**SOUTHERN POWER DISTRIBUTION COMPANY OF TELANGANA LIMITED**
**6-1-50, Corporate Office, Mint Compound, Hyderabad – 63**

# TGPPCC PRE-AUDIT / INTERNAL AUDIT NOTIFICATION DATED 15.07.2026

Consequent to bifurcation of erstwhile Andhra Pradesh State, TGPCC (Telangana State Power Co-ordination Committee) was formed vide G.O.Ms.No.21 dated12.05.2014 to co-ordinate the power purchase and Inter-State sales activities on behalf of TGDISCOMs,

The Government of Telangana, in a strategic move to address the evolving and complex challenges of the State's power sector, established an Apex Committee called as the Telangana Power Planning and Co-ordination Committee (TGPPCC) vide GO.Ms. No. 33 dated 08.09.2025 to serve as the Principal body for high-level, integrated and strategic planning, policy direction and co-ordination across the entire power value chain.

The following are the major functions of TGPPCC -

1. Approve long-term and short-term power procurement strategies for the State.
2. Act as the central body for implementing the State green energy policies and achieving ambitious targets for renewable energy and energy efficiency.
3. Develop and oversee strategies to improve the financial health and sustainability of Distribution Companies (DISCOMs)
4. Ensure resource security, particularly a reliable and cost-effective supply of coal from SCCL for thermal power plants.
5. Examine all commercial issues related to bulk supply and all legal issues related to IPPs and other generators and advise the DISCOMs suitably.
6. Guide, direct and approve the activities undertaken by PTC & BSC from time to time.
7. Direct TGTRANSCO, TGGENCO and distribution licensees to provide necessary information, requisite support and depute its staff for efficient discharge of its functions.

Applications (on Firm's letterhead) are invited from experienced **local** Chartered Accountant Firms / Cost Accountant Firms / Chartered Secretaries' Firms for conducting Pre-Audit/Internal Audit Functions in TGPPCC. All the power purchase Invoices / Bills shall be pre-audited and certified by the independent qualified auditor before making payment.

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1. **<u>Eligibility Criteria</u>** –

The Eligibility Criteria is as follows :

i) The **local** Professional Firm should have atleast 3 Partners, of which atleast 1 Partner should have CISA/DISA qualification.

Copy of the latest “Firm Constitution Certificate” issued by the concerned Professional Institute should be enclosed with the Application.

ii) The Firm should have average annual turnover of atleast Rs. 100.00 lakhs in the last three financial years (2023-24, 2024-25 & 2025-26)

Copies of the audited financials of the three years should be enclosed with the Application

iii) The Firm should have minimum experience of 5 years in Internal Audit/ Statutory Audit of Public Sector Undertakings/Private Companies. Those having experience in Power Sector with proven track record will be preferred

Copies of the Experience Certificates / Letters should be enclosed with the Applications

2. **<u>Scope</u>** - An indicative Scope of Audit is stated in **Annexure – A** for reference.

3. **<u>Core Terms</u>** –

The Core Terms are as follows –

i. The tenure of the contractual assignment shall initially be for the period 1st August, 2026 to 31st July, 2028. The contractual period is further extendable on year to year basis, on satisfactory performance.
ii. The Firm shall carry out the Pre-Audit / Internal Audit Work for all power purchase transactions pertaining to TGDISCOMs stationed at the Office of ‘the FA&CCA / TGPPCC / Vidyut Soudha/ Hyderabad’ on a full-time basis <u>on all working days</u>.
iii. Audit Team shall have 1 Qualified employee and 2 Audit Assistants. The Partner shall monitor the Audit assignment <u>atleast five days</u> in a month, at the place of Audit.
iv. The Firm shall not assign or transfer the work to other Firms, etc.
v. TGSPDCL reserves the right to accept the application or not, even if the Firm meets all conditions.
vi. Any legal dispute shall be settled within the jurisdiction of any Court in Hyderabad.
vii. Firm shall ensure strict compliance of EPF & ESI provisions in respect of it’s employees and give monthly proof of compliance.

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Interested **local** Professional Firms shall indicate their expected monthly remuneration. The remuneration quoted should be all-inclusive, i.e., including Travelling and Out of Pocket Expenses, etc. GST should be stated separately. **The remuneration quoted will be valid for the entire contract period and no enhancement will be considered during the contract period.**

The following details have to be furnished along with the Application –

a) Details of Partners (in the following format) –

| Sl. No. | Name | Membership No. | Qualification | CISA/ DISA | Date of joining the Firm |
|---|---|---|---|---|---|
| | | | | | |

b) Details of Qualified Employee and 2 Audit Assistants who would be deployed full-time for the assignment (in the following format) –

| Sl. No. | Name | Qualification | Experience (years) | Date of joining the Firm |
|---|---|---|---|---|
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Applications in sealed cover superscribing "**Application for TGPPCC Pre-Audit / Internal Audit Notification"** thereon should be –

i) sent by Registered Post AD/Speed Post/Courier to the Office of the Chief General Manager (Finance), TGSPDCL, 6-1-50, Corporate Office, A-Block, 3rd floor, Mint Compound, Hyderabad – 500 063 (Ph.2343 1499);

OR

ii) dropped in "Drop Box" placed on the 3rd Floor, A-block, in the Office of the Chief General Manager (Finance)/TGSPDCL.

**The last date for receipt of Applications is 22.07.2026 by 5.00 p.m.**

Place : Hyderabad
Date : 15.07.2026

sd/-
CHAIRMAN & MANAGING DIRECTOR

**ANNEXURE – A**

**AN INDICATIVE SCOPE OF WORK**

The Scope would extend to cover a full-fledged Pre-Audit / Internal Audit covering all processes by study/ checking and review of all important documents/ records for all the Generators and Energy Suppliers being maintained by the Telangana Power Planning and Co-Ordination Committee on behalf of TGDISCOMs and allied correspondence on power purchase activities being dealt by respective Corporate Office of concerned DISCOM.

An **Illustrative (not exhaustive)** Scope of Work is indicated below –

**GENERAL PARAMETERS:** –

- 100% coverage of all transactions is expected. However, where due to large volumes, 100% coverage is not possible, the quantum of coverage vis-à-vis the total volume should be optimum. Proper sampling techniques may be adopted in these circumstances and reported accordingly.
- Verify documentary evidence (both internal and external)
- Verify that there is a proper authority for all expenditure and transactions.
- Critically review every aspect relevant to the Internal Audit area, with a view to achieving cost savings and improved revenue earnings.
- Review adequacy of MIS reports.
- Verify the accuracy and authenticity of the financial accounting and statistical records.
- Endeavour for prevention and quick detection of frauds.
- Check validity of transactions with reference to provisions of laws & Statutes.
- Ascertain that the standard accounting practices, internal policies & control procedures are being adhered to.
- Analyse and improve the system of internal checks, in particular, see that it is functional, sound and economical.
- Review the overall internal control system and bring material departures and non-compliance to the notice of the Management and report thereon. This review also generally aims at locating unnecessary and weak controls and to suggest effective and economical controls.
- Review the adequacy of documentation, filing system & record keeping.
- Report on shortcomings and improvements possible in the systems & procedures.
- Report adequacy of existing Information Technology Support System and suggest for improvement, wherever required.

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**<u>GENERAL ITEMS</u>: –**

1. The Scope of the Audit includes verification and scrutiny of all the power purchase transactions / dealings of TGDISCOMs.
2. The Auditor shall certify all the Energy bills, Transmission Bills, Open Access charges, UI charges Bills, Exchange Transactions, LPS claims etc., which are being dealt by FA&CCA/ TGPPCC.
3. The Auditor shall scrutinise and certify the payments made to PP Vendors, Loan drawal and Repayment including Interest.
4. The auditor shall certify the Trial Balance of TGPPCC on annual basis.
5. The Accounts uploaded in the SAP system of DISCOMs shall be verified and a reconciliation statement shall be furnished every month duly certified.
6. Generator wise Power Purchase cost and Energy units shall be certified on monthly basis for filing of Fuel Surcharge Adjustment / Fuel Cost Adjustment with TGERC.
7. The pre audit / internal audit of all the power purchase transactions of the DISCOMs / TGPPCC shall be carried out on regular basis and report shall be submitted every month with the specific remarks / recommendations.
8. The Audit Team shall include a minimum of One (1) Qualified employee and two (2) Audit Assistants. It should be ensured that the personnel deployed to carry out the Pre-Audit / Internal Audit functions of TGPPCC are available for consultation on day to day accounts related issues and shall advise the staff on implementation of IND-AS.

**Audit fees:**

The Audit Fees will be paid on monthly basis after certification and furnishing of monthly report. The Audit fees' bill shall be submitted to the FA&CCA/TGPPCC who shall forward the same to the CGM / Finance / TGSPDCL for arranging payment.

**Confidentiality:**

The Audit team shall maintain absolute confidentiality of all information, data obtained / processes and reported and they will be held responsible for leakage of any information pertaining to DISCOMs / TGPPCC either during or after the audit.