



**THE DURGAPUR PROJECTS LIMITED**  
(A Government of West Bengal Enterprise)

AN ISO 45001:2018 & ISO 14001:2015  
Corporate Identity No. : U40102WB1961SGC025250  
GST: 19AABCT0595M1ZU

Ref. No. IA/DPL/EOI/2023-24/04

Date: 17.05.2023

**Sub.: Engagement of Internal Auditor of The Durgapur Projects Limited (DPL) for the  
FY 2023-24**

The Durgapur Projects Limited (DPL), a wholly owned Government of West Bengal Enterprise engaged in generation of electricity (GENCO), invites Expression of Interest (EOI) for engagement of Chartered Accountants (Partnership/ Limited Liability Partnership) specialized in GENCO Power Sector and/or other PSUs, as Internal Auditors for carrying out internal audit for the financial year 2023-24

The format for application and scope of work are available at website [www.dpl.net.in](http://www.dpl.net.in) which can be downloaded. Any updates to the EOI documents shall be hosted on above websites. The interested firms are requested to ensure that all updates are considered while submitting the EOI.

Interested firms may send their filled applications in the prescribed format under sealed cover and should be addressed to The Manager (Internal Audit), The Durgapur Projects Limited, 2<sup>nd</sup> floor, Administrative Building, Dr. B. C. Roy Avenue, Durgapur – 713201, Paschim Bardhaman, West Bengal **latest by 07<sup>th</sup> June, 2023 within 3:00 pm**. The offers will be opened on the same day (i.e., on 07<sup>th</sup> June, 2023) at 4:30 pm.

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**INTRODUCTION**

The Durgapur Projects Limited (DPL) is a company owned by the Government of West Bengal with the primary goal of generation of power and supplies it to WBSEDCL, the power distribution company for West Bengal except Kolkata. DPL has its Power Plant at Durgapur with installed capacity of 550 MW as of now. It has two running units i.e. Unit No.7 of 300 MW and Unit No.8 of 250 MW capacity. The Registered Office of The Durgapur Projects Limited is Administrative Building, Durgapur-713201 and also have an Office at Kolkata at 1593, Rajdanga Main Road, Kolkata-700 107. DPL was formed on 06.09.1961 with Coke Oven Batteries and gradually setting up of Power Plant in the sixties decade. DPL also used to supply power to industrial and domestic consumers at its command area of 125 Sq Km in Durgapur. However, pursuant to the State Government decision, DPL became a Power Generating Company only w.e.f. 01.01.2019 whereby it's Transmission and Distribution activities were transferred to WBSETCL and WBSEDCL respectively.

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**Annexure - A**

**APPLICATION FORM**

To,  
The Manager (Internal Audit)  
The Durgapur Projects Limited,  
2nd floor, Administrative Building,  
Dr. B. C. Roy Avenue, Durgapur – 713201,  
Paschim Bardhaman, West Bengal,

I/We have read and examined the following documents in connection with “Engagement of Partnership / Limited liability Partnership firms of Chartered Accountants for Conducting Internal Audit for the Financial Years 2023-24”.

Sl. No.	DESCRIPTION
1	Disclaimer
2	Introduction
3	Annexure-A: Application Form
4	Annexure-B: Details of Firm as per Eligibility Criteria & Format of Electronic Payment.
5	Annexure-B1: Details of Full Time Partners
6	Annexure-B2: Details of Qualified Chartered/Cost Accountant employed
7	Annexure-B3: Details of Semi-Qualified Chartered/Cost Accountant employed
8	Annexure-B4: Details of Experience
9	Annexure-C: Evaluation Process & Eligibility Criteria.
10	Annexure-D: Scope of Work
11	Annexure-E: Instruction to Audit Firm & List of Documents
12	Annexure-F: Terms & Conditions

I/We hereby submit the EOI for execution of the works referred to in the documents mentioned above upon the terms and conditions contained or referred to in the aforesaid documents and in accordance to all respects with the details given therein and at the rates

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contained in envelope and within the period(s) of completion and subject to such terms and conditions as stipulated in the above noted Annexures along with EOI.

I/We also agree not to make any modifications in its terms and conditions of our own accord.

Should the EOI be accepted, I/We agree to abide and fulfil all the terms and conditions and provisions of the above EOI documents.

I/We certify that the EOI submitted by me/us is strictly in accordance with the terms and conditions etc., as contained in your EOI documents, referred above, and it is further certified that it does not contain any deviations to the aforesaid documents.

I/We declare that all information provided in my/our EOI and attachments thereof are true and correct and in line with the requirement of the EOI documents.

Yours faithfully,

Witness \_\_\_\_\_

Signature in the capacity of \_\_\_\_\_

Date:

Place:

(Signature)

(Name of Signatory, duly authorised to sign the EOI on behalf of the, .....

(Inblock letters))

(Designation / Title of signatory)

(Common Seal)

Postal Address: \_\_\_\_\_

Telegram/Telex: \_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

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**Annexure - B**

**DETAILS OF FIRM AS PER ELIGIBILITY CRITERIA & FORMAT OF ELECTRONIC PAYMENT**

SI	Particulars	Details			
1.	Name of the Firm (in Capital letters)				
	Address of the Head Office				
	Name of Head of the Firm				
	Email & Phone no. of Head of the Firm				
	Name and Membership No. of the Senior Partner <sup>1</sup> , who shall issue/sign the Internal Audit report.				
	Telephone Number				
	E-mail address				
	PAN of the firm				
	GSTN				
2.	Firm Registration No.(As Issued by Institute of Chartered Accountants of India)				
3.	Date of Incorporation (as per certificate issued by Institute).				
4.	Turnover of the Firm (INR in lakh) ( <b>minimum Rs. 20 lakh</b> )	2022-23	2021-22	2020-21	Avg.
5.	Number of full Time Partners of the firm as on date of EOI having more than 2 years of post- qualification audit experience				
	Out of above, number of full Time Partners of the firm as on date of EOI ( <b>Please fill up Annexure-B1</b> )				
6.	Number of qualified Chartered Accountants/Cost Accountants Employed with firm ( <b>Please fill up Annexure-B2</b> )				
7.	Number of Semi-qualified Chartered Accountants/Cost Accountants and Article Assistants/ Audit Staff. ( <b>Please fill up Annexure-B3</b> )				
8.	Internal Audit <sup>2</sup> Experience of the Firm in last 5 years (i.e.FY23, FY22, FY21, FY20 and FY19) ( <b>Please fill up Annexure-B4</b> )				
	Internal Audit of GENCO Power Sector				
	Internal Audit of other PSUs				
9.	Name & Signature of senior partner of the firm with seal				

<sup>1</sup> Must be at least FCA/FCMA

<sup>2</sup> Only Internal Audits are to be considered.

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**FORMAT OF ELECTRONIC PAYMENT**

To  
The Manager (Internal Audit)  
The Durgapur Projects Limited,  
2<sup>nd</sup> floor, Administrative Building,  
Dr. B. C. Roy Avenue, Durgapur – 713201,  
Paschim Bardhaman, West Bengal,

**Subject:** Authorization of all payments through Electronic Fund Transfer system/  
RTGS/NEFT.

We hereby authorize The Durgapur Projects Limited (DPL) to disburse all our payments through electronic fund transfer system/RTGS/NEFT.

The details for facilitating the payments are given below:-

1.	Name of the Beneficiary, address with Telephone No.	
2.	Bank Name, address with Telephone No.	
3.	Branch Name & Code	
4.	Bank Account number with style of account (savings/current)	
5.	IFSC code no. of the Bank	
6.	PAN no. of the Beneficiary	
7.	E-mail no. & Mobile no. of the beneficiary for intimation of release of payment	

I/We hereby, declare that particulars given above are correct and complete and if the transaction is delayed or credit is not effected due to incorrect information, I/we will not hold the Durgapur Projects Limited (DPL) responsible.

Authorised Signatory

Name  
Official stamp with Date

**Note:** Please enclose one cancelled cheque for E-Payment

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**Annexure – B1**

Firm's Name \_\_\_\_\_

**Details of Full Time Partners<sup>3</sup> of the Firm as on date of EOI**

(Please refer to Sl.No.5 of the application format **Annexure B**)

Sl	Name of the Partner	Membership No.	Whether Associate/Fellow member	Date of joining the Firm as Partner(Full time)

(Name & Signature of Managing/senior partner of the firm with seal)

<sup>3</sup> Please attach a copy of the Membership and Final certificate of each partner in support of above.

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**Annexure – B2**

Firm's Name \_\_\_\_\_

**Details of Qualified Chartered Accountants/Cost Accountants employed with the firm as on the date of EOI<sup>4</sup>**

(Please refer to Sl.No.6 of the application format **Annexure B**)

SI	Name of the Qualified Person	Membership No.	Whether Associate/Fellow member	Date of joining the Firm as Employee (Fulltime)

(Name & Signature of Managing/senior partner of the firm with seal)

<sup>4</sup> Please attach a copy of the Final certificate of each qualified employee in support of above



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**Annexure – B3**

Firm's Name \_\_\_\_\_

**A. Details of Semi-Qualified Chartered Accountants/Cost Accountants employed with the firm as on the date of EOI.<sup>5</sup>**

(Please refer to Sl. No.7 of the application form at **Annexure B**)

SI	Name of the Semi-Qualified person	Whether semi qualified in Cost/Chartered Accountancy	Years of Auditing Experience	Date of joining the Firm as Employee (Fulltime)

(Name & Signature of Managing/senior partner of the firm with seal)

<sup>5</sup> Please attach a copy of the Membership certificate of each semi-qualified employee in support of above



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**Annexure-B4**

Firm's Name \_\_\_\_\_

**Please indicate name of the Companies (GENCO Power Sector and/or other PSUs) during last 5 years**

(Please refer to Sl.No.8 of the application format **Annexure B**)

SN	Name of the Auditee	Turnover of the Auditee (INR in Crs.)	Whether GENCOs and/or other PSUs	Year of Audit	Type of Audit <sup>6</sup>

(Name & Signature of Managing/senior partner of the firm with seal)

<sup>6</sup> Only Internal Audit is to be considered



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**Annexure - C**

**EVALUATION PROCESS & ELIGIBILITY CRITERIA:**

1. All the participant firms preferably have its Head Office/Branch Office in Durgapur. However, any firm who has its Head Office/Branch Office outside Durgapur may also participate.
2. The category of firms should be a firm of Chartered Accountant.
3. The firm should have minimum 3 nos. whole-time partners.
4. The firm should have minimum 5 years experience in Internal Audit of the GENCO Power Sector and/or other PSUs.
5. The average annual turnover of the firm for last three years 2020-21, 2021-22, 2022-23 must be more than Rs. 20 lakh.
6. Must be registered under GST Act, have valid PAN.
7. Evaluation criteria for selection of Internal Auditor:

WEIGHTAGE	PERCENTAGE
Quality	70%
Price	30%

8. Financial Evaluation :  
The formula for determining the Financial Score (FC) is as below:  
 $FC = 100 \times (PL1/P)$   
Where PL1 : Price of L-1 bidder & P : Price of the concerned bidder
9. Quality Evaluation:  
The formula for determining the Quality Score (QC) is as below:  
 $QC = 100 \times (M/HM1)$   
Where HM1: Highest Marks obtained by a bidder & M: Marks obtained by the concerned bidder
10. The final evaluation shall be based on Quality Cost Based System (QCBS) where the weights given to the Quality (QC) is 70% and to the Price (FC) is 30%  
 $Final\ Score = (0.7 \times QC) + (0.3 \times FC)$   
Audit Firm scoring Highest Marks i.e. H-1 in the final score will be offered the job.
11. In the event when the H-1 stands down to accept the job in any case, the same will be offered to the H-2 by matching the quoted price of the H-1.
12. Experience from the financial year 2018-19 onwards only shall be considered while carrying out evaluation for criteria.
13. Points for each year's experience shall be awarded irrespective of the number of audits completed during that particular year.
14. GENCO Power Sector would mean Power Sector under Central/State Government/Private engaged only in generation of electricity.
15. Documentary evidence in support of each of the above-mentioned criteria are required to be submitted.

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16. Selection for empanelment will be done on the basis of points obtained.

In case of a tie, a CA firm with longer experience in GENCO power sector and/or other PSUs will be preferred for the purpose of empanelment. If still there is a tie, a firm with a higher number of audits in GENCOs will be preferred. In case of a tie again, a firm with a higher number of partner with Fellow Members of the Institute of Chartered Accountants of India will be considered.

**QUALITY EVALUATION**

Particulars	Criteria	Marks
<b>TURNOVER &amp; MANPOWER</b>		
Location of Head Office/Branch Office (Evidence to be produced as per ICAI records)	Durgapur	10
	Other than Durgapur but within West Bengal	8
	Outside of West Bengal	6
Average Turnover of the Firm in last three years 2020-21, 2021-22, 2022-23 (ITR and Form 26AS of the respective years showing annual turnover as per GST return 3B are to be attached)	More than Rs. 1 Crore	15
	More than Rs. 50 Lakh - Rs. 1 Crore	10
	Rs. 20 Lakh - Rs. 50 Lakh	5
Number of Active/working Partners (Evidence to be produced as per ICAI records)	More than 6 Partners	15
	5-6 Partners	10
	3-4 Partners	5
Number of Qualified Employee (CA / Cost accountant) (Evidence to be produced as per ICAI records)	More than 12 Staff	10
	8 to 12 Staff	8
	Less than 8 Staff	5
Number of Semi Qualified Employee (Inter CA / Cost accountant)	More than 12	10
	8-12 Staff	8
	Less than 8 staff	5
<b>MAXIMUM MARKS</b>		<b>60</b>
<b>EXPERIENCE</b>		
GENCO Power Sector Clients (Copy of appointment letter and Successful Audit Completion Certificate from Clients are to be enclosed)	3 and above	20
	1 to 2	10
Other PSUs Clients (Copy of appointment letter Successful Audit Completion Certificate from Clients are to be enclosed)	More than 6	20
	5 to 6	15
	3 to 4	10
	1 to 2	5
<b>MAXIMUM MARKS</b>		<b>40</b>
<b>MAXIMUM TOTAL MARKS</b>		<b>100</b>

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**Annexure - D**

**SCOPE OF WORK**

**The Scope of Internal Audit will generally cover the following basic areas on quarterly basis:**

**1) Financial Accounts :**

- a) Test Checking of Cash & Bank Transactions with supporting vouchers will be done quarterly, so at least one month of each quarter cash & bank transactions to be verified with vouchers
- b) In each quarter, at least one surprise physical verification of cash has to be done. On 31<sup>st</sup> March of each year, 100% physical verification has to be done.
- c) Checking of Journal Vouchers will be done quarterly, so at least one month of each quarter cash & bank transactions to be verified with vouchers
- d) Bank Reconciliation with Bank balance confirmation on quarterly basis. If any entry appears for more than 3 months old the reasons thereof to be reported. Effects of BRS and the financial control thereon is to be reported.
- e) Scrutiny of Loan Interest paid, Fixed Deposit checking.
- f) Present status of Corporate Tax and accounting there off along with assessment orders.
- g) Ageing analysis of Advance to Suppliers/Creditors/Security Deposits/Earnest Money Deposits.
  - i. Reasons for advance lying more that 3 months is to be reported along with suggestions and observations is to be given.
  - ii. Sundry creditors lying more than one year are to be reported along with suggestions and observations is to be given.
  - iii. Specifically mention in case of security deposit/ earnest money, the original bill/supporting evidence is kept properly for future claim. Also mention whether the purpose for which it has been given was no longer in existence, but recovery process is yet to be started.
- h) Specific comment on the adjustment of advance to suppliers and advance lying more than 2 year.
- i) Scrutiny of actual capital & revenue expenditures with Budgeted/Revised estimates of DPL at the end of the financial year.
- j) Scrutiny of Liability lying unadjusted for more than 5 years.
- k) Physical verification of LDO, HSD, Stationary Store and Medical Store at Hospital on year end basis.
- l) Verification of Audit Trail as per Statutory Compliances w.e.f. 01.04.2023.

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- m) A write up present procedure on inventory management starting from requisitioning of materials to supply of materials at store, inspection report and the accounting procedure and methodology. Whether such system is good for internal financial control, if not, mention the weakness of such system and suggestion for strengthening the system.
- n) A report on coal handling in details and specifically mentions the controllable and uncontrollable cost of damage claimed by the Railway.
- o) A report on accounting system followed particularly bill booking system and generation of Trial balance at any point of time.
- p) A report on whether the electronic cash and bank book have a system of daily balance.

**2) Statutory Compliances :**

**(I) Tax Deducted at Source, Tax Collected at Source, Professional Tax**

- a) Specific comment by the auditors whether the provisions of Income Tax Act, 1961 have been complied with while deducting & collected Tax at Source.
- b) To report whether Tax is deducted at the prescribed rate & collected and paid within the scheduled time.
- c) In case of deduction of Tax on salary, to ensure the follow up of corporate guideline on the issue and whether corporate guidelines are in conformity with the Income Tax, Rules and Circular & Notifications.
- d) In case tax is deducted at lower rate, to verify the certificate of lower tax at source.
- e) Filing of TDS/TCS returns and issue of TDS/TCS certificates.

**(II) Goods and Services Tax (GST)**

- a) Filing of Return, payment of GST
- b) Comment on accounting system on ITC receivable
- c) GST under Reverse Charge Mechanism (RCM) Compliance & GST TDS
- d) Checking of raising of GST Invoices under RCM applicable for payments to Govt. agencies apart from transport & Advocate bills - requiring internal generation of invoices for uploading of GST/ return for Govt. payments made which normally does not have invoices from Govt. agencies/deptt.

**3) Fuel : Coal/Oil**

- a) Test Checking of Coal & Oil Bill with FSA, Purchase order, Mining agreement, R/R & Other relevant documents with reference to rate & grade & reconciliation with Coal suppliers on quarterly basis.
- b) Checking of Grade Slippage claims along with sampling results.
- c) Checking of Railway Freight claim with Railway Freight charges (Covering 30%).
- d) Reconciliation of Ledger Balance with respect to financial reconciliation with Railways and Coal companies.

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**4) Stores & Inventories :**

- a) Physical verification of Stores and Inventories on test check basis as per stores ledger and reporting of discrepancies thereon in three quarters
- b) Aging analysis of stores with comment on Slow- moving, Non-moving and obsolete stores.
- c) 100% physical verification of inventories of PP store and water works store on year end basis.
- d) Identification of Procurement of Capital Stores.
- e) List of Material Arrival Note (MAN) to be physically verified and time gap of generation of Stores Receipt Voucher.

**5) Purchase, Services & Works :**

- a) Scrutiny of purchase invoice with indent, Tender procedure, financial vetting, order placement, stores receipts voucher, Stock position & utilization in depth of test check basis (30% coverage).
- b) Reporting on the adjustment/position of supplier/contractor advance with age wise analysis.

**6) Staff Related Matters :**

- a) Audit of salary & wages including attendance checking and leave record.
- b) Checking of employee related payments like LTC, HTC, Medical Bill, Travelling Bill, Advance etc. on test check basis (30% coverage) as per their entitlement.

**7) Sale of Fly ash, Scrap and Other Receipts :**

Checking of Fly ash bill with reference to the order and internal control mechanism for disposal, scrap sale bills with reference to scrap disposal committee report and comments on the action taken by the Department Accounting of Statutory Deductions/Payment. A certified Report must be submitted along with the Report with emphasis in e-invoicing.

**8) Revenue Section, Water Works & Estate office:**

- a) Status of residential quarters including authorized & unauthorized occupancy.
- b) Status of License fees (Quarters and Shops) and comments on the accounting entries passed in this respect.
- c) Status of Water Charges and comments on the accounting entries passed in this respect.
- d) Scrutiny of old balances of Sundry Debtors with age analysis and comments and suggestions thereof.

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**9) Sale of Energy :**

Checking of sale of Energy bill with reference to Tariff order

**10) Environment Cell :**

- a) Checking of Report of Pollution Control Board
- b) Whether any Display of Pollution Parameters in factory premises as per norms
- c) Checking of Sampling frequency (in-house and agency/PCB)
- d) Whether any Non-Compliance/Penalty imposed by WBPCB/CPCB
- e) Checking of Procedure to obtain consent to operate and its renewal

**11) Trans Damodar Coal Mine :**

- a) Scrutiny of license fees and other statutory duties payments as per the terms of license issued by the Govt. for the coal mine.
- b) Scrutiny of Expenditures for operations of coal mines as per the agreement/ terms of contract between DPL and the coal mine developer cum operator namely M/s Trans Damodar Coal Mining (P) Ltd..

**12) DPL Hospital :**

- a) Checking of the License of hospital issued from Competent Authority and its renewal
- b) Checking of indents, purchase orders of medicines.
- c) Checking of files related to purchase of medicines.
- d) Checking of bills of suppliers including certification of bills and their payments.
- e) Qualitative and quantitative analysis of medicine consumption w.r.t. number of patients (outdoor & indoor)
- f) Checking of disposal of expired medicine and compliance of disposal of biomedical waste.

**13) Legal Cases :**

Scrutiny of Pending Legal Cases & Report thereon

**14) Land:**

Checking and verification of land title other than monetized land identified.

**15) Others :**

- a) General observation on the above aspects with suggestion for system improvement.
- b) Report on compliance to the observations of the Cost Auditor.

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**Annexure - E**

**(A) Instructions to Audit Firms:**

1. Format of Application must be completely filled in. Incomplete applications will be rejected outright.
2. Please ensure that date of opening of Head Office, Branch Office(s), entrance dates of all Partners into the firm, date of joining firm as qualified & semi- qualified assistants are invariably indicated in the application.
3. A declaration has to be submitted by each audit firm that none of its partner(s) or qualified employee(s) is a partner in any other audit firm which is applying for the current engagement in DPL. Any EOI without such declaration in this regard shall be rejected.
4. All EOIs will be evaluated on the basis of the documents furnished along with application only. Any additional document received after the last date & time of receiving EOI as stipulated in the notice inviting EOIs will not be entertained, unless such documents are asked by DPL specifically for submission.
5. Since, all the applications will be evaluated strictly on the basis of Quality Evaluation as per Annexure-C, please avoid attaching unsolicited information/ documents for processing applications expeditiously.
6. Every supporting documents, forms, annexures are duly signed and stamped by the Managing/senior partner of the firm in every pages.
7. The remuneration expected for the assignment without GST should be indicated in a separate envelope. The rate will be firm during entire period of contract. The quoted remuneration will be inclusive of everything except GST.
8. No TA, DA will be provided. Accommodation will be provided in Company's Guest house, if available, on chargeable basis with request of the selected Audit Firm.
9. Applications alongwith all the documents and remuneration must be submitted under sealed cover super scribing the ***EOI Notice No. IA/DPL/EOI/2023-24/04 & Date: 17.05.2023*** and the words ***"Application for Engagement of Internal Auditors for 2023-24"***. The name and address of the firm must also be indicated on the body of the envelope.
10. Application must be addressed to The Manager (Internal Audit), The Durgapur Projects Limited, 2nd floor, Administrative Building, Dr. B. C. Roy Avenue, Durgapur – 713201, Paschim Bardhaman, West Bengal. DPL does not take any responsibility for the loss of application in-transit. Applications sent through Fax or E-mail will not be considered.
11. The application should reach the above address within 15 (fifteen) days from the date of publication of this Expression of Interest. Any application received after the stipulated date & time, due to any reason whatsoever, will be rejected.

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**(B) List of documents to be submitted along with the applications/ EOIs:**

Interested firms are advised to go through the contents of the EOI documents carefully and submit self-attested copies of the following documents in proper sequence along with the EOIs as described hereinafter:

1. Latest registration certificate of the firm issued by The Institute of Chartered Accountants of India w.r.t the information related to the year of establishment of Head Office, Branch Office(s), address(es), details of partners along-with their membership nos. etc. Particulars as indicated in the Certificate(s) will be treated as conclusive and used for the purpose of evaluation of EOIs.
2. Audited Annual Accounts which shows annual turnover.
3. Certificates of DISA/ CISA, if any, issued by the respective Institutes.
4. Membership and Final certificates of the partners issued by The Institute of Chartered Accountants of India.
5. Membership and Final certificates of the qualified assistants issued by The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India.
6. Intermediate Certificates of qualification of semi- qualified assistants issued by The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India.
7. Internal Audit Job completion certificate clearly mentioning the period/duration of the job from GENCO Power Sector and/or other PSUs duly signed and stamped by the authority of the GENCO Power Sector and/or other PSUs
8. Copy of PAN card.
9. Copy of GST Registration of the Branch/Head Office which will execute the work.
10. A copy of complete EOI document duly signed and stamped as a token of acceptance of all terms and conditions and sealed.
11. Completely filled up Application Form.
12. Completely filled up Annexure B, B1, B2, B3 & B4.

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**ANNEXURE- F**

**TERMS & CONDITIONS**

Internal audit for DPL shall be conducted in 4 (four) phases in each Financial Year (Phase– I covering the period from April to June, Phase– II covering the period from July to September, Phase-III from October to December and Phase-IV from January to March).

The commencement and completion of Audit is as below:

Phase	Commencement	Completion
I	15 <sup>th</sup> July	31 <sup>st</sup> July
II	15 <sup>th</sup> October	31 <sup>st</sup> October
III	15 <sup>th</sup> January	31 <sup>st</sup> January
IV	15 <sup>th</sup> April	30 <sup>th</sup> April

**1.0. AUDIT TEAM**

The selected firm would have to deploy sufficient number of Chartered /Cost Accountants, semi- qualified persons for reasonable duration of time for conducting and completion of each Audit report. The Head of the units will coordinate with the Audit Team for smooth functioning of the audit. It should be ensured that the audit team is headed at all times by a Chartered / Cost Accountant with a team member having prior experience of internal auditing in GENCO Power and/or other PSUs. The senior partner of the firm will be required to attend quarterly Audit Committee meetings (generally held at DPL Office at Kolkata) to brief the significant matters covered under Audit reports issued.

**2.0 AUDIT REPORT**

Internal Audit Reports should be divided into different parts, namely:

**PART- I IMPORTANT OBSERVATIONS, OBJECTIONS AND RESERVATIONS:**

This part should contain the Auditors comments on all such irregularities or occurrences which the auditors desire to bring it to the notice of management, along-with their financial implications, if any. This part should also bring out deviations (non - compliances) by company from (with) policies, systems and procedures prescribed by DPL. Any non-compliance with the matters/areas specified in the Guidelines for Internal Audit (to be provided at the time of appointment) should also be identified here. The observations should be arranged in self-contained paras, preferably with suitable titles.

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**PART – II COMPLIANCE REPORT:**

Auditors to Report on compliance of internal audit observations outstanding as at the end of the previous quarter (that is, as contained in the Report of the preceding phase). For example, while submitting the internal audit report of Phase – I for the current year (say, 2023-24) it may be ensured that a compliance report on audit observations contained in Phase - IV report of the previous year (i.e. 2022-23) as well as on such observations contained in reports of earlier years, pending settlement, is included and details of corrective actions taken on those observations are furnished in the current year's Phase – I audit report.

**PART – III REPORT ON TESTING OF EFFECTIVENESS OF INTERNAL FINANCIAL CONTROLS:**

An element of risk-based auditing has been made a part of the scope of Internal Audit. This has been done by the inclusion of a checklist w.r.t. the Internal Financial Control Framework in vogue in DPL. For this purpose, a separate checklist for testing the effectiveness of certain chosen controls have been included in the initial guidelines for Internal Financial Control, which will be issued along with the appointment letter. Auditors are required to complete the test procedure and include their findings on IFC testing in Part III of their report.

**PART – IV REPORT ON CONTRACTS / P.Os PLACED ON SINGLE TENDER BASIS/NOMINATION BASIS:**

It has been decided that internal auditors will report separately on Contracts / Work Orders (W.Os)/Purchase Orders (P.Os) placed on Single Tender /Nomination basis. The coverage of such contracts and the format for such reporting is included in the Guidelines for Internal Audit (to be provided at the time of appointment) which may kindly be adhered to.

**PART – V DETAILED REPORT:**

This part shall comprise auditor's detailed observations regarding areas specified in the Guidelines for Audit. However, non-compliance with the matters / areas specified in the Guidelines which are identified in Part I of the report, should also be invariably detailed in Part V. While Contracts/ W.Os. / P.Os placed on Single Tender/Nomination basis should be reported in Part – IV of the report, auditors should report their findings on all Contracts/W.Os. / P.Os placed on other than Single Tender basis in this Part (i.e. Part V), in the format included in the Guidelines for Internal Audit.

The following may also be kindly ensured:

(a) The report should be supplemented, in each phase, by a statement indicating:

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(i) Particulars of records checked along with their volume and value as compared to the total volume and value of the transactions. Auditors should also mention the entry date of the last document verified by them in the customised material management and financial software system.

(ii) A statement indicating the details of audit staff deployed their designation and the period of deployment in each phase.

(b) The report should also contain references to areas where no adverse observations have been noted. In respect of other areas, specific suggestions for improvement, if any, may also be highlighted for each area.

(c) The results of audit should be discussed with Head of the Department and Finance in each phase and important observations should be brought to their notice so that timely corrective actions may be taken. The report should be prepared after duly taking into account the additional information that may be provided / obtained at such discussions.

(d) The reports are to be submitted in four hard copies for each phase of audit to the Internal Audit Department of DPL at Durgapur. Soft Copy of Internal Audit Report has also to be submitted in MS Excel/Word/Pdf through email to the following id: iadpl2018@gmail.com

(e) The Guidelines for Internal Audit would primarily mean the guidelines issued by the Institute of Internal Auditors – India.

### 3.0.MINIMUM MANDAYS PER PHASE OF AUDIT

Minimum number of Man-days w.r.t. 03 (Three) Assistant at least semi-qualified and 01 (One) Partner required to be devoted in each phase of audit are as follows:

Phase	Assistant (Qualified & Semi-Qualified) Man- Days	Partner Man-Days
I	45	5
II	45	5
III	45	5
IV	45	5

### 4.0.PAYMENT OF AUDIT FEES

Fee shall be released quarterly after successful completion of the report and also submission before the Audit Committee of Directors. In case of man-days as prescribe in para 3 are not fulfilled, proportionate deduction will be made.

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**5.0.GENERAL TERMS AND CONDITIONS**

1. This EOI is only for the purpose of empanelment of Firms and does not guarantee/assure allotment of Internal Audit/any other assignments.
2. Only successful firm will be intimated about the decision on engagement.
3. DPL reserves its right to accept or reject or cancel any/whole application(s) without assigning any reasons thereof. The decision of the DPL in this regard shall be final and binding upon the firms participating in the process;
4. The Internal Auditor will ensure that the information obtained in respect of the working/operation of the unit is maintained in strict confidence and secrecy at all times, including after the completion of the assignment. All such information shall remain exclusive property of DPL at all the times. A certificate towards maintaining confidentiality is to be provided by the Audit firm at the time of acceptance of Audit assignment;
5. Assignment of work in subsequent years i.e. for FY 2024-25 & 2025-26 may be made on same terms & condition and fees only subject to satisfactory performance;
6. In case the Audit Firms, which have already acted as Internal Auditors in DPL during last five (5) financial years i.e. FY 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 shall not be considered for this EOI. It shall be the responsibility of such firms not to participate in the process;
7. If progress/performance of the audit team is not found satisfactory, DPL's management reserves the right to terminate the appointment of the Firm, without assigning any reason whatsoever;
8. The Audit Firm will be debarred from getting, in future, any assignments in DPL in the following cases:
  - i. If the Firm obtains the appointment on the basis of misrepresentation of information/ misstatement of facts at the time of submission of application/ documents along with EOI.
  - ii. The Audit Firm is found to have sub-contracted the work.
  - iii. If the Firm does not take-up audit in terms of the appointment letter.
  - iv. If the Firm does not submit the Audit Report, complete in all respects in terms of the appointment.
  - v. The Firm or any partner thereof has been cautioned or any action has been taken against the Firm or any partner by the Chartered /Cost Accountants Institutes.
  - vi. Any court case or arbitration relating to disciplinary case pending against the firm or any of its partners / designated partner.
  - vii. Any disciplinary action / disqualification taken by the government company / govt. body / govt. authority/ State or Central Govt. relating to any ground.
9. Neither the firm nor its partner or associates have any interest in the business of DPL.

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10. In case of any dispute on any issue arising before commencement of /during execution of the contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, the decision of the Managing Director, DPL will be final and binding on both the parties.
11. Jurisdiction of Courts: Any dispute arising out of or in respect of the contract will be subject to the exclusive jurisdiction of Durgapur Court.

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