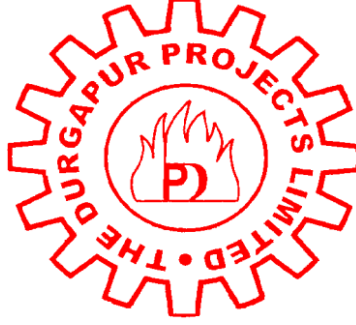


THE DURGAPUR PROJECTS LIMITED

(A Government of West Bengal Enterprise)
Office of the Additional General Manager (S&P),
Technical Building, 5th Floor
Dr. B. C. Roy Avenue, Durgapur,
Paschim Bardhaman, Pin – 713201
CIN: U40102WB1961SGC025250
GSTIN: 19AABCT0595M1ZU



NOTICE INVITING TENDER

NIT No: WBDPL/PUR/IA/21/25-26/1 Dated 19/08/2025

For

**Appointment of Internal Auditor for 02 (two) years for the FY 2025-26 & 2026-27,
through e-tender (OT) on Combined Quality cum Cost Based Selection (CQCBS)
system**

BID INFORMATION SHEET

Aspect		Description of Aspect
Title of the NIT	:	<i>NIT for Appointment of Internal Auditor for 02 (two) years for the FY 2025-26 & 2026-27, through e-tender (OT) on Combined Quality cum Cost Based Selection (CQCBS) system</i>
NIT NO. & Date	:	WBDPL/PUR/IA/21/25-26/1 Dated 19/08/2025
Publication date	:	19/08/2025
Document Download start date	:	19/08/2025
Bid submission start date	:	19/08/2025
Bid submission end date	:	02/09/2025 upto 4 pm
Technical Bid opening date	:	04/09/2025 at 4 pm
Uploading of Technical Bid Evaluation sheet	:	To be notified later
Financial Bid opening date	:	To be notified later
Uploading of Financial Bid Evaluation sheet	:	To be notified later
Mode of Tendering	:	Open E-Tendering
Cost of the Bid/EMD	:	Not Applicable
Address of Communication	:	The Durgapur Projects Limited (A Government of West Bengal Enterprise) Dr. B. C. Roy Avenue Durgapur, Paschim Bardhaman, Pin – 713201
Contact Person	:	Shri Soumojit Poddar Manager (Internal Audit) Email: ia@dpl.net.in Contact No: 7001199312
Date of Commencement:	:	From the date of issuance of Order
Payment Terms	:	As described in Clause no.1.2 of section-IV.

SECTION-I: INSTRUCTION TO THE BIDDERS

E-Tender is hereby invited by the General Manager (Commercial), DPL for “**Appointment of Internal Auditor for 02 (two) years for the FY 2025-26 & 2026-27, through e-tender (OT) on Combined Quality cum Cost Based Selection (CQCBS) system** through electronic tendering from the resourceful, well experienced and financially sound Agencies/ Companies.

1. Introduction

The Durgapur Projects Limited (DPL) is a Government of West Bengal Enterprise with the primary goal of generation of power with installed capacity of 550 MW. Presently running with two units i.e. Unit No.7 of 300 MW and Unit No.8 of 250 MW capacity. DPL supplies its entire generation to WBSEDCL under Power Purchase Agreement. The Registered Office of The Durgapur Projects Limited is Dr. B. C. Roy Avenue, Administrative Building, Durgapur-713201 and also have an Office at Kolkata at 1593, Rajdanga Main Road, Kolkata-700 107 which generally functions as liaison office.

Internal audits play a crucial role in a company's overall governance and operational efficiency. Internal audits help identify and assess risks that could affect the company's objectives. Regular internal audits help deter and detect fraudulent activities by assessing internal controls and identifying weaknesses that could be exploited. In essence, internal audits play a vital role in enhancing a company's governance, risk management, and internal controls, which collectively contribute to its overall success and sustainability.

Hence DPL invites Appointment of Internal Auditor will be through e-tender (OT) on Combined Quality cum Cost Based Selection (CQCBS)

Appointment will be for a period of two years.

2. General guidance of e-tendering

Interested bidders are requested to log on to the website <https://wbtenders.gov> for participation in the bid.

3. Registration of Bidders

Bidders willing to take part in the process of e-tendering are required to obtain Digital Signature Certificate (DSC) from any authorized Certifying Authority (CA) under CCA, Govt of India. (viz. nCode Solution, Safescrypt, e-Mudhra, TCS, MTNL, IDRBT) or as mentioned in e-tendering portal of GOWB <https://wbtenders.gov.in>. DSC is given as a USB e-Token. After obtaining the Class II/III Digital Signature Certificate (DSC) from the approved CA they are required to register the Digital Signature Certificates through the

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registration system available in the website.

4. Collection of Tender Documents

Interested bidders will have to download the tender documents from the website <https://wbenders.gov.in> directly with the help of the e-Token provided. This is the only mode of collection of tender documents

5. Tender Fee

Not Applicable.

6. Pre-Qualification Requirement (PQR) for participation

7.1 Technical criteria:

Mandatory QR Conditions:

- 1) Only Indian Chartered/Cost Accountants firms are eligible for participating in the tender.
- 2) The firm should be in existence for at least 10 years as on the financial year ending 31.03.2024.
- 3) The firm should have experience of at least one Internal Audit assignment in Central/State Govt. PSUs Power Sector during any of the previous five financial years as on 31.03.2024.
- 4) Tender of any firm quoting fee which is less than minimum fee will be rejected. Further a firm not having peer review certificate need not apply.
- 5) Minimum fee Rs. 75000/- per annum, for total job of Two years minimum fee is Rs.1,50,000/- (inclusive of travelling & out of pocket expenses).

Other conditions:

The Appointment Orders/ Work Orders specifically issued for Internal Audit assignment will be taken in to the consideration. Statutory Audit, Concurrent Audit, Revenue Audit, Account Management Services, Tax Consultancy, Physical Verification etc. will not be considered under Internal Audit Experience.

Copy of work completion certificate of internal audit assignments and copy of work completion certificate which states internal audit assignment is carried out should be submitted along with the application.

Power Sector would mean an entity engaged in Generation (Thermal)/Transmission/ Distribution of electricity.

Experience of Internal Audit of Regularity Body, Electricity Development Agencies and Companies whose main business is not Power Generation/Transmission/ Distribution of

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electricity will not be considered under Power Sector experience.

The Bidder shall furnish a comprehensive list of completed work with scope of work, details of the auditee, dates when contract(s) have been awarded and completed.

Financial Criteria:

The **average annual turnover** of the bidder in each of the last three financial years on the date of bid opening shall not be less than **INR 50,00,000/- (Rupees Fifty Lakh only)**.

Bidder has to submit annual reports including audited Profit & Loss Account and Balance Sheets for each of the last three financial years (last year being 2023–24).

Tenders are to be submitted online through the website <https://wbtenders.gov.in>. Bidders must download tender specific documents from <https://wbtenders.gov.in>. and the Bidders are required to upload documents as enumerated below

7. Technical proposal

8.1 Documents to be uploaded in Fee/PreQual/Technical cover

- i) Addenda/Corrigenda, if any, sent to the bidder who has purchased the tender document.
- ii) Declaration (regarding acceptance of the NIT, GCC and other information regarding this NIT) as per Annexure-I, Annexure-II: Duly signed and sealed by authorized signatory.

8.2 Documents to be submitted in Other Important Documents

1. Certificate:

- PAN Card
- GST Registration details

2. Financial information:

- Audited Balance Sheet and Profit & Loss account (duly certified by Chartered Accountant with sign and seal) for FY year 2021-22, 2022-23, 2023-24)

N.B: Audited financial documents must have the UDIN of CA. Without having this number, the submitted documents will be treated as unaudited and invalid documents as per QR of NIT, and the respective bidder will be disqualified due to submission of invalid document

3. Firm Details:

Bidder information sheet as per Annexure-I furnishing name, residential address, phone no, e-mail address and place of business of person (s) authorized to sign the tender with signature of appropriate authority with designation and seal of the entity duly supported by the Partnership Deed/Trade License/Registration Certificate (Firm Regd No & Cert), Firm

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Card, as applicable to substantiate the clause no.8.1 of the NIT.

4. Credential:

- The Bidder shall submit relevant end user's / ordering authority (ies) Certificates. Mere submission of order copy/ contract agreement/ payment certificate will not be entertained as a proof of credential. The completion certificate shall clearly indicate the main work order and the value of work, scheduled and actual time of completion and must mention about the successful completion of the entire work.
- The Bidder shall furnish a comprehensive list of completed assignments and assignments under progress with scope of work, details of the auditee, dates when contract(s) have been awarded and completed

Note:

- Tenders are liable to be rejected if any of the above documents is not uploaded in proper folder.
- The documents uploaded must be scanned against any virus and digitally signed using the Digital Signature Certificate (DSC). Bidders should specially take note of all the addendum/corrigendum related to the tender and upload the latest documents as part of the tender.

8. Financial Proposal

The financial proposal to be submitted in Finance Cover and should contain the following document in one cover. The bidder should fill up the Tender Document with quoted value **on quarterly basis**. Once completion of quoting rate, the bidder must encrypts the rates and upload the same with digitally signed. (Only downloaded copies of the above documents are to be uploaded, virus scanned and digitally signed by the bidder).

VENDOR SHOULD NOT CONSIDER GST IN THEIR QUOTED VALUE. GST WILL BE PAID SEPARATELY.

Price Bid/Cover 2 consist of quoted rate **on quarterly basis** to be uploaded by bidders

9. Conditional and Incomplete Tender

Conditional and incomplete tenders are liable to be rejected

- i) Bidder must quote for all items mentioned in Tender Document with all cells filled-up. Partial quoting will lead to rejection of the bid.
- ii) If any tenderer fails to produce any documents on demand of the Tender Evaluation Committee within a specified time frame or if any deviation is detected in the hard copies from the uploaded soft copies, the bidder is considered as summarily rejected.
- iii) All the uploaded documents will have to be attested by the bidder with official seal of the agency/and digitally signed.
- iv) The Company reserves the right to accept/cancel any or all tenders without assigning any

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reason whatsoever. The Company does not bind itself to accept the rate quoted by the lowest bidder and reserves the right to accept or to reject any or all the tenders.

- v) The bidder is expected to carefully examine the Bid documents and fully satisfy himself as to all the conditions and matters, which may in any way affect the work or the cost thereof. If any Bidder finds discrepancies or omissions in the Bid documents or is in doubt as to the true intent or meaning of any part thereof, he can submit his query within the date stipulated in the NIT for further clarification. Any query for clarification in the above respect after the submission of bid shall not be entertained. After receipt of such interpretation or clarification the Bidder shall submit his Bid but within the time and date as specified in the invitation to Bid. All such interpretation and clarification shall form an integral Step of the tender documents and must accompany the bid.
- vi) Verbal clarifications and information given by owner or his employees or representatives shall not be in anyway binding on the owner
- vii) All the expenses, incidental to the submission of the tender, discussion, conferences, if any, shall be borne by the bidder irrespective of whether the tender is accepted or not and the DPL shall bear no liability whatsoever on such expenses.
- viii) The tender submitted by a bidder shall become the property of The DPL and The DPL shall have no obligation to return the same to the Bidder for any reason whatsoever.

10. Opening of bids

- a) Bids will be opened by the General Manager (Commercial), DPL or his authorized representative electronically from the website <https://wbtenders.gov.in> using their Digital Signature Certificate. In case the date of Bid opening happens to fall on a holiday or Sunday due to unavoidable circumstances beyond the control of the DPL, the next working day will be the date of Bid opening.
- b) Decrypted (Transformed into readable formats) documents of the Non-Statutory Cover will be downloaded, and handed over to the Tender Evaluation authority.

11. Bid Evaluation Methodology

Appointment of Internal Auditor for 02(two) years for the FY 2025-26 & 2026-27, where quality of the bidder is of utmost importance, accordingly the selection of auditor(s) “Combined Quality Cum Cost Based Selection (CQCBS)” to be followed through. “Combined Quality Cum Cost Based Selection (CQCBS)”:

- a) Under CQCBS, the technical and financial proposals will be allotted certain percentage of weightages.
- b) The total score, both technical and financial, shall be obtained by weighing the quality and cost Scores and adding them up.
- c) The weightages for CQCBS is being specified below:

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Sl No.	CRITERIA	Range	Marks Allotted
	<u>TURNOVER & MANPOWER</u>		
1	Average Turnover of the Firm in last three years 2021-22, 2022-23, 2023-24	More than Rs.5 Crores Rs. 2.5 crore up to Rs 5 Crores Rs. 1 Crore–up to 2.5 Crores Rs.50 Lakh to Rs. 1 Crores	15 12 10 05
2	Number of Active Partners holding whole time COP (Documentary evidence to be provided for clients/ Assignments handled by each)	More than 6 partners 4-6 Partners Less than 4 Partners	15 10 05
3	Number of Staff Qualified (CA/Cost accountant) Semi Qualified (Inter CA/Cost accountant)	More than 12 staff 8-12 staff Less than 8 staff More than 12 staff 8-12 staff Less than 8 staff	5 3 1 5 3 1
	<u>SUB TOTAL MARKS</u>		<u>40</u>
4	Internal Audit Clients (Documentary evidence to be provided in each case) (Assignment relating to physical verification of stock, fixed assets etc, which are mere counting of physical items against book quantity and not an independent check and / or audit on the functional & system control, shall not be considered as Internal audit experience)	At least 2 clients with T/O above Rs.500 crores At least 2 clients with T/O above Rs. 300 crores At least 2 clients with T/O above Rs. 200 crores	20 15 10
5	Power Sector Clients	More than 2 Clients 1-2 Clients	20 10
6	PSU Clients	More than 5 Clients 3-5 PSU Clients Less than 3 PSU Clients	10 08 05
7	i) Firm should have hands on knowledge of ESG related compliances, ii) Firm should have carried out at least 3 ESG related work during the FY2022-23, each of minimum fees of Rs 5 lakhs, iii) Firm should have experience of at least 1 ESG related work for CPSU/SPSU/Pvt Listed Power/Utility/EPC company (turn over more than Rs 1000 crore)	All the three conditions are to be satisfied	10
	<u>SUB TOTAL MARKS</u>		<u>60</u>
	<u>MAXIMUM TOTAL MARKS</u>		<u>100</u>

Highest Points Basis: On the basis of the combined weighted score for quality and cost, the bidder shall be ranked in terms of the total score obtained. The proposal obtaining the highest total combined score in evaluation of quality and cost will be

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ranked as H-1 followed by the proposals securing lesser marks as H-2, H-3 etc. Highest nos. for each criterion so will get highest marks and subsequent lower values will get lowest marks, the maximum total being 100.

The formula for determining Technical score (Qp) is as below:

$Q_p = 100 \times Q / Q_m$ (Q = Marks of respective bidder, Qm = Maximum Total marks, i.e. 100)

Summation of marks against points 1,2,3,4,5,6 & 7 for each criterion asked for will be maximize up to highest points that can be gathered for each criteria and will never exceed this value for evaluation

12. Financial Bid Evaluation Methodology

The financial proposal to be submitted and should contain the following document in one cover.

The bidder should fill up/quote rate **on quarterly basis** as per tender document. Once completion of quoting rates in both of the sheets the bidder must encrypt the rates and submit the same.

Financial proposal(s) for the technically eligible bidder(s) declared by the Tender Evaluation Authority will be opened on the prescribed date and time.

The formula for determining Financial Score (Fp) is as below:

$F_p = 100 \times F_m / F$ (Fm = Price of L1 bidder, F = Price of concerned bidder);

13. Evaluation Criteria for CQCBS (Combined Quality Cum Cost Based Selection)

WEIGHTAGE	PERCENTAGE
QUALITY	80%
PRICE	20%

The final evaluation will be based on Combined Quality Cum Cost Based System (CQCBS) where the weights given to the Price (Fp) is 20% and to the Quality (Qp, Technical criteria) is 80%.

Hence, the Final score will be $(0.8 \times Q_p) + (0.2 \times F_p)$.

In case of a tie, the tie-breaker will be based on:

- 1) Annual Average Turnover for the last Financial Year between 1st April, 2023 to 31st March, 2024
- 2) Number of Power Sector Clients (as on 31st March, 2024) as 2nd tie-breaker respectively.

After opening of financial covers and evaluation of H1, H2, H3 bidders as per CQCBS methodology, the intimation to qualified bidder(s) and further communications thereafter will be intimated through NIC Portal.

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Evaluation by The DPL shall be based on the documents as uploaded by the bidder as per the tender clauses. The requirements as stipulated in the tender documents are the minimum ones and The DPL has the right to ask for any additional information, if necessary, in case the documents uploaded by the bidder are found inadequate. The DPL reserves its right to reject any tender, if the bidder is found not qualified to perform the work satisfactorily. The DPL reserves the right to reject any tender, at any stage, if the bidder is found to have become qualified by giving incorrect and/or false information.

Notwithstanding anything stated above or elsewhere, The DPL reserves the right to assess the capability and capacity of the bidder, should the circumstances warrant such assessment in the overall interest of The DPL.

14. **Opening and evaluation of financial proposal**

- a) Financial proposals of the Technically Eligible Bidders declared by the Tender Evaluation authority will be opened electronically from the web portal on the prescribed date.
- b) **The evaluation shall be on the basis of Combined Quality Cum Cost Based Method (CQCBS) as depicted elsewhere in the NIT**
- c) **VENDOR SHOULD NOT CONSIDER GST IN THEIR QUOTED VALUE. GST WILL BE PAID SEPARATELY.**
- d) After evaluation on CQCBS basis by Tender Evaluation authority, the final summary result, name of bidder and the rates quoted by them will be uploaded.
- e) The Tender Accepting Authority may ask any of the Bidders to submit analysis to justify the rate quoted by that tenderer.
- f) The DPL reserves the right to accept any tender or reject any or all the tenders or Cancel/withdraw the invitation for tender without assigning any reason whatsoever. Such decision taken by The DPL shall not be subject to raising of question by any bidder and The DPL shall bear no liability consequent upon such decision and the bidder shall have no claim in this regard against The DPL.
- g) Evaluation by The DPL shall be based on the documents as uploaded by the bidder as per the tender clauses. The requirements as stipulated in the tender documents are the minimum ones and The DPL has the right to ask for any additional information, if necessary, in case the documents uploaded by the bidder are found inadequate. The DPL reserves its right to reject any tender, if the bidder is found not qualified to perform the work satisfactorily. The DPL reserves the right to reject any tender, at any stage, if the bidder is found to have become qualified by giving incorrect and/or false information. The DPL does not bind itself to accept the lowest tender
- h) Notwithstanding anything stated above or elsewhere, The DPL reserves the right

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to assess the capability and capacity of the bidder, should the circumstances warrant such assessment in the overall interest of The DPL.

15. Amendment to the works

- i) Subject to the Approval of the Owner any alterations, amendments, additions of the Works (hereinafter referred to as Amendments) required under the Contract for completion of the Works shall be executed by the Auditor.
- ii) The rates quoted by the Bidders shall remain firm throughout the period of execution of work.
- iii) No extra claim in any form will be entertained for escalations in any form what so ever towards completion of this job.

SECTION II: TERMS & CONDITION OF THE TENDER

- 1) The bidders will have to quote their rates on quarterly basis both in figures as well as in words. In case of variation of rates quoted in figures and words, the lower of those will be considered for acceptance of the tender without considering total amount shown against the respective items or grand total. In case of quotation of abnormal higher/ lower rates, necessary justification of such quoted rate shall be sought for, if required, for acceptance by the department.
- 2) The DPL does not bind itself to accept the lowest tender and reserves the right to reject or accept any or all tenders fully or partly without assigning any reason whatsoever. The DPL reserves the right to negotiate with any or all bidders without assigning any reason whatsoever. In case of non-acceptance/non- execution of the order by the successful bidder on whom Letter of Intent/Confirmatory order is placed, the order will be terminated.
- 3) Rate quoted in the tender shall remain firm till the end of the contract period including all authorized time extension(s) for completing the work as may be allowed by the DPL from time to time. During this period no revision in rates on account of market fluctuations or on account of any act of Government/ Local Bodies / any other agency will be permitted. Auditor(s) will execute the entire work including all additions / subtractions / amendments / modifications etc. at the rate quoted in the tender and accepted by the DPL. No escalation in rate due to any reason whatsoever will be permitted.
- 4) The work is to be executed strictly as per enclosed schedule of works and special terms and conditions, if any, and in conformity with the terms & conditions as stipulated in the General Conditions of Contract.
- 5) Conditional tenders are liable to be rejected summarily.
- 6) Canvassing, whether directly or indirectly, in connection with the tender is strictly

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prohibited and the tenders submitted by the bidders who resort to canvassing will be liable to rejection.

7) Validity of tender

- i) The tender shall remain open for acceptance by DPL for a period of six (06) months from the date of opening of Technical Bid during which period the bidder shall not withdraw his tender or amend, impair or derogate there-from.
- ii) The DPL may solicit the bidders' consent for a further extension of the validity period of his tender as required. The request and response thereto shall be made in writing. A bidder accepting the request will not be permitted to modify the tender or the prices.

SECTION III: GENERAL CONDITIONS OF CONTRACT

1. Definitions

The following words and expressions shall have the meanings hereby assigned to them except where the context requires otherwise:

- “Applicable Law” means any statute, law, regulation, ordinance, notification, rule, regulation, judgment, order, decree, bye-law, approval, directive, guideline, policy, requirement or other governmental restriction or any similar form of decision of, or determination by, or any interpretation or administration having the force of law in the Republic of India and the State Government, by any Government Authority or instrumentality thereof, whether in effect as of the date of this Contract or thereafter.
- “Contract Documents” shall mean collectively and include the General and Special Conditions of Contract, Form of Tender including all subsequent amendments & relevant correspondences with the successful Bidder, Schedule of Prices and scope inclusive of agreed deviation (s) and the Bid submitted by the successful Bidder, Order of the Company to the successful Bidder, the final Conditions of Contract, subsequent amendments mutually agreed upon and other documents that may form a part(s) of the Contract Documents.
- “DPL's Requirements” means the document entitled DPL's requirements, as included in the Contract, and any additions and modifications to such document in accordance with the Contract. Such document specifies the purpose, scope, and/or other technical criteria, for the jobs.
- “Tender” means the Bidder's signed offer for the Works and all other documents which the Auditor submitted there with (other than these Conditions and DPL's Requirements, if so submitted), as included in the Contract.

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- “GCC” means the General Conditions of Contract hereof.
 - “SCC” means the Special Conditions of Contract hereof.
 - “Day” means calendar day of the Gregorian calendar.
 - “Month” means calendar month of the Gregorian calendar.
 - “Owner/Purchaser/Employer” shall mean The Durgapur Projects Limited (DPL), having its registered office at Dr. B. C. Roy Avenue, Administrative Building , Durgapur, Paschim Barddhaman, Pin- 713201, WestBengal, India, and includes the legal successors or permitted assigns of DPL.
 - “Contractor” means the bidder(s) whose bid to perform the Contract has been accepted by DPL and is named as such in the order and includes the legal successors, heirs, executors, administrators or permitted assigns of the bidder.
 - “Bidder’s Representative” means any person nominated by the Auditor to perform the duties delegated by the DPL.
 - “Contract Price” means the sum specified in the tender document
 - Throughout these documents, the terms “Bidder(s)”, “tenderer”, “Contractor” and “Short listed party/Agency (ies)” is synonymous

2. Execution of work

The work shall be covered strictly as per the scope of works and in conformity with the terms and conditions laid down under GCC and SCC.

3. Goods and Service Tax (GST)

Any changes in provisions of GST including applicability of certain provisions which for time being is deferred is deemed to be applicable in this order.

4. Duration of Contract

The duration of contract is financial year 2025-26 & 2026-27

5. Non-Compliance

In case the auditor fails to carry out his assigned job or could not mobilize his resources even after placement of order or if the auditor fails to achieve the desired progress as stipulated in the scope of work, the Controlling Officer or his authorized representative reserves the right to get the job done by any other agency for the interest of the corporation. In case of poor progress of the assigned job the DPL shall have the liberty to curtail the ordered quantity/short terminates the contract and carry on the work by any other agency.

SECTION IV : SPECIAL CONDITIONS OF CONTRACT

1. Controlling officer:

Manager(Internal Audit), DPL or his authorized representative.

2. Paying authority:

The Additional General Manager (F&A), Payment Section, DPL will be the paying authority

3. Terms of payment:

Payment will be made quarterly on completion of the assignment.

4. Frequency of Audit:

Audit frequency is April to Sept, Oct to Dec, Jan to March.

5. Amendment to the Works:

Subject to the Approval of the Owner any alterations, amendments, additions of the Works (hereinafter referred to as Amendments) required under the Contract for completion of the Works shall be executed by the Auditor.

6. Effective Date:

The Contract shall come into force from the date of issue of order.

7. Accommodation and Food:

Accommodation and food will be arranged at DPL at free of cost for the auditors so selected.

8. Scope of Work

Scope of work shall include the following as minimum but shall not be limited to any additional Works if required, as envisaged by the Controlling Officer or his authorized representative:

A. OBJECTIVES:

- a) Determine the accuracy and authenticity of financial records.
- b) Verify whether the accounting principles, policies and practices have been followed while preparing financial statements.
- c) Suggest areas of cost control.

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- d) Verify compliance of policies of Company, Government and other statutory institutions.
- e) Suggest means to strengthen the overall governance mechanism of the Company including its strategic risk management.
- f) Understanding and assessing the risks and evaluate the adequacy of the prevalent internal controls.
- g) Review of the Action Taken on the adverse observations of the previous Internal Audit and Statutory Audit.

B. FUEL(Coal /Oil) :-

- a. Examine records relating to claims for short weights/deliveries and missing wagons. The auditor has to furnish year wise details of diverted in and diverted out for wagons and their value is to be checked.
- b. Ascertain the adequacy and integrity of the coal sampling procedure both as regards calorific value and for other specified requirements. The sampling procedure should be as per provisions of the Fuel supply agreements (wherever applicable). Ensure that an adequate number of representative samples have been taken from each source of supply.
- c. Verify the procedure for drawl of the sample at the consumption end to arrive at calorific value of coal on as received basis.
- d. Compare sampling results of unloading end with the results of loading end and report on material differences, if any. Checking of Grade Slippage claims along with sampling results.
- e. To check the implementation of provisions of Fuel Supply Agreements (wherever applicable) with regard to lodging and realization of claims against coal companies for stones/extraneous materials. To report if the same has not been done as per FSA (wherever applicable).
- f. Examine whether prices are charged and bookings are made strictly in accordance with the provisions of the Fuel supply agreements. Checking of Coal Bill with FSA.
- g. Examine and report that reconciliation of accounts with each coal company has been done on regular basis by the unit. The period covered by the last reconciliation done with each company is to be mentioned in the audit report in each phase. Reconciliation of Ledger Balance with respect to financial reconciliation with Coal companies.
- h. Statement of withheld amount on account of GCV differences, stones, other adjustments etc. Should be verified & reported. Status of credit note & debit note on above accounts at the period end should also be reported.
- i. Auditors to examine the claims of coal supplier for Performance Incentive/short lifting of coal under FSA and Accounting carried out by the concerned department.
- j. Verify whether the outstanding are paid as per the provisions for Demurrage and Engine Detention whether free time has been properly considered in the bill. Checking Railway Freight claim with Railway Freight charges.
- k. Examine whether physical stock verification is done properly. Process of verification has to be examined. Auditor to report on the variance.
- l. Auditor to examine the procedure followed in respect of receipt, unloading, issue and accounting of LDO.
- m. Scrutinize the available documentary evidence to ensure that proper checks on quantities have been undertaken for LDO.
- n. Examine records relating to stock verification of LDO.
- o. Check that physical verification results.

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-
- p. Examining advances and creditors of coal and oil companies appearing in the books and ascertain reasons for their non-adjustment.
 - q. Reconciliation of Coal supplied from Captive Mines. Reporting on quantity dispatched from Mines/siding and quantity received at Plants along with reasons for deviations.
 - r. Checking of transactions associated with Captive mines.

C. CONTRACTS & PROCUREMENT:(Single/Limited/Open Tenders)

- a. Examine whether Contracts and Procurement for the ongoing year have been prepared in line with the procurement manual. In case same is not done, reasons for such deviation and whether approval from Competent authority has been taken.
 - 1. Service WOs where no transaction has taken place since one year from WO date and have also not been closed by the Department-in-charge.
 - 2. Supply POs where no transaction taken place since one year from PO date and delivery period elapsed and have also not been closed by the Department.
- b. Internal auditors shall report separately on all Work Orders (W.Os)/Purchase Orders(P.Os) placed on Single Tender basis with reference to ensuing Guidelines for single tenders.
- c. Examine and comment on the incidence of single tender awards. A summary of number of contracts awarded with values, should be included in the report under the following categories:
 - 1.OEM supplies, 2. Others
- d. Examine whether estimates have been properly made out and award values compared with estimates. Ascertain whether reasonability is established before award of contract.
- e. Analyse and comment on the reasonableness of the justification given in single tender cases.
- f. Examine the basis adopted for determining the quantities to be procured from the point of view of their availability in stores, quantity discounts etc.
- g. Examine the cases of repeat orders w.r.t. compliance to the DoP and quantities procured.
- h. Examine whether the payments to supplies are in line with the terms of payment as per the purchase order and highlight the deviations on this account.
- i. Examine whether material procured on urgent basis has been utilized for the purpose for which it was procured or is still lying in stores.

D. STORES DEPARTMENT

- a. Examine and comment on cases pending quality clearance for more than three months.
- b. Review and comment on the reasonableness of number of old cases of materials rejected upon inspection where advances have been released.
- c. Examine and comment on the follow-up maintained with suppliers in respect of above cases.
- d. Sometimes some materials are sent out of DPL premises on #Returnable# gate passes. Auditors should verify and comment on the list of cases outstanding beyond the scheduled return date and more than 6 months.
- e. Report on the instances of purchases made inspite of having inventory.
- f. Report on the variations in rates of a particular item purchased on different dates in the period under review.
- g. Whether physical verification has been conducted covering sufficient number of items as per the CARO, 2020.
- h. Whether provisions have been made for the discrepancies observed on physical

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verification. Also verify whether the provisions have been finally adjusted on completion of investigations, with the approval of the Competent Authority.

- i. Abnormal cases should be pointed out.
- j. Verify whether capital items are included in the repairs and maintenance expenses.
- k. Whether material issued on loan is approved by Competent Authority. Audit should report on the material not returned within 2 months of issue.
- l. Verify and report whether the unit has issued any capital spares for consumption during the period under audit.
- m. List of materials for which Goods Receipt Note (GRN) is not prepared within one month of receipt.

E. Residential Building and Shops

- a. Verify the allotment made with reference to rules and approval by competent authority in case of allotment to outsiders.
- b. Test check computation of electricity and water charges for recovery from outsiders and ensure that recoveries have been made in time. Comment on outstanding on this account along with age-wise analysis.
- c. Verify the cases of vacation of houses and premises by outsiders with the Handover Inventory and ensure that fittings etc. have been duly verified by the Town Administration Department.
- d. Verify the recoveries in case of shortage/breakage etc.

F. GUESTHOUSE

- a. Examine entries in the register of guests maintained in the Guest House and ensure that such entries are complete in all respect.
- b. Verify cases of company's guests with written communication to support the free of cost accommodation.
- c. Auditors may verify that the Guest House In charge has been issued and uses only one Bill Book at any point of time, bills from which are issued to the guests for room rent collection.
- d. The concerned dealing executive is to ensure that the room rent collected from the guests deposited in every fortnight. Auditors may verify the documents evidencing such deposits are available in HR / Finance Deptt.
- e. Compare actual expenditure and income of the guest house with the same for earlier years and identify and comment on abnormal variations.
- f. Examine whether the assets at guest house have been properly identified, recorded in a register, physically verified at the end of the year, tallied with the balance reflected in the register and corrective action taken for the discrepancies noticed on such verification.

G. HOSPITAL

- a. Employees & dependents are allowed to use medical facility based on medical books issued to them. Auditors to verify whether the system is in use for employees and their dependents.
- b. Examine the control over receipt and issue of medical stores and also whether the issue of medicines to employees has been approved by the competent authority.
- c. Compare the expenditure incurred in hospital over the total manpower of the unit with the similar percentage for earlier years. Comment on abnormal variances.

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H. INSURANCE

- a. Examine whether insurance policies are taken in time.
- b. Examine whether all claims have been lodged and in due time.
- c. Auditor to report as on date, status of claim lodged and claim pending for settlement.

I. IMPREST CASH

- a. Examine whether statements of account have been rendered in time by the PERMANENT ADVANCE holder/s and that the same has been approved by competent authority.
- b. Whether proper voucher have been attached to the account statements.
- c. Whether recoupment has been done in line with expenditure incurred.
- d. Whether the amount held is reasonable as compared to the general quantum of expenditure incurred.

J. ACCOUNTS

- a. An important aspect of internal audit is the verification of supporting documents. Auditors should invariably highlight such cases where :
 - 1. Supporting documents are not attached thereto
 - 2. Supporting documents are not relevant/sufficient for the said documents creation
 - 3. supports financial values, vendor details and others relevant data are not matching with those on the documents
- b. Auditors shall verify and comment on all adjustment documents of old liabilities (i.e. EMD, Security Deposit & Retention Money etc.) are supported by adequate documents.
- c. Review and comment on old/odd balances appearing in the General Ledger and Sub-ledger. Debit balance of vendor in Liability Code and Credit Balance of Vendor in Advance GL code to be reported.
- d. The booking of CSR expenditure shall be reviewed to ensure that they are in accordance with the existing principle. Section 135 of the Companies Act may be referred and all compliance in this regard should be checked.
- e. Whether capitalization of major inspection and overhauling costs are done.
- h. Auditors should highlight any instances of payments on the basis of photocopies of bills without approval of Competent Authorities.
- i. Check cases where liability has been transferred from one vendor to another. The said transfer should be supported by documentary evidence in all cases.
- j. Whether all debits and credits made by the bank have been duly identified and accounted.
- k. Examine whether there is undue delay in realization of cheques deposited in the Bank.
- l. Bank Reconciliation with Bank balance confirmation on half yearly basis. If any entry appears for more than 3 months old the reasons thereof to be reported. Comment on old outstanding items in BRS and Stale Cheque along with reasons.
- m. Verification of Physical Cash Balance without prior notice at least once.
- n. Checking of Journal Vouchers (Coverage 30%) & 100% ledger scrutiny of all ledgers Working Capital Management.
- o. Scrutiny of Interest on Loan, Interest on Cash Credit, Interest on OD paid, Fixed Deposit checking. Review of the various sanctions obtained from Banks/FIs. Verification of processing charges and other bank charges.
- p. Assessment Year Wise may be furnished and ascertain quantum of contingent

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liability.

- q. Ageing analysis of Advance to Suppliers/Creditors
- r. Specific comment on the adjustment of advance to suppliers/contractors and advance lying more than 2 year.
- s. Scrutiny of Capital and Revenue expenditure.
- t. Auditor should check status of Capital-Work-In-Progress (CWIP) especially from the point of view whether the job has been completed, if ongoing job what is the expected time of completion. Auditor has to comment whether extension time has been approved by the Competent authority. Auditor has to report if any job is stagnant for more than two years. For CWIP which has been completed during the period under review, whether the same has been capitalized and all material and services value as per contract order issued has been considered. If bill has not been submitted whether provision for the same has been made.
- u. Scrutiny of Liability lying unadjusted for more than 5 years.
- v. Auditor has to check and report whether liability as on 31.03.2026 has been properly made.

K. STATUTORY COMPLIANCES :

(I) Tax Deducted at Source

- a. Specific comment by the auditors whether the provisions of Income Tax Act,1961 have been complied with while deducting Tax at Source.
- b. To report if Tax at proper rates are deducted and paid within scheduled time.
- c. In case of deduction of Tax on salary to ensure the follow up of corporate guideline on the issue.
- d. In case, if in any of the payment deduction of tax at lower rate is deducted to verify the certificate of lower tax at source.
- e. Filing of TDS returns and issue of TDS certificates.

(II) Goods and Services Tax (GST)

- a. Filing of Return, payment of GST
- b. GST under Reverse Charge Mechanism (RCM) Compliance & GST TDS
- c. Raising of Invoices under RCM etc.
- d. Input Tax Credit

L. STAFF RELATED MATTERS:-

- a) Verify the advance TA, Medical is released with the approval of competent authority.
- b) Where an earlier advance is still outstanding, verify whether a subsequent advance has been released with the specific approval of Competent Authority.
- c) Test check of T.A. bills, LTC Bills.
- d) List out the advances outstanding for more than three months in case of T.A. and more than six months in case of Medical with specific reasons.
- e) Verification of employee Pay Roll
- f) Verification and Review of PF, Pension, EDLI etc. compliances made by CPF Trust
- g) Verification of pay fixation, increments, leaves etc.
- h) Review of vehicle running & maintenance costs. Verification of bills of hired vehicles & their log books

M. SALE OF FLY ASH, SCRAP and OTHER RECEIPTS:-

Checking of Fly ash bill with reference to the order, Ash Policy, Notifications issued by Ministry of Environment, Forest and Climate Change and internal control

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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.

Report on Ash Generation & Utilization has to be submitted on half yearly basis in accordance with the guideline issued by Ministry of Environment, Forest and Climate Change.

N. SALE OF ENERGY:-

- a. Checking of sale of Energy bill with reference to Tariff order. Test check the figures of energy sent out with reference to the energy meter data and REA of SLDC data maintained at respective places. Scrutiny of the tariff filing and Regulatory orders & correctness of treatment in Revenue Billing.

O. COMPLIANCE of SCHEDULE III & CARO 2020

- a. Ageing of Trade Payable as per Schedule III
- b. Ageing of Trade Receivables per Schedule III
- c. Examining outstanding amount to MSME. Report to be furnished regarding outstanding beyond 45 days.
- d. Checking of Title Deeds of Immovable Property (including lease) and reporting thereof in terms of Schedule III.
- e. Capital WIP ageing Schedule – Reporting may be made project/job wise.

P. LEGAL CASES :-

Scrutiny of Pending Legal Cases & Report thereon

Q. Internal Financial Controls

To verify and review as to whether the Company has adequate Internal Financial Controls and whether the same is operating effectively in respect of Sale of Power, Fixed Assets, Inventory, Working Capital Management, raising of resources, Claims before Govt., Statutory Compliances, Purchase of Materials / execution of Works Contracts,. To identify and report the areas of significant inefficiency in existing Internal Financial Controls and to suggest necessary remedial measures.

Verification of compliances made under various Laws of Taxations, Labour, Companies Act, 2013. Verification of compliances w.r.t. filing of Returns, Forms etc. with different Statutory Authorities viz. Income Tax Deptt., GST etc.

Verify and report on whether proper system has been devised to ensure compliance with provisions of all applicable laws and whether such systems are adequate and operating effectively.

Evaluation of the design, operation, prevailing effective controls for the following processes: Sale of Power, Inventory Management, Pay-Roll processing, Fixed Assets Management, Financial Management etc

R. Regulatory Issues:

Report on operating parameters set by WBERC and Variation there from along with reasons.

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S. OTHERS: -

- a) General observation on the above aspects with suggestion for system improvement. Reporting on effectiveness of Internal control
- b) Report on compliance to the observations of the Cost Auditor/CAG.
- c) Auditor would be required to attend Audit Committee Meetings, Board Meetings as and when desired by the Management. Further, you would be required to have meetings with Statutory Auditors, C&AG and other Statutory Authorities as and when required.
- d) Any other work assigned from time to time by DPL.

T. AUDIT FREQUENCY:-

- a) Audit Report should be for the period from 1st April, 2025 to 30th September, 2025 and the Report must be submitted within 30.11.2025.
- b) Audit Report for the period October 2025 to December 2025 must be submitted within 31.01.2026.
- c) Audit Report for the period January 2026 to March 2026 must be submitted within 30.04.2026.

U. AUDIT TEAM:-

Audit team should consist at least one qualified CA/Cost Accountant and four semi qualified assistants. It should be ensured that the audit team is headed all the times by a Chartered / Cost Accountant. Subcontracting of audit work is strictly prohibited. Before submission of the Reports, the Auditors are required to have detailed discussion with the AGM(F&A) of the company and a minute of such meeting must be annexed with the report.

ANNEXURE:I

Bidder Information Sheet

(To be filled, signed and attached)

1	Proposal No. and Date	
2	Validity of offer from date of opening of bid	
3	Name and Communication Details	
4	Full legal name of Prime Bidder	
5	Registered Office details	
a)	Address	
b)	Contact Telephone Nos.	
c)	Email ID	
d)	Fax. Nos.	
e)	Person to be contacted	
6	Kolkata office details	
a)	Address	
b)	Contact Telephone Nos.	
c)	Email ID	
d)	Fax. Nos	
e)	Person to be contacted	
7	Nature/status of candidate firm (whether sole Proprietary/ Partnership)/Private Limited/ Public Limited/Public sector)	
8	Type of organization and its legal entity	
a)	In case of individual : Give his full name, address, place and nature of business.	
b)	In case of partnership firm : Give the names of all the partners and their addresses.	

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c)	In case of companies : Give date and place of registration including date of commencement certificate in case of public companies.			
9	Names of Responsible persons and their designation: (for handling all aspects of this tender/order)			
	Person	Designation	Based at	Telephone No./E-mail/Fax
a)				
b)				
c)				
10	Power of Attorney/Letter of Authority (An attested copy to be enclosed in case the tender/offer is signed by an Individual other than the sole proprietor)			Enclosed/Not enclosed
11	Authorization & Alteration to Tender has been signed by person duly authorized/ empowered to do so			Yes/No
12	In case of placement of the order (if placed), the address with GSTIN no. of the office to be addressed :			
13	Product catalogues, leaflets etc. attached			Yes/No
14	Financial Details of the Bidder			
a)	Name & address of Bankers			
b)	GST Registration details			
c)	PAN/TAN No.			
d)	Annual turnover of Bidder For last three (3) Fiscal year 1. 2021-22 2. 2022-23 3. 2023-24			
e)	Enclosed Copies of Balance Sheets and Profit and Loss Account (duly audited certified public/chartered account) for the past 3 accounting (fiscal)years			

Signature :.....**SEAL OF COMPANY****Name** :.....**Designation** :.....

*Scanned self attested copies of certificates/documents, as applicable to be submitted.

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Authorized Signature, Name & Designation

ANNEXURE:II

Declaration

A. I, _____ on behalf of _____ (name of the company/partnership firm) _____ do hereby declare that I have gone through all the provisions of NIT No.- _____ Dated _____ (including subsequent Addenda/ Corrigenda and other documents) and clearly understood the implications of all those provisions and submitting my / our bid adhering all the provisions of said NIT (including subsequent Addenda/ Corrigenda and other documents).

B. I, _____ on behalf of M/s. _____ (name and address of the bidder) hereby declare that M/s. _____ (name of the bidder) is not blacklisted/debarred by any Government department/Public Sector Undertakings/Other Government Agencies for which we have executed/undertaken the works/services during the last _____ year(s).

C. I, _____ on behalf of M/s. _____ (name and address of the bidder) do hereby declare that no additions/deletions/corrections have been made in the downloaded/supplied tender document and the tender document submitted by M/s. _____ (name of the bidder) is identical to the one appearing in the procuring entity's portal/supplied by the procuring entity.

I, hereby, further declare that all the above information declared herein above, are true to the best of my knowledge and in the event any of the above information at a later stage, is found to be false, by the Procuring Entity, the Procuring Entity shall be at liberty to take any action as deemed fit at my/ our sole risk and cost.

Signature of Bidder/Authorized representative

Seal of the Company

Note: Must be executed on non-judiciary stamp paper of Rs. 10 and Legal declaration affirmed before a First Class Magistrate/Notary—to be filled & duly signed and sealed by authorized signatory of the bidder and upload it.

ANNEXURE:III

Order Acceptance Format

(To be submitted in company letter head after receipt of order)

Ref. No:

Date:

To,
General Manager(Commercial)
The Durgapur Projects Limited
Dr. B. C. Roy Avenue
Administrative Building
Durgapur, Paschim Bardhaman
Pin- 713201
West Bengal

Subject: Unconditional Acceptance of Order

Dear Sir/Madam,

We,(name of the agency)
having our registered office at(address), hereby
acknowledge the receipt of the Order no.:.....dated:.....for the
Contract“.....”against
the NIT no.:.....dated:.....We hereby
convey our “Unconditional Acceptance” to all the terms and conditions of the above
referred Contract / Order.

Thanking you.
Yours faithfully

Agency's Name & Stamp

Authorised signatory Name:
Designation:
Contact no.:
Email: