

**THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED**  
**(A Government of West Bengal Enterprise)**

**DRAFT NOTICE INVITING TENDER**

**NIT No:** WBPDC/CORP/NIT/E1905/24-25    **Dtd:-** 22.08.2024

For

**Appointment of Internal Auditor for Corporate Office and Plants (KTPS, BTPS, SGTPP, STPS, BKTPP) for 02(two) years for the FY 2024-25 & 25-26 with a provision for one-year extension through e-tender (OT) on Quality cum Cost Based Selection (QCBS) system**

**The West Bengal Power Development Corporation Limited**

(A Government of West Bengal Enterprise)

Bidyut Unnayan Bhaban,

Plot No. 3/C LA-Block, Sector-III, Bidhannagar,

Kolkata-700 106

**THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED**

A Government of West Bengal Enterprise | CIN : U40104WB1985SGC039154

**BID INFORMATION SHEET**

<b>Aspect</b>		<b>Description of Aspect</b>
<b>Title of the NIT</b>	:	<b><i>NIT for Appointment of Internal Auditor for Corporate Office and Plants (KTPS, BTPS, SGTPP, STPS, BKTPP) for 02(two) years for the FY 2024-25 &amp; 25-26 with a provision for one-year extension through e-tender (OT) on Quality cum Cost Based Selection (QCBS) system</i></b>
<b>NIT NO. &amp; Date</b>	:	<b>WBDCL/CORP/NIT/E1905/24-25 Dtd:-22/08/2024</b>
<b>Publication date</b>	:	<b>30.08.2024 at 16:00 HRS</b>
<b>Document Download start date</b>	:	<b>30.08.2024 from 17:00 HRS</b>
<b>Pre Bid queries submission deadline</b>		<b>09.09.2024 Up to 15:00 HRS</b>
<b>Pre Bid Meeting date</b>	:	<b>10.09.2024 ( 11:00 HRS)</b>
<b>Corrigendum of pre bid upload date</b>	:	<b>11.09.2024 within 17:00 HRS</b>
<b>Bid submission start date</b>	:	<b>12.09.2024 from 10:00 HRS</b>
<b>Bid submission end date</b>	:	<b>20.09.2024 within 15:00 HRS</b>
<b>Technical Bid opening date</b>	:	<b>23.09.2024 at 10:00 HRS</b>
<b>Uploading of Technical Bid Evaluation sheet</b>	:	To be notified through system generated message
<b>Financial Bid opening date</b>	:	To be notified through system generated message
<b>Uploading of Financial Bid evaluation sheet</b>	:	To be notified through system generated message
<b>Mode of Tendering</b>		<b>Open E-Tendering</b>
<b>Cost of the Bid</b>	:	<b>Not Applicable</b>
<b>Address of Communication</b>	:	The West Bengal Power Development Corporation Limited. Bidyut Unnayan Bhaban, Plot No. 3/C LA-Block, Sector-III, Bidhannagar, Kolkata-700 106
<b>Contact Person</b>	:	1.Shri Debjyoti Majumder AGM(F&A) Email: dmajumdar@wbpdcl.co.in Contact No: 8336903739 2.Shiladitya Chakraborty Sr. Manager (M&C) Email:schakraborty01@wbpdcl.co.in Contact No: 9433430567
<b>Date of Commencement :</b>	:	From the date of issuance of Letter Of Award (LOA).
<b>Payment Terms</b>	:	As described in Clause no. 1.2 of section-IV.
<b>Liquidated damages for Delay (LD Clause)</b>	:	0.5 % of Contract value for per week delay or part there of subject to a maximum of 10% of the contract value.

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## SECTION-I: INSTRUCTION TO THE BIDDERS

E-Tender is hereby invited by the General Manager (M & C), WBPDCCL for “**Appointment of Internal Auditor for Corporate Office and Plants (KTPS, BTPS, SGTPP, STPS, BKTPP) for 02(two) years for the FY 2024-25 & 25-26 with a provision for one-year extension through e-tender (OT) on Quality cum Cost Based Selection (QCBS) system** through electronic tendering from the resourceful, well experienced and financially sound Agencies/ Companies.

### 1. Introduction

The West Bengal Power Development Corporation Limited (WBPDCCL) is a Govt. of West Bengal Enterprise and the largest power generating utility in the state of West Bengal. It has an existing installed capacity of 4265 MW at its 5 (five) power plants. The Corporate Office of WBPDCCL is situated at Bidyut Unnayan Bhaban” at Salt Lake, Sector III, Kolkata 700106. WBPDCCL is also operating Captive Coal Mines which are located in the state of West Bengal and Jharkhand.

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 WBPDCCL invites Appointment of Internal Auditor will be through e-tender (OT) on Quality cum Cost Based Selection (QCBS)

Appointment will be initially for a period of two years with a provision for one-year extension based on performance.

### 2. General guidance of e-tendering

Interested bidders are requested to log on to the website <https://wbtenders.gov.in> to participate 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 registration system available in the website.

### 4. Collection of Tender Documents

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

### 5. Pre bid Meeting

A pre-bid discussion will be held at Bidyut Unnayan Braban, as per schedule date and time as specified in the Schedule of Dates provided at Corporate Office of WBPDCCL in order to provide any additional information or to furnish additional clarification, if any, needed on the Scope of work and

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NIT. The clarification(s) / decision(s) against point/query as would be given by WBPDCCL and such discussion shall form the integral part of this NIT & shall be binding on all the participating tenderers. The minutes of Pre Bid meeting shall be uploaded in the web portal before commencement of bid submission. The party has to submit the related queries within the specified date as mentioned in the date schedule

## 6. Tender Fee

Not Applicable.

## 7. 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) Firms not having internal audit experience in SAP-ERP environment for a minimum period of 5 years during the last ten years ending 31.03.2024 need not apply. Documentary evidence must be furnished.
- 4) The firm should have experience of at least one Internal Audit assignment in Central/ State Govt. PSUs during any of the previous ten financial years as on 31.03.2024.
- 5) **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.

Following minimum fee structure is proposed which is inclusive of travelling and Out of Pocket Expense (OPE):

BTPS: ₹ 50,000 per year (excluding GST)

STPS: ₹ 75,0000 per year (excluding GST)

KTPS: ₹ 75,0000 per year (excluding GST)

Bkttp: ₹ 1,50,000 per year (excluding GST)

SgTPP: ₹ 1,75,000 per year (excluding GST)

Corporate: ₹ 60,000 per year (excluding GST)

#### 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 in SAP/ERP environment 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 electricity will not be considered under Power Sector experience.

Bidder has to bid for all audit locations.

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.

## **7.2 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)**. The net worth of the bidder as on the last day of the each of three preceding financial years **shall be positive**.

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 2022–23).

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

## **8. 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-X1, Annexure-I: Duly signed and sealed by authorized signatory.

### **8.2 Documents to be submitted in Other Important Documents**

#### **1. Certificate:**

- PAN Card
- GST Registration details
- Provident Fund A/c No.
- PF challan evidencing payment of contribution of latest month
- IT Return of AY 2021-22, 2022-23, 2023-24

#### **2. Financial information:**

- Audited Balance Sheet and Profit & Loss account (duly certified by Chartered Accountant with sign and seal) for FY year 2020-21, 2021-22, 2022-23)

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**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 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 jobs assignments under progress with scope of work, details of the auditee, dates when contract/s have been awarded and completed

#### Note:

- NIT need not be uploaded separately.
- 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.

## 9. 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 BOQ with quoted value. Once completion of quoting rates, the bidder must encrypt 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 following document to be uploaded by bidders: **BOQ in .xls format**

## 10. Conditional and Incomplete Tender

**Conditional and incomplete tenders are liable to be rejected**

- i) Bidder must quote for all items mentioned in BOQ sheet with all cells filled-up. Partial quoting will lead to rejection of the bid.
- ii) If any tenderer fails to produce any original hard copies of the documents like Completion Certificate or any other 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, it may be treated as submission of false documents by the tenderer and action may be referred

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to the appropriate authority for prosecution as per relevant IT Act.

- iii) All the uploaded documents will have to be attested by the bidder with official seal of the agency / and digitally signed.
- iv) The Corporation reserves the right to accept / cancel any or all tenders without assigning any reason whatsoever. The corporation 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 or to split the whole work for entrusting the same to more than one agency/ audit firm.-~~company~~.
- 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 any way 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 WBPDCCL shall bear no liability whatsoever on such expenses.
- viii) The tender submitted by a bidder shall become the property of The WBPDCCL and The WBPDCCL shall have no obligation to return the same to the Bidder for any reason whatsoever.

## 11. Opening of technical proposal

- a) Technical proposals will be opened by the General Manager, M&C, WBPDCCL 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 due to unavoidable circumstances beyond the control of the WBPDCCL, 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.

## 12. Technical Bid Evaluation Methodology

**Appointment of Internal Auditor for Corporate Office and Plants (KTPS, BTPS, SGTTP, STPS, BKTPP) for 02(two) years for the FY 2024-25 & 25-26 with a provision for one-year extension** being a highly technical subject 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

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scores and adding them up.

The weightages for CQCBS is being specified below:

SL No.	CRITERIA	Range	Marks Allotted
<b>A</b>	<b><u>TURNOVER &amp; MANPOWER</u></b>		
1.	Average Turnover of the Firm in last three years 2020-21, 2021-22, 2022-23	More than Rs. 5 Crores > 2.5 crore up to Rs 5 Crores > 1 Crore – up to 2.5 Crores Rs. 50 Lakh - 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 8-12 staff Less than 8 staff  More than 12 8-12 staff Less than 8 staff	5 3 1  5 3 1
	<b>MAXIMUM MARKS</b>		<b>40</b>
<b>B</b>	<b><u>EXPERIENCE</u></b>		
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 1-2 clients	20  10
6.	PSU Clients	More than 5 3-5 PSU Clients	10



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		Less than 3 PSU clients	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 FY 2022-23, 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 (turnover more than Rs 1000 crore)	All the three conditions are to be satisfied	10
	<b>TOTAL MARKS</b>		<b>60</b>
	<b>MAXIMUM TOTAL MARKS</b>		100

**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 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:

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

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

## 13. Financial Bid Evaluation Methodology

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

Bill of Quantities (BOQ). The bidder should fill up/quote rate in the BOQ sheet in the space marked for quoting rate as per prescribed format. 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);

**14. Evaluation Criteria for QCBS (Quality Cum Cost Based Selection)**

<b>WEIGHTAGE</b>	<b>PERCENTAGE</b>
QUALITY	80%
PRICE	20%

**The final evaluation will be based on Quality Cum Cost Based System (QCBS)** where the weights given to the Price ( $F_p$ ) is 20% and to the Quality ( $Q_p$ , 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, 2022 to 31st March, 2023**
- 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 QCBS methodology, the intimation to qualified bidder(s) and further communications thereafter will be intimated through NIC Portal.

Evaluation by The WBPDCCL 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 WBPDCCL has the right to ask for any additional information, if necessary, in case the documents uploaded by the bidder are found inadequate. The WBPDCCL reserves its right to reject any tender, if the bidder is found not qualified to perform the work satisfactorily. The WBPDCCL 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 WBPDCCL reserves the right to assess the capability and capacity of the bidder, should the circumstances warrant such assessment in the overall interest of The WBPDCCL.

N.B: The bidder has to quote for all audit locations. however issuance of order to a single successful bidder for more than one plant including Corporate Office is the sole discretion of the management.

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

- 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.
- The evaluation shall be on the basis of Quality Cum Cost Based Method(QCBS) as depicted elsewhere in the NIT**

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- c) **VENDOR SHOULD NOT CONSIDER GST IN THEIR QUOTED VALUE. GST WILL BE PAID SEPARATELY.**
- d) After evaluation on QCBS 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 WBPDCCL 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 WBPDCCL shall not be subject to raising of question by any bidder and The WBPDCCL shall bear no liability consequent upon such decision and the bidder shall have no claim in this regard against The WBPDCCL.
- g) Evaluation by The WBPDCCL 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 WBPDCCL has the right to ask for any additional information, if necessary, in case the documents uploaded by the bidder are found inadequate. The WBPDCCL reserves its right to reject any tender, if the bidder is found not qualified to perform the work satisfactorily. The WBPDCCL 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 WBPDCCL does not bind itself to accept the lowest tender and also reserves the right to split the work amongst more than one bidder
- h) Notwithstanding anything stated above or elsewhere, The WBPDCCL reserves the right to assess the capability and capacity of the bidder, should the circumstances warrant such assessment in the overall interest of The WBPDCCL.

## 16. 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 Contractor.
- 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 whatsoever towards completion of this job.

## SECTION II: TERMS & CONDITION OF THE TENDER

- 1) The bidders will have to quote their rates 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 WBPDCCL does not bind itself to accept the lowest tender and reserves the right to reject or

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accept any or all tenders fully or partly and to split the tendered work among more than one party without assigning any reason whatsoever. The WBPDCCL 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 including penal measure, as deemed fit by the WBPDCCL.

- 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 WBPDCCL 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. Contractor(s) will execute the entire work including all additions / subtractions / amendments / modifications etc. at the rate quoted in the tender and accepted by the WBPDCCL. 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 and Supplementary Conditions of Contract for civil work of the WBPDCCL and enclosed Safety Clause. Bidders shall go through the details of General Conditions of Contract and Supplementary Conditions of Contract for civil work of the WBPDCCL.
- 5) Conditional tenders are liable to be rejected summarily.
- 6) Canvassing, whether directly or indirectly, in connection with the tender is strictly 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 WBPDCCL 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 WBPDCCL 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” means the Contract Agreement entered into between WBPDCCL and the Contractor, together with the Contract Documents referred to therein; they shall constitute the Contract, and the term “the Contract” shall in all such documents be construed accordingly.
- “Contract Documents” shall mean collectively and include the General and Special Conditions of Contract, Specifications and Schedules, Drawings, Form of Tender including all subsequent amendments & relevant correspondences with the successful Bidder, Schedule of Prices and Quantities and scope inclusive of agreed deviation (s) and the Bid submitted by the successful Bidder, Letter of Award of the Purchaser to the successful Bidder, the final Conditions of Contract, Drawings, subsequent amendments mutually agreed upon and the Agreement to be executed into between the Purchaser and the Auditor duly signed by them under the Clause “Contract” of these General Conditions and other documents that may form a part(s) of the Contract Documents.
- “WBPDCCL’s Requirements” means the document entitled WBPDCCL’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 design and/or other technical criteria, for the Works.
- “Tender” means the Contractor’s signed offer for the Works and all other documents which the Auditor submitted therewith (other than these Conditions and WBPDCCL’s Requirements, if so submitted), as included in the Contract.
- “GCC” means the General Conditions of Contract hereof.
- “SCC” means the Special Conditions of Contract.
- “Day” means calendar day of the Gregorian calendar.
- “Month” means calendar month of the Gregorian calendar.
- “Owner/Purchaser/Employer” shall mean” The West Bengal Power Development Corporation Limited” (WBPDCCL), having its registered office at Bidyut Unnayan Bhaban, 3/C, Block – LA, Sector –III, Bidhannagar, Kolkata – 700 106, West Bengal, India, and includes the legal successors or permitted assigns of WBPDCCL.
- “Engineer-In-Charge” means the person appointed/nominated by WBPDCCL to perform the duties on its behalf for the purpose of the Contract.

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- “Contractor” means the person(s) whose bid to perform the Contract has been accepted by WBPDCCL and is named as such in the Contract Agreement and includes the legal successors, heirs, executors, administrators or permitted assigns of the Contractor.
- “Contractor’s Representative” means any person nominated by the Auditor to perform the duties delegated by the Contractor
- “Contract Price” means the firm sum specified in the Contract Agreement, subject to such additions and adjustments thereto or deductions therefrom, as may be made pursuant to the contract
- “Subcontractor,” shall mean the entity to whom any part of the Work has been sublet by the Auditor with due approval from WBPDCCL and includes its heirs, executors, administrators, legal representative and permitted assigns.
- “Site” means the land and other places upon which the Facilities are to be installed, and such other land or places as may be specified in the Contract as forming part of the Site
- “Letter of Award (LOA)” shall mean WBPDCCL’s letter or notification to the successful bidder conveying the acceptance of the Bid and award of the specified job subject to such conditions as may have been stated therein.

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- 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 for the total job is within 24 (Twenty-Four) Months from the date of issuance of LOA. The day zero of the time line referred above will be considered from the date of issuance of the formal Work Order / Letter of Award (LOA) by WBPDC. There will be provision for extension of the contract under same rate and terms and conditions for another 12 months depending on the performance of the auditor(s) the decision of which shall be under the sole discretion of WBPDC.

## 5. Blacklisting Policy

Blacklisting Policy of WBPDC may be followed in case of submission of any false document, in case of derogatory attitude at the time of execution of the job and in case of non-execution of the assigned job without showing any reason.

## 6. Deduction from contract price

All costs, damages or expenses which the Owner may have paid, for which under the Contract, the auditor is liable, will be claimed by the Owner. All such claims shall be billed by the Owner to the Auditor regularly as and when they fall due. Such bills shall be supported by appropriate and certified vouchers or explanations, to enable the Auditor to properly identify such claims. Such claims shall be paid by the Auditor within fifteen (15) days of the receipt of the corresponding bills and if not paid by the Auditor within the said period, the Owner may then deduct the amount, from any money due or becoming due by him to the Auditor under the Contract or may be recovered by actions of Law or otherwise, if the Auditor fails to satisfy the Owner of such claims.

Owner may for its convenience terminate any part of the services or any Subcontract (with the termination of any, subcontract to be effected through contractor) or all remaining services hereunder at any time upon 15 days' prior written notice to auditor specifying the part of the services to be terminated and the effective date of termination. Immediately upon receipt of such notice, auditor shall stop performance of the terminated services and shall immediately order and commence demobilization with regard to the terminated services. In the event of a partial termination, auditor shall continue to prosecute the part of the services not terminated. In case of a termination of part of the services, Owner will authorize a scope change order making required adjustments to one or more of the Guaranteed completion date, the contract price the payment & milestone schedule the project schedule and the performance guarantees, as appropriate.

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## 7. Termination of Contract

The WBPDCCL reserves the right to terminate the contract at any stage for unsatisfactory performance without any compensation for loss or damage due to such termination with 30 days' prior notification.

## 8. 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 WBPDCCL shall have the liberty to curtail the ordered quantity/short terminates the contract and carry on the work by any other agency.

## 9. Arbitration / Settlement of Disputes

If any dispute(s) or difference(s) of any kind whatsoever arise between the parties hereto in connection with or arising out of this contract, the parties hereto shall negotiate with a view to its amicable resolution and settlement. In the event no amicable resolution or settlement is reached within a period of 30 (thirty) days from the date on which the dispute(s) or difference(s) arose, either party shall give a notice to the other party, of such intention to invoke Arbitration within 14 (fourteen) days from the expiry of the aforesaid period of 30 (thirty) days within which amicable resolution could not be reached. Such dispute(s) or difference(s) shall be referred to and settled by a 'Sole Arbitrator' to be mutually appointed by both the parties.

If a party fails to appoint the Sole Arbitrator within 30 (thirty) days from the receipt of a request to do so from the other party, the appointment of Sole Arbitrator shall be made upon request of either party by the Hon'ble High Court, Calcutta.

The arbitration proceedings shall be in accordance with the prevailing Arbitration laws of India as amended or enacted from time to time.

The existence of any dispute(s) or difference(s) or the initiation or continuance of the Arbitration proceedings shall not permit the parties to postpone or delay the performance by the parties of their respective obligations pursuant to this Contract.

## 10. Governing law & jurisdiction

Entire contract shall be governed by and construed in accordance with substantive and procedural laws of India. The competent courts at Kolkata, West Bengal, India shall have exclusive jurisdiction in relation to the contract.

## 11. Limitation of Liability

Except in cases of criminal negligence or willful misconduct,

Neither party shall be liable to the each other for any indirect or consequential loss or damage including but not limited to loss of use, loss of production, loss of profits or interest costs, loss of capital, or for loss of any other arising from any cause whatsoever by reason of the services rendered under this contract.

The aggregate liability of the Auditor to the Owner, whether under the Contract, in tort or otherwise, shall not exceed the amount of the total contract price, to the exclusion of any obligation of the Auditor to pay liquidated damages, cost of repairing or replacing defective goods, or to any obligation of the auditor to indemnify the Owner with respect to patent infringement.



## **SECTION IV: SPECIAL CONDITIONS OF CONTRACT**

### **1. Controlling officer / Engineer-in-Charge:**

General Manager (F&A), Corporate Office, WBPDCCL or his authorized representative.

### **2. Paying authority**

The General Manager (F&A), Corporate Office, WBPDCCL will be the paying authority

### **3. Terms of payment**

Payment will be made annually on completion of the assignment.

### **4. Force Majeure**

War, invasion, revolution, riots, sabotage, lockouts, strikes, work shut-downs imposed by Government Acts or Legislation or other authorities, acts of God, epidemics, fires, earthquakes, floods, explosions, accidents, sea navigation blockades or any other acts or events whatsoever which are beyond the control of WBPDCCL and which will directly or indirectly prevent completion of the consultancy services within the time specified in the agreement will be considered FORCE MAJEURE.

If the Contract is delayed or impeded in the execution of the work by circumstances of Force Majeure as herein defined, then the Contractor/ Owner as the case may be, shall, within one week, give notice in writing to the Owner/Contractor, of the existence of circumstances of Force Majeure, together with the evidence relied upon Burden of Proof

In the event that the Parties are unable in good faith to agree that a Force Majeure Event has occurred, the Parties shall submit the dispute to arbitration, provided that the burden of proof as to whether a force Majeure event has occurred shall be upon the Party claiming a Force Majeure Event.

Effect of Force Majeure

Neither party shall be considered to be in default or in breach of his obligations under the Contract to the extent that performance of such obligations is prevented by any circumstances of Force Majeure which arise after the date of acceptance of Letter of Intent / Effective Date.

In the event that Force Majeure circumstances continue for a period of more than one month, both the parties may discuss and mutually agree upon the future course of action which may include termination of Contract.

The Auditor shall request for extension of Time for Completion due to delay caused by Force Majeure. The Owner may agree to give extension in time as may be justified. However the Owner will not bear any additional cost whatsoever in connection with Force Majeure.

Performance to Continue:

Upon the occurrence of any circumstances of any Force Majeure the Auditor shall endeavor to continue to perform his obligations under the Contract so far as reasonably practicable. The Auditor shall notify the Engineer of the steps he proposes to take including any reasonable alternative means for performance which

is not prevented by Force Majeure. The Auditor shall not take any such steps unless directed to do by the Engineer.

## **5. Foreclosure of Contract:**

### **TERMINATION FOR PURCHASER'S CONVENIENCE:**

Purchaser may for its convenience terminate any part of the services or any Subcontract (with the termination of any, subcontract to be effected through contractor) or all remaining services or the agreement hereunder, at any time upon 30 days' prior written notice to auditor specifying the part of the services to be terminated and the effective date of termination. Immediately upon receipt of such notice, auditor shall stop performance of the terminated services and shall immediately order and commence demobilisation with regard to the terminated services. In the event of a partial termination, auditor shall continue to prosecute the part of the services not terminated. In case of a termination of part of the services, Purchaser will authorise a scope change order making required adjustments to one or more of the Guaranteed completion date, the contract price, the payment & milestone schedule, the project schedule and the performance guarantees, as appropriate. However, the purchaser shall pay to the Auditor for any work performed by the Auditor in respect of terminated services, duly certified by the Controlling Officer of the Purchaser, against submission of documentary evidences by the Contractor.

### **CONSEQUENCES OF TERMINATION:**

Upon any termination pursuant to this clause, Purchaser may at its option elect to (a) assume responsibility for and take title (to the extent title has not previously passed to Purchaser) to and possession of the Project and any or all work, materials or equipment remaining at the Facility Site, and

(b) succeed automatically, without the necessity of any further action by Contractor, to the interests of Auditor in any or all contracts and Subcontracts entered into by Auditor with respect to the Project, and shall be required to compensate such contractors and Subcontractors only for compensation becoming due and payable to such parties under the terms of their contracts and Subcontracts with Auditor from and after the date Purchaser elects to succeed to the interest of Auditor in such contracts and Subcontracts. All claims by such contractors and Subcontractors to be due and owing for Services and other work performed prior to such date shall constitute debts between Auditor and the affected contractors and Subcontractors, and Purchaser shall in no way be liable for such sums. Auditor shall include in all agreements and contracts entered into with contractors and Subcontractors a provision providing for the foregoing. In the event of any termination pursuant to these clauses hereof, Purchaser may, without prejudice to any other right or remedy it may have, at its option finish the Services and other work by whatever method Purchaser may deem expedient. In such case, Auditor shall not be entitled to any further pay hereunder, and to the extent the costs of completing the Services and other work hereunder, including without limitation compensation for additional professional services, exceed those amounts that would have been payable to Auditor hereunder to complete the Services except for Contractor's default, Auditor shall pay the difference to Purchaser upon demand.

### **SURVIVING OBLIGATIONS:**

Termination of this Agreement (a) shall not relieve either Party of its obligations with respect to the confidentiality of Proprietary Information as set forth elsewhere (b) shall not relieve either Party of any obligation hereunder which expressly or by implication survives termination and (c) except as otherwise provided in any provision of this Agreement expressly limiting the liability of either Party, shall not relieve either Party of any obligations or liabilities for loss or damage to the other Party arising out of or caused by acts or omissions of such Party prior to the effectiveness of such termination or arising out of such termination and shall not relieve Auditor of its obligations as to portions of the Services already performed or of obligations assumed by Auditor prior to the date of termination.

**PAYMENT UPON TERMINATION:**

Upon termination of all or part of the Services pursuant to clauses described above, Auditor shall be entitled to be paid:-

all actual documented costs incurred by Contractor, as audited and accepted by an independent certified public accounting firm of national reputation selected by Purchaser and acceptable to Contractor, incurred or that could not be avoided in connection with performance by Auditor of services as of the date of termination which were not previously paid for by Purchaser, and all actual documented costs incurred by Auditor in connection with items procured by Auditor in connection with the services for which Auditor has not been paid, provided that such items are delivered to Purchaser at the Project Site together with all documents necessary to transfer title thereto to Purchaser (the 'Termination Payment'). As a condition precedent to receiving the Termination Payment, Auditor shall execute and deliver all such papers and take all such steps, including the legal assignment of Contractor's contractual rights, as Purchaser may require for the purpose of fully vesting in Purchaser all rights, title and interests of Auditor in and to all subcontracts, purchase orders, warranties, guarantees and other agreements.

**VERIFICATION OF THE TERMINATION:**

Auditor shall, within 90 days of any such termination of all or part of the Services, submit to Purchaser all invoices and other documentation as is sufficient to enable Purchaser to verify the performance of the Services and Contractor's costs associated therewith and to determine the amount of the Termination Payment. Termination Payment shall not include the costs of future anticipated profit or restocking charges

**PAYMENT AND LIMITATION OF THE TERMINATION PAYMENT:**

Purchaser shall pay the Termination Payment to Auditor within 90 days of Purchaser's receipt of the documentation required under the clause: Verification of the Termination.

Payment of the Termination Payment shall be sole and exclusive liability of Purchaser, and the sole and exclusive remedy of Contractor, with respect to termination of this Agreement pursuant to above clauses. In no event shall Purchaser have any further liability to Auditor in any such event for actual, incidental, consequential or other damages, notwithstanding the actual amount of damages that Auditor may have sustained.

**6. Recovery from the Auditor**

Without prejudice to the other rights of the Employer against the Auditor in respect of such default, the Employer shall be entitled to deduct from any sums payable to the Auditor the amount of any damages, compensation costs, charges and other expenses paid by the Employer and which are payable by the Auditor under this clause.

**7. Frequency of Audit**

Audit frequency for each SITE will be half yearly.

**8. 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.

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All costs, damages or expenses which the Owner may have paid, for which under the Contract, the Auditor is liable, will be claimed by the Owner. All such claims shall be billed by the Owner to the Auditor regularly as and when they fall due. Such bills shall be supported by appropriate and certified vouchers or explanations, to enable the Auditor to properly identify such claims. Such claims shall be paid by the Auditor within fifteen (15) days of the receipt of the corresponding bills and if not paid by the Auditor within the said period, the Owner may then deduct the amount, from any money due or becoming due by him to the Auditor under the Contract or may be recovered by actions of Law or otherwise, if the Auditor fails to satisfy the Owner of such claims.

## 9. Effective Date

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

## 11. Accommodation and Food

Accommodation and food will be arranged at Plant for the auditors so selected for respective plants.

### **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.
- 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 whether the weighbridges are calibrated as per the provisions of coal supply agreements (wherever applicable). Also examine whether quantities of coal supplied are ascertained in line with coal supply agreements in case the weighing machines are out of order. Examine whether the procedure as specified is complied with for ascertainment of the weight of coal at the receiving end. If coal is not weighed at the loading end, whether receiving end weight has been communicated to the coal suppliers as per provisions of FSA ((wherever applicable)) and whether within the specified time period. Deviation if any to be reported.
- b. 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.
- c. Auditors to examine whether quantitative and financial reconciliation has been done with Railways. The period covered by the last reconciliation done (separately for number of wagons and value) with each railway is to be mentioned in the audit report in each phase. Reconciliation of Ledger Balance with respect to financial reconciliation with Railways.
- d. 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 coal supply agreements(whenever applicable). Ensure that an adequate number of representative samples have been taken from each source of supply.
- e. Verify the procedure for drawl of the sample at the consumption end to arrive at calorific value of coal on as received basis.
- f. 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.
- g. To check the implementation of provisions of Coal 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)).
- h. Examine whether prices are charged and bookings are made strictly in accordance with the provisions of the coal supply agreements ((wherever applicable)). Checking of Coal Bill with FSA (wherever applicable).
- i. 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.
- j. 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.
- k. Auditors to examine the claims of coal supplier for Performance Incentive/ short lifting of coal under FSA and Accounting carried out by the stations.

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- l. Verify whether the station outstanding are paid as per the provisions. For Demurrage and Shunting whether free time has been properly considered in the bill. Checking Railway Freight claim with Railway Freight charges.
- m. Confirm that there is a satisfactory method for determining and adjusting changes in bunker stock levels while calculating closing stocks.
- n. Examine whether physical stock verification is done properly. Process of verification has to be examined.
- o. Verify that the Transit and Handling loss are within the norms, if not whether unit has initiated any action.
- p. Auditor to report on the variance.
- q. Auditor to examine the procedure followed in respect of receipt, unloading, issue and accounting of LDO.
- r. Scrutinize the available documentary evidence to ensure that proper checks on quantities have been undertaken for LDO.
- s. Examine records relating to claims for short weights/deliveries, missing wagons for LDO.
- t. Examine records relating to stock verification of LDO.
- u. Check conversion of volume and density to weight and relate the same to book stock figure of LDO.
- v. Check that physical verification results.
- w. Reconciliation with Coal Companies and checking balance as per Joint Reconciliation statement with respective ledgers.
- x. Examining advances and creditors of coal and oil companies appearing in the Corporate books and ascertain reasons for their non-adjustment.
- y. Coal is supplied from Captive Mines. Verification of price schema and its implementation in SAP-ERP. Reporting on quantity dispatched from Mines/siding and quantity received at Plants along with reasons for deviations.

## 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.
- b. Auditors should check if there are any purchase orders placed on suppliers which have not been executed by them. Auditors should comment on the follow-up action taken by the unit concerned. Auditors should also comment on action taken for procurement of the items not supplied by parties on whom PO#s have been placed along with details of additional cost incurred and penal action taken against defaulting suppliers. Auditors shall give a list of
  1. Service POs where no transaction has taken place since one year from PO 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 M&C.
- c. Internal auditors shall report separately on all Contracts / Work Orders (W.Os) / Purchase Orders (P.Os) placed on Single Tender basis with reference to ensuing Guidelines for single tenders.
- d. 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
- e. Examine whether estimates have been properly made out and award values compared with estimates. Ascertain whether reasonability is established before award of contract.
- f. Analyse and comment on the reasonableness of the justification given in single tender cases.
- g. Examine the basis adopted for determining the quantities to be procured from the point of view of their availability in stores, quantity discounts etc.
- h. Examine the cases of repeat orders w.r.t compliance to the DoP and quantities procured.
- i. 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.
- j. 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

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- a. Examine and comment on cases pending quality clearance for more than six months.
- b. Examine and comment on balances older than 1 year in SR/IR & GR/IR GL.
- c. Review and comment on the reasonableness of number of old cases of materials rejected upon inspection where advances have been released.
- d. Examine and comment on the follow-up maintained with suppliers in respect of above cases.
- e. Sometimes some materials are sent out of WBPDCCL 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.
- f. Report on the instances of purchases made in spite of having inventory.
- g. Report on the variations in rates of a particular item purchased on different dates in the period under review.
- h. Whether physical verification has been conducted covering sufficient number of items as per the CARO, 2020.
- i. Whether provisions have been made for the discrepancies observed on physical verification. Also verify whether the provisions have been finally adjusted on completion of investigations, with the approval of the Competent Authority.
- j. Abnormal cases should be pointed out.
- k. Verify whether capital items are included in the repairs and maintenance expenses.
- l. Verify whether inter-unit debits for materials transferred to other units have been done immediately.
- m. Whether material issued on loan is approved by Competent Authority. Audit should report on the material not returned within 3 months of issue.
- n. Verify and report whether the unit has issued any capital spares for consumption during the period under audit.
- o. List of Material Arrival Note (MAN) to be physically verified and time gap of generation of Stores Receipt Voucher.
- p. Examining Ageing of the items of Stores and comment on their nature after thorough discussion with Plant Management.
- q. Inventory related observations such as excess procurement, inventory records, slow moving non-moving items, scrap items etc.
- r. Residential Building and Shops
- s. Verify the allotment made with reference to rules and approval by competent authority in case of allotment to outsiders.
- t. 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.
- u. Verify the cases of vacation of houses and premises by outsiders with the vacation slips and ensure that fittings etc. have been duly verified by the Administration Department.
- v. Verify the recoveries in case of shortage/breakage etc.
- w. Impact of GST on rent and other recoveries may be examined.

## **E. GUEST HOUSE**

- a. Examine entries in the register of guests maintained in the Guest House / Transit Camp and ensure that such entries are complete in all respect.
- b. Verify cases of company's guests with written communication to support the non- recovery of charges.
- c. Auditors may verify that the Guest House / Transit Camp contractor 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 by the contractor stands deposited by the latter 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. Examine whether the guest house assets have also been tallied with the fixed asset register maintained in finance.

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## **F. 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.

## **G. INSURANCE (Both Plant & Corporate)**

- 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. PERMANENT ADVANCE**

- 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 vouchers 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. Verify whether there were any transactions outside the SAP system. If yes a report on their verification to be included in report.
- b. 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
- c. 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.
- d. 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.
- e. 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. This is to be done at Corporate Level.
- f. Whether capitalization of major inspection and overhauling costs are done.
- h. Auditor to verify that all sales invoices are generated through SD module in SAP.
- i. Auditors should highlight any instances of payments on the basis of photocopies of bills without approval of Competent Authorities.
- j. Check cases where liability has been transferred from one vendor to another. The said transfer should be supported by documentary evidence in all cases.
- k. Whether all debits and credits made by the bank have been duly identified and accounted.
  1. Examine whether there is undue delay in realization of cheques deposited in the Bank.
- m. 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.
- n. Verification of Physical Cash Balance without prior notice at least once in each period.
- o. Checking of Journal Vouchers (Coverage 30%)& 100% ledger scrutiny of all ledgers Working Capital Management-Corporate Office Only.
- p. Scrutiny of Loan Interest paid, Fixed Deposit checking. Review of the various sanctions obtained from



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Banks/FIs. Verification of processing charges and other bank charges.

- q. Verification of Non-Fund based commission. Review of Letters of Credit (LC) and Bank Guarantees opened by WBPDC. Verification and review of Charge created / modified on assets and its relevant compliance with ROC / MCA. (Corporate Office only) Verification & review of Audit Committee Meeting & Board Meeting compliances. (Corporate Office only)
- r. Present status of Corporate Tax and accounting there off along with assessment orders. Report on upto date status (Corporate Office)
- s. Assessment Year Wise may be furnished and ascertain quantum of contingent liability.(Corporate Office)
- t. Ageing analysis of Advance to Suppliers/ Creditors/ Security Deposits/ Earnest Money Deposits.
- u. Specific comment on the adjustment of advance to suppliers/contractors and advance lying more than 2 year.
- v. Scrutiny of Capital and Revenue expenditure.
- w. 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.
- x. Scrutiny of Liability lying unadjusted for more than 5 years.
- y. Auditor has to check and report whether liability as on 31.03.2025 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 return 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, LTC, 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) Check OPD-Medical Bills claimed during the audit period and ensure they are in conformity with applicable rules e) List out the advances outstanding for more than three months in case of T.A., LTA and more than six months in case of Medical with specific reasons.
- e) If any advance is interest bearing whether recovery of interest has been done. If the same has not been done, specify the reasons and whether the same is reasonable.
- f) Verification of employee Pay Roll
- g) D) Verification and Review of PF, Pension, EDLI etc. compliances made by CPF Trust (Corporate Level)
- h) Verification of pay fixation, increments, leaves etc.
- i) 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 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 :-**

(At corporate level)

- a. Checking of sale of Energy bill with reference to Tariff order (Corporate Office Only). Scrutiny of the tariff filing and Regulatory orders & correctness of treatment in Revenue Billing.
- b. ENERGY SENT OUT: Test check the figures of energy sent out and auxiliary power consumption with reference to the energy meter data and REA of SLDC data maintained at respective places. Reconciliation of Energy Meter Data with REA(Regional Energy Accounting) of SLDC is to be examined by auditor. Verify calibration reports of various meters.

**O. COMPLIANCE of SCHEDULE III & CARO 2020**

- a. Ageing of Trade Payable as per Schedule III - both Corporate and Plant.
- b. Ageing of Trade Receivables per Schedule III - both Corporate and Plant.
- c. Examining outstanding amount to MSME. Report to be furnished regarding outstanding beyond 45 days. both Corporate and Plant
- d. Checking of Title Deeds of Immovable Property (including lease) both at Plant and Corporate and reporting thereof in terms of Schedule III.
- e. Capital WIP ageing Schedule- Reporting may be made project/job wise.
- f. Examining Registration of Charges and their satisfaction- at Corporate level only.
- g. Examining the utilization of loan with respect to the purpose for which it has been borrowed(Corporate).
- h. Where WC loans has been sanctioned on the basis of security of Current Assets - reporting is to be made whether the monthly statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company(Corporate)

**P. LEGAL CASES :-**

Scrutiny of Pending Legal Cases & Report thereon (Corporate Office Only)

**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., ROC, MCA etc.

Verify and report on half yearly basis as to 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:

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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 therefrom along with reasons.

## **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 WBPDCCL.

## **T. AUDIT FREQUENCY :-**

- a) Audit Report should be for the period from 1st April, 2024 to 30th September, 2024 and the Report must be submitted within 30.12.2024.
- b) Audit Report for the period October 24 to March 2025 must be submitted within 15.05.2024.

## **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 having prior experience of auditing on SAP/ERP platform along with other team members. Sub contracting of audit work is strictly prohibited. Before submission of the Reports, the Auditors are required to have detailed discussion with the head of the unit and a minute of such meeting must be annexed with the report.

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## ANNEXURE : I

### Bidder Information Sheet

(To be filled, signed and attached)

1.0	Proposal No. and Date			
2.0	Validity of offer from date of opening of bid			
3.0	Name and Communication Details			
3.1	Full legal name of Prime Bidder			
3.2	<b>Registered Office details</b>			
a)	Address			
b)	Contact Telephone Nos.			
c)	Email ID			
d)	Fax. Nos.			
e)	Person to be contacted			
3.3	<b>Kolkata office details</b>			
a)	Address			
b)	Contact Telephone Nos.			
c)	Email ID			
d)	Fax. Nos			
e)	Person to be contacted			
4.0	Nature/status of candidate firm (whether sole Proprietary/ Partnership)/Private Limited/ Public Limited/Public sector)			
4.1	<b>Type of organization and its legal entity</b>			
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.			
c)	In case of companies: Give date and place of registration including date of commencement certificate in case of public companies.			
5.0	<b>Names of Responsible persons and their designation: (for handling all aspects of this tender/order)</b>			
	Person	Designation	Based at	Telephone No./E-mail/Fax

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a)				
b)				
c)				
7.0	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
8.0	Authorization & Alteration to Tender has been signed by person duly authorized/ empowered to do so			Yes/No
9.0	In case of placement of the order(if placed) , the address with GSTIN no. of the office to be addressed :			
10.0	Product catalogues, leaflets etc. attached			Yes/No
11.0	Financial Details of the Bidder			
11.1	Name & address of Bankers			
11.2	GST Registration details			
11.3	PAN/TAN No.			
11.4	Annual turnover of Bidder For last three (3) Fiscal year 1) 2020– 21 2) 2021– 22 3) 2022 –23			
11.5	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.

Authorized Signature, Name &amp; Designation

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## 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 hereinabove, 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.**

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## ANNEXURE: III

### LOA Acceptance Format

(To be submitted in company letterhead after receipt of LOA)

Ref. No: Date:

To, The General Manager (Materials and Contracts)  
The West Bengal Power Development Corporation Limited,  
Bidyut Unnayan Bhaban, Plot no. 3/C, LA- Block, Sector-III,  
Salt Lake City, KOLKATA-700106 (WB).

Subject: Unconditional Acceptance of Letter of Award (LOA).

Dear Sir / Madam, We,.....(name of the agency) having our registered office at..... (address), hereby acknowledge the receipt of the LOA / Contract / 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 LOA / Contract / Order. The Contract Performance Guarantee / Security Deposit / Additional Contract Performance Guarantee (if any) as stipulated in the LOA / Contract / Order, shall be submitted as per the timeline given in the said LOA / Contract / Order. The Contract Agreement (if any) shall be executed in line with the terms and conditions of the said LOA / Contract / Order.

Thanking you.  
Yours faithfully

Agency's Name & Stamp

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