

# West Bengal State Warehousing Corporation

(A Government Undertaking)

6A, RAJA SUBODH MULLICK SQUARE, (4<sup>th</sup> Floor)

KOLKATA-700013

Website : [www.warehousingwb.com](http://www.warehousingwb.com)

E- mail : [warehousing\\_corporation@rediffmail.com](mailto:warehousing_corporation@rediffmail.com)

**Ref No. A(III)-12/2015/2017/SWC**

**Dated : 14.01.2016**

## **NOTICE INVITING EXPRESSION OF INTEREST FOR INTERNAL AUDIT**

West Bengal State Warehousing Corporation, incorporated under The Warehousing Corporation Act, 1962 and under the Administrative control of Food & Supplies Department, Government of West Bengal, intends to appoint experienced practicing CA Firm for a term of two years to conduct the Internal Audit of Financial Operation and Financial Control of the Corporation for the Financial Years 2015-16 and 2016-17 of its Head Office, Fields Centers (Warehouses) and RIDF Godowns scattered all over the state of West Bengal.

The practicing CA firms situated at Kolkata fulfilling the conditions may submit their Expression of Interest together with requisite documents within 15 days from the date of publication of Notice inviting EOI on Website at the address given above super-scribing the envelop" **EOI for Internal Audit**".

To know more about our Corporation please visit our website [www.warehousingwb.com](http://www.warehousingwb.com).

<b>Schedule of Tender</b>	<b>1.Date of publication of Tender Notice</b>	<b>15.01.2016</b>
	<b>2.Last Date of Submission of bid</b>	<b>05.02.2016 upto 3.00 PM</b>
	<b>3.Date and time of technical bid opening</b>	<b>05.02.2016 upto 3.30 PM</b>
	<b>4.Date and time of price bid opening</b>	<b>15.02.2016 at 12 noon</b>

### **Mandatory Conditions:**

1. The Partners shall possess a Certificate of Practice from the Institute of Chartered Accountants of India.
2. The partners should not be convicted of any offence or debarred or imposed punishment on by any court/statutory authority/ICAI, for which a separate declaration is required from the partners/ firm.
3. An individual or a firm should not be associated with the Company other than on the ground of professional assignment or any of its directors/key managerial personnel/senior management in any manner during a period of two years immediately preceding the date of appointment, for which a separate declaration is required from the partners/ firm.

4. The applicant / Firm should have Headquarter/Branch Office in Kolkata.
5. Minimum Standing of Firms : 10 Years
6. Minimum Average Annual Turnover of the Firm in the last 3 Years :Rs. 25 Lakh
7. Experience of Auditing: At least 03 PSU/ Govt. Organisation in last 2 Years.
8. Empanelment with C. & A.G.
9. One of the partners must be DISA / CISA qualified.
10. No. of partners of the firm shall not be less than ten.

All the information furnished are to be supported by authenticated documentary evidence, which will be checked with originals by competent authority before awarding the assignment. For any wrong information, the application will be liable for "Rejection".

Technical/Eligibility bids will be opened on 05.02.2016 at 3.30 PM. List of successful bidders will be displayed on the Office Notice Board and uploaded in official website of WBSWC. Price bids of successful bidders will be opened on 15.02.2016 at 12.00 noon at the Head Office of WBSWC from which final selection shall be made. Willing bidders may remain present at the office of WBSWC on the specified time.

The Corporation reserves its right not to select applicants quoting very low audit fee which in the opinion of the management is not commensurate with the scope of work.

In case of any dispute arising during execution of contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, decision of the Managing Director, WBSWC, will be final and binding on both the parties to the Contract.

Notes:-

1. Applications are invited from the eligible Practicing CA Firms in the formats as given in the Annexure –I (Format of Application) and Annexure –II (Price Bid).
2. Information and documents as per Annexure-I and Annexure-II are to be submitted **in two separate sealed envelopes** containing the following marking:  
  
**[1] Envelope No.1**– Application and Compliance of Eligibility Criteria & Terms and Conditions.(Annexure-I).  
**[2] Envelope No.2** – Price Bid (Annexure-II)  
and  
**shall be inserted in one big sealed envelope named "Application for Internal Audit in WBSWC".**

WBSWC

3. Applications (by Post/courier/hand delivery) should reach the Company on or before 05.02.2016 at the address stated herein below:

To,  
The Managing Director,  
W.B. State Warehousing Corporation,  
6A, Raja Subodh Mullick Square (4<sup>th</sup> Floor),  
Kolkata-700 013.

4. The management reserves the right to select a firm based on the criteria as mentioned and their decision shall be full , final and binding.
5. While sending the application, the applicant should write "Application for Internal Audit of WBSWC" on the **sealed envelope**.
6. A copy of this tender document, duly signed and stamped by the Firm, has to be submitted along with the application in token of acceptance of the terms and conditions.
7. Date of opening of Tenders shall be displayed on the Notice Board/Website of the Corporation.

Dated: ..... December ,2015

Sd/-  
Managing Director

**Annexure -I****FORMAT OF APPLICATION**

- 1. Name of the Firm**
- 2. Registration No. of the Firm:**
- 3. Date of Registration with ICAI:**
- 4. Details of Office/(S):**
  - i) Address :
  - ii) Date of Establishment:
  - iii) Contact No.:
  - iv) E-mail
- 5. Details of empanelment with C.& A.G. :**
  - i) Empanelment/ Registration No.:
  - ii) Year of Empanelment with C.&A.G. :

**6. Details of Partners in the Firm:**

Sl. No.	Name of the Partner	Membership no.	Membership Status, i.e. ACA / FCA	CISA/DISA/ISA or equivalent qualification	Date of Joining of the Firm as Partner

**7. Details of Qualified Assistants:**

Sl. No.	Name of the Assistant	Membership no. in case of member of ICAI/ICMA/ICSI	ACA / FCA; ACMA/FCMA; ACS/FCS; Or MBA	CISA/DISA/ISA or equivalent qualification	Date of Joining of the Firm as Qualified Assistant

**8. Details of Semi-qualified Assistants:**

Sl. No.	Name of the Assistant	Whether Chartered/Cost/Company Secretary Intermediate Qualified	Date of Joining of the Firm as Semi-qualified Assistant

**9. Details of Experience in PSU / Govt. Org. Audit:**

Sl. No.	Name of the PSU/ Govt. Org.	Year of Audit	Type of Audit- Whether Statutory/Internal


**10.Details of Experience in Other assignments:**

Sl. No.	Name of the Company	Year of Audit	Type of Audit

**Note : Satisfactory completion certificate of audit must be submitted.**

**11.Income Tax PAN No. :**

**12.Service Tax Registration No.:**

**13.Turnover of the Audit Firm in Last 3 Years:**

- i) Audit Fees  
(Statutory/ Internal/Concurrent/SpecialAudit)**
- ii) Other Fees**
- iii) Total Fees**

**Date : ( Signature of the Partner)** \_\_\_\_\_

1. Name of the Partner:

2. Membership No. :

**Consolidated Rates may be quoted for Professional Fees (including T.A. & D.A.) of the internal Audit Officials for the scheduled centers.**

**Consolidated rates for H.O. , fields centers and RIDF godowns shall have to be furnished separately.**

Internal Audit Works for the Financial Year 2015-16 for Head Office, Field Centres (Warehouses) and RIDF Godowns as given under Schedule A & B will be allotted on quarterly basis.

**Schedule-A (Field Centres/Warehouses)**

1	Sealdah	16	Beliaghata
2	Dakshindari	17	Jessore Road-I
3	Paharpur	18	Hide Road
4	Taratala-I	19	Taratala-II
5	Shibpur	20	Naskarpara
6	Ranaghat	21	Jessore Road-II(Badu)
7	Krishnanagar	22	Memari-II(Burdwan)
8	Cossimbazar	23	Memari-I
9	Bankura	24	Malda
10	Garbeta	25	Kaliaganj
11	Raiganj	26	Dianhata
12	Balurghat	27	Alipurduar
13	Siliguri	28	Jalpaiguri
14	Tarakeswar	29	New Jalpaiuri
15	Tollygunj	30	Head Office

**Schedule-B**  
**List of RIDF Godowns all over West Bengal**

SI No.	Name of RIDF Godown	District	Date of takeover of RIDF Godown	Storage capacity MTs.
1	Guskara	Bardhaman	15/12/2014	5000
2	Memari	Bardhaman	15/12/2014	5000
3	Ketugram	Bardhaman	16/12/2014	5000
4	Katwa	Bardhaman	16/12/2014	5000
5	Bhatar	Bardhaman	16/12/2014	5000
6	Habra	North 24 paraganas	17/12/2014	5000
7	Basirhat	North 24 Paraganas	17/12/2014	5000
8	Bharatpur	Murshidabad	18/12/2014	5000
9	Rampurhat	Birbhum	18/12/2014	5000
10	Suri	Birbhum	18/12/2014	5000
11	Sainthia	Birbhum	19/12/2014	5000
12	Bolpur	Birbhum	19/12/2014	5000
13	Mathabhanga	Cooch behar	22/12/2014	5000
14	Falakata	Alipurduar	22/12/2014	5000
15	Krishnanagar	Nadia	06/01/2015	5000
16	Nari, Burdwan	Bardhaman	20/01/2015	5000
17	Purbasthali	Bardhaman	20/01/2015	5000
18	Monteswar	Bardhaman	21/01/2015	5000
19	Balurghat	Dakshin Dinajpur	29/01/2015	5000
20	Dubrajpur	Birbhum	03/03/2015	5000
21	Nanoor	Birbhum	03/03/2015	5000
22	Hariharpara	Murshidabad	09/03/2015	5000
23	Khargram	Murshidabad	10/03/2015	5000
24	Kandi	Murshidabad	10/03/2015	5000
25	Islampur	Uttar Dinajpur	24/03/2015	5000
26	Old Malda	Malda	01/04/2015	5000
27	Gazole	Malda	02/04/2015	5000
28	Panskura	East Medinipur	07/04/2015	5000
29	Contai	East Medinipur	07/04/2015	5000
30	Saktia	East Medinipur	11/05/2015	5000
31	Dhaniakhali	Hooghly	09/04/2015	5000
32	mongolkot	Bardhaman	15/05/2015	5000
33	Deganga	North 24 Pgs.	04/05/2015	5000
34	Kalna (Not functioning)	Bardhaman	15/05/2015	5000
35	Golsi – I (Not functioning)	Bardhaman	20/05/2015	5000
36	Golsi – II (Not functioning)	Bardhaman	20/05/2015	5000
37	Golsi – III (Not functioning)	Bardhaman	20/05/2015	5000
38	Golsi – IV (Not functioning)	Bardhaman	20/05/2015	5000
39	Golsi – V (Not functioning)	Bardhaman	20/05/2015	5000
40	Egra	Purba Medinipur	08/06/2015	5000
41	Gaighata	North 24 pgs	10/06/2015	5000
42	Sitalkuchi	CoochBehar	25/06/2015	5000

43	Basirhat –II	North 24 pgs	16/07/2015	5000
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**PRICE BID****Annexure-II****Subject : Internal Audit of WBSWC for the F.Y. 2015-16**

We hereby quote Rs.....(Rupees.....) for **Schedule A** and Rs.....(Rupees.....) for **Schedule B as** quarterly remuneration inclusive all incidental and out of pocket expenses but exclusive of Service Tax as applicable rate for conducting Internal Audit of W.B. State Warehousing Corporation,6A, Raja Subodh Mullick Square (4<sup>th</sup> Floor),Kolkata-700 013 in respect to Expression of Interest invited on .....

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**Date :**( Signature of the Partner of the Firm)

1. Name of the Partner :
2. Membership No. :
3. Name of the Firm :
4. Firm Registration No. :
5. Address :

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**Scope of Internal Audit of Head Office**

- 1) Routine Checking of the Following Books of Accounts
  - i. Cash Book
  - ii. General Ledger
  - iii. Bill Register
  - iv. Suspense Register
  - v. Salary Bill
  - vi. Debtors Schedule
  - vii. Various Advance Account
  - viii. Warehouse Statement of Accounts
  - ix. Bank Reconciliation Statement
  - x. Journal – Both H.O. & Warehouse
- 2) Verification to be made in respect of the following
  - i. Title Deeds of our property
  - ii. Lease Deeds of our property
  - iii. Acquisition letter / Deed of Land
  - iv. Fixed Deposit Receipts
  - v. Title Deeds of the property against which various loans have been sanctioned to the employees.
  - vi. Agreement with the landlords in respect of the hired godowns.
- 3) Checking of H&T contractors bills with reference to the following
  - i. Agreements with the depositors
  - ii. Agreements with the Contractors
  - iii. Realisation from the depositors vis-a-vis payment to Contractors.
  - iv. Unadjusted advance accounts with the Contractors.
- 4) Insurance
  - i. Position of outstanding insurance claims from various Insurance Co.
- 5) Legal Cases
  - i. Position of legal cases of the corporation and to ensure that all liabilities against those cases have been properly dealt in the accounts.
- 6) Other Advance
- 7) To check the monthly net liability towards P.F. Trustee.
- 8) Whether the storages bills are made in accordance with the storage schedule.
- 9) Any other works as may be allotted by the management from time to time.

**Periodicity of Internal Audit**

Audit shall be done for each quarter of a financial year.

**Delivery time of Internal Audit Report**

Quarterly Audit Reports shall have to be submitted within the following quarter.

**SCOPE OF INTERNAL AUDIT ( WAREHOUSES )**

1. Physical verification of Cash, Assets and Stocks including Damage Stocks, Empty Gunny and Dead Stocks particularly Locks and Keys of the Centres of all the warehouses and H.O. with reference to book balances and to detect whether there is any discrepancy. Whether cash balances shown in Cash Books have been duly authenticated by the Office-in-Charge daily at the end of day's transactions. They should tally with the Bank statement, whether cash/cheque have been deposited properly in the Bank or not (including Bank Lodgment Register).
2. Checking of Money Receipt, Bills, Challans and cancelled copies thereof with reference to books of A/cs.
3. Checking of Warehouse Receipts issued with the deposit and withdrawal applications, Stock Registers and Party-wise Ledger Accounts.
4. Checking of withdrawal applications and delivery orders along with the Stock Ledger and Stock Registers, Insurance Register & Money Receipts in case of Actual Occupancy Stocks.
5. Checking of return of original copy of Warehouse Receipts where final delivery of the stock have been made against those Warehouse Receipts.
6. Checking of the value of stocks lying over the expiry period mentioned in the Warehouse Receipts with accrued storage charges.
7. Checking of the increase and decrease of the value of stocks due to receipt and delivery and to ensure that they have been given effect in the Insurance Register Daily and monthly under intimation to the Insurance Co. and H.O. Also checking of whether the last value of the stocks shown in the Insurance Register is in agreement with the values of stocks shown in the Stock Register.
8. To check whether the Storage Charges Bills have been drawn regularly as per rate schedule or as per the rates mentioned in the agreement and whether they have been submitted to the depositors in time under intimation to the

- H.O. including proper allotment and re-allotment of space time to time (Self Operation & Guaranteed Occupancy).
9. To Check whether calculation of the Storage Charges made in the Storage Bills or realized for delivery of stocks against Warehouse Receipts is correct or not and in time.
  10. To Check whether the Books of Accounts and Records have been maintained as per instructions and guidelines issued by the H.O.
  11. To check whether the official-in-charge of the warehouse have verified the stocks physically and submitted the reports thereof regularly at the H.O. with counter signature of the staff available at the Warehouse (if any).
  12. To check whether Attendance Registers are regularly maintained and signed by the Officials of the concerned centres and whether the Officer-in-Charge counter-signed it or not.
  13. To check whether booking of staff for overtime work (OT) has been made in the prescribed OT Register of the Corporation and whether there is any overwriting on the timings of the OT work in the Attendance Register.
  14. To check whether Leave Register in respect of all the employees of the Centre is maintained regularly and systematically with reference to absences, leave applications and Leave Rules.
  15. To check whether cash in excess of permissible limit of the Centre has been deposited in the Bank promptly or not.
  16. To check whether claims for any loss of stocks properties and/or infrastructure occurring due to theft, burglary or any catastrophe has been promptly lodged with the Insurance Co. under intimation to H.O. or not.
  17. To check whether Bill Register is properly maintained or not with full details of collection.

18. To reconcile Debtors Account and submit reports thereof to in details (party-wise & bill-wise) H.O.
19. To check whether Service Tax has been properly claimed in the Storage Charges Bill/Warehouse Receipts and whether the actual collection of Service Tax has been correctly shown in the Service Tax collection (monthly) report submitted to H.O.
20. To check whether TDS Certificates has been collected against short realization of storage / warehousing charges and to prepare a list of outstanding TDS Certificate for submission to HO.
21. To check whether self operation space has been allotted with prior approval of H.O. and whether its validity still exists.
22. To check whether Dak Receipt Register and Letter issue Registers are maintained daily. Please report the dates of last entries with serial nos of both Registers.
23. To check Railway Receipt Register (if applicable) and Bond Register (if applicable). Warehouse Receipt, Money Receipt, Bill Book, Gate Pass Register, Revenue and Postage Records.
24. Inspection of Bungalow Register ( if relevant).
25. Any other works as may be allotted by the Management from time to time.

**Periodicity of Internal Audit**

Audit shall be done for each quarter of a financial year.

**Delivery time of Internal Audit Report**

Quarterly Audit Reports shall have to be submitted within the following quarter.

**SCOPE OF INTERNAL AUDIT ( RIDF Godowns )**

1. Stocks including Damage Stocks, Empty Gunny and Dead Stocks particularly Locks and Keys of the Centres of all the warehouses and H.O. with reference to book balances and to detect whether there is any discrepancy.
2. Checking of withdrawal applications and delivery orders along with the Stock Ledger and Stock Registers.
3. Checking of the increase and decrease of the value of stocks due to receipt and delivery and to ensure that they have been given effect in the Insurance Register Daily and monthly under intimation to the Insurance Co. and H.O. Also checking of whether the last value of the stocks shown in the Insurance Register is in agreement with the values of stocks shown in the Stock Register.
4. To check whether the Storage Charges Bills have been drawn regularly as per rate schedule or as per the rates mentioned in the agreement and whether they have been submitted to the depositors in time under intimation to the H.O.
5. To Check whether calculation of the Storage Charges made in the Storage Bills is correct or not.
6. To Check whether the Books of Accounts and Records have been maintained as per instructions and guidelines issued by the H.O.
7. To check whether the official-in-charge of the RIDF Godowns have verified the stocks physically and submitted the reports thereof regularly at the H.O.
8. To check whether Attendance Registers are regularly maintained and signed by the Officials of the concerned centres and whether the Officer-in-Charge counter-signed it or not.

9. To check whether Leave Register in respect of all the employees of the Centre is maintained regularly and systematically with reference to absences, leave applications and Leave Rules.
10. To check whether claims for any loss of stocks properties and/or infrastructure occurring due to theft, burglary or any catastrophe has been promptly lodged with the Insurance Co. under intimation to H.O. or not.
11. To check whether Bill Register is properly maintained or not with full details of collection.
12. To check whether TDS Certificates has been collected against short realization of storage / warehousing charges and to prepare a list of outstanding TDS Certificate for submission to HO.
13. To check whether Dak Receipt Register and Letter issue Registers are maintained daily. Please report the dates of last entries with serial nos of both Registers.
14. Any other works as may be allotted by the Management from time to time.

**Periodicity of Internal Audit**

Audit shall be done for each quarter of a financial year.

**Delivery time of Internal Audit Report**

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