



Maharashtra State Power Generation Co. Ltd.

**MAHARASHTRA STATE POWER GENERATION CO.LTD.**

Plot No.G-9, Prakashgad, Aliyavar Jung Marg, Station Road, Bandra (East), Mumbai –400051.  
Phone Nos. 26472131/26474211 Fax No. 022-26582627

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**Advertisement Notice No.2009-10/1608 Dt.22/05/2009**

**Advertisement for empanelment as Internal Auditor from Audit Firms**

Mahagenco, a public sector utility owned by Govt. of Maharashtra, is the second largest power generation utility in the country having an installed capacity of 9996 MW comprising of a mix of Thermal, Hydro and Gas based power station spread across the state. The company is poised to double its capacity in the next 5 years, through implementing several thermal & gas based projects in the state.

Mahagenco invite application from reputed Audit Firms (Proprietary Concern and Partnership firms) for empanelment as Internal Auditor for a period of 3 years from 2009-10.

The Audit Firms interested in taking up the assignments can send their application addressed to **Chief General Manager, Internal Audit, Prakashgad, MSPGCL, Plot No.G-9, Anant Kanekar Marg, Bandra (E), Mumbai – 400051**, so as to reach this office on or before 31/07/2009. Application received after **31<sup>st</sup> July 2009**, will not be considered.

For further details regarding information to be furnished with the applications the area of audit, scope, coverage, periodicity, modus operandi of audit, evaluation of offer, reports and compliances etc. of work, please visit our web site [www.mahagenco.in](http://www.mahagenco.in).

Chief General Manager (I/A)  
MSPGCL, Mumbai

**Maharashtra State Power Generation Company Limited**  
**(A Govt. of Maharashtra Undertaking)**

NOTICE INVITING APPLICATION FOR APPOINTMENTS OF AUDIT FIRMS FOR  
INTERNAL AUDIT FOR THE YEAR 2009-10.

Sub : Appointment of Chartered Accountant Firms/Cost Accountant Firms for Internal  
Audit in MSPGCL for 2009-10.

Applications are invited from Audit Firms (Proprietary Concern and Partnership  
Firms) for appointment as Internal Auditor for the year 2009-10 **in two separate sealed  
covers** [Technical Bid (cover A) & Price Bid (cover B)]. In the technical bid, following  
details are required to be furnished duly signed and certified by one of the Partner;

- 1) Year of establishment.
- 2) Details of partners.
- 3) Photo copy of certificate of Institute of Chartered Accountants / Institute of Cost  
& works Accountants of India
- 4) Details of Fully Qualified Assistant (CA/ICWA) along with Membership no.
- 5) Details of Semi-Qualified Assistants (Intermediate CA/ICWAI)
- 6) Details of past Internal Audit Assignments completed.
- 7) Details of Internal Audit assignments in Public Sector Undertaking / Govt.  
Organization specifying details of each assignments.
- 8) Specific experience of Internal Audit in Power Sector, if any.

The price bid in cover (B) should give the consolidated fee on team month basis.

The interested Audit Firms may send their application along with documentary  
evidence in support of their above referred details addressed to : **Chief General  
Manager, Internal Audit, Prakashgad, MSPGCL, Plot No G9, Anant Kanekar  
Marg, Bandra (E) Mumbai – 400051**, so as to reach this office on or before 31<sup>st</sup> July  
2009. Applications received after **31<sup>st</sup> July 2009** will not be considered. Further details  
are as indicated below:-

1) No. of Audit Firms to be empanelled - 10

**2) Evaluation of applications**

Initially, cover A Technical bid will be open and based on the Qualification /  
Experience parameter mentioned below, the offer will be short listed.

Sr. No.	Parameter	Score	Max Points
1	No. of years of experience	1 points per year	10
2	No. of Partners (Minimum 2 partners)	2.5 points per partner	05
3	No. of Qualified Staff (CA or ICWAI)	4 points per Qualified Staff	20
4	In case of previous internal audit assignment	2 points per assignments	10
5	Internal Audit assignments in Manufacturing co. with turnover above Rs.50 Crores	5 points per assignment	25
6	Experience of Internal Audit assignments in PSU/Govt.Utility	5 points per assignment	15
7	Experience of IA assignments in Power Sector	-----	15
		TOTAL	100

Price bid (cover B) will be opened of only eligible short listed firms and shall be further evaluated taking into account the experience and price quoted.

Five Audit Firms will be considered for Audit assignments on immediate basis. The remaining 5 firms will be kept in the empanelled list for appointment by rotation.

**3)** Team shall consists of one Qualified Assistant (CA/ICWA) and three Semi Qualified Assistants (Intermediate CA/ICWA ).

**4) Scope of work :-** The scope and coverage of internal audit is mentioned in Annexure I/II/III. These are only indicative. The Internal Auditor is required to supplement the area based on their independent assessment and due diligence.

## Annexure I

### Broad Scope of Internal Audit Function

The following are the broad areas where the internal control is required to make certain the business functioning of the organization.

1. **Cash Transaction.**

Whether physical verification of Cash is carried out as per laid down procedure?

Whether proper arrangement for Custody of Cash is exist?

Whether limits prescribed are for observance?

Whether adequate insurance cover for protection of cash is made?

Whether all required cash records are maintained?

Verification Funds requirement and its efficient utilization as per HO directive with optimal balance.

Verification of auditing of cash book.

Verification of accounting of cash receipts.

Verification of authorization of Expenditure and Payment.

Whether Insurance of cashier and related staff is made?

Verification of treatment given to excess and shortage found in cash?

2. **Bank Transaction.**

Review of Requirement of Funds.

Review of Receipts of Funds from HO.

Verify the Custody of Blank Cheque Books.

Verification of Bank Receipts

Verification of booking of Bank Commission

Verification of Funds Transfers electronically (RTGS/NEFT)

Verification of Bank Reconciliation of Operative and Non Operative Banks.

Verification of Accounting of Stale Cheque

3. **Imprest Transaction.(Accounting and clearance)**

Review the process of granting Permanent Imprest and Temporary Imprest with reference to DOP.

Review Closing of Imprest whether time limits for submission of Imprest is observed?

Review of expenditure through Imprest. Whether expenditure is incurred is same for the purpose it is granted?

4. **Employee Transaction.**

Verification of Salary Bills / Supplementary salary Bills

Verification of Overtime Bills

Verification of Orderly Allowance

Verification of regular yearly increments granted to employee

Verification of Leave encashment (Regular & On Retirement)

Verification of Medical Reimbursement/ Medical Claims/ Major Expenditure on medical treatment.

Review of Traveling Advance and Final Settlement of traveling expenses.

Review of Auditing of Service Book and Leave Account  
Verification of Advance Gratuity payment and Final Gratuity Payment  
Verification of all CPF Payments (Advance/90%/Full & Final)  
Verification of S & R Forms  
Verification of CPF Schedules  
Review of Provisions for Gratuity/Leave Encashment/Medical Reimbursement)  
Verification of Pay Fixation on increment and on Wage revision.  
Verification of payment of Exgratia and Bonus if any  
Verification of payment made under Workman Compensation Act if any  
Review and verification of Income Tax Calculation of staff,  
Verification of Reconciliation of deductions made on account of IT, PT, LIC Welfare fund, Credit Society and any other deductions  
Verification any other major Recovery and Payment are being done properly or otherwise?  
Review of Payment of Advances to Employee (HBA, Computer, Festival, Car etc.)

## **5. Coal Transaction.**

### **Raw Coal:-**

Review and verification of procedure of advance payment to coal Companies and its reconciliation..  
Review of sending of IBA for advance Payment along with Bill copies to respective TPS.  
Review the position of receipt of SR Note and Claims from respective TPS for lodging the same to coal companies.  
Reconciliation of claims with respective coal company  
Settlement of claims and transferring the same to respective TPS  
Claims for stones and their settlement within time specified  
Verification of adjustment on account of quality, quantity, under loading and overloading of wagons and other terms and conditions of FSA

### **Imported Coal:-**

Verification Payment of CIF and Custom duty, handling charges , VAT or Sales tax as per terms of payments and subsequently passing of IBA to respective TPS.  
Monitoring the %'age of moisture, sulphur, and ash contents,rate difference in the coal received and making relevant deductions and adjustments on these accounts.  
Verification of other applicable terms and conditions of the contracts.

### **Cost Plus Coal:-**

All the terms and conditions of raw coal purchase contract are applicable to cost plus contract except payment within 48 hrs. Hence verification of all the points mention in raw coal purchase is necessary.

## **Washed Coal:-**

Delivery order issued to each W/O as per SLC.

Final DO is issued by WLC or Coal Company to W.O.

Lifting of coal as per final DO by W.O.

Washed Coal is transported to respective TPS as per their yield percentage

Beneficiation bills is sent to CHP section of TPS with relevant documents

Vis Analysis Report, R.R., TPS weighment

Verification of Beneficiation bills as per TOR i.e. with respect to analysis report for ash content, GCV, yield %age, fines penalty, under loading and overloading of wagon

Verification of MB recording

Time limit for processing the bills and sending the audited bill to SE Coal, Nagpur for payment

Observing payment schedule for availing the discount

Reconciliation of raw coal lifted by W.O and Billed by Coal Co.

Reconciliation of raw coal lifted by W.O. during the month and wash coal received by respective TPS for that month

Observing penalty for non lifting as per schedule, Yield penalty, penalty for late delivery, penalty for fines, grade slippage etc.

## **6) Purchase Procedure and Various Purchases**

### **Review of process of tendering and ordering system**

#### **Review of procedure for purchase**

1. Whether tender procedures have been followed: inviting limited/open tender as per the delegation of powers, time given to participate in the tender, formation of tender committee, opening of sealed tender by the tender committee, conducting negotiations, etc.
2. Whether tendering is in single bid or double bid system; beyond what financial limit, it is in double bid system?
3. Whether any proven sources have been ignored for participation in tender for no valid reason
4. Whether the rates at which orders have been placed appear to be competitive and reasonable compared to the previous purchases rates?
5. Whether the Company policy of purchases is followed by all the units uniformly?

6. Whether the Repeat Orders placed are based on orders placed earlier with proper tendering; whether other conditions governing the placement of Repeat Orders are followed
7. Whether any attempt has been made to split the tenders to keep the value of the contract within the delegated powers of the approving authority
8. In case of cancellation of tenders, whether approval of competent authority has been obtained stating the reason for cancellation
9. Whether the same items have been re-tendered; if so, whether the rates at which order has been placed are higher than the rates received for the tender cancelled
10. Whether non-availability certificate and consumption pattern of last 3 years has been obtained from Stores before purchase. Whether indents of same items from different power stations are clubbed at the office of Material Resource Section before tendering.
11. Time taken to place orders (from the date of indent )
12. Whether material have been supplied within the stipulated time ; if not, whether liquidated damages have been imposed
13. Time taken to inspect the store materials (after the supply), to prepare Store receipt, to send the bill to Accounts department for payment, to pass the bill for payment and make payment
14. Whether the payment made are as per the terms and conditions of the order, especially taxes and duties, whether tax concessions are availed
15. In case of delay in supply whether the Purchase department takes follow up action. Some instances of abnormal delay in supply to be given.
16. Maintenance of records such as Tender Register, Supply orders, Bill Passing Register etc.
17. Whether purchases have been made in small quantities at higher rates where bulk purchases could have been made at cheaper rates.
18. In case of local purchase, whether the materials purchased have been consumed immediately.
19. Whether local purchases made are within the powers delegated to the approving authority.
20. Whether any local purchases have been made when the materials were in stock or waiting for inspection.

21. Whether advance payments made to suppliers are outstanding for a long time; list of such advances (separately for Capital and Spares) with age and reason for non adjustment.
22. Cases where tenders are to be published in website whether the same is published in time, provision of Manual complied for NIT etc. to be verified.
23. Total no. of contracts placed up to period of audit

No. of contract/orders	Value
i) Open tender	
ii) Limited tender	
iii) Repeat order	

**7) Works Procedure and Various works.**

- Check whether tender has been given or quotation were invited
- Check whether detailed estimate is prepared and approved by the Competent Authority.
- Check the financial terms and conditions of the order
- Check the clauses for applicable taxes and duties and other relevant expenses.
- Check the compliance to various applicable statutes on work order
- Check the compliance for statutory dues like PF, ESIC etc.
- Check the order execution schedule is given in the order
- Check the qualifying criteria is meet out or otherwise
- Check the price comparative statement of the work order
- Check the price variation conditions in the order
- Check the comprehensiveness of the terms and conditions of the order.
- Check the work is not split up in the small works so as to bypass the DOP requirement
- Check the clauses relating to liability and losses of property/third party liability
- Check the clause relating to measurement of work
- Check the clause relating to the supply of material in terms of rate and value at which it will be given
- Check all terms and conditions which are order specific and there is no scope for ambiguity
- Check draft work order approving authority as per DOP.
- Check whether order is being issued is within the validity of the order.

**8) Statutory dues and Payments.**

Verification of receipts /acknowledgements for the payment of statutory dues like Income tax, VAT, Central Sales Tax and Service Tax.

Whether statutory dues have been deposited in time and whether any penalty has been imposed on this account.

Reconciliation of recoveries and payment of statutory dues and other salary related deductions with financial Ledger.

**9) Payment of supplier's bills.**

Check the invoice with all the terms and conditions of the order

Check the quantity bill with SR Note

Check the recovery for late delivery

Check for VAT credit is availed or not

Check for the advance adjustment if paid against the order

Check whether adequate recovery of security deposit

Check whether bill is duly passed by competent authority

Check whether discount/rebate if any has been given

Check whether TDS if applicable has been deducted

Check whether correct account head have been debited or credited.

**10) Payment of works bills.**

Check the invoice with all the terms and conditions of the order

Check the measurement as recorded in the Measurement Book with RA Bills

Check the recovery for delayed execution of work .

Check for VAT credit has been taken

Check for the advance adjustment if paid against the order

Check whether adequate recovery of security deposit is made

Check whether bill is duly passed by competent authority

Check whether discount/rebate if any has been given

Check whether TDS if applicable has been deducted

Check whether the bill and measurement have been internally verified as prescribed

Check whether recovery for the material issued to the party has been affected.

Check whether retention money if any has been recovered.

Check whether correct account head have been debited or credited.

**11) Maintenance of Records.**

Cash vouchers

Bank Vouchers

Journal vouchers

Day book

Cash book  
Suspense Registers for various advances paid to employees and suppliers and contractors  
Stores Ledger  
Bin card  
Fixed Assets Registers  
Billing records  
Imprest registers

**12) Booking of Expenditure.**

Verification of Revenue Expenses incurred in the light of DOP  
Purpose of expenditure and benefits received there from  
Verification of proper sanction for incurring of expenditure and verification of following a proper procedure lay down by company.  
Verification of capital expenditure with respect to provisions of company Act and requirement of Accounting standard.

**13) Price variation and Penalty/Liquidated Damages.**

Check whether price variation clause is applied correctly as per formula given in the order.  
Check whether penalty and liquidated damages are recovered from the party as per terms and conditions of the contract.

**14) Payment Procedure.**

Check the company's policy for making Payment  
Check whether all such payments have been made through e-payment or as per HO directives  
Check the bank details of the payee have been received correctly from the authorized representative  
Check the e-payment details with the e-payment details provided by the payee.  
Verify the payments made through Cheque can be made through e-payments  
Verify the reasons for making the payment through Cheque.  
Check the complaint of non receipt of payment after e-payment? Check whether reasons were obtained from bank for non payment and efforts taken to resolve the problem

**15) Capitalization of Fixed Assets.**

Examine the procedure of capital expenditure authorization. How such authorization evidenced? Review and see compliance in case there is an authorization procedure in writing.

In case actual expenditure exceeds the sanctioned amount, is there subsequent authorization for the additional expenditure? Is the sanctioned obtained before or after the expenditure incurred?

Is the amount of capital expenditure reflected in cash flow statement so that fund available at the appropriate time? Examine whether actual expenditure is according to cash flow.

Examine the purchase order/contract issued for acquiring capital asset

Examine and review the technique applied for assessing the productivity and profitability of capital fixed asset.

Check whether is capitalized to correct account head

Check whether all the direct cost incurred is capitalized except taxes for which credit is available

Review whether requirements of AS-10 are complied with.

Review depreciation charged on these assets on commissioning

Review as to the compliance of schedule VI to the companies Act.

## **16) Inventory Management (Stores)**

Maintenance of records such as Day Book, Stores receipts, Issue Voucher, Kardex posting, Store Return Voucher, etc. Whether the records are computerized and detailed comments about the effectiveness of computerization.

Whether the requirement projected in the Budget is substantially higher than the previous period's consumption; if so, whether justification has been given

Whether any item has been included in Budget, the consumption of which was NIL in the previous year. If so, whether the quantity projected has been justified

Whether materials are consumed before the preparation of Stores receipts

Physical verification of store materials at random

Whether posting in Kardex is up to date

Whether issue of stores materials issued on loan to contractors,  
Status of recovery of stores materials issued on loan to employees

Whether there are any cases of materials received short or in damaged condition and whether claim has been made with insurance company/ from supplier for replacement

Details of avoidable, wasteful expenditure like wharfage, etc.

Whether non-moving and slow-moving stores items have been identified, list prepared and circulated to other units and Headquarters before disposal

Maintenance of records for scraps their approximate value etc.  
Comments about the scrap to dispose of major items, since when lying as scrap, their approximate value etc.

Comments about the security arrangements such as Gate Pass, Check Post, Compound wall, Sound Alarm, Fire extinguishers, etc.

Whether the number of items and their quantities mentioned in the Issue Voucher tally with those mentioned in the Gate Pass.

Maintenance of records in Major Stores, value of inventory, period the spares have been lying in Major stores including return of unused store material from sub Stores.

Whether the number of items of store materials and their quantities issued by the Major Stores tally with those received by the sub Stores.

Whether the sub stores draws materials from Main Stores when it has their already in its stock.

Whether the materials issued by Stores are issued and received by authorized persons.

Whether the materials are properly arranged and stacked to locate them easily.

List of Plant & Machinery with value lying in stores for more than three months and reason thereof.

Value of inventory in terms of number of months' consumption of stores and spares and comparison with previous year's figures

Whether the stores consumption charged to cost sheet is based on stores priced ledger

Whether stores materials are lying in shop floor unconsumed for a considerable period of time; if so, reason therefore.

Details of reconciliation between price stores ledger and financial ledger need to be furnished for taking action.

Whether stores/surplus of charged off stores are being highlighted to higher authority for taking action.

Long pending unadjusted advances and sundry creditors with age and reason for un-adjustment to be furnished.

## **17) Physical Verification of the Inventory**

Check that physical verification of inventory taking of all stores material completed at appropriate intervals

Is the inventory taking independent of stores and stores staff? Examine the responsibility of the person involved in inventory taking.

Check whether there is proper authority in approving the adjustment of differences in the inventory findings? Is the approval and adjustment done promptly?

I Compare the shortages and excess of present inventory findings with those of previous 2/3 years and ascertain the reason difference in the same items. Examine the steps taken to stop the recurrences of such differences.

Check whether slow and non moving items are regularly reviewed and appropriate action is taken

Check whether scrap salvage and unusable inventory are identified regularly and disposed off as per procedures laid down

Check whether the concept of ABC analysis is prevalent in the company.

## **.18) Physical Verification of the Fixed Assets.**

Check whether fixed asset register has been updated till the date of the physical verification

Check whether the physical verification was conducted periodically

Check whether the fixed asset register mentions the location of the fixed asset

Verify whether the asset was found at the same location as mentioned in the fixed asset register.

Check if the asset was transferred to any other location? if yes whether proper documents are maintained for such transfers and the fixed asset register is duly changed

Check whether any material discrepancy was noticed during the physical verification of the asset. If yes whether such discrepancy was duly reconciled or whether adjustment were made in the books of accounts and fixed asset register.

**19) Accounting Standard Compliance.**

Check whether the compliance of applicable accounting standard is communicated at the execution level  
Check the inventory valuation with respect to AS-2  
Check the accounting of prior period expenses in accordance with the AS- 5  
Check the depreciation in the light of AS-6  
Check whether revenue is recognized in accordance with AS-9  
Check the capitalization of Fixed Asset as per AS-10  
Check the compliance of AS-11 i.e. accounting of foreign exchange transaction  
Check the compliance to all other accounting standards applicable to the company like AS-17, AS-18, AS-19, AS-20, AS-22, AS-26, AS-28 and AS29.

**20) Finance**

Check that the interest is accounted for as per accounting standards for borrowing cost.  
Check that the interest is capitalized as per norms prescribed AS's.  
Check the calculation of guarantee fee payable to Govt. of Maharashtra  
Check the calculation of commitment charges paid to financial institutions  
Check the rebate received from financial institutions for prompt payment of interest.  
Check that the debt servicing is done properly and on due dates  
Check that the terms of loan in respect of interest payment and loan repayment are followed correctly.  
Check that the equity received from GoM is accounted for correctly.  
Check that security created in favour of lenders are registered with ROC Mumbai (Reference C.S.)

**21) Compliance to Company's Act and Other Applicable Laws.**

**22) Review of Internal Control Process.**

**23) Review and point out inadequacy if any revenue optimization through tariff filing with Regulatory Commission.**

**24) Adherence to DOP.**

**25) Reconciliation of various records.**

**26) Computerization of processes.**

**27) Training requirement.**

**28) Any other matter / Internal Audit areas required by MSPGCL.**

## **Annexure II**

### **Coverage:**

There are total 33 accounting units of MahaGenco the out of which 7 are thermal Power station, 1 is Gas power station and 1 major hydro power station and 6 small hydro power stations, 6 project offices, 6 civil construction offices and corporate office. The detailed list of various accounting units is enclosed as Annexure III.

### **Periodicity:-**

The internal inspections of above accounting units are to be carried out at the interval indicated in Annexure III.

### **Modus operandi:-**

The method adopted for the inspection of the units shall be clearly stated in the report. The percentage checks undertaken for inspection of the various areas of business operations, documents and records shall also be specified in the report.

The following methodology may be adopted for conducting the internal audit.

- 1) through transactional audit
- 2) through the propriety audit
- 3) through accounting audit
- 4) through trial balance audit
- 5) through management audit

The auditor has to conduct the internal audit with above mention methods and verify the system and procedures are in vogue and point out the weaknesses prevailing in the system. Further, the practices followed by the organization is also required to verified and commented from the point of view of generally accepted practices and industry norms.

### **Reports:-**

The auditors shall conduct the internal inspections based on the data and records available at the accounting units. In the course of audit it is expected that all queries/doubts pertaining to any area shall be get satisfied at field unit only. If any irregularity or misdeed or wrongdoing or inconformities are observed during the audit then, Pre Observation Memo (POM) shall be issued for the each observation immediately to the inspection unit. The compliance of the same should be ensured during the audit period. If the compliance to the audit observance is not possible within audit period in

that case, time for complying the observation/para should be obtained and suitably mention in the final inspection report.

In general report should comment on the lacunas observed in the systems and procedures and weak areas where internal control is need to be intensified. The report should contain the entire Pre Observation Memo (POM) issued and observations made during the inspection irrespective of compliance to the Pre Observation Memo (POM's). The report should also mention the method and way of working adopted by the field units. The report should contain the major observations with examples of nonconformity. The report should also spell out the overall risk the organization is carrying.

Two copies of report should be submitted to the Corporate Internal Audit Section, Mumbai with a copy to the respective field units for the compliance of the same.

**Compliances:**

The compliances to the para's or observations made by an Internal Auditor in the report should be submitted to the corporate internal audit section along with necessary supporting documents to enable corporate internal audit section to close the para. Under any circumstances the compliances will not be closed by those professional audit firms without the knowledge of corporate office.

## Annexure III

Sr.No.	Location	Tentative period of audit (for every six months).
<b><u>TPS</u></b>		
1	Bhusawal TPS	2 week for every six month
2	Parli TPS	2 week for every six month
3	Nashik TPS	2 week for every six month
4	Koradi TPS	3 week for every six month
5	Khaparkheda TPS	2 week for every six month
6	Paras TPS	2 week for every six month
7	Chandrapur TPS	3 week for every six month
<b><u>GTPS</u></b>		
8	Uran GTPS	1 week for every six month
<b><u>HPS</u></b>		
9	Pophali HPS	1 week for every six month
10	Panshet HPS	} 3 days for each Power Station for a year
11	Yeldari HPS	
12	Vaitarna HPS	
13	Veer Bhatghar HPS	
14	Tillari HPS	
15	Bhira Tail Race HPS	
16	SHPS Circle Pune	
17	SHPS Circle Nasik	
<b><u>Circle office</u></b>		
18	Civil Construction Div.Bhusawal	2 week for a year
19	Civil Construction Circle Parli	2 week for a year
20	Civil Construction Circle Khaparkheda	2 week for a year
21	C.G.M.(C) Gen-II Koradi & CCD III Koradi	2 week for a year
22	Civil Construction Circle Paras	2 week for a year
23	Civil Construction Circle Chandrapur	2 week for a year
24	SE Coal Nagpur	2 week for a year
25	TI & C Nagpur	2 week for a year
<b><u>Project Office</u></b>		
26	Parli Project	2 week for a year
27	Gen.Const.(Project)II Koradi	2 week for a year
28	Paras Expansion Project	2 week for a year
29	Khaparkheda Project	2 week for a year
30	Bhusawal Project	2 week for a year
31	Koradi Expansion Project	2 week for a year
32	Chandrapur Project	2 week for a year
33	<b><u>Corporate Office</u></b>	<b><u>4 weeks for every 6 months</u></b>