

# **TENDER DOCUMENT**

*For*

## **INTERNAL AUDIT**



### **WEST BENGAL POLLUTION CONTROL BOARD**

(Department of Environment, Government of West Bengal)

*"Paribesh Bhawan"*

Bldg. No. 10A, Block – LA, Sector – III, Biddhannagar, Kolkata – 700 098

Tel: 2335-9088, 2335-7428, 2335-8211, 2335-6731, 2335-8861

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## ***West Bengal Pollution Control Board***

The West Bengal Pollution Control Board (State Board) is a statutory board under the administrative control of the Department of Environment, Government of West Bengal. State Board has its Head Office at “Paribesh Bhavan” ,Bidhannagar, Kolkata- 700 098 besides Salt Lake Stadium and three (2) Circle Office – one is situated at Kankinara and the other at Industry House, Camac St. The State Board has ten (10) Regional Offices, one Sub-Regional Office and five (5) Regional Laboratories and one Central Laboratories at addresses given in annexure – II.

Accounts of the State Board are computerized and maintained centrally at its Head Office. All the Bank A/c including the bank a/c of Regional offices are located outside Kolkata are also maintained and operated from head office of the State board. All types of fees collected from different industries/ units are verified and assessed at regional and sub-regional offices and these fees are collected through thirty-six non-operative collection a/c. maintained with different branches of United Bank of India throughout the State. The State Board maintains about twenty-four (24) current/savings/savings linked with fixed deposit bank a/c with different banks for different purpose which includes seven-(7) bank a/c are for the Regional Offices/Sub-Regional Office located outside Kolkata, seven (7) bank a/c are for the different projects, nine (9) bank a/c for the Head Office and one deposit a/c maintained with Bidhannagar Treasury. Brief description of audit and accounts of the State Board is given in annexure- I.

### **Scope of Audit**

The scope of Internal Audit for the financial year 2011-2012 and 2012-2013 will be as follows:-

1. The State Board intends to appoint Internal Auditor for the financial year 2011-2012 and 2012-2013. Duration of the internal audit for all the financial year will be for four months. The schedule for internal audit will be fixed up on mutual discussion. The audit report of all the financial year must be submitted within 15 days from the date of completion of Audit.
2. To check and verify all the records relating to collection of fees, assessment orders with the approved rate and fees structure with the category of industries etc.
3. To identify the defaulter industries/units from the available records as far as practicable and suggestion if any to augment the resources of the State Board.
4. To check & verify the no of records entered in the Environmental Management Information System (EMIS) –phase I package, Month wise no of notice issued for renewal of consent / authorization by the Concerned offices and no of reminder notice issued to the units not turn-up against the notice issued to them.
5. To check and verify all the records relating to the expenditure of the State Board whether all expenditure are approved and passed by the competent authority and also suggestion for cost control measure, if any.
6. To check and verify all records relating to the fund received and expenditure incurred during the financial year for the specific projects/ programmes etc.

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7. To verify the permanent account register maintained by the Officers in Head Office or Circle/Regional & Sub-Regional Office.
8. To check and verify all the transactions with the Cash & Bank Books with the Bank Statements and Bank Reconciliation statement. Treasury Deposit A/c. and Investment Register should also be verified.
9. To verify Stock Register for capital items in general for Head Office, Circle Offices, Regional Offices & Sub-Regional Offices and Laboratories including Central Laboratory and Regional Laboratories like Kankinara, Durgapur, Siliguri, Haldia and Hooghly.
10. The scope of internal audit may change, if necessary during the course of audit.

### **Eligibility of the Auditor:**

The Chartered Accountant firm should have been working at least for ten (10) years of which empanelment with CAG at least for five (5) years and having experience in Audit with Government Department / Statutory Board, Corporation or other PSUs etc.

The Chartered Accountant firm should have at least four (4) qualified Chartered Accountants of whom one should be a Fellow Member of the Institute of Chartered Accountants of India and the firm should have at least ten (10) audit staff.

### **Terms and Conditions :**

1. Duration of Internal Audit for the above mentioned financial year i.e. 2011-2012 and 2012-13 will be four (4) months. The audit report in all cases must be submitted within 15 days from the date of completion of Audit.
2. The duration of Internal Audit includes Head Office, Circle Office, Regional and Sub-Regional Office outside Kolkata will be around 10 working days or as per audit program but the total duration of audit should not exceed four months.
3. The Internal Audit team comprise two team i.e. Team –A and Team ‘B’. In each team consist of three member one qualified Chartered Accountant and two Senior Assistant. In addition to that one experience qualified chartered accountant will be overall responsible for the total audit.
4. **The Chartered Accountant Firm should furnish the profile of the Firm in details.**
5. **The Chartered Accountant firm should furnish the profile of the member of the Internal Audit Team who will be associated with the internal audit work of the Board.**
6. **The Chartered Accountant firm should furnish Constitution Certificate as on 01.01.2012 issued by the Institute of Chartered Accountants of India. Proof of**

**empanelment with CAG along with copies of appointment letters for audit of PSUs for the last three years should also be furnished.**

7. The audit fees should be quoted (in the format enclosed) inclusive all charges such as Travel & conveyance, lodging & fooding etc. No accommodation will be provided to the Internal Auditor during the period of audit. Service Tax will be paid extra as applicable.
8. Payment of internal audit will be made within 30 days from the date of the receipt of the bill by account Payee cheque on receipt of pre-receipted bill in duplicate along with Internal Audit Report to be submitted in triplicate.
9. Appointment of Internal Auditor will not be made on the criteria of lowest quoted fee only, Evaluation for appointment will be made on combination of experience and quoted fees.
10. West Bengal Pollution Control Board reserves the right to terminate the appointment in Whole or in part in case of performance found unsatisfactory.

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## *West Bengal Pollution Control Board*

### ANNEXURE – II

Office	Address	Telephone & Fax No.
Head Office including <b>Central Laboratory.</b>	“Paribesh Bhavan” 10A,Block –LA, Sector – III, Bidhannagar, Kol-98.	(033)2335-0261/ 9088 (033) 2335-8073/2813.
Circle Office Camac St.	Industry House, 2 <sup>nd</sup> Floor, 10, Camac Street, Kol- 700 017.	(033) 2282-5451 (033) 2282-1449
Circle Office Kankinara	Panpore More, Kalyani Expressway, Vill-Panpur, P.O. Narayanpur, Dist-24 parganas(N),Pin-743 126	(033) 2502-1188 (033) 2580-3408
Alipore Regional Office	Industry House, 2 <sup>nd</sup> Floor, 10, Camac Street, Kol- 700 017.	(033) 2282-3358 (033) 2282-3359
Camac St. Regional Office	Industry House, 2 <sup>nd</sup> Floor, 10, Camac Street, Kol- 700 017.	(033) 2282-3379 (033) 2282-3402
Durgapur Regional Office including Regional <b>Laboratory.</b>	Sahid Khudiram Sarani, City Centre, Durgapur, Burdwan-713216	(0343) 2543525
Haldia Regional Office including Regional <b>Laboratory.</b>	Super Market Building, 3 <sup>rd</sup> Floor, Durgachak, Haldia, Purba Medinipur – 721 602.	(03224) 274190
Hooghly Regional Office including <b>Regional Laboratory.</b>	Himalaya havan, Delhi Road, Dankuni, Hooghly.	(033) 2659-0957
Howrah Regional Office	7, Haradev Bhattacharjee Lane, P.O.Shibpur, Howrah-711 102.	(033) 2678-6710/4677 (033)2678-6355
Kankinara Regional Office including <b>Regional Laboratory.</b>	Panpore More, Kalyani Expressway, Vill-Panpur, P.O. Narayanpur, Dist-24 parganas(N),Pin-743 126	(033)2580-0573
Salt Lake Regional Office	“Paribesh Bhavan” (1 <sup>st</sup> Floor) 10A,Block –LA, Sector – III, Bidhannagar, Kol-98.	(033) 2335-0663
Siliguri Regional Office including <b>Regional Laboratory.</b>	Paribesh Bhavan, Paribahan Nagar, P.O. Matigara, Siliguri, Darjeeling – 734 428.	(0353)2571115 (0353)2571113
Malda Regional Office	Satya Chowdhury Stadium, Mokdampur, Malda.	(03512)223449
Asansol Sub-Regional Office	Ghanty Mansion, 2 <sup>nd</sup> Floor, 60, G.T.Road, Asansol, Burdwan – 713 301.	(0341) 2229002.

## *West Bengal Pollution Control Board*

### **ANNEXURE - I**

#### **Brief Description of Audit and Accounts of the State Board: -**

Statutory Auditor of the State Board is appointed by the CAG from their empanelled Auditor. In addition to that accounts of the State Board are also audited by the CAG inspection wing and Performance audit is also conducted by the CAG directly to some specific project/program/work etc.

Accounts of the State Board are computerized and maintained centrally at its Head Office. All the Bank A/c including the bank a/c of Regional offices are located outside Kolkata are also maintained and operated from head office of the State Board. State Board collects different types of fees from Industrial Units/Health Care Units/ Hazardous Waste Generating Units/Housing and Infrastructure Projects etc. for “No Objection Certificate”, “Consent for Operation” and Bio-Medical and Hazardous Waste Authorization, Analysis Charges for Stack Monitoring and Water Samples etc. For non-compliance of directions of the Board by the industries, Board imposes Pollution cost and also forfeits Bank Guarantee deposited by the industries as penalty. Water Cess is also collected from Industries for consumption of Water as per notification of Ministry of Environment & Forest, Govt. of India. Grants from State Govt. under State Plan and Non- Plan heads are also received against specific budget proposal during the financial year. Grants/ Financial Assistance also received from the Central Pollution Control Board and Ministry of Environment & Forests, Govt. of India.

All types of fees are collected from different industries/ units are verified and assessed at regional and sub-regional offices and these fees are collected through thirty-six non-operative collection a/c. maintained with different branches of United Bank of India throughout the State. In addition to that sale of Boards’ publications is made from Head Office only in cash.

The State Board maintains about twenty-four (24) current/savings/savings linked with fixed deposit bank a/c with different banks for different purpose which includes seven-(7) bank a/c are for the Regional Offices/Sub-Regional Office located outside Kolkata, seven (7) bank a/c are for the different projects, nine (9) bank a/c for the Head Office and one deposit a/c maintained with Bidhannagar Treasury.

All Pay & Allowance bills and other expenditure bills (including bills of Circle/Regional & Sub-Regional Offices) are processed and drawn at Head Office. However, payment relating to a particular Office is disbursed from that Office. Circle/Regional & Sub-Regional Offices are allowed Permanent Advances for petty expenditure.

State Board has six Laboratories of which Central Laboratory is attached with Head Office and other five laboratories such as Haldia, Kankinara, Durgapur, Siliguri and Hooghly are attached with the respective Regional Office. Laboratories are maintaining Permanent Advance Register and Stock Register for capital items and consumables separately.

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**Quotation**

**For**

**Appointment of Internal Auditor for the Financial Year  
2011-2012 and 2012-2013**

Name of the Firm	
Address of the Firm	
Contact No.	
Fax	
E-Mail	
Total quotation Value for 2011-2012 (in figure and in words)	Rs.
	Rupees .....
Total quotation Value for 2012-2013 (in figure and in words)	Rs.
	Rupees.....
Name of Authorised Person	
Signature of the Authorised Person with seal and date	

**Last date and time of submission of the Quotation**

**: - 09/01/2012; 3.00 p.m.**

**Date and time of opening of the Quotation**

**: - 09/01/2012; 3.30 p.m.**

## INTERNAL AUDIT PROGRAM FOR THE FINANCIAL YEAR 2011-12

(The tentative internal audit program for the F.Y. 2011-12 for the Regional Office/ Sub-Regional Office/Circle Office/ Different Laboratories and different Cells of the Board during the period of Internal Audit.)

Sl. No.	Offices/Cells of the Board	Audit Program for Team 'A'	Audit Program for Team 'B'	No of Working Days
1.	Salt Lake R.O.	16/01 to 27/01		08 days
2.	Alipore R.O.	30/01 to 10/02		10 days
3.	Camac R.O.	27/02 to 09/03		09 days
4.	Howrah R.O.		16/01 to 27/01	08 days
5.	Hooghly R.O. incl. Laboratory		30/01 to 10/02	10 days
6.	Haldia R.O. incl. Laboratory	13/02 to 24/02		10 days
7.	Kankinar R.O. incl. Laboratory		12/03 to 23/03	10 days
8.	Durgapore R.O.incl. Laboratory		13/02 to 24/02	10 days
9.	Asansol Sub-R.O.		27/02 to 09/03	09 days
10.	Siliguri R.O.incl. R.O.	12/03 to 23/03		10 days
11.	Malda R.O.	26/03 to 06/04		09 days
12.	Kankinara C.O.		26/03 to 30/03	05 days
13.	Camac C.O.	09/04 to 13/04		05 days
14.	Head Office (Accounts)	<b>23/04 to 15/05</b>		15 days
15.	Waste Management Cell		09/04 to 13/04	05 days
16.	EIM Cell		16/04 to 20/04	05 days
17.	O&M Cell	16/04 to 20/04		05 days
19.	Central Laboratory		02/04 to 06/04	04 days

The audit program will start from 16/01/2012. There will be two teams consisting of three (03) people in each team. Team A will visit Salt Lake R.O. / Alipore R.O. / CamacR.O. / HaldiaR.O. / SiliguriR.O. / MaldaR.O. / Camac C.O./ H.O. & O&M Cell whereas Team B will visit Howrah R.O./ Hooghly R.O./ Kankinara R.O./ Durgapore R.O. / Asansol sub-R.O. / Kankinara C.O. / H.O. WM Cell / H.O. EIM Cell and Central Laboratory. Both the team will complete the audit program by 20/04/2012 and from 23/04 onwards only one team will conduct the audit of the H.O. Accounts and the internal audit report must be submitted within 15 days. One overall In-charge will be deployed at least for 10 days to coordinate the work of the two teams and compilation /submission of the report.