vigilance Cell

1.1 Administration Department:

- i. To test check the requisitions and stock register for stationery and printed materials.
- ii. To test check the postage register and postage stamps in hand and note the adequacy of imprest money allowed for the purpose.
- iii. To test check the bills of Telephone and Electricity as passed by Administration.
- iv. To scrutinise the file on the procurement and issue of liveries/uniform/stationary.
- v. To examine the working and expenditure in relation to the duplicating/photocopying machine and note the system of internal check for its proper and authorized use.
- vi. To examine the position of legal cases being handled by the Administration Department and note the follow up action taken in respect thereof.
- vii. To verify whether additions and retirement of assets are properly reported and recorded in asset register.

1.2 Personnel Department:

- i. To check the strength of staff with original sanctions in Organization Structure (OS).
- ii. To check the allocation of staff in position in different sections with the sanctioned allocations.
- iii. To scrutinize the leave records of employees and test check the calculations of Earned and Sick Leave as per rules and note the postings of actual leave taken into service records/books with sanctioned applications.
- iv. To Test check the position of grant of increments and note the compliance of Company's rules and the decisions taken in the case of disciplinary cases regarding stoppage of increments etc.
- v. To check the re-fixation of pay of employees on promotion/Higher pay/Pay revision.
- vi. To examine the progress of disciplinary cases pending/ departmental enquiry or in arbitration or in court.
- vii. To scrutinize the statements regarding attendance, absenteeism, overtime and shift allowances etc. prepared by establishment section (time office) and check them with original record' maintained at Unit level. The payment of overtime does not exceed the total hours admissible as per Factory Act.
- viii. To check appointment of new staff with the minutes of selection committee, orders of competent authority, etc.
- ix. To see that proper record of each employee is maintained in the personnel file.
- x. In case of new appointments it may be ensured that police verification reports have been obtained.
- xi. To check that leaves other than earned and sick leaves are granted as per existing procedures of the company and properly noted in the personnel records/service books.
- xii. Check the disposal of leave applications. See whether any unusual delay is made in issuing leave orders.
- xiii. See that interview/appointment letter is sent to the applicants with due care.

- xiv. Test check whether all formalities are observed as per existing rules for recruitment of employees at different posts.
- xv. See that in case of transferred employees records are received/sent from/to different units within reasonable time.

1.3 Service Books

- i. To see that a service book is maintained for every employee as prescribed in the Rules.
- ii. To see that entries of all events in the official career of an employee are made in his service book and attested by competent authority.
- iii. To see that no alteration is made in the date of birth without sanction of competent authority and the date of birth is written in figures and words in the S.B.
- iv. See whether date of birth of employee mentioned both in word as well as in figure and verified by the competent authority.
- v. Examine that Tap should be affixed on the date of birth of every employee and the seal of “Do not change the DOB without the approval of competent authority” should be affixed in the service book.
- vi. To see that entries on the first page are re-attested every five years.
- vii. To see that by a comparison of a few entries of pay and allowances in the service books with those in pay bills, they are found to agree with each other.
- viii. To see that the service verification certificate is recorded annually and attested by competent authority.
- ix. Verify Educational records, Permanent/Present Address and date of birth proof in respect of each employee maintained in the service book.
- x. Check whether nomination form for DCRG, Family Pension, and GIS submitted by the employee and properly maintained by the section.
- xi. Verify whether Caste Certificate wherever applicable annexed in the service book of employee.
- xii. See whether supporting document of police and medical verification annexed in the service book of employee and duly verified by the competent authority.
- xiii. Check that signature verification of employee is done at least once in a five year by the competent authority in the service book.
- xiv. See that finger print of an employee affixed in his/her service book.
- xv. Examine whether service verification is done once in every year and verified and attested by the competent authority.
- xvi. Verify whether HPL of 20 days credited in the service book of each employee once in every year.
- xvii. See that increment and arrear calculation are properly annexed with service book of each employee.
- xviii. Check whether Earned Leave of 15 days is credited in the service book of each employee on half yearly basis i.e. January and July.

1.4 Leave Accounts

- i. To see and note down if observed, cases where the employees availed casual leave in excess of prescribed days but no kind of leave debited in lieu of excess availed casual leave.
- ii. To see and note down, if observed, cases of non-debiting of casual leave or other kind(s) of leave against cross marking in the attendance register.
- iii. To see and note down if observed, cases where the leave (other than CL) availed after sanction or without sanction, has not been debited to the concerned employees leave account.
- iv. To see and note down if observed, cases where the computation of leave was not done as per the rules resulting in excess leave being credited to employees account.

- v. To see and note down if observed, cases where the employees were sanctioned leave without pay (extra ordinary leave) but salary/wages not deducted.
- vi. To see and note down if observed, cases where the benefit of leave encashment has been taken in excess of the entitlement.
- vii. Attendance register should be properly maintained and duly verified by the competent authority.
- viii. Examine that leave other than earned and sick leave are granted as per the existing procedure and properly noted in the service book.
- ix. See that type of leave (CL, ML, OL, PL) taken by the employee is properly mentioned in the attendance register.
- x. Examine whether leave taken by the employee marked in red in the attendance register.
- xi. Check that CL/OL register properly maintained and duly verified by the competent authority.
- xii. To see and note down if observed, cases of any other irregularity noticed, if any.

1.5 Overtime Pay

- i. Verify basis of O. T. hours with time reports/attendance records.
- ii. Check whether the hourly rate has been calculated correctly as per the rules.
- iii. Make sure that payment for holidays is in accordance with the established policies/guidelines.
- iv. Study the monthly, O. T. amount of different sections/ departments, ascertain the reason for any unusual increase on the basis of statement prepared by the establishment sections.

1.6 Medical Claims

- i. To see that a proper register of medical claims/reimbursement is maintained as prescribed and is kept up to date.
- ii. To verify that the medical bills are correctly passed as per the rules prescribed for the purpose and is duly supported by vouchers etc.
- iii. To verify that family members for whom the medical claims pertain are entitled and eligible to get this benefit as per rules.
- iv. To note and bring to the notice of Competent Authority the name of the employees who are submitting bills of high value frequently for further investigation to assess the genuineness of the claims being submitted or for such action as may be deemed proper by the Competent Authority.
- v. To verify that the medical claim does not include medicines and other charges which are not reimbursable as per Company's rules.
- vi. To see that inordinate delay does not take place in passing the medical claim.

1.7 T.A. Bills

- i. To verify that the T. A. bills are correctly passed as per the Travelling Allowance Rules of the Company.
- ii. To verify that the journey was actually performed and it was authorized by a competent authority.
- iii. To see that the journey was performed by shortest practicable route and as expeditiously as possible and no payment has been made earlier in respect of the same journey.
- iv. To see that the amount drawn is correct with reference to the rates admissible as per T.A. Rules and that the arithmetical calculations of the bills are correct.
- v. To see that the tour is in accordance with approved programme.
- vi. To see that inordinate delay does not take place in passing the T.A. bills.
- vii. To see that proper record of all T.A. bills received is maintained.

- viii. To see that conveyance charges are not paid when company's vehicle is utilized.
- ix. To check, and note down, number of cases and amount in which the employees have drawn false/forged T.A..
- x. To check, and note down, number of cases in which the recovery/ adjustment of T.A. advance paid during the year has not been made up till date/period of audit.
- xi. To check that no time barred T.A. claim is paid without sanction of the Competent Authority.
- xii. To check that account code for Debit/Credit is correctly given.
- xiii. Examine whether the Bill is present with the supporting document.
- xiv. Verify that the TA bills are correctly passed as per the prescribe rule of MPPGCL.
- xv. See that the amount drawn is correct with reference to the rates admissible as per T.A. rules and that the arithmetical calculations of the bills are correct.
- xvi. Proper record of all T.A. bills received should be maintained and a serial number is allotted to each bill.

1.8 T.A. Advance

- i. To see that all advance payments for T.A. are made on the sanction of competent authority and individual accounts of such advances are duly posted in the T.A. advance register.
- ii. To see that while T.A. bill is submitted the advance account is relieved of the debit by transfer to T.A. expenses account.
- iii. To see that when T.A. advance is taken, the bill is submitted within a prescribed time of the completion of the journey and outstanding advance is settled.
- iv. To examine the reasons of T.A. advances outstanding for a long time and the steps taken for their recovery.
- v. To see that in all cases when T.A. advances are taken but journeys are not performed, advances are refunded immediately.
- vi. To see that T.A. advance is paid invariably on approved tour programme.

1.9 Revolving Fund/ Imprest Account

- i. To see that special sanction of the competent authority exists for Revolving fund.
- ii. To see that the Revolving fund accounts are closed and recouped timely before the cash book for the account month concerned is closed and that the amount of Revolving fund are not unduly excessive (i.e. more than the prescribed limits).
- iii. To see that there are no avoidable delays in the adjustment of long outstanding temporary advances.
- iv. To see that there are no habitual or undue delays in the submission of Revolving fund accounts along with all vouchers to the Accounting Unit.
- v. To see that the Executive/ Assistant Engineers do not enhance or permanently reduce or close Revolving fund without the orders of the Competent Authority.
- vi. To check expenditure done is reasonable with respect to the requirement and rates.

1.10 Cash Book:

- i. To see that cash book is maintained properly with up to date entries.
- ii. To see those entries in the current month's cash books are correct and the book balance agrees with the cash in hand.
- iii. To see that there is no tendency to keep undue large cash balance in hand.
- iv. To see that in the case of time expired, lost and cancelled cheques, the correct procedure is followed.
- v. To see that cheques are not drawn and deposited in cash safe at the close of the year for the purpose of showing full amount of budget as utilized.

- vi. To see that cash book account is closed at the end of each month and certificate for verification of cash is recorded by the authority holding the Revolving Fund.
- vii. Check that cash verification is done by the competent authority on monthly basis and the denomination of the same is entered in the cash book.
- viii. See that petty cash voucher & supporting documents is maintained for all expenditure incurred.
- ix. See whether first page of cash book is certified with the number of pages contained in it by the competent authority.
- x. In the Regional Accounts Offices, generally three types of cash books are maintained i.e., Cash Book (Expenditure), Cash Book (Receipts) and Revolving Fund Cash Book. The Internal Auditor should check that each page of Cash Book indicates the opening and closing balance brought forward and is being initialed by the competent authority.

1.11 Transfer Advance

- i. To verify the transfer T.A. bills with reference to relevant transfer orders.
- ii. To note that no travelling allowance is admissible when the transfer order is at employee's own request.
- iii. To see that the claim for reimbursement of travelling allowance on transfer is supported by railway tickets/money receipts etc. and prepared as per rules.
- iv. To see that all other allowances on transfer are paid as admissible as per rules.
- v. To check that T.A. is submitted within time and thereafter sanction of investigation of time barred claim is obtained.

1.12 Vehicle Log Book Checking

- i. Ascertain the
 - a. Model/Type of vehicle.
 - b. Vehicle registration number
 - c. Insurance policy number and period of validation
 - d. Fitness certificate
 - e. Route & Road permit
 - f. Police verification of driver
 - g. Driving License of Driver
 - h. Whether the Meter of vehicle is working properly or not when last repaired or replaced.
 - i. Whether log bill is filled consecutively with the last reading taken.
 - j. Capacity of the Fuel Tank.
- ii. Check and note down the number of cases & kilometers involved where the distance of places has been shown different in different dates.
- iii. Check and note down the number of cases and kilometer run where the vehicle was used for private purpose.
- iv. Check and note down the number of cases and kilometer run where the vehicle was used but log book was not signed by the user /Vehicle driver /Controlling officer.
- v. Check and note down the number of cases and total km. journey made by the vehicle for/to places outside its jurisdiction and whether necessary approval of competent authority for such journeys.
- vi. To examine the log books of vehicles under the charge of Administration and bills for recovery for under run/ private use .
- vii. See whether log book is daily updated and verified by the competent authority.
- viii. Ascertain calculations of the Bill submitted is correct and as per order.

1.13 Subsidiary Record

- i. GPF Passbook
 - a. GPF Passbook should be updated on monthly basis.
 - b. Check whether date of sanction and the date on which the payment of GPF loan is made properly entered in GPF Passbook and duly verified by the competent authority.
- ii. GPF Loan
 - a. GPF Loan Register should be properly maintained and updated.
 - b. Check that deductions against loan are being properly made and accounted for.
- iii. PF Ledger
 - a. PF ledger of employee should be annexed with the GPF Passbook.

1.14 Tax Deduction at Source

- i. Examine that TDS register contain all details of receipts and deductions and updated on monthly basis by the competent authority.
- ii. See that quarterly return of TDS is filled on or before due date.
- iii. Check that for claiming deduction allowed under Sec. 80C to 80U of the Income Tax Act, 1961 supporting document obtained from the employee.

1.15 Receipt & Dispatch Register

- i. Check whether, the serial numbers recorded in a chronological order and never divided into sub-heads.
- ii. No entry is sub-divided, skipped or cancelled without the approval of competent authority.
- iii. Any lapse in order or over writing should be verified & corrected by competent authority.
- iv. Check that any blank page/entry is properly cancelled by the competent authority.
- v. See that balancing of stamps is maintained denomination wise and verified by the competent authority.
- vi. See whether type of dispatch i.e. Registered/ Speed post is mentioned in the dispatch register.
- vii. See that each letter is separately dispatched and acknowledgement No. of Speed/Registered post is mentioned in the Dispatch register.

1.16 Asset Register

- i. See whether Asset register is regularly updated & Fixed Assets are physically verified by the competent authority on annual basis.
- ii. Check that all fixed assets have a separate identification number.
- iii. Check that any deletion/ writing off is noted with details in the assets Register and it is transferred to the dead stock register.

1.17 CSO/ Vigilance Cell

- i. To see No. of cases received and pendency.
- ii. To see Record-register of cases is maintained properly.

2. Fuel Management (Coal):

- 2.1** Check advance payment made to coal companies as per agreement and its accounting by HO and RAO.

- 2.2 Check Coal-billing in respect of Rail/Road/ RCR/Washery
- 2.3 Check Logistics - includes Receipts/Issue, preparation of CRN, causes for payment of Demurrage charges (if any).
- 2.4 Verify at least 30% of coal receipt of every month received through various modes.
- 2.5 Evaluate the system of weighment of coal. Does the TPS have adequate facility to measure 100% of the coal received or is it weighing a part of it and computing the total weight by sampling method or is it just relying on the weights as recorded in the Railway Receipt (RR)?
- 2.6 Ensure that the coal received has been tested for grade. Also ensure that the particulars of the laboratory analysis have been entered correctly in the report.
- 2.7 To Check maintenance of record vis-a-vis Diverted/missing/unconnected wagons.
- 2.8 For all the irregularities viz. Transit loss, Stacking and Handling Loss, Missing Wagons, Unconnected Wagons, Demurrage etc., evaluate what steps have been taken by the person concerned at the respective power stations and its accounting treatment.
- 2.9 Check whether claim for missing wagons is being lodged on timely basis
- 2.10 Check whether Shifting of advance and freight in case of diverted coal to the respective power station has been done by preparing transfer voucher
- 2.11 Lodging of claims (if any) for Stone shell/Grade slippage/Moisture as per FSA.
- 2.12 Reconciliation status of lodging and settlement of claims w.r.t. Credit notes received.
- 2.13 To see reconciliation of Advances paid to Railway, Railway Freight adjusted towards actual wagons received and unadjusted advance remain unadjusted.
- 2.14 Check freight on the basis of the RRs and as per Standard Rates.
- 2.15 Verification of Coal related contracts i.e. Liaising, RCR, Road Mode, Washery Loading/Unloading of wagons, Hiring of vehicle for CIMFR Personnel and other associated expenditures, Cleaning of CHP, Stone Picking etc.
- 2.16 Check whether physical verification report and survey report is being prepared on timely basis.
- 2.17 Check approval for losses given by the competent authority as per DoP.
- 2.18 Look out for any variances which though claimable from either the coal companies or the Railways or liaisoner have not been claimed.
- 2.19 Physical Verification: Ensure that the Coal Stock Register is being maintained and is up to date. Note when the last physical verification or coal stock was carried out, review documentation for the same to ensure that there is no abnormal shortage/ excess detected. If any abnormalities are detected, ensure that a proper explanation for the same is available.
- 2.20 Verification of contracts related to Imported coal and its payment.
- 2.21 Check each components of Coal-cost with Coal-model and accounts.
- 2.22 Any other significant irregularities observed related to coal transactions.

3. Purchase & Works :

- 3.1 Check to ensure whether general guidelines, given in the Procurement Manual and in other rules and regulations/orders taken out from time to time, are being followed.
- 3.2 Check Violation of Procurement/Works Policy, DoP, HO circulars/guidelines, Statutory Provisions for procurement of material.
- 3.3 Check to ensure that there is always a Material Requisition/requirement approved by the Competent Authority before the tenders are invited.
- 3.4 Check to ensure that NITs of open tenders are being issued with or on the basis of standard bid documents of respective type of contracts.
- 3.5 Check to ensure that in case tenders other than open tenders are called necessary approvals for calling such tenders are obtained from the Competent Authority before inviting tenders.

- 3.6 Check Process of Material procurement from Planning & Procurement to Payment till release of SD towards performance guarantee with adherence to terms & conditions of Purchase Order/LOA.
- 3.7 Check the total time taken in the process from the requirement of material, tendering and finally issuing order/LOA.
- 3.8 Check Procurement during the plant breaks down/overhaul.
- 3.9 Check Adherence to Budget provisions.
- 3.10 Check timely Submission/ Renewal/ Release of Bank Guarantee.
- 3.11 Check Verification and comment on blacklisting of vendors in case of non-performance, back out etc.
- 3.12 Check any other significant irregularities observed in Procurement and Works.
- 3.13 Advance against Purchase Orders:
 - i. To see that advances to suppliers against the purchases are made strictly according to the terms stipulated in purchase orders.
 - ii. To make sure that advances are given to the suppliers of goods only in unavoidable circumstances after verification of their credentials.
 - iii. To see that advances are adjusted as soon as the goods are received and accepted. .
 - iv. To examine the Advance Register/Ledger and to scrutinize the cases of old outstanding advances to suppliers lying unadjusted for a long time.
 - v. To see that Bank Guarantee is obtained from the suppliers in case where 100 advance payments are made to safeguard the interest of the Board.
 - vi. To see that in case the advance is not adjusted for non-supply of the material or short/defective supply, for which there is no credit amount available in a particular Accounting Unit, is intimated to the other Accounting Unit /Office for clearance where credit of the same supplier is lying.

4. Bill receipts & processing

- 4.1 To verify payments made against suppliers' invoices with reference to relevant purchase orders and GRNs.
- 4.2 To check the arithmetical calculation of invoices with reference to rates, prices and terms of purchase orders.
- 4.3 To check recoveries related to penalty clause, reduction of scope, change order etc.
- 4.4 To see calculation of GST on penalty imposed.
- 4.5 To see that all invoices after being passed for payments are properly cancelled to prevent double payments and are properly recorded on the body of the purchase order.
- 4.6 To see that no payment is made against a duplicate invoice unless the party has given a non-payment certificate for the same and the same is thoroughly checked.
- 4.7 To see that wherever cash discounts are allowed by the suppliers of goods the same has been availed of (keeping in view the reasons given for funds position).
- 4.8 To see that the transportation charges are billed back to/recovered from the suppliers on rejected materials.
- 4.9 To see that the bills are passed promptly after receipt and acceptance of goods.
- 4.10 To scrutinize the Bill Register and to ascertain the reasons for bills lying unpassed or unpaid for an unreasonable' time.
- 4.11 To see that whenever the materials are directly received by various consignee offices/departments at their end and they do not raise stores receipt-cum-inspection notes,

the invoices are passed only on receipt of certificate of authorized officials certifying and approving the receipt of materials.

4.12 To see that the adjustments for the short-supply or the rejected materials are handled correctly and promptly.

4.13 Any other significant irregularities observed related to passing of Bills.

5. Civil Engineering:

5.1 To see that due provision has been made in the budget for the work and that the same have been duly approved by the competent authority.

5.2 To note that Administrative approvals and Technical sanctions have been duly obtained as per the rules and regulations/ delegations of powers.

5.3 To see that tenders have been invited and accepted according to the procedures laid down by the Company.

5.4 Whether the Company's policy is adhered to while initiating singlet limited/open tenders. This should be checked with the manual /Delegation of Powers.

5.5 Whether the tender procedures for limited tenders are followed.

5.6 Check whether due justification is given in the case of single tenders.

5.7 Physical check of few tenders openings documents and registers on a random basis to verify whether tenders are opened simultaneously in the presence of the representatives of various tenderers.

5.8 Verify whether the tenders have been received within due dates. Also verify whether any special condition has been stipulated by any tenderer and if so they should specifically be brought to light during such checks.

5.9 To examine the Comparative Statements and note that the work has been allotted to the lowest acceptable tenderer or if a higher tender is accepted the reasons for the same are satisfactorily recorded.

5.10 To examine the agreement and see whether all the relevant conditions/agreed variations have been duly incorporated therein. Check up the rates quoted by the tenderer at the time of opening, bearing in mind whether any change has been made subsequently and see the approval for such changes. Also see that the agreement has been signed before execution of work or alternatively the Ex-post-facto approval of the competent authority has been obtained.

5.11 To examine the progress of work and note that the same is being executed as per work order and all the conditions are satisfied before interim and final payments are made. If there is slow performance, study reasons requiring extensions of time. checking up the position towards responsibility of such extension. In case of such extensions due to the fault of the contractor, see whether appropriate penalty has been imposed.

5.12 To check that earnest money is duly deposited and released strictly in accordance with prescribed manner.

5.13 To study that the time schedule for the the work is being strictly adhered to. If there is any extension, study the approval.

5.14 To examine the Register of Quarters and note if any quarter is unduly Rented/Vacant.

5.15 To examine the complaint books and note that whether they are being suitably attended to.

5.16 To check the Register of Guest/Rest House and note that proper recoveries are made there and promptly deposited and accounted for as per Rules.

5.17 To check rent recovery issues from employees, firms, individuals etc.

5.18 To check the system of maintaining the attendance of the contractor's personnel engaged in the maintenance job of the colony/Rest house. This check should be applicable for all sorts of maintenance jobs such as electrical, civil etc.

5.19 Any other significant irregularities observed.

6. Finance &Accounts :

- 6.1** To check accounting of transaction as per Accounting policies and guidelines issued by the Company and as per Accounting Standards IND_AS as applicable to the transactions.
- 6.2** Capitalization of Fixed assets and maintenance of record thereof.
- 6.3** Verification of application of Depreciation charged, as per Company's Depreciation policy.
- 6.4** Inter Unit Reconciliation
 - i. Vouchers are called upon and checked if duly verified and accurately entered.
 - ii. Check financial aspect of entries and entries which are outstanding for more than three years in a row.

- 6.5** Recognition and de-recognition of assets on headquarter and on plant basis:
 - i. Addition of Fixed assets.
 - ii. Depreciation on Fixed assets.
 - iii. Subtraction of assets.
 - iv. Property Plant & Equipment (PPE)/ Assets not-in-use rectification as per books of accounts.

- 6.6** To Check Day book on sampling basis (50%) for any discrepancies.
- 6.7** To check Trial Balance and respective account codes details.
- 6.8** Checking of CWIP (Capital Work In Progress) and its ageing and reason thereof for non-capitalization.
- 6.9** Check status of schedules of various Debtors/ Creditors of current period.
- 6.10** Check various deposits and status thereof.
- 6.11** Check pre-paid expenses and provisions, any abnormal nature of expenditure and reason thereof.
- 6.12** To see CSR compliances.
- 6.13** Bank Reconciliation Statement :
 - i. Check Bank Reconciliation Statement and the respective cash books are properly maintained and prepared on timely basis.
 - ii. To see the reconciliation difference (if any) is verified.
 - iii. To see Stale-cheque records.

- 6.14** Loan account reconciliation.
 - i. Check Repayment of loan is in adherence to repayment schedule.
 - ii. To See Penal Interest paid due to default in repayment, reasons behind default and applicability of interest.
 - iii. To see if rebate allowed and availed.

7. Stores:

- 7.1** Postings of the Priced Stores Ledger with the Goods Received Note (GRN) and Inspection Notes & Stores Issue Indents respectively.
- 7.2** To see that the goods received are duly inspected and certified by an authorized officer/ user division
- 7.3** In the case of centralized purchased items, purchases of which are initiated by the Centralized Agency the materials are inspected by the authorized officer.
- 7.4** To see that Stores Issued Indents are drawn and signed by properly authorized officials as notified from time to time.
- 7.5** To test check quantity balances of stores items of prices stores leger with the quantity balances of relevant Stores Quantity Ledger/Bin Cards maintained in Stores.
- 7.6** To verify that the journal entries passed by the stores accounts section are in accordance with relevant papers, books of accounts etc.

- 7.7 Check the (-) balance of materials, if any.
- 7.8 To bring to the notice of the management any excessive accumulation of stores.
- 7.9 To see that adequate steps have been taken to dispose of obsolete and surplus stores.
- 7.10 To scrutinize the stores ledger and note the items which are slow moving/non-moving.
- 7.11 To see that materials issued to outside parties as loan were duly approved by a competent authority and issued against some security, if any.
- 7.12 All the issued indents are properly numbered and accounted for.
- 7.13 Check Excess/ Unnecessary procurement of material.
- 7.14 Check procurement not synchronizing with consumption pattern of last Three years.
- 7.15 Check Maintenance & updating of Inventory/Stores record on real time basis.
- 7.16 Identification of Slow moving, Nonmoving, obsolete material items.
- 7.17 Check regular disposal of Scrape items and its accounting in the concerned store.
- 7.18 Stock lying with Third party (verification/ confirmation from party).
- 7.19 Check cases of write-off against theft, shortages etc.
- 7.20 To see proper record of hazardous material/E-waste with their storage & disposal.
- 7.21 Any other significant irregularities observed related to Stores.
- 7.22 Physical Verification of Stores:
 - a. In accordance with the instructions contained in the Stores Manual, the physical verification of all the stores maintaining the suspense stock is to be done at least once in a year by the Stock Verifiers (SVs)/ deployed Firm.
 - b. The procedure for such verification shall be in accordance with the existing rules and regulations. The object of physical verification of stores in the custody of the various stores offices is to ensure that the descriptions and specifications of materials shown in the Stores quantity ledger and Stores Quantity-cum-Priced Ledger and actual balances verified of such stores agree with each other and excesses/shortages, if any, detected by the SVs are properly investigated and accounted for.

8. Townships, Guest Houses and Hospitals

- 8.1 To examine the Register of Quarters and note if any quarter is unduly Rented/Vacant.
- 8.2 To examine the complaint books and note that whether they are being suitably attended to.
- 8.3 To check rent recovery issues from employees, firms, individuals etc.
- 8.4 To check the Register of Guest/Rest House and note that proper recoveries are made there and promptly deposited and accounted for as per Rules.
- 8.5 To verify the record of crockeries, furniture, linens etc. of guest house.
- 8.6 To check the system of maintaining the attendance of the contractor's personnel engaged in the maintenance job of the colony/Rest house. This check should be applicable for all sorts of maintenance jobs such as electrical, civil etc.
- 8.7 To check purchase case of medicines, its utilization and accounting.
- 8.8 To check reimbursement cases of employees.
- 8.9 To check maintenance contract(s) of hospitals and its implementation.

B. Revenue Audit :It shall cover realization of energy bills from sale of power, income from sale of scrape and rent etc. as under:

1. Revenue from sale of power:

- 1.1 Check Energy bills which are issued as per MYT regulation as amended time to time and tariff order applicable for the year.

- 1.2 Check Monthly Energy Bills, revised Energy Bills, True-Up Energy Bills, issued to MPPMCL.
- 1.3 Check Monthly regular Interstate O&M Charge Bills, Revised Interstate O&M Charge Bills, Rebate/ Surcharge Bills issued to MPPMCL.
- 1.4 Check Fixed Cost calculation, Variable Cost Calculation, Other Charge Calculation.
- 1.5 Check Tariff Filing and Regulatory orders and correctness of treatment in the Revenue Billing.
- 1.6 Scrutiny of MPERC regulation, Multi Year Tariff (MYT) of MPPGCL, State Energy Account, Proper scrutiny of Form 15-A etc.
- 1.7 To see correctness and timely settlement/follow up of bills raised to MPPMCL.
- 1.8 Compliance of Power Purchase Agreement.

2. Income from sale of scrap, rent and any other source.

- 2.1 To see that income from sale of scrap has been realized timely.
- 2.2 To check Accounting of income received from sale of scrap.
- 2.3 To check ground rent, quarter rent etc. received is properly accounted for.
- 2.4 To check proper recovery of rent to be received.

C. Capital receipt & Expenditure audit: It shall cover Equity received from GoMP, Loan for projects , capital purchase & works etc as under:

1. Capital receipts:

- 1.1 To check Equity received and its utilization.
- 1.2 To check receipt from Sale of asset(s).
- 1.3 To check loan(s) and its repayment schedules.
- 1.4 Reconciliation of Equity and loan(s).

2. Capital expenditure:

- 2.1 To check Capital purchase & works contracts.
- 2.2 To see purchase has been done as per provision in budget.
- 2.3 To check Supply cum erection contracts w.r.t. SD, penalty, LD, completion time etc.

D. Statutory Compliances :

1. Verification of computation, deduction of taxes & duties as per statute such as TDS/TCS, Professional Tax etc.
2. Adherence to provisions of various Acts w.r.t. Goods and Service Tax (GST) etc.
3. Payment thereof by due dates and submission of periodical returns/statements within timeline prescribed by the statute.
4. Verification of correct credit availed and carried over.
5. Any other significant violation observed under compliance of statutory provisions.

E. Verification of Capital Work In Progress (CWIP)

1. To check proper accounting treatment of capital works.
2. To see whether accounting has been done in respective Financial Year.

3. To check capitalization is done as per IND AS.
4. To see capitalization has been accounted for in true up petition.

F. Review of functioning of Legal department

1. To review pendency of court cases.
2. To see records of court cases has been maintained properly.
3. To check proper compilation of all cases of company at HQ.
4. To check assessment of contingent liability.
5. To check default in hearing date, contempt of court etc.
6. To check whether legal opinion sought from legal counsel/ advocate is as per DoP/ prevailing rules.

G. Verification of Company Budget allocation and its utilization

1. To check Estimation of Budget prepared w.r.t. A&G , O&M, Capital heads etc.
2. To see allocation of Budget w.r.t. previous year allocation.
3. To see proper utilization of budget provisions.
4. To check whether for any excess/ short budget allocation has proper reasoning.
5. To check whether Budget is prepared as per MPERC regulations

H. Corporate Social Responsibility (CSR)

1. To check compliances of statutory requirement of CSR as per company's act 2013.
2. To see whether CSR activities are carried out as per the CSR policy of the company.
3. To check proper fund allocation and utilization.
4. To see proper approval has been obtained by the competent authority.
5. To check the reporting of CSR activity if financial statement of the company.
6. To see CSR activity are as per the intent of taking social responsibility

I. Scrutiny of Billing of Inter State O&M Charges.

General checks to be exercised: -

The following general checks will be exercised while conducting the internal audit as and where applicable:

- i. All the accounts records required to be maintained are maintained in the prescribed forms.
- ii. The instructions for maintenance of cash book, stocks and store accounts, log books, ledgers and other accounts records as required are duly observed.
- iii. In case of pay and allowances of employees, the pay fixations are correct and only the due allowances are drawn and paid and recoveries / deductions made are in order and the arithmetical calculations are correct.
- iv. Purchases are made as per rules and orders governing them, where lowest quotations are not accepted, reasons thereof are recorded.
- v. All vouchers pertaining to the payments are properly maintained, along with the required supporting documents.

- vi. Actions of the various departments / offices under MPPGCL are in compliance with policies, procedures, contracts and applicable laws and regulations.


Part II:- Working Module:

- i. The CA/ CMA Firm will chalk out the audit programme during the mobilization period and will submit a consolidated programme of audit to be conducted to the O/o Chief Financial Officer, MPPGCL. The programme should be chalked out in such a manner that the audit work is completed within the stipulated completion period.
- ii. The CA/ CMA Firm shall ensure implementation and monitoring of the audit schedule.
- iii. The compliance of audit para(s) of previous audit report(s) of auditee unit should be ensured in the beginning of audit and should be mentioned in the audit report. The auditors will issue observations to the auditee and replies will be obtained during the course of audit. If the reply to the queries is not provided during the course of audit, the observation may be included in the audit report for compliance.
- iv. The CA/ CMA Firm may inform about the common similar observations made in more than one auditee units suggesting the ways and means for system improvement.
- v. All correspondence related to the internal audit with the auditee units in the scope of work will be done by CA/ CMA Firm under intimation to the Officer-in-charge of the work.
- vi. If the CA/ CMA Firm comes across a fraud, defalcation or serious Irregularity or possibility thereof, the same will be immediately brought to the notice of the following through e-mail/ letter/ fax with postal confirmation, as the case may be:
 - I. Controlling officer.
 - II. Station Head.
 - III. Chief Financial Officer, MPPGCL, Jabalpur.The CA/ CMA Firm will also suggest remedial measures required to recover the loss, if any, and to plug the loop-holes in the system itself. This will be treated as an interim report subject to inclusion in regular reports.
- vii. Head of the Department.
- viii. On the spot Advice/ Training shall be given by the bidder to the staff engaged in accounting activities should be provided to the concern to ensure compliance with accounting requirements.

Part III:- Reporting

- i. A copy of the quarterly/Half Yearly accounting unit-wise audit report issued to auditee unit will be submitted by the CA/ CMA Firm to the Officer-in-charge at HQ in triplicate along with their soft copy.
- ii. Report on defalcation /fraud / serious irregularities etc. noted during the audit will have to be submitted immediately on detection as an interim report, followed by a detailed report to the officer in charge at HQ.

- iii. A yearly accounting unit-wise audit report at the year-end comprising final observations shall be issued to all auditee units and Officer-in-charge at HQ in triplicate along with their soft copy. All the audit reports should be accompanied by a certificate in original, jointly signed by both the Auditor and the SE (HQ) at respective power stations/ Nodal officer at other places for Audit to the effect that all the objections included in report have been discussed with the concerned officer along with attendance certificate in specified format.
- iv. The status of progress of Audit work may be called by the Officer-in-charge at any point of time during the course of audit, if so required.


(Rupesh Shah)
Chief Financial Officer
MPPGCL, Jabalpur

Annexure A: List of Offices of MPPGCL

A. HEAD OFFICE JABALPUR:-

1. The Executive Director (O&M: Gen)
2. The Chief Engineer (HR&A)
3. The Chief Engineer (FM)
4. The Chief Engineer (Civil Engineering)
5. The Chief Engineer (MM)
6. The Chief Engineer (Engineering)
7. The Chief Engineer (R&M)
8. The Chief Engineer (PRG)
9. The Chief Engineer (CS)
10. The Chief Engineer (O&M: Hydel)
11. The Addl. Chief Engineer (Gen: Stores)
12. The Chief Financial Officer
13. The Joint Director (F&A - COG&HS)
14. The SE (Civil) S&I, Nayagaon
15. The Executive Engineer (Civil) S&I/ Hydel Maint Nayagaon
16. The Chief Security Officer

B. Tons Hydel Project, MPPGCL, Sirmour, District Rewa :-

1. The Addl. Chief Engineer (THC), Sirmour
2. The Superintending Engineer(O&M), THPS-I, Sirmour
3. The Superintending Engineer (Civil-I), Sirmour
4. The Superintending Engineer (O&M), THPS-II, Silpara
5. The Superintending Engineer(O&M), THPS-III, Deoland
6. The Superintending Engineer (Civil-III), Silpara
7. The Medical Officer, Sirmour
8. The Senior Accounts Officer, Sirmour

C. Rani Avanti Bai Sagar, HPS, Bargi nagar, Distt. Jabalpur

1. The Superintending Engineer (O&M)

D. Gandhisagar HPS, Gandhisagar Colony No. 3, Distt. Mandsoor(MP)

1. The Superintending Engineer (O&M)

E. Raighat HPS, BRB Colony, Chanderi Distt.-Ashok Nagar (MP).

1. The Superintending Engineer (O&M)
2. The Executive Engineer (Civil)

F. Pench HPS, Totladoh, Tehsil Ramtek, Distt. Nagpur (MH)

1. The Superintending Engineer (O&M)

G. Madhikheda HPS, Shivpuri (MP).

1. The Superintending Engineer (O&M)

H. Satpura Thermal Power Station MPPGCL, Sarni, District Betul:-

1. The Chief Engineer (Gen), STPS, Sarni.
2. The Addl. Chief Engineer –I
3. The Addl. Chief Engineer II
4. The Addl. Chief Engineering (2*250 MW)
5. The Addl. Chief Engineer (P&W)
6. The Superintending Engineer (Civil)
7. The Superintending Engineer (Services) –I
8. The Superintending Engineer (Services) –II
9. The Superintending Engineer (ET&I) –II
10. The Superintending Engineer (ET&I) –III
11. The Superintending Engineer (ET&I) –IV
12. The Superintending Engineer (OPN) PH-II
13. The Superintending Engineer (OPN) PH-III
14. The Superintending Engineer(OPN) PH-IV
15. The Superintending Engineer (Maint) –II
16. The Superintending Engineer (Maint) –III
17. The Superintending Engineer (Maint) –IV
18. The Superintending Engineer (MPC)
19. The Joint Director (F&A)
20. The Executive Engineer (Civil)-I
21. The Executive Engineer (Civil)-II
22. The Executive Engineer (Store-Const.) 2*250 MW
23. The Executive Engineer (O&M: Store II)
24. Chief Medical Officer
25. Senior Chief Chemist

I. Sanjay Gandhi Thermal Power Station MPPGCL, Birsingpur, Dist. Umaria

1. The Chief Engineer (Gen),
2. The Addl. Chief Engineer (O&M)-I
3. The Addl. Chief Engineer (O&M)-II
4. The Addl. Chief Engineer (Fuel Management)
5. The Superintending Engineer (HQ)
6. The Superintending Engineer (P&W)
7. The Superintending Engineer (MPC)
8. The Superintending Engineer (Training)
9. The Superintending Engineer (Civil)
10. The Superintending Engineer (OPN) -I
11. The Superintending Engineer (OPN)-II
12. The Superintending Engineer (OPN)-III
13. The Superintending Engineer (MM) -I
14. The Superintending Engineer (MM) -II
15. The Superintending Engineer (MM) -III
16. The Superintending Engineer (ET&I) –I
17. The Superintending Engineer (ET&I) –II
18. The Superintending Engineer (ET&I)-III
19. The Superintending Engineer (Services)-I

20. The Superintending Engineer (Services) –II
21. The Superintending Engineer (EMC) –I
22. The Joint Director (F&A)
23. The Executive Engineer (Hydel)
24. The Executive Engineer (WS&G)
25. The Executive Engineer (O&M :Stores)-I & II
26. The Executive Engineer (CHP-Opn).
27. The Executive Engineer (CHP-Maint)
28. The Executive Engineer (Civil-II)
29. The Executive Engineer (Civil-III)
30. The Chief /Senior Chemist
31. The Senior Medical Officer

J. Amarkantak Thermal Power Station, MPPGCL, Chachai:-

1. The Chief Engineer (Gen), ATPS, Chachai.
2. The Addl. Chief Engineer (FM), ATPS, Chachai.
3. The Superintending Engineer (Services)
4. The Superintending Engineer (Civil)
5. The Superintending Engineer (P&W)
6. The Superintending Engineer (MPC)
7. The Superintending Engineer (MM) – III
8. The Superintending Engineer (OPN)- III
9. The Superintending Engineer (ET&I) – III
10. The Joint Director (F&A)
11. The Executive Engineer (O&M Stores)
12. The Executive Engineer (Civil - Maint.)
13. The Executive Engineer (Civil Construction-II)
14. The Chief/ Senior Chemist
15. The Chief Medical Officer

K. Shri Singaji Thermal Power Project, MPPGCL, Khandwa:-

I. SSTPP, (Phase-I) MPPGCL, Khandwa:-

1. The Executive Director/ Chief Engineer (Gen)
2. The Addl. Chief Engineer (O&M)-I
3. The Addl. Chief Engineer (Civil)-I
4. The Sr. Chief Chemist.
5. The Addl. Chief Engineer (P&W)
6. The Addl. Chief Medical officer
7. The Superintending Engineer (Services I)
8. The Superintending Engineer (Services II)
9. The Superintending Engineer (ET&I)-I
10. The Superintending Engineer (OPN)-I
11. The Superintending Engineer (Mech Maint.)-I
12. The Superintending Engineer (MPC)
13. The Chief Chemist-I
14. The Superintending Engineer (Civil)-I

15. The Sr. Account Officer
16. The Executive Engineer (Civil)-I
17. The Executive Engineer (Civil)-II
18. The Executive Engineer (O&M-Store)-I

II. SSTPP, (Phase-I) MPPGCL, Khandwa:-

1. The Addl. Chief Engineer (O&M)-II
2. The Addl. Chief Engineer (Const.)
3. The Addl. Chief Engineer (Civil) Stage-II
4. The Superintending Engineer (Civil)-I, Stage-II
5. The Superintending Engineer (Civil)-II, Stage-II
6. The Superintending Engineer (EMC)-I, Stage-II
7. The Superintending Engineer (EMC)-II, Stage-II
8. The Superintending Engineer (Commissioning)
9. The Superintending Engineer (OPN)-II, Stage-II
10. The Superintending Engineer (ET&I)-II, Stage-II
11. The Superintending Engineer (MM)-II, Stage-II
12. The Superintending Engineer (Services)-III, Stage-II
13. The Chief Chemist-II, Stage-II
14. The Executive Engineer (Civil)-I, Stage-II
15. The Executive Engineer (Civil)-II, Stage-II
16. The Executive Engineer (Civil)-III, Stage-II
17. The Executive Engineer (O&M: Store), Stage-II
